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

January 27, 2014

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

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

Dear Ms. Cole:

We are enclosing the Original and Seven (7) copies of the December 2013 Purchase Gas Adjustment filing for Florida Public Utilities Company.

If you have any questions or comments, please feel free to contact me at [mnapier@fpuc.com](mailto:mnapier@fpuc.com), or (561) 838-1712.

Sincerely,

Michelle D. Napier  
Senior Regulatory Analyst

Enclosure

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

COM	_____
AFD	1
APA	1
ECO	3
ENG	1
GCL	1
IDM	_____
TEL	_____
CLK	_____

FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

	CURRENT MONTH: DECEMBER				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 61,515	\$ 34,993	\$ (26,522)	-75.79	\$ 702,321	\$ 287,440	\$ (414,881)	-144.34
2	NO NOTICE SERVICE	\$ -	\$ 5,728	\$ 5,728	100.00	\$ -	\$ 39,542	\$ 39,542	100.00
3	SWING SERVICE	\$ -	\$ -	\$ (14,478)		\$ 109,884	\$ -	\$ (14,876)	
4	COMMODITY (Other)	\$ 1,296,112	\$ 3,316,872	\$ 2,020,761	60.92	\$ 15,507,062	\$ 34,134,532	\$ 18,627,470	54.57
5	DEMAND	\$ 648,243	\$ 678,524	\$ 30,281	4.46	\$ 5,159,653	\$ 5,455,183	\$ 295,530	5.42
6	OTHER	\$ 14,478	\$ -	\$ (14,478)		\$ 14,876	\$ -	\$ (14,876)	
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
9	COMMODITY (Other)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 2,020,348	\$ 4,036,117	\$ 2,001,291	49.58	\$ 21,493,796	\$ 39,916,697	\$ 18,517,909	46.39
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 354	\$ 1,000	\$ 646	64.59	\$ 4,424	\$ 17,500	\$ 13,076	74.72
14	TOTAL THERM SALES	\$ 2,045,981	\$ 4,035,117	\$ 1,989,136	49.30	\$ 23,085,209	\$ 39,899,197	\$ 16,813,988	42.14
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	7,002,170	3,893,502	(3,108,668)	-79.84	32,208,808	40,048,268	7,839,460	19.58
16	NO NOTICE SERVICE	0	1,472,500	1,472,500	100.00	0	10,164,900	10,164,900	100.00
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	3,646,515	3,893,502	246,987	6.34	36,724,347	42,745,268	6,020,921	14.09
19	DEMAND	9,346,375	9,152,440	(193,935)	-2.12	54,262,385	62,525,740	8,263,355	13.22
20	OTHER	0	0	0		0	0	0	
<b>LESS END-USE CONTRACT</b>									
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)	3,646,515	3,893,502	246,987	6.34	36,724,347	42,745,268	6,020,921	14.09
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	593	1,185	592	49.94	7,029	21,434	14,405	67.21
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,677,241	3,892,317	215,076	5.53	39,358,116	42,723,834	6,006,516	14.06
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.879	0.899	0.020	2.22	2.181	0.718	(1.463)	-203.76
29	NO NOTICE SERVICE	(2/16) 0.000	0.389	0.389	100.00	0.000	0.389	0.389	100.00
30	SWING SERVICE	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18) 35.544	85.190	49.646	58.28	42.226	79.856	37.630	47.12
32	DEMAND	(5/19) 6.936	7.414	0.478	6.45	9.509	8.725	(0.784)	-8.99
33	OTHER	(6/20) 0.000	0.000	0.000		0.000	0.000	0.000	
<b>LESS END-USE CONTRACT</b>									
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) 55.405	103.663	48.258	46.55	58.527	93.383	34.856	37.33
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 59.700	84.388	24.688	29.26	62.945	81.646	18.701	22.91
40	TOTAL COST OF THERM SOLD	(11/27) 54.942	103.694	48.752	47.02	54.611	93.430	38.819	41.55
41	TRUE-UP	(E-2) (3.163)	(3.163)	0.000	0.00	(3.163)	(3.163)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 51.779	100.531	48.752	48.49	51.448	90.267	38.819	43.00
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) 52.03945	101.03667	48.997	48.49	51.70678	90.72104	39.014	43.00
45	PGA FACTOR ROUNDED TO NEAREST .001	52.039	101.037	48.998	48.50	51.707	90.721	39.014	43.00

