



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

June 19, 2014

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

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COMMISSION
CLERK

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

Dear Ms. Stauffer:

We are enclosing the Original and Seven (7) copies of **May 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, 2014 PGA Filings

COM _____
AFD _____
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FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	MAY		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 36,371	\$ 77,699	\$ 41,328	53.19	\$ 306,593	\$ 381,918	\$ 75,325	19.72
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (88)		\$ 88,549	\$ -	\$ (774)	
4	COMMODITY (Other)	\$ 1,462,485	\$ 1,643,909	\$ 181,424	11.04	\$ 9,117,913	\$ 12,129,529	\$ 3,011,616	24.83
5	DEMAND	\$ 247,680	\$ 749,159	\$ 501,479	66.94	\$ 2,791,865	\$ 4,960,896	\$ 2,169,031	43.72
6	OTHER	\$ 96	\$ 8	\$ (88)	-1,103.75	\$ 821	\$ 47	\$ (774)	-1,645.85
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)	\$ 1,746,631	\$ 2,470,775	\$ 724,055	29.30	\$ 12,305,740	\$ 17,472,390	\$ 5,254,425	30.07
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 706	\$ 300	\$ (406)	-135.27	\$ 4,444	\$ 1,200	\$ (3,244)	-270.30
14	TOTAL THERM SALES	\$ 2,047,792	\$ 2,470,475	\$ 422,683	17.11	\$ 12,256,576	\$ 17,471,190	\$ 5,214,614	29.85
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,876,679	3,128,926	252,247	8.06	20,575,846	21,819,480	1,243,634	5.70
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	2,265,630	2,938,926	673,296	22.91	17,248,600	21,439,480	4,190,880	19.55
19	DEMAND	847,110	10,840,890	9,993,780	92.19	34,342,016	64,735,890	30,393,874	46.95
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)	2,265,630	2,938,926	673,296	22.91	17,248,600	21,439,480	4,190,880	19.55
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	887	581	(306)	-52.61	6,677	2,328	(4,349)	-186.80
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,893,798	2,938,345	44,547	1.52	19,206,275	21,437,152	4,195,229	19.57
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.264	2.483	1.219	49.09	1.490	1.750	0.260	14.86
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) 64.551	55.936	(8.615)	-15.40	52.862	56.576	3.714	6.56
32	DEMAND	(5/19) 29.238	6.910	(22.328)	-323.13	8.130	7.663	(0.467)	-6.09
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) 77.093	84.071	6.978	8.30	71.343	81.496	10.153	12.46
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 79.601	51.635	(27.966)	-54.16	66.554	51.546	(15.008)	-29.12
40	TOTAL COST OF THERM SOLD	(11/27) 60.358	84.087	23.729	28.22	64.071	81.505	17.434	21.39
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) 60.526	84.255	23.729	28.16	64.239	81.673	17.434	21.35
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) 60.83045	84.67880	23.848	28.16	64.56212	82.08382	17.522	21.35
45	PGA FACTOR ROUNDED TO NEAREST .001	60.830	84.679	23.849	28.16	64.562	82.084	17.522	21.35

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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 2014 THROUGH DECEMBER 2014
CURRENT MONTH: May-14

