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FPSC - COMMISSION CLERK

1635 Meathe Drive
West Palm Beach, FL 33411

June 20, 2025

Adam J. Teitzman
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

RE: Docket Number 20250003-GU:
Consolidated: Florida Public Utilities Company and Florida City Gas, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **May 2025** 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 dbotezat@chpk.com or (302) 943-2545.

Sincerely

Diana Williams
Regulatory Analyst III

Enclosure

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



FOR THE PERIOD OF: JANUARY 2025 THROUGH DECEMBER 2025

	CURRENT MONTH: MAY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 100,283	\$ 20,547	\$ (79,736)	-388.07	\$ 444,520	\$ 130,042	\$ (314,479)	-241.83
2	NO NOTICE SERVICE	\$ (2,282)	\$ 1,760	\$ 4,042	229.64	\$ (2,827)	\$ 28,293	\$ 31,120	109.99
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,352,914	\$ 3,494,664	\$ 2,141,751	61.29	\$ 13,293,451	\$ 21,921,905	\$ 8,628,454	39.36
5	DEMAND	\$ 5,447,968	\$ 5,464,709	\$ 16,741	0.31	\$ 26,789,336	\$ 28,262,656	\$ 1,473,320	5.21
6	OTHER	\$ 98,670	\$ 104,500	\$ 5,830	5.58	\$ 471,829	\$ 522,502	\$ 50,673	9.70
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,958,554	\$ 1,958,554	100.00	\$ -	\$ 9,792,768	\$ 9,792,768	100.00
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Margin Sharing	\$ -	\$ 185,749	\$ 185,749	100.00	\$ -	\$ 775,464	\$ 775,464	100.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 6,997,552	\$ 6,941,878	\$ 315,824	4.55	\$ 40,996,310	\$ 40,297,165	\$ 851,784	2.11
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,662	\$ 1,742	\$ 80	4.59	\$ 7,129	\$ 9,336	\$ 2,207	23.64
14	TOTAL THERM SALES	\$ 7,328,970	\$ 6,940,136	\$ (388,834)	-5.60	\$ 40,578,889	\$ 40,287,830	\$ (291,059)	-0.72
THERMS PURCHASED									
15	COMMODITY (Pipeline)	10,488,760	7,199,065	(3,289,695)	-45.70	53,763,580	43,549,139	(10,214,441)	-23.46
16	NO NOTICE SERVICE	(240,690)	0	240,690		(246,550)	0	246,550	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	4,888,657	7,185,365	2,296,708	31.96	39,493,098	43,480,639	3,987,541	9.17
19	DEMAND	19,305,231	16,377,610	(2,927,621)	-17.88	153,637,257	142,601,850	(11,035,407)	-7.74
20	OTHER	0	15,700	15,700	100.00	0	78,500	78,500	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)	4,888,657	7,201,065	2,312,408	32.11	39,493,098	43,559,139	4,066,041	9.33
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,780	2,524	743	29.46	9,635	12,382	2,747	22.19
27	TOTAL THERM SALES (For Estimated, 24 - 26)	6,051,337	7,198,541	1,147,204	15.94	39,437,736	43,546,758	4,109,021	9.44
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.956	0.285	(0.671)	-235.44	0.827	0.299	(0.528)	-176.59
29	NO NOTICE SERVICE	(2/16) 0.948	0.000	(0.948)	0.00	1.146	0.000	(1.146)	
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18) 27.675	48.636	20.961	43.10	33.660	50.418	16.758	33.24
32	DEMAND	(5/19) 28.220	33.367	5.147	15.43	17.437	19.819	2.382	12.02
33	OTHER	(6/20) 0.000	665.607	665.607	100.00	0.000	665.607	665.607	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) 143.139	96.401	(46.738)	-48.48	103.806	92.511	(11.295)	-12.21
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	
39	COMPANY USE	(13/26) 93.364	69.032	(24.332)	-35.25	73.993	75.398	1.405	1.86
40	TOTAL COST OF THERM SOLD	(11/27) 115.636	96.435	(19.201)	-19.91	103.952	92.538	(11.414)	-12.33
41	TRUE-UP	(E-2) (3.666)	(3.666)	0.000	0.00	(3.666)	(3.666)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 111.970	92.769	(19.201)	-20.70	100.286	88.872	(11.414)	-12.84
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) 112.53321	93.23563	(19.298)	-20.70	100.79044	89.31903	(11.471)	-12.84
45	PGA FACTOR ROUNDED TO NEAREST .001	112.533	93.236	(19.297)	-20.70	100.790	89.319	(11.471)	-12.84

