



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

January 20, 2016

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 **December 2015** Purchase Gas Adjustment filing for Florida Public Utilities Company, along with Revised Page 3a for September. 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: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2015 PGA Filings

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH: DECEMBER				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	\$ 60,967	\$ 52,807	\$ (8,160)	-15.45	\$ 762,442	\$ 814,122	\$ 51,680	6.35	
2 NO NOTICE SERVICE	\$ 5,728	\$ 5,728	\$ (0)	0.00	\$ 39,357	\$ 39,358	\$ 1	0.00	
3 SWING SERVICE	\$ -	\$ -	\$ -		\$ 88,276	\$ -	\$ (88,276)		
4 COMMODITY (Other)	\$ 624,791	\$ 2,583,951	\$ 1,959,160	75.82	\$ 9,737,031	\$ 28,836,009	\$ 19,098,978	66.23	
5 DEMAND	\$ 779,204	\$ 1,214,055	\$ 434,851	35.82	\$ 6,373,889	\$ 12,397,724	\$ 6,023,835	48.59	
6 OTHER	\$ 10,028	\$ 11	\$ (10,017)	-91,065.55	\$ 224,880	\$ 106	\$ (224,774)	-212,051.34	
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)	\$ 1,480,718	\$ 3,856,552	\$ 2,375,835	61.61	\$ 17,225,876	\$ 42,087,319	\$ 24,861,443	59.07	
12 NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
13 COMPANY USE	\$ 692	\$ 400	\$ (292)	-72.89	\$ 8,357	\$ 10,300	\$ 1,943	18.86	
14 TOTAL THERM SALES	\$ 1,641,629	\$ 3,856,152	\$ 2,214,523	57.43	\$ 15,362,975	\$ 42,077,019	\$ 26,714,044	63.49	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	261,727	3,867,690	3,605,963	93.23	27,915,071	42,012,470	14,097,399	33.56	
16 NO NOTICE SERVICE	1,472,500	0	(1,472,500)		10,117,400	0	(10,117,400)		
17 SWING SERVICE	0	0	0		0	0	0		
18 COMMODITY (Other)	4,567,500	3,867,690	(699,810)	-18.09	35,899,391	42,012,470	6,113,079	14.55	
19 DEMAND	7,166,080	15,936,480	8,770,400	55.03	53,655,400	157,708,390	104,052,990	65.98	
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)	4,567,500	3,867,690	(699,810)	-18.09	35,899,391	42,012,470	6,113,079	14.55	
25 NET UNBILLED	0	0	0		0	0	0		
26 COMPANY USE	1,198	672	(526)	-78.32	17,494	15,078	(2,416)	-16.02	
27 TOTAL THERM SALES (For Estimated, 24 - 26)	3,216,331	3,867,018	650,687	16.83	36,530,424	41,997,392	6,115,495	14.56	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	23.294	1.365	(21.929)	-1,606.52	2.731	1.938	(0.793)	-40.92	
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)	13.679	66.809	53.130	79.53	27.123	68.637	41.514	60.48	
32 DEMAND (5/19)	10.874	7.618	(3.256)	-42.74	11.879	7.861	(4.018)	-51.11	
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)	32.419	99.712	67.293	67.49	47.984	100.178	52.194	52.10	
38 NET UNBILLED (12/25)	0.000	0.000	0.000		0.000	0.000	0.000		
39 COMPANY USE (13/26)	57.710	59.524	1.814	3.05	47.773	68.311	20.538	30.07	
40 TOTAL COST OF THERM SOLD (11/27)	46.037	99.729	53.692	53.84	47.155	100.214	53.059	52.95	
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)	44.076	97.768	53.692	54.92	45.194	98.253	53.059	54.00	
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)	44.29770	98.25977	53.962	54.92	45.42133	98.74721	53.326	54.00	
45 PGA FACTOR ROUNDED TO NEAREST .001	44.298	98.260	53.962	54.92	45.421	98.747	53.326	54.00	