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,757,770	(7,791.80)	(0.443)
2 No Notice Commodity Adjustment - System Supply	714,820	1,528.18	0.214
3 Commodity Pipeline - Scheduled FTS -	123,940	(405.24)	(0.327)
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	107,738	14,885.62	13.816
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	172,411	28,153.75	16.329
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,876,679	36,370.51	1.264
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	2,259,380	1,572,645.83	69.605
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	6,250	10,506.00	168.096
20 Imbalance Cashout - FGT	0	(230,438.06)	0.000
21 Imbalance Cashout - Other Shippers	0	109,771.14	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)	2,265,630	1,462,484.91	64.551
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	713,930	26,074.96	3.652
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	77,330	191,416.33	247.532
30 Other - Marlin	6,250	27,860.00	445.760
31 Other - Ft. Meade	49,600	2,328.22	4.694
32 TOTAL DEMAND	847,110	247,679.51	29.238
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	96.30	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	96.30	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
April 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2014 ACCRUAL		April 2014 ACTUAL				April 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$4,474.51	2,431,800	(\$297.43)	2,703,900	000348030		(\$4,771.94)	272,100
COMMODITY (PIPELINE)	FGT	\$28.05	1,402,160	(\$254.76)	132,000	000348087		(\$282.81)	(1,270,160)
COMMODITY (PIPELINE)	FGT	\$787.82	428,160	\$0.00	0	0		(\$787.82)	(428,160)
COMMODITY (PIPELINE)	FGT	\$7.44	371,910	(\$694.80)	360,000	000347918		(\$702.24)	(11,910)
COMMODITY (PIPELINE)	FGT	(\$1,516.16)	(824,000)	\$6.01	(54,590)	000348193		\$1,522.17	769,410
COMMODITY (PIPELINE)	FCG	\$20,007.72	149,836	\$17,446.67	128,887	201405-123606		(\$2,561.05)	(20,949)
COMMODITY (PIPELINE)	FCG	\$46,356.01	317,381	\$37,254.88	244,896	201405-123607		(\$9,101.13)	(72,485)
COMMODITY (PIPELINE)	FGT	\$114.08	62,000	(\$6.57)	59,700	000348163		(\$120.65)	(2,300)
COMMODITY (PIPELINE)	FGT	\$1.24	62,000	(\$115.22)	59,700	000348165		(\$116.46)	(2,300)
COMMODITY (PIPELINE) TOTAL		\$70,260.71	4,401,047	\$53,338.78	3,634,293			(\$16,921.93)	(766,754)
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	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE	INDIANTOWN	\$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		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,586,866.20	3,315,072	\$1,586,866.20	3,315,073	20060		\$0.00	1
COMMODITY (OTHER)	PEOPLES GAS	\$19,354.00	19,052	\$19,354.23	19,052	16733305 0414		\$0.23	0
COMMODITY (OTHER)	PEOPLES GAS	\$661.26	507	\$569.66	435	18846584 0414		(\$91.60)	(72)
COMMODITY (OTHER)	FGT	(\$445,884.40)	(458,401)	(\$445,884.40)	(569,690)	FGT CICO report		\$0.00	(111,289)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$15,106.88)	0	(\$15,106.88)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$109,771.14	0	\$109,771.14	0	201404-123025		\$0.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Oketchobee)	\$8,755.00	5,210	\$8,755.00	5,210	27538		\$0.00	0
COMMODITY (OTHER)	FGT (Mar Interest)	\$0.00	0	\$113.16	0	1404A0019		\$113.16	0
COMMODITY (OTHER) TOTAL		\$1,333,154.20	\$1,264,416.32	2,881,440	\$1,264,438.11	2,770,080		\$21.79	(111,360)
DEMAND	FGT	\$158,693.43	4,131,900	\$158,693.43	4,131,900	000348029		\$0.00	0
DEMAND	FGT	\$146,379.93	2,037,300	\$146,379.93	2,037,300	000348086		\$0.00	0
DEMAND	FGT	\$16,363.27	348,600	\$16,363.27	348,600	000347971		\$0.00	0
DEMAND	FGT	\$34,863.71	486,900	\$34,863.71	486,900	000347917		\$120.00	0
DEMAND	FGT	\$2,816.40	60,000	\$2,816.40	60,000	000348162		\$0.00	0
DEMAND	FGT	\$4,311.00	60,000	\$4,311.00	60,000	000347917		\$0.00	0
DEMAND	PPC	\$191,416.33	116,890	\$191,416.33	97,860	375223-0414		\$0.00	(19,030)
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,210	\$25,875.00	5,210	27537		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$580,719.07	7,246,800	\$580,639.07	7,227,770			\$120.00	(19,030)
OTHER	FPUC	\$212.82	0	\$212.82	0	N/A	N/A	\$0.00	0
OTHER TOTAL		\$212.82	0	\$212.82	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
 April 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2014 ACCRUAL		April 2014 ACTUAL			April 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT								
		\$42.78	23,260	(\$1.78)	16,200	000348156		(\$44.56)	(7,060)
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		\$42.78	23,260	(\$1.78)	16,200			(\$44.56)	(7,060)
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								
		\$7,711.20	16,267	\$7,711.20	16,267	21544		\$0.00	0
COMMODITY (OTHER)	Ft Meade CICO								
		(\$2,131.10)	(3,177)	(\$1,433.71)	(3,177)	Ft Meade CICO		\$697.39	0
COMMODITY (OTHER) TOTAL		\$5,580.10	13,090	\$6,277.49	13,090			\$697.39	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								
		\$9,153.30	195,000	\$9,153.30	195,000	000348155		\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND TOTAL		\$9,153.30	195,000	\$9,153.30	195,000			\$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
 May 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$297.43)	2,703,900
COMMODITY (PIPELINE)	FGT	(\$254.76)	132,000
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$694.80)	360,000
COMMODITY (PIPELINE)	FGT	\$6.01	(54,590)
COMMODITY (PIPELINE)	FCG	\$17,446.67	128,687
COMMODITY (PIPELINE)	FCG	\$37,254.88	244,896
COMMODITY (PIPELINE)	FGT	(\$6.57)	59,700
COMMODITY (PIPELINE)	FGT	(\$115.22)	59,700
COMMODITY (PIPELINE) TOTAL		\$53,338.78	3,634,293
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	\$177,986.43	357,806
COMMODITY (OTHER)	PEOPLES GAS	\$12,282.33	12,266
COMMODITY (OTHER)	PEOPLES GAS	\$569.66	435
COMMODITY (OTHER)	FGT	(\$41,817.31)	(552,147)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$187,997.59)	0
COMMODITY (OTHER)	FCG	\$109,771.14	0
COMMODITY (OTHER)	REMC	\$1,363,783.00	2,542,000
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$10,506.00	6,250
COMMODITY (OTHER)	FGT	\$0.00	0
COMMODITY (OTHER) TOTAL	\$1,152,486.86	\$1,445,083.66	2,366,610
DEMAND	FGT	\$1,350.60	347,200
DEMAND	FGT	\$1,158.22	16,120
DEMAND	FGT	\$669.38	14,260
DEMAND	FGT	\$16,148.28	224,750
DEMAND	FGT	\$2,619.25	55,800
DEMAND	FGT	\$4,009.23	55,800
DEMAND	PPC	\$191,416.33	96,360
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$27,860.00	6,250
DEMAND	FGT	\$0.00	0
DEMAND TOTAL		\$245,231.29	816,540
OTHER	FPUC	\$96.30	0
OTHER			
OTHER TOTAL		\$96.30	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	REMC	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 May 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT		
COMMODITY (PIPELINE)		(\$1.78)	16,200
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE) TOTAL		(\$1.78)	16,200
NO NOTICE		0	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE		0	0
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)	CONOCO	\$18,115.78	36,621
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,433.71)	(26,241)
COMMODITY (OTHER) TOTAL		\$16,682.07	10,380
DEMAND		0	0
DEMAND		0	0
DEMAND		0.00	0
DEMAND		0	0
DEMAND		0.00	0
DEMAND		0	0
DEMAND		0	0
DEMAND		0	0
DEMAND		0	0
DEMAND	FGT	\$2,328.22	49,600
DEMAND		0.00	0
DEMAND TOTAL		\$2,328.22	49,600
OTHER		0	0
OTHER		\$0.00	0
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		0	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

