

1635 Meathe Drive
West Palm Beach, FL 33411

February 20, 2026

Adam J. Teitzman
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

RE: Docket Number 20260003-GU:
Consolidated: Florida Public Utilities Company and Florida City Gas, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **January 2026** Purchase Gas Adjustment filing for Florida Public Utilities and Florida City Gas.

If you have any questions or comments, please feel free to contact me at dwilliams@chpk.com or (302) 943-2545.

Sincerely

Diana Williams, Regulatory Analyst

Diana Williams
Regulatory Analyst III

Enclosure

CC: Beth Keating, Gunster & Yoakley
SJ 80-445

FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026

	CURRENT MONTH: JANUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 129,521	\$ 94,904	\$ (34,617)	-36.48	\$ 129,521	\$ 94,904	\$ (34,617)	-36.48
2	NO NOTICE SERVICE	\$ (4,818)	\$ 9,430	\$ 14,248	151.09	\$ (4,818)	\$ 9,430	\$ 14,248	151.09
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 6,644,560	\$ 6,026,260	\$ (618,300)	-10.26	\$ 6,644,560	\$ 6,026,260	\$ (618,300)	-10.26
5	DEMAND	\$ 7,718,235	\$ 7,494,741	\$ (223,494)	-2.98	\$ 7,718,235	\$ 7,494,741	\$ (223,494)	-2.98
6	OTHER	\$ 295,396	\$ 122,190	\$ (173,206)	-141.75	\$ 295,396	\$ 122,190	\$ (173,206)	-141.75
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 2,415,400	\$ 2,415,400	100.00	\$ -	\$ 2,415,400	\$ 2,415,400	100.00
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Margin Sharing	\$ -	\$ 136,472	\$ 136,472	100.00	\$ -	\$ 136,472	\$ 136,472	100.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 14,782,893	\$ 11,195,652	\$ (3,314,297)	-29.60	\$ 14,782,893	\$ 11,195,652	\$ (3,587,241)	-32.04
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,150.68	\$ 1,900	\$ 749	39.44	\$ 1,151	\$ 1,900	\$ 749	39.44
14	TOTAL THERM SALES	\$ 12,734,486	\$ 11,193,752	\$ (1,540,734)	-13.76	\$ 12,734,486	\$ 11,193,752	\$ (1,540,734)	-13.76
THERMS PURCHASED									
15	COMMODITY (Pipeline)	18,828,500	9,625,160	(9,203,340)	-95.62	18,828,500	9,625,160	(9,203,340)	-95.62
16	NO NOTICE SERVICE	(579,790)	0	579,790		(579,790)	0	579,790	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	9,596,621	9,625,160	28,539	0.30	9,596,621	9,625,160	28,539	0.30
19	DEMAND	35,522,425	28,721,810	(6,800,615)	-23.68	35,522,425	28,721,810	(6,800,615)	-23.68
20	OTHER	0	13,520	13,520	100.00	0	13,520	13,520	100.00
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)	9,596,621	9,638,680	42,059	0.44	9,596,621	9,638,680	42,059	0.44
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,001	3,088	2,087	67.59	1,001	3,088	2,087	67.59
27	TOTAL THERM SALES (For Estimated, 24 - 26)	8,504,652	9,608,552	1,103,900	11.49	8,504,652	9,635,592	1,130,940	11.74
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.688	0.986	0.298	30.22	0.688	0.986	0.298	30.22
29	NO NOTICE SERVICE	(2/16) 0.831	0.000	(0.831)	0.00	0.831	0.000	(0.831)	0.00
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31	COMMODITY (Other)	(4/18) 69.239	62.609	(6.630)	-10.59	69.239	62.609	(6.630)	-10.59
32	DEMAND	(5/19) 21.728	26.094	4.366	16.73	21.728	26.094	4.366	16.73
33	OTHER	(6/20) 0.000	903.772	903.772	100.00	0.000	903.772	903.772	100.00
LESS END-USE CONTRACT									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35	DEMAND	(8/22) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36	COMMODITY Other	(9/23) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST OF PURCHASES	(11/24) 154.043	116.153	(37.890)	-32.62	154.043	116.153	(37.890)	-32.62
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39	COMPANY USE	(13/26) 115.000	61.538	(53.462)	-86.88	115.000	61.538	(53.462)	-86.88
40	TOTAL COST OF THERM SOLD	(11/27) 173.821	116.518	(57.303)	-49.18	173.821	116.191	(57.630)	-49.60
41	TRUE-UP	(E-2) (0.727)	(0.727)	0.000	0.00	(0.727)	(0.727)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 173.094	115.791	(57.303)	-49.49	173.094	115.464	(57.630)	-49.91
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) 173.96466	116.37343	(57.591)	-49.49	173.96466	116.04478	(57.920)	-49.91
45	PGA FACTOR ROUNDED TO NEAREST .001	173.965	116.373	(57.592)	-49.49	173.965	116.045	(57.920)	-49.91

