



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

June 18, 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 **May 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 blue ink 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

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH: MAY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 59,374	\$ 81,203	\$ 21,829	26.88	\$ 344,406	\$ 369,603	\$ 25,197	6.82
2	NO NOTICE SERVICE	\$ 1,351	\$ 1,351	\$ 0	0.03	\$ 21,709	\$ 21,709	\$ 0	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 72,520	\$ -	\$ (72,520)	-
4	COMMODITY (Other)	\$ 520,404	\$ 2,073,880	\$ 1,553,476	74.91	\$ 5,441,981	\$ 15,093,653	\$ 9,651,672	63.95
5	DEMAND	\$ 328,443	\$ 876,863	\$ 548,420	62.54	\$ 2,815,626	\$ 5,616,712	\$ 2,801,086	49.87
6	OTHER	\$ 23,694	\$ 8	\$ (23,686)	-296,071.38	\$ 107,385	\$ 47	\$ (107,338)	-228,377.66
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)	\$ 933,265	\$ 3,033,305	\$ 2,100,040	69.23	\$ 8,803,626	\$ 21,101,724	\$ 12,298,098	58.28
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 489	\$ 700	\$ 211	30.11	\$ 4,480	\$ 5,600	\$ 1,120	20.01
14	TOTAL THERM SALES	\$ 1,143,994	\$ 3,032,605	\$ 1,888,611	62.28	\$ 9,231,706	\$ 21,096,124	\$ 11,864,418	56.24
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,113,768	3,043,630	1,929,862	63.41	18,084,893	20,998,220	2,913,327	13.87
16	NO NOTICE SERVICE	347,200	0	(347,200)	-	5,580,700	0	(5,580,700)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,257,950	3,043,630	785,680	25.81	16,401,500	20,998,220	4,596,720	21.89
19	DEMAND	1,113,060	10,814,660	9,701,600	89.71	28,984,390	72,608,060	43,623,670	60.08
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)	2,257,950	3,043,630	785,680	25.81	16,401,500	20,998,220	4,596,720	21.89
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,093	1,029	(64)	-6.18	8,592	7,778	(814)	-10.46
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,808,143	3,042,601	234,458	7.71	19,591,969	20,990,442	4,597,534	21.90
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 5.331	2.668	(2.663)	-99.81	1.904	1.760	(0.144)	-8.18
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) 23.048	68.138	45.090	66.17	33.180	71.881	38.701	53.84
32	DEMAND	(5/19) 29.508	8.108	(21.400)	-263.94	9.714	7.736	(1.978)	-25.57
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) 41.332	99.661	58.329	58.53	53.676	100.493	46.817	46.59
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 44.775	68.027	23.252	34.18	52.139	71.998	19.859	27.58
40	TOTAL COST OF THERM SOLD	(11/27) 33.234	99.694	66.460	66.66	44.935	100.530	55.595	55.30
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) 31.273	97.733	66.460	68.00	42.974	98.569	55.595	56.40
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) 31.43030	98.22460	66.794	68.00	43.19016	99.06480	55.875	56.40
45	PGA FACTOR ROUNDED TO NEAREST .001	31.430	98.225	66.795	68.00	43.190	99.065	55.875	56.40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015
CURRENT MONTH: May-15

