Gunster

Writer's E-Mail Address: bkeating@gunster.com

Ausgust 3, 2026

VIA E-PORTAL

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

Re: Docket No. 20260002-EG – Energy Conservation Cost Recovery Clause

Dear Mr. Teitzman:

Attached for electronic filing on behalf of Florida Public Utilities Company, please find the Testimony and Exhibit KIL-2 of Kira Lake for the Company.

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

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

Cc://Certificate of Service

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20260002-EG - In Re: Energy Conservation Cost Recovery Clause

DIRECT TESTIMONY OF KIRA I. LAKE

On behalf of

Florida Public Utilities Company

Q. Please state your name, occupation, and business address.

A. My name is Kira I Lake. I am the Director of Marketing Communications and Customer Programs for Florida Public Utilities Company (FPUC). My current business address is 450 S. Charles Richard Beall Blvd, DeBary, FL 32713.

Q. Describe briefly your background and business experience?

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

Q. Are you familiar with the electric conservation programs of the Company and costs which have been, and are projected to be, incurred?

A. Yes.

Q. What is the purpose of your testimony in this docket?

A. To generally describe the expenditures both made and projected to be made in implementing, promoting, and operating the Company's electric conservation programs. This will include recoverable costs incurred in January through June 2026 and projections of program costs to be incurred from July through December 2026. It will also include projected electric conservation costs for the period January through December 2027, with a calculation of the Conservation Adjustment Factor to be applied to the Company's consolidated electric customers' bills during the collection period of January 1, 2027 through December 31, 2027.

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

A. Yes. The Company wishes to sponsor Schedules C-1, C-2, C-3, C-4, and C-5, contained in my composite Exhibit KIL-2.

Q. Has the Company prepared summaries of its electric conservation programs and the costs associated with these programs?

A. Yes. Summaries of the electric conservation programs as approved in Docket No. 20240170-EG, the petition for approval of the demand-side management plan, are contained in Schedule C-5 of Exhibit KIL-2. Included are the Residential Energy Survey Program (Efficiency First), the Residential Heating and Cooling Efficiency Upgrade Program, the Residential Small Appliance Program, the Low-Income Energy Outreach Program (Efficiency for All), the Commercial Heating and Cooling Efficiency Upgrade Program, the Commercial Chiller Upgrade Program, the Electric Conservation Demonstration and Development Program, the Commercial Exterior & Interior Lighting Program and the LED Lighting Conversion Program.

Q. Has the Company prepared schedules that show the expenditures associated with its electric conservation programs for the periods you have mentioned?

A. Yes, Schedule C-3, Pages 1 and 1A of 5, Exhibit KIL-2 shows actual expenses for the months January through June 2026. Projections for July through December 2026 are also shown on Schedule C-3, Pages 1 and 1A. Projected expenses for the January through December 2027 period are shown on Schedule C-2, Page 1 of 3 of Exhibit KIL-2.

Q. What is the status of the conversion related to the Light Emitting Diode (LED) program?

A. The Company is in the process of converting its outdoor lights to LED and received approval to recover the undepreciated costs through the conservation clause. The Company expected to complete the conversion by the end of 2026; however, we have experienced some challenges with procuring LED lights needed which may delay completion. Therefore, if there are any changes between the original undepreciated costs requested and the final costs, the company will ask for recovery through this docket in a subsequent filing.

Q. Has the Company prepared schedules that show revenues for the period January through December 2027?

A. Yes. Schedule C-4 shows actual revenues for the months January through June 2026 and projected revenues for July through December 2026 and January through December 2027.

Q. Has the Company prepared a schedule that shows the calculation of its proposed Conservation Adjustment Factor to be applied during billing

periods from January 1, 2027, through December 31, 2027?

A. Yes. Schedule C-1 of Exhibit KIL-2 shows these calculations. Net program cost estimates for the period January 1, 2027 through December 31, 2027 are used. The estimated true-up amount from Schedule C-3 (Page 4 of 5, Line 11) of Exhibit KIL-2, being an over-recovery, was subtracted from the total of the projected costs for the twelve-month period. The total projected recovery amount, including estimated true-up, was then divided by the projected Retail KWH Sales for the twelve-month period ending December 31, 2027. In addition, the Company has removed the KWH sales for the GSLD1 and Standby customer classes in accordance with the tariff revisions in Docket 20240099-EI. The resulting Conservation Adjustment Factor is shown on Schedule C-1 (Page 1 of 1) of Exhibit KIL-2.

