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COMMISSION CLERK

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

February 19, 2013

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

RE: Docket Number 130003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Cole:

We are enclosing the Original and Seven ^{G-EF.} (7) copies of the January 2013 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

COM _____ Enclosure

AFD _____

APA _____

ECO 2 _____

ENG _____

GCL _____

IDM _____

TEL _____

CLK _____

CC: Kathy Welch/FPSC
Beth Keating, Gunster Yoakley
Jill Bauersmith
SJ 80-445, 2013 PGA Filings



DOCUMENT NUMBER-DATE

00968 FEB 21 2013

FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

| | CURRENT MONTH: JANUARY | | | | YEAR-TO-DATE | | | | | |
|------------------------------|---|--------------------|--------------|--------------|--------------|-------------------|--------------|--------------|-----------|-----------|
| | ACTUAL | FLEX-DOWN ESTIMATE | DIFFERENCE | | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | | |
| | | | AMOUNT | % | | | AMOUNT | % | | |
| COST OF GAS PURCHASED | | | | | | | | | | |
| 1 | COMMODITY (Pipeline) | \$ 97,599 | \$ 7,147 | \$ (90,452) | -1,265.59 | \$ 97,599 | \$ 7,147 | \$ (90,452) | -1,265.59 | |
| 2 | NO NOTICE SERVICE | \$ - | \$ 7,235 | \$ 7,235 | 100.00 | \$ - | \$ 7,235 | \$ 7,235 | 100.00 | |
| 3 | SWING SERVICE | \$ - | \$ - | \$ (4) | | \$ - | \$ - | \$ (4) | | |
| 4 | COMMODITY (Other) | \$ 1,945,346 | \$ 3,974,086 | \$ 2,028,740 | 51.05 | \$ 1,945,346 | \$ 3,974,086 | \$ 2,028,740 | 51.05 | |
| 5 | DEMAND | \$ 645,227 | \$ 603,056 | \$ (42,171) | -6.99 | \$ 645,227 | \$ 603,056 | \$ (42,171) | -6.99 | |
| 6 | OTHER | \$ 4 | \$ - | \$ (4) | | \$ 4 | \$ - | \$ (4) | | |
| 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) | \$ 2,688,175 | \$ 4,591,524 | \$ 1,903,345 | 41.45 | \$ 2,688,175 | \$ 4,591,524 | \$ 1,903,345 | 41.45 | |
| 12 | NET UNBILLED | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | |
| 13 | COMPANY USE | \$ 243 | \$ 2,700 | \$ 2,457 | 91.00 | \$ 243 | \$ 2,700 | \$ 2,457 | 91.00 | |
| 14 | TOTAL THERM SALES | \$ 2,027,856 | \$ 4,588,824 | \$ 2,560,968 | 55.81 | \$ 2,027,856 | \$ 4,588,824 | \$ 2,560,968 | 55.81 | |
| THERMS PURCHASED | | | | | | | | | | |
| 15 | COMMODITY (Pipeline) | 5,116,594 | 4,893,173 | (223,421) | -4.57 | 5,116,594 | 4,893,173 | (223,421) | -4.57 | |
| 16 | NO NOTICE SERVICE | 0 | 1,860,000 | 1,860,000 | 100.00 | 0 | 1,860,000 | 1,860,000 | 100.00 | |
| 17 | SWING SERVICE | 0 | 0 | 0 | | 0 | 0 | 0 | | |
| 18 | COMMODITY (Other) | 4,152,144 | 4,893,173 | 741,029 | 15.14 | 4,152,144 | 4,893,173 | 741,029 | 15.14 | |
| 19 | DEMAND | 9,578,323 | 7,532,690 | (2,045,633) | -27.16 | 9,578,323 | 7,532,690 | (2,045,633) | -27.16 | |
| 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) | 4,152,144 | 4,893,173 | 741,029 | 15.14 | 4,152,144 | 4,893,173 | 741,029 | 15.14 | |
| 25 | NET UNBILLED | 0 | 0 | 0 | | 0 | 0 | 0 | | |
| 26 | COMPANY USE | 488 | 3,375 | 2,887 | 85.53 | 488 | 3,375 | 2,887 | 85.53 | |
| 27 | TOTAL THERM SALES (For Estimated, 24 - 26) | 6,836,039 | 4,889,798 | (1,946,241) | -39.80 | 6,836,039 | 4,889,798 | 738,142 | 15.10 | |
| CENTS PER THERM | | | | | | | | | | |
| 28 | COMMODITY (Pipeline) | (1/15) | 1.908 | 0.146 | (1.762) | -1,206.85 | 1.908 | 0.146 | (1.762) | -1,206.85 |
| 29 | NO NOTICE SERVICE | (2/16) | 0.000 | 0.389 | 0.389 | 100.00 | 0.000 | 0.389 | 0.389 | 100.00 |
| 30 | SWING SERVICE | (3/17) | 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| 31 | COMMODITY (Other) | (4/18) | 46.852 | 81.217 | 34.365 | 42.31 | 46.852 | 81.217 | 34.365 | 42.31 |
| 32 | DEMAND | (5/19) | 6.736 | 8.006 | 1.270 | 15.86 | 6.736 | 8.006 | 1.270 | 15.86 |
| 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) | 64.742 | 93.835 | 29.093 | 31.00 | 64.742 | 93.835 | 29.093 | 31.00 |
| 38 | NET UNBILLED | (12/25) | 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| 39 | COMPANY USE | (13/26) | 49.750 | 80.000 | 30.250 | 37.81 | 49.750 | 80.000 | 30.250 | 37.81 |
| 40 | TOTAL COST OF THERM SOLD | (11/27) | 39.324 | 93.900 | 54.576 | 58.12 | 39.324 | 93.900 | 54.576 | 58.12 |
| 41 | TRUE-UP | (E-2) | 0.925 | 0.925 | 0.000 | 0.00 | 0.925 | 0.925 | 0.000 | 0.00 |
| 42 | TOTAL COST OF GAS | (40+41) | 40.249 | 94.825 | 54.576 | 57.55 | 40.249 | 94.825 | 54.576 | 57.55 |
| 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) | 40.45145 | 95.30197 | 54.851 | 57.55 | 40.45145 | 95.30197 | 54.851 | 57.55 |
| 45 | PGA FACTOR ROUNDED TO NEAREST .001 | | 40.451 | 95.302 | 54.851 | 57.55 | 40.451 | 95.302 | 54.851 | 57.55 |