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	718,140	3,188.77	0.444
2 No Notice Commodity Adjustment - System Supply	0	0.00	0.000
3 Commodity Pipeline - Scheduled FTS -	14,900	66.31	0.445
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	380,728	56,118.55	14.740
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	1,113,768	59,373.63	5.331
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	3,607,651	1,184,157.65	32.824
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(1,349,701)	(699,344.38)	0.000
21 Imbalance Cashout - Other Shippers	0	35,590.95	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)	2,257,950	520,404.22	23.048
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	977,430	59,305.42	6.067
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	88,510	241,990.06	273.404
30 Other - Marlin	0	24,936.00	0.000
31 Other - Ft. Meade	47,120	2,211.81	4.694
32 TOTAL DEMAND	1,113,060	328,443.29	29.508
OTHER			
33 Company Use of Natural Gas	0	73.64	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	23,620.07	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	23,693.71	0.000
OFF-SYSTEMS SALES SERVICE			
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
 April 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2015 ACCRUAL		April 2015 ACTUAL			April 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$8,915.13	2,003,400	\$8,558.69	1,923,300	000353648		(\$356.44)	(80,100)
COMMODITY (PIPELINE)	FGT	\$1,250.90	281,100	\$1,201.50	270,000	000353599		(\$49.40)	(11,100)
COMMODITY (PIPELINE)	FGT	\$2,051.40	780,000	\$1,969.35	748,900	000353701		(\$82.05)	(31,200)
COMMODITY (PIPELINE)	FGT	\$1,042.27	396,300	\$1,000.45	380,400	000353642		(\$41.82)	(15,900)
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	\$271.01	60,900	\$260.33	58,500	000353576		(\$10.68)	(2,400)
COMMODITY (PIPELINE)	FGT	\$160.17	60,900	\$153.86	58,500	000353587		(\$6.31)	(2,400)
COMMODITY (PIPELINE)	FGT	(\$2,991.25)	(672,190)	(\$2,991.25)	(672,190)	000353801		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$5,488.35	27,500	\$5,296.88	27,513	201505-145556		(\$191.47)	13
COMMODITY (PIPELINE)	FCG	\$54,818.93	391,169	\$55,601.01	391,354	201505-145557		\$782.08	185
COMMODITY (PIPELINE) TOTAL		\$71,006.91	3,329,079	\$71,050.82	3,186,177			\$43.91	(142,902)
NO NOTICE	FGT	\$3,185.91	819,000	\$3,185.91	819,000	000353647		\$0.00	0
NO NOTICE TOTAL		\$3,185.91	819,000	\$3,185.91	819,000			\$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)	CONOCO	\$932,251.80	3,439,650	\$933,001.80	3,478,910	40362		\$750.00	37,260
COMMODITY (OTHER)	FGT	\$29,723.30	(1,064,635)	(\$330,071.08)	(1,101,699)	FGT CICO report		(\$359,794.38)	(37,064)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$696.28)	0	(\$696.28)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$70,388.60	0	\$70,388.60	0	201504-144744		\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$115.01	0	1504A0003		\$115.01	0
COMMODITY (OTHER)	PEOPLES GAS	\$10,176.38	11,232	\$10,176.38	11,232	16733305 0415		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$877.90	843	\$741.76	647	18846584 0415		(\$136.14)	(196)
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27590		\$0.00	0
COMMODITY (OTHER)		0	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,042,721.70	2,387,090	\$683,656.19	2,387,090			(\$359,065.51)	0
DEMAND	FGT	\$146,833.07	3,128,100	\$146,833.07	3,128,100	000353647		\$0.00	0
DEMAND	FGT	\$136,486.17	1,899,600	\$136,486.17	1,899,600	000353700		\$0.00	0
DEMAND	FGT	\$15,152.25	322,800	\$15,152.25	322,800	000353598		\$0.00	0
DEMAND	FGT	\$32,397.11	450,900	\$32,397.11	450,900	000353586		\$0.00	0
DEMAND	FGT	\$2,745.99	58,500	\$2,745.99	58,500	000353575		\$0.00	0
DEMAND	FGT	\$4,203.23	58,500	\$4,203.23	58,500	000353586		\$0.00	0
DEMAND	PPC	\$241,990.06	94,540	\$241,990.06	94,540	375223-0415		\$0.00	0
DEMAND	MARLIN	\$23,591.25	0	\$23,591.25	0	27261		\$0.00	0
DEMAND TOTAL		\$603,399.13	6,012,940	\$603,399.13	6,012,940			\$0.00	0
OTHER	FPUC	\$121.66	0	\$121.66	0	N/A		\$0.00	0
OTHER	AGDF	\$27,679.96	0	\$27,679.96	0	103		\$0.00	0
OTHER	AGDF	11,862.84	0	\$11,862.84	0	110		\$0.00	0
OTHER	OMNI	7,888.00	0	\$7,888.00	0	0002115899		\$0.00	0
OTHER	PIERPONT & MCLELLAND	8,911.45	0	\$8,911.45	0	11		\$0.00	0
OTHER TOTAL		\$56,463.91	0	\$56,463.91	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		April 2015 ACTUAL				April 2015 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$77.43	17,400	\$74.76	16,800	000353779		(\$2.67)	(600)
COMMODITY (PIPELINE) TOTAL		\$77.43	17,400	\$74.76	16,800			(\$2.67)	(600)
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	\$4,489.20	16,710	\$4,489.20	16,890	43609		\$0.00	180
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,914.44)	(7,400)	(\$1,914.44)	(7,580)	409878-0415		\$0.00	(180)
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$1.66	0	1504A0003		\$1.66	0
COMMODITY (OTHER) TOTAL		\$2,574.76	9,310	\$2,576.42	9,310			\$1.66	0
DEMAND	FGT	\$9,040.65	192,600	\$9,040.65	192,600	000353778		\$0.00	0
DEMAND TOTAL		\$9,040.65	192,600	\$9,040.65	192,600			\$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
 May 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$3,357.97	754,600
COMMODITY (PIPELINE)	FGT	\$237.27	53,320
COMMODITY (PIPELINE)	FGT	\$140.23	53,320
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FCG	\$5,288.68	25,867
COMMODITY (PIPELINE)	FCG	\$50,239.26	354,663
COMMODITY (PIPELINE) TOTAL		\$59,263.41	1,241,770
NO NOTICE	FGT	\$1,350.61	347,200
NO NOTICE TOTAL		\$1,350.61	347,200
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	PESCO	\$959,613.64	2,728,000
COMMODITY (OTHER)	CONOCO	\$218,840.97	826,880
COMMODITY (OTHER)	FGT	(\$330,071.08)	(1,305,337)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$7,483.90)	0
COMMODITY (OTHER)	FCG	\$35,590.95	0
COMMODITY (OTHER)	FCG	\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$302.65	0
COMMODITY (OTHER)	PEOPLES GAS	\$741.76	647
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL		\$877,534.99	2,250,190
DEMAND	FGT	(\$0.02)	0
DEMAND	FGT	(\$0.05)	0
DEMAND	FGT	\$0.02	0
DEMAND	FGT	\$7,194.36	100,130
DEMAND	FGT	\$46,035.00	775,000
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$2,400.98	51,150
DEMAND	FGT	\$3,675.13	51,150
DEMAND	PPC	\$241,990.06	88,510
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$24,936.00	0
DEMAND TOTAL		\$326,231.48	1,065,940
OTHER	FPUC	\$73.64	0
OTHER	AGDF	\$3,954.28	0
OTHER	PCARD	36.04	0
OTHER	OMNI	14,117.25	0
OTHER	GUNSTER YOAKLEY	5,512.50	0
OTHER TOTAL		\$23,693.71	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 May 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$68.98	15,500
COMMODITY (PIPELINE) TOTAL		\$68.98	15,500
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE		\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$3,928.10	14,880
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,995.02)	(7,120)
COMMODITY (OTHER) TOTAL		\$1,933.08	7,760
DEMAND	FGT	\$2,211.81	47,120
DEMAND TOTAL		\$2,211.81	47,120
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

