



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

May 20, 2015

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

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

Dear Ms. Stauffer:

We are enclosing the **April 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,

A handwritten signature in cursive script that reads "Michelle D. Napier".

Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: Administrative Office/FPSC
Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2015 PGA Filings

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	APRIL DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 70,735	\$ 72,375	\$ 1,640	2.27	\$ 285,032	\$ 288,400	\$ 3,368	1.17
2	NO NOTICE SERVICE	\$ 3,186	\$ 3,186	\$ 0	0.00	\$ 20,358	\$ 20,358	\$ (0)	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 72,520	\$ -	\$ (72,520)	-
4	COMMODITY (Other)	\$ 1,045,385	\$ 3,267,447	\$ 2,222,062	68.01	\$ 4,921,577	\$ 13,019,773	\$ 8,098,196	62.20
5	DEMAND	\$ 612,440	\$ 1,145,728	\$ 533,288	46.55	\$ 2,487,183	\$ 4,739,849	\$ 2,252,666	47.53
6	OTHER	\$ 56,464	\$ 9	\$ (56,455)	-627,276.78	\$ 83,691	\$ 39	\$ (83,652)	-214,491.77
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)	\$ 1,788,210	\$ 4,488,745	\$ 2,700,535	60.16	\$ 7,870,361	\$ 18,068,419	\$ 10,198,058	56.44
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 511	\$ 1,000	\$ 489	48.94	\$ 3,990	\$ 4,900	\$ 910	18.56
14	TOTAL THERM SALES	\$ 1,267,851	\$ 4,487,745	\$ 3,219,894	71.75	\$ 8,087,712	\$ 18,063,519	\$ 9,975,807	55.23
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,038,076	4,498,410	460,334	10.23	16,971,125	17,954,590	983,465	5.48
16	NO NOTICE SERVICE	819,000	0	(819,000)	-	5,233,500	0	(5,233,500)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,397,450	4,498,410	2,100,960	46.70	14,143,550	17,954,590	3,811,040	21.23
19	DEMAND	6,205,540	14,716,200	8,510,660	57.83	27,871,330	61,793,400	33,922,070	54.90
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)	2,397,450	4,498,410	2,100,960	46.70	14,143,550	17,954,590	3,811,040	21.23
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,140	1,320	180	13.61	7,499	6,749	(750)	-11.11
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,291,598	4,497,090	1,205,492	26.81	16,783,826	17,947,841	3,811,790	21.24
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.752	1.609	(0.143)	-8.89	1.680	1.606	(0.074)	-4.61
29	NO NOTICE SERVICE	(2/16) 0.389	0.000	(0.389)	-	0.389	0.000	(0.389)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 43.604	72.636	29.032	39.97	34.797	72.515	37.718	52.01
32	DEMAND	(5/19) 9.869	7.785	(2.084)	-26.77	8.924	7.670	(1.254)	-16.35
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) 74.588	99.785	25.197	25.25	55.646	100.634	44.988	44.70
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 44.775	75.758	30.983	40.90	53.212	72.603	19.391	26.71
40	TOTAL COST OF THERM SOLD	(11/27) 54.326	99.814	45.488	45.57	46.893	100.672	53.779	53.42
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) 52.365	97.853	45.488	46.49	44.932	98.711	53.779	54.48
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) 52.62840	98.34520	45.717	46.49	45.15801	99.20752	54.050	54.48
45	PGA FACTOR ROUNDED TO NEAREST .001	52.628	98.345	45.717	46.49	45.158	99.208	54.050	54.48

