



FILED 5/22/2026
DOCUMENT NO. 03088-2026
FPSC - COMMISSION CLERK

1635 Meathe Drive
West Palm Beach, FL 33411

May 22, 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 **April 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.

Sincerely

Diana Williams

Diana Williams
Regulatory Analyst III

Enclosure

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



COMPANY: CONSOLIDATED		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE								SCHEDULE A-1
FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR								
FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026										
		CURRENT MONTH: APRIL				YEAR-TO-DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ (326,830)	\$ 72,770	\$ 399,600	549.13	\$ 494,879	\$ 328,589	\$ (166,290)	-50.61	
2	NO NOTICE SERVICE	\$ (679)	\$ 4,152	\$ 4,831	116.36	\$ (7,068)	\$ 26,533	\$ 33,601	126.64	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
4	COMMODITY (Other)	\$ 2,443,154	\$ 3,617,043	\$ 1,173,889	32.45	\$ 16,215,056	\$ 18,937,163	\$ 2,722,107	14.37	
5	DEMAND	\$ 6,955,457	\$ 7,231,333	\$ 275,877	3.82	\$ 30,048,730	\$ 30,120,602	\$ 71,873	0.24	
6	OTHER	\$ 119,226	\$ 122,190	\$ 2,964	2.43	\$ 650,358	\$ 488,760	\$ (161,598)	-33.06	
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 2,398,603	\$ 2,398,603	100.00	\$ -	\$ 9,637,155	\$ 9,637,155	100.00	
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
10	Margin Sharing	\$ -	\$ 127,477	\$ 127,477	100.00	\$ -	\$ 507,792	\$ 507,792	100.00	
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 9,190,328	\$ 8,521,408	\$ (413,965)	-4.86	\$ 47,401,954	\$ 39,756,701	\$ (7,645,254)	-19.23	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 1,060.88	\$ 1,800	\$ 739	41.06	\$ 5,057	\$ 7,500	\$ 2,443	32.58	
14	TOTAL THERM SALES	\$ 11,520,285	\$ 8,519,608	\$ (3,000,677)	-35.22	\$ 51,768,380	\$ 39,749,201	\$ (12,019,179)	-30.24	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	9,718,330	7,380,320	(2,338,010)	-31.68	61,484,902	33,325,410	(28,159,492)	-84.50	
16	NO NOTICE SERVICE	(85,430)	0	85,430		(874,780)	0	874,780		
17	SWING SERVICE	0	0	0		0	0	0		
18	COMMODITY (Other)	14,507,897	7,380,320	(7,127,577)	-96.58	41,685,698	33,325,410	(8,360,288)	-25.09	
19	DEMAND	26,541,489	24,370,200	(2,171,289)	-8.91	129,219,358	119,287,060	(9,932,298)	-8.33	
20	OTHER	0	13,520	13,520	100.00	0	54,080	54,080	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)	14,507,897	7,393,840	(7,114,057)	-96.22	41,685,698	33,379,490	(8,306,208)	-24.88	
25	NET UNBILLED	0	0	0		0	0	0		
26	COMPANY USE	840	3,629	2,789	76.87	4,096	13,345	9,249	69.31	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	7,445,669	7,363,171	(82,498)	-1.12	32,126,132	33,366,145	1,240,013	3.72	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15)	(3.363)	0.986	4.349	441.08	0.805	0.986	0.181	18.36
29	NO NOTICE SERVICE	(2/16)	0.795	0.000	(0.795)	0.00	0.808	0.000	(0.808)	
30	SWING SERVICE	(3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18)	16.840	49.009	32.169	65.64	38.898	56.825	17.927	31.55
32	DEMAND	(5/19)	26.206	29.673	3.467	11.68	23.254	25.251	1.997	7.91
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	
35	DEMAND	(8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	
36	COMMODITY Other	(9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	
37	TOTAL COST OF PURCHASES	(11/24)	63.347	115.250	51.903	45.04	113.713	119.105	5.392	4.53
38	NET UNBILLED	(12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	
39	COMPANY USE	(13/26)	126.364	49.602	(76.762)	-154.76	123.447	56.201	(67.246)	-119.65
40	TOTAL COST OF THERM SOLD	(11/27)	123.432	115.730	(7.702)	-6.66	147.550	119.153	(28.397)	-23.83
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)	122.705	115.003	(7.702)	-6.70	146.823	118.426	(28.397)	-23.98
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)	123.32221	115.58147	(7.741)	-6.70	147.56152	119.02168	(28.540)	-23.98
45	PGA FACTOR ROUNDED TO NEAREST .001		123.322	115.581	(7.741)	-6.70	147.562	119.022	(28.540)	-23.98

(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: April 2026			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	9,718,330	(326,830)	(3.363)
2 No Notice Commodity Adjustment - System Supply	(85,430)	(679)	0.795
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)	9,632,900	(327,509.41)	(3.400)
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	10,381,950	1,162,146	11.194
18 Commodity Other - Scheduled FTS - OSSS	0	0	0.000
19 Commodity Other - Marlin	(9,610)	(8,877)	92.371
20 Imbalance Cashout - FGT	282,957	(144,506)	(51.070)
21 Imbalance Cashout - Other Shippers	0	(1,941)	0.000
22 Imbalance Cashout - OSSS	3,852,600	1,436,333	37.282
23 Commodity Other - System Supply - June Adjustment	0	0	0.000
24 TOTAL COMMODITY (Other)	14,507,897	2,443,154.24	16.840
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	25,576,200	1,446,969	5.657
26 Demand (Pipeline) No Notice - System Supply	819,000	4,152	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	5,190,345	0.000
30 Other - Marlin	139,479	256,582	183.957
31 Other - Teco	6,810	245,211	3,600.742
32 Other - Bay Gas	0	(187,802)	0.000
33 TOTAL DEMAND	26,541,489	6,955,456.72	26.206
OTHER			
34 Company Use of Natural Gas	0	(2,249)	0.000
35 Transportation Trailer Charges	0	0	0.000
36 Propane Gas	0	0	0.000
37 CONVERGENCE SOLUTIONS LLC	0	0	0.000
38 PIERPONT AND MCLELLAND LLC	0	28,065	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	85,081	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	5,953	0.000
50 Other TECO and FPL	0	0	0.000
51 Other Storage	0	0	0.000
52 TOTAL OTHER	0.00	119,226.36	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	