			CURRENT MONTH: MAY				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	520,404	\$ 2,073,880	\$ 1,553,476	74.9	5,441,981	\$ 15,093,653	\$ 9,651,672	64.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	412,861	\$ 959,425	\$ 546,564	57.0	3,361,645	\$ 6,008,071	\$ 2,646,426	44.1
3	TOTAL COST		933,265	\$ 3,033,305	\$ 2,100,040	69.2	8,803,626	\$ 21,101,724	\$ 12,298,098	58.3
4	FUEL REVENUES (NET OF REVENUE TAX)		1,143,994	\$ 3,032,605	\$ 1,888,611	62.3	9,231,706	\$ 21,096,124	\$ 11,864,418	56.2
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,640	\$ 68,640	\$ -	0.0	343,209	\$ 343,209	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,212,634	\$ 3,101,245	\$ 1,888,611	60.9	9,574,915	\$ 21,439,333	\$ 11,864,418	55.3
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	279,369	\$ 67,940	\$ (211,429)	(311.2)	771,289	\$ 337,609	\$ (433,680)	(128.5)
8	INTEREST PROVISION -THIS PERIOD	Line 21	128	\$ 43	\$ (85)	(197.7)	663	\$ 205	\$ (458)	(223.4)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,722,266	\$ 619,999	\$ (1,102,267)	(177.8)	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	(343,209)	\$ (343,209)	\$ -	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	1,933,123	\$ 619,342	\$ (1,313,781)	(212.1)	1,933,123	\$ 619,342	\$ (1,313,781)	(212.1)
MEMO: Unbilled Over-recovery			<u>579,115</u>							
Over/(under)-recovery Book Balance			<u>2,512,238</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,722,266	\$ 619,999	\$ (1,102,267)	(177.8)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,932,995	\$ 619,299	\$ (1,313,696)	(212.1)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,655,261	\$ 1,239,298	\$ (2,415,963)	(195.0)				
15	AVERAGE	50% of Line 14	\$ 1,827,631	\$ 619,649	\$ (1,207,982)	(195.0)				
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	\$ 128	\$ 43	\$ (85)	(197.7)				