Q. What is the Conservation Adjustment Factor necessary to recover these projected net total costs?

A. The Conservation Adjustment Factor is $.00057.

Q. Does this conclude your testimony?

A. Yes.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS January-27 THROUGH December-27

1.	TOTAL INCREMENTAL COSTS (SCHEDULE C-2,PAGE 1, LINE 33)	792,250
2.	TRUE-UP (SCHEDULE C-3,PAGE 4,LINE 11)	(440,679)
3.	TOTAL (LINE 1 AND LINE 2)	351,571
4.	RETAIL KWH SALES	620,688,026
5.	COST PER KWH	0.00056642
6.	REVENUE TAX MULTIPLIER *	1.00085
7.	ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6)	0.00056700
8.	CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH)	0.057

EXHIBIT NO. ______________
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(KIL-2))
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

SCHEDULE C-2
PAGE 1 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS January-27 THROUGH December-27

A.	ESTIMATED EXPENSE BY PROGRAM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Common	46,750	46,750	46,750	46,750	46,750	46,750	46,750	46,750	46,750	46,750	46,750	46,750	561,000
2	Residential Energy Survey Program (Efficiency First	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	82,000
3	Residential Small Appliance Program	146	146	146	146	146	146	146	146	146	146	146	146	1,750
4	Low Income Program (Efficiency for All)	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
5	Commercial Heating & Cooling Upgrade	250	250	250	250	250	250	250	250	250	250	250	250	3,000
6	Residential Heating & Cooling Upgrade	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
7	Commercial Interior & Exterior Lighting Program	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	21,500
8	Commercial Window Film Installation Program	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Commercial Chiller Upgrade Program	250	250	250	250	250	250	250	250	250	250	250	250	3,000
10	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Commercial Reflective Roof Program	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Commercial Energy Consultation	0	0	0	0	0	0	0	0	0	0	0	0	0
16	LED Lighting Conversion Program	0	0	0	0	0	0	0	0	0	0	0	0	0
17														
18	TOTAL ALL PROGRAMS	66,020	66,020	66,020	66,020	66,021	66,021	66,021	66,021	66,021	66,021	66,021	66,021	792,250
19														
20	LESS AMOUNT INCLUDED													
21	IN RATE BASE													
22														
23	RECOVERABLE CONSERVATION													
24	EXPENSES	66,020	66,020	66,020	66,020	66,021	66,021	66,021	66,021	66,021	66,021	66,021	66,021	792,250

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

SCHEDULE C-2
PAGE 2 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-27 THROUGH December-27

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1	Common	290,000	120,000	20,000	120,000	0	1,000	5,000	0	0	5,000	561,000	0	561,000
2	Residential Energy Survey Program (Efficiency First)	10,000	10,000	0	60,000	0	0	2,000	0	0	0	82,000	0	82,000 x
3	Residential Small Appliance Program	500	1,000	0	0	0	0	0	0	250	0	1,750	0	1,750
4	Low Income Program (Efficiency for All)	10,000	10,000	0	50,000	0	0	2,000	0	0	0	72,000	0	72,000
5	Commercial Heating & Cooling Upgrade	500	1,000	0	0	0	0	0	0	1,500	0	3,000	0	3,000 x
6	Residential Heating & Cooling Upgrade	3,000	10,000	0	0	0	0	0	0	35,000	0	48,000	0	48,000 x
7	Commercial Interior & Exterior Lighting Program	500	1,000	0	0	0	0	0	0	20,000	0	21,500	0	21,500
8	Commercial Window Film Installation Program	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Commercial Chiller Upgrade Program	500	1,000	0	0	0	0	0	0	1,500	0	3,000	0	3,000 x
10	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Commercial Reflective Roof Program	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Commercial Energy Consultation	0	0	0	0	0	0	0	0	0	0	0	0	0
16	LED Lighting Conversion Program	0	0	0	0	0	0	0	0	0	0	0	0	0
17														
18														
19	TOTAL ALL PROGRAMS	315,000	154,000	20,000	230,000	0	1,000	9,000	0	68,250	5,000	792,250	0	792,250
20	LESS: BASE RATE													
21	RECOVERY													
22														
23	NET PROGRAM COSTS	315,000	154,000	20,000	230,000	0	1,000	9,000	0	58,250	5,000	792,250	0	792,250

EXHIBIT NO. ______________
DOCKET NO. 20260002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(KIL-2))
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

SCHEDULE C-2
PAGE 3 OF 3

SCHEDULE OF CAPITAL INVESTMENT,DEPRECIATION & RETURN

ESTIMATED FOR MONTHS January-27 THROUGH December-27

PROGRAM NAME:

		BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	INVESTMENT	NONE													
2.	DEPRECIATION BASE														
3	DEPRECIATION EXPENSE														
4.	CUMULATIVE INVESTMENT														
5.	LESS:ACCUMULATED DEPRECIATION														
6.	NET INVESTMENT														
7.	AVERAGE NET INVESTMENT														
8.	RETURN ON AVERAGE INVESTMENT														
9.	EXPANSION FACTOR														
10.	RETURN REQUIREMENTS														
11.	TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CONSERVATION PROGRAM COSTS

ACTUAL FOR MONTHS	January-26	THROUGH	June-26
ESTIMATED FOR MONTHS	July-26	THROUGH	December-26

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1.	Common													
	A. ACTUAL	145,774	36,357	6,401	92,601	0	0	0	0	0	2,140	284,272		284,272
	B. ESTIMATED	145,000	45,000	10,000	60,000	1,000	3,000	7,500	0	0	750	272,250		272,250
	C. TOTAL	291,774	81,357	16,401	152,601	1,000	3,000	7,500	0	0	2,890	556,522		556,522
2.	Residential Energy Survey Program (Efficiency First)													
	A. ACTUAL	0	2,664	0	32,347	0	0	0	0	143	0	35,159		35,159
	B. ESTIMATED	500	10,000	0	37,500	0	0	0	0	0	0	48,000		48,000
	C. TOTAL	500	12,664	0	69,847	0	0	0	0	143	0	83,159		83,159
3.	Residential Small Appliance Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	81	0	81		81
	B. ESTIMATED	0	2,500	0	0	0	0	0	0	1,500	0	4,000		4,000
	C. TOTAL	0	2,500	0	0	0	0	0	0	1,581	0	4,081		4,081
4.	Low Income Program (Efficiency for All)													
	A. ACTUAL	0	0	0	649	0	0	0	0	862	0	1,510		1,510
	B. ESTIMATED	0	2,500	0	15,000	0	0	0	0	0	0	17,500		17,500
	C. TOTAL	0	2,500	0	15,649	0	0	0	0	862	0	19,010		19,010
5.	Commercial Heating & Cooling Upgrade													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	750	0	0	0	0	0	0	500	0	1,250		1,250
	C. TOTAL	0	750	0	0	0	0	0	0	500	0	1,250		1,250
6	Residential Heating & Cooling Upgrade													
	A. ACTUAL	3,649	0	0	0	0	0	0	0	9,805	0	13,454		13,454
	B. ESTIMATED	0	2,500	0	0	0	0	0	0	10,000	0	12,500		12,500
	C. TOTAL	3,649	2,500	0	0	0	0	0	0	19,805	0	25,954		25,954
7.	Commercial Exterior & Interior Lighting Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	250	1,000	0	0	0	0	0	0	7,500	0	8,750		8,750
	C. TOTAL	250	1,000	0	0	0	0	0	0	7,500	0	8,750		8,750
	SUB-TOTAL ACTUAL	150,423	39,021	6,401	125,597	0	0	0	0	10,896	2,140	334,476	0	334,476
	SUB-TOTAL ESTIMATED	145,500	63,250	10,000	112,500	1,000	3,000	7,500	0	12,000	750	355,500	0	364,250
	LESS: PRIOR YEAR AUDIT ADJ.													
	ACTUAL													
	ESTIMATED													
	TOTAL													
	NET PROGRAM COSTS		SEE PAGE 1A											

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CONSERVATION PROGRAM COSTS

ACTUAL FOR MONTHS January-26 THROUGH June-26
ESTIMATED FOR MONTHS July-26 THROUGH December-26

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
8.														
	A. ACTUAL											0		0
	B. ESTIMATED											0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
9.	Commercial Chiller Upgrade Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	250	750	0	0	0	0	0	0	500	0	1,500		1,500
	C. TOTAL	250	750	0	0	0	0	0	0	500	0	1,500		1,500
10.	Solar Water Heating Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
11.	LED Lighting Conversion Program													
	A. ACTUAL	0	0	0	0	0	0	0	284,022	0	0	284,022		284,022
	B. ESTIMATED	0	0	0	0	0	0	0	519,233	0	0	519,233		519,233
	C. TOTAL	0	0	0	0	0	0	0	803,254	0	0	803,254		803,254
12.	Demonstration and Development													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
13	Affordable Housing Builders and Providers													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
14.	Commercial Reflective Roof Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
15.	Commercial Energy Consultation													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
	TOTAL ACTUAL	150,423	39,021	6,401	125,597	0	0	0	284,022	10,896	2,140	618,498	0	618,498
	TOTAL ESTIMATED	145,750	64,000	10,000	112,500	1,000	3,000	7,500	519,233	12,500	750	876,233	0	884,983
	LESS: PRIOR YEAR AUDIT ADJ.													
	ACTUAL													
	ESTIMATED													
	TOTAL													
	NET PROGRAM COSTS	296,173	103,021	16,401	238,097	1,000	3,000	7,500	803,254	23,396	2,890	1,494,731	0	1,503,481

