



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

October 20, 2015

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

RE: Docket Number 150003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **September 2015** Purchase Gas Adjustment filing for Florida Public Utilities Company. If you have any questions or comments, please feel free to contact me at mnapier@fpuc.com, or (561) 838-1712.

Sincerely,

A handwritten signature in blue ink that reads "Michelle D. Napier".

Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2015 PGA Filings

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

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH: SEPTEMBER				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 53,836	\$ 67,560	\$ 13,725	20.31	\$ 575,416	\$ 640,850	\$ 65,434	10.21
2	NO NOTICE SERVICE	\$ 1,284	\$ 1,284	\$ 0	0.02	\$ 26,977	\$ 26,978	\$ 1	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ 88,276	\$ -	\$ (88,276)	
4	COMMODITY (Other)	\$ 585,422	\$ 1,616,708	\$ 1,031,286	63.79	\$ 7,839,320	\$ 21,617,128	\$ 13,777,808	63.74
5	DEMAND	\$ 431,754	\$ 865,530	\$ 433,776	50.12	\$ 4,342,870	\$ 9,054,514	\$ 4,711,644	52.04
6	OTHER	\$ 29,474	\$ 8	\$ (29,466)	-368,322.88	\$ 201,831	\$ 76	\$ (201,755)	-265,466.74
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)	\$ 1,101,769	\$ 2,551,090	\$ 1,449,321	56.81	\$ 13,074,689	\$ 31,339,546	\$ 18,264,857	58.28
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 522	\$ 800	\$ 278	34.73	\$ 6,624	\$ 8,500	\$ 1,876	22.07
14	TOTAL THERM SALES	\$ 665,755	\$ 2,550,290	\$ 1,884,535	73.89	\$ 12,010,699	\$ 31,331,046	\$ 19,320,347	61.67
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,258,569	2,553,980	1,295,411	50.72	23,345,494	31,260,260	7,914,766	25.32
16	NO NOTICE SERVICE	330,000	0	(330,000)		6,934,900	0	(6,934,900)	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	1,704,140	2,553,980	849,840	33.28	23,434,180	31,260,260	7,826,080	25.04
19	DEMAND	1,517,160	10,615,800	9,098,640	85.71	35,563,280	114,558,980	78,995,700	68.96
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)	1,704,140	2,553,980	849,840	33.28	23,434,180	31,260,260	7,826,080	25.04
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,312	1,291	(21)	-1.63	13,839	12,419	(1,420)	-11.43
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,165,225	2,552,689	387,464	15.18	28,474,524	31,247,841	7,827,500	25.05
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 4.278	2.645	(1.633)	-61.74	2.465	2.050	(0.415)	-20.24
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) 34.353	63.302	28.949	45.73	33.453	69.152	35.699	51.62
32	DEMAND	(5/19) 28.458	8.153	(20.305)	-249.05	12.212	7.904	(4.308)	-54.50
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) 64.653	99.887	35.234	35.27	55.793	100.254	44.461	44.35
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 39.800	61.967	22.167	35.77	47.868	68.444	20.576	30.06
40	TOTAL COST OF THERM SOLD	(11/27) 50.885	99.937	49.052	49.08	45.917	100.293	54.376	54.22
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) 48.924	97.976	49.052	50.07	43.956	98.332	54.376	55.30
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) 49.17009	98.46882	49.299	50.07	44.17710	98.82661	54.650	55.30
45	PGA FACTOR ROUNDED TO NEAREST .001	49.170	98.469	49.299	50.07	44.177	98.827	54.650	55.30

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: Sep-15

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	865,440	3,276.32	0.379
2 No Notice Commodity Adjustment - System Supply	(16,700)	(74.32)	0.445
3 Commodity Pipeline - Scheduled FTS -	12,880	57.32	0.445
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	396,949	50,576.18	12.741
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	1,258,569	53,835.50	4.278
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	1,975,574	624,669.72	31.620
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	2,020	3,400.00	168.317
20 Imbalance Cashout - FGT	(273,454)	(86,113.24)	0.000
21 Imbalance Cashout - Other Shippers	0	43,465.42	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)	1,704,140	585,421.90	34.353
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	1,438,200	80,639.05	5.607
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	72,380	329,093.90	454.675
29 Other - Marlin	2,020	19,624.47	971.508
30 Other - Teco	0	256.56	0.000
31 Other - Ft. Meade	4,560	2,140.47	46.940
32 TOTAL DEMAND	1,517,160	431,754.45	28.458
OTHER			
33 Company Use of Natural Gas	0	65.01	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	8,100.13	0.000
39 Other	0	16,308.69	0.000
40 TOTAL OTHER	0	29,473.83	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
August 2015 GAS SUPPLY COSTS

