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August 1, 2025

**VIA E-PORTAL**

Mr. Adam Teitzman  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 20250004-GU – Natural Gas Conservation Cost Recovery**

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please find the Testimony and Exhibit KIL-1 of Ms. Kira Lake on behalf of Florida Public Utilities Company and Florida City Gas.

Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,



Gregory M. Munson  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1713

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 DOCKET NO. 20250004-GU: Natural Gas Conservation Cost Recovery

3  
4 Direct Testimony of Kira I. Lake

5 On Behalf of

6 FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS

7  
8 **Q. Please state your name and business address.**

9 A. My name is Kira I. Lake. My business address is 450 S. Charles Richard  
10 Beall Blvd, DeBary, FL 32713.

11 **Q. By whom are you employed and in what capacity?**

12 A. I am employed by Chesapeake Utilities Corporation (CUC) as the Director of  
13 Marketing Communications. Chesapeake Utilities is the parent company of  
14 Florida Public Utilities Company ("FPUC") and Florida City Gas ("FCG"),  
15 (herein referred to jointly as the "Companies").

16 **Q. Can you please provide a brief overview of your educational and**  
17 **employment background?**

18 A. I graduated from Embry-Riddle Aeronautical University in 2003 with a  
19 Bachelor's of Science degree in Air Traffic Management and in 2007 with a  
20 Masters of Business Administration degree. I have been employed with FPUC  
21 since 2007 and have held different positions with the Company including  
22 Energy Conservation Representative, Energy Conservation Manager, Energy  
23 Logistics Manager, Manager of Business Financial Analysis and Director of  
24 Growth and Retention. In my current role, I direct the activities of the  
25 Company's Marketing and Energy Conservation departments.

26 **Q. What is the purpose of your testimony at this time?**

27 A. To describe generally the expenditures made and projected to be made in

1 implementing, promoting, and operating the Companies' energy conservation  
2 programs. This will include recoverable actual costs incurred in January  
3 through June 2025 and projections of program costs to be incurred July  
4 through December 2025. It will also include projected conservation costs, for  
5 the period January through December 2026, with a calculation of the Energy  
6 Conservation Cost Recovery Adjustment and Energy Conservation Cost  
7 Recovery Adjustment (Experimental) factors to be applied to the customers'  
8 bills during the collection period of January 1, 2026 through December 31,  
9 2026.

10 **Q. Are there any exhibits that you wish to sponsor in this proceeding?**

11 A. Yes. I am sponsoring Exhibit KIL-1, which consists of the required  
12 Schedules C-1, C-2, C-3, and C-5, which have been filed with this testimony.

13 **Q. Have there been any changes in the Conservation filing compared to the**  
14 **prior year?**

15 A. No.

16 **Q. Have the Companies included descriptions and summary information on**  
17 **the Conservation Programs currently approved and available to your**  
18 **customers for Florida Public Utilities Company and Florida City Gas?**

19 A. Yes, the Companies have included the consolidated summaries of the  
20 approved conservation programs currently available to our customers in C-5  
21 of Exhibit KIL-1.

22 **Q. What are the total consolidated projected costs for the period January**  
23 **2026 through December 2026?**

24 A. The total projected Consolidated Conservation Program Costs are  
25 \$13,142,450. Please see Schedule C-2, page 2, for the programmatic and  
26 functional breakdown of these total costs.

1   **Q.   What is the consolidated true-up for the period January 2025 through**  
2       **December 2025?**

3   A.   As reflected in the Schedule C-3, Page 4 of 5, the True-up amount for the  
4       FPUC and FCG on a consolidated basis is an under-recovery of \$336,515.

5   **Q.   What are the resulting total consolidated projected conservation costs to**  
6       **be recovered during this projection period?**

7   A.   The total costs to be recovered during the projection period are \$13,478,965.

8   **Q.   Have the Companies prepared a schedule that shows the calculation of**  
9       **the proposed Energy Conservation Cost Recovery Adjustment factors to**  
10      **be applied during billing periods from January 1, 2026 through**  
11      **December 31, 2026 for each entity?**

12  A.   Yes. Schedule C-1 of Exhibit KIL-1 shows these calculations. Net program  
13      cost estimates for the period January 1, 2026 through December 31, 2026 are  
14      used. The estimated true-up amount from Schedule C-3, page 4 of 5, of  
15      Exhibit KIL-1, being an over-recovery, was subtracted from the total  
16      projected costs for the 12-month period. The total amount was then divided  
17      among the Companies' rate classes, excluding customers who are served  
18      under contracts with market-based rates or otherwise receive service under a  
19      tariff that is exempt from application of the conservation cost recovery factor,  
20      such as Outdoor Lighting. The results were then divided by the projected gas  
21      throughput for each rate class for each Company for the 12-month period  
22      ending December 31, 2026. The resulting Energy Conservation Cost  
23      Recovery Adjustment factors are shown on Schedule C-1 of Exhibit KIL-1.