(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 2025 THROUGH DECEMBER 2025 CURRENT MONTH: May 2025			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	10,488,760	100,283	0.956
2 No Notice Commodity Adjustment - System Supply	(240,690)	(2,282)	0.948
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)	10,248,070	98,000.79	0.956
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	3,514,131	872,113	24.817
18 Commodity Other - Scheduled FTS - OSSS	0	0	0.000
19 Commodity Other - Marlin	2,260	2,876	127.276
20 Imbalance Cashout - FGT	(825,634)	(408,839)	49.518
21 Imbalance Cashout - Other Shippers	0	58,017	0.000
22 Imbalance Cashout - OSSS	2,197,900	828,746	37.706
23 Commodity Other - System Supply - June Adjustment	0	0	0.000
24 TOTAL COMMODITY (Other)	4,888,657	1,352,913.71	27.675
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	18,929,220	1,133,216	5.987
26 Demand (Pipeline) No Notice - System Supply	347,200	1,760	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	3,804,502	0.000
30 Other - Marlin	45,386	466,550	1,027.960
31 Other - Teco	(9,890)	2,207	(22.318)
32 Other - Bay Gas	(6,685)	39,732	(594.364)
33 TOTAL DEMAND	19,305,231	5,447,967.77	28.220
OTHER			
34 Company Use of Natural Gas	0	(964)	0.000
35 Transportation Trailer Charges	0	0	0.000
36 Propane Gas	0	0	0.000
37 CONVERGENCE SOLUTIONS LLC	0	12,500	0.000
38 PIERPONT AND MCLELLAND LLC	0	15,565	0.000
39 Other	0	0	0.000
40 Other	0	0	0.000
41 S&P Global Platts	0	4,120	0.000
42 GUNSTER YOAKLEY & STEWART	0	102	0.000
43 GUNSTER YOAKLEY & STEWART	0	58,965	0.000
44 Other	0	0	0.000
45 Other	0	0	0.000
46 Other	0	3,813	0.000
47 Snell & Wilmer	0	0	0.000
48 Other	0	0	0.000
49 Other	0	4,569	0.000
50 Other TECO and FPL	0	0	0.000
52 Other Storage	0	0	0.000
51 TOTAL OTHER	0.00	98,670.00	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	

