Gunster

Writer's E-Mail Address: bkeating@gunster.com

August 3, 2026

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: **Docket No. 20260003-GU – Purchased Gas Adjustment (PGA) True Up.**

Dear Mr. Teitzman:

Attached for filing, please find the Testimony and Exhibit AF-2 of Allysha Fischbacher for Florida City Gas and Florida Public Utilities Company.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1713

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20260003-GU - In Re: Purchased Gas Adjustment (PGA) True-Up.

(Actual/Estimated and Projections)

DIRECT TESTIMONY

OF ALLYSHA FISCHBACHER

On behalf of Florida Public Utilities Company & Florida City Gas

Q. Please state your name and business address.

A. Allysha Fischbacher, 1635 Meathe Drive, West Palm Beach, FL, 33411.

Q. By whom are you employed and in what capacity?

A. I am employed by Chesapeake Utilities Corporation, the parent company of Florida Public Utilities Company ("FPUC") as a Regulatory Analyst II.

Q. Can you please provide a brief overview of your educational and employment background?

A. I received a bachelor's degree in finance from Benedict College. After graduation, I worked as an Associate Financial Analyst at Dominion Energy. In December 2025, I joined CUC in the Regulatory Department, where my responsibilities include preparing various filings such as; Purchased Gas Adjustment, Gas Conservation, and SPP before the Florida Public Service Commission.

Q. Are you familiar with the Purchased Gas Adjustment (PGA) clause of the Company?

A. Yes.

Q. Have you ever testified in the PGA Docket before?

A. Yes.

Q. What is the purpose of your testimony in this docket?

A. My testimony will establish a consolidated PGA "true-up" collection amount, based on actual January 2026 through June 2026 data and projected July 2026 through December 2026 data for Florida Public Utilities Company ("FPUC") and Florida City Gas ("FCG") (herein referred to jointly as the "Companies"). My testimony will summarize the consolidated computations that are contained in Exhibit AF-2 supporting the January through December 2027 projected consolidated PGA recovery (cap) factor for FPUC & FCG.

Q. Which schedules have you included in your Exhibit AF-2?

A. The Companies have previously filed True-Up schedules A-1, A-2, A-3, A-4, A-5, A-6 and A-7 in this proceeding. Exhibit AF-2, which is included with my testimony, contains the consolidated Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5 for the Companies. These schedules support the calculation of the PGA recovery (cap) factor for January through December 2027 and were prepared this period by combining the costs for both FPUC and FCG.

Q. Have there been any changes in the PGA filing compared to the prior year?

A. No.

Q. Were these schedules completed by you or under your supervision?

A. Yes, these schedules were completed by me.

Q. What is the projection period for this filing?

A. The projection period is January through December 2027.

Q. What is the appropriate consolidated final PGA true-up amount for the period January through December 2025?

A. As shown on the consolidated Schedule E-4 of Exhibit AF-2, the final consolidated PGA true-up amount for the period January through December 2025 is an under-recovery of ($5,375,310) inclusive of interest.

Q. What is the consolidated projected PGA true-up amount for the period January through December 2026?

A. As also shown on consolidated Schedule E-4 of Exhibit AF-2, the projected PGA true-up amount is an over-recovery of $7,233,897 inclusive of interest, for the period January through December 2026.

Q. What is the total projected PGA true-up amount to be collected from or refunded to customers for the period January through December 2026?

A. As shown on Schedule E-4 of Exhibit AF-2, the total consolidated net over-recovery to be refunded for the period January through December 2026 is $1,858,587.

Q. What is the appropriate consolidated PGA recovery (cap) factor for the period January through December 2026?

A. As shown on Schedule E-1 of Exhibit AF-2, the consolidated PGA recovery (cap) factor is **111.04** ¢ per therm for the period January through December 2027.

Q. What should be the effective date of the PGA recovery (cap) factor for billing purposes?

A. The consolidated PGA recovery (cap) factor should be effective for all meter readings applying to the period of January 1, 2027 through December 31, 2027.