24  **Q.   Does this conclude your testimony?**

25  A.   Yes.

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES  
AND FLORIDA CITY GAS  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2026 THROUGH DECEMBER 2026

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 13,142,450
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ 336,515
3. TOTAL (LINE 1 AND LINE 2)	\$ 13,478,965

RATE SCHEDULE	BILLS	THERMS	CUSTOMER CHARGE	NON-FUEL ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENGY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
Residential - 1; Residential Transportation - 1 (≤100 Therms)	342,000	1,707,288	\$ 5,643,000	\$ 869,112		\$ 6,512,112	\$ 458,553	7.04154%	\$ 0.26859	1.00503	\$ 0.26994
Residential - 2; Residential Transportation - 2 (>100≤250 Therms)	434,688	4,864,257	\$ 8,476,416	\$ 2,631,855		\$ 11,108,271	\$ 782,194	7.04154%	\$ 0.16080	1.00503	\$ 0.16161
Residential - 3; Residential Transportation - 3 (>250 Therms)	398,328	17,527,753	\$ 10,555,692	\$ 10,814,448		\$ 21,370,140	\$ 1,504,788	7.04154%	\$ 0.08585	1.00503	\$ 0.08628
Residential Standby Generator	13,908	130,020	\$ 507,642	\$ 80,221		\$ 587,863	\$ 41,395	7.04154%	\$ 0.31837	1.00503	\$ 0.31997
General Service - 1; GS Transportation - 1 (≤1,000 Therms)	29,082	2,700,557	\$ 1,163,280	\$ 1,713,071		\$ 2,876,351	\$ 202,539	7.04154%	\$ 0.07500	1.00503	\$ 0.07538
General Service - 2; GS Transportation - 2 (>1,000≤5,000 Therms)	31,158	7,976,328	\$ 2,181,060	\$ 5,041,997		\$ 7,223,057	\$ 508,615	7.04154%	\$ 0.06377	1.00503	\$ 0.06409
General Service - 3; GS Transportation - 3 (> 5,000 ≤ 10,000 Therms)	20,826	12,378,855	\$ 3,123,900	\$ 6,905,544		\$ 10,029,444	\$ 706,228	7.04154%	\$ 0.05705	1.00503	\$ 0.05734
General Service - 4; GS Transportation - 4 (> 10,000 ≤ 50,000 Therms)	17,040	24,398,693	\$ 4,686,000	\$ 12,896,661		\$ 17,582,661	\$ 1,238,091	7.04154%	\$ 0.05074	1.00503	\$ 0.05100
General Service - 5; GS Transportation - 5 (> 50,000 ≤ 250,000 Therms)	1,428	13,678,249	\$ 1,071,000	\$ 6,381,314		\$ 7,452,314	\$ 524,758	7.04154%	\$ 0.03836	1.00503	\$ 0.03856
General Service - 6; GS Transportation - 6 (> 250,000 ≤ 500,000 Therms)	420	12,195,179	\$ 1,050,000	\$ 5,275,878		\$ 6,325,878	\$ 445,439	7.04154%	\$ 0.03653	1.00503	\$ 0.03671
General Service - 7; GS Transportation - 7 (> 500,000 ≤ 1,000,000 Therms)	218	11,977,795	\$ 981,000	\$ 4,068,498		\$ 5,049,498	\$ 355,563	7.04154%	\$ 0.02969	1.00503	\$ 0.02983
General Service - 8 - A; GS Transportation - 8 - A (> 1,000,000 ≤ 1,500,000 Therms)	60	5,926,947	\$ 570,000	\$ 1,894,667		\$ 2,464,667	\$ 173,551	7.04154%	\$ 0.02928	1.00503	\$ 0.02943
General Service - 8 - B; GS Transportation - 8 - B (> 1,500,000 ≤ 2,000,000 Therms)	36	5,298,615	\$ 342,000	\$ 1,587,836		\$ 1,929,836	\$ 135,890	7.04154%	\$ 0.02565	1.00503	\$ 0.02578
General Service - 8 - C; GS Transportation - 8 - C (> 2,000,000 ≤ 4,000,000 Therms)	43	4,892,413	\$ 408,500	\$ 763,265		\$ 1,171,765	\$ 82,510	7.04154%	\$ 0.01686	1.00503	\$ 0.01695
General Service - 8 - D; GS Transportation - 8 - D (> 4,000,000 Therms)	30	14,447,932	\$ 285,000	\$ 2,186,550		\$ 2,471,550	\$ 174,035	7.04154%	\$ 0.01205	1.00503	\$ 0.01211
Commercial - NGV; Comm - NGV Transportation	36	1,258,941	\$ 9,000	\$ 593,263		\$ 602,263	\$ 42,409	7.04154%	\$ 0.03369	1.00503	\$ 0.03386
Commercial Standby Generator	4,092	79,111	\$ 265,980	\$ 14,323		\$ 280,303	\$ 19,738	7.04154%	\$ 0.24949	1.00503	\$ 0.25075
Florida City Gas	1,524,031	128,562,407	\$ 31,535,697	\$ 51,512,919	\$ 3,334,040	\$ 86,382,656					
TOTAL	2,817,424	270,001,340	\$ 72,855,167	\$ 115,231,422	\$ 3,334,040	\$ 191,420,629	\$ 13,478,965				