(1)Actual Swing Service credits revenue vs. projection which credits expense

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS
PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL
FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026
CURRENT MONTH: January 2026

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	18,828,500	129,521	0.688
2 No Notice Commodity Adjustment - System Supply	(579,790)	(4,818)	0.831
3 Commodity Pipeline - Scheduled FTS -	0	0	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0	0.000
5 Commodity Pipeline - Scheduled - NUI	0	0	0.000
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0	0.000
7 Commodity Adjustments	0	0	0.000
8 TOTAL COMMODITY (Pipeline)	18,248,710	124,702.99	0.683
SWING SERVICE			
9 Swing Service - Scheduled	0	0	0.000
10 Alert Day Volumes - FGT	0	0	0.000
11 Alert Day Volumes - TECO	0	0	0.000
12 Operational Flow Order Volumes - FGT	0	0	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0	0.000
14 Other	0	0	0.000
15	0	0	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	10,131,002	7,102,926	70.111
18 Commodity Other - Scheduled FTS - OSSS	0	0	0.000
19 Commodity Other - Marlin	24,600	23,631	96.060
20 Imbalance Cashout - FGT	(558,981)	(224,072)	40.086
21 Imbalance Cashout - Other Shippers	0	(395,562)	0.000
22 Imbalance Cashout - OSSS	0	137,637	0.000
23 Commodity Other - System Supply - June Adjustment	0	0	0.000
24 TOTAL COMMODITY (Other)	9,596,621	6,644,559.69	69.239
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	33,284,560	1,605,244	4.823
26 Demand (Pipeline) No Notice - System Supply	1,860,000	9,430	0.507
27 Demand (Pipeline) Entitlement to End-Users	0	0	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0	0.000
29 Other - PPC	0	5,018,873	0.000
30 Other - Marlin	104,129	531,098	510.038
31 Other - Teco	17,910	438,733	2,449.651
32 Other - Bay Gas	255,826	114,856	44.896
33 TOTAL DEMAND	35,522,425	7,718,234.51	21.728
OTHER			
34 Company Use of Natural Gas	0	(1,718)	0.000
35 Transportation Trailer Charges	0	0	0.000
36 Propane Gas	0	0	0.000
37 CONVERGENCE SOLUTIONS LLC	0	153,780	0.000
38 PIERPONT AND MCLELLAND LLC	0	996	0.000
39 Other	0	0	0.000
40 Other	0	0	0.000
41 S&P Global Platts	0	2,376	0.000
42 GUNSTER YOAKLEY & STEWART	0	0	0.000
43 GUNSTER YOAKLEY & STEWART	0	133,864	0.000
44 Other	0	0	0.000
45 Other	0	0	0.000
46 Other	0	0	0.000
47 Snell & Wilmer	0	0	0.000
48 Other	0	0	0.000
49 Other	0	6,098	0.000
50 Other TECO and FPL	0	0	0.000
51 Other Storage	0	0	0.000
52 TOTAL OTHER	0.00	295,396.10	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	

