



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

September 18, 2014

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

RECEIVED-FPSC
14 SEP 22 AM 9:23
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 **August 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 4 _____
ENG _____
GCL 3 _____
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)	\$ 54,602	\$ 56,502	\$ 1,900	3.36	\$ 444,519	\$ 559,412	\$ 114,893	20.54
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (111)		\$ 88,549	\$ -	\$ (1,097)	
4	COMMODITY (Other)	\$ 992,604	\$ 1,437,507	\$ 444,903	30.95	\$ 11,867,121	\$ 16,328,064	\$ 4,460,943	27.32
5	DEMAND	\$ 279,040	\$ 701,143	\$ 422,103	60.20	\$ 3,637,370	\$ 7,096,952	\$ 3,459,582	48.75
6	OTHER	\$ 118	\$ 7	\$ (111)	-1,590.71	\$ 1,165	\$ 68	\$ (1,097)	-1,612.84
	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)	\$ 1,326,364	\$ 2,195,159	\$ 868,684	39.57	\$ 16,038,724	\$ 23,984,496	\$ 8,033,224	33.49
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 923	\$ 400	\$ (523)	-130.66	\$ 7,163	\$ 2,200	\$ (4,963)	-225.60
14	TOTAL THERM SALES	\$ 1,478,169	\$ 2,194,759	\$ 716,590	32.65	\$ 17,563,768	\$ 23,982,296	\$ 6,418,528	26.76
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,268,117	2,322,918	1,054,801	45.41	21,591,963	29,061,744	7,469,781	25.70
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	2,231,110	2,322,918	91,808	3.95	23,467,390	28,681,744	5,214,354	18.18
19	DEMAND	1,521,390	7,910,890	6,389,500	80.77	39,034,946	90,123,370	51,088,424	56.69
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)	2,231,110	2,322,918	91,808	3.95	23,467,390	28,681,744	5,214,354	18.18
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,159	591	(568)	-96.12	10,022	4,091	(5,931)	-144.98
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,212,485	2,322,327	109,842	4.73	26,549,705	28,677,653	5,220,285	18.20
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 4.306	2.432	(1.874)	-77.06	2.059	1.925	(0.134)	-6.96
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) 44.489	61.884	17.395	28.11	50.569	56.928	6.359	11.17
32	DEMAND	(5/19) 18.341	8.863	(9.478)	-106.94	9.318	7.875	(1.443)	-18.32
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) 59.449	94.500	35.051	37.09	68.345	83.623	15.278	18.27
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 79.600	67.682	(11.918)	-17.61	71.473	53.777	(17.696)	-32.91
40	TOTAL COST OF THERM SOLD	(11/27) 59.949	94.524	34.575	36.58	60.410	83.635	23.225	27.77
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) 60.117	94.692	34.575	36.51	60.578	83.803	23.225	27.71
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) 60.41939	95.16830	34.749	36.51	60.88271	84.22453	23.342	27.71
45	PGA FACTOR ROUNDED TO NEAREST .001	60.419	95.168	34.749	36.51	60.883	84.225	23.342	27.71

