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

1.	Gas sold under Firm and Interruptible Rate Schedules for all bills rendered in December 2026 for gas consumed in November 2026			FIRM & INTERRUPTIBLE FLORIDA PUBLIC UTILITIES COMPANY
2.	Rate Adjustment Calculation			
	(a) Cost of Gas Purchased	108.186	¢ per therm	
	(b) True-up Amount	(0.727)	¢ per therm	
	(c) Total (a + b)	107.459	¢ per therm	
	(d) Revenue Tax Factor	1.00503		
	(e) PGA Adjusted for Taxes	107.9995	¢ per therm	
	(f) PGA Rounded to nearest .001¢	108.000	¢ per therm	

		South Florida	Central Florida	Fernandina Beach	Fort Meade	Brewster Florida	Okeechobee Florida
3.	Conversion Factor for all bills rendered during the month of December 2026						
	(a) Average BTU content of gas purchased during the month of October 2026 (Btu/cf)	1,021.1	1,020.6	1,023.8	1,020.6	1,020.1	1,019.7
	(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)	1,034.9	1,038.1	1,041.2	1,038.1	1,037.6	1,037.2
	(d) Billing Factor	1.03	1.04	1.04	1.04	1.04	1.04

NOTES:

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