DESCRIPTION	SUPPLIER	ACCRUAL		ACTUAL			TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$72,211.66	8,689,730			\$72,211.66	8,689,730
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$2,871.02	345,490			\$2,871.02	345,490
COMMODITY (PIPELINE)	FGT	\$61,258.79	7,371,700	\$0.00	0			(\$61,258.79)	(7,371,700)
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$15,408.49	1,854,210	\$15,408.49	1,854,210	415118		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,400.09	288,820	\$2,400.09	288,820	415100		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$752.64	120,230	\$735.30	120,230	415187		(\$17.34)	0
COMMODITY (PIPELINE)	FGT	\$1,899.85	303,490	\$1,887.71	303,490	415230		(\$12.14)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	\$5,007.52	602,590	\$5,007.69	602,610	415082		\$0.17	20
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT WD-OBA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$86,727.38	10,541,040	\$100,521.96	12,204,580			\$13,794.58	1,663,540
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	ECO ENERGY NATURAL GAS LLC	\$2,525,611.64	5,179,270	\$2,525,611.96	5,179,270			\$0.32	0
COMMODITY (OTHER)	SPIRE MARKETING INC	\$565,638.30	1,389,040	\$565,638.32	1,389,040			\$0.02	0
COMMODITY (OTHER)	TENASKA MARKETING VENTURES	\$171,353.20	328,570	\$174,780.26	328,570			\$3,427.06	0
COMMODITY (OTHER)	ENTERPRISE PRODUCTS OPERATING	\$782,768.72	2,332,530	\$1,097,242.48	2,332,530			\$314,473.76	0
COMMODITY (OTHER)	FGT	(\$290,604.23)	(830,136)	(\$91,426.82)	(238,650)			\$199,177.41	591,486
COMMODITY (OTHER)	Interconn Resources, LLC	\$0.00	0	\$89,445.00	0			\$89,445.00	0
COMMODITY (OTHER)	Gas South	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TEA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$3,757.50	0	\$3,757.50	7,171			\$0.00	7,171
COMMODITY (OTHER)	MARLIN GAS SERVICES LLC	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Tenaska OSS	\$0.00	0	(\$1,508.71)	0			(\$1,508.71)	0
COMMODITY (OTHER)	Optimization	\$0.00	0	(\$209,958.10)	0			(\$209,958.10)	0
COMMODITY (OTHER)	Starnik	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	ATRIUM ECONOMICS LLC	\$0.00	0	\$4,112.50	0			\$4,112.50	0
COMMODITY (OTHER)	NEXTERA ENERGY SERVICES FL LLC	\$10,413.65	0	\$10,413.65	7,171			\$0.00	7,171
COMMODITY (OTHER)	FLORIDA PUBLIC UTILITIES	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	ODORIZATION SOLUTIONS INC	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	NOPEURO GAS MARKETING LLC	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Rainbow Energy Marketing	\$0.00	0	\$14,647.50	0			\$14,647.50	0
COMMODITY (OTHER)	FGT	\$90,927.08	1,305,844	\$90,927.08	1,305,844	FGT CICO Report		\$0.00	0
COMMODITY (OTHER)	FCG	\$2,598.36	0	\$2,609.00	0	VARIOUS		\$10.64	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	\$0.00	0	549397-0223		\$0.00	0
COMMODITY (OTHER)	Gulfstream	(\$8,643.03)	0	(\$8,643.03)	0	281281		\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	Annual Refund		\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$9,192.10	10,170	\$16,411.47	17,380	VARIOUS		\$7,219.37	7,210
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	(\$99.78)	0	(\$99.78)	0	211012145184-1225		\$0.00	0
COMMODITY (OTHER)	TECO	\$11,989.27	14,560	\$16,952.85	16,200	211012145440-1225		\$4,963.58	1,640
COMMODITY (OTHER)	TECO	\$56.53	0	\$56.53	0	211012145697-1225		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	221008502041-1225		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGU	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,140,468.41	2,566,720	\$1,139,105.50	2,566,720	Variuos		(\$1,362.91)	0
COMMODITY (OTHER)	EMERA	\$27,190.00	0	\$26,392.22	0	120679		(\$797.78)	0
COMMODITY (OTHER)	RADIATE	\$0.00	0	\$0.00	0	202461083		\$0.00	0
COMMODITY (OTHER)	BP-RNG	\$26,392.52	54,530	\$26,392.52	54,530	21626836		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$5,069,010.24	12,351,098	\$5,492,859.90	12,965,776			\$423,849.66	614,678
DEMAND	FGT	\$621,405.70	12,066,130	\$479,460.88	9,309,920			(\$141,944.82)	(2,756,210)
DEMAND	FGT	\$479,460.88	9,309,920	\$621,405.70	12,066,130			\$141,944.82	2,756,210
DEMAND	Bay Gas	\$27,000.00	0	\$27,000.00	0			\$0.00	0
DEMAND	LNG Storage	\$0.00	0	\$87,856.44	255,826			\$87,856.44	255,826
DEMAND	PPC	\$1,295,861.00	0	\$1,295,861.00	0			\$0.00	0
DEMAND	Marlin	\$428,966.27	0	\$327,523.39	79,529			(\$101,442.88)	79,529
DEMAND		\$0.00	0	\$0.00	0			\$0.00	0