SCHEDULE C-1  
Page 2 OF 2

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES  
AND FLORIDA CITY GAS  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2026 THROUGH DECEMBER 2026

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20250004-GU  
CONSOLIDATED:  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 2 OF 28

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENERGY CHG REVENUES	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
RS-1	460,619	2,630,881	8,291,142	\$ 1,780,238		\$ 10,071,380	\$ 709,180.53	7.04154%	\$ 0.26956	1.00503	\$ 0.27092
RS-100	935,196	13,668,544	17,768,724	\$ 7,847,486		\$ 25,616,190	\$ 1,803,774.97	7.04154%	\$ 0.13198	1.00503	\$ 0.13265
RS-600	22,851	1,500,376	571,275	\$ 1,062,251		\$ 1,633,526	\$ 115,025.43	7.04154%	\$ 0.07666	1.00503	\$ 0.07705
GS-1	67,956	12,968,715	2,106,636	\$ 7,515,241		\$ 9,621,877	\$ 677,528.58	7.04154%	\$ 0.05224	1.00503	\$ 0.05251
GS-6K	31,312	28,276,747	1,377,728	\$ 13,776,997		\$ 15,154,725	\$ 1,067,126.44	7.04154%	\$ 0.03774	1.00503	\$ 0.03793
GS-25k	4,753	14,912,854	893,564	\$ 6,568,515		\$ 7,462,079	\$ 525,445.48	7.04154%	\$ 0.03523	1.00503	\$ 0.03541
Gas Lights	12	996	128	\$ 591		\$ 719	\$ 50.63	7.04154%	\$ 0.05083	1.00503	\$ 0.05109
GS-120K	1,224	36,997,951	459,000	\$ 10,483,739	\$ 2,202,306	\$ 13,145,045	\$ 925,613.94	7.04154%	\$ 0.02502	1.00503	\$ 0.02514
GS-1250K	108	17,607,344	67,500	\$ 2,477,881	\$ 1,131,735	\$ 3,677,116	\$ 258,925.68	7.04154%	\$ 0.01471	1.00503	\$ 0.01478
GS-11M	-	-	-	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GS-25M	-	-	-	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	1,524,031	128,562,407	\$ 31,535,697	\$ 51,512,919	\$ 3,334,040	\$ 86,382,656	\$ 6,082,672				

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
JANUARY 2026 THROUGH DECEMBER 2026

PROGRAM	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	TOTAL
1 Full House Residential New Construction	420,833	420,833	420,833	420,833	420,833	420,833	420,833	420,833	420,833	420,833	420,833	420,833	5,050,000
2 Resid. Appliance Replacement	88,792	88,792	88,792	88,792	88,792	88,792	88,792	88,792	88,792	88,792	88,792	88,792	1,065,500
3 Conservation Education	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
4 Space Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Residential Conservation Survey	208	208	208	208	208	208	208	208	208	208	208	208	2,500
6 Residential Appliance Retention	152,246	152,246	152,246	152,246	152,246	152,246	152,246	152,246	152,246	152,246	152,246	152,246	1,826,950
7 Commercial Conservation Survey	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Residential Service Reactivation	30,688	30,688	30,688	30,688	30,688	30,688	30,688	30,688	30,688	30,688	30,688	30,688	368,250
9 Common	219,933	219,933	219,933	219,933	219,933	219,933	219,933	219,933	219,933	219,933	219,933	219,933	2,639,200
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	24,329	24,329	24,329	24,329	24,329	24,329	24,329	24,329	24,329	24,329	24,329	24,329	291,950
12 Commercial Large Non-Food Service Program	4,329	4,329	4,329	4,329	4,329	4,329	4,329	4,329	4,329	4,329	4,329	4,329	51,950
13 Commercial Large Food Service Program	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	161,950
14 Commercial Large Hospitality Program	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	61,950
15 Commercial Large Cleaning Service Program	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	141,950
16 Residential Propane Distribution Program	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
17 FCG-Commercial Appliance Program	107,792	107,792	107,792	107,792	107,792	107,792	107,792	107,792	107,792	107,792	107,792	107,792	1,293,500
18 FCG-Commercial Industrial Conversion Program	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	82,800
TOTAL ALL PROGRAMS	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	13,142,450

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20250004-GU  
CONSOLIDATED:  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 3 OF 28

CONSOLIDATED : FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2026 THROUGH DECEMBER 2026