CONSOLIDATED
March Gas Supply Costs

DESCRIPTION	SUPPLIER	ACTUAL		ACTUAL		PAGE NO.	TRUE-UP	
		\$	THERMS	\$	THERMS		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	(932,959.73)	2,362,490		(\$932,959.73)	2,362,490
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$85,760.45	13,856,130	\$0.00	0		(\$85,760.45)	(13,856,130)
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	\$0.00	0	\$0.00	0		\$0.00	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)	FGT	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$19,393.09	2,483,130	\$19,393.09	2,483,130	416720	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,781.22	356,110	\$2,781.22	356,110	416733	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	416936	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,748.20	305,490	\$1,755.96	305,490	425843	(\$77.76)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	\$2,667.28	341,130	(\$2,667.28)	340,300	421413	\$8.45	1,232
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	\$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)	FGT WD-OBA	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$107,015.87	14,497,320	(\$931,707.19)	12,064,900		(\$438,722.88)	(4,392,420)

NO NOTICE TOTAL

		\$0.00	0	\$0.00	0		\$0.00	0
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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
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COMMODITY (OTHER)	ECO ENERGY NATURAL GAS LLC	\$5,127,608.63	5,310,570	\$1,790,055.94	5,383,150		(\$3,337,552.69)	72,580
COMMODITY (OTHER)	SPRUE MARKETING INC	\$214,917.08	734,130	\$214,917.08	734,130		\$0.00	0
COMMODITY (OTHER)	TENASKA MARKETING VENTURES	\$666,170.01	3,200,390	\$670,979.50	3,200,390		\$13,809.49	0
COMMODITY (OTHER)	ENTERPRISE PRODUCTS OPERATING	\$480,805.35	1,487,130	\$470,032.83	1,487,130		\$9,772.52	0
COMMODITY (OTHER)	FGT	(\$538,514.51)	(\$1,424,100)	\$0.00	0		\$538,514.51	1,424,100
COMMODITY (OTHER)	Intercon Resources, LLC	\$0.00	0	\$0.00	0		\$0.00	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	\$0.00	0	\$4,651.30	12,295		(\$4,651.30)	12,295
COMMODITY (OTHER)	MARLIN GAS SERVICES LLC	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	Tenaska O&S	\$0.00	0	(\$10,006.63)	0		(\$10,006.63)	0
COMMODITY (OTHER)	Optimization	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	Starnak	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	ATRUM ECONOMICS LLC	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	NOTIUM ENERGY SERVICES F1, LLC	\$0.00	0	\$9,006.31	6,854		(\$9,006.31)	6,854
COMMODITY (OTHER)	FLORIDA PUBLIC UTILITIES	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	BREVARD ENERGY LLC	\$0.00	0	\$327,715.55	654,030		(\$327,715.55)	654,030
COMMODITY (OTHER)	NOFETRO GAS MARKETING LLC	\$0.00	0	\$181,818.24	358,772		(\$181,818.24)	358,772
COMMODITY (OTHER)	Harbison Energy Marketing	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	Badger Energy LLC	\$11,538.87	37,330	\$11,532.46	37,330		(\$6.41)	0
COMMODITY (OTHER)	Spotlight Energy, LLC	\$258,311.04	874,700	\$258,311.04	874,700		\$0.00	0
COMMODITY (OTHER)	FGT	(\$175,824.24)	38,059	(\$130,992.99)	40,239	FGT CICQ Report	\$44,831.25	2,180
COMMODITY (OTHER)	FGT	\$0.00	0	\$1,462.46	0	VARIOUS	\$1,462.46	0
COMMODITY (OTHER)	FGT (INDANTOWN)	\$0.00	0	\$0.00	0	549397-0223	\$0.00	0
COMMODITY (OTHER)	Gulfstream	\$19,555.76	0	\$19,555.75	0	284847	(\$0.01)	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)	FGS	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	FGS	\$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	\$39,473.67	29,350	\$15,374.81	9,870	VARIOUS	(\$24,101.34)	(10,480)
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	21101245184-0226	\$0.00	0
COMMODITY (OTHER)	TECO	\$23,935.82	16,450	\$15,232.30	10,470	21101245446-0226	(\$8,703.52)	(5,980)
COMMODITY (OTHER)	TECO	\$980.00	0	\$980.00	0	211012456697-0226	\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	22100550204-0226	\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	TEMA-GSA	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$985,093.60	3,127,750	\$985,093.60	3,127,750	296288	\$0.00	0
COMMODITY (OTHER)	EMERA	\$0.00	0	\$70,488.73	0	121454	(\$70,488.73)	0
COMMODITY (OTHER)	HADATE	\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	BP-RNG	\$27,565.12	84,040	\$26,850.08	81,860	21723221	(\$715.04)	(2,180)
COMMODITY (OTHER)		\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$6,531,061.00	12,496,879	\$4,342,661.82	15,000,480		(\$1,888,399.18)	2,500,871

