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

February 21, 2014

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

RE: Docket Number 140003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Cole:

We are enclosing the Original and Seven (7) copies of the January 2014 Purchase Gas Adjustment filing for Florida Public Utilities Company.

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

Sincerely,

Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: 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 2014 THROUGH DECEMBER 2014

	CURRENT MONTH: JANUARY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 67,390	\$ 80,378	\$ 12,988	16.16	\$ 67,390	\$ 80,378	\$ 12,988	16.16
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
3	SWING SERVICE	\$ 88,549	\$ -	\$ (52)		\$ 88,549	\$ -	\$ (52)	
4	COMMODITY (Other)	\$ 1,511,690	\$ 2,916,646	\$ 1,404,956	48.17	\$ 1,511,690	\$ 2,916,646	\$ 1,404,956	48.17
5	DEMAND	\$ 671,385	\$ 1,093,447	\$ 422,062	38.60	\$ 671,385	\$ 1,093,447	\$ 422,062	38.60
6	OTHER	\$ 62	\$ 10	\$ (52)	-523.40	\$ 62	\$ 10	\$ (52)	-523.40
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)	\$ 2,339,077	\$ 4,090,481	\$ 1,839,900	44.98	\$ 2,339,077	\$ 4,090,481	\$ 1,839,900	44.98
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 446	\$ 300	\$ (146)	-48.75	\$ 446	\$ 300	\$ (146)	-48.75
14	TOTAL THERM SALES	\$ 2,572,195	\$ 4,090,181	\$ 1,517,987	37.11	\$ 2,572,195	\$ 4,090,181	\$ 1,517,987	37.11
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,973,101	4,893,173	(79,928)	-1.63	4,973,101	4,893,173	(79,928)	-1.63
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	4,713,890	4,893,173	179,283	3.66	4,713,890	4,893,173	179,283	3.66
19	DEMAND	8,425,344	14,183,430	5,758,086	40.60	8,425,344	14,183,430	5,758,086	40.60
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)	4,713,890	4,893,173	179,283	3.66	4,713,890	4,893,173	179,283	3.66
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	748	488	(260)	-53.18	748	488	(260)	-53.18
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,565,478	4,892,685	327,207	6.69	4,565,478	4,892,685	327,207	6.69
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.355	1.643	0.288	17.53	1.355	1.643	0.288	17.53
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000		0.000	0.000	0.000	
30	SWING SERVICE	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18) 32.069	59.606	27.537	46.20	32.069	59.606	27.537	46.20
32	DEMAND	(5/19) 7.969	7.709	(0.260)	-3.37	7.969	7.709	(0.260)	-3.37
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) 49.621	83.596	33.975	40.64	49.621	83.596	33.975	40.64
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 59.700	61.475	1.775	2.89	59.700	61.475	1.775	2.89
40	TOTAL COST OF THERM SOLD	(11/27) 51.234	83.604	32.370	38.72	51.234	83.604	32.370	38.72
41	TRUE-UP	(E-2) 0.168	0.168	0.000	0.00	0.168	0.168	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 51.402	83.772	32.370	38.64	51.402	83.772	32.370	38.64
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) 51.66055	84.19337	32.533	38.64	51.66055	84.19337	32.533	38.64
45	PGA FACTOR ROUNDED TO NEAREST .001	51.661	84.193	32.532	38.64	51.661	84.193	32.532	38.64

