

Florida Public Utilities Company and Florida City Gas (COMBINED) PURCHASED GAS ADJUSTMENT CALCULATION December-2025

1. Gas sold under Firm and Interruptible Rate Schedules for all bills rendered in December 2025 for gas consumed in November 2025	FIRM & INTERRUPTIBLE FLORIDA PUBLIC UTILITIES COMPANY					
2. Rate Adjustment Calculation						
(a) Cost of Gas Purchased	103.160	¢ per therm				
(b) True-up Amount	(3.660)	¢ per therm				
(c) Total (a + b)	99.500	¢ per therm				
(d) Revenue Tax Factor	1.00503					
(e) PGA Adjusted for Taxes	100.0005	¢ per therm				
(f) PGA Rounded to nearest .001¢	<u>100.001</u>	¢ per therm				
3. Conversion Factor for all bills rendered during the month of December 2025	South Florida	Central Florida	Fernandina Beach	Fort Meade	Brewster Florida	Okeechobee Florida
(a) Average BTU content of gas purchased during the month of October 2025 (Btu/cf)	<u>1,023.6</u>	<u>1,022.2</u>	<u>1,027.5</u>	<u>1,022.4</u>	<u>1,022.2</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)	1,037.4	1,039.8	1,044.9	1,040.0	1,039.8	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 leveled consolidated Purchased Gas Cost Recovery Factor (PGCRF) is 1.00151 dollars/therm effective January 2025.
- The consolidated true-up was updated from 4.156¢ per therm to (3.660)¢ effective January 1, 2025.