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN

ACTUAL FOR MONTHS	January-26	THROUGH	June-26
ESTIMATED FOR MONTHS	July-26	THROUGH	December-26

		BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	INVESTMENT	NONE													
2.	DEPRECIATION BASE														
3.	DEPRECIATION EXPENSE														
4.	CUMULATIVE INVESTMENT														
5.	LESS:ACCUMULATED DEPRECIATION														
6.	NET INVESTMENT														
7.	AVERAGE NET INVESTMENT														
8.	RETURN ON AVERAGE INVESTMENT														
9.	EXPANSION FACTOR														
10.	RETURN REQUIREMENTS														
11.	TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CONSERVATION PROGRAM COSTS

ACTUAL FOR MONTHS	January-26	THROUGH	June-26
ESTIMATED FOR MONTHS	July-26	THROUGH	December-26

		ACTUAL						TOTAL ACTUAL	ESTIMATED						TOTAL ESTIMATED	GRAND TOTAL
A.	ESTIMATED EXPENSE BY PROGRAM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
1	CV610 Common	46,253	50,369	62,568	38,349	42,148	43,557	283,264	45,375	45,375	45,375	45,375	45,375	45,375	272,250	555,514
2	CV613 Residential Energy Survey Program	6,662	7,675	7,860	4,105	6,642	2,015	35,159	8,000	8,000	8,000	8,000	8,000	8,000	48,000	83,159
3	CV616 Residential Small Appliance Program	0	0	54	27	0	0	81	667	667	667	667	667	667	4,000	4,081
4	CV617 Low Income Program	862	0	649	0	0	0	1,510	2,917	2,917	2,917	2,917	2,917	2,917	17,500	19,010
5	CV618 Commercial Heating & Cooling Upgrade	0	0	0	0	0	0	0	208	208	208	208	208	208	1,250	1,250
6	CV619 Residential Heating & Cooling Upgrade	4,238	1,066	1,494	6,178	116	361	13,454	2,083	2,083	2,083	2,083	2,083	2,083	12,500	25,954
7	CV621 Commercial Indoor Efficient Lighting Rebate	0	0	0	0	0	0	0	1,458	1,458	1,458	1,458	1,458	1,458	8,750	8,750
8	CV622 Commercial Window Film Installation Progra	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CV623 Commercial Chiller Upgrade Program	0	0	0	0	0	0	0	250	250	250	250	250	250	1,500	1,500
10	CV624 Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CV630 LED Lighting Conversion Cost	22,991	67,367	25,849	66,753	64,903	37,167	285,030	86,539	86,539	86,539	86,539	86,539	86,539	519,233	804,262
12	CV626 Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CV627 Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CV628 Commercial Reflective Roof Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CV629 Commercial Energy Consultation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Prior period audit adj															
17	TOTAL ALL PROGRAMS	81,206	126,478	98,494	115,412	113,809	83,099	618,498	147,497	147,497	147,497	147,497	147,497	147,497	884,983	1,503,481
18 19	LESS AMOUNT INCLUDED IN RATE BASE															
20 21	RECOVERABLE CONSERVATION EXPENSES	81,206	126,478	98,494	115,412	113,809	83,099	618,498	147,497	147,497	147,497	147,497	147,497	147,497	884,983	1,503,481

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

ACTUAL FOR MONTHS	January-26	THROUGH	June-26
ESTIMATED FOR MONTHS	July-26	THROUGH	December-26