Q. Does this conclude your testimony?

A. Yes.

Exhibit______________
Docket No. 20260003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(AF-2)

COMPANY: **CONSOLIDATED**
FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2027 THROUGH DECEMBER 2027

SCHEDULE E-1

		PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	COST OF GAS PURCHASED													
1	COMMODITY (Pipeline)	$91,807	$80,548	$75,402	$72,463	$57,454	$56,850	$52,064	$48,494	$49,573	$56,518	$59,290	$78,073	$778,536
2	NO NOTICE SERVICE	$9,430	$6,743	$6,208	$4,152	$1,760	$1,704	$1,745	$1,745	$1,673	$3,301	$5,369	$7,466	$51,296
3	SWING SERVICE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	COMMODITY (Other)	$5,855,664	$4,947,361	$3,527,248	$3,148,464	$2,543,385	$2,680,788	$2,612,189	$2,490,326	$2,487,151	$2,951,759	$3,366,851	$5,261,304	$41,872,490
5	DEMAND	$7,581,196	$7,596,193	$7,749,976	$7,246,067	$6,985,694	$6,887,846	$6,816,410	$6,832,068	$6,831,589	$7,166,957	$7,832,855	$7,884,372	$87,411,223
6	OTHER	$110,328	$110,328	$110,328	$110,328	$110,328	$110,328	$114,624	$110,328	$110,328	$110,328	$110,328	$110,319	$1,328,223
	LESS END-USE CONTRACT:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
7	COMMODITY (Pipeline)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	DEMAND - SWING SERVICE CREDIT AND BALANCING RIDER CREDIT	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,791	$3,239,788	$38,877,493
9	COMMODITY (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	Second Prior Month Purchase Adj.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
11	TOTAL COST	$10,408,633	$9,501,382	$8,229,371	$7,341,683	$6,458,829	$6,497,725	$6,357,241	$6,243,169	$6,240,523	$7,049,071	$8,134,902	$10,101,746	$92,564,275
12	NET UNBILLED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	COMPANY USE	$1,400	$900	$800	$700	$700	$1,600	$1,900	$1,900	$1,800	$1,500	$600	$700	$14,500
14	TOTAL THERM SALES	$10,407,233	$9,500,482	$8,228,571	$7,340,983	$6,458,129	$6,496,125	$6,355,341	$6,241,269	$6,238,723	$7,047,571	$8,134,302	$10,101,046	$92,549,775
	THERMS PURCHASED													
15	COMMODITY (Pipeline)	9,684,280	8,496,620	7,953,830	7,643,710	6,060,580	5,996,790	5,492,040	5,115,410	5,229,150	5,961,850	6,254,160	8,235,590	82,124,010
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	9,684,280	8,496,620	7,953,830	7,643,710	6,060,580	5,996,790	5,492,040	5,115,410	5,229,150	5,961,850	6,254,160	8,235,590	82,124,010
19	DEMAND	30,321,255	26,908,560	32,090,890	22,501,200	17,325,280	14,543,760	15,024,460	15,196,200	15,058,200	20,878,190	33,431,400	31,963,790	275,243,185
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
	LESS END-USE CONTRACT:													
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES	9,684,280	8,496,620	7,953,830	7,643,710	6,060,580	5,996,790	5,492,040	5,115,410	5,229,150	5,961,850	6,254,160	8,235,590	82,124,010
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	2,359	1,581	1,759	1,583	1,780	3,491	3,974	3,942	3,711	2,943	1,117	1,140	29,381
27	TOTAL THERM SALES	9,681,921	8,495,039	7,952,071	7,642,127	6,058,800	5,993,299	5,488,066	5,111,468	5,225,439	5,958,907	6,253,043	8,234,450	82,094,629
	CENTS PER THERM													
28	COMMODITY (Pipeline)	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
29	NO NOTICE SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other)	60.466	58.227	44.347	41.190	41.966	44.704	47.563	48.683	47.563	49.511	53.834	63.885	50.987
32	DEMAND	25.003	28.230	24.150	32.203	40.321	47.359	45.369	44.959	45.368	34.327	23.430	24.667	31.758
33	OTHER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	LESS END-USE CONTRACT:													
34	COMMODITY Pipeline	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES	107.480	111.825	103.464	96.049	106.571	108.353	115.754	122.046	119.341	118.236	130.072	122.660	112.713
38	NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE	59.347	56.920	45.476	44.232	39.320	45.831	47.810	48.198	48.507	50.962	53.694	61.385	49.351
40	TOTAL COST OF THERM SOLD	107.506	111.846	103.487	96.069	106.602	108.417	115.838	122.140	119.426	118.295	130.095	122.677	112.753
41	TRUE-UP (REFUND)/RECOVER	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)	(2.264)
42	TOTAL COST OF GAS	105.242	109.582	101.223	93.805	104.339	106.153	113.574	119.876	117.162	116.031	127.831	120.413	110.489
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES	105.77075	110.13294	101.73184	94.27598	104.86280	106.68596	114.14430	120.47886	117.75059	116.61381	128.47349	121.01776	111.04440
45	**PGA FACTOR**	**105.771**	**110.133**	**101.732**	**94.276**	**104.863**	**106.686**	**114.144**	**120.479**	**117.751**	**116.614**	**128.473**	**121.018**	**111.044**