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FPSC-COMMISSION CLERK

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

**JANUARY 2013 THROUGH DECEMBER 2013
Jan-13**

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (\$ PER THERM) |
|--|---------------|---------------------------|--|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 4,113,660 | 11,430.98 | 0.278 |
| 2 No Notice Commodity Adjustment - System Supply | 582,840 | 1,509.56 | 0.259 |
| 3 Commodity Pipeline - Scheduled FTS - | 60,000 | 100.80 | 0.168 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 5 Commodity Pipeline - Scheduled - NUI | 360,094 | 84,557.71 | 23.482 |
| 6 Commodity Pipeline - Scheduled - INDIANTOWN GAS | 0 | 0.00 | 0.000 |
| 7 Commodity Adjustments | 0 | 0.00 | 0.000 |
| 8 TOTAL COMMODITY (Pipeline) | 5,116,594 | 97,599.05 | 1.908 |
| 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 | 4,150,101 | 1,842,209.68 | 44.390 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 2,043 | 3,434.00 | 168.086 |
| 20 Imbalance Cashout - FGT | 0 | 118,183.45 | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | (18,481.23) | 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) | 4,152,144 | 1,945,345.90 | 46.852 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 9,576,280 | 453,443.81 | 4.735 |
| 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 | 951 | 175,833.00 | 18,489.274 |
| 30 Other - Marlin | 1,092 | 15,950.00 | 1,460.623 |
| 31 Other | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 9,578,323 | 645,226.81 | 6.736 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 3.63 | 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 | 3.63 | 0.000 |