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

**JANUARY 2014 THROUGH DECEMBER 2014
Aug-14**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	875,880	(933.16)	(0.107)
2 No Notice Commodity Adjustment - System Supply	0	0.00	0.000
3 Commodity Pipeline - Scheduled FTS -	12,400	(1.36)	(0.011)
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	379,837	55,536.43	14.621
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	1,268,117	54,601.91	4.306
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	2,682,035	1,159,104.66	43.217
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	2,830	4,743.00	167.597
20 Imbalance Cashout - FGT	(453,755)	(133,650.09)	0.000
21 Imbalance Cashout - Other Shippers	0	(37,593.57)	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)	2,231,110	992,604.00	44.489
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	1,386,940	65,447.88	4.719
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	83,570	191,416.33	229.049
30 Other - Marlin	2,830	19,920.00	703.887
31 Other - Ft. Meade	48,050	2,255.46	4.694
32 TOTAL DEMAND	1,521,390	279,039.67	18.341
OTHER			
33 Company Use of Natural Gas	0	118.35	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	118.35	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
July 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July 2014 ACCRUAL		July 2014 ACTUAL				July 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for July		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for July		\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$152.57)	79,050	(\$147.78)	76,570	000349494		\$4.79	(2,480)
COMMODITY (PIPELINE)	FGT	(\$233.88)	121,180	(\$226.70)	117,460	000349328		\$7.18	(3,720)
COMMODITY (PIPELINE)	FGT	(\$42.63)	387,500	(\$41.26)	375,100	000349341		\$1.37	(12,400)
COMMODITY (PIPELINE)	FGT	(\$747.88)	387,500	(\$723.94)	375,100	000349338		\$23.94	(12,400)
COMMODITY (PIPELINE)	FGT	(\$6.72)	61,070	(\$6.51)	59,210	000349568		\$0.21	(1,860)
COMMODITY (PIPELINE)	FGT	(\$117.87)	61,070	(\$114.28)	59,210	000349570		\$3.59	(1,860)
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for July		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$15,728.96	114,636	\$15,668.16	114,139	201408-129152		(\$60.80)	(497)
COMMODITY (PIPELINE)	FCG	\$29,085.83	179,835	\$34,507.45	223,015	201408-129153		\$5,421.62	43,180
COMMODITY (PIPELINE) TOTAL		\$43,513.24	1,391,841	\$48,915.14	1,399,804			\$5,401.90	7,963
NO NOTICE	FGT	\$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		\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	REMC	\$510,988.50	1,023,000	\$696,802.50	1,395,000	7397		\$185,814.00	372,000
COMMODITY (OTHER)	CONOCO	\$483,928.36	1,050,276	\$484,323.61	1,062,583	29428		\$395.25	12,307
COMMODITY (OTHER)	FGT	\$42,756.82	(357,820)	\$42,756.82	(424,902)	FGT CICO report		\$0.00	(67,082)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$15,720.85)	0	(\$15,720.85)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	(\$15,639.67)	0	(\$26,616.62)	0	201407-128496		(\$10,976.95)	0
COMMODITY (OTHER)	PPC	\$16,886.43	0	\$16,886.43	0	375223-2Q2014		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$8,237.19	7,951	\$8,237.19	7,951	16733305 0714a		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$482.03	333	\$360.09	208	18846584 0714		(\$121.94)	(125)
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$3,213.00	1,910	\$3,978.00	2,370	27567		\$765.00	460
COMMODITY (OTHER) TOTAL		\$1,035,131.81	1,725,650	\$1,211,007.17	2,043,210			\$175,875.36	317,560
DEMAND	FGT	\$1,338.54	344,100	\$1,338.54	344,100	000349438		\$0.00	0
DEMAND	FGT	\$5,523.81	76,880	\$5,523.81	76,880	000349493		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$10,557.63	146,940	\$10,557.63	146,940	000349327		\$0.00	0
DEMAND	FGT	\$18,189.25	387,500	\$18,189.25	387,500	000349340		\$0.00	0
DEMAND	FGT	\$27,841.88	387,500	\$27,841.88	387,500	000349337		\$0.00	0
DEMAND	FGT	\$2,779.32	59,210	\$2,779.32	59,210	000349567		\$0.00	0
DEMAND	FGT	\$4,254.24	59,210	\$4,254.24	59,210	000349327		\$0.00	0
DEMAND	PPC	\$191,416.33	89,570	\$191,416.33	89,570	375223-0715		\$0.00	0
DEMAND	MARLIN	\$19,920.00	1,910	\$19,920.00	2,370	27568		\$0.00	460
DEMAND TOTAL		\$281,821.00	1,552,820	\$281,821.00	1,553,260			\$0.00	460
OTHER	FPUC	\$120.37	0	\$120.37	0	N/A		\$0.00	0
OTHER TOTAL		\$120.37	0	\$120.37	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
July 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July 2014 ACCRUAL		July 2014 ACTUAL			July 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	(\$1.40)	12,710	(\$1.36)	12,400	000349560		\$0.04	(310)
COMMODITY (PIPELINE) TOTAL		(\$1.40)	12,710	(\$1.36)	12,400			\$0.04	(310)
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	\$5,592.40	12,307	\$5,592.40	12,307	29428		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,421.94)	(4,537)	(\$2,421.94)	(4,537)	409878-0714		\$0.00	0
COMMODITY (OTHER) TOTAL		\$3,170.46	7,770	\$3,170.46	7,770			\$0.00	0
DEMAND	FGT	\$2,255.46	48,050	\$2,255.46	48,050	000349559		\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND TOTAL		\$2,255.46	48,050	\$2,255.46	48,050			\$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
August 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	August 2014 ACCRUAL		
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$96.33)	49,910	
COMMODITY (PIPELINE)	FGT	(\$42.05)	382,300	
COMMODITY (PIPELINE)	FGT	(\$737.84)	382,300	
COMMODITY (PIPELINE)	FGT	(\$5.28)	48,040	
COMMODITY (PIPELINE)	FGT	(\$92.74)	48,050	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FCG	\$15,668.16	114,139	
COMMODITY (PIPELINE)	FCG	\$34,507.45	223,015	
COMMODITY (PIPELINE) TOTAL		\$49,201.37	1,247,754	
NO NOTICE	FGT	\$0.00	0	
NO NOTICE TOTAL		\$0.00	0	
SWING SERVICE		0	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	
COMMODITY (OTHER)	REMC	\$613,414.82	1,408,530	
COMMODITY (OTHER)	CONOCO	\$346,814.78	869,427	
COMMODITY (OTHER)	FGT	(\$116,750.54)	(381,846)	
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$14,477.61)	0	
COMMODITY (OTHER)	FCG	(\$26,616.62)	0	
COMMODITY (OTHER)	PPC	\$0.00	0	
COMMODITY (OTHER)	PEOPLES GAS	\$7,597.86	7,381	
COMMODITY (OTHER)	PEOPLES GAS	\$360.09	208	
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$3,978.00	2,370	
COMMODITY (OTHER) TOTAL		\$814,320.78	1,906,070	
DEMAND	FGT	\$1,353.06	344,410	
DEMAND	FGT	(\$0.04)	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$12,539.99	174,530	
DEMAND	FGT	\$18,189.25	387,500	
DEMAND	FGT	\$27,841.88	387,500	
DEMAND	FGT	\$2,182.71	46,500	
DEMAND	FGT	\$3,341.03	46,500	
DEMAND	PPC	\$191,416.33	83,570	
DEMAND	MARLIN	\$19,920.00	2,370	
DEMAND TOTAL		\$276,784.21	1,472,880	
OTHER	FPUC	\$118.35	0	
OTHER TOTAL		\$118.35	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FLORIDA PUBLIC UTILITIES COMPANY
 August 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	August 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	(\$1.40)	12,710
COMMODITY (PIPELINE) TOTAL		(\$1.40)	12,710
NO NOTICE TOTAL			
		\$0.00	0
SWING SERVICE	0	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$4,829.80	12,307
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,421.94)	(4,827)
COMMODITY (OTHER) TOTAL		\$2,407.86	7,480
DEMAND	FGT	\$2,255.46	48,050
DEMAND	0.00	\$0.00	0
DEMAND TOTAL		\$2,255.46	48,050
OTHER TOTAL			
		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	0	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