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
Apr-15**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,450,240	13,436.54	0.389
2 No Notice Commodity Adjustment - System Supply	151,435	(3,153.70)	(2.083)
3 Commodity Pipeline - Scheduled FTS -	16,780	75.87	0.452
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	419,621	60,376.77	14.388
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,038,076	70,735.48	1.752
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	3,468,537	947,883.34	27.328
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(1,071,087)	27,112.58	0.000
21 Imbalance Cashout - Other Shippers	0	70,388.60	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)	2,397,450	1,045,384.52	43.604
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,918,400	337,817.82	5.708
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	94,540	241,990.06	255.966
30 Other - Marlin	0	23,591.25	0.000
31 Other - Ft. Meade	192,600	9,040.65	4.694
32 TOTAL DEMAND	6,205,540	612,439.78	9.869
OTHER			
33 Company Use of Natural Gas	0	121.66	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	56,342.25	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	56,463.91	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
 March 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2015 ACCRUAL		March 2015 ACTUAL			March 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$6,669.07	2,657,000	\$6,472.22	2,578,570	000353212		(\$196.85)	(78,430)
COMMODITY (PIPELINE)	FGT	\$727.52	289,850	\$705.74	281,170	000353158		(\$21.78)	(8,680)
COMMODITY (PIPELINE)	FGT	\$660.94	957,890	\$641.47	829,680	000353270		(\$19.47)	(28,210)
COMMODITY (PIPELINE)	FGT	\$279.49	405,060	\$271.17	392,970	000353097		(\$8.32)	(12,090)
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$200.75	79,980	\$194.53	77,500	000353132		(\$6.22)	(2,480)
COMMODITY (PIPELINE)	FGT	\$55.13	79,900	\$53.43	77,430	000353141		(\$1.70)	(2,470)
COMMODITY (PIPELINE)	FGT	(\$2,315.05)	(\$22,330)	(\$2,477.50)	(98,705)	000353365		(\$162.45)	823,625
COMMODITY (PIPELINE)	FCG	\$6,265.45	33,860	\$6,382.18	34,811	201504-143595		\$118.73	951
COMMODITY (PIPELINE)	FCG	\$59,669.93	429,480	\$59,622.69	429,481	201504-143596		(\$47.24)	1
COMMODITY (PIPELINE) TOTAL		\$72,213.23	4,010,870	\$71,865.93	4,702,887			(\$347.30)	682,217
NO NOTICE	FGT	\$4,763.31	1,224,500	\$4,763.31	1,224,500	000353211		\$0.00	0
NO NOTICE TOTAL		\$4,763.31	1,224,500	\$4,763.31	1,224,500			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,305,622.52	4,337,820	\$1,305,622.52	4,337,820	40382		\$0.00	0
COMMODITY (OTHER)	FGT	\$29,723.30	(1,148,350)	\$29,723.30	(1,147,402)	FGT CICO report		\$0.00	948
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$44,131.45	0	\$44,131.45	0	374557 CICO		\$6.00	0
COMMODITY (OTHER)	FCG	\$31,132.65	0	\$31,132.65	0	201503-143161		\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$38,659.25	44,609	\$38,659.25	44,609	18733305 0315		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$789.84	741	\$877.90	843	18848584 0315		\$88.06	102
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27590		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,450,059.01	3,234,820	\$1,450,147.07	3,235,870			\$88.06	1,050
DEMAND	FGT	\$189,444.64	4,035,890	\$189,444.64	4,035,890	000353211		\$0.00	0
DEMAND	FGT	\$145,356.85	2,023,060	\$145,356.85	2,023,060	000353269		\$0.00	0
DEMAND	FGT	\$21,288.71	453,530	\$21,288.71	453,530	000353157		\$0.00	0
DEMAND	FGT	\$33,410.25	485,000	\$33,410.25	465,000	000253140		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$3,837.85	77,500	\$3,837.85	77,500	000353131		\$0.00	0
DEMAND	FGT	\$5,588.38	77,500	\$5,588.38	77,500	000353140		\$0.00	0
DEMAND	PPC	\$241,990.06	109,950	\$241,990.06	109,950	37522-0314		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$640,696.74	7,242,430	\$640,696.74	7,242,430			\$0.00	0
OTHER	FPUC	\$309.15	0	\$309.15	0	N/A		\$0.00	0
OTHER	AGDF	\$0.00	0	\$0.00	0	0		\$0.00	0
OTHER	PIERMONT & MCLELLAND	2,112.50	0	2,112.50	0	0		\$0.00	0
OTHER TOTAL		\$2,421.65	0	\$2,421.65	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
 March 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2015 ACCRUAL		March 2015 ACTUAL			March 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$63.03	25,110	\$61.47	24,490	000353341		(\$1.56)	(620)
COMMODITY (PIPELINE) TOTAL		\$63.03	25,110	\$61.47	24,490			(\$1.56)	(620)
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$7,304.50	24,370	\$7,304.50	24,370	43609		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$3,471.65)	(12,620)	(\$3,471.65)	(12,620)	409878-0315		\$0.00	0
COMMODITY (OTHER) TOTAL		\$3,832.85	11,750	\$3,832.85	11,750			\$0.00	0
DEMAND	FGT	\$9,342.00	199,020	\$9,342.00	199,020	000353340		\$0.00	0
DEMAND TOTAL		\$9,342.00	199,020	\$9,342.00	199,020			\$0.00	0
OTHER TOTAL		\$0.00	0	\$0.00	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
 April 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$8,915.13	2,003,400
COMMODITY (PIPELINE)	FGT	\$1,250.90	281,100
COMMODITY (PIPELINE)	FGT	\$2,051.40	780,000
COMMODITY (PIPELINE)	FGT	\$1,042.27	396,300
COMMODITY (PIPELINE)	FGT	\$271.01	60,900
COMMODITY (PIPELINE)	FGT	\$160.17	60,900
COMMODITY (PIPELINE)	FGT	(\$2,991.25)	(672,190)
COMMODITY (PIPELINE)	FCG	\$54,818.93	391,169
COMMODITY (PIPELINE)	FCG	\$5,488.35	27,500
COMMODITY (PIPELINE) TOTAL		\$71,006.91	3,329,079
NO NOTICE	FGT	\$3,185.91	819,000
NO NOTICE TOTAL		\$3,185.91	819,000
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$932,251.80	3,439,650
COMMODITY (OTHER)	FGT	\$29,723.30	(1,064,635)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$696.28)	0
COMMODITY (OTHER)	FCG	\$70,388.60	0
COMMODITY (OTHER)	FCG	\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$10,176.38	11,232
COMMODITY (OTHER)	PEOPLES GAS	\$677.90	843
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL		\$1,042,721.70	2,387,090
DEMAND	FGT	\$146,833.07	3,128,100
DEMAND	FGT	\$136,486.17	1,899,600
DEMAND	FGT	\$15,152.25	322,800
DEMAND	FGT	\$32,397.11	450,900
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$2,745.99	58,500
DEMAND	FGT	\$4,203.23	58,500
DEMAND	PPC	\$241,990.06	94,540
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$23,591.25	0
DEMAND TOTAL		\$603,399.13	6,012,940
OTHER	FPUC	\$121.66	0
OTHER	AGDF	\$27,678.98	0
OTHER	AGDF	11,862.84	0
OTHER	OMNI	7,888.00	0
OTHER	PIERPONT & MCLELLAND	8,911.45	0
OTHER TOTAL		\$56,463.91	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 April 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$77.43	17,400
COMMODITY (PIPELINE) TOTAL		\$77.43	17,400
NO NOTICE TOTAL			
		\$0.00	0
SWING SERVICE	0	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$4,489.20	16,710
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,914.44)	(7,400)
COMMODITY (OTHER) TOTAL		\$2,574.76	9,310
DEMAND	FGT	\$9,040.65	192,600
DEMAND TOTAL		\$9,040.65	192,600
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 2015 THROUGH DECEMBER 2015

