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

March 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 February 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: Administrative Office/FPSC
Beth Keating, Gunster Yoakley
Jill Bauersmith
SJ 80-445, 2013 PGA Filings

COM _____
AFD _____
APA _____
ECO 6 _____
ENG _____
GCL 1 _____
IDM _____
TEL _____
CLK _____

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	CURRENT MONTH: FEBRUARY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 67,390	\$ 75,577	\$ 8,187	10.83	\$ 134,781	\$ 155,955	\$ 21,174	13.58
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (56)		\$ 88,549	\$ -	\$ (109)	
4	COMMODITY (Other)	\$ 2,608,246	\$ 2,584,790	\$ (23,456)	-0.91	\$ 4,119,936	\$ 5,501,436	\$ 1,381,500	25.11
5	DEMAND	\$ 625,213	\$ 1,012,414	\$ 387,201	38.25	\$ 1,296,598	\$ 2,105,861	\$ 809,263	38.43
6	OTHER	\$ 67	\$ 11	\$ (56)	-510.82	\$ 130	\$ 21	\$ (109)	-516.81
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)	\$ 3,300,916	\$ 3,672,792	\$ 371,820	10.12	\$ 5,639,993	\$ 7,763,273	\$ 2,211,720	28.49
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 1,541	\$ 200	\$ (1,341)	-670.60	\$ 2,044	\$ 500	\$ (1,544)	-308.70
14	TOTAL THERM SALES	\$ 2,442,671	\$ 3,672,592	\$ 1,229,921	33.49	\$ 5,014,865	\$ 7,762,773	\$ 2,747,908	35.40
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,973,101	4,525,345	(447,756)	-9.89	9,946,202	9,418,518	(527,684)	-5.60
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	3,552,360	4,525,345	972,985	21.50	8,266,250	9,418,518	1,152,268	12.23
19	DEMAND	8,653,341	12,810,840	4,157,499	32.45	17,078,685	26,994,270	9,915,585	36.73
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)	3,552,360	4,525,345	972,985	21.50	8,266,250	9,418,518	1,152,268	12.23
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	2,582	415	(2,167)	-522.07	3,423	903	(2,520)	-279.04
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,374,115	4,524,930	150,815	3.33	8,939,593	9,417,615	1,154,788	12.26
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.355	1.670	0.315	18.86	1.355	1.656	0.301	18.18
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) 73.423	57.118	(16.305)	-28.55	49.840	58.411	8.571	14.67
32	DEMAND	(5/19) 7.225	7.903	0.678	8.58	7.592	7.801	0.209	2.68
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) 92.922	81.160	(11.762)	-14.49	68.229	82.426	14.197	17.22
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 59.700	48.193	(11.507)	-23.88	59.705	55.371	(4.334)	-7.83
40	TOTAL COST OF THERM SOLD	(11/27) 75.465	81.168	5.703	7.03	63.090	82.434	19.344	23.47
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) 75.633	81.336	5.703	7.01	63.258	82.602	19.344	23.42
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) 76.01343	81.74512	5.732	7.01	63.57619	83.01749	19.441	23.42
45	PGA FACTOR ROUNDED TO NEAREST .001	76.013	81.745	5.732	7.01	63.576	83.017	19.441	23.42

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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:
CURRENT MONTH:**