Exhibit______________
Docket No. 20260003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(AF-2)

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE E-1/R

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
ACTUAL JANUARY 2026 THROUGH JUNE 2026
ESTIMATED JULY 2026 THROUGH DECEMBER 2026

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	COST OF GAS PURCHASED													
1	COMMODITY (Pipeline)	$129,521	$150,519	$541,669	-$326,830	$100,221	$79,871	$53,698	$50,607	$51,936	$58,369	$59,689	$78,018	$1,027,288
2	NO NOTICE SERVICE	-$4,818	$1,076	-$2,647	-$679	-$1,668	-$2,403	$1,745	$1,745	$1,673	$3,301	$5,369	$7,466	$10,159
3	SWING SERVICE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	COMMODITY (Other)	$6,644,560	$5,169,836	$1,957,506	$2,443,154	$1,360,636	$2,058,068	$2,953,879	$2,839,037	$2,853,256	$3,214,591	$3,453,019	$4,942,408	$39,889,949
5	DEMAND	$7,718,235	$8,041,537	$7,333,502	$6,955,457	$7,283,083	$6,462,794	$6,717,766	$6,734,794	$6,755,396	$7,098,810	$7,774,024	$7,821,642	$86,697,040
6	OTHER	$295,396	$200,404	$35,332	$119,226	$91,157	$170,054	$126,486	$122,190	$122,190	$122,190	$122,190	$122,176	$1,648,991
	LESS END-USE CONTRACT:							$0	$0	$0	$0	$0	$0	
7	COMMODITY (Pipeline)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	DEMAND - SWING SERVICE CREDIT	$0	$0	$0	$0	$0	$0	$2,409,659	$2,411,618	$2,412,489	$2,412,567	$2,402,177	$2,408,980	$14,457,491
9	COMMODITY (Other)	$0	$0	$0	$0	$0	$0	$181,522	$169,722	$164,103	$155,882	$110,947	$114,139	$896,315
10	Second Prior Month Purchase Adj.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
11	TOTAL COST	$14,782,893	$13,563,372	$9,865,361	$9,190,328	$8,833,428	$8,768,384	$7,262,393	$7,167,033	$7,207,858	$7,928,812	$8,901,168	$10,448,590	$113,919,621
12	NET UNBILLED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	COMPANY USE	$1,145	$1,557	$1,294	$1,061	$864	$3,191	$2,200	$1,100	$2,300	$4,400	$1,700	$1,500	$22,312
14	TOTAL THERM SALES	$12,734,486	$15,267,897	$12,245,712	$11,520,285	$10,937,671	$10,244,481	$7,260,193	$7,165,933	$7,205,558	$7,924,412	$8,899,468	$10,447,090	$121,853,186
	THERMS PURCHASED													
15	COMMODITY (Pipeline)	18,828,500	18,944,952	13,993,120	9,718,330	13,108,392	10,359,181	5,446,080	5,132,620	5,267,230	5,919,710	6,053,680	7,912,580	120,684,375
16	NO NOTICE SERVICE	(579,790)	129,480	(339,040)	(85,430)	(209,860)	(302,310)	-	-	-	-	-	-	-1,386,950
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
+	COMMODITY (Other)	9,596,621	9,742,829	7,838,351	14,507,897	6,330,521	5,423,768	5,446,080	5,132,620	5,267,230	5,919,710	6,053,680	7,912,580	89,171,886