FOR THE PERIOD OF: JANUARY 2025 THROUGH DECEMBER 2025

			CURRENT MONTH: MAY				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	1,352,914	\$ 3,680,413	\$ 2,327,499	63.2	13,293,451	\$ 22,697,369	\$ 9,403,918	41.4
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	5,644,639	\$ 3,632,963	\$ (2,011,676)	(55.4)	27,702,859	\$ 19,150,724	\$ (8,552,135)	(44.7)
3	TOTAL COST		6,997,552	\$ 7,313,376	\$ 315,824	4.3	40,996,310	\$ 41,848,093	\$ 851,783	2.0
4	FUEL REVENUES (NET OF REVENUE TAX)		7,328,970	\$ 6,940,136	\$ (388,834)	(5.6)	40,578,887	\$ 40,287,830	\$ (291,057)	(0.7)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		275,966	\$ 275,966	\$ -	0.0	1,379,824	\$ 1,379,824	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	7,604,936	\$ 7,216,102	\$ (388,834)	(5.4)	41,958,711	\$ 41,667,654	\$ (291,057)	(0.7)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	607,384	\$ (97,274)	\$ (704,658)	724.4	962,401	\$ (180,440)	\$ (1,142,841)	633.4
8	INTEREST PROVISION -THIS PERIOD	Line 21	7,306	\$ (18,663)	\$ (25,969)	139.2	32,289	\$ (81,427)	\$ (113,716)	139.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,858,067	\$ (4,983,157)	\$ (6,841,224)	137.3	2,581,925	\$ (3,733,369)	\$ (6,315,294)	169.2
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(275,966)	\$ (275,966)	\$ -	0.0	(1,379,824)	\$ (1,379,824)	\$ -	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	2,196,791	\$ (5,375,060)	\$ (7,571,851)	140.9	2,196,791	\$ (5,375,060)	\$ (7,571,850)	140.9
MEMO: Unbilled Over-recovery			<u>2,560,356</u>							
Over/(under)-recovery Book Balance			<u>4,757,147</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,858,067	\$ (4,983,157)	\$ (6,841,224)	137.3				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,189,485	\$ (5,356,397)	\$ (7,545,882)	140.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 4,047,552	\$ (10,339,554)	\$ (14,387,106)	139.2				
15	AVERAGE	50% of Line 14	\$ 2,023,776	\$ (5,169,777)	\$ (7,193,553)	139.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04330	0.04330	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04340	0.04340	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.08670	0.08670	-	0.0				
19	AVERAGE	50% of Line 18	0.04335	0.04335	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00361	0.00361	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 7,306	\$ (18,663)	\$ (25,969)	139.2				

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.