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	3,913,300	6,287.34	0.161
2 No Notice Commodity Adjustment - System Supply	502,090	923.85	0.184
3 Commodity Pipeline - Scheduled FTS -	142,280	185.63	0.130
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	117,295	16,053.95	13.687
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	298,136	43,939.65	14.738
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,973,101	67,390.42	1.355
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	99,492.95	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	99,492.95	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,707,011	1,927,537.00	40.950
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	6,879	11,560.00	168.048
20 Imbalance Cashout - FGT	0	(407,906.98)	0.000
21 Imbalance Cashout - Other Shippers	0	(19,499.82)	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)	4,713,890	1,511,690.20	32.069
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,102,820	419,204.72	5.174
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	120,340	191,416.33	159.063
30 Other - Marlin	6,879	51,305.75	745.832
31 Other - Ft. Meade	201,500	9,458.41	4.694
32 TOTAL DEMAND	8,431,539	671,385.21	7.963
OTHER			
33 Company Use of Natural Gas	0	0.00	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	62.34	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	62.34	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
December 2013 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2013 ACCRUAL		December 2013 ACTUAL				December 2013 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$5,343.17	2,903,890	\$5,343.17	2,903,890	000346142		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$12.04	602,020	\$12.04	602,020	000346195		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$829.11	450,600	\$829.11	450,600	000346094		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$9.99	499,720	\$9.99	499,720	000346040		\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$834.44)	(453,500)	(\$834.44)	(453,500)	000346293		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$12,843.04	91,030	\$12,843.04	91,030	201401-117379		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$43,156.56	273,005	\$43,156.56	273,005	201401-117380		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$82.71	44,950	\$82.71	44,950	000346048		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.90	44,950	\$0.90	44,950	000346046		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$61,443.08	4,456,665	\$61,443.08	4,456,665			\$0.00	0
NO NOTICE	FGT	\$0.00	0	\$0.00	0	000346141		\$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	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)	BP ENERGY	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,784,267.98	4,526,714	\$1,795,469.38	4,546,079	16444		\$11,201.40	19,365
COMMODITY (OTHER)	PEOPLES GAS	\$21,776.00	23,575	\$21,776.00	23,575	16733305 1213		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$388.77	269	\$524.67	362	18846584 1213		\$135.90	93
COMMODITY (OTHER)	FGT	(\$515,353.70)	(940,323)	(\$515,353.70)	(959,691)	CICO Report		\$0.00	(19,368)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$20,271.23)	0	(\$20,271.23)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$13,879.87	0	(\$2,545.20)	0	201312-116780		(\$16,425.07)	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$3,672.00	2,185	\$3,672.00	2,185	27499		\$0.00	0
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,288,359.69	3,612,420	\$1,283,271.92	3,612,510			(\$5,087.77)	90
DEMAND	FGT	\$210,728.11	5,839,780	\$210,728.11	5,839,780	000346141		\$0.00	0
DEMAND	FGT	\$156,515.86	2,178,370	\$156,515.86	2,178,370	000346194		\$0.00	0
DEMAND	FGT	\$21,492.41	457,870	\$21,492.41	457,870	000346093		\$0.00	0
DEMAND	FGT	\$36,016.26	501,270	\$36,016.26	501,270	000346039		\$0.00	0
DEMAND	FGT	\$2,109.95	44,950	\$2,109.95	44,950	000346047		\$0.00	0
DEMAND	FGT	\$3,229.66	44,950	\$3,229.66	44,950	000346039		\$0.00	0
DEMAND	PPC	\$191,416.33	88,920	\$191,416.33	88,920	375223-1213		\$0.00	0
DEMAND	MARLIN	\$17,886.00	2,185	\$17,886.00	2,185	27482		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGU	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$639,394.58	9,158,295	\$639,394.58	9,158,295			\$0.00	0
OTHER	FPUC	\$64.22	0	\$64.22	0	N/A	N/A	\$0.00	0
OTHER TOTAL		\$64.22	0	\$64.22	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)	PESCO	\$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 2013 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2013 ACCRUAL		December 2013 ACTUAL				December 2013 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	0	\$52.55	28,560	\$52.55	28,560	000346297	\$0.00	0
COMMODITY (PIPELINE)									
COMMODITY (PIPELINE) TOTAL			\$52.55	28,560	\$52.55	28,560		\$0.00	0
NO NOTICE	FGT		\$0.00	0	\$0.00	0	0	\$0.00	0
NO NOTICE TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
SWING SERVICE		0	\$0.00	0	\$0.00	0	0	\$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		\$11,201.40	27,735	\$11,201.40	28,550	16444	\$0.00	815
COMMODITY (OTHER)	F1 Meade CICO		\$3,759.81	(8,005)	\$3,759.81	(8,820)	CICO	\$0.00	(815)
COMMODITY (OTHER) TOTAL			\$14,961.21	19,730	\$14,961.21	19,730		\$0.00	0
DEMAND	FGT		\$8,543.09	182,000	\$8,543.09	182,000	000346296	\$0.00	0
DEMAND	FGU		\$305.11	6,500	\$305.11	305	20141290a	\$0.00	(6,195)
DEMAND TOTAL			\$8,848.20	188,500	\$8,848.20	182,305		\$0.00	(6,195)
OTHER	FPUC		\$0.00	0	\$0.00	0	N/A	N/A	\$0.00
OTHER									
OTHER TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)	PESCO		\$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
January 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3.57	1,940
COMMODITY (PIPELINE)	FGT	\$5,563.73	3,023,760
COMMODITY (PIPELINE)	FGT	\$1.23	61,280
COMMODITY (PIPELINE)	FGT	\$713.57	387,810
COMMODITY (PIPELINE)	FGT	\$8.81	440,450
COMMODITY (PIPELINE)	FGT	\$923.85	502,090
COMMODITY (PIPELINE)		\$16,053.95	117,295
COMMODITY (PIPELINE)	FCG	\$43,939.65	298,136
COMMODITY (PIPELINE)	FGT	\$114.48	62,220
COMMODITY (PIPELINE)	FGT	\$0.84	41,850
COMMODITY (PIPELINE) TOTAL		\$67,323.68	4,936,831
NO NOTICE	FGT	\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	FGT	\$99,492.95	0
SWING SERVICE	INDIANTOWN	(\$10,944.00)	0
SWING SERVICE TOTAL		\$88,548.95	0
COMMODITY (OTHER)	BP ENERGY	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,833,632.96	4,019,441
COMMODITY (OTHER)	PEOPLES GAS	\$65,567.20	63,258
COMMODITY (OTHER)	PEOPLES GAS	\$557.14	394
COMMODITY (OTHER)	FGT	(\$370,228.84)	595,178
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$41,207.72)	0
COMMODITY (OTHER)	FCG	(\$3,074.75)	0
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$6,256.00	3,723
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$5,304.00	3,156
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,496,805.99	4,685,150
DEMAND	FGT	\$206,480.71	5,716,740
DEMAND	FGT	\$149,270.40	1,322,170
DEMAND	FGT	\$21,463.31	457,250
DEMAND	FGT	\$35,971.71	500,650
DEMAND	FGT	\$2,920.61	62,220
DEMAND	FGT	\$3,006.92	41,850
DEMAND	PPC	\$191,416.33	120,340
DEMAND	MARLIN	\$20,402.00	3,723
DEMAND	MARLIN	\$30,903.75	3,156
DEMAND	FGT	\$91.06	1,940
DEMAND TOTAL		\$661,926.80	8,230,039
OTHER	FPUC	\$62.34	0
OTHER			
OTHER TOTAL		\$62.34	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0
		\$2,314,667.76	17,852,020