19	DEMAND	35,522,425	30,609,840	36,545,604	26,541,489	20,221,183	18,117,643	15,001,210	15,719,976	12,770,100	19,094,450	34,677,900	35,450,980	300,272,800
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
	LESS END-USE CONTRACT:													
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
23	COMMODITY (Other)	-	-	-	-	-	-	13,520	13,520	13,520	13,520	13,520	13,520	81,120
24	TOTAL PURCHASES	9,596,621	9,742,829	7,838,351	14,507,897	6,330,521	5,423,768	5,432,560	5,119,100	5,253,710	5,906,190	6,040,160	7,899,060	89,090,766
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	1,001	1,232	1,024	840	684	2,525	3,968	2,073	4,295	8,107	2,930	2,452	31,130
27	TOTAL THERM SALES	8,504,652	7,979,195	8,196,616	7,451,638	6,103,615	6,105,298	5,428,592	5,117,027	5,249,415	5,898,083	6,037,230	7,896,608	79,967,969
	CENTS PER THERM													
28	COMMODITY (Pipeline)	0.688	0.795	3.871	(3.363)	0.765	0.771	0.986	0.986	0.986	0.986	0.986	0.986	0.851
29	NO NOTICE SERVICE	0.831	0.831	0.781	0.795	0.795	0.795	0.000	0.000	0.000	0.000	0.000	0.000	(0.732)
30	SWING SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other)	69.239	53.063	24.973	16.840	21.493	37.945	54.239	55.314	54.170	54.303	57.040	62.463	44.734
32	DEMAND	21.728	26.271	20.067	26.206	36.017	35.671	44.781	42.842	52.900	37.177	22.418	22.063	28.873
33	OTHER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	LESS END-USE CONTRACT:													
34	COMMODITY Pipeline	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES	154.043	139.214	125.860	63.347	139.537	161.666	133.683	140.006	137.196	134.246	147.366	132.276	127.869
38	NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE	114.424	126.364	126.364	126.364	126.364	126.364	55.443	53.052	53.555	54.275	58.026	61.181	71.674
40	TOTAL COST OF THERM SOLD	173.821	169.984	120.359	123.333	144.725	143.619	133.780	140.062	137.308	134.430	147.438	132.317	142.457
41	TRUE-UP	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)
42	TOTAL COST OF GAS	170.161	166.324	116.699	119.673	141.065	139.959	130.120	136.402	133.648	130.770	143.778	128.657	138.797
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES	171.01631	167.15999	117.28537	120.27435	141.77339	140.66257	130.77427	137.08787	134.31941	131.42744	144.50042	129.30395	139.49402
45	**PGA FACTOR**	**171.016**	**167.160**	**117.285**	**120.274**	**141.773**	**140.663**	**130.774**	**137.088**	**134.319**	**131.427**	**144.500**	**129.304**	**139.494**

Exhibit________
Docket No. 20260003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(AF-2)

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ACTUAL JANUARY 2026 THROUGH JUNE 2026
ESTIMATED JULY 2026 THROUGH DECEMBER 2026