COMPANY: CONSOLIDATED											SCHEDULE A-3				
FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS															
TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE											FOR THE PERIOD OF: JANUARY 2025 THROUGH DECEMBER 2025				
LINE NO.	MO	PURCHASED FROM	PURCHASED FOR	SYS SUPPLY	ZCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	TOTAL PURCHASED	PRESENT MONTH		DEMAND	OTHER CHARGES	TOTAL CHG PER ENERGY		
									MAY						
									TIERED PURCHASED	INELINE					
1	Jan	FGT	N/A	SYS SUPPLY	N/A	288,641	-	288,641	\$ 97,680.44	N/A	N/A	INCL IN COST	33.84		
2	Jan	FCG	N/A	SYS SUPPLY	N/A	-	-	-	(838.71)	N/A	N/A	INCL IN COST	N/A		
3	Jan	FGT (INDIAN TOWN)	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
4	Jan	Gulfstream	N/A	SYS SUPPLY	N/A	-	-	-	(26,223.99)	N/A	N/A	INCL IN COST	N/A		
5	Jan	FGT Interest	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
6	Jan	IND OBA-PGA	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
7	Jan	MARLIN	N/A	SYS SUPPLY	N/A	9,590	9,590	(49,766.96)	N/A	N/A	N/A	INCL IN COST	(518.95)		
8	Jan	TECO	N/A	SYS SUPPLY	N/A	112,915	112,915	33,233.55	N/A	N/A	N/A	INCL IN COST	29.43		
9	Jan	CONOCO	N/A	SYS SUPPLY	N/A	4,112,060	4,112,060	1,557,448.34	N/A	N/A	N/A	INCL IN COST	37.88		
10	Jan	EMERA	N/A	SYS SUPPLY	N/A	-	-	-	146,015.26	N/A	N/A	INCL IN COST	N/A		
11	Jan	RADIATE	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
12	Jan	BP-RNG	N/A	SYS SUPPLY	N/A	41,120	41,120	15,582.92	N/A	N/A	N/A	INCL IN COST	37.90		
13	Jan	ECO ENERGY	N/A	SYS SUPPLY	N/A	3,714,540	3,714,540	1,821,863.10	N/A	N/A	N/A	INCL IN COST	49.05		
14	Jan	ENTERPRISE PRODUCTS	N/A	SYS SUPPLY	N/A	4,537,800	4,537,800	1,741,671.80	N/A	N/A	N/A	INCL IN COST	38.38		
15	Jan	GAS SOUTH	N/A	SYS SUPPLY	N/A	6,510,000	6,510,000	(415,945.00)	N/A	N/A	N/A	INCL IN COST	81.54		
16	Jan	INTERCOM	N/A	SYS SUPPLY	N/A	(2,742,000)	(2,742,000)	(1,456,205.60)	N/A	N/A	N/A	INCL IN COST	53.11		
17	Jan	SPIRE MARKETING	N/A	SYS SUPPLY	N/A	2,431,850	2,431,850	1,227,771.15	N/A	N/A	N/A	INCL IN COST	50.48		
18	Jan	TEA	N/A	SYS SUPPLY	N/A	(1,179,980)	(1,179,980)	(828,974.41)	N/A	N/A	N/A	INCL IN COST	70.24		
19	Jan	TENASKA VENTURES	N/A	SYS SUPPLY	N/A	570,510	570,510	350,603.12	N/A	N/A	N/A	INCL IN COST	61.45		
20	Jan	Imbalance Cashout - Other Shippers	N/A	SYS SUPPLY	N/A	(344,265)	(344,265)	82,149.91	N/A	N/A	N/A	INCL IN COST	(26.77)		
21	Jan	Margin Sharing	N/A	SYS SUPPLY	N/A	-	-	-	211,841.68	N/A	N/A	INCL IN COST	N/A		
22	Jan	FGT Cashout	N/A	SYS SUPPLY	N/A	(960,910)	(960,910)	(422,684.23)	N/A	N/A	N/A	INCL IN COST	43.99		
23	Jan	NEXTERA ENERGY SERVICES FL LLC	N/A	SYS SUPPLY	N/A	32,457	32,457	2,862.71	N/A	N/A	N/A	INCL IN COST	9.20		
24	Feb	ECO ENERGY NATURAL GAS LLC	N/A	SYS SUPPLY	N/A	1,594,400	1,594,400	677,625.68	N/A	N/A	N/A	INCL IN COST	42.50		
25	Feb	SPIRE MARKETING INC	N/A	SYS SUPPLY	N/A	521,020	521,020	277,902.20	N/A	N/A	N/A	INCL IN COST	53.34		
26	Feb	TENASKA MARKET ING VENTURES	N/A	SYS SUPPLY	N/A	183,500	183,500	84,081.58	N/A	N/A	N/A	INCL IN COST	45.90		
27	Feb	ENTERPRISE PRODUCTS OPERATING	N/A	SYS SUPPLY	N/A	2,849,280	2,849,280	1,292,837.92	N/A	N/A	N/A	INCL IN COST	45.37		