FLORIDA PUBLIC UTILITIES COMPANY
January 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT		
COMMODITY (PIPELINE)		0	36,270
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE)		0	\$0.00
COMMODITY (PIPELINE) TOTAL		\$66.74	36,270
NO NOTICE		0	\$0.00
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE		0	\$0.00
SWING SERVICE	FGT		\$0.00
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER)	CONOCO		\$16,442.40
COMMODITY (OTHER)	Ft Meade CICO		\$3,529.58
COMMODITY (OTHER) TOTAL		\$19,971.98	28,650
DEMAND		0	\$0.00
DEMAND		0	\$0.00
DEMAND		0.00	\$0.00
DEMAND		0	\$0.00
DEMAND		0.00	\$0.00
DEMAND		0	\$0.00
DEMAND		0	\$0.00
DEMAND		0	\$0.00
DEMAND	FGT		\$9,458.41
DEMAND		0.00	\$0.00
DEMAND TOTAL		\$9,458.41	201,500
OTHER		0	\$0.00
OTHER			
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL		\$0.00	0

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014										
CURRENT MONTH: JANUARY										
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	\$ 1,511,690	\$ 2,916,646	\$ 1,404,956	48.2	\$ 1,511,690	\$ 2,916,646	\$ 1,404,956	48.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 827,387	\$ 1,173,835	\$ 346,448	29.5	\$ 827,387	\$ 1,173,835	\$ 346,448	29.5
3	TOTAL COST		\$ 2,339,077	\$ 4,090,481	\$ 1,751,404	42.8	\$ 2,339,077	\$ 4,090,481	\$ 1,751,404	42.8
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 2,572,195	\$ 4,090,181	\$ 1,517,987	37.1	\$ 2,572,195	\$ 4,090,181	\$ 1,517,987	37.1
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ (5,781)	\$ (5,781)	\$ -	0.0	\$ (5,781)	\$ (5,781)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 2,566,414	\$ 4,084,400	\$ 1,517,987	37.2	\$ 2,566,414	\$ 4,084,400	\$ 1,517,987	37.2
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ 227,336	\$ (6,081)	\$ (233,417)	3838.5	\$ 227,336	\$ (6,081)	\$ (233,417)	3838.5
8	INTEREST PROVISION - THIS PERIOD	Line 21	\$ 5	\$ 19	\$ 14	73.7	\$ 5	\$ 19	\$ 14	73.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ 57,003	\$ 628,195	\$ 571,192	90.9	\$ 57,003	\$ 628,195	\$ 571,192	90.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ 5,781	\$ 5,781	\$ -	0.0	\$ 5,781	\$ 5,781	\$ -	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	\$ 290,125	\$ 627,914	\$ 337,789	53.8	\$ 290,125	\$ 627,914	\$ 337,789	53.8
MEMO: Unbilled Over-recovery			893,707							
Over/(under)-recovery Book Balance			1,183,832							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 57,003	\$ 628,195	\$ 571,192	90.9				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 290,120	\$ 627,895	\$ 337,775	53.8				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 347,123	\$ 1,256,090	\$ 908,967	72.4				
15	AVERAGE	50% of Line 14	\$ 173,562	\$ 628,045	\$ 454,483	72.4				
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	\$ 5	\$ 19	\$ 14	73.7				

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.