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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 2013 THROUGH DECEMBER 2013**

**CURRENT MONTH: Dec-13**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	7,909,930	12,680.42	0.160
2 No Notice Commodity Adjustment - System Supply	(1,365,660)	(2,512.81)	0.184
3 Commodity Pipeline - Scheduled FTS -	127,740	144.79	0.113
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	111,775	15,379.18	13.759
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	218,385	35,823.80	16.404
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	7,002,170	61,515.38	0.879
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	3,644,330	1,810,424.75	49.678
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	2,185	3,672.00	168.055
20 Imbalance Cashout - FGT	0	(531,865.12)	0.000
21 Imbalance Cashout - Other Shippers	0	13,879.87	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)	3,646,515	1,296,111.50	35.544
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	9,067,190	430,092.25	4.743
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	88,500	191,416.33	216.290
30 Other - Marlin	2,185	17,886.00	818.581
31 Other - Ft. Meade	188,500	8,848.20	4.694
32 TOTAL DEMAND	9,346,375	648,242.78	6.936
<b>OTHER</b>			
33 Company Use of Natural Gas	0	0.00	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	64.22	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	64.22	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	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 2013 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November 2013 ACCRUAL		November 2013 ACTUAL				November 2013 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)									
COMMODITY (PIPELINE)									
COMMODITY (PIPELINE)	FGT	\$72.44	39,370	\$5,915.78	3,215,100	000345697		\$5,843.34	3,175,730
COMMODITY (PIPELINE)	FGT	\$1.37	68,200	\$10.66	53,310	000345749		\$9.29	(14,890)
COMMODITY (PIPELINE)	FGT	\$196.79	106,950	\$831.31	451,800	000345648		\$634.52	344,850
COMMODITY (PIPELINE)	FGT	\$8.24	411,990	\$7.20	360,000	000345590		(\$1.04)	(51,990)
COMMODITY (PIPELINE)	FGT	(\$63.19)	(34,340)	(\$1,741.56)	(946,500)	00045844		(\$1,678.37)	(912,160)
COMMODITY (PIPELINE)	FCG	\$7,125.16	44,258	\$9,661.30	65,003	201312-115856		\$2,536.14	20,745
COMMODITY (PIPELINE)	FCG	\$52,475.03	342,416	\$45,142.27	287,796	201312-115857		(\$7,332.76)	(54,620)
COMMODITY (PIPELINE)	FGT	\$60.46	32,860	\$69.00	37,500	000345598		\$8.54	4,640
COMMODITY (PIPELINE)	FGT	\$0.66	32,860	\$0.75	37,500	000345596		\$0.09	4,640
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$59,876.96</b>	<b>1,044,564</b>	<b>\$59,896.71</b>	<b>3,561,509</b>			<b>\$19.75</b>	<b>2,516,945</b>
NO NOTICE	FGT	\$0.00	0	\$0.00	0	000345696		\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	BP ENERGY	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,687,425.30	4,635,060	\$1,680,225.30	4,635,060	0		(\$7,200.00)	0
COMMODITY (OTHER)	PEOPLES GAS	\$12,347.42	13,732	\$12,347.42	13,732	16733305 1113		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$398.17	290	\$388.77	269	18846584 1113		(\$9.40)	(21)
COMMODITY (OTHER)	FGT	(\$228,130.19)	(1,504,237)	(\$228,130.19)	(1,489,851)	1310A0025 & CICO Report		\$0.00	14,386
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$13,300.29	0	\$13,300.29	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$13,879.87	0	\$13,879.87	0	201311-115138		\$0.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$2,142.00	1,275	\$2,142.00	1,275	27499		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,501,362.86</b>	<b>3,146,120</b>	<b>\$1,494,153.46</b>	<b>3,160,485</b>			<b>(\$7,209.40)</b>	<b>14,365</b>
DEMAND	FGT	\$203,365.76	5,303,700	\$203,365.76	5,303,700	000345696		\$0.00	0
DEMAND	FGT	\$152,027.35	2,115,900	\$152,027.35	2,115,900	000345748		\$0.00	0
DEMAND	FGT	\$21,235.67	452,400	\$21,235.67	452,400	000345647		\$0.00	0
DEMAND	FGT	\$34,940.60	486,300	\$34,940.60	486,300	000345589		\$0.00	0
DEMAND	FGT	\$1,760.25	37,500	\$1,760.25	37,500	000345597		\$0.00	0
DEMAND	FGT	\$2,694.38	37,500	\$2,694.38	37,500	000345589		\$0.00	0
DEMAND	PPC	\$191,416.33	89,340	\$191,416.33	88,920	375223-1113		\$0.00	(420)
DEMAND	MARLIN	\$16,918.00	1,275	\$16,918.00	1,275	27498		\$0.00	0
DEMAND	FGU	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$624,358.34</b>	<b>8,523,915</b>	<b>\$624,358.34</b>	<b>8,523,495</b>			<b>\$0.00</b>	<b>(420)</b>
OTHER	FPUC	\$73.77	0	\$73.77	0	N/A	N/A	\$0.00	0
OTHER									
<b>OTHER TOTAL</b>		<b>\$73.77</b>	<b>0</b>	<b>\$73.77</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
December 2013 GAS SUPPLY COSTS