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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: Dec-15**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	690,520	14,645.41	2.121
2 No Notice Commodity Adjustment - System Supply	(811,160)	(3,893.82)	0.480
3 Commodity Pipeline - Scheduled FTS -	31,950	151.98	0.476
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	350,417	50,063.21	14.287
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	261,727	60,966.78	23.294
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	3,611,417	845,263.47	23.405
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	956,083	(216,929.19)	0.000
21 Imbalance Cashout - Other Shippers	0	(3,543.54)	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)	4,567,500	624,790.74	13.679
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,880,140	428,094.94	6.222
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 - PPC	86,920	341,438.06	392.819
29 Other - Marlin	0	0.00	0.000
30 Other - Teco	0	265.84	0.000
31 Other - Ft. Meade	199,020	9,342.00	4.694
32 TOTAL DEMAND	7,166,080	779,140.84	10.873
OTHER			
33 Company Use of Natural Gas	0	93.19	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	2,500.00	0.000
37 Other	0	2,500.00	0.000
38 Other	0	4,935.02	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	10,028.21	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
November 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November 2015 ACCRUAL		November 2015 ACTUAL			November 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$10,590.56	2,379,900	\$10,652.24	230,070	000357005		\$61.68	(2,149,830)
COMMODITY (PIPELINE)	FGT	\$228.29	51,300	\$229.19	49,500	000356930		\$0.90	(1,800)
COMMODITY (PIPELINE)	FGT	\$2,000.85	795,000	\$2,158.92	76,830	000357060		\$68.07	(718,170)
COMMODITY (PIPELINE)	FGT	\$134.92	51,300	\$139.10	49,500	000356942		\$4.18	(1,800)
COMMODITY (PIPELINE)	FGT	(\$3,415.38)	(767,500)	(\$3,553.53)	(767,500)	000357147		(\$138.15)	0
COMMODITY (PIPELINE)	FCG	\$4,885.72	28,402	\$5,293.66	28,402	201512-158650		\$407.94	0
COMMODITY (PIPELINE)	FCG	\$48,275.92	373,912	\$47,918.34	373,903	201512-158651		(\$357.58)	(9)
COMMODITY (PIPELINE) TOTAL		\$62,790.88	2,912,314	\$62,837.92	40,705			\$47.04	(2,871,609)
NO NOTICE	FGT	\$4,119.51	1,059,000	\$4,119.51	1,059,000	000357004		\$0.00	0
NO NOTICE TOTAL		\$4,119.51	1,059,000	\$4,119.51	1,059,000			\$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)	FGT	(\$78,494.81)	644,376	(\$78,494.81)	644,366	FGT CICO Rpt		\$0.00	(10)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$37,910.70	0	\$37,910.70	0	374557-1015		\$0.00	0
COMMODITY (OTHER)	FCG	\$17,414.76	0	\$17,414.76	0	201511-158339		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$670,164.75	3,168,360	\$670,830.75	3,168,360	57841		\$666.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$8,847.48	9,122	\$8,847.48	9,122	16733305-1115		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$457.10	322	\$723.65	592	18846584-1115		\$266.55	270
COMMODITY (OTHER) TOTAL		\$656,299.98	3,822,180	\$657,232.53	3,822,440			\$932.55	280
DEMAND	FGT	325,716.67	6,939,000	325,716.67	6,939,000	000357004		\$0.00	0
DEMAND	FGT	2,323.53	49,500	2,323.53	49,500	000356929		\$0.00	0
DEMAND	FGT	102,601.63	1,428,000	102,601.63	1,428,000	000357059		\$0.00	0
DEMAND	FGT	3,556.58	49,500	3,556.58	49,500	000356941		\$0.00	0
DEMAND	PPC	218,716.26	84,050	218,716.26	84,050	375223-1115		\$0.00	0
DEMAND	PPC	122,579.38	0	122,579.38	0	428663-1115		\$0.00	0
DEMAND	TECO	265.73	0	265.73	0	21568100-1115		\$0.00	0
DEMAND TOTAL		\$775,759.78	8,550,050	\$775,759.78	8,550,050			\$0.00	0
OTHER	FPUC	\$81.15	0	\$81.15	0			\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1081		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1082		\$0.00	0
OTHER	AGDF	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$5,081.15	0	\$5,081.15	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
November 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November 2015 ACCRUAL		ACTUAL			TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$100.13	22,500	\$101.40	21,900	000357005		\$1.27	(600)
COMMODITY (PIPELINE)	FCG	\$13.03	0	\$14.11	0	201512-158650		\$1.08	0
COMMODITY (PIPELINE)	FCG	\$128.70	0	\$127.75	0	201512-158651		(\$0.95)	0
COMMODITY (PIPELINE) TOTAL		\$241.86	22,500	\$243.26	21,900			\$1.40	(600)
NO NOTICE		\$0.00	0	\$0.00	0	000357004		\$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 TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$4,608.00	21,750	\$4,608.00	21,600	57841		\$0.00	(150)
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,744.53)	(13,330)	(\$2,784.97)	(13,180)	409878-1115		(\$40.44)	150