DEMAND	FGT	\$621,405.70	12,266,130	\$621,405.70	12,266,130		\$0.00	0
DEMAND	FGT	\$478,460.88	1,309,330	\$478,460.88	1,309,330		\$0.00	0
DEMAND	Bay Gas	\$27,000.00	0	\$27,000.00	0		\$0.00	0
DEMAND	ING Storage	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	PPC	\$1,386,864.00	0	\$1,386,864.00	0		(\$1,386,864.00)	0
DEMAND	Martin	\$685,396.31	0	\$486,731.31	149,089		(\$198,665.00)	149,089
DEMAND	TECO	\$0.00	0	\$1,652.00	0		(\$1,652.00)	0
DEMAND - NO NOTICE	FGT	\$5,208.22	1,224,500	\$5,208.22	1,224,500	416601	\$0.00	0
DEMAND	FGT	\$425,446.41	8,830,970	\$425,446.41	8,830,970	416621	\$0.00	0
DEMAND	FGT	(\$5,122.48)	664,950	(\$5,122.48)	664,950	458491	\$0.00	0
DEMAND	FGC	\$28,446.17	1,590,000	\$28,446.17	1,590,000	2986	\$0.00	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	104832	\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	FGT	(\$16,225.23)	0	(\$16,225.23)	0	448564	\$0.00	0
DEMAND	FGT	\$380,022.24	1,218,850	\$380,022.24	1,218,850	446051	\$0.00	0
DEMAND	Gulfstream	\$82,607.25	1,627,500	\$82,607.25	1,627,500	284847	\$0.00	0
DEMAND	FGS	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND	FGS	\$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	\$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	\$168,138.75	29,350	\$180,282.50	9,870	VARIOUS	\$11,143.75	(19,480)
DEMAND	MARLIN	\$0.00	0	\$0.00	0	RECURRING DEMAND	\$0.00	0
DEMAND	FGS-Gulfstream	\$0.00	0	\$0.00	0	ACCURIA	\$0.00	0
DEMAND	PPC	\$3,803,482.76	0	\$3,803,482.76	0	375233-0226	\$0.00	0
DEMAND	FFU/FCG Opti	\$0.00	0	\$0.00	0	VARIOUS	\$0.00	0
DEMAND	TECO	\$888.00	16,450	\$888.00	10,470	428653-0224	\$0.00	0
DEMAND	TECO	\$888.00	0	\$888.00	0	21101245184-0226	\$0.00	0
DEMAND	TECO	\$888.00	0	\$888.00	0	21101245446-0226	\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0	211012456697-0226	\$0.00	0
DEMAND	FGS-FGT	\$0.00	0	\$119,497.26	0	ACCURIA	\$119,497.26	0
DEMAND	TECO	\$0.00	0	\$0.00	0	21100550204-0226	\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0		\$0.00	0
DEMAND TOTAL		\$1,030,194.29	34,538,690	\$7,891,484.85	34,662,219		(\$278,699.44)	123,629

OTHER	GUNSTER VOMLEY & STEWART PA	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	PERPOINT AND McLELLAND LLC	\$0.00	0	\$18,835.08	0		(\$18,835.08)	0
OTHER	IC3-CADAST SOFTWARE FOR FCG	\$0.00	0	\$21,555.63	1,590,000	2986	(\$21,555.63)	0
OTHER	S&P Global Plant Inv # 1005132205	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	Company Use - Gas Used for Utility	\$0.00	0	(\$2,777.38)	0		(\$2,777.38)	0
OTHER	CONVERGENCE SOLUTIONS LLC	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	payroll	\$0.00	0	\$0.00	0		\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$15.98	0	03817905-0326	(\$15.98)	0
OTHER	VERVANTIS	\$0.00	0	\$12,445.00	0	04803944-0326	(\$12,445.00)	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	04866578-0326	\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	05060987-0326	\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	06051087-0226	\$0.00	0
OTHER	CONVERGENCE	\$0.00	0	\$0.00	0	10000661	\$0.00	

CONGREGATED
April GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCURUAL \$	TERMS	INVOICE #
COMMODITY (PIPELINE)	FGT	\$90,534.19	11,272,920	
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)		\$0.00	0	
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$15,358.21	1,851,850	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,549.49	320,690	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$3,460.35	586,500	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$68,799)	(86,640)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT WD-GBA	\$0.00	0	399347
COMMODITY (PIPELINE)		\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$111,213.48	14,828,330	

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)	ECD ENERGY NATURAL GAS LLC	\$109,011.72	390,590
COMMODITY (OTHER)	SPRE MARKETING INC	\$470,518.70	1,716,650
COMMODITY (OTHER)	TENASKA MARKETING VENTURES	\$0.00	0
COMMODITY (OTHER)	ENTERPRISE PRODUCTS OPERATING	\$534,283.65	1,748,100
COMMODITY (OTHER)	FGT	(\$50,635.31)	(1,275,920)
COMMODITY (OTHER)	Intercon Resources, LLC	\$75,558.40	(1,095,700)
COMMODITY (OTHER)	Gas South	\$1,150,939.00	1,770,000
COMMODITY (OTHER)	TEA	\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0
COMMODITY (OTHER)	MARLIN GAS SERVICES LLC	\$0.00	0
COMMODITY (OTHER)	Tenaska OS	\$1,275,560.09	3,852,400
COMMODITY (OTHER)	Optimization	\$156,969.77	0
COMMODITY (OTHER)	Stanol	\$0.00	0
COMMODITY (OTHER)	ALTRUM ECONOMICS LLC	\$0.00	0
COMMODITY (OTHER)	NEXTERA ENERGY SERVICES FL LLC	\$117,615.95	322,890
COMMODITY (OTHER)	Random Energy Marketing	(\$14,950.00)	(100,000)
COMMODITY (OTHER)	Seminole	\$0.00	0
COMMODITY (OTHER)	FCC Interlock	\$0.00	0
COMMODITY (OTHER)	Radiate Energy LLC	\$0.00	0
COMMODITY (OTHER)	Spotlight Energy, LLC	\$450,598.34	1,675,610