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	482,440	\$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)	(136,419)	FGT CICO Rpt		\$0.00	26,747
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	201508-152323		(\$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	1,764,030			(\$1,181.13)	26,160
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	205,933.55	77,320	375223-0815		\$0.00	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	\$392,558.58	1,555,230			\$35.34	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

FLORIDA PUBLIC UTILITIES COMPANY
August 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	August 2015 ACCRUAL		August 2015 ACTUAL			August 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$57.94	13,020	\$55.18	12,400	000355697		(\$2.76)	(620)
COMMODITY (PIPELINE)	FCG	\$0.00	0	\$9.56	0	201509-152929a		\$9.56	0
COMMODITY (PIPELINE)	FCG	\$0.00	0	\$145.13	0	201509-152930a		\$145.13	0
COMMODITY (PIPELINE) TOTAL		\$57.94	13,020	\$209.87	12,400			\$151.93	(620)
NO NOTICE		\$0.00	0	\$0.00	0			\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$3,780.20	12,500	\$3,780.20	12,500	52974		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,926.67)	(7,080)	(\$1,924.56)	(7,080)	409878-0815		\$2.11	0
COMMODITY (OTHER) TOTAL		\$1,853.53	5,420	\$1,855.64	5,420			\$2.11	0
DEMAND	FGT	\$2,211.81	47,120	\$2,211.81	47,120	000355216		\$0.00	0
DEMAND	PPC	\$0.00	0	\$632.84	0	375223-0815		\$632.84	0
DEMAND	PPC	\$0.00	0	\$354.67	0	428663-0815		\$354.67	0
DEMAND	TECO	\$0.00	0	\$0.77	0	21568100 0815		\$0.77	0
DEMAND TOTAL		\$2,211.81	47,120	\$3,200.09	47,120			\$988.28	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
September 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	September 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$2,397.08	538,670
COMMODITY (PIPELINE)	FGT	\$201.59	45,300
COMMODITY (PIPELINE)	FGT	\$781.58	297,180
COMMODITY (PIPELINE)	FGT	\$119.14	45,300
COMMODITY (PIPELINE)	FGT	(\$159.93)	(35,940)
COMMODITY (PIPELINE)	FCG	\$3,377.09	14,490
COMMODITY (PIPELINE)	FCG	\$46,547.47	382,459
COMMODITY (PIPELINE) TOTAL		\$53,264.02	1,287,459
NO NOTICE	FGT	\$1,283.70	330,000
NO NOTICE TOTAL		\$1,283.70	330,000
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	FGT	(\$56,390.03)	(292,691)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$27,834.51)	0
COMMODITY (OTHER)	FCG	\$44,053.14	0
COMMODITY (OTHER)	CONOCO	\$247,463.72	889,480
COMMODITY (OTHER)	PESCO	\$366,579.36	1,066,260
COMMODITY (OTHER)	MARLIN	\$3,400.00	2,020
COMMODITY (OTHER)	PEOPLES GAS	\$7,018.57	6,981
COMMODITY (OTHER)	PEOPLES GAS	\$619.93	480
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$584,910.18	1,672,530
DEMAND	FGT	40,725.18	867,600
DEMAND	FGT	2,041.89	43,500
DEMAND	FGT	34,746.50	483,600
DEMAND	FGT	3,125.48	43,500
DEMAND	PPC	209,655.98	72,380
DEMAND		0.00	0
DEMAND	MARLIN	19,624.47	2,020
DEMAND	PPC	117,501.55	0
DEMAND	TECO	254.71	0
DEMAND TOTAL		\$427,675.76	1,512,600
OTHER	FPUC	\$65.01	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	PIERMONT	\$0.00	0
OTHER	AGDF	\$16,308.69	0
OTHER		\$0.00	0
OTHER		\$0.00	0
OTHER		\$0.00	0
OTHER TOTAL		\$21,373.70	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
September 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	September 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$60.08	13,500
COMMODITY (PIPELINE) TOTAL		\$60.08	13,500
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	\$3,581.55	12,960
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,890.81)	(7,510)
COMMODITY (OTHER) TOTAL		\$1,690.74	5,450
DEMAND	FGT	\$2,140.47	4,560
DEMAND	PPC	\$585.47	0
DEMAND	PPC	\$328.13	0
DEMAND	TECO	\$1.00	0
DEMAND TOTAL		\$3,055.07	4,560
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: SEPTEMBER				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	585,422	\$ 1,616,708	\$ 1,031,286	63.8	7,839,320	\$ 21,617,128	\$ 13,777,808	63.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	516,347	\$ 934,382	\$ 418,035	44.7	5,235,369	\$ 9,722,418	\$ 4,487,049	46.2
3	TOTAL COST		1,101,769	\$ 2,551,090	\$ 1,449,321	56.8	13,074,689	\$ 31,339,546	\$ 18,264,857	58.3
4	FUEL REVENUES (NET OF REVENUE TAX)		665,755	\$ 2,550,290	\$ 1,884,535	73.9	12,010,699	\$ 31,331,046	\$ 19,320,347	61.7
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,640	\$ 68,640	\$ -	0.0	617,769	\$ 617,769	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	734,395	\$ 2,618,930	\$ 1,884,535	72.0	12,628,468	\$ 31,948,815	\$ 19,320,347	60.5
7	TRUE-UP - OVER/(UNDER) - THIS PERIOD	Line 6 - Line 3	(367,374)	\$ 67,840	\$ 435,214	641.5	(446,221)	\$ 609,269	\$ 1,055,490	173.2
8	INTEREST PROVISION -THIS PERIOD	Line 21	59	\$ 56	\$ (3)	(5.4)	1,080	\$ 403	\$ (677)	(168.0)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		877,425	\$ 617,384	\$ (260,041)	(42.1)	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	(617,769)	\$ (617,769)	\$ -	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	441,470	\$ 616,640	\$ 175,170	28.4	441,470	\$ 616,640	\$ 175,170	28.4
MEMO: Unbilled Over-recovery			<u>233,131</u>							
Over/(under)-recovery Book Balance			<u>674,601</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 877,425	\$ 617,384	\$ (260,041)	(42.1)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 441,411	\$ 616,584	\$ 175,173	28.4				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,318,836	\$ 1,233,968	\$ (84,868)	(6.9)				
15	AVERAGE	50% of Line 14	\$ 659,418	\$ 616,984	\$ (42,434)	(6.9)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00100	0.00100	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00120	0.00120	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00220	0.00220	-	0.0				
19	AVERAGE	50% of Line 18	0.00110	0.00110	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00009	0.00009	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 59	\$ 56	\$ (3)	(5.4)				