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
B.	CONSERVATION REVENUES													
1.	RCS AUDIT FEES													
	a.													
	b.													
	c.													
2.	CONSERVATION ADJ REVENUE (NET OF REVENUE TAXES)	(136,616)	(159,014)	(140,777)	(143,787)	(135,200)	(194,782)	(209,555)	(218,945)	(201,812)	(163,740)	(140,671)	(145,192)	(1,990,091)
3.	TOTAL REVENUES	(136,616)	(159,014)	(140,777)	(143,787)	(135,200)	(194,782)	(209,555)	(218,945)	(201,812)	(163,740)	(140,671)	(145,192)	(1,990,091)
4.	PRIOR PERIOD TRUE-UP--ADJ NOT APPLICABLE TO PERIOD	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,535	54,365
5.	CONSERVATION REVENUES APPLICABLE TO PERIOD	(132,086)	(154,484)	(136,247)	(139,257)	(130,670)	(190,252)	(205,025)	(214,415)	(197,282)	(159,210)	(136,141)	(140,657)	(1,935,726)
6.	CONSERVATION EXPENSES (FORM C-3,PAGE 3)	81,206	126,478	98,494	115,412	113,609	83,099	147,497	147,497	147,497	147,497	147,497	147,497	1,503,481
7.	TRUE-UP THIS PERIOD	(50,880)	(28,006)	(37,753)	(23,845)	(16,861)	(107,152)	(57,528)	(66,918)	(49,785)	(11,713)	11,356	6,840	(432,245)
8.	INTEREST PROVISION THIS PERIOD (C-3,PAGE 5)	81	(52)	(168)	(277)	(351)	(561)	(822)	(1,029)	(1,224)	(1,335)	(1,353)	(1,343)	(8,434)
9.	TRUE-UP & INTEREST PROVISION	54,365	(964)	(33,552)	(76,003)	(104,655)	(126,398)	(238,641)	(301,521)	(373,998)	(429,537)	(447,115)	(441,642)	54,365
10.	PRIOR TRUE-UP REFUNDED (COLLECTED)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,530)	(4,535)	(54,365)
11.	END OF PERIOD TOTAL NET TRUE-UP (SUM OF LINES 7,8,9,10)	(964)	(33,552)	(76,003)	(104,655)	(126,398)	(238,641)	(301,521)	(373,998)	(429,537)	(447,115)	(441,642)	(440,679)	(440,679)

EXHIBIT NO. ______________
DOCKET NO. 20260002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(KIL-2))
PAGE 10 OF 21

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3
PAGE 5 OF 5

ACTUAL FOR MONTHS	January-26	THROUGH	June-26
ESTIMATED FOR MONTHS	July-26	THROUGH	December-26

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
C.	INTEREST PROVISION													
1.	BEGINNING TRUE-UP (LINE B-9)	54,365	(964)	(33,552)	(76,003)	(104,655)	(126,398)	(238,641)	(301,521)	(373,998)	(429,537)	(447,115)	(441,642)	(440,679)
2.	ENDING TRUE-UP BEFORE INTEREST (LINE B7+B9+B10)	(1,045)	(33,500)	(75,835)	(104,378)	(126,047)	(238,080)	(300,699)	(372,969)	(428,313)	(445,780)	(440,289)	(439,336)	(432,245)
3.	TOTAL BEG. AND ENDING TRUE-UP	53,320	(34,464)	(109,387)	(180,382)	(230,702)	(364,478)	(539,340)	(674,490)	(802,311)	(875,316)	(887,403)	(880,978)	(872,925)
4.	AVERAGE TRUE-UP (LINE C-3 X 50 %)	26,660	(17,232)	(54,694)	(90,191)	(115,351)	(182,239)	(269,670)	(337,245)	(401,155)	(437,658)	(443,702)	(440,489)	(436,462)
5.	INTEREST RATE-FIRST DAY OF REPORTING BUSINESS MONTH	3.69%	3.64%	3.64%	3.72%	3.64%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
6.	INTEREST RATE-FIRST DAY OF SUBSEQUENT BUSINESS MONTH	3.64%	3.64%	3.72%	3.64%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
7.	TOTAL (LINE C-5 + C-6)	7.33%	7.28%	7.36%	7.36%	7.30%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	
8.	AVG INTEREST RATE (C-7 X 50%)	3.67%	3.64%	3.68%	3.68%	3.65%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
9.	MONTHLY AVERAGE INTEREST RATE	0.305%	0.303%	0.307%	0.307%	0.304%	0.305%	0.305%	0.305%	0.305%	0.305%	0.305%	0.305%	
10.	INTEREST PROVISION (LINE C-4 X C-9)	81	(52)	(168)	(277)	(351)	(561)	(822)	(1,029)	(1,224)	(1,335)	(1,353)	(1,343)	(8,434)

EXHIBIT NO. ____________
DOCKET NO. 20260002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(KIL-2))
PAGE 11 OF 21

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4
PAGE 1 OF 1

FOR THE PERIOD January-26 THROUGH December-27

MONTH	KWH/THERM SALES (000) (NET OF 3RD PARTY)	CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES)	RATE
2026 JANUARY	43,927	136,616	ACTUAL
FEBRUARY	50,608	159,014	ACTUAL
MARCH	45,208	140,777	ACTUAL
APRIL	45,447	143,787	ACTUAL
MAY	41,888	135,200	ACTUAL
JUNE	58,662	194,782	ACTUAL
JULY	65,375	209,555	0.320543
AUGUST	68,305	218,945	0.320540
SEPTEMBER	62,960	201,812	0.320540
OCTOBER	51,082	163,740	0.320543
NOVEMBER	43,886	140,671	0.320537
DECEMBER	45,296	145,192	0.320540
SUB-TOTAL	622,644	1,990,091	
2027 JANUARY	50,207	28,438	0.056642
FEBRUARY	50,061	28,355	0.056642
MARCH	41,827	23,692	0.056642
APRIL	42,084	23,837	0.056642
MAY	45,553	25,802	0.056642
JUNE	59,381	33,634	0.056642
JULY	65,152	36,904	0.056642
AUGUST	66,691	37,775	0.056642
SEPTEMBER	61,250	34,693	0.056642
OCTOBER	50,745	28,743	0.056642
NOVEMBER	40,141	22,737	0.056642
DECEMBER	47,596	26,960	0.056642
SUB-TOTAL	620,688	351,570	
TOTALS	1,243,332	2,341,661	