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISE	INCENTIVES	OUTSIDE SERVICES	LEGAL	TRAVEL	VEHICLE	OTHER	TOTAL
1 Full House Residential New Construction	0	1,350,000	7,000	225,000	3,420,000	0	0	30,500	8,500	9,000	5,050,000
2 Resid. Appliance Replacement	0	540,000	7,000	150,000	330,000	0	0	17,000	14,000	7,500	1,065,500
3 Conservation Education	0	0	0	50,000	0	0	0	0	0	0	50,000
4 Space Conditioning	0	0	0	0	0	0	0	0	0	0	0
5 Residential Conservation Survey	0	0	0	0	0	2,500	0	0	0	0	2,500
6 Residential Appliance Retention	0	120,000	1,250	150,000	1,550,000	0	0	2,700	2,500	500	1,826,950
7 Commercial Conservation Survey	0	0	0	0	0	0	0	0	0	0	0
8 Residential Service Reactivation	0	335,000	5,250	0	3,000	0	0	11,500	8,000	5,500	368,250
9 Common	0	700,000	12,500	1,775,000	80,000	20,000	15,000	25,000	3,200	8,500	2,639,200
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	0	20,000	0	20,000	250,000	0	0	750	0	1,200	291,950
12 Commercial Large Non-Food Service Program	0	20,000	0	20,000	10,000	0	0	750	0	1,200	51,950
13 Commercial Large Food Service Program	0	20,000	0	20,000	120,000	0	0	750	0	1,200	161,950
14 Commercial Large Hospitality Program	0	20,000	0	20,000	20,000	0	0	750	0	1,200	61,950
15 Commercial Large Cleaning Service Program	0	20,000	0	20,000	100,000	0	0	750	0	1,200	141,950
16 Residential Propane Distribution Program	0	50,000	500	0	1,500	0	0	500	1,000	500	54,000
17 FCG-Commercial Appliance Program	0	180,000	2,000	0	1,100,000	0	0	2,000	8,500	1,000	1,293,500
18 FCG-Commercial Industrial Conversion Program	0	60,000	500	0	18,000	0	0	1,000	3,000	300	82,800
PROGRAM COSTS	0	3,435,000	36,000	2,450,000	7,002,500	22,500	15,000	93,950	48,700	38,800	13,142,450

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20250004-GU  
CONSOLIDATED:  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 4 OF 28



CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
ACTUAL JANUARY 2025 THROUGH JUNE 2025; ESTIMATED JULY 2025 THROUGH DECEMBER 2025

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
1 Full House Residential New Construction											
A. ACTUAL (JAN-JUN)	0	685,524	1,430	268	1,765,835	0	18,345	25,579	0	30,491	2,527,471
B. ESTIMATED (JUL-DEC)	0	430,566	1,000	35,000	1,453,100	0	8,350	10,000	0	15,000	1,953,016
C. TOTAL	0	1,116,090	2,430	35,268	3,218,935	0	26,695	35,579	0	45,491	4,480,487
2 Resid. Appliance Replacement											
A. ACTUAL (JAN-JUN)	0	246,580	5,754	0	164,898	0	8,408	1,578	0	9,439	436,657
B. ESTIMATED (JUL-DEC)	0	179,220	500	115,000	213,100	0	4,800	0	0	0	512,620
C. TOTAL	0	425,800	6,254	115,000	377,998	0	13,208	1,578	0	9,439	949,277
3 Conservation Education											
A. ACTUAL (JAN-JUN)	0	0	0	10,000	0	0	0	0	0	0	10,000
B. ESTIMATED (JUL-DEC)	0	1,250	0	4,500	0	1,250	0	0	0	0	7,000
C. TOTAL	0	1,250	0	14,500	0	1,250	0	0	0	0	17,000
4 Space Conditioning											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	625	0	0	0	0	0	0	625
C. TOTAL	0	0	0	625	0	0	0	0	0	0	625
5 Residential Conservation Survey											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	1,250	0	1,250	0	2,500	0	0	0	0	5,000
C. TOTAL	0	1,250	0	1,250	0	2,500	0	0	0	0	5,000
6 Residential Appliance Retention											
A. ACTUAL (JAN-JUN)	0	32,031	90	0	790,260	0	1,094	311	0	376	824,162
B. ESTIMATED (JUL-DEC)	0	60,760	375	112,500	852,800	0	1,700	0	0	5,568	1,033,703
C. TOTAL	0	92,791	465	112,500	1,643,060	0	2,794	311	0	5,943	1,857,865
7 Commercial Conservation Survey											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	1,250	0	625	0	0	0	0	0	0	1,875
C. TOTAL	0	1,250	0	625	0	0	0	0	0	0	1,875
SUB-TOTAL	0	1,638,431	9,149	279,768	5,239,993	3,750	42,696	37,468	0	60,873	7,312,128

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20250004-GU  
CONSOLIDATED:  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 5 OF 28

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
ACTUAL JANUARY 2025 THROUGH JUNE 2025; ESTIMATED JULY 2025 THROUGH DECEMBER 2025