COMMODITY (OTHER)	FGT	(\$162,709.53)	132,627	FGT CCO Report
COMMODITY (OTHER)	FCC	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$5,341.31)	0	Gulfstream CCO
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)	FCC	\$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	\$15,370.43	9,870	VARIUOUS
COMMODITY (OTHER)	MARLIN	\$0.00	0	2025-07 Release
COMMODITY (OTHER)	TECO	\$3,385.81	2,320	21101245184-0426
COMMODITY (OTHER)	TECO	\$15,232.90	10,470	ACCRUAL
COMMODITY (OTHER)	TECO	\$390.90	0	21101245697-0426
COMMODITY (OTHER)	TECO	\$0.00	0	22100958709-0226
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TENASKA	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	CINCO	\$88,869.25	2,839,210	ACCRUAL
COMMODITY (OTHER)	EMERA	\$70,468.73	0	ACCRUAL
COMMODITY (OTHER)	ADARTE	\$0.00	0	2023101283
COMMODITY (OTHER)	BP-ING	\$31,287.92	9,539	ACCRUAL
COMMODITY (OTHER)		\$0.00	0	

COMMODITY (OTHER) TOTAL		\$4,331,683.42	12,004,026
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DEMAND	FGT	\$119,382.40	6,201,600	
DEMAND	FGT	\$278,194.40	5,409,600	
DEMAND	By Gas	\$77,000.00	0	
DEMAND	ING Storage	\$0.00	0	
DEMAND	PPC	\$1,385,864.00	0	
DEMAND	Marlin	\$133,230.72	0	
DEMAND	Florida City Gas (Delwebb)	\$0.00	0	
DEMAND - NO NOTICE	FGT	\$4,152.33	819,000	416621
DEMAND	FGT	\$306,791.37	6,813,900	416621
DEMAND	FGT	\$23,848.87	1,076,100	417980
DEMAND	FSC	\$28,839.18	1,500,000	ACCRUAL
DEMAND	PPC	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	(\$15,702.12)	0	417095
DEMAND	FGT	\$422,462.00	3,000,000	417045
DEMAND	Gulfstream	\$79,942.50	1,575,000	ACCRUAL
DEMAND	FCC	\$0.00	0	ACCRUAL
DEMAND	FCC	\$0.00	0	ACCRUAL
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	\$180,282.50	9,870	VARIUOUS
DEMAND	PATHPOINT	\$0.00	0	
DEMAND	OSG-Gulfstream	\$0.00	0	ACCRUAL
DEMAND	PPC	\$3,803,480.76	0	373223-0226
DEMAND	PPU/FCG Opt	\$0.00	0	VARIUOUS
DEMAND		\$0.00	0	
DEMAND	TECO	\$888.00	2,320	21101245184-0426
DEMAND	TECO	\$888.00	10,470	ACCRUAL
DEMAND	TECO	\$888.00	0	21101245697-0426
DEMAND	TECO	\$0.00	0	
DEMAND	OSG-FGT	\$119,497.25	0	ACCRUAL
DEMAND	TECO	\$0.00	0	22100958709-0226
DEMAND		\$0.00	0	

DEMAND TOTAL		\$7,234,156.16	26,417,860
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OTHER	GUNSTER YOKLEY & STEWART PA	\$0.00	0	
OTHER	PIERPONT AND McLELLAND LLC	\$0.00	0	
OTHER	SCG GASTAR SOFTWARE FOR FCC	\$0.00	0	
OTHER	S&P Global-Fuel Inv # 1000532005	\$2,843.00	0	
OTHER	Company Use Gas Used for Utility payroll	\$60,962.70	0	
OTHER		\$0.00	0	
OTHER	VERVANTIS	\$0.00	0	03817905-0226
OTHER	VERVANTIS	\$0.00	0	04020844-0226
OTHER	VERVANTIS	\$0.00	0	04886578-0226
OTHER	VERVANTIS	\$0.00	0	03030987-0226
OTHER	VERVANTIS	\$0.00	0	02060997-0226
OTHER	CONVERGENCE	\$0.00	0	1000646
OTHER	PIERPONT & McLELLAND	\$0.00	0	
OTHER	PIERPONT & McLELLAND	\$0.00	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-Fuel	\$3,875.95	0	AMORTIZE
OTHER	GUNSTER YOKLEY & STEWART	\$0.00	0	820976
OTHER	GUNSTER YOKLEY & STEWART	\$0.00	0	
OTHER	RADIATE	\$0.00	0	
OTHER	ENVIVUS	\$0.00	0	INV-259925
OTHER	Snell & Wilmer	\$0.00	0	28607070
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	Payroll	\$5,952.68	0	
OTHER		\$0.00	0	

OTHER TOTAL		\$72,154.33	0
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LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