			CURRENT MONTH: MAY				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	\$ 1,462,485	\$ 1,643,909	\$ 181,424	11.0	\$ 9,117,913	\$ 12,129,529	\$ 3,011,616	24.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 284,146	\$ 826,866	\$ 542,720	65.6	\$ 3,187,827	\$ 5,342,861	\$ 2,155,034	40.3
3	TOTAL COST		\$ 1,746,631	\$ 2,470,775	\$ 724,144	29.3	\$ 12,305,740	\$ 17,472,390	\$ 5,166,650	29.6
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 2,047,792	\$ 2,470,475	\$ 422,683	17.1	\$ 12,256,576	\$ 17,471,190	\$ 5,214,614	29.9
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ (5,784)	\$ (5,784)	\$ -	0.0	\$ (28,917)	\$ (28,917)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 2,042,008	\$ 2,464,691	\$ 422,683	17.2	\$ 12,227,659	\$ 17,442,273	\$ 5,214,614	29.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ 295,377	\$ (6,084)	\$ (301,461)	4955.0	\$ (78,081)	\$ (30,117)	\$ 47,964	(159.3)
8	INTEREST PROVISION -THIS PERIOD	Line 21	\$ (7)	\$ 25	\$ 32	128.0	\$ (79)	\$ 131	\$ 210	160.3
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ (324,534)	\$ 627,401	\$ 951,935	151.7	\$ 25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ 5,784	\$ 5,784	\$ -	0.0	\$ 28,917	\$ 28,917	\$ -	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	\$ (23,380)	\$ 627,126	\$ 650,506	103.7	\$ (23,380)	\$ 627,126	\$ 650,506	103.7
MEMO: Unbilled Over-recovery					813,587					
Over/(under)-recovery Book Balance					790,207					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (324,534)	\$ 627,401	\$ 951,935	151.7				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (23,373)	\$ 627,101	\$ 650,474	103.7				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (347,907)	\$ 1,254,502	\$ 1,602,409	127.7				
15	AVERAGE	50% of Line 14	\$ (173,954)	\$ 627,251	\$ 801,205	127.7				
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				

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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.