Program

1. Residential Energy Survey Program (Efficiency First)
2. Low Income Energy Outreach Program (Efficiency for All)
3. Residential Heating and Cooling Efficiency Upgrade Program
4. Residential Small Appliance Program
5. Commercial Heating and Cooling Efficiency Upgrade Program
6. Commercial Chiller Upgrade Program
7. Commercial Exterior & Interior Lighting Program
8. Conservation Demonstration and Development Program
9. Light Emitting Diode (LED) Lighting Conversion Program

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

PROGRAM TITLE:
Residential Energy Survey Program (Efficiency First)

PROGRAM DESCRIPTION:
The Efficiency 1st Program is a customer-focused energy efficiency initiative designed to promote energy conservation through an easy-to-use, reward-based system. By leveraging digital tools and vendor partnerships, the program simplifies participation and encourages residential customers to adopt energy-saving behaviors and technologies. This modern approach prioritizes convenience and engagement to drive meaningful energy savings by promoting the adoption of energy-efficient technologies and practices and delivering measurable reductions in energy consumption. Overall, the Efficiency 1st Program establishes a scalable model for utility-driven efficiency efforts while contributing to long-term energy savings for its participants. During the process, the customer performs and online energy surveys, receiving personalized recommendations and a Weatherization Kit which includes weather stripping, LED bulbs and energy saving tips. After confirming the installation of these items, the customer is them provided with a Smart Home Energy Kit that includes a smart power strip and thermostat.

PROGRAM PROJECTIONS:
For the twelve-month period of January 2027 to December 2027, the Company estimates that 161 residential surveys will be conducted. Fiscal expenditures for 2026 are projected to be $82,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, 81 surveys were performed (15 in-person and 66 online) and actual expenditures were $35,159. We estimate that another 67 surveys will be performed between July 2026 and December 2026. Projected program costs as filed for July 2026-December 2026 are $48,000.

PROGRAM SUMMARY:
The Efficiency 1st Program provides a streamlined and accessible process for FPUC residential customers to enroll, earn incentives, and adopt energy-saving measures. Customers can easily enroll online through the program's website by completing a simple registration form or over the phone with the assistance of a customer service representative. These options ensure broad accessibility and ease of entry into the program.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
PROGRAM DESCRIPTION AND SUMMARY

PROGRAM TITLE:
Low Income Program (Efficiency for All)

PROGRAM DESCRIPTION:
The Efficiency for All Program is an energy conservation initiative aimed at enhancing energy efficiency in low-income households and communities. Participants begin by completing online energy surveys and monitoring their monthly energy consumption. Upon reaching specific milestones, they receive tiered incentives such as weatherization kits, smart power strips, and programmable thermostats. The program emphasizes community-wide engagement and collaborates with vendors to facilitate the delivery and installation of energy-saving measures. Its primary objective is to alleviate participants' energy burdens while fostering sustainable conservation habits. This approach promotes inclusivity, aligns with regulatory goals, and provides measurable benefits to all stakeholders.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, the Company estimates that 100 customers will participate in this program and fiscal expenditures are projected to be $72,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026 actual expenditures were $1,510. For July 2026 through December 2026 the projected expenses as filed are $17,500.

PROGRAM SUMMARY:
Since its inception, the Efficiency for All Program has operated on a community-by-community basis to ensure targeted and effective implementation and participation will be limited to low-income housing developments, multifamily buildings, and similar residential complexes. Communities must apply for approval, demonstrating energy cost burdens, resident engagement resources, and commitment to the program. Eligible residents within these communities must meet income thresholds consistent with federal or state low-income assistance criteria. Participants will also need to attend an energy conservation workshop and agree to share energy usage data to evaluate program success and refine strategies.