COMPANY: CONSOLIDATED		CALCULATION OF TRUE-UP AND INTEREST PROVISION						SCHEDULE A-2			
FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS		FOR THE PERIOD OF: JANUARY 2026 THROUGH DECEMBER 2026									
		CURRENT MONTH: APRIL				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	2,443,154	\$ 3,744,520	\$ 1,301,366	34.8	16,215,056	\$ 19,444,955	\$ 3,229,899	16.6	
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	6,747,174	\$ 5,031,842	\$ (1,715,332)	(34.1)	31,186,899	\$ 21,327,330	\$ (9,859,569)	(46.2)	
3	TOTAL COST		9,190,328	\$ 8,776,362	\$ (413,966)	(4.7)	47,401,955	\$ 40,772,285	\$ (6,629,670)	(16.3)	
4	FUEL REVENUES (NET OF REVENUE TAX)		11,520,285	\$ 8,519,608	\$ (3,000,677)	(35.2)	51,768,380	\$ 39,749,201	\$ (12,019,179)	(30.2)	
5	TRUE-UP - (COLLECTED) OR REFUNDED *		49,067	\$ 49,067	\$ -	0.0	196,272	\$ 196,272	\$ -	0.0	
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	11,569,352	\$ 8,568,675	\$ (3,000,677)	(35.0)	51,964,654	\$ 39,945,473	\$ (12,019,181)	(30.1)	
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	2,379,024	\$ (207,687)	\$ (2,586,711)	1245.5	4,562,699	\$ (826,812)	\$ (5,389,511)	651.8	
8	INTEREST PROVISION -THIS PERIOD	Line 21	(5,014)	\$ (27,566)	\$ (22,552)	81.8	(53,125)	\$ (104,312)	\$ (51,187)	49.1	
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(2,798,140)	\$ (8,850,685)	\$ (6,052,545)	68.4	(4,786,499)	\$ (8,007,609)	\$ (3,221,110)	40.2	
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(49,067)	\$ (49,067)	\$ -	0.0	(196,272)	\$ (196,272)	\$ -	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	(473,197)	\$ (9,135,005)	\$ (8,661,808)	94.8	(473,197)	\$ (9,135,005)	\$ (8,661,808)	94.8	
MEMO: Unbilled Over-recovery			6,975,531								
Over/(under)-recovery Book Balance			6,502,334								
INTEREST PROVISION											
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (2,798,140)	\$ (8,850,685)	\$ (6,052,545)	68.4					
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (468,183)	\$ (9,107,439)	\$ (8,639,256)	94.9					
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (3,266,323)	\$ (17,958,123)	\$ (14,691,801)	81.8					
15	AVERAGE	50% of Line 14	\$ (1,633,161)	\$ (8,979,062)	\$ (7,345,900)	81.8					
16	INTEREST RATE - FIRST DAY OF MONTH		0.03720	0.03720	-	0.0					
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.03640	0.03640	-	0.0					
18	TOTAL	Add Lines 16 + 17	0.07360	0.07360	-	0.0					
19	AVERAGE	50% of Line 18	0.03680	0.03680	-	0.0					
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00307	0.00307	-	0.0					
21	INTEREST PROVISION	Line 15 x Line 20	\$ (5,014)	\$ (27,566)	\$ (22,552)	81.8					