DESCRIPTION	BU	SUPPLIER	December 2013 ACCRUAL	
			\$	THERMS
COMMODITY (PIPELINE)	FT00	FGT	\$52.55	28,560
			<u>\$52.55</u>	<u>28,560</u>
COMMODITY (PIPELINE)		FGT	\$5,343.17	2,903,890
COMMODITY (PIPELINE)		FGT	\$12.04	602,020
COMMODITY (PIPELINE)		FGT	\$829.11	450,600
COMMODITY (PIPELINE)		FGT	\$9.99	499,720
COMMODITY (PIPELINE)		FGT	(\$834.44)	(453,500)
COMMODITY (PIPELINE)		FCG	\$12,843.04	91,030
COMMODITY (PIPELINE)		FCG	\$43,156.56	273,005
COMMODITY (PIPELINE)		FGT	\$82.71	44,950
COMMODITY (PIPELINE)		FGT	\$0.90	44,950
	FN00		<u>\$61,443.08</u>	<u>4,456,665</u>
<b>COMMODITY (PIPELINE) TOTAL</b>			<u><b>\$61,495.63</b></u>	<u><b>4,485,225</b></u>
NO NOTICE	FN00	FGT	\$0.00	0
<b>NO NOTICE TOTAL</b>			<u><b>\$0.00</b></u>	<u><b>0</b></u>
SWING SERVICE	FN00	FGT	\$0.00	0
			\$0.00	0
SWING SERVICE	FT00	FGT	\$0.00	0
			\$0.00	0
<b>SWING SERVICE TOTAL</b>			<u><b>\$0.00</b></u>	<u><b>0</b></u>
COMMODITY (OTHER)		BP ENERGY	\$0.00	0
COMMODITY (OTHER)		CONOCO	\$1,784,267.98	4,526,714
COMMODITY (OTHER)		PEOPLES GAS	\$21,776.00	23,575
COMMODITY (OTHER)		PEOPLES GAS	\$388.77	269
COMMODITY (OTHER)		FGT	(\$515,353.70)	(940,323)
COMMODITY (OTHER)		FGT (INDIANTOWN)	(\$20,271.23)	0
COMMODITY (OTHER)		FCG	\$13,879.87	0
COMMODITY (OTHER)		PESCO	\$0.00	0
COMMODITY (OTHER)		MARLIN (Streamsong)	\$3,672.00	2,185
	FN00		<u>\$1,288,359.69</u>	<u>3,612,420</u>
COMMODITY (OTHER)		CONOCO	\$11,201.40	27,735
		FGT (FT MEADE)	\$3,759.81	(8,005)
	FT00		<u>\$14,961.21</u>	<u>19,730</u>
<b>COMMODITY (OTHER) TOTAL</b>			<u><b>\$1,303,320.90</b></u>	<u><b>3,632,150</b></u>
DEMAND		FGT	\$210,728.11	5,839,780
DEMAND		FGT	\$156,515.86	2,178,370
DEMAND		FGT	\$21,492.41	457,870
DEMAND		FGT	\$36,016.26	501,270
DEMAND		FGT	\$2,109.95	44,950
DEMAND		FGT	\$3,229.66	44,950
DEMAND		PPC	\$191,416.33	88,920
DEMAND		MARLIN	\$17,886.00	2,185
	FN00		<u>\$639,394.58</u>	<u>9,158,295</u>
DEMAND		FGT	\$8,543.09	182,000
DEMAND		FGU	\$305.11	6,500
	FT00		<u>\$8,848.20</u>	<u>188,500</u>
<b>DEMAND TOTAL</b>			<u><b>\$648,242.78</b></u>	<u><b>9,346,795</b></u>
OTHER	FN00	FPUC	\$64.22	0
			<u>\$64.22</u>	<u>0</u>
OTHER	FT00		\$0.00	0
			<u>\$0.00</u>	<u>0</u>
<b>OTHER TOTAL</b>			<u><b>\$64.22</b></u>	<u><b>0</b></u>
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		PESCO	\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>			<u><b>\$0.00</b></u>	<u><b>0</b></u>



FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

		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	\$ 1,296,112	\$ 3,316,872	\$ 2,020,761	60.9	\$ 15,507,062	\$ 34,134,532	\$ 18,627,470	54.6
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 724,236	\$ 719,245	\$ (4,991)	(0.7)	\$ 5,986,734	\$ 5,782,165	\$ (204,569)	(3.5)
3	TOTAL COST		\$ 2,020,348	\$ 4,036,117	\$ 2,015,769	49.9	\$ 21,493,796	\$ 39,916,697	\$ 18,422,901	46.2
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 2,045,981	\$ 4,035,117	\$ 1,989,136	49.3	\$ 23,085,209	\$ 39,899,197	\$ 16,813,988	42.1
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ 105,518	\$ 105,518	\$ -	0.0	\$ 1,266,214	\$ 1,266,214	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 2,151,499	\$ 4,140,635	\$ 1,989,136	48.0	\$ 24,351,423	\$ 41,165,411	\$ 16,813,988	40.8
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ 131,151	\$ 104,518	\$ (26,633)	(25.5)	\$ 2,857,627	\$ 1,248,714	\$ (1,608,913)	(128.9)
8	INTEREST PROVISION - THIS PERIOD	Line 21	\$ 1	\$ 19	\$ 18	94.7	\$ (427)	\$ 477	\$ 904	189.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ 31,369	\$ 629,176	\$ 597,807	95.0	\$ (1,533,983)	\$ 645,218	\$ 2,179,201	337.8
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ (105,518)	\$ (105,518)	\$ -	0.0	\$ (1,266,214)	\$ (1,266,214)	\$ -	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	\$ 57,003	\$ 628,195	\$ 571,192	90.9	\$ 57,003	\$ 628,195	\$ 571,192	90.9
MEMO: Unbilled Over-recovery			832,173							
Over/(under)-recovery Book Balance			889,176							

INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 31,369	\$ 629,176	\$ 597,807	95.0				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 57,002	\$ 628,176	\$ 571,174	90.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 88,371	\$ 1,257,352	\$ 1,168,981	93.0				
15	AVERAGE	50% of Line 14	\$ 44,186	\$ 628,676	\$ 584,490	93.0				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00050	0.00050	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00030	0.00030	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00080	0.00080	-	0.0				
19	AVERAGE	50% of Line 18	0.00040	0.00040	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00003	0.00003	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1	\$ 19	\$ 18	94.7				

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

SCHEDULE A-3

PRESENT MONTH: DECEMBER

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/GRIFFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE				
1	Jan	Conoco	SYS SUPPLY	N/A	1,640,129		1,640,129	\$ 1,800,756	N/A	N/A	INCL IN COST	109.793557	
2	Jan	Marlin	SYS SUPPLY	N/A	2,043		2,043	\$ 3,434	N/A	N/A	INCL IN COST	168.086148	
3	Jan	FGT	SYS SUPPLY	N/A	2,466,557		2,466,557	\$ 118,183	N/A	N/A	INCL IN COST	4.791434	
5	Jan	Peoples Gas	SYS SUPPLY	N/A	43,415		43,415	\$ 41,454	N/A	N/A	INCL IN COST	95.482460	
6	Jan	Florida City Gas	SYS SUPPLY	N/A			0	\$ (18,481)	N/A	N/A	INCL IN COST	N/A	
7	Feb	Conoco	SYS SUPPLY	N/A	3,903,208		3,903,208	\$ 1,314,169	N/A	N/A	INCL IN COST	33.668936	
8	Feb	Marlin	SYS SUPPLY	N/A	2,256		2,256	\$ 3,791	N/A	N/A	INCL IN COST	168.040780	
9	Feb	Florida City Gas	SYS SUPPLY	N/A			0	\$ (14,926)	N/A	N/A	INCL IN COST	N/A	
10	Feb	FGT	SYS SUPPLY	N/A	81,072		81,072	\$ (307,257)	N/A	N/A	INCL IN COST	-378.993253	
11	Feb	Peoples Gas	SYS SUPPLY	N/A	37,752		37,752	\$ 35,919	N/A	N/A	INCL IN COST	95.145476	
12	Mar	Conoco	SYS SUPPLY	N/A	4,973,858		4,973,858	\$ 1,359,402	N/A	N/A	INCL IN COST	27.330934	
13	Mar	Marlin	SYS SUPPLY	N/A	1,305		1,305	\$ 2,193	N/A	N/A	INCL IN COST	168.045977	
14	Mar	FGT	SYS SUPPLY	N/A	(22,340)		(22,340)	\$ 35,117	N/A	N/A	INCL IN COST	-157.193912	
15	Mar	Florida City Gas	SYS SUPPLY	N/A			0	\$ (14,926)	N/A	N/A	INCL IN COST	N/A	
16	Mar	Peoples Gas	SYS SUPPLY	N/A	37,633		37,633	\$ 34,479	N/A	N/A	INCL IN COST	91.618765	
17	Apr	Conoco	SYS SUPPLY	N/A	2,215,568		2,215,568	\$ 1,392,920	N/A	N/A	INCL IN COST	62.869644	
18	Apr	Peoples Gas	SYS SUPPLY	N/A	20,938		20,938	\$ 20,106	N/A	N/A	INCL IN COST	96.027414	
19	Apr	FGT	SYS SUPPLY	N/A	1,089,334		1,089,334	\$ 233,575	N/A	N/A	INCL IN COST	21.442037	