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: **MAY**

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
12	Mar	Conoco	SYS SUPPLY	N/A	4,266,455		4,266,455	\$ 2,445,371	N/A	N/A	INCL IN COST	57.316219
13	Mar	Marlin	SYS SUPPLY	N/A	5,675		5,675	\$ 9,435	N/A	N/A	INCL IN COST	166.255507
14	Mar	FGT	SYS SUPPLY	N/A	509,626		509,626	\$ (324,183)	N/A	N/A	INCL IN COST	-63.611917
15	Mar	Florida City Gas	SYS SUPPLY	N/A			0	\$ 60,283	N/A	N/A	INCL IN COST	N/A
16	Mar	Peoples Gas	SYS SUPPLY	N/A	28,684		28,684	\$ 28,312	N/A	N/A	INCL IN COST	98.704818
17	Apr	Conoco	SYS SUPPLY	N/A	3,393,195		3,393,195	\$ 1,592,514	N/A	N/A	INCL IN COST	46.932577
18	Apr	Peoples Gas	SYS SUPPLY	N/A	19,703		19,703	\$ 20,182	N/A	N/A	INCL IN COST	102.429579
19	Apr	FGT	SYS SUPPLY	N/A	(1,511,824)		(1,511,824)	\$ (414,947)	N/A	N/A	INCL IN COST	27.446797
20	Apr	Florida City Gas	SYS SUPPLY	N/A			0	\$ 109,771	N/A	N/A	INCL IN COST	N/A
21	Apr	Marlin	SYS SUPPLY	N/A	5,206		5,206	\$ 8,755	N/A	N/A	INCL IN COST	168.171341
22	May	Conoco	SYS SUPPLY	N/A	394,428		394,428	\$ 196,800	N/A	N/A	INCL IN COST	49.894936
23	May	Peoples Gas	SYS SUPPLY	N/A	12,629		12,629	\$ 12,761	N/A	N/A	INCL IN COST	101.042204
24	May	FGT	SYS SUPPLY	N/A	(689,677)		(689,677)	\$ (231,135)	N/A	N/A	INCL IN COST	33.513580
25	May	Florida City Gas	SYS SUPPLY	N/A	0		0	\$ 109,771	N/A	N/A	INCL IN COST	N/A
26	May	REMC	SYS SUPPLY	N/A	2,542,000		2,542,000	\$ 1,363,783	N/A	N/A	INCL IN COST	53.650000
27	May	Marlin	SYS SUPPLY	N/A	6,250		6,250	\$ 10,506	N/A	N/A	INCL IN COST	168.096000
TOTAL					17,248,600		17,248,600	\$ 9,117,913				52.862

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	2,219,218	1,316,274	1,462,485	0	0	0	0	0	0
2	Transportation costs	827,387	692,670	715,128	668,496	284,146	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	2,934,346	1,984,770	1,746,631	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,752,537	1,704,090	1,351,555	1,181,733	865,382	0	0	0	0	0	0
14	Commercial	1,001,801	966,509	870,124	815,320	677,519	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,051,037	1,020,993	943,842	884,855	690,702	0	0	0	0	0	0
25	Commercial	600,620	580,086	608,876	619,875	542,496	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	49,843	50,004	50,276	50,324	50,298	0	0	0	0	0	0
47	Commercial	3,327	3,338	3,354	3,352	3,333	0	0	0	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 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	1.0214	1.0213	1.0208								
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	1.04	1.04	1.03								
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$													
	1.0105	1.0214	1.0190	1.0176	1.0186								
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	1.04	1.04	1.04								
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$													
	1.0352	1.0391	1.0365	1.0360	1.0370								
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	1.05	1.05	1.05								
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$													
		1.0181	1.0181	1.0183	1.0164								
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	1.04	1.04	1.03								

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