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

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS		PRESENT MONTH: APRIL			OTHER		TOTAL CENTS PER THERM	
					SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	CHARGES		
											ACA/GR/FUEL		
1	Jan	ECO ENERGY NATURAL GAS LLC	SYS SUPPLY	N/A	5,980,390	USE	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	USE	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	USE	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	USE	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)	USE	(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)	USE	(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)	USE	(2,320,000)	\$ (1,373,848.60)	N/A	N/A		INCL IN COST	59.22
8	Jan	TEA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
9	Jan	TECO	SYS SUPPLY	N/A	25,081	USE	25,081	\$ 23,887.11	N/A	N/A		INCL IN COST	95.24
10	Jan	MARLIN GAS SERVICES LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
11	Jan	Tenaska OSS	SYS SUPPLY	N/A	-	USE	-	\$ (1,508.71)	N/A	N/A		INCL IN COST	N/A
12	Jan	Optimization	SYS SUPPLY	N/A	-	USE	-	\$ 139,145.48	N/A	N/A		INCL IN COST	N/A
13	Jan	Starnik	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
14	Jan	ATRIUM ECONOMICS LLC	SYS SUPPLY	N/A	-	USE	-	\$ 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)	USE	(527,829)	\$ (500,569.09)	N/A	N/A		INCL IN COST	94.84
16	Jan	FLORIDA PUBLIC UTILITIES	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
17	Jan	ODORIZATION SOLUTIONS INC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
18	Jan	NOPETRO GAS MARKETING LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
19	Jan	Rainbow Energy Marketing	SYS SUPPLY	N/A	(87,270)	USE	(87,270)	\$ (334,432.50)	N/A	N/A		INCL IN COST	383.22
20	Jan	FCG	SYS SUPPLY	N/A	-	USE	-	\$ 5,806.77	N/A	N/A		INCL IN COST	N/A
21	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
22	Jan	Gulfstream	SYS SUPPLY	N/A	-	USE	-	\$ (395,562.15)	N/A	N/A		INCL IN COST	N/A
21	Jan	FGT Interest	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
22	Jan	IND OBA-PGA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	42.50
23	Jan	MARLIN	SYS SUPPLY	N/A	24,600	USE	24,600	\$ 23,630.84	N/A	N/A		INCL IN COST	53.34
24	Jan	FGU	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	45.80
25	Jan	CONOCO	SYS SUPPLY	N/A	4,511,620	USE	4,511,620	\$ 2,525,533.98	N/A	N/A		INCL IN COST	45.37
26	Jan	EMERA	SYS SUPPLY	N/A	-	USE	-	\$ 23,632.84	N/A	N/A		INCL IN COST	3.50
27	Jan	RADIATE	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	45.82
28	Jan	BP-RNG	SYS SUPPLY	N/A	71,940	USE	71,940	\$ 37,480.74	N/A	N/A		INCL IN COST	51.12
29	Jan	Seminole	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	79.03
30	Jan	FCG Interbook	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	57.33
31	Jan	Radiate Energy LLC	SYS SUPPLY	N/A	323,060	USE	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	USE	256,170	\$ 362,638.55	N/A	N/A		INCL IN COST	N/A
33	Jan	TENASKA	SYS SUPPLY	N/A	22,010	USE	22,010	\$ 12,633.74	N/A	N/A		INCL IN COST	N/A
34	Feb	ECO ENERGY NATURAL GAS LLC	SYS SUPPLY	N/A	5,310,570	USE	5,310,570	\$ 5,054,378.83	N/A	N/A		INCL IN COST	95.18
35	Feb	SPIRE MARKETING INC	SYS SUPPLY	N/A	71,500	USE	71,500	\$ 61,521.96	N/A	N/A		INCL IN COST	86.04
36	Feb	TENASKA MARKETING VENTURES	SYS SUPPLY	N/A	586,780	USE	586,780	\$ 586,438.06	N/A	N/A		INCL IN COST	99.94
37	Feb	ENTERPRISE PRODUCTS OPERATING	SYS SUPPLY	N/A	3,272,430	USE	3,272,430	\$ 2,440,634.21	N/A	N/A		INCL IN COST	74.58
38	Feb	FGT	SYS SUPPLY	N/A	305,383	USE	305,383	\$ (782,234.55)	N/A	N/A		INCL IN COST	(256.15)
39	Feb	Interconn Resources, LLC	SYS SUPPLY	N/A	(3,387,000)	USE	(3,387,000)	\$ (3,089,984.52)	N/A	N/A		INCL IN COST	91.23
40	Feb	Gas South	SYS SUPPLY	N/A	(2,060,000)	USE	(2,060,000)	\$ (3,290,479.80)	N/A	N/A		INCL IN COST	159.73
41	Feb	TEA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
42	Feb	TECO	SYS SUPPLY	N/A	14,131	USE	14,131	\$ 21,476.68	N/A	N/A		INCL IN COST	151.99
43	Feb	MARLIN GAS SERVICES LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
44	Feb	Tenaska OSS	SYS SUPPLY	N/A	-	USE	-	\$ (32,523.79)	N/A	N/A		INCL IN COST	N/A
45	Feb	Optimization	SYS SUPPLY	N/A	-	USE	-	\$ 312,868.03	N/A	N/A		INCL IN COST	N/A
46	Feb	Starnik	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
47	Feb	ATRIUM ECONOMICS LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
48	Feb	NEXTERA ENERGY SERVICES FL LLC	SYS SUPPLY	N/A	(468,305)	USE	(468,305)	\$ (830,849.73)	N/A	N/A		INCL IN COST	177.42
49	Feb	FLORIDA PUBLIC UTILITIES	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
50	Feb	ODORIZATION SOLUTIONS INC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
51	Feb	NOPETRO GAS MARKETING LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
52	Feb	Rainbow Energy Marketing	SYS SUPPLY	N/A	(95,000)	USE	(95,000)	\$ (44,887.50)	N/A	N/A		INCL IN COST	47.25
53	Feb	Radiate Energy LLC	SYS SUPPLY	N/A	228,770	USE	228,770	\$ 123,508.35	N/A	N/A		INCL IN COST	53.99
54	Feb	Spotlight Energy, LLC	SYS SUPPLY	N/A	1,758,110	USE	1,758,110	\$ 1,145,703.84	N/A	N/A		INCL IN COST	65.17
55	Feb	FCG	SYS SUPPLY	N/A	-	USE	-	\$ 3,993.02	N/A	N/A		INCL IN COST	N/A
56	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
57	Feb	Gulfstream	SYS SUPPLY	N/A	-	USE	-	\$ (264,723.79)	N/A	N/A		INCL IN COST	N/A
58	Feb	FGT Interest	SYS SUPPLY	N/A	-	USE	-	\$ (951.02)	N/A	N/A		INCL IN COST	N/A
59	Feb	IND OBA-PGA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
60	Feb	MARLIN	SYS SUPPLY	N/A	42,810	USE	42,810	\$ 48,326.29	N/A	N/A		INCL IN COST	112.89
61	Feb	TENASKA	SYS SUPPLY	N/A	164,610	USE	164,610	\$ 239,509.84	N/A	N/A		INCL IN COST	145.50
62	Feb	CONOCO	SYS SUPPLY	N/A	3,937,880	USE	3,937,880	\$ 3,386,649.28	N/A	N/A		INCL IN COST	86.00
63	Feb	EMERA	SYS SUPPLY	N/A	-	USE	-	\$ 24,430.62	N/A	N/A		INCL IN COST	N/A
64	Feb	RADIATE	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
65	Feb	BP-RNG	SYS SUPPLY	N/A	60,160	USE	60,160	\$ 57,031.68	N/A	N/A		INCL IN COST	94.80
66	Feb	Seminole	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
67	Feb	FCG Interbook	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
68	Mar	ECO ENERGY NATURAL GAS LLC	SYS SUPPLY	N/A	5,310,570	USE	5,310,570	\$ 5,127,608.78	N/A	N/A		INCL IN COST	96.55
69	Mar	SPIRE MARKETING INC	SYS SUPPLY	N/A	714,110	USE	714,110	\$ 214,917.08	N/A	N/A		INCL IN COST	30.10
70	Mar	TENASKA MARKETING VENTURES	SYS SUPPLY	N/A	2,200,590	USE	2,200,590	\$ 667,730.77	N/A	N/A		INCL IN COST	30.34
71	Mar	ENTERPRISE PRODUCTS OPERATING	SYS SUPPLY	N/A	1,487,130	USE	1,487,130	\$ 508,867.87	N/A	N/A		INCL IN COST	34.22
72	Mar	FGT	SYS SUPPLY	N/A	(1,279,581)	USE	(1,279,581)	\$ (197,216.14)	N/A	N/A		INCL IN COST	15.41
73	Mar	Interconn Resources, LLC	SYS SUPPLY	N/A	(3,529,700)	USE	(3,529,700)	\$ (3,334,672.65)	N/A	N/A		INCL IN COST	94.47
74	Mar	Gas South	SYS SUPPLY	N/A	(1,860,000)	USE	(1,860,000)	\$ (1,935,776.40)	N/A	N/A		INCL IN COST	104.07
75	Mar	TEA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
76	Mar	TECO	SYS SUPPLY	N/A	28,232	USE	28,232	\$ 35,607.13	N/A	N/A		INCL IN COST	126.12
77	Mar	MARLIN GAS SERVICES LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
78	Mar	Tenaska OSS	SYS SUPPLY	N/A	-	USE	-	\$ (11,494.74)	N/A	N/A		INCL IN COST	N/A
79	Mar	Optimization	SYS SUPPLY	N/A	-	USE	-	\$ 158,568.85	N/A	N/A		INCL IN COST	N/A
80	Mar	Starnik	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
81	Mar	ATRIUM ECONOMICS LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
82	Mar	NEXTERA ENERGY SERVICES FL LLC	SYS SUPPLY	N/A	(510,000)	USE	(510,000)	\$ (400,137.50)	N/A	N/A		INCL IN COST	78.46
83	Mar	FLORIDA PUBLIC UTILITIES	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
84	Mar	ODORIZATION SOLUTIONS INC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
85	Mar	NOPETRO GAS MARKETING LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A		INCL IN COST	N/A
86	Mar	Rainbow Energy Marketing	SYS SUPPLY	N/A	(99,700)	USE	(99,700)	\$ (37,683.00)	N/A	N/A		INCL IN COST	37.80
87	Mar	Radiate Energy LLC	SYS SUPPLY	N/A	37,930	USE	37,930	\$ 11,158.87	N/A	N/A		INCL IN COST	29.42
88	Mar	Spotlight Energy, LLC	SYS SUPPLY	N/A	860,180	USE	860,180	\$ 258,356.61	N/A	N/A		INCL IN COST	30.04
89	Mar	FCG	SYS SUPPLY	N/A	-	USE	-	\$ (809.56)	N/A	N/A		INCL IN COST	N/A