20	Apr	Florida City Gas	SYS SUPPLY	N/A			0	\$ 69,515	N/A	N/A	INCL IN COST	N/A	
21	Apr	Marlin	SYS SUPPLY	N/A	1,305		1,305	\$ 2,193	N/A	N/A	INCL IN COST	168.045977	
22	May	Conoco	SYS SUPPLY	N/A	793,234		793,234	\$ 344,605	N/A	N/A	INCL IN COST	43.443048	
23	May	FGT	SYS SUPPLY	N/A	(124,312)		(124,312)	\$ 145,420	N/A	N/A	INCL IN COST	-116.979600	
24	May	Florida City Gas	SYS SUPPLY	N/A			0	\$ 59,583	N/A	N/A	INCL IN COST	N/A	
25	May	Pesco	SYS SUPPLY	N/A	1,968,500		1,968,500	\$ 993,806	N/A	N/A	INCL IN COST	50.485438	
26	May	Peoples Gas	SYS SUPPLY	N/A	13,953		13,953	\$ 13,495	N/A	N/A	INCL IN COST	96.717337	
27	May	Marlin	SYS SUPPLY	N/A	2,033		2,033	\$ 3,417	N/A	N/A	INCL IN COST	168.076734	
28	Jun	FGT	SYS SUPPLY	N/A	(226,490)		(226,490)	\$ (21,498)	N/A	N/A	INCL IN COST	9.491677	
29	Jun	Florida City Gas	SYS SUPPLY	N/A			0	\$ (60,880)	N/A	N/A	INCL IN COST	N/A	
30	Jun	Conoco	SYS SUPPLY	N/A	700,774		700,774	\$ 305,351	N/A	N/A	INCL IN COST	43.573452	
31	Jun	Peoples Gas	SYS SUPPLY	N/A	10,526		10,526	\$ 16,981	N/A	N/A	INCL IN COST	161.320160	
32	Jun	Pesco	SYS SUPPLY	N/A	1,500,000		1,500,000	\$ 757,282	N/A	N/A	INCL IN COST	50.485437	
33	Jun	Marlin	SYS SUPPLY	N/A	1,194		1,194	\$ 2,006	N/A	N/A	INCL IN COST	168.006700	
34	Jul	FGT	SYS SUPPLY	N/A	43,934		43,934	\$ (64,853)	N/A	N/A	INCL IN COST	-147.613875	
35	Jul	Conoco	SYS SUPPLY	N/A	699,439		699,439	\$ 283,814	N/A	N/A	INCL IN COST	40.577343	
36	Jul	Peoples Gas	SYS SUPPLY	N/A	10,992		10,992	\$ 9,847	N/A	N/A	INCL IN COST	89.582606	
37	Jul	Florida City Gas	SYS SUPPLY	N/A			0	\$ 8,411	N/A	N/A	INCL IN COST	N/A	
38	Jul	Pesco	SYS SUPPLY	N/A	1,379,500		1,379,500	\$ 646,199	N/A	N/A	INCL IN COST	46.843018	
39	Jul	Marlin	SYS SUPPLY	N/A	2,236		2,236	\$ 3,757	N/A	N/A	INCL IN COST	168.023256	
40	Aug	FGT	SYS SUPPLY	N/A	(458,226)		(458,226)	\$ 15,731	N/A	N/A	INCL IN COST	-3.433127	
41	Aug	Florida City Gas	SYS SUPPLY	N/A			0	\$ (7,052)	N/A	N/A	INCL IN COST	N/A	
42	Aug	Conoco	SYS SUPPLY	N/A	722,325		722,325	\$ 256,114	N/A	N/A	INCL IN COST	35.456871	
43	Aug	Peoples Gas	SYS SUPPLY	N/A	8,791		8,791	\$ 7,835	N/A	N/A	INCL IN COST	89.130019	
44	Aug	Pesco	SYS SUPPLY	N/A	1,722,050		1,722,050	\$ 754,689	N/A	N/A	INCL IN COST	43.825015	
45	Aug	Marlin	SYS SUPPLY	N/A	2,276		2,276	\$ 3,825	N/A	N/A	INCL IN COST	168.057996	
46	Sep	FGT	SYS SUPPLY	N/A	(114,470)		(114,470)	\$ (108,584)	N/A	N/A	INCL IN COST	94.858400	
47	Sep	Florida City Gas	SYS SUPPLY	N/A			0	\$ 13,460	N/A	N/A	INCL IN COST	N/A	
48	Sep	Conoco	SYS SUPPLY	N/A	669,529		669,529	\$ 250,523	N/A	N/A	INCL IN COST	37.417753	