DEMAND - NO NOTICE	FGT	\$7,465.58	1,472,500	\$7,465.58	1,472,500	414991	\$0.00	0
DEMAND	FGT	\$435,939.05	8,857,320	\$435,939.05	8,857,320	414991	\$0.00	0
DEMAND	FGT	(\$14,184.79)	507,470	(\$14,184.79)	507,470	415039	\$0.00	0
DEMAND	FSC	\$31,381.07	1,550,000	\$32,259.83	1,550,000	2246	\$878.76	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	1001093	\$0.00	0
DEMAND	FGT	\$6,045.00	120,900	\$5,905.50	120,900	414996	(\$139.50)	0
DEMAND	FGT	(\$15,832.97)	0	(\$15,832.97)	0	414930	\$0.00	0
DEMAND	FGT	\$314,216.00	1,222,950	\$314,216.00	1,222,950	414834	\$0.00	0
DEMAND	Gulfstream	\$38,431.70	925,970	\$38,431.94	925,970	281281	\$0.24	0
DEMAND	FCG	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	FCG	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	MARLIN	\$50,000.00	0	\$100,000.00	0	RECURRING DEMAND	\$50,000.00	0
DEMAND	MARLIN	\$173,270.75	10,170	\$170,391.09	17,380	VARIOUS	(\$2,879.66)	7,210
DEMAND	PATHPOINT	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	OSS-Gulfstream	\$9,858.00	0	\$9,858.00	0	ACCRUAL	\$0.00	0
DEMAND	PPC	\$3,788,347.37	0	\$3,788,347.37	0	375223-1225	\$0.00	0
DEMAND	FPU/FCG Opti	\$0.00	0	\$0.00	0	VARIOUS	\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	428663-0224	\$0.00	0
DEMAND	TECO	\$665.24	0	\$665.24	0	211012145184-1225	\$0.00	0
DEMAND	TECO	\$665.24	14,560	\$888.00	16,200	211012145440-1225	\$222.76	1,640
DEMAND	TECO	\$881.24	0	\$881.24	0	211012145697-1225	\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	OSS-FGT	\$137,741.68	0	\$137,741.68	0	ACCRUAL	\$0.00	0
DEMAND	TECO	\$187,884.00	0	\$187,884.00	0	221008502041-1225	\$0.00	0
DEMAND		\$0.00	0	\$0.00	0		\$0.00	0
DEMAND TOTAL		\$8,009,468.01	36,057,890	\$8,043,964.17	36,402,095		\$34,496.16	344,205

OTHER	GUNSTER YOAKLEY & STEWART PA	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	PIERPONT AND MCLELLAND LLC	\$32,797.25	0	\$21,932.50	0		(\$10,864.75)	0
OTHER	1CX GASTAR SOFTWARE FOR FCG	\$0.00	0	\$28,469.34	0		\$28,469.34	0
OTHER	S&P Global Platt Inv # 1001532205	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	Company Use Gas Used for Utility	\$0.00	0	(\$1,864.44)	0		(\$1,864.44)	0
OTHER	CONVERGENCE SOLUTIONS LLC	\$0.00	0	\$53,780.00	0		\$53,780.00	0
OTHER	payroll	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$17.68	0	03817905-1225	\$17.68	0
OTHER	VERVANTIS	\$0.00	0	\$52.35	0	04003844-1225	\$52.35	0
OTHER	VERVANTIS	\$0.00	0	\$76.55	0	04886578-1225	\$76.55	0
OTHER	VERVANTIS	\$0.00	0	\$0.29	0	03506987-1225	\$0.29	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	05085097-1025	\$0.00	0
OTHER	CONVERGENCE	\$0.00	0	\$153,780.00	0	1000661	\$153,780.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$9,229.31	0	743	\$9,229.31	0
OTHER	PIERPONT & MCLELLAND	\$13,897.82	0	\$9,401.75	0	751	(\$4,496.07)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0	AMORTIZE	\$0.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0	OBA RECLASS	\$0.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0	OBA RECLASS	\$0.00	0
OTHER	S&P Global Platt	\$2,375.94	0	\$2,375.94	0	AMORTIZE	\$0.00	0
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	\$0.00	0	881895	\$0.00	0
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	\$0.00	0	872961	\$0.00	0
OTHER	RADIATE	\$0.00	0	\$0.00	0	202371083	\$0.00	0
OTHER	ENVERUS	\$0.00	0	\$0.00	0	INV-259925	\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0	2968351	\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0	2939508	\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0	51333868	\$0.00	0
OTHER	Payroll	\$5,959.26	0	\$5,959.26	0		\$0.00	0
OTHER		\$0.00	0	\$0.00	0		\$0.00	0
OTHER TOTAL		\$55,030.27	0	\$283,210.53	0		\$228,180.26	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