			CURRENT MONTH: AUGUST				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	992,604	\$ 1,437,507	\$ 444,903	31.0	11,867,121	\$ 16,328,064	\$ 4,460,943	27.3
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	333,760	\$ 757,652	\$ 423,892	56.0	4,171,603	\$ 7,656,432	\$ 3,484,829	45.5
3	TOTAL COST		1,326,364	\$ 2,195,159	\$ 868,795	39.6	16,038,724	\$ 23,984,496	\$ 7,945,772	33.1
4	FUEL REVENUES (NET OF REVENUE TAX)		1,478,169	\$ 2,194,759	\$ 716,590	32.7	17,563,768	\$ 23,982,296	\$ 6,418,528	26.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(5,784)	\$ (5,784)	\$ -	0.0	(46,269)	\$ (46,269)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,472,385	\$ 2,188,975	\$ 716,590	32.7	17,517,499	\$ 23,936,027	\$ 6,418,528	26.8
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	146,021	\$ (6,184)	\$ (152,205)	2461.3	1,478,775	\$ (48,469)	\$ (1,527,244)	3151.0
8	INTEREST PROVISION -THIS PERIOD	Line 21	74	\$ 31	\$ (43)	(138.7)	69	\$ 224	\$ 155	69.2
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,399,097	\$ 626,588	\$ (772,509)	(123.3)	25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	5,784	\$ 5,784	\$ -	0.0	46,269	\$ 46,269	\$ -	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	1,550,976	\$ 626,219	\$ (924,757)	(147.7)	1,550,976	\$ 626,219	\$ (924,757)	(147.7)
MEMO: Unbilled Over-recovery					640,112					
Over/(under)-recovery Book Balance					2,191,088					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,399,097	\$ 626,588	\$ (772,509)	(123.3)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,550,902	\$ 626,188	\$ (924,714)	(147.7)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,949,999	\$ 1,252,776	\$ (1,697,223)	(135.5)				
15	AVERAGE	50% of Line 14	\$ 1,474,999	\$ 626,388	\$ (848,611)	(135.5)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00070	0.00070	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00060	0.00060	-	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	\$ 74	\$ 31	\$ (43)	(138.7)				