**JANUARY 2014 THROUGH DECEMBER 20134
Feb-14**

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	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	3,547,080	2,317,890.01	65.346
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	5,280	8,976.00	170.000
20 Imbalance Cashout - FGT	0	235,163.59	0.000
21 Imbalance Cashout - Other Shippers	0	46,216.38	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)	3,552,360	2,608,245.98	73.423
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,365,391	399,378.20	4.774
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	100,670	191,416.33	190.142
30 Other - Marlin	5,280	25,875.00	490.057
31 Other - Ft. Meade	182,000	8,543.08	4.694
32 TOTAL DEMAND	8,653,341	625,212.61	7.225
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	67.19	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	67.19	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
January 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2014 ACCRUAL		January 2014 ACTUAL				January 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3.57	1,940	\$3.57	1,940	000346805		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$5,563.73	3,023,760	\$5,563.73	3,023,760	000346579		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1.23	61,280	\$1.23	61,280	000346838		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$713.57	387,810	\$713.57	387,810	000346531		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$8.81	440,450	\$8.81	440,450	000346480		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$923.85	502,090	\$923.85	502,090	000346744		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$16,053.95	117,295	\$16,053.95	117,295	201402-119030		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$43,939.65	298,136	\$43,939.65	298,136	201402-119031		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$114.48	62,220	\$114.48	62,220	000346706		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.84	41,850	\$0.84	41,850	000346708a		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$67,323.68	4,936,831	\$67,323.68	4,936,831			\$0.00	0
NO NOTICE	FGT	\$0.00	0	\$0.00	0	000346578		\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT	\$99,492.95	0	\$99,492.95	0	000347266		\$0.00	0
SWING SERVICE	INDIANTOWN	(\$10,944.00)	0	(\$10,944.00)	0	000347266		\$0.00	0
SWING SERVICE TOTAL		\$88,548.95	0	\$88,548.95	0			\$0.00	0
COMMODITY (OTHER)	BP ENERGY	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,833,632.96	4,019,441	\$1,833,407.96	4,028,923	18277		(\$225.00)	9,482
COMMODITY (OTHER)	PEOPLES GAS	\$65,567.20	63,258	\$65,567.20	63,258	16733305 0114		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$557.14	394	\$557.14	394	18846584 0114		\$0.00	0
COMMODITY (OTHER)	FGT	(\$370,228.84)	595,178	(\$370,228.84)	582,536	FGT CICO report		\$0.00	(12,642)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$41,207.72)	0	(\$41,207.72)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	(\$3,074.75)	0	(\$3,074.75)	0	201401-118335		\$0.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$6,256.00	3,723	\$6,256.00	3,723	27510		\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$5,304.00	3,156	\$5,304.00	3,156	27512		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,496,805.99	4,685,150	\$1,496,580.99	4,681,990			(\$225.00)	(3,160)
DEMAND	FGT	\$206,480.71	5,716,740	\$206,480.71	5,716,740	000346578		\$0.00	0
DEMAND	FGT	\$149,270.40	1,322,170	\$149,270.40	1,322,170	000346626		\$0.00	0
DEMAND	FGT	\$21,463.31	457,250	\$21,463.31	457,250	000346530		\$0.00	0
DEMAND	FGT	\$35,971.71	500,650	\$35,971.71	500,650	000346479		\$0.00	0
DEMAND	FGT	\$2,920.61	62,220	\$2,920.61	62,220	000346705		\$0.00	0
DEMAND	FGT	\$3,006.92	41,850	\$3,006.92	41,850	000346479		\$0.00	0
DEMAND	PPC	\$191,416.33	120,340	\$191,416.33	120,340	375223-0114B		\$0.00	0
DEMAND	MARLIN	\$20,402.00	3,723	\$20,402.00	3,723	27509		\$0.00	0
DEMAND	MARLIN	\$30,903.75	3,156	\$30,903.75	3,156	27511		\$0.00	0
DEMAND	FGT	\$91.06	1,940	\$91.06	91	000346804		\$0.00	(1,849)
DEMAND TOTAL		\$661,926.80	8,230,039	\$661,926.80	8,228,190			\$0.00	(1,849)
OTHER	FPUC	\$62.34	0	\$62.34	0	N/A	N/A	\$0.00	0
OTHER									
OTHER TOTAL		\$62.34	0	\$62.34	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		January 2014 ACTUAL				January 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT								
		\$66.74	36,270	\$66.74	36,270	000346697		\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$66.74	36,270	\$66.74	36,270			\$0.00	0
NO NOTICE		0	\$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			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$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)		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)		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)		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)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)	CONOCO								
		\$16,442.40	36,125	\$16,442.40	36,125	ACCRUAL		\$0.00	0
COMMODITY (OTHER)	Ft Meade CICO								
		\$3,529.58	(7,475)	\$3,529.58	(7,475)	Ft Meade CICO		\$0.00	0
COMMODITY (OTHER) TOTAL		\$19,971.98	28,650	\$19,971.98	28,650			\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND	FGT								
		\$9,458.41	201,500	\$9,458.41	201,500	000346696		\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND TOTAL		\$9,458.41	201,500	\$9,458.41	201,500			\$0.00	0
OTHER		0	\$0.00	0	\$0.00	0	N/A	\$0.00	0
OTHER							N/A		
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
February 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 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)	FCG	\$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	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	BP ENERGY	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,254,271.82	418,026
COMMODITY (OTHER)	PEOPLES GAS	\$51,230.34	50,398
COMMODITY (OTHER)	PEOPLES GAS	\$557.14	394
COMMODITY (OTHER)	FGT	\$266,522.92	3,062,482
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$27,020.81)	0
COMMODITY (OTHER)	FCG	\$46,216.38	0
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$8,976.00	5,280
COMMODITY (OTHER)	FGT	(\$3,183.27)	0
COMMODITY (OTHER) TOTAL		\$2,597,570.52	3,536,580
DEMAND	FGT	\$194,362.55	5,360,440
DEMAND	FGT	\$145,766.41	2,018,120
DEMAND	FGT	\$19,189.05	40,880
DEMAND	FGT	\$32,410.11	451,080
DEMAND	FGT	\$3,022.94	64,400
DEMAND	FGT	\$4,627.14	64,400
DEMAND	PPC	\$191,416.33	100,670
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,280
DEMAND	FGT	\$0.00	0
DEMAND TOTAL		\$616,669.53	8,105,270
OTHER	FPUC	\$67.19	0
OTHER			
OTHER TOTAL		\$67.19	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
February 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT		
COMMODITY (PIPELINE)		0	\$66.74
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
NO NOTICE		0	\$0.00
NO NOTICE TOTAL			\$0.00
SWING SERVICE		0	\$0.00
SWING SERVICE	FGT		\$0.00
SWING SERVICE TOTAL			\$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)		0	\$0.00
COMMODITY (OTHER)	CONOCO		\$15,238.98
COMMODITY (OTHER)	Ft Meade CICO		(\$4,338.52)
COMMODITY (OTHER) TOTAL			\$10,900.46
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		0	\$0.00
DEMAND	FGT		\$8,543.08
DEMAND		0.00	\$0.00
DEMAND TOTAL			\$8,543.08
OTHER		0	\$0.00
OTHER			
OTHER TOTAL			\$0.00
LESS END-USE CONTRACT			
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL			\$0.00