CONSOLIDATED
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$79,462.22	12,653,220	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$29,631.55	3,565,770	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,882.24	346,840	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$1,084.80	173,300	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,665.82	425,850	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$4,818.22)	(579,810)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT WD-OBA	\$0.00	0	399347
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$110,908.41	16,585,170	

NO NOTICE TOTAL		\$0.00	0
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ALERT DAY		\$0.00	0
ALERT DAY		\$0.00	0
ALERT DAY		\$0.00	0

ALERT DAY TOTAL		\$0.00	0
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COMMODITY (OTHER)	ECO ENERGY NATURAL GAS LLC	\$3,219,748.92	5,980,390
COMMODITY (OTHER)	SPIRE MARKETING INC	\$1,678,464.86	1,893,640
COMMODITY (OTHER)	TENASKA MARKETING VENTURES	\$1,245,089.38	1,003,690
COMMODITY (OTHER)	ENTERPRISE PRODUCTS OPERATING	\$1,564,189.13	2,791,000
COMMODITY (OTHER)	FGT	(\$822,148.00)	(1,346,040)
COMMODITY (OTHER)	Interconn Resources, LLC	(\$2,298,020.50)	(3,812,500)
COMMODITY (OTHER)	Gas South	(\$1,373,848.60)	(2,320,000)
COMMODITY (OTHER)	TEA	\$0.00	0
COMMODITY (OTHER)	TECO	\$1,558.02	0
COMMODITY (OTHER)	MARLIN GAS SERVICES LLC	\$0.00	0
COMMODITY (OTHER)	Tenaska OSS	\$0.00	0
COMMODITY (OTHER)	Optimization	\$349,103.58	0
COMMODITY (OTHER)	Starnik	\$0.00	0
COMMODITY (OTHER)	ATRIUM ECONOMICS LLC	\$0.00	0
COMMODITY (OTHER)	NEXTERA ENERGY SERVICES FL LLC	(\$500,569.09)	(535,000)
COMMODITY (OTHER)	Rainbow Energy Marketing	(\$349,080.00)	(87,270)

COMMODITY (OTHER)	Seminole	\$0.00	0	
COMMODITY (OTHER)	FCG Interbook	\$0.00	0	
COMMODITY (OTHER)	Radiate Energy LLC	\$505,038.97	323,060	
COMMODITY (OTHER)	Spotlight Energy, LLC	\$362,638.55	256,170	
COMMODITY (OTHER)	FGT	\$393,091.86	195,573	FGT CICO Report
COMMODITY (OTHER)	FCG	\$5,796.13	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$395,562.15)	0	Gulfstream CICO
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$16,411.47	17,390	VARIOUS
COMMODITY (OTHER)	MARLIN	\$0.00	0	2025-07 Reclass
COMMODITY (OTHER)	TECO	\$0.00	0	211012145184-0126
COMMODITY (OTHER)	TECO	\$16,952.85	16,200	ACCRUAL
COMMODITY (OTHER)	TECO	\$412.66	70	211012145697-1225
COMMODITY (OTHER)	TECO	\$0.00	0	221009598709-0126
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TENASKA	\$12,633.74	22,010	
COMMODITY (OTHER)	CONOCO	\$2,526,896.89	4,511,620	ACCRUAL
COMMODITY (OTHER)	EMERA	\$24,430.62	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2023101083
COMMODITY (OTHER)	BP-RNG	\$37,480.74	71,940	ACCRUAL
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$6,220,710.03	8,981,943	