28	Feb	FGT	N/A	SYS SUPPLY	N/A	(717,400)	(717,400)	(25,904.88)	N/A	N/A	N/A	INCL IN COST	3.50		
29	Feb	Intercom Resources, LLC	N/A	SYS SUPPLY	N/A	(2,234,590)	(2,234,590)	(1,023,822.45)	N/A	N/A	N/A	INCL IN COST	45.92		
30	Feb	Gas South	N/A	SYS SUPPLY	N/A	(170,000)	(170,000)	(86,900.00)	N/A	N/A	N/A	INCL IN COST	51.12		
31	Feb	TEA	N/A	SYS SUPPLY	N/A	(80,990)	(80,990)	(64,007.20)	N/A	N/A	N/A	INCL IN COST	79.03		
32	Feb	TECO	N/A	SYS SUPPLY	N/A	88,064	88,064	50,490.09	N/A	N/A	N/A	INCL IN COST	57.33		
33	Feb	MARLIN GAS SERVICES LLC	N/A	SYS SUPPLY	N/A	42,497	42,497	196,424.83	N/A	N/A	N/A	INCL IN COST	466.91		
34	Feb	Tanaska OSS	N/A	SYS SUPPLY	N/A	-	-	-	(85,067.68)	N/A	N/A	INCL IN COST	N/A		
35	Feb	Optimization	N/A	SYS SUPPLY	N/A	-	-	-	46,895.70	N/A	N/A	INCL IN COST	N/A		
36	Feb	Starink	N/A	SYS SUPPLY	N/A	-	-	-	18,610.57	N/A	N/A	INCL IN COST	N/A		
37	Feb	ATRIUM ECONOMICS LLC	N/A	SYS SUPPLY	N/A	-	-	-	700.00	N/A	N/A	INCL IN COST	N/A		
38	Feb	FCG	N/A	SYS SUPPLY	N/A	-	-	-	(302.17)	N/A	N/A	INCL IN COST	N/A		
39	Feb	FGT (INDIAN TOWN)	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
40	Feb	Gulfstream	N/A	SYS SUPPLY	N/A	-	-	-	(6,394.83)	N/A	N/A	INCL IN COST	N/A		
41	Feb	FGT Interest	N/A	SYS SUPPLY	N/A	-	-	-	(5,508.61)	N/A	N/A	INCL IN COST	N/A		
42	Feb	IND OBA-PGA	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
43	Feb	MARLIN	N/A	SYS SUPPLY	N/A	23,330	23,330	23,557.68	N/A	N/A	N/A	INCL IN COST	100.96		
44	Feb	CONOCO	N/A	SYS SUPPLY	N/A	3,511,190	3,511,190	1,339,426.43	N/A	N/A	N/A	INCL IN COST	38.15		
45	Feb	EMERA	N/A	SYS SUPPLY	N/A	-	-	-	133,401.70	N/A	N/A	INCL IN COST	N/A		
46	Feb	RADIATE	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
47	Feb	BP-RNG	N/A	SYS SUPPLY	N/A	73,330	73,330	29,185.34	N/A	N/A	N/A	INCL IN COST	39.90		
48	Mar	ECO ENERGY NATURAL GAS LLC	N/A	SYS SUPPLY	N/A	3,587,100.00	3,587,100	1,499,239.53	N/A	N/A	N/A	INCL IN COST	N/A		
49	Mar	SPIRE MARKETING INC	N/A	SYS SUPPLY	N/A	54,310.00	54,310	22,776.12	N/A	N/A	N/A	INCL IN COST	41.94		
50	Mar	TENASKA MARKET ING VENTURES	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
51	Mar	ENTERPRISE PRODUCTS OPERATING	N/A	SYS SUPPLY	N/A	3,349,460.00	3,349,460	1,389,605.79	N/A	N/A	N/A	INCL IN COST	41.46		
52	Mar	FGT	N/A	SYS SUPPLY	N/A	(310,475.00)	(310,475)	(623,107.05)	N/A	N/A	N/A	INCL IN COST	200.69		
53	Mar	Intercom Resources, LLC	N/A	SYS SUPPLY	N/A	(2,250,000.00)	(2,250,000)	(1,073,105.60)	N/A	N/A	N/A	INCL IN COST	47.69		
54	Mar	Gas South	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
55	Mar	TEA	N/A	SYS SUPPLY	N/A	(578,660.00)	(578,660)	(241,712.02)	N/A	N/A	N/A	INCL IN COST	41.77		
56	Mar	TECO	N/A	SYS SUPPLY	N/A	60,024.00	60,024	926.65	N/A	N/A	N/A	INCL IN COST	1.54		
57	Mar	MARLIN GAS SERVICES LLC	N/A	SYS SUPPLY	N/A	9,807.00	9,807	283,540.20	N/A	N/A	N/A	INCL IN COST	2,891.20		
58	Mar	Tanaska OSS	N/A	SYS SUPPLY	N/A	-	-	-	(8,629.17)	N/A	N/A	INCL IN COST	N/A		
59	Mar	Optimization	N/A	SYS SUPPLY	N/A	-	-	-	38,756.94	N/A	N/A	INCL IN COST	N/A		