			CURRENT MONTH: APRIL				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	1,045,385	\$ 3,267,447	\$ 2,222,062	68.0	4,921,577	\$ 13,019,773	\$ 8,098,196	62.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	742,825	\$ 1,221,298	\$ 478,473	39.2	2,948,784	\$ 5,048,646	\$ 2,099,862	41.6
3	TOTAL COST		1,788,210	\$ 4,488,745	\$ 2,700,535	60.2	7,870,361	\$ 18,068,419	\$ 10,198,058	56.4
4	FUEL REVENUES (NET OF REVENUE TAX)		1,267,851	\$ 4,487,745	\$ 3,219,894	71.8	8,087,712	\$ 18,063,519	\$ 9,975,807	55.2
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,640	\$ 68,640	\$ -	0.0	274,569	\$ 274,569	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,336,491	\$ 4,556,385	\$ 3,219,894	70.7	8,362,281	\$ 18,338,088	\$ 9,975,807	54.4
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(451,719)	\$ 67,640	\$ 519,359	767.8	491,920	\$ 269,669	\$ (222,251)	(82.4)
8	INTEREST PROVISION -THIS PERIOD	Line 21	119	\$ 37	\$ (82)	(221.6)	535	\$ 162	\$ (373)	(230.3)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,242,506	\$ 620,962	\$ (1,621,544)	(261.1)	1,504,380	\$ 624,737	\$ (879,643)	(140.8)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(68,640)	\$ (68,640)	\$ -	0.0	(274,569)	\$ (274,569)	\$ -	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	1,722,266	\$ 619,999	\$ (1,102,267)	(177.8)	1,722,266	\$ 619,999	\$ (1,102,267)	(177.8)
MEMO: Unbilled Over-recovery					564,830					
Over/(under)-recovery Book Balance					2,287,096					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,242,506	\$ 620,962	\$ (1,621,544)	(261.1)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,722,147	\$ 619,962	\$ (1,102,185)	(177.8)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,964,653	\$ 1,240,924	\$ (2,723,729)	(219.5)				
15	AVERAGE	50% of Line 14	\$ 1,982,327	\$ 620,462	\$ (1,361,865)	(219.5)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00060	0.00060	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00080	0.00080	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00140	0.00140	-	0.0				
19	AVERAGE	50% of Line 18	0.00070	0.00070	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00006	0.00006	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 119	\$ 37	\$ (82)	(221.6)				