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: FEBRUARY				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	\$ 2,608,246	\$ 2,584,790	\$ (23,456)	(0.9)	\$ 4,119,936	\$ 5,501,436	\$ 1,381,500	25.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 692,670	\$ 1,088,002	\$ 395,332	36.3	\$ 1,520,057	\$ 2,261,837	\$ 741,780	32.8
3	TOTAL COST		\$ 3,300,916	\$ 3,672,792	\$ 371,876	10.1	\$ 5,639,993	\$ 7,763,273	\$ 2,123,280	27.4
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 2,442,671	\$ 3,672,592	\$ 1,229,921	33.5	\$ 5,014,865	\$ 7,762,773	\$ 2,747,908	35.4
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ (5,784)	\$ (5,784)	\$ -	0.0	\$ (11,565)	\$ (11,565)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 2,436,887	\$ 3,666,808	\$ 1,229,921	33.5	\$ 5,003,300	\$ 7,751,208	\$ 2,747,908	35.5
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ (864,029)	\$ (5,984)	\$ 858,045	(14339.0)	\$ (636,693)	\$ (12,065)	\$ 624,628	(5177.2)
8	INTEREST PROVISION -THIS PERIOD	Line 21	\$ (7)	\$ 25	\$ 32	128.0	\$ (3)	\$ 44	\$ 47	106.8
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ 258,984	\$ 627,914	\$ 368,930	58.8	\$ 25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ 5,784	\$ 5,784	\$ -	0.0	\$ 11,565	\$ 11,565	\$ -	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	\$ (599,268)	\$ 627,739	\$ 1,227,007	195.5	\$ (599,268)	\$ 627,739	\$ 1,227,007	195.5
MEMO: Unbilled Over-recovery					837,146					
Over/(under)-recovery Book Balance					237,878					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 258,984	\$ 627,914	\$ 368,930	58.8				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (599,261)	\$ 627,714	\$ 1,226,975	195.5				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (340,277)	\$ 1,255,628	\$ 1,595,905	127.1				
15	AVERAGE	50% of Line 14	\$ (170,139)	\$ 627,814	\$ 797,953	127.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00050	0.00050	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00050	0.00050	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00100	0.00100	-	0.0				
19	AVERAGE	50% of Line 18	0.00050	0.00050	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00004	0.00004	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (7)	\$ 25	\$ 32	128.0				