90	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
91	Mar	Gulfstream	SYS SUPPLY	N/A	-	USE	-	\$ 41,711.62	N/A	N/A	INCL IN COST	N/A
92	Mar	FGT Interest	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
93	Mar	IND OBA-PGA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
94	Mar	MARLIN	SYS SUPPLY	N/A	28,600	USE	28,600	\$ 46,466.46	N/A	N/A	INCL IN COST	162.47
95	Mar	TENASKA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
96	Mar	CONOCO	SYS SUPPLY	N/A	4,365,950	USE	4,365,950	\$ 987,682.53	N/A	N/A	INCL IN COST	22.62
97	Mar	EMERA	SYS SUPPLY	N/A	-	USE	-	\$ (24,105.67)	N/A	N/A	INCL IN COST	N/A
98	Mar	RADIATE	SYS SUPPLY	N/A	-	USE	-	\$ (186,840.24)	N/A	N/A	INCL IN COST	N/A
99	Mar	BP-RNG	SYS SUPPLY	N/A	84,040	USE	84,040	\$ 27,565.12	N/A	N/A	INCL IN COST	32.80
100	Mar	Seminole	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
101	Mar	FCG Interbook	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
102	April	ECO ENERGY NATURAL GAS LLC	SYS SUPPLY	N/A	463,170	USE	463,170	\$ (3,228,540.97)	N/A	N/A	INCL IN COST	(697.05)
103	April	SPIRE MARKETING INC	SYS SUPPLY	N/A	1,716,650	USE	1,716,650	\$ 470,518.72	N/A	N/A	INCL IN COST	27.41
104	April	TENASKA MARKETING VENTURES	SYS SUPPLY	N/A	-	USE	-	\$ 13,809.49	N/A	N/A	INCL IN COST	N/A
105	April	ENTERPRISE PRODUCTS OPERATING	SYS SUPPLY	N/A	1,748,100	USE	1,748,100	\$ 543,511.13	N/A	N/A	INCL IN COST	31.09
106	April	FGT	SYS SUPPLY	N/A	282,957	USE	282,957	\$ (145,668.58)	N/A	N/A	INCL IN COST	(51.48)
107	April	Interconn Resources, LLC	SYS SUPPLY	N/A	(1,099,700)	USE	(1,099,700)	\$ 75,590.40	N/A	N/A	INCL IN COST	(6.87)
108	April	Gas South	SYS SUPPLY	N/A	1,770,000	USE	1,770,000	\$ 1,150,938.00	N/A	N/A	INCL IN COST	65.02
109	April	TEA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
110	April	TECO	SYS SUPPLY	N/A	19,805	USE	19,805	\$ 14,953.99	N/A	N/A	INCL IN COST	75.51
111	April	MARLIN GAS SERVICES LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
112	April	Tenaska OSS	SYS SUPPLY	N/A	3,852,600	USE	3,852,600	\$ 1,265,553.44	N/A	N/A	INCL IN COST	32.85
113	April	Optimization	SYS SUPPLY	N/A	-	USE	-	\$ 156,969.77	N/A	N/A	INCL IN COST	N/A
114	April	Starnik	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
115	April	ATRIUM ECONOMICS LLC	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
116	April	NEXTERA ENERGY SERVICES FL LLC	SYS SUPPLY	N/A	328,944	USE	328,944	\$ 146,623.26	N/A	N/A	INCL IN COST	44.57
117	April	FLORIDA PUBLIC UTILITIES	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
118	April	BREVARD ENERGY LLC	SYS SUPPLY	N/A	654,030	USE	654,030	\$ 327,711.55	N/A	N/A	INCL IN COST	50.11
119	April	NOPETRO GAS MARKETING LLC	SYS SUPPLY	N/A	358,772	USE	358,772	\$ 183,838.24	N/A	N/A	INCL IN COST	51.24
120	April	Rainbow Energy Marketing	SYS SUPPLY	N/A	(100,000)	USE	(100,000)	\$ (34,950.00)	N/A	N/A	INCL IN COST	34.95
121	April	Radiate Energy LLC	SYS SUPPLY	N/A	-	USE	-	\$ (26.41)	N/A	N/A	INCL IN COST	N/A
122	April	Spotlight Energy, LLC	SYS SUPPLY	N/A	1,675,610	USE	1,675,610	\$ 450,598.34	N/A	N/A	INCL IN COST	26.89
123	April	FCG	SYS SUPPLY	N/A	-	USE	-	\$ 1,162.40	N/A	N/A	INCL IN COST	N/A
124	April	FGT (INDIANTOWN)	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
125	April	Gulfstream	SYS SUPPLY	N/A	-	USE	-	\$ (1,941.32)	N/A	N/A	INCL IN COST	N/A
126	April	FGT Interest	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
127	April	IND OBA-PGA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
128	April	MARLIN	SYS SUPPLY	N/A	(9,610)	USE	(9,610)	\$ (8,876.81)	N/A	N/A	INCL IN COST	92.37
129	April	TENASKA	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
130	April	CONOCO	SYS SUPPLY	N/A	2,839,210	USE	2,839,210	\$ 889,869.26	N/A	N/A	INCL IN COST	31.34
131	April	EMERA	SYS SUPPLY	N/A	-	USE	-	\$ 140,937.46	N/A	N/A	INCL IN COST	N/A
132	April	RADIATE	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
133	April	BP-RNG	SYS SUPPLY	N/A	7,359	USE	7,359	\$ 30,572.88	N/A	N/A	INCL IN COST	415.45
134	April	Seminole	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
135	April	FCG Interbook	SYS SUPPLY	N/A	-	USE	-	\$ -	N/A	N/A	INCL IN COST	N/A
TOTAL					41,685,698		41,685,698	16,215,056				38.90