DEMAND	FGT	\$621,405.70	12,066,130	
DEMAND	FGT	\$479,460.88	9,309,920	
DEMAND	Bay Gas	\$27,000.00	0	
DEMAND	LNG Storage	\$0.00	0	
DEMAND	PPC	\$1,295,861.00	0	
DEMAND	Marlin	\$355,124.90	0	
DEMAND	Florida City Gas (Delwebb)	\$0.00	0	
DEMAND - NO NOTICE	FGT	\$9,430.20	1,860,000	414991
DEMAND	FGT	\$105,159.53	7,533,480	414991
DEMAND	FGT	(\$17,204.97)	475,850	415448
DEMAND	FSC	\$34,204.98	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$8,664.50	173,290	415456
DEMAND	FGT	(\$16,225.52)	0	415526
DEMAND	FGT	\$327,193.87	935,890	415467
DEMAND	Gulfstream	\$57,846.00	1,240,000	ACCRUAL
DEMAND	FCG	\$0.00	0	ACCRUAL
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$50,000.00	0	RECURRING DEMAND
DEMAND	MARLIN	\$170,391.09	17,390	VARIOUS
DEMAND	PATHPOINT	\$0.00	0	
DEMAND	OSS-Gulfstream	\$9,904.50	0	ACCRUAL
DEMAND	PPC	\$3,723,011.88	0	375223-0126
DEMAND	FPU/FCG Opti	\$0.00	0	VARIOUS
DEMAND		\$0.00	0	
DEMAND	TECO	\$888.00	0	211012145184-0126
DEMAND	TECO	\$888.00	16,200	ACCRUAL
DEMAND	TECO	\$888.00	70	211012145697-1225
DEMAND	TECO	\$0.00	0	

DEMAND	OSS-FGT	\$247,961.81	0	ACCRUAL
DEMAND	TECO	\$187,884.00	0	221009598709-0126
DEMAND		\$0.00	0	

DEMAND TOTAL **\$7,683,738.35** **35,178,220**

OTHER	GUNSTER YOAKLEY & STEWART PA	\$0.00	0	
OTHER	PIERPONT AND MCLELLAND LLC	\$0.00	0	
OTHER	1CX GASTAR SOFTWARE FOR FCG	\$0.00	0	
OTHER	S&P Global Platt Inv # 1001532205	\$2,843.00	0	
OTHER	Company Use Gas Used for Utility	\$0.00	0	
OTHER	payroll	\$48,771.54	0	
OTHER	VERVANTIS	\$0.00	0	03817905-0624
OTHER	VERVANTIS	\$0.00	0	04003844-0624
OTHER	VERVANTIS	\$0.00	0	04886578-0624
OTHER	VERVANTIS	\$0.00	0	03506987-0624
OTHER	VERVANTIS	\$0.00	0	05085097-0624
OTHER	CONVERGENCE	\$0.00	0	1000646
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$7,127.51	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	OBA RECLASS	\$0.00	0	OBA RECLASS
OTHER	OBA RECLASS	\$0.00	0	OBA RECLASS
OTHER	S&P Global Platt	\$2,375.95	0	AMORTIZE
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	820976
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	RADIATE	\$0.00	0	
OTHER	ENVERUS	\$0.00	0	INV-259925
OTHER	Snell & Wilmer	\$0.00	0	2890970
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	Payroll	\$6,097.84	0	

OTHER	\$0.00	0
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OTHER TOTAL	\$67,215.84	0
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LESS END-USE CONTRACT