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 2014 THROUGH DECEMBER 2014

SCHEDULE A-3

PRESENT MONTH: FEBRUARY

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	Conoco	SYS SUPPLY	N/A	4,074,931		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
4	Jan	FPUC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
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
7	Feb	Conoco	SYS SUPPLY	N/A	454,029		454,029	\$ 2,269,286	N/A	N/A	INCL IN COST	499.810761
8	Feb	Marlin	SYS SUPPLY	N/A	5,280		5,280	\$ 8,976	N/A	N/A	INCL IN COST	170.000000
9	Feb	Florida City Gas	SYS SUPPLY	N/A			0	\$ 46,216	N/A	N/A	INCL IN COST	N/A
10	Feb	FGT	SYS SUPPLY	N/A	3,042,259		3,042,259	\$ 231,980	N/A	N/A	INCL IN COST	7.625265
11	Feb	Peoples Gas	SYS SUPPLY	N/A	50,792		50,792	\$ 51,787	N/A	N/A	INCL IN COST	101.959915
TOTAL					8,266,250		8,266,250	\$ 4,119,936				49.840

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	2,608,246	0	0	0	0	0	0	0	0	0
2	Transportation costs	827,387	692,670	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	3,300,916	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,752,537	1,704,090	0	0	0	0	0	0	0	0	0
14	Commercial	1,001,801	966,509	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.60000	\$ 0.60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ 0.60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,051,037	1,020,993	0	0	0	0	0	0	0	0	0
25	Commercial	600,620	580,086	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	49,843	50,004	0	0	0	0	0	0	0	0	0
47	Commercial	3,327	3,338	0	0	0	0	0	0	0	0	0