COMMODITY (OTHER) TOTAL		\$1,863.47	8,420	\$1,823.03	8,420			(\$40.44)	0
DEMAND	FGT	\$9,040.65	192,600	\$9,040.65	192,600	000357004		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	PPC	\$583.08	0	\$583.08	0	375223-1115		\$0.00	0
DEMAND	PPC	\$326.79	0	\$326.79	0	428663-1115		\$0.00	0
DEMAND	TECO	\$0.71	0	\$0.71	0	21568100-1115		\$0.00	0
DEMAND TOTAL		\$9,951.23	192,600	\$9,951.23	192,600			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$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
December 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,226.50	2,424,730
COMMODITY (PIPELINE)	FGT	\$223.91	48,360
COMMODITY (PIPELINE)	FGT	\$2,924.28	1,040,670
COMMODITY (PIPELINE)	FGT	\$135.89	48,360
COMMODITY (PIPELINE)	FGT	(\$3,755.67)	(811,160)
COMMODITY (PIPELINE)	FCG	\$5,018.15	2,602
COMMODITY (PIPELINE)	FCG	\$44,851.15	347,824
COMMODITY (PIPELINE) TOTAL		\$60,624.21	3,101,386
NO NOTICE	FGT	\$5,728.03	1,472,500
NO NOTICE TOTAL		\$5,728.03	1,472,500
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	FGT	(\$212,457.11)	975,663
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$662.30)	0
COMMODITY (OTHER)	FCG	(\$3,543.54)	0
COMMODITY (OTHER)	CONOCO	\$820,617.73	3,563,120
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$15,760.18	16,115
COMMODITY (OTHER)	PEOPLES GAS	\$723.65	592
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$620,438.61	4,555,490
DEMAND	FGT	240,264.41	4,249,170
DEMAND	FGT	2,270.02	48,360
DEMAND	FGT	182,085.84	2,534,250
DEMAND	FGT	3,474.67	48,360
DEMAND	PPC	218,180.07	86,920
DEMAND		0.00	0
DEMAND	MARLIN	0.00	0
DEMAND	PPC	122,278.87	0
DEMAND	TECO	265.08	0
DEMAND TOTAL		\$768,818.96	6,967,060
OTHER	FPUC	\$93.19	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	GUNSTER	\$4,935.02	0
OTHER	AGDF	\$0.00	0
OTHER TOTAL		\$10,028.21	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 December 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$150.71	32,550
COMMODITY (PIPELINE)	FCG	\$14.43	0
COMMODITY (PIPELINE)	FCG	\$128.99	0
COMMODITY (PIPELINE) TOTAL		\$294.13	32,550
NO NOTICE		\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$7,229.36	31,470
COMMODITY (OTHER)	FGT (FT MEADE)	(\$3,769.34)	(19,720)
COMMODITY (OTHER) TOTAL		\$3,460.02	11,750
DEMAND	FGT	\$9,342.00	199,020
DEMAND	PPC	\$627.46	0
DEMAND	PPC	\$351.66	0
DEMAND	TECO	\$0.76	0
DEMAND TOTAL		\$10,321.88	199,020
OTHER		\$0.00	0
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: DECEMBER				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	624,791	\$ 2,583,951	\$ 1,959,160	75.8	9,737,031	\$ 28,836,009	\$ 19,098,978	66.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	855,927	\$ 1,272,601	\$ 416,674	32.7	7,488,845	\$ 13,251,310	\$ 5,762,465	43.5
3	TOTAL COST		1,480,718	\$ 3,856,552	\$ 2,375,834	61.6	17,225,876	\$ 42,087,319	\$ 24,861,443	59.1
4	FUEL REVENUES (NET OF REVENUE TAX)		1,641,629	\$ 3,856,152	\$ 2,214,523	57.4	15,362,975	\$ 42,077,019	\$ 26,714,044	63.5
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,640	\$ 68,640	\$ -	0.0	823,689	\$ 823,689	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,710,269	\$ 3,924,792	\$ 2,214,523	56.4	16,186,664	\$ 42,900,708	\$ 26,714,044	62.3
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	229,551	\$ 68,240	\$ (161,311)	(236.4)	(1,039,212)	\$ 813,389	\$ 1,852,601	227.8
8	INTEREST PROVISION -THIS PERIOD	Line 21	(88)	\$ 123	\$ 211	171.5	993	\$ 643	\$ (350)	(54.4)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(518,351)	\$ 615,357	\$ 1,133,708	184.2	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	(823,689)	\$ (823,689)	\$ -	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	(357,528)	\$ 615,080	\$ 972,608	158.1	(357,528)	\$ 615,080	\$ 972,608	158.1
MEMO: Unbilled Over-recovery					677,319					
Over/(under)-recovery Book Balance					319,791					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (518,351)	\$ 615,357	\$ 1,133,708	184.2				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (357,440)	\$ 614,957	\$ 972,397	158.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (875,791)	\$ 1,230,314	\$ 2,106,105	171.2				
15	AVERAGE	50% of Line 14	\$ (437,896)	\$ 615,157	\$ 1,053,053	171.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00150	0.00150	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00340	0.00340	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00490	0.00490	-	0.0				
19	AVERAGE	50% of Line 18	0.00245	0.00245	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00020	0.00020	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (88)	\$ 123	\$ 211	171.5				