PROGRAM NAME	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
SUB-TOTAL - PREVIOUS PAGE	0	1,638,431	9,149	279,768	5,239,993	3,750	42,696	37,468	0	60,873	7,312,128
7a Residential Propane Distribution Program											
A. ACTUAL (JAN-JUN)	0	24,844	(20)	0	150	0	656	251	0	304	26,185
B. ESTIMATED (JUL-DEC)	0	29,046	0	0	6,000	0	600	0	0	0	35,646
C. TOTAL	0	53,890	(20)	0	6,150	0	1,256	251	0	304	61,831
8 Residential Service Reactivation											
A. ACTUAL (JAN-JUN)	0	173,134	4,235	0	400	0	5,589	906	0	7,399	191,662
B. ESTIMATED (JUL-DEC)	0	117,434	0	3,938	1,250	0	0	0	0	0	122,622
C. TOTAL	0	290,568	4,235	3,938	1,650	0	5,589	906	0	7,399	314,283
9 Common											
A. ACTUAL (JAN-JUN)	0	343,507	9,367	817,200	30,500	9,564	1,382	10,926	1,200	25,116	1,248,761
B. ESTIMATED (JUL-DEC)	0	226,412	2,008	730,002	4,800	11,000	4,500	34,025	1,500	2,000	1,016,247
C. TOTAL	0	569,919	11,374	1,547,202	35,300	20,564	5,882	44,951	2,700	27,116	2,265,008
10 Conserv. Demonstration and Development											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	0	120,674	0	0	920	0	0	121,594
B. ESTIMATED (JUL-DEC)	0	1,250	375	15,000	277,500	0	625	2,000	0	1,250	298,000
C. TOTAL	0	1,250	375	15,000	398,174	0	625	2,920	0	1,250	419,594
12 Commercial Large Non-Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	0	10,229	0	0	920	0	0	11,149
B. ESTIMATED (JUL-DEC)	0	0	0	12,250	7,375	0	0	2,000	0	0	21,625
C. TOTAL	0	0	0	12,250	17,604	0	0	2,920	0	0	32,774
13 Commercial Large Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	0	46,889	0	0	920	0	0	47,809
B. ESTIMATED (JUL-DEC)	0	1,250	0	12,250	100,000	0	0	2,000	0	0	115,500
C. TOTAL	0	1,250	0	12,250	146,889	0	0	2,920	0	0	163,309
14 Commercial Large Hospitality Program											
A. ACTUAL (JAN-JUL)	0	0	0	0	8,070	0	0	920	0	0	8,990
B. ESTIMATED (AUG-DEC)	0	1,250	0	11,250	8,000	0	0	2,000	0	0	22,500
C. TOTAL	0	1,250	0	11,250	16,070	0	0	2,920	0	0	31,490
15 Commercial Large Cleaning Service Program											
A. ACTUAL (JAN-JUL)	0	0	0	0	88,565	0	0	920	0	0	89,485
B. ESTIMATED (AUG-DEC)	0	1,250	0	11,250	3,875	0	0	2,000	0	0	18,375
C. TOTAL	0	1,250	0	11,250	92,440	0	0	2,920	0	0	107,860
15 FCG Commercial Appliance											
A. ACTUAL (JAN-JUL)	0	80,001	888	0	642,921	0	4,157	704	0	848	729,519
B. ESTIMATED (AUG-DEC)	0	110,622	0	0	426,600	0	4,800	0	0	0	542,022
C. TOTAL	0	190,623	888	0	1,069,521	0	8,957	704	0	848	1,271,541
15 FCG Commercial Industrial Conversion Program											
A. ACTUAL (JAN-JUL)	0	23,907	298	0	7,367	0	1,313	207	0	249	33,340
B. ESTIMATED (AUG-DEC)	0	40,788	0	0	25,200	0	1,200	0	0	0	67,188
C. TOTAL	0	64,695	298	0	32,567	0	2,513	207	0	249	100,528
TOTAL	0	2,557,807	25,113	1,892,907	5,954,270	24,314	56,048	98,176	2,700	96,942	12,080,347

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL/ESTIMATED  
ACTUAL JANUARY 2025 THROUGH JUNE 2025; ESTIMATED JULY 2025 THROUGH DECEMBER 2025

PROGRAM NAME	-----ACTUAL-----	-----ACTUAL-----	-----ACTUAL-----	-----ACTUAL-----	-----ACTUAL-----	-----ACTUAL-----	--- PROJECTION ---	--- PROJECTION ---	--- PROJECTION ---	--- PROJECTION ---	--- PROJECTION ---	TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV		DEC
	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025		2025
Full House Residential New Construction Resid.	621,241	378,838	399,059	412,633	423,079	292,621	325,503	325,503	325,503	325,503	325,503	325,503	4,480,487
Appliance Replacement Conservation	105,222	69,663	68,998	68,557	67,058	57,158	85,437	85,437	85,437	85,437	85,437	85,437	949,277
Education	2,594	739	1,667	1,667	1,667	1,667	1,167	1,167	1,167	1,167	1,167	1,167	17,000
Space Conditioning	0	0	0	0	0	0	104	104	104	104	104	104	625
Residential Conservation Survey	0	0	0	0	0	0	833	833	833	833	833	833	5,000
Residential Appliance Retention	159,878	129,553	168,669	135,597	116,440	114,025	172,284	172,284	172,284	172,284	172,284	172,284	1,857,865
Commercial Conservation Survey Residential	0	0	0	0	0	0	313	313	313	313	313	313	1,875
Service Reactivation	45,381	37,275	29,986	29,184	26,717	23,119	20,437	20,437	20,437	20,437	20,437	20,437	314,283
Common	95,901	465,014	191,337	291,551	263,148	(58,189)	169,374	169,374	169,374	169,374	169,374	169,374	2,265,008
Conserv. Demonstration and Development	0	0	0	0	23,333	(23,333)	0	0	0	0	0	0	0
Commercial Small Food Service Program	38,400	22,569	26,910	20,541	5,959	7,216	49,667	49,667	49,667	49,667	49,667	49,667	419,594
Commercial Large Non-Food Service Program	8,661	(13)	2,382	120	0	0	3,604	3,604	3,604	3,604	3,604	3,604	32,774
Commercial Large Food Service Program	2,435	16,122	(120)	14,645	14,722	5	19,250	19,250	19,250	19,250	19,250	19,250	163,309
Commercial Large Hospitality Program	4,998	(13)	(118)	120	4,004	0	3,750	3,750	3,750	3,750	3,750	3,750	31,490
Commercial Large Cleaning Service Program	34,941	9,667	9,882	10,122	14,866	10,007	3,063	3,063	3,063	3,063	3,063	3,063	107,860
Residential Propane Distribution Program	5,975	4,429	3,799	3,990	4,041	3,951	5,941	5,941	5,941	5,941	5,941	5,941	61,831
FCG- Commercial Appliance Program	104,265	123,104	148,233	100,748	144,288	108,880	90,337	90,337	90,337	90,337	90,337	90,337	1,271,541
FCG- Commercial Industrial Conversion Program	10,160	4,407	3,813	4,469	4,194	6,298	11,198	11,198	11,198	11,198	11,198	11,198	100,528
TOTAL ALL PROGRAMS	1,240,052	1,261,352	1,054,495	1,093,944	1,113,516	543,425	962,260	962,260	962,260	962,260	962,260	962,260	12,080,347