49	Sep	Peoples Gas	SYS SUPPLY	N/A	9,484		9,484	\$ 8,705	N/A	N/A	INCL IN COST	91.785428	
50	Sep	Pesco	SYS SUPPLY	N/A	1,680,000		1,680,000	\$ 746,750	N/A	N/A	INCL IN COST	44.449430	
51	Sep	Marlin	SYS SUPPLY	N/A	1,133		1,133	\$ 1,904	N/A	N/A	INCL IN COST	168.049426	
52	Oct	FGT	SYS SUPPLY	N/A	(718,974)		(718,974)	\$ (61,191)	N/A	N/A	INCL IN COST	8.510939	
53	Oct	Florida City Gas	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
54	Oct	Conoco	SYS SUPPLY	N/A	691,795		691,795	\$ 250,926	N/A	N/A	INCL IN COST	36.271685	
55	Oct	Peoples Gas	SYS SUPPLY	N/A	10,021		10,021	\$ 8,890	N/A	N/A	INCL IN COST	88.712703	
56	Oct	Pesco	SYS SUPPLY	N/A	2,387,000		2,387,000	\$ 1,017,828	N/A	N/A	INCL IN COST	42.640482	
57	Oct	Marlin	SYS SUPPLY	N/A	1,861		1,861	\$ 3,128	N/A	N/A	INCL IN COST	168.081677	
58	Oct	FGT (Indiantown)	SYS SUPPLY	N/A	0		0	\$ (4,054)	N/A	N/A	INCL IN COST	N/A	
59	Oct	Florida City Gas	SYS SUPPLY	N/A			0	\$ 13,469	N/A	N/A	INCL IN COST	N/A	
60	Nov	FGT (Indiantown)	SYS SUPPLY	N/A			0	\$ 13,300	N/A	N/A	INCL IN COST	N/A	
61	Nov	Marlin	SYS SUPPLY	N/A	1,275		1,275	\$ 2,142	N/A	N/A	INCL IN COST	168.000000	
62	Nov	Pesco	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
63	Nov	Conoco	SYS SUPPLY	N/A	4,635,058		4,635,058	\$ 1,687,180	N/A	N/A	INCL IN COST	36.400416	
64	Nov	CHEVERON	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
65	Nov	B P ENERGY	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
66	Nov	FGT	SYS SUPPLY	N/A	(1,456,705)		(1,456,705)	\$ (228,130)	N/A	N/A	INCL IN COST	15.660699	
67	Nov	Florida City Gas	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
68	Nov	TECO/Peoples Gas	SYS SUPPLY	N/A	14,063		14,063	\$ 12,781	N/A	N/A	INCL IN COST	90.883809	
69	Nov	FPUC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
70	Nov	FCG	SYS SUPPLY	N/A				\$ (7,577)	N/A	N/A	INCL IN COST	N/A	
71	Dec	FGT (Indiantown)	SYS SUPPLY	N/A					N/A	N/A	INCL IN COST	N/A	
72	Dec	Marlin	SYS SUPPLY	N/A	2,185		2,185	\$ 3,672	N/A	N/A	INCL IN COST	168.054920	
73	Dec	Conoco	SYS SUPPLY	N/A	4,554,449		4,554,449	\$ 1,788,269	N/A	N/A	INCL IN COST	39.264231	
74	Dec	FGT	SYS SUPPLY	N/A	(933,942)		(933,942)	\$ (531,865)	N/A	N/A	INCL IN COST	56.948410	
75	Dec	Florida City Gas	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A	
76	Dec	TECO/Peoples Gas	SYS SUPPLY	N/A	23,823		23,823	\$ 22,155	N/A	N/A	INCL IN COST	92.999916	
77	Dec	FCG	SYS SUPPLY	N/A			0	\$ 13,880	N/A	N/A	INCL IN COST	N/A	
<b>TOTAL</b>					<b>36,724,347</b>		<b>36,724,347</b>	<b>\$ 15,507,062</b>				<b>42.226</b>	







COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
Purchased Gas Adjustment (PGA) - Summary  
FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013  
Monthly Actual Data  
SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>PGA COST</b>													
1	Commodity costs	1,945,346	1,031,695	1,416,264	1,718,309	1,560,326	999,242	887,176	1,031,142	912,758	1,228,996	1,479,696	1,296,112
2	Transportation costs	742,829	692,751	712,146	786,606	268,761	295,768	264,428	187,568	316,397	304,696	690,547	724,236
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	<b>Total</b>	<b>2,688,175</b>	<b>1,724,446</b>	<b>2,128,410</b>	<b>2,504,915</b>	<b>1,829,087</b>	<b>1,295,010</b>	<b>1,151,604</b>	<b>1,218,710</b>	<b>1,229,155</b>	<b>1,533,692</b>	<b>2,170,243</b>	<b>2,020,348</b>
<b>PGA THERM SALES</b>													
13	Residential	1,534,454	1,442,417	1,461,686	1,268,511	909,812	749,223	625,195	616,234	624,258	685,104	855,134	1,203,894
14	Commercial	873,962	879,562	902,105	799,625	710,459	629,701	551,991	563,791	545,559	579,607	675,611	810,424
18													
<b>PGA RATES (FLEX-DOWN FACTORS)</b>													
19	Residential	\$ 0.50000	\$ 0.65000	\$ 0.70000	\$ 0.70000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.60000	\$ 0.60000	\$ 0.60000	\$ 0.60000
20	Commercial	\$ 0.50000	\$ 0.65000	\$ 0.70000	\$ 0.70000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.60000	\$ 0.60000	\$ 0.60000	\$ 0.60000
<b>PGA REVENUES</b>													
24	Residential	764,631	934,953	1,017,697	883,641	635,554	436,345	399,806	393,507	367,346	408,282	512,530	723,431
25	Commercial	436,947	571,403	629,191	561,841	498,906	372,353	354,866	364,724	326,207	347,603	405,233	486,200
29													
45													
<b>NUMBER OF PGA CUSTOMERS</b>													
46	Residential	48,333	48,459	48,701	48,996	48,651	48,982	48,764	48,669	48,611	48,573	48,711	49,618
47	Commercial	3,323	3,326	3,350	3,369	3,327	3,340	3,318	3,298	3,301	3,284	3,276	3,320

\*Any adjustment such as off system sales. Provide additional details or reference to other schedules as needed.

FOR THE PERIOD OF: JANUARY 2013 THROUGH DECEMBER 2013

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0142	1.0154	1.0162	1.0157	1.0163	1.0196	1.1211	0.9234	1.0199	1.0200	1.0211	1.0195	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.03	1.03	1.03	1.03	1.03	1.03	1.14	0.94	1.03	1.03	1.03	1.03	
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0134	1.0146	1.0157	1.0147	1.0149	1.0152	1.0157	1.0155	1.0154	1.0160	1.0164	1.0165	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$						1.0203	1.0331	1.1247	1.0331	1.0344	1.0326	1.0350	1.0381
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	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	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	1.05	1.14	1.05	1.05	1.05	1.06	

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