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.

5

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	483,325	658,838	669,754	585,422	609,565	663,355	624,791
2	Transportation costs	691,685	786,246	728,028	742,825	412,861	420,545	475,755	461,077	516,347	522,927	874,622	855,927
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	903,870	1,134,593	1,130,830	1,101,769	1,132,492	1,537,978	1,480,718
PGA THERM SALES													
13	Residential	1,762,017	1,898,715	1,453,417	1,073,285	812,471	671,752	653,133	633,783	658,022	680,169	854,373	1,209,140
14	Commercial	995,532	1,083,370	911,469	768,022	639,696	577,497	590,320	560,535	612,701	591,374	663,069	813,544
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ 0.45000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.45000	\$ 0.58000
20	Commercial	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ 0.45000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.45000	\$ 0.58000
PGA REVENUES													
24	Residential	965,966	1,043,318	796,559	481,321	364,421	301,427	260,583	252,405	262,726	271,644	382,106	695,873
25	Commercial	547,350	595,428	499,610	346,541	291,114	259,852	236,133	224,126	245,487	236,065	295,899	471,917
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	50,804	50,937	51,175	51,337	51,229	51,312	51,355	51,486	51,475	51,552	51,827	51,998
47	Commercial	3,364	3,369	3,361	3,354	3,349	3,331	3,333	3,330	3,327	3,323	3,355	3,353

*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	1.0289	1.0289	1.0268	1.0259	1.0256		
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	1.04	1.04	1.04	1.04	1.04	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	1.0256	1.0252	1.0226	1.0215	1.02137		
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	1.04	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	1.0393	1.0444	1.0481	1.0435	1.04329		
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	1.06	1.06	1.07	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	1.0247	1.0242	1.0229	1.0195	1.0201		
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	1.04	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	1.0238	1.0220	1.0209	1.0229	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	1.05	1.05	1.04	1.04	1.04	1.04	1.04	1.04	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	1.0206	1.0255	1.0303	1.0195	1.0201		
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	1.04	1.04	1.05	1.04	1.04	1.04	