EXHIBIT NO. \_\_\_\_\_ DOCKET NO. \_\_\_\_\_  
20250004-GU  
CONSOLIDATED:  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 7 OF 28

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
ENERGY CONSERVATION ADJUSTMENT

ACTUAL JANUARY 2025 THROUGH JUNE 2025; ESTIMATED JULY 2025 THROUGH DECEMBER 2025

	----- ACTUAL -----						-PROJECTION - --- PROJECTION --- -- PROJECTION --- -- PROJECTION --- --						
	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	TOTAL
CONSERVATION REVS.													
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
a. OTHER PROG. REV.	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSERV. ADJ REV. (NET OF REV. TAXES)	(1,344,356)	(1,185,157)	(1,111,726)	(1,066,411)	(941,200)	(808,286)	(952,927)	(952,927)	(952,927)	(952,927)	(952,927)	(952,927)	(12,174,700)
TOTAL REVENUES	(1,344,356)	(1,185,157)	(1,111,726)	(1,066,411)	(941,200)	(808,286)	(952,927)	(952,927)	(952,927)	(952,927)	(952,927)	(952,927)	(12,174,700)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	34,674	34,674	34,674	34,674	34,674	34,674	34,674	34,674	34,674	34,674	34,674	34,674	416,087
CONSERVATION REVS. APPLIC. TO PERIOD	(1,309,682)	(1,150,483)	(1,077,052)	(1,031,737)	(906,526)	(773,613)	(918,253)	(918,253)	(918,253)	(918,253)	(918,253)	(918,253)	(11,758,613)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,240,052	1,261,352	1,054,495	1,093,944	1,113,516	543,425	962,260	962,260	962,260	962,260	962,260	962,260	12,080,347
TRUE-UP THIS PERIOD	(69,631)	110,869	(22,557)	62,206	206,991	(230,187)	44,007	44,007	44,007	44,007	44,007	44,007	321,733
INTEREST THIS PERIOD (C-3,PAGE 5)	1,322	1,260	1,300	1,253	1,624	1,459	1,001	1,038	1,075	1,112	1,150	1,188	14,782
TRUE-UP & INT. BEG. OF MONTH	416,087	313,104	390,559	334,628	363,414	537,354	273,952	284,286	294,657	305,066	315,511	325,994	416,087
PRIOR TRUE-UP COLLECT./(REFUND.)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(34,674)	(416,087)
Audit Adj. - Prior period													0
END OF PERIOD TOTAL NET TRUE-UP	313,104	390,559	334,628	363,414	537,354	273,952	284,286	294,657	305,066	315,511	325,994	336,515	336,515

EXHIBIT NO. \_\_\_\_\_ DOCKET NO. \_\_\_\_\_  
20250004-GU  
CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 8 OF 28

CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
CALCULATION OF TRUE-UP AND INTEREST PROVISION  
ACTUAL JANUARY 2025 THROUGH JUNE 2025; ESTIMATED JULY 2025 THROUGH DECEMBER 2025