60	Mar	Starink	N/A	SYS SUPPLY	N/A	-	-	-	78,274.53	N/A	N/A	INCL IN COST	N/A		
61	Mar	ATRIUM ECONOMICS LLC	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
62	Mar	FCG	N/A	SYS SUPPLY	N/A	-	-	-	2,633.50	N/A	N/A	INCL IN COST	N/A		
63	Mar	FGT (INDIAN TOWN)	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
64	Mar	Gulfstream	N/A	SYS SUPPLY	N/A	-	-	-	(1,028.27)	N/A	N/A	INCL IN COST	N/A		
65	Mar	FGT Interest	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
66	Mar	IND OBA-PGA	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
67	Mar	MARLIN	N/A	SYS SUPPLY	N/A	3,360.00	3,360	2,852.18	N/A	N/A	N/A	INCL IN COST	84.89		
68	Mar	CONOCO	N/A	SYS SUPPLY	N/A	3,267,080.00	3,267,080	1,333,542.36	N/A	N/A	N/A	INCL IN COST	40.82		
69	Mar	EMERA	N/A	SYS SUPPLY	N/A	-	-	-	103,200.87	N/A	N/A	INCL IN COST	N/A		
70	Mar	RADIATE	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
71	Mar	BP-RNG	N/A	SYS SUPPLY	N/A	72,800.00	72,800	31,213.30	N/A	N/A	N/A	INCL IN COST	42.88		
72	Apr	ECO ENERGY NATURAL GAS LLC	N/A	SYS SUPPLY	N/A	5,269,890	5,269,890	2,039,075.29	N/A	N/A	N/A	INCL IN COST	34.35		
73	Apr	SPIRE MARKETING INC	N/A	SYS SUPPLY	N/A	460,540	460,540	158,205.79	N/A	N/A	N/A	INCL IN COST	29.09		
74	Apr	TENASKA MARKET ING VENTURES	N/A	SYS SUPPLY	N/A	573,110	573,110	166,733.88	N/A	N/A	N/A	INCL IN COST	42.29		
75	Apr	ENTERPRISE PRODUCTS OPERATING	N/A	SYS SUPPLY	N/A	1,535,100	1,535,100	649,235.98	N/A	N/A	N/A	INCL IN COST	18.85		
76	Apr	FGT	N/A	SYS SUPPLY	N/A	(1,295,492)	(1,295,492)	(244,234.37)	N/A	N/A	N/A	INCL IN COST	(49.91)		
77	Apr	Intercom Resources, LLC	N/A	SYS SUPPLY	N/A	3,234,030	3,234,030	(1,614,098.95)	N/A	N/A	N/A	INCL IN COST	13.90		
78	Apr	Gas South	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
79	Apr	TEA	N/A	SYS SUPPLY	N/A	(1,290,000)	(1,290,000)	(455,645.00)	N/A	N/A	N/A	INCL IN COST	35.32		
80	Apr	TECO	N/A	SYS SUPPLY	N/A	13,490	13,490	15,749.91	N/A	N/A	N/A	INCL IN COST	116.75		
81	Apr	MARLIN GAS SERVICES LLC	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
82	Apr	Tanaska OSS	N/A	SYS SUPPLY	N/A	-	-	-	(7,953.52)	N/A	N/A	INCL IN COST	N/A		
83	Apr	Optimization	N/A	SYS SUPPLY	N/A	-	-	-	109,024.44	N/A	N/A	INCL IN COST	N/A		
84	Apr	Starink	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
85	Apr	ATRIUM ECONOMICS LLC	N/A	SYS SUPPLY	N/A	-	-	-	12,337.50	N/A	N/A	INCL IN COST	N/A		
86	Apr	NEXTERA ENERGY SERVICES FL LLC	N/A	SYS SUPPLY	N/A	62,957	62,957	10,154.76	N/A	N/A	N/A	INCL IN COST	16.16		
87	Apr	FCG	N/A	SYS SUPPLY	N/A	-	-	-	(1,327.29)	N/A	N/A	INCL IN COST	N/A		
88	Apr	FGT (INDIAN TOWN)	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
89	Apr	Gulfstream	N/A	SYS SUPPLY	N/A	-	-	-	(14,856.12)	N/A	N/A	INCL IN COST	N/A		
90	Apr	FGT Interest	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
91	Apr	IND OBA-PGA	N/A	SYS SUPPLY	N/A	-	-	-	-	N/A	N/A	INCL IN COST	N/A		
92	Apr	MARLIN	N/A	SYS SUPPLY	N/A	6,950	6,950	7,152.76	N/A	N/A	N/A	INCL IN COST	102.92		
93	Apr	CONOCO	N/A	SYS SUPPLY	N/A	2,889,950	2,889,950	1,141,633.23	N/A	N/A	N/A	INCL IN COST	39.50		
94	Apr	EMERA	N/A	SYS SUPPLY	N/A	-	-	-	104,69						