SCHEDULE E-2

		----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----			---- ESTIMATED -------	ESTIMATED -------	ESTIMATED -------	ESTIMATED -------	ESTIMATED ----		
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	TRUE-UP CALCULATION													
1	PURCHASED GAS COST	$6,644,560	$5,169,836	$1,957,506	$2,443,154	$1,360,636	$2,058,068	$2,953,879	$2,839,037	$2,853,256	$3,214,591	$3,453,019	$4,942,408	$39,889,949
1A	MARGIN SHARING													$0
2	TRANSPORTATION COST	$8,138,334	$8,393,536	$7,907,856	$6,747,174	$7,472,793	$6,710,316	$4,308,514	$4,327,996	$4,354,602	$4,714,221	$5,448,149	$5,506,182	$74,029,672
3	TOTAL	$14,782,893	$13,563,372	$9,865,361	$9,190,328	$8,833,428	$8,768,384	$7,262,393	$7,167,033	$7,207,858	$7,928,812	$8,901,168	$10,448,590	$113,919,621
4	FUEL REVENUES (NET OF REVENUE TAX)	$12,734,486	$15,267,897	$12,245,712	$11,520,285	$10,937,671	$10,244,481	$7,063,706	$6,979,750	$7,015,730	$7,712,942	$8,680,205	$10,159,574	$120,562,440
4a	Under-recovery*													$0
4b	ADJUSTED NET FUEL REVENUES *	$12,734,486	$15,267,897	$12,245,712	$11,520,285	$10,937,671	$10,244,481	$7,063,706	$6,979,750	$7,015,730	$7,712,942	$8,680,205	$10,159,574	$120,562,440
5	TRUE-UP - (COLLECTED) OR REFUNDED	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$49,071	$588,852
6	FUEL REVENUE APPLICABLE TO PERIOD	$12,783,557	$15,316,968	$12,294,783	$11,569,356	$10,986,742	$10,293,552	$7,112,777	$7,028,821	$7,064,801	$7,762,013	$8,729,276	$10,208,645	$121,151,292
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	($1,999,336)	$1,753,596	$2,429,422	$2,379,028	$2,153,314	$1,525,168	($149,615)	($138,212)	($143,058)	($166,799)	($171,892)	($239,945)	$7,231,671
8	INTEREST PROVISION -THIS PERIOD	($17,723)	($18,181)	($12,207)	($5,014)	$1,760	$7,231	$9,201	$8,641	$8,088	$7,491	$6,848	$6,091	$2,226
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	($4,786,499)	($6,852,629)	($5,166,286)	($2,798,142)	($473,199)	$1,632,804	$3,116,132	$2,926,647	$2,748,005	$2,563,964	$2,355,586	$2,141,471	($4,786,499)
10	TRUE-UP COLLECTED OR (REFUNDED)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($49,071)	($588,852)
10a	FLEX RATE REFUND (if applicable)													$0
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	($6,852,629)	($5,166,286)	($2,798,142)	($473,199)	$1,632,804	$3,116,132	$2,926,647	$2,748,005	$2,563,964	$2,355,586	$2,141,471	$1,858,546	$1,858,546
	INTEREST PROVISION													
12	BEGINNING TRUE-UP	($4,786,499)	($6,852,629)	($5,166,286)	($2,798,142)	($473,199)	$1,632,804	$3,116,132	$2,926,647	$2,748,005	$2,563,964	$2,355,586	$2,141,471	
13	ENDING TRUE-UP BEFORE INTEREST	($6,834,906)	($5,148,105)	($2,785,935)	($468,185)	$1,631,044	$3,108,901	$2,917,446	$2,739,364	$2,555,876	$2,348,095	$2,134,623	$1,852,455	
14	TOTAL (12+13)	($11,621,405)	($12,000,734)	($7,952,220)	($3,266,327)	$1,157,846	$4,741,706	$6,033,579	$5,666,011	$5,303,882	$4,912,059	$4,490,209	$3,993,926	
15	AVERAGE	($5,810,703)	($6,000,367)	($3,976,110)	($1,633,163)	$578,923	$2,370,853	$3,016,789	$2,833,006	$2,651,941	$2,456,030	$2,245,104	$1,996,963	
16	INTEREST RATE - FIRST DAY OF MONTH	3.69%	3.64%	3.64%	3.72%	3.64%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.64%	3.64%	3.72%	3.64%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
18	TOTAL	7.33%	7.28%	7.36%	7.36%	7.30%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	
19	AVERAGE	3.665%	3.640%	3.680%	3.680%	3.650%	3.660%	3.660%	3.660%	3.660%	3.660%	3.660%	3.660%	
20	MONTHLY AVERAGE	0.305%	0.303%	0.307%	0.307%	0.304%	0.305%	0.305%	0.305%	0.305%	0.305%	0.305%	0.305%	
21	INTEREST PROVISION	($17,723)	($18,181)	($12,207)	($5,014)	$1,760	$7,231	$9,201	$8,641	$8,088	$7,491	$6,848	$6,091	