	-----ACTUAL-----			-----ACTUAL-----			-----ACTUAL-----			--- PROJECTION ---			--- PROJECTION ---			--- PROJECTION ---			
	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	TOTAL						
INTEREST PROVISION																			
BEGINNING TRUE-UP	416,087	313,104	390,559	334,628	363,414	537,354	273,952	284,286	294,657	305,066	315,511	325,994							
END. T-UP BEFORE INT.	311,782	389,299	333,328	362,161	535,730	272,493	283,285	293,619	303,991	314,399	324,844	335,327							
TOT. BEG. & END. T-UP	727,869	702,403	723,887	696,789	899,144	809,847	557,237	577,906	598,648	619,465	640,355	661,322							
AVERAGE TRUE-UP	363,934	351,202	361,944	348,394	449,572	404,924	278,619	288,953	299,324	309,732	320,178	330,661							
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	4.43%	4.29%	4.32%	4.30%	4.33%	4.34%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%							
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	4.29%	4.32%	4.30%	4.33%	4.34%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%							
TOTAL	8.72%	8.61%	8.62%	8.63%	8.67%	8.65%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%							
AVG INTEREST RATE	4.36%	4.31%	4.31%	4.32%	4.34%	4.33%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%							
MONTHLY AVG. RATE	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%							
INTEREST PROVISION	\$1,322	\$1,260	\$1,300	\$1,253	\$1,624	\$1,459	\$1,001	\$1,038	\$1,075	\$1,112	\$1,150	\$1,188	\$14,782						

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20250004-GU  
CONSOLIDATED  
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS  
KIL-1  
PAGE 9 OF 28

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

PROGRAM:

1. Full House Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Service Program
6. Commercial Conservation Service Program
7. Conservation Education Program
8. Space Conditioning Program
9. Conservation Demonstration & Development
10. Commercial Small Food Service Program
11. Commercial Non-Food Service Program
12. Commercial Large Food Service Program
13. Commercial Hospitality and Lodging Program
14. Commercial Cleaning Service and Laundromat Program
15. Residential Propane Distribution Program
16. FCG Commercial Appliance
17. FCG Commercial/Industrial Conversion

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Full House Residential New Construction Program

**PROGRAM DESCRIPTION:**

This program is designed to increase the overall energy efficiency in the residential single- and multi-family new construction market by promoting energy-efficient natural gas appliances. The program offers builders and developers incentives in the form of cash allowances to defray the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$500
Tank Water Heater	\$350
High Eff. Tank Water Heater	\$400
Range	\$150
Dryer	\$100
Tankless	\$550

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 11,000 new single- and multi-family home appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January 2026 to December 2026, the Company estimates expenses of \$5,050,000.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Residential Appliance Replacement Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy-efficient natural gas appliances. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$725
Tank Water Heater	\$500
High Eff. Tank Water Heater	\$550
Range	\$200
Dryer	\$150
Tankless	\$675

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 850 natural gas appliances will be connected (limited to furnaces or hydro heaters, water heaters, ranges and dryers) to its natural gas system.

**PROGRAM EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$1,065,000.



Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Residential Appliance Retention Program

**PROGRAM DESCRIPTION:**

This program is designed to promote the retention of energy-efficient appliances for current natural gas customers. The program offers allowances to customers to assist in defraying the cost of purchasing and installing more expensive energy-efficient appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$500
Tank Water Heater	\$350
High Eff. Tank Water Heater	\$400
Range	\$100
Dryer	\$100
Tankless	\$550

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 4000 appliances will be connected to its system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$1,826,950.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Residential Service Reactivation Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage the reactivation of existing residential service lines that are scheduled to be cut-off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and the installation of energy-efficient natural gas appliances.

**PROGRAM ALLOWANCES:**

Service Reactivation (the installation of a water heater is required) \$350

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 15 services will be reactivated with water heaters on its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$368,250.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Residential Conservation Survey Program

**PROGRAM DESCRIPTION:**

This program is designed to assist residential customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 10 residential customers will participate in this program. We recently updated our web-based energy audit program and will continue to promote the benefits of participating in this program to our customers.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$2,500.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Commercial Conservation Survey Program

**PROGRAM DESCRIPTION:**

This program is designed to assist commercial customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 0 commercial customers will participate in this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$0.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Conservation Education Program

**PROGRAM DESCRIPTION:**

The purpose of this program is to teach adult and young people about conservation measures designed to reduce energy consumption and consequently reduce their utility bills.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTONS:**

For the twelve-month period of January to December 2026 the Company estimates that it will participate in 10 community sponsorships and industry events. Conservation education materials such as signage, ad placement and promotional giveaways will be displayed or distributed to event attendees. At certain events, an energy conservation representative may provide live presentations and energy conservation training.

**PROGRAM FISCAL EXPENDITURES:**

During this twelve-month period of January to December 2026, the Company estimates expenses of \$50,000.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Space Conditioning Program

**PROGRAM DESCRIPTION:**

This program is designed to convert on-main customers from electric space conditioning equipment to energy-efficient natural gas space conditioning equipment. The program provides an allowance to qualifying participants to compensate for higher initial costs of natural gas space conditioning equipment and the associated installation costs. This program also reduces summer as well as winter peak demand and contributes to the conservation of kwh/kwd consumption.

**PROGRAM ALLOWANCES:**

Residential	\$1200 (For Robur model or equivalent unit)
Non-Residential	\$ 50 per ton

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 0 customer project will utilize this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$0.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Conservation Demonstration and Development Program

**PROGRAM DESCRIPTION:**

The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications. This program is slated to end on December 31<sup>st</sup>, 2017.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

This program ended on December 31, 2017 thus there are no program projections for 2025.

**PROGRAM FISCAL EXPENDITURES:**

This program ended on December 31, 2017 thus there are no program projections for 2025.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Commercial Small Food Service Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of small food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of less than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026 the Company estimates that 225 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$291,950.



Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Commercial Large Non-Food Service Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of commercial buildings to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial non-food service customers are defined as establishments that are not associated with the Food Service, Hospitality, or Cleaning industries and whose annual consumption is greater than 4,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 10 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$51,950.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Commercial Large Food Service Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of greater than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 80 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$161,950.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Commercial Hospitality and Lodging Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels, motor hotels, motels or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500
Dryer	\$1,500	\$1,500	\$1,500

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 15 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$61,950.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Commercial Cleaning Service and Laundromat Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of cleaning service & Laundromat facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial cleaning service and laundromat customers are defined as establishments primarily engaged in operating mechanical laundries with steam or other power or in supplying laundered work clothing on a contract or fee basis. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 50 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$141,950.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:**

Residential Propane Distribution Program

**PROGRAM DESCRIPTION:**

The program is designed to promote the use of "gas" within developments that are built beyond the economic extension of the Company's existing natural gas infrastructure. The concept of installing an underground propane system, which includes distribution mains, service laterals and meter sets that are capable of supplying either propane or natural gas, is a viable method of encouraging installation of "gas" appliances in the residential subdivision at the time of construction. This program is designed to provide incentives when natural gas becomes available to the development and the propane appliances are replaced with natural gas appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$525
Water Heater	\$275
Range	\$75
Dryer	\$75

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 50 appliances will be connected to its natural gas system using this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$54,000.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:** Commercial Appliance Program (FCG)

**PROGRAM DESCRIPTION:** The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

**PROGRAM ALLOWANCES FPU:** See pages 12 through 16

**PROGRAM ALLOWANCES FCG:**

	New Construction	Replacement	Retention
<i>-Small Food Service</i>			
Tank Water Heater	\$ 1,000	\$ 1,500	\$ 1,000
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,000	1,500	1,000
Fryer	3,000	3,000	3,000
<i>-Commercial Food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
<i>-Hospitality Lodging</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
Dryer	1500	1500	1500
<i>-Cleaning Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Dryer	1500	1500	1500
<i>-Large Non-food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20250004-GU  
FLORIDA PUBLIC UTILITIES CO.  
(KIL-1)  
Page 26 of 28

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 650 appliances will be connected to its natural gas system using this program.

**PROGRAM FISCAL EXPENDITURES:** During the twelve-month period of January to December 2026, the Company estimates expenses of \$ 1,293,500.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5  
Program Description and Progress

**PROGRAM TITLE:** Commercial Industrial Conversion Program (FCG)

**PROGRAM DESCRIPTION:**

The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

**PROGRAM ALLOWANCES FPU:** Not applicable

**PROGRAM ALLOWANCES FCG:**

Per 100,000 BTU rating                \$75

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2026, the Company estimates that 150 appliances will be connected to its natural gas system using this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2026, the Company estimates expenses of \$82,800.



**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of Kira Lake on behalf of FPUC and FCG has been furnished by Electronic Mail to the following parties of record this 1<sup>st</sup> day of August, 2025:

<p>Florida Public Utilities Company Michelle Napier Florida Public Utilities Company 1635 Meathe Drive West Palm Beach, FL 33411 <a href="mailto:Michelle_napier@chpk.com">Michelle_napier@chpk.com</a></p>	<p>J. Jeffry Wahlen Malcolm Means Virginia Ponder Matt Jones Ausley &amp; McMullen P.O. Box 391 Tallahassee, FL 32302 <a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a> <a href="mailto:mmeans@ausley.com">mmeans@ausley.com</a> <a href="mailto:vponder@ausley.com">vponder@ausley.com</a> <a href="mailto:mjones@ausley.com">mjones@ausley.com</a></p>
<p>Florida Public Service Commission Saad Farooqi Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, FL 32399 <a href="mailto:sfarooqi@psc.state.fl.us">sfarooqi@psc.state.fl.us</a> <a href="mailto:tsparks@psc.state.fl.us">tsparks@psc.state.fl.us</a> <a href="mailto:discovery-gcl@psc.state.fl.us">discovery-gcl@psc.state.fl.us</a></p>	<p>Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Patricia Christensen/M. Wessling/Octavio Ponce/Austin Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:christensen.patty@leg.state.fl.us">christensen.patty@leg.state.fl.us</a> <a href="mailto:Rehwinkel.Charles@leg.state.fl.us">Rehwinkel.Charles@leg.state.fl.us</a> <a href="mailto:Wessling.Mary@leg.state.fl.us">Wessling.Mary@leg.state.fl.us</a></p>
<p>Peoples Gas System Paula Brown/Karen Bramley P.O. Box 111 Tampa, FL 33601-0111 <a href="mailto:regdept@tecoenergy.com">regdept@tecoenergy.com</a> <a href="mailto:klbramley@tecoenergy.com">klbramley@tecoenergy.com</a></p>	<p>St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf/Debbie Stitt P.O. Box 549 Port St. Joe, FL 32457-0549 <a href="mailto:andy@stjoegas.com">andy@stjoegas.com</a> <a href="mailto:dstitt@stjoegas.com">dstitt@stjoegas.com</a></p>

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