COMPANY: CONSOLIDATED		Purchased Gas Adjustment (PGA) - Summary											SCHEDULE A-5	
FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA CITY GAS														
FOR THE PERIOD OF: JANUARY 2025 THROUGH DECEMBER 2025														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
PGA COST														
1	Commodity costs	4,097,825	2,895,862	2,837,980	2,108,871	1,352,914	0	0	0	0	0	0	0	
2	Transportation costs	5,214,644	5,550,910	5,691,382	5,601,285	5,644,639	0	0	0	0	0	0	0	
3	Hedging costs													
4	(financial settlement)													
5	Adjustments*													
6	Total	9,312,469	8,446,771	8,529,361	7,710,155	6,997,552	0	0	0	0	0	0	0	
PGA THERM SALES														
7	Residential	4,857,005	4,462,465	3,618,711	3,258,564	2,273,273	0	0	0	0	0	0	0	
8	Commercial	4,273,907	4,045,522	3,761,187	3,542,885	3,433,142	0	0	0	0	0	0	0	
PGA RATES (FLEX-DOWN FACTORS)														
13	Residential	\$ 0.65000	\$ 0.66000	\$ 0.77000	\$ 0.82000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Commercial	\$ 0.65000	\$ 0.66000	\$ 0.77000	\$ 0.82000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PGA REVENUES														
18	Residential	3,150,833	2,875,890	2,859,238	2,862,918	2,272,689	0	0	0	0	0	0	0	
19	Commercial	2,825,071	2,767,114	3,083,216	3,309,727	2,824,124	0	0	0	0	0	0	0	
NUMBER OF PGA CUSTOMERS														
23	Residential	188,501	188,891	189,469	201,660	191,315	0	0	0	0	0	0	0	
24	Commercial	9,923	9,919	9,942	10,564	9,848	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 2025 THROUGH DECEMBER 2025													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
SOUTH FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0252	1.0267	1.0271	1.0258	1.0242								
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	1.04								
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0244	1.0261	1.0270	1.0259	1.0237								
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	1.04								
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT	0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0252	1.0242	1.0246	1.0243								
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	1.04	1.04	1.04	1.04	1.04								
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0235	1.0249	1.0259	1.0247	1.0234								
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	1.04								
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0237	1.0256	1.0269	1.0255	1.0224								
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	1.04								

FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0235	1.0256	1.0263	1.0252	1.0231							
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	1.04							
FLORIDA CITY GAS												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0268	1.02683	1.02566	1.02442	1.0224	-	-	-	-	-	-	-
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	1.06	1.06	1.06	0.00	0.00	0.00	0.00	0.00	0.0000	0.00