COMMODITY (OTHER)	\$0.00	0
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COMMODITY (OTHER) TOTAL	\$0.00	0
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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026										
			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	6,644,560	\$ 6,162,732	\$ (481,828)	(7.8)	6,644,560	\$ 6,162,732	\$ (481,828)	(7.8)
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	8,138,334	\$ 5,305,864	\$ (2,832,470)	(53.4)	8,138,334	\$ 5,305,864	\$ (2,832,470)	(53.4)
3	TOTAL COST		14,782,894	\$ 11,468,596	\$ (3,314,298)	(28.9)	14,782,894	\$ 11,468,596	\$ (3,314,298)	(28.9)
4	FUEL REVENUES (NET OF REVENUE TAX)		12,734,486	\$ 11,193,752	\$ (1,540,734)	(13.8)	12,734,486	\$ 11,193,752	\$ (1,540,734)	(13.8)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		49,071	\$ 49,071	\$ -	0.0	49,071	\$ 49,071	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	12,783,557	\$ 11,242,823	\$ (1,540,734)	(13.7)	12,783,557	\$ 11,242,823	\$ (1,540,734)	(13.7)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(1,999,337)	\$ (225,773)	\$ 1,773,564	(785.6)	(1,999,337)	\$ (225,773)	\$ 1,773,564	(785.6)
8	INTEREST PROVISION -THIS PERIOD	Line 21	(17,723)	\$ (24,842)	\$ (7,119)	28.7	(17,723)	\$ (24,842)	\$ (7,119)	28.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(4,786,499)	\$ (8,007,609)	\$ (3,221,110)	40.2	(4,786,499)	\$ (8,007,609)	\$ (3,221,110)	40.2
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(49,071)	\$ (49,071)	\$ -	0.0	(49,071)	\$ (49,071)	\$ -	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	(6,852,630)	\$ (8,307,295)	\$ (1,454,665)	17.5	(6,852,630)	\$ (8,307,295)	\$ (1,454,665)	17.5
MEMO: Unbilled Over-recovery					7,719,398					
Over/(under)-recovery Book Balance					866,768					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (4,786,499)	\$ (8,007,609)	\$ (3,221,110)	40.2				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (6,834,907)	\$ (8,282,453)	\$ (1,447,546)	17.5				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (11,621,406)	\$ (16,290,061)	\$ (4,668,655)	28.7				
15	AVERAGE	50% of Line 14	\$ (5,810,703)	\$ (8,145,031)	\$ (2,334,328)	28.7				
16	INTEREST RATE - FIRST DAY OF MONTH		0.03690	0.03690	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.03640	0.03640	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.07330	0.07330	-	0.0				
19	AVERAGE	50% of Line 18	0.03665	0.03665	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00305	0.00305	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (17,723)	\$ (24,842)	\$ (7,119)	28.7				

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.

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE
 FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026

PRESENT MONTH: JANUARY

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS	UNITS	UNITS	COMMODITY COST			OTHER	TOTAL
					SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	CHARGES ACA/GRIFUEL	CENTS PER THERM
1	Jan	ECO ENERGY NATURAL GAS LLC	SYS SUPPLY	N/A	5,980,390		5,980,390	\$ 3,219,749.24	N/A	N/A	INCL IN COST	53.84
2	Jan	SPIRE MARKETING INC	SYS SUPPLY	N/A	1,893,640		1,893,640	\$ 1,678,464.88	N/A	N/A	INCL IN COST	88.64
3	Jan	TENASKA MARKETING VENTURES	SYS SUPPLY	N/A	1,003,690		1,003,690	\$ 1,248,516.44	N/A	N/A	INCL IN COST	124.39
4	Jan	ENTERPRISE PRODUCTS OPERATING	SYS SUPPLY	N/A	2,791,000		2,791,000	\$ 1,878,662.89	N/A	N/A	INCL IN COST	67.31
5	Jan	FGT	SYS SUPPLY	N/A	(558,981)		(558,981)	\$ (229,878.73)	N/A	N/A	INCL IN COST	41.12
6	Jan	Interconn Resources, LLC	SYS SUPPLY	N/A	(3,812,500)		(3,812,500)	\$ (2,208,575.50)	N/A	N/A	INCL IN COST	57.93
7	Jan	Gas South	SYS SUPPLY	N/A	(2,320,000)		(2,320,000)	\$ (1,373,848.60)	N/A	N/A	INCL IN COST	59.22
8	Jan	TEA	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
9	Jan	TECO	SYS SUPPLY	N/A	25,081		25,081	\$ 23,887.11	N/A	N/A	INCL IN COST	95.24
10	Jan	MARLIN GAS SERVICES LLC	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
11	Jan	Tenaska OSS	SYS SUPPLY	N/A	-		-	\$ (1,508.71)	N/A	N/A	INCL IN COST	N/A
12	Jan	Optimization	SYS SUPPLY	N/A	-		-	\$ 139,145.48	N/A	N/A	INCL IN COST	N/A
13	Jan	Starnik	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
14	Jan	ATRIUM ECONOMICS LLC	SYS SUPPLY	N/A	-		-	\$ 4,112.50	N/A	N/A	INCL IN COST	N/A
15	Jan	NEXTERA ENERGY SERVICES FL LLC	SYS SUPPLY	N/A	(527,829)		(527,829)	\$ (500,569.09)	N/A	N/A	INCL IN COST	94.84
16	Jan	FLORIDA PUBLIC UTILITIES	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
17	Jan	ODORIZATION SOLUTIONS INC	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
18	Jan	NOPEYRO GAS MARKETING LLC	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
19	Jan	Rainbow Energy Marketing	SYS SUPPLY	N/A	(87,270)		(87,270)	\$ (334,432.50)	N/A	N/A	INCL IN COST	383.22
20	Jan	FCG	SYS SUPPLY	N/A	-		-	\$ 5,806.77	N/A	N/A	INCL IN COST	N/A
21	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
22	Jan	Gulfstream	SYS SUPPLY	N/A	-		-	\$ (395,562.15)	N/A	N/A	INCL IN COST	N/A
21	Jan	FGT Interest	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	N/A
22	Jan	IND OBA-PGA	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	42.50
23	Jan	MARLIN	SYS SUPPLY	N/A	24,600		24,600	\$ 23,630.84	N/A	N/A	INCL IN COST	53.34
24	Jan	FGU	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	45.80
25	Jan	CONOCO	SYS SUPPLY	N/A	4,511,620		4,511,620	\$ 2,525,533.98	N/A	N/A	INCL IN COST	45.37
26	Jan	EMERA	SYS SUPPLY	N/A	-		-	\$ 23,632.84	N/A	N/A	INCL IN COST	3.50
27	Jan	RADIATE	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	45.82
28	Jan	BP-RNG	SYS SUPPLY	N/A	71,940		71,940	\$ 37,480.74	N/A	N/A	INCL IN COST	51.12
29	Jan	Seminole	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	79.03
30	Jan	FCG Interbook	SYS SUPPLY	N/A	-		-	\$ -	N/A	N/A	INCL IN COST	57.33
31	Jan	Radiate Energy LLC	SYS SUPPLY	N/A	323,060		323,060	\$ 505,038.97	N/A	N/A	INCL IN COST	466.91
32	Jan	Spotlight Energy, LLC	SYS SUPPLY	N/A	256,170		256,170	\$ 362,638.55	N/A	N/A	INCL IN COST	N/A
33	Jan	TENASKA	SYS SUPPLY	N/A	22,010		22,010	\$ 12,633.74	N/A	N/A	INCL IN COST	N/A
TOTAL					9,596,621		9,596,621	6,644,560			INCL IN COST	69.24