The program launched with limited availability in 2025 as a pilot initiative, focusing on select communities. Insights from this initial phase are guiding improvements and expansion in late 2026 to include additional eligible communities and housing developments, ensuring a scalable and sustainable impact.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
PROGRAM DESCRIPTION AND SUMMARY

PROGRAM TITLE:
Residential Heating and Cooling Efficiency Upgrade Program

PROGRAM DESCRIPTION:
This program aims to curb the growth of peak energy demand across Florida Public Utilities Company's (FPUC) service areas by promoting the adoption of high-efficiency heat pumps and central air conditioning systems. The program offers two rebate tiers based on the system's Seasonal Energy Efficiency Ratio (SEER) or the updated SEER2 rating:

1. Tier 1: A $250 rebate for systems with a SEER ranging from the current doe minimum of 15 SEER (14.3 SEER2) to 17.7 (equivalent to SEER2 below 17)
2. Tier 2: A $500 rebate for systems with a SEER of 17.7 or higher (SEER2 of 17 or above).

This structure ensures that more efficient systems receive higher rebates, encouraging energy conservation and reducing utility costs. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, the Company estimates that 76 Residential Heating and Cooling allowances will be paid. Fiscal expenditures for 2027 are projected to be $48,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, 48 Residential Heating and Cooling allowances were paid and actual expenditures were $13,454. We estimate that another 29 Residential Heating and Cooling allowances will be paid between July 2026 and December 2026. For July 2026 through December 2026 the projected expenses as filed are $12,500.

PROGRAM SUMMARY:
The Residential Heating & Cooling Efficiency Upgrade Program focuses on two key areas: encouraging customers with inefficient heat pumps and air conditioners to upgrade to more efficient units and motivating those replacing end-of-life systems to choose units exceeding current codes and standards. This incentive also applies to new construction residences. By promoting the installation of high-efficiency equipment, the program aims to enhance energy efficiency, reduce peak demand, and support environmental sustainability.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
PROGRAM DESCRIPTION AND SUMMARY

PROGRAM TITLE:
Residential Small Appliance Program

PROGRAM DESCRIPTION:
By encouraging the adoption of high-efficiency appliances, this program seeks to lower household utility expenses and reduce environmental impact. Promoting the use of ENERGY STAR-certified clothes washers lays the groundwork for expanding similar incentives to other energy-efficient technologies in the future. This program provides a $25 rebate to residential customers who purchase an ENERGY STAR-certified clothes washer. These washers consume about 20% less energy and 30% less water compared to standard models, resulting in substantial utility savings over time. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, the Company estimates that 10 Small Appliance Program allowances will be paid. Fiscal expenditures for 2027 are projected to be $1,750.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, the Program's expenditure was $81 and there were 6 participants. We estimate that 2 small appliance rebates will be paid between July 2026 and December 2026. For July 2026 through December 2026 the projected expenses as filed are $4,000.

PROGRAM SUMMARY:

To qualify for the $25 rebate for ENERGY STAR-certified clothes washers, customers must be residential account holders with Florida Public Utilities Company (FPUC), purchase an eligible ENERGY STAR-certified clothes washer, provide a valid sales receipt or invoice detailing the purchase, and submit a completed rebate application with the necessary documentation within 90 days of purchase.

PROGRAM TITLE:
Commercial Heating and Cooling Upgrade Program

PROGRAM DESCRIPTION:
This program is directed at reducing the rate of growth in peak demand and energy throughout FPUC's commercial sector by encouraging the adoption of high efficiency heat pumps and providing rebates to commercial customers. The program requires that customer install a high-efficiency central air conditioning system or heat pump with a minimum 15 SEER. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, the Company estimates that 15 Commercial Heating and Cooling allowances will be paid. Fiscal expenditures for 2027 are projected to be $3,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, 0 Commercial Heating and Cooling allowances were paid and actual expenditures were $0. We estimate that 13 Commercial Heating and Cooling allowances will be paid between July 2026 and December 2026. For July 2026 through December 2026 the projected expenses as filed are $1,250. For January 2026 through December 2026, the goal for the number of program participants is 13.

PROGRAM SUMMARY:
This program provides an opportunity for FPUC commercial customers to install a more energy efficient heating and cooling system with the results being a decrease in energy consumption as well as a reduction in weather-sensitive peak demand for FPUC. The Company feels confident that by continuing to advertise the benefits of this program through its Energy Survey Program, bill inserts, promotional materials, social media platforms and direct contractor outreach, it will see a higher participation level.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
PROGRAM DESCRIPTION AND SUMMARY

PROGRAM TITLE:
Commercial Chiller Upgrade Program

PROGRAM DESCRIPTION:
The program is directed at reducing the rate of growth in peak demand and energy throughout FPUC's commercial/industrial sector. To serve this purpose, this program requires that commercial/industrial customers replace existing chillers with a more efficient system and offers two fixed-cost rebate tiers to upgrade to high-efficiency water-cooled chillers, promoting significant energy savings:

1. Tier 1: For annual energy savings up to 15,000 kWh, customers receive a rebate of $0.22 per kWh saved.
2. Tier 2: For annual energy savings exceeding 15,000 kWh, the rebate is $0.17 per kWh saved.