5

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

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

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

SCHEDULE A-3

PRESENT MONTH: **AUGUST**

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 ACAGR/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		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		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		0	\$ (15,640)	N/A	N/A	INCL IN COST	N/A
38	Jul	PPC	SYS SUPPLY	N/A	0		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
41	Aug	FGT	SYS SUPPLY	N/A	(453,755)		(453,755)	\$ (133,650)	N/A	N/A	INCL IN COST	29.454241
42	Aug	Conoco	SYS SUPPLY	N/A	894,041		894,041	\$ 352,040	N/A	N/A	INCL IN COST	39.376251
43	Aug	Peoples Gas	SYS SUPPLY	N/A	7,464		7,464	\$ 7,836	N/A	N/A	INCL IN COST	104.984057
44	Aug	Florida City Gas	SYS SUPPLY	N/A	0		0	\$ (37,594)	N/A	N/A	INCL IN COST	N/A
45	Aug	PPC	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
46	Aug	Marlin	SYS SUPPLY	N/A	2,830		2,830	\$ 4,743	N/A	N/A	INCL IN COST	167.597173
47	Aug	REMC	SYS SUPPLY	N/A	1,780,530		1,780,530	\$ 799,229	N/A	N/A	INCL IN COST	44.887130
TOTAL					23,467,390		23,467,390	\$ 11,867,121				50.569

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5
 FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014
 Monthly Actual Data

	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	1,462,485	787,166	969,437	992,604	0	0	0
2	Transportation costs	827,387	692,670	715,128	668,496	284,146	335,368	314,648	333,760	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	1,746,631	1,122,534	1,284,086	1,326,364	0	0	0
PGA THERM SALES												
13	Residential	1,752,537	1,704,090	1,351,555	1,181,733	865,382	730,486	678,042	586,437	0	0	0
14	Commercial	1,001,801	966,509	870,124	815,320	677,519	619,159	609,604	546,220	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ 0.80000	\$ 0.85000	\$ 0.80000	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ 0.80000	\$ 0.85000	\$ 0.80000	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,051,037	1,020,993	943,842	884,855	690,702	583,265	574,624	468,580	0	0	0
25	Commercial	600,620	580,086	608,876	619,875	542,496	495,404	518,039	438,863	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	49,843	50,004	50,276	50,324	50,298	50,185	50,172	49,908	0	0	0
47	Commercial	3,327	3,338	3,354	3,352	3,333	3,328	3,345	3,338	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 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	1.0208	1.0749	0.9723	1.0257	1.0284	1.0313				
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	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	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	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	1.05				
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	1.0186	1.0200	1.0235	1.0235	1.0263	1.0310				
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	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	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	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	1.05				
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	1.0370	1.0370	1.0355	1.0412	1.0412	1.0420				
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	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	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	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	1.06				
OKEECHOBEE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$											1.0210			
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRESSURE CORRECTION FACTOR (a/b) psia														
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$											1.0245			
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRESSURE CORRECTION FACTOR (a/b) psia														
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
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	1.0164	1.0227	1.0247	1.0185	1.0291	1.0247				
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	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	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	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	1.04				