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: APRIL

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,368,780		4,368,780	\$ 1,071,294	N/A	N/A	INCL IN COST	24.521582
2	Jan	FCG	SYS SUPPLY	N/A			0	\$ (32,826)	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	FGT	SYS SUPPLY	N/A			0	\$ 3,631	N/A	N/A	INCL IN COST	N/A
5	Jan	PPC	SYS SUPPLY	N/A			0	\$ (7,495)	N/A	N/A	INCL IN COST	N/A
6	Jan	PEOPLES GAS	SYS SUPPLY	N/A	46,961		46,961	\$ 46,707	N/A	N/A	INCL IN COST	99.458977
7	Feb	CONOCO	SYS SUPPLY	N/A	3,954,900		3,954,900	\$ 1,545,724	N/A	N/A	INCL IN COST	39.083774
8	Feb	FGT (FT. MEADE)	SYS SUPPLY	N/A	(8,150)		(8,150)	\$ (2,309)	N/A	N/A	INCL IN COST	28.328344
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (4,864)	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	50,020		50,020	\$ 48,201	N/A	N/A	INCL IN COST	96.362795
11	Feb	FGT	SYS SUPPLY	N/A	396,870		396,870	\$ (83,126)	N/A	N/A	INCL IN COST	-20.945456
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 221	N/A	N/A	INCL IN COST	N/A
13	Mar	CONOCO	SYS SUPPLY	N/A	4,352,210		4,352,210	\$ 1,312,720	N/A	N/A	INCL IN COST	30.162144
14	Mar	FGT (FT. MEADE)	SYS SUPPLY	N/A	(12,620)		(12,620)	\$ (3,423)	N/A	N/A	INCL IN COST	27.124247
15	Mar	FCG	SYS SUPPLY	N/A			0	\$ 31,133	N/A	N/A	INCL IN COST	N/A
16	Mar	PEOPLES GAS	SYS SUPPLY	N/A	45,243		45,243	\$ 39,277	N/A	N/A	INCL IN COST	86.812479
17	Mar	FGT	SYS SUPPLY	N/A	(1,144,363)		(1,144,363)	\$ 29,723	N/A	N/A	INCL IN COST	-2.597366
18	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 43,689	N/A	N/A	INCL IN COST	N/A
19	Apr	CONOCO	SYS SUPPLY	N/A	3,456,360		3,456,360	\$ 936,741	N/A	N/A	INCL IN COST	27.101951
20	Apr	FGT	SYS SUPPLY	N/A	(1,063,687)		(1,063,687)	\$ 29,723	N/A	N/A	INCL IN COST	-2.794365
21	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (696)	N/A	N/A	INCL IN COST	N/A
22	Apr	FGT (FT. MEADE)	SYS SUPPLY	N/A	(7,400)		(7,400)	\$ (1,914)	N/A	N/A	INCL IN COST	25.870811
23	Apr	FCG	SYS SUPPLY	N/A	0		0	\$ 70,389	N/A	N/A	INCL IN COST	N/A
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	12,177		12,177	\$ 11,142	N/A	N/A	INCL IN COST	91.503162
80												
TOTAL					14,143,550		14,143,550	\$ 4,921,577				34.797

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	1,503,847	1,453,119	1,045,385	0	0	0	0	0	0	0	0
2	Transportation costs	691,685	786,246	728,028	742,825	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	2,290,093	2,181,146	1,788,210	0	0	0	0	0	0	0	0
PGA THERM SALES													
13	Residential	1,762,017	1,898,715	1,453,417	1,073,285	0	0	0	0	0	0	0	0
14	Commercial	995,532	1,083,370	911,469	768,022	0	0	0	0	0	0	0	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES													
24	Residential	965,966	1,043,318	796,559	481,321	0	0	0	0	0	0	0	0
25	Commercial	547,350	595,428	499,610	346,541	0	0	0	0	0	0	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	50,804	50,937	51,175	51,337	0	0	0	0	0	0	0	0
47	Commercial	3,364	3,369	3,361	3,354	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	1.0290	1.0272	1.0290	1.0349								
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.928	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	1.05	1.05	1.04	1.04	1.04	1.05								
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0300	1.0305	1.0258	1.0247	1.0256	1.0252								
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	1.05	1.05	1.04	1.04	1.04	1.04								
NORTHEAST FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	9.8077	1.0480	1.0461	1.0472	1.0419	1.0417								
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	9.97	1.07	1.06	1.06	1.06	1.06								
OKEECHOBEE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0272	1.0307	1.0257	1.0251	1.0254	1.0237								
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	1.04	1.05	1.04	1.04	1.04	1.04								
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0289	1.0307	1.0280	1.0291	1.0245	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	1.05	1.05	1.05	1.05	1.04	1.04								
FORT MEADE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0325	1.0325	1.0263	1.0273	1.0250	1.0233								
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	1.05	1.04	1.04	1.04	1.04								