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

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	R.C.	CURRENT MONTH: FEBRUARY				YEAR-TO-DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE (GS)	(11), (41)	968,431	863,055	(105,376)	(12)	1,970,355	1,720,917	(249,438)	(14)
RESIDENTIAL SERVICE (RS)	(21), (31)	1,723,038	1,476,400	(246,638)	(17)	3,493,203	3,044,732	(448,471)	(15)
LARGE VOLUME SERVICE (LVS)	(51)	1,682,646	1,724,970	42,324	2	3,476,035	3,489,360	13,325	0
GENERAL SERVICE TRANS (GSTS)	(90)	204,711	155,562	(49,149)	(32)	408,007	298,294	(109,713)	(37)
LARGE VOLUME TRANS (LVTS)	(91), (94)	2,194,084	1,820,520	(373,564)	(21)	4,539,598	3,665,733	(873,865)	(24)
TOTAL FIRM		6,772,910	6,040,507	(732,403)	(12)	13,887,198	12,219,036	(1,668,162)	(14)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE SERVICE (IS)	(61)	-	-	-	0	-	-	-	0
LARGE VOL INTER SERVICE (LVIS)	(71)	-	-	-	0	-	-	-	0
INTERRUPTIBLE TRANS SERV. (ITS)	(92)	512,580	519,185	6,605	1	1,102,968	1,092,716	(10,252)	(1)
LARGE VOLUME INTER TRANS SER (LVITS)	(93)	-	-	-	0	-	-	-	0
OFF SYS SALES SERVICE (OSSS-1)	(95)	-	-	-	0	-	-	-	0
TOTAL INTERRUPTIBLE		512,580	519,185	6,605	1	1,102,968	1,092,716	(10,252)	(1)
TOTAL THERM SALES		7,285,490	6,559,692	(725,798)	(11)	14,990,166	13,311,752	(1,678,414)	(13)
NUMBER OF CUSTOMERS (FIRM)									
GENERAL SERVICE (GS)	(11), (41)	3,341	3,282	(59)	(2)	3,335	3,269	(66)	(2)
RESIDENTIAL SERVICE (RS)	(21), (31)	50,047	49,034	(1,013)	(2)	49,968	48,935	(1,033)	(2)
LARGE VOLUME SERVICE (LVS)	(51)	1,008	1,090	82	8	1,007	1,090	83	8
GENERAL SERVICE TRANS (GSTS)	(90)	420	324	(96)	(30)	415	324	(91)	(28)
LARGE VOLUME TRANS (LVTS)	(91), (94)	784	624	(160)	(26)	781	622	(159)	(26)
TOTAL FIRM		55,600	54,354	(1,246)	(2)	55,506	54,240	(1,266)	(2)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
INTERRUPTIBLE SERVICE (IS)	(61)	-	-	-	0	-	-	-	0
LARGE VOL INTER SERVICE (LVIS)	(71)	-	-	-	0	-	-	-	0
INTERRUPTIBLE TRANS SERV. (ITS)	(92)	15	14	(1)	(7)	15	14	(1)	(7)
LARGE VOLUME INTER TRANS SER (LVITS)	(93)	-	-	-	0	-	-	-	0
OFF SYS SALES SERVICE (OSSS-1)	(95)	-	-	-	0	-	-	-	0
TOTAL INTERRUPTIBLE		15	14	(1)	(7)	15	14	(1)	(7)
TOTAL CUSTOMERS		55,615	54,368	(1,247)	(2)	55,521	54,254	(1,267)	(2)
THERM USE PER CUSTOMER									
GENERAL SERVICE (GS)	(11), (41)	290	263	(27)	(10)	591	526	(65)	(12)
RESIDENTIAL SERVICE (RS)	(21), (31)	34	30	(4)	(13)	70	62	(8)	(13)
LARGE VOLUME SERVICE (LVS)	(51)	1,669	1,583	(86)	(5)	3,452	3,201	(251)	(8)
GENERAL SERVICE TRANS (GSTS)	(90)	487	480	(7)	(1)	983	921	(62)	(7)
LARGE VOLUME TRANS (LVTS)	(91), (94)	2,799	2,918	119	4	5,813	5,893	80	1
INTERRUPTIBLE SERVICE (IS)	(61)	-	-	-	0	-	-	-	0
LARGE VOL INTER SERVICE (LVIS)	(71)	-	-	-	0	-	-	-	0
INTERRUPTIBLE TRANS SERV. (ITS)	(92)	34,172	37,085	2,913	8	73,531	78,051	4,520	6
LARGE VOLUME INTER TRANS SER (LVITS)	(93)	-	-	-	0	-	-	-	0
OFF SYS SALES SERVICE (OSSS-1)	(95)	-	-	-	0	-	-	-	0

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	0.9661										
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	0.98										
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0105	1.0214										
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	1.04										
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0352	1.0391										
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	1.06										