The program covers water-cooled centrifugal chillers, water-cooled scroll or screw chillers, and air-cooled electric chillers. Minimum qualifications for efficiency exist for each of the chiller types based on size and are presented in the participation standards section of this program description. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, the Company estimates that 1 Commercial Chiller Upgrades rebate will be paid. Fiscal expenditures for 2027 are projected to be $3,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, no Commercial Chiller Upgrade allowances were paid and actual expenditures were $0. We estimate that 1 Commercial Chiller Upgrade rebate will be paid between July 2026 and December 2026. For July 2026 through December 2026 the projected expenses as filed are $1,500.

PROGRAM SUMMARY:
Interested customers will send project proposals to Florida Public Utilities Company and a representative will schedule an on-site visit for inspection prior to installation. After the project is completed, a Florida Public Utilities Company representative will conduct an on-site inspection. By following the guidelines, the customer will qualify for the rebate. The Company feels confident that by continuing to advertise the benefits of this program to its commercial customer base and with direct outreach to HVAC contractors, it will see a higher participation level.

PROGRAM TITLE:
Commercial Exterior & Interior Lighting Program

PROGRAM DESCRIPTION:
The Commercial Exterior and Interior Lighting Program is a recent addition to Florida Public Utilities Company's (FPUC) energy conservation initiatives. It is designed to encourage non-residential customers to upgrade outdated, inefficient lighting systems to modern, energy-efficient alternatives. Incentives are offered based on anticipated annual energy savings, covering a broad range of end-use applications and are calculated as follows:

Lighting Upgrade Type	Rebate per kWh Saved	Lighting Upgrade Type	Rebate per kWh Saved
LED Display Lighting (Interior)	$0.30	Refrigerated Display Case LED Lighting	$0.08
LED Linear Fixture Replacement	$0.16	LED Exterior Wall Packs	$0.04
LED Canopy Lighting (Exterior)	$0.15	LED High Bay Lighting	$0.04
LED Parking Lighting	$0.13	Ceiling Mounted Occupancy Sensors	$0.02
Indoor Agriculture LED Grow Lights	$0.12		

The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, fiscal expenditures are projected to be $21,500 with 21 participants.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, the Program's expenditures were $0 and there were no participants. For July 2026 through December 2026, the projected expenses as filed are $8,750 with an estimate of 18 participants.

PROGRAM SUMMARY:
Installed lighting systems meet or exceed FPUC's efficiency criteria, in alignment with industry standards such as ASHRAE 90.1. Prior to installation, customers must submit a Lighting Rebate Certificate to FPUC for pre-qualification. After installation, a completed Lighting Rebate Certificate, along with required documentation must be submitted. Customers must also allow FPUC representatives to perform on-site inspections to verify compliance with program standards.

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. This program will supplement and complement the other demand-side management programs offered by Florida Public Utilities Company. 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.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2026, the Company will continue to explore potential CDD projects. At this time, fiscal expenditures for 2026 are projected to be $0.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026 actual expenditures were $0. For July 2026 through December 2026 the projected expenses as filed are $0.

PROGRAM SUMMARY:
Per the Company's 2025 Demand Side Management Plan (approved by Order PSC-20205-0091-PAA-EG), FPUC will notify the Florida Public Service Commission of any CDD project that exceeds $15,000. Florida Public Utilities Company expects to limit the total CDD expenditures to a maximum of $75,000 per year. Costs for CDD projects that meet the program's criteria for acceptance will be charged to Energy Conservation Cost Recovery account.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
PROGRAM DESCRIPTION AND SUMMARY

PROGRAM TITLE:
Light Emitting Diode (LED) Lighting Conversion Program

PROGRAM DESCRIPTION:
The LED Lighting program is a program focused on the replacement of existing non-LED outside lighting, such as high pressure sodium (HPS) or metal halide (MH) lights, with LED lighting options that are more efficient. The proposed program is structured as a temporary, two-year conservation initiative aimed at recovering depreciation and investment-related expenses through the aforementioned targeted conservation measure.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2027, fiscal expenditures are projected to be $0. Though the Company expected to complete this program at the end of 2026, it experienced challenges with procuring the LED lights needed earlier in 2026, which may cause a slight delay in the initial timeline.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2026 through June 2026, the Program's expenditures were $285,030. For July 2026 through December 2026 the projected expenses as filed are $519,233.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit KIL-2 of Kira Lake for FPUC has been furnished by Electronic Mail to the following parties of record this 3rd day of August, 2026:

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