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** **SCHEDULE A-3**
 FOR THE PERIOD OF: **JANUARY 2015 THROUGH DECEMBER 2015**

PRESENT MONTH: **MAY**

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/GRI/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
25	May	FGT	SYS SUPPLY	N/A	(1,342,401)		(1,342,401)	\$ (689,749)	N/A	N/A	INCL IN COST	51.381725
26	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (7,484)	N/A	N/A	INCL IN COST	N/A
27	May	CONOCO	SYS SUPPLY	N/A	879,200		879,200	\$ 223,519	N/A	N/A	INCL IN COST	25.423006
28	May	FGT (FT. MEADE)	SYS SUPPLY	N/A	(7,300)		(7,300)	\$ (1,995)	N/A	N/A	INCL IN COST	27.329041
29	May	FCG	SYS SUPPLY	N/A			0	\$ 35,591	N/A	N/A	INCL IN COST	N/A
30	May	PEOPLES GAS	SYS SUPPLY	N/A	451		451	\$ 908	N/A	N/A	INCL IN COST	201.390244
31	May	PESCO	SYS SUPPLY	N/A	2,728,000		2,728,000	\$ 959,614	N/A	N/A	INCL IN COST	35.176453
80												
TOTAL					16,401,500		16,401,500	\$ 5,441,981				33.180

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	520,404	0	0	0	0	0	0
2	Transportation costs	691,685	786,246	728,028	742,825	412,861	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	933,265	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,762,017	1,898,715	1,453,417	1,073,285	812,471	0	0	0	0	0	0
14	Commercial	995,532	1,083,370	911,469	768,022	639,696	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	965,966	1,043,318	796,559	481,321	364,421	0	0	0	0	0	0
25	Commercial	547,350	595,428	499,610	346,541	291,114	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	50,804	50,937	51,175	51,337	51,229	0	0	0	0	0	0
47	Commercial	3,364	3,369	3,361	3,354	3,349	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	1.0275							
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	1.05	1.05	1.04	1.04	1.04	1.05	1.04							
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0300	1.0305	1.0259	1.0247	1.0256	1.0252	1.0243							
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	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	1.0430							
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	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	1.0231							
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	1.04							
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0293	1.0307	1.0280	1.0291	1.0245	1.0247	1.0237							
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	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	1.0237							
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	1.04							