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

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

FOR THE PERIOD: JAN 2015 THROUGH JAN 2015

MONTH: Sep-15

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
CONOCO	337605	589	565	17,656	16,940	2.6780	\$2.7912
CONOCO	179851	600	576	17,994	17,274	2.6530	\$2.7636
CONOCO	32606	1,197	1,150	35,919	34,485	2.6530	\$2.7633
CONOCO	1187589	149	143	4,458	4,280	2.6530	\$2.7633
CONOCO	716	599	575	17,968	17,249	2.6800	\$2.7917
		3,134	3,009	93,995	90,228		
<u>WEIGHTED AVERAGE</u>						\$2.6629	

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 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	0	0	0
2 Transportation costs	691,685	786,246	728,028	742,825	412,861	420,545	475,755	461,077	516,347	0	0	0
3 Hedging costs												
4 (financial settlement)												
5 Adjustments*												
6												
7												
8												
9												
10												
11												
12 Total	1,610,912	2,290,093	2,181,146	1,788,210	933,265	903,870	1,134,593	1,130,830	1,101,769	0	0	0
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	0	0	0
14 Commercial	995,532	1,083,370	911,469	768,022	639,696	577,497	590,320	560,535	612,701	0	0	0
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	\$ -	\$ -	\$ -
20 Commercial	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ 0.45000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ -	\$ -	\$ -
PGA REVENUES												
24 Residential	965,966	1,043,318	796,559	481,321	364,421	301,427	260,583	252,405	262,726	0	0	0
25 Commercial	547,350	595,428	499,610	346,541	291,114	259,852	236,133	224,126	245,487	0	0	0
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	0	0	0
47 Commercial	3,364	3,369	3,361	3,354	3,349	3,331	3,333	3,330	3,327	0	0	0

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION												SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0328	1.0290	1.0272	1.0290	1.0349	1.0275	1.0289	1.0289	1.0268	1.0259			
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			
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			
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			
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			
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			
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			
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	