COMPANY: CONSOLIDATED		Purchased Gas Adjustment (PGA) - Summary											SCHEDULE A-5
FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS													
		FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026											
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
PGA COST													
1	Commodity costs	6,644,560	0	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	8,138,334	0	0	0	0	0	0	0	0	0	0	0
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6	Total	14,782,893	0	0	0	0							
PGA THERM SALES													
7	Residential	5,010,933	0	0	0	0	0	0	0	0	0	0	0
8	Commercial	3,306,803	0	0	0	0	0	0	0	0	0	0	0
9	Large Volume Service	181,841	0	0	0	0	0	0	0	0	0	0	0
10	Outdoor Lights	5,076	0	0	0	0	0	0	0	0	0	0	0
11	Interdepartmental	1,001	0	0	0	0	0	0	0	0	0	0	0
12	Industrial	0	0	0	0	0	0	0	0	0	0	0	0
PGA RATES (FLEX-DOWN FACTORS)													
13	Residential	\$ 1.15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Commercial	\$ 1.15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES													
18	Residential	4,924,367	0	0	0	0	0	0	0	0	0	0	0
19	Commercial	3,890,157	0	0	0	0	0	0	0	0	0	0	0
20	Large Volume Service	220,482	0	0	0	0	0	0	0	0	0	0	0
21	Outdoor Lights	3,266	0	0	0	0	0	0	0	0	0	0	0
22	Interdepartmental	698	0	0	0	0	0	0	0	0	0	0	0
NUMBER OF PGA CUSTOMERS													
23	Residential	188,605	0	0	0	0	0	0	0	0	0	0	0
24	Commercial	9,361	0	0	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.

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS		CONVERSION FACTOR CALCULATION											SCHEDULE A-6
		FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0242											
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		1.04											
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0238											
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		1.04											
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0372											
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											
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0241											
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		1.04											
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0240											
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											

FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0243											
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											
FLORIDA CITY GAS												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0255	-	-	-	-	-	-	-	-	-	-	-
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236	15.236
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	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344	1.0344
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.0600	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.0000	0.00