Exhibit______________
Docket No. 20260003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(AF-2)

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE E-3

SYSTEM SUPPLY AND END USE
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2027 THROUGH DECEMBER 2027

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST THIRD PARTY	COMMODITY COST PIPELINE	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
JANUARY	VARIOUS	SYS SUPPLY	N/A	9,684,280	0	9,684,280	$5,855,664	$202,135	$4,350,834	INCLUDED IN COST	107.480
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	8,496,620	0	8,496,620	$4,947,361	$190,876	$4,363,145	INCLUDED IN COST	111.825
MARCH	VARIOUS	SYS SUPPLY	N/A	7,953,830	0	7,953,830	$3,527,248	$185,730	$4,516,393	INCLUDED IN COST	103.464
APRIL	VARIOUS	SYS SUPPLY	N/A	7,643,710	0	7,643,710	$3,148,464	$182,791	$4,010,428	INCLUDED IN COST	96.049
MAY	VARIOUS	SYS SUPPLY	N/A	6,060,580	0	6,060,580	$2,543,385	$167,782	$3,747,662	INCLUDED IN COST	106.571
JUNE	VARIOUS	SYS SUPPLY	N/A	5,996,790	0	5,996,790	$2,680,788	$167,178	$3,649,759	INCLUDED IN COST	108.353
JULY	VARIOUS	SYS SUPPLY	N/A	5,492,040	0	5,492,040	$2,612,189	$166,688	$3,578,364	INCLUDED IN COST	115.754
AUGUST	VARIOUS	SYS SUPPLY	N/A	5,115,410	0	5,115,410	$2,490,326	$158,822	$3,594,021	INCLUDED IN COST	122.046
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	5,229,150	0	5,229,150	$2,487,151	$159,901	$3,593,471	INCLUDED IN COST	119.341
OCTOBER	VARIOUS	SYS SUPPLY	N/A	5,961,850	0	5,961,850	$2,951,759	$166,846	$3,930,466	INCLUDED IN COST	118.236
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	6,254,160	0	6,254,160	$3,366,851	$169,618	$4,598,433	INCLUDED IN COST	130.072
DECEMBER	VARIOUS	SYS SUPPLY	N/A	8,235,590	0	8,235,590	$5,261,304	$188,392	$4,652,050	INCLUDED IN COST	122.660
		TOTAL		82,124,010	0	82,124,010	$41,872,490	$2,106,759	$48,585,026		112.713

Exhibit_____________
Docket No. 20260003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(AF-2)

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE E-4

PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2027 THROUGH DECEMBER 2027

		PRIOR PERIOD: JANUARY 2025 THROUGH DECEMBER 2025			CURRENT PERIOD: JANUARY 2026 THROUGH DECEMBER 2026	
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(5) (3)+(4) COMBINED TOTAL TRUE-UP
1	TOTAL THERM SALES ($)	$95,166,959	94,247,338	($919,621)	$121,151,292	$120,231,671
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION ($)	$1,249,258	(4,093,955)	($5,343,213)	$7,231,671	$1,888,458
3	INTEREST PROVISION FOR THE PERIOD ($)	$69,214	37,117	($32,097)	$2,226	($29,871)
4	END OF PERIOD TOTAL NET TRUE-UP ($)	$1,318,472	($4,056,838)	($5,375,310)	$7,233,897	$1,858,587

TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY	$1,858,587
PROJECTED THERM SALES FOR JANUARY 2027 - DECEMBER 2027	82,094,629
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)	2.264

Exhibit________________
Docket No. 20260003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(AF-2)

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
THERM SALES AND CUSTOMER DATA
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2027 THROUGH DECEMBER 2027