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COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

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

SCHEDULE A-3

PRESENT MONTH: JANUARY

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	4,074,931		4,074,931	\$ 1,861,277	N/A	N/A	INCL IN COST	45.676277
2	Jan	Marlin	SYS SUPPLY	N/A	6,879		6,879	\$ 11,560	N/A	N/A	INCL IN COST	168.047681
3	Jan	FGT	SYS SUPPLY	N/A	575,810		575,810	\$ (427,862)	N/A	N/A	INCL IN COST	-74.306044
5	Jan	Peoples Gas	SYS SUPPLY	N/A	63,745		63,745	\$ 66,260	N/A	N/A	INCL IN COST	103.945784
6	Jan	Florida City Gas	SYS SUPPLY	N/A	(7,475)		(7,475)	\$ 455	N/A	N/A	INCL IN COST	-6.084682
TOTAL					4,713,890		4,713,890	\$ 1,511,690				32.069

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

FOR THE PERIOD: JANUARY 2014 THROUGH JANUARY 2014

MONTH: Jan-14

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
CONOCO	337605	3,906	3,794	121,097	117,604	4.4200	\$4.5513
CONOCO	32606	2,923	2,839	90,617	88,004	4.4200	\$4.5512
CONOCO	179851	1,065	1,034	33,005	32,047	4.4200	\$4.5521
CONOCO	179851	45	43	1,386	1,347	4.4200	\$4.5480
CONOCO	716	2,105	2,044	65,265	63,373	4.4500	\$4.5829
CONOCO	32606	68	66	2,120	2,059	4.4200	\$4.5509
CONOCO	716	135	131	4,192	4,072	4.4500	\$4.5811
CONOCO	23422	546	530	16,926	16,430	4.4700	\$4.6049
CONOCO	179851	424	412	13,144	12,772	4.4200	\$4.5487
CONOCO	716	318	309	9,858	9,579	4.4500	\$4.5796
CONOCO	32606	386	374	11,954	11,594	4.4200	\$4.5572
CONOCO	1187589	547	531	16,951	16,455	4.4200	\$4.5532
CONOCO	716	483	469	14,973	14,539	4.4500	\$4.5828
CONOCO	32606	213	207	6,609	6,418	4.4200	\$4.5515
CONOCO	32606	139	135	4,309	4,184	4.4200	\$4.5521
CONOCO	32606	120	117	3,720	3,612	4.4200	\$4.5522
CONOCO	32606	3	3	100	97	4.3600	\$4.4948
CONOCO	32606	3	3	100	97	4.1500	\$4.2784
CONOCO	32606	3	3	100	97	3.9650	\$4.0876
CONOCO	32606	3	3	100	97	3.9650	\$4.0876
CONOCO	32606	3	3	100	97	3.9650	\$4.0876
CONOCO	32606	3	3	100	97	4.2050	\$4.3351
CONOCO	32606	3	3	100	97	4.3650	\$4.5000
CONOCO	32606	3	3	100	97	4.4500	\$4.5876
CONOCO	32606	3	3	100	97	4.5450	\$4.6856
CONOCO	32606	3	3	100	97	4.4050	\$4.5412
CONOCO	32606	3	3	100	97	4.4050	\$4.5412
CONOCO	32606	3	3	100	97	4.4050	\$4.5412
CONOCO	32606	3	3	100	97	4.4050	\$4.5412
CONOCO	32606	3	3	100	97	4.6000	\$4.7423
CONOCO	32606	3	3	100	97	4.9200	\$5.0722
MARLIN		12	12	368	357	16.0000	\$16.4762
MARLIN		10	10	312	303	17.0000	\$17.5059
		13,490	13,102	418,306	406,204		
<u>WEIGHTED AVERAGE</u>						\$4.4481	

NOTES:

GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY

THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES

ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,511,690	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	827,387	0	0	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	2,339,077	0	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,752,537	0	0	0	0	0	0	0	0	0	0
14	Commercial	1,001,801	0	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,051,037	0	0	0	0	0	0	0	0	0	0
25	Commercial	600,620	0	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	49,122	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,298	0	0	0	0	0	0	0	0	0	0

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

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0894											
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	1.10											
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0105											
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											
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0352											
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	1.05											