

Florida Public Utilities Company and Florida City Gas (COMBINED)
PURCHASED GAS ADJUSTMENT CALCULATION
September-2026

1. Gas sold under Firm and Interruptible Rate Schedules for all bills rendered in September 2026 for gas consumed in August 2026	FIRM & INTERRUPTIBLE FLORIDA PUBLIC UTILITIES COMPANY					
2. Rate Adjustment Calculation						
(a) Cost of Gas Purchased	120.126	¢ per therm				
(b) True-up Amount	(0.727)	¢ per therm				
(c) Total (a + b)	119.399	¢ per therm				
(d) Revenue Tax Factor	1.00503					
(e) PGA Adjusted for Taxes	119.9996	¢ per therm				
(f) PGA Rounded to nearest .001¢	<u>120.000</u>	¢ per therm				
3. Conversion Factor for all bills rendered during the month of September 2026	South Florida	Central Florida	Fernandina Beach	Fort Meade	Brewster Florida	Okeechobee Florida
(a) Average BTU content of gas purchased during the month of July 2026 (Btu/cf)	<u>1,022.9</u>	<u>1,023.1</u>	<u>1,023.4</u>	<u>1,022.9</u>	<u>1,021.8</u>	<u>1,022.6</u>
(b) Pressure Conversion Factor						
1) Delivery Pressure of Gas Sold:	14.929	14.983	14.980	14.983	14.983	14.983
2) Delivery Pressure of Gas Purchased:	14.730	14.730	14.730	14.730	14.730	14.730
3) Conversion Factor (1 / 2)	1.01351	1.01718	1.01697	1.01718	1.01718	1.01718
(c) Corrected BTU Content (a x b)	1,036.7	1,040.7	1,040.8	1,040.5	1,039.4	1,040.2
(d) Billing Factor	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>

NOTES:

- The current approved levelized consolidated Purchased Gas Cost Recovery Factor (PGCRF) is 1.2769 dollars/therm effective January 2026.
- The consolidated true-up was updated from (3.660)¢ per therm to (0.727)¢ effective January 1, 2026.