FLORIDA PUBLIC UTILITIES COMPANY
December 2012 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | December 2012 ACCRUAL | | December 2012 ACTUAL | | December 2012 TRUE-UP | | | |
|-----------------------------------|------------------------|-----------------------|------------------|-----------------------|------------------|-----------------------------|----------|-------------------|-----------------|
| | | \$ | THERMS | \$ | THERMS | INVOICE # | PAGE NO. | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$5,179.48 | 1,999,800 | \$7,356.97 | 2,840,530 | 000340446 | | \$2,177.49 | 840,730 |
| COMMODITY (PIPELINE) | FGT | \$838.30 | 1,068,700 | \$0.00 | 0 | 0 | | (\$838.30) | (1,068,700) |
| COMMODITY (PIPELINE) | FGT | \$344.21 | 132,900 | \$1,264.64 | 496,000 | 000340396 | | \$940.43 | 363,100 |
| COMMODITY (PIPELINE) | FGT | \$277.97 | 361,000 | \$393.86 | 511,500 | 000340324 | | \$115.89 | 150,500 |
| COMMODITY (PIPELINE) | FGT | \$1,546.96 | 597,280 | \$1,528.28 | 590,060 | 000340609 | | (\$18.70) | (7,220) |
| COMMODITY (PIPELINE) | FLORIDA CITY GAS | \$91,071.03 | 369,624 | \$87,814.37 | 374,859 | 201301-68621 & 201301-68611 | | (\$3,256.66) | (14,765) |
| COMMODITY (PIPELINE) | INDIANTOWN GAS COMPANY | \$0.00 | 0 | \$0.00 | 0 | CONTRACT | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$77.70 | 30,000 | \$77.70 | 30,000 | 000340649 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$23.10 | 30,000 | \$23.10 | 30,000 | 000340648 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) TOTAL | | \$99,358.75 | 4,629,304 | \$98,478.90 | 4,872,949 | | | (\$879.85) | 243,645 |
| NO NOTICE | FGT | \$0.00 | 0 | \$0.00 | 0 | 000340445 | | \$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 | 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) | BP ENERGY | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$1,498,229.23 | 3,905,070 | \$1,497,357.35 | 390,507 | R121227702 | | (\$871.88) | (3,514,563) |
| COMMODITY (OTHER) | PEOPLES GAS | \$21,294.87 | 24,339 | \$21,204.87 | 24,339 | 16733305 1212 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PEOPLES GAS | \$839.62 | 704 | \$895.10 | 835 | 18846584 0912 | | \$55.48 | 41 |
| COMMODITY (OTHER) | FGT | \$411,184.03 | 233,724 | \$411,184.03 | 3,748,248 | CICO Report | | \$0.00 | 3,514,522 |
| COMMODITY (OTHER) | INDIANTOWN | (\$222,673.74) | 0 | (\$222,673.74) | 0 | 374657-7 CICO | | \$0.00 | 0 |
| COMMODITY (OTHER) | FCG | \$25,541.29 | 0 | \$25,541.29 | 0 | 201212-98464 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PESCO | \$0.00 | 0 | \$0.00 | 0 | 0 | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN (PPC) | \$1,955.00 | 1,163 | \$1,955.00 | 1,163 | 27408 | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN (Streamsong) | \$0.00 | 0 | \$0.00 | 0 | 0 | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN (Ft. Meade) | \$0.00 | 0 | \$0.00 | 0 | 0 | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$1,736,370.30 | 4,165,090 | \$1,735,553.90 | 4,165,090 | | | (\$816.40) | 0 |
| DEMAND | FGT | \$221,627.14 | 6,071,970 | \$221,627.14 | 6,071,970 | 000340445 | | \$0.00 | 0 |
| DEMAND | FGT | \$164,690.24 | 2,292,140 | \$164,690.24 | 2,292,140 | 000340506 | | \$0.00 | 0 |
| DEMAND | FGT | \$30,688.90 | 653,790 | \$30,688.90 | 653,790 | 000340395 | | \$0.00 | 0 |
| DEMAND | FGT | \$37,775.84 | 525,780 | \$37,775.84 | 525,760 | 000340323 | | \$0.00 | 0 |
| DEMAND | FGT | \$1,408.20 | 30,000 | \$1,408.20 | 30,000 | 0 | | \$0.00 | 0 |
| DEMAND | FGT | \$2,155.50 | 30,000 | \$2,155.50 | 0 | 000340323 | | \$0.00 | (30,000) |
| DEMAND | PPC | \$175,833.00 | 1,163 | \$175,833.00 | 1,163 | PPC 1212 & 27408 | | \$0.00 | 0 |
| DEMAND | MARLIN (Streamsong) | \$18,468.00 | 0 | \$18,468.00 | 0 | 27401 | | \$0.00 | 0 |
| DEMAND | MARLIN (Ft. Meade) | \$0.00 | 0 | \$0.00 | 0 | 0 | | \$0.00 | 0 |
| DEMAND TOTAL | | \$652,644.82 | 9,804,623 | \$652,644.82 | 9,574,823 | | | \$0.00 | (30,000) |
| OTHER | FPUC | \$4.86 | 0 | \$4.86 | 0 | N/A | N/A | \$0.00 | 0 |
| OTHER | | | | | | | | | |
| OTHER | | | | | | | | | |
| OTHER | | | | | | | | | |
| OTHER | | | | | | | | | |
| OTHER TOTAL | | \$4.86 | 0 | \$4.86 | 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
January 2013 GAS SUPPLY COSTS