DESCRIPTION	SUPPLIER	August 2015 ACCRUAL		August 2015 ACTUAL			August 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,650.16	820,260	\$3,505.31	787,710	355562		(\$144.85)	(32,550)
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none this month		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$368.52	140,120	\$353.85	134,540	000355623		(\$14.67)	(5,580)
COMMODITY (PIPELINE)	FGT	\$1,216.22	462,440	\$1,165.83	443,280	000355449		(\$50.39)	(19,160)
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none this month		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$215.20	48,360	\$206.93	46,500	000355480		(\$8.27)	(1,860)
COMMODITY (PIPELINE)	FGT	\$127.19	48,360	\$122.30	46,500	000355491		(\$4.89)	(1,860)
COMMODITY (PIPELINE)	FGT	(\$713.11)	(160,250)	(\$627.50)	(141,010)	000355721		\$85.61	19,240
COMMODITY (PIPELINE)	FCG	\$3,274.12	14,077	\$3,110.78	14,077	201509-152929a		(\$163.34)	0
COMMODITY (PIPELINE)	FCG	\$46,581.06	390,515	\$47,241.33	390,515	201509-152930a		\$660.27	0
COMMODITY (PIPELINE) TOTAL		\$54,719.36	1,763,882	\$55,078.83	1,722,112			\$359.47	(41,770)
NO NOTICE	FGT	\$1,338.55	344,100	\$1,338.55	344,100	000355561		\$0.00	0
NO NOTICE TOTAL		\$1,338.55	344,100	\$1,338.55	344,100			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	ACCRUAL		\$0.00	0
SWING SERVICE	INDIANTOWN	(\$12,030.40)	0	(\$12,030.40)	0	ACCRUAL		\$0.00	0
SWING SERVICE TOTAL		(\$12,030.40)	0	(\$12,030.40)	0			\$0.00	0
COMMODITY (OTHER)	PESCO	\$187,509.57	431,330	\$187,509.57	431,330	0815-376281		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$444,212.62	1,458,910	\$444,057.94	1,458,910	52974		(\$154.68)	0
COMMODITY (OTHER)	FGT	(\$7,856.67)	(163,166)	(\$7,856.67)	(189,569)	FGT CICO Rpt		\$0.00	(26,403)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$39,465.27	0	\$39,465.27	0	374557-0715		\$0.00	0
COMMODITY (OTHER)	FCG	(\$9,027.57)	0	(\$9,615.29)	0	201509-152323		(\$587.72)	0
COMMODITY (OTHER)	PEOPLES GAS	\$6,569.76	6,694	\$6,202.05	6,179	16733305-0815		(\$367.71)	(515)
COMMODITY (OTHER)	PEOPLES GAS	\$690.95	552	\$619.93	480	18846584-0815		(\$71.02)	(72)
COMMODITY (OTHER)	MARLIN	\$5,967.00	3,550	\$5,967.00	3,550	27650		\$0.00	0
COMMODITY (OTHER) TOTAL		\$667,530.93	1,737,870	\$666,349.80	1,710,880			(\$1,181.13)	(26,990)
DEMAND	FGT	36,989.66	788,020	36,989.66	788,020	000355561		\$0.00	0
DEMAND	FGT	2,182.71	46,500	2,182.71	46,500	000355479		\$0.00	0
DEMAND	FGT	0.00	0	0.00	0	none this month		\$0.00	0
DEMAND	FGT	9,733.52	135,470	9,733.52	135,470	000355622		\$0.00	0
DEMAND	FGT	3,341.03	46,500	3,341.03	46,500	000355490		\$0.00	0
DEMAND	FGT	32,897.97	457,870	32,897.97	457,870	000355448		\$0.00	0
DEMAND	PPC	205,933.55	77,320	205,996.45	77,320	375223-0815		\$62.90	0
DEMAND	PPC OBA	(36,713.71)	0	(36,713.71)	0	375223-2Q2015		\$0.00	0
DEMAND	MARLIN	22,493.00	3,550	22,493.00	3,550	27650		\$0.00	0
DEMAND	PPC	115,415.32	0	115,450.58	0	428663-0815		\$35.26	0
DEMAND	TECO	250.19	0	250.27	0	21568100 0815		\$0.08	0
DEMAND TOTAL		\$392,523.24	1,555,230	\$392,621.48	1,555,230			\$98.24	0
OTHER	FPUC	\$81.36	0	\$81.36	0	Company Use		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1075		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1076		\$0.00	0
OTHER	PIERMONT	\$0.00	0	\$8,100.13	0	28		\$8,100.13	0
OTHER	AGDF	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$5,081.36	0	\$13,181.49	0			\$8,100.13	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