SCHEDULE E-5

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	$5,855,664	$4,947,361	$3,527,248	$3,148,464	$2,543,385	$2,680,788	$2,612,189	$2,490,326	$2,487,151	$2,951,759	$3,366,851	$5,261,304	$41,872,490
2	Transportation costs	$7,682,433	$7,683,484	$7,831,586	$7,322,682	$7,044,908	$6,946,400	$6,870,219	$6,882,307	$6,882,835	$7,226,776	$7,897,514	$7,969,911	$88,241,055
3	Hedging costs													
4	(financial settlement)													
5	Other	$110,328	$110,328	$110,328	$110,328	$110,328	$110,328	$114,624	$110,328	$110,328	$110,328	$110,328	$110,319	$1,328,223
6	Total	$13,648,425	$12,741,173	$11,469,162	$10,581,474	$9,698,621	$9,737,516	$9,597,032	$9,482,961	$9,480,314	$10,288,863	$11,374,693	$13,341,534	$131,441,768
PGA THERM SALES														
7	Residential	4,505,346	3,952,820	3,700,302	3,556,027	2,819,519	2,789,843	2,555,021	2,379,805	2,432,719	2,773,588	2,909,577	3,831,383	38,205,950
8	Commercial	5,178,934	4,543,800	4,253,528	4,087,683	3,241,061	3,206,947	2,937,019	2,735,605	2,796,431	3,188,262	3,344,583	4,404,207	43,918,060
9	Total	9,684,280	8,496,620	7,953,830	7,643,710	6,060,580	5,996,790	5,492,040	5,115,410	5,229,150	5,961,850	6,254,160	8,235,590	82,124,010
PGA REVENUES														
10	Residential	4,841,681	4,419,839	3,828,118	3,415,191	3,004,468	3,022,144	2,956,648	2,903,580	2,902,395	3,278,690	3,784,261	4,699,235	43,056,250
11	Commercial	5,565,554	5,080,642	4,400,453	3,925,791	3,453,661	3,473,981	3,398,692	3,337,690	3,336,328	3,768,882	4,350,040	5,401,811	49,493,525
12	Total	10,407,235	9,500,481	8,228,571	7,340,982	6,458,129	6,496,125	6,355,340	6,241,270	6,238,723	7,047,572	8,134,301	10,101,046	92,549,775
NUMBER OF PGA CUSTOMERS														
13	Residential	201,852	202,348	202,843	203,338	203,833	204,327	204,820	205,313	205,805	206,297	206,789	207,218	204,565
14	Commercial	10,194	10,206	10,216	10,226	10,236	10,247	10,258	10,266	10,277	10,288	10,298	10,309	10,252
50	Total	212,046	212,554	213,059	213,564	214,069	214,574	215,078	215,579	216,082	216,585	217,087	217,527	214,817

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit AF-2 of Allysha Fischbacher on behalf of FPUC and FCG has been furnished by Electronic Mail to the following parties of record this 3rd day of August 2026:

Florida Public Utilities Company Michelle D. Napier Director, Regulatory Affairs Distribution Florida Public Utilities Company 1635 Meathe Drive West Palm Beach, Florida 33411 W: (561) 838-1712 Michelle_napier@chpk.com jbaugh@chpk.com	J. Jeffry Wahlen Virginia Ponder Matthew Jones Ausley & McMullen P.O. Box 391 Tallahassee, FL 32302 jwahlen@ausley.com vponder@ausley.com mjones@ausley.com
Zachary Bloom, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 zbloom@psc.state.fl.us discovery-gcl@psc.state.fl.us	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Octavio Ponce/ Austin Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Rehwinkel.Charles@leg.state.fl.us Ponce.octavio@leg.state.fl.us Watrous.austin@leg.state.fl.us
Peoples Gas System Paula Brown/Karen Bramley P.O. Box 111 Tampa, FL 33601-0111 klbramley@tecoenergy.com	St. Joe Natural Gas Company, Inc. Andy Shoaf/Debbie Stitt P.O. Box 549 Port St. Joe, FL 32457-0549 Andy@stjoegas.com dstitt@stjoegas.com
Charles T. Morgan Manager, Regulatory Coordination Tampa Electric Company Post Office Box 111 Tampa, FL 33601 ctmorganii@tecoenergy.com	

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706