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA CITY GAS

FOR THE PERIOD: JAN 2026 THROUGH DEC 2026

MONTH: April 2026

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
Eco-Energy	25309	0	0	0	0	0.0000	\$0.0000
Spire Marketing	25309	0	0	0	0	0.0000	\$0.0000
Tenaska Marketing Ventures	25309	12,788	12,500	383,640	375,008	3.3150	\$2.9638
Enterprise	78533	5,627	5,500	168,810	165,012	3.1650	\$2.9638
Enterprise	78533	0	0	0	0	0.0000	\$0.0000
Spire Marketing	78299	105,628	103,251	105,628	103,251	2.7181	\$2.9638
Spire Marketing	25309	78,753	76,981	78,753	76,981	2.7746	\$2.9638
Tenaska Marketing Ventures	78299	4,604	4,500	4,604	4,500	2.8850	\$2.9638
Tenaska Marketing Ventures	25309	0	0	0	0	0.0000	\$0.0000
Tenaska Marketing Ventures	78533	0	0	0	0	0.0000	\$0.0000
Eco-Energy	25309	0	0	0	0	0.0000	\$0.0000
Eco-Energy	10114	0	0	0	0	0.0000	\$0.0000
Radiate	78299	0	0	0	0	0.0000	\$0.0000
Radiate	282	0	0	0	0	0.0000	\$0.0000
Spotlight	10240	113,794	111,234	113,794	111,234	2.7075	\$2.9638
Spotlight	78299	23,719	23,185	23,719	23,185	2.6169	\$2.9638
Spotlight	282	49,643	48,526	49,643	48,526	2.7202	\$2.9638
		394,556	385,678	928,591	907,698		
WEIGHTED AVERAGE						\$3.0888	

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

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	5,169,836	1,957,506	2,443,154	0	0	0	0	0	0	0	0	
2	Transportation costs	8,138,334	8,393,536	7,907,856	6,747,174	0	0	0	0	0	0	0	0	
3	Hedging costs													
4	(financial settlement)													
5	Adjustments*													
6	Total	14,782,893	13,563,372	9,865,361	9,190,328	0	0	0	0	0	0	0	0	
PGA THERM SALES														
7	Residential	5,010,933	3,772,224	4,183,061	3,611,394	0	0	0	0	0	0	0	0	
8	Commercial	3,306,803	4,048,160	3,875,000	3,683,992	0	0	0	0	0	0	0	0	
9	Large Volume Service	181,841	155,373	135,116	148,338	0	0	0	0	0	0	0	0	
10	Outdoor Lights	5,076	3,438	3,438	1,944	0	0	0	0	0	0	0	0	
11	Interdepartmental	1,001	1,232	1,024	840	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	\$ 1.27000	\$ 1.27000	\$ 1.27000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Commercial	\$ 1.15000	\$ 1.27000	\$ 1.27000	\$ 1.27000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PGA REVENUES														
18	Residential	4,924,367	6,276,000	5,073,694	4,443,903	0	0	0	0	0	0	0	0	
19	Commercial	3,890,157	5,899,452	3,705,638	4,626,225	0	0	0	0	0	0	0	0	
20	Large Volume Service	220,482	273,384	90,218	224,804	0	0	0	0	0	0	0	0	
21	Outdoor Lights	3,266	1,116	6,097	3,607	0	0	0	0	0	0	0	0	
22	Interdepartmental	698	1,076	821	364	0	0	0	0	0	0	0	0	
NUMBER OF PGA CUSTOMERS														
23	Residential	188,605	186,179	188,720	188,798	0	0	0	0	0	0	0	0	
24	Commercial	9,361	9,345	9,328	9,231	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	1.0261	1.0244	1.0263									
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	1.04	1.04	1.04									
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0249	1.0232	1.0255									
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	1.04	1.04	1.04									
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT	0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0372	1.0241	1.0241	1.0248									
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	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.04	1.04	1.04									
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0241	1.0253	1.0238	1.0266									
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	1.04	1.04	1.04									
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0240	1.0246	1.0239	1.0263									
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	1.04	1.04	1.04									

FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0243	1.0256	1.0244	1.0258								
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	1.04	1.04	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	1.0222	1.0262	1.02203	-	-	-	-	-	-	-	-
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	1.0600	1.0600	1.0600	0.0000	0.0000	0.0000	0.0000	0.0000	0.00	0.0000	0.00