January 2013 ACCRUAL

| DESCRIPTION | SUPPLIER | \$ | THERMS |
|-----------------------------------|------------------------|-----------------------|------------------|
| COMMODITY (PIPELINE) | FGT | \$7,356.97 | 2,840,530 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$1,284.64 | 496,000 |
| COMMODITY (PIPELINE) | FGT | \$393.86 | 511,500 |
| COMMODITY (PIPELINE) | FGT | \$1,528.26 | 590,060 |
| COMMODITY (PIPELINE) | FLORIDA CITY GAS | \$87,814.37 | 374,859 |
| COMMODITY (PIPELINE) | INDIANTOWN GAS COMPANY | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$77.70 | 30,000 |
| COMMODITY (PIPELINE) | FGT | \$23.10 | 30,000 |
| COMMODITY (PIPELINE) TOTAL | | \$98,478.90 | 4,872,949 |
| NO NOTICE | FGT | \$0.00 | 0 |
| NO NOTICE TOTAL | | \$0.00 | 0 |
| SWING SERVICE | FGT | \$0.00 | 0 |
| SWING SERVICE | FGT | \$0.00 | 0 |
| SWING SERVICE TOTAL | | \$0.00 | 0 |
| COMMODITY (OTHER) | BP ENERGY | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$1,801,627.85 | 5,154,692 |
| COMMODITY (OTHER) | PEOPLES GAS | \$40,503.13 | 42,539 |
| COMMODITY (OTHER) | PEOPLES GAS | \$895.10 | 835 |
| COMMODITY (OTHER) | FGT | \$116,543.67 | (1,047,965) |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | \$1,639.78 | 0 |
| COMMODITY (OTHER) | FCG | (\$18,481.23) | 0 |
| COMMODITY (OTHER) | PESCO | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN (PPC) | \$1,598.00 | 951 |
| COMMODITY (OTHER) | MARLIN (Streamsong) | \$1,836.00 | 1,092 |
| COMMODITY (OTHER) | MARLIN (Ft. Meade) | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$1,946,162.30 | 4,152,144 |
| DEMAND | FGT | \$225,166.82 | 6,186,360 |
| DEMAND | FGT | \$154,043.50 | 2,143,960 |
| DEMAND | FGT | \$30,688.90 | 653,790 |
| DEMAND | FGT | \$38,020.85 | 529,170 |
| DEMAND | FGT | \$2,182.71 | 46,500 |
| DEMAND | FGT | \$3,341.03 | 46,500 |
| DEMAND | PPC | \$175,833.00 | 951 |
| DEMAND | MARLIN (Streamsong) | \$15,950.00 | 1,092 |
| DEMAND | MARLIN (Ft. Meade) | \$0.00 | 0 |
| DEMAND TOTAL | | \$645,226.81 | 9,608,323 |
| OTHER | FPUC | \$3.63 | 0 |
| OTHER | | | |
| OTHER | | | |
| OTHER | | | |
| OTHER | | | |
| OTHER TOTAL | | \$3.63 | 0 |
| LESS END-USE CONTRACT | | | |
| COMMODITY (OTHER) | PESCO | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$0.00 | 0 |

FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

| | | CURRENT MONTH: JANUARY | | | | YEAR-TO-DATE | | | |
|--|--|------------------------|----------|------------|---|--------------|----------|------------|---|
| | | ACTUAL | ESTIMATE | DIFFERENCE | | ACTUAL | ESTIMATE | DIFFERENCE | |
| | | | | AMOUNT | % | | | AMOUNT | % |

| TRUE-UP CALCULATION | | | | | | | | | | |
|------------------------------------|--|--|----------------|--------------|--------------|----------|----------------|--------------|--------------|----------|
| 1 | PURCHASED GAS COST | Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10 | \$ 1,945,346 | \$ 3,974,086 | \$ 2,028,740 | 51.1 | \$ 1,945,346 | \$ 3,974,086 | \$ 2,028,740 | 51.1 |
| 2 | TRANSPORTATION COST | Sch. A-1 Lines 1, 2, 3, 5, 6 | \$ 742,829 | \$ 617,438 | \$ (125,391) | (20.3) | \$ 742,829 | \$ 617,438 | \$ (125,391) | (20.3) |
| 3 | TOTAL COST | | \$ 2,688,175 | \$ 4,591,524 | \$ 1,903,349 | 41.5 | \$ 2,688,175 | \$ 4,591,524 | \$ 1,903,349 | 41.5 |
| 4 | FUEL REVENUES (NET OF REVENUE TAX) | | \$ 2,027,856 | \$ 4,588,824 | \$ 2,560,968 | 55.8 | \$ 2,027,856 | \$ 4,588,824 | \$ 2,560,968 | 55.8 |
| 5 | TRUE-UP - (COLLECTED) OR REFUNDED * | | \$ (34,252) | \$ (34,252) | \$ - | 0.0 | \$ (34,252) | \$ (34,252) | \$ - | 0.0 |
| 6 | FUEL REVENUE APPLICABLE TO PERIOD | Add Lines 4 + 5 | \$ 1,993,604 | \$ 4,554,572 | \$ 2,560,968 | 56.2 | \$ 1,993,604 | \$ 4,554,572 | \$ 2,560,968 | 56.2 |
| 7 | TRUE-UP - OVER(UNDER) - THIS PERIOD | Line 6 - Line 3 | \$ (694,571) | \$ (36,952) | \$ 657,619 | (1779.7) | \$ (694,571) | \$ (36,952) | \$ 657,619 | (1779.7) |
| 8 | INTEREST PROVISION -THIS PERIOD | Line 21 | \$ (163) | \$ 58 | \$ 221 | 381.0 | \$ (163) | \$ 58 | \$ 221 | 381.0 |
| 9 | BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under) | | \$ (1,483,041) | \$ 645,218 | \$ 2,128,259 | 329.9 | \$ (1,483,041) | \$ 645,218 | \$ 2,128,259 | 329.9 |
| 10 | TRUE-UP COLLECTED OR (REFUNDED) | Reverse of Line 5 | \$ 34,252 | \$ 34,252 | \$ - | 0.0 | \$ 34,252 | \$ 34,252 | \$ - | 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 | \$ (2,143,523) | \$ 642,576 | \$ 2,786,099 | 433.6 | \$ (2,143,523) | \$ 642,576 | \$ 2,786,099 | 433.6 |
| MEMO: Unbilled Over-recovery | | | 1,664,661 | | | | | | | |
| Over/(under)-recovery Book Balance | | | (478,862) | | | | | | | |

| INTEREST PROVISION | | | | | | | | | | |
|--------------------|---|----------------------|----------------|--------------|--------------|-------|--|--|--|--|
| 12 | BEGINNING TRUE-UP AND INTEREST | Line 9 | \$ (1,483,041) | \$ 645,218 | \$ 2,128,259 | 329.9 | | | | |
| 13 | ENDING TRUE-UP BEFORE INTEREST | Add Lines 12 + 7 + 5 | \$ (2,143,360) | \$ 642,518 | \$ 2,785,878 | 433.6 | | | | |
| 14 | TOTAL (12+13) | Add Lines 12 + 13 | \$ (3,626,401) | \$ 1,287,736 | \$ 4,914,137 | 381.6 | | | | |
| 15 | AVERAGE | 50% of Line 14 | \$ (1,813,200) | \$ 643,868 | \$ 2,457,068 | 381.6 | | | | |
| 16 | INTEREST RATE - FIRST DAY OF MONTH | | 0.00070 | 0.00070 | - | 0.0 | | | | |
| 17 | INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | | 0.00150 | 0.00150 | - | 0.0 | | | | |
| 18 | TOTAL | Add Lines 16 + 17 | 0.00220 | 0.00220 | - | 0.0 | | | | |
| 19 | AVERAGE | 50% of Line 18 | 0.00110 | 0.00110 | - | 0.0 | | | | |
| 20 | MONTHLY AVERAGE | Line 19 / 12 mos. | 0.00009 | 0.00009 | - | 0.0 | | | | |
| 21 | INTEREST PROVISION | Line 15 x Line 20 | \$ (163) | \$ 58 | \$ 221 | 381.0 | | | | |

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**
 FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

SCHEDULE A-3

PRESENT MONTH: **JANUARY**

| LINE NO | 2000 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 | 1,640,129 | | 1,640,129 | \$ 1,800,756 | N/A | N/A | INCL IN COST | 109.793557 |
| 2 | Jan | Marlin | SYS SUPPLY | N/A | 2,043 | | 2,043 | \$ 3,434 | N/A | N/A | INCL IN COST | 168.086148 |
| 3 | Jan | FGT | SYS SUPPLY | N/A | 2,466,557 | | 2,466,557 | \$ 118,183 | N/A | N/A | INCL IN COST | 4.791434 |
| 5 | Jan | Peoples Gas | SYS SUPPLY | N/A | 43,415 | | 43,415 | \$ 41,454 | N/A | N/A | INCL IN COST | 95.482460 |
| 6 | Jan | Florida City Gas | SYS SUPPLY | N/A | | | 0 | \$ (18,481) | N/A | N/A | INCL IN COST | N/A |
| TOTAL | | | | | 4,152,144 | | 4,152,144 | \$ 1,945,346 | | | | 46.852 |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013
 Monthly Actual Data

SCHEDULE A-5

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|--------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|
| PGA COST | | | | | | | | | | | | |
| 1 Commodity costs | 1,945,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Transportation costs | 742,829 | 0 | 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 | 2,688,175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PGA THERM SALES | | | | | | | | | | | | |
| 13 Residential | 1,534,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 Commercial | 873,962 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | | | | | | | | | | | |
| PGA RATES (FLEX-DOWN FACTORS) | | | | | | | | | | | | |
| 19 Residential | \$ 0.50000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 Commercial | \$ 0.50000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PGA REVENUES | | | | | | | | | | | | |
| 24 Residential | 764,631 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 Commercial | 436,947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| NUMBER OF PGA CUSTOMERS | | | | | | | | | | | | |
| 46 Residential | 48,333 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 Commercial | 3,323 | 0 | 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.

FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| SOUTH FLORIDA | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0142 | 1.0154 | 1.0162 | | | | | | | | | |
| 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 | 1.03 | 1.03 | 1.03 | | | | | | | | | |
| CENTRAL FLORIDA | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0134 | 1.0146 | 1.0157 | | | | | | | | | |
| 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 | 1.03 | 1.03 | | | | | | | | | |