

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

May 1, 2025

VIA E-PORTAL

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

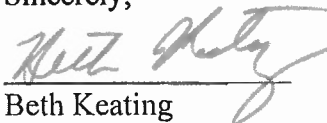
Re: Docket No. 20250004-GU – Natural Gas Conservation Cost Recovery

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please find the Testimony and Exhibit BG-1 of Brian Goff 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,



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

MEK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 20250004-GU
NATURAL GAS CONSERVATION COST RECOVERY

Direct Testimony of
Brian Goff
On Behalf of
Consolidated Florida Public Utilities Company &
Florida City Gas

1 **Q. Please state your name and business address.**

2 A. Brian Goff: my business address is: 208 Wildlight Avenue, Yulee, FL 32097.

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

4 A. I am employed by Chesapeake Utilities Corporation (“CUC”) as the Manager of
5 Sustainability & Environmental Affairs. Chesapeake Utilities is the parent company
6 of Florida Public Utilities Company (“FPUC”) and Florida City Gas (“FCG”),
7 (herein referred to jointly as the “Companies”).

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

9 A. To advise the Commission of the Companies actual over/under recovery of the
10 Conservation costs for the period January 1, 2024 through December 31, 2024 as
11 compared to the amount previously reported for that period which was based on Six
12 months actual and Six months estimated data.

13 **Q. Please state the actual consolidated amount of over/under recovery of**
14 **Conservation Program costs of Florida Public Utilities Company and Florida**
15 **City Gas for January 1, 2024 through December 31, 2024.**

1 A. The Companies under-recovered \$416,087 during that period. This amount is
2 substantiated on Schedule CT-2, page 1 of 3, Calculation of True-up and Interest
3 Provision.

4 **Q. How does this amount compare with the consolidated estimated true-up amount**
5 **which was allowed by the Commission?**

6 A. We had estimated a consolidated over-recovery of \$112,015 as of December 31,
7 2024.

8 **Q. Have you prepared any exhibits at this time?**

9 A. We have prepared and pre-filed Schedules CT-1, CT-2, CT-3, CT-4, CT-5 and CT-6
10 (Composite Exhibit BG-1).

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

12 A. Yes.

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY
GAS

SCHEDULE CT-1
PAGE 1 OF 1

CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS January-24 THROUGH December-24

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-24 THROUGH December-24		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>477,042</u>	
5.	INTEREST	<u>(60,955)</u>	
6.	LESS PROJECTED TRUE-UP		<u>416,087</u>
7.	November-24 HEARINGS		
8.	PRINCIPAL	<u>(44,746)</u>	
9.	INTEREST	<u>(67,269)</u>	<u>(112,015)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u>528,102</u>

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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS
ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VS PROJECTED

	FOR MONTHS	January-24	THROUGH	December-24	
		<u>ACTUAL</u>		<u>PROJECTED</u>	<u>DIFFERENCE</u>
1.	Labor/Payroll	3,074,791		2,519,258	555,533
2.	Advertisement	2,012,146		2,177,438	(165,292)
3.	Legal	12,242		3,642	8,600
4.	Outside Services	13,865		57,741	(43,876)
5.	Vehicle Costs	23,987		54,787	(30,800)
6.	Materials & Supplies	1,515		9,115	(7,600)
7.	Travel	60,578		67,227	(6,650)
8.	General & Administrative				
9.	Incentives	6,567,836		6,594,749	(26,913)
10.	Other	54,907		120,560	(65,653)
11.	SUB-TOTAL	11,821,867		11,604,517	217,350
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	11,821,867		11,604,517	217,350
14.	LESS: PRIOR PERIOD TRUE-UP	(1,446,548)		(1,446,548)	
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(9,898,278)		(10,202,715)	304,438
17.	ROUNDING ADJUSTMENT				
18.	TRUE-UP BEFORE INTEREST	477,042		(44,746)	521,788
19.	ADD INTEREST PROVISION	(60,955)		(67,269)	6,314
20.	END OF PERIOD TRUE-UP	416,087		(112,015)	528,102

() REFLECTS OVERRECOVERY

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE CT-2
PAGE 2 OF 3

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-24 THROUGH December-24

	PROGRAM NAME	50 LABOR/PAY	51 ADVERTISE.	52 LEGAL	53 OUT.SERV.	54 VEHICLE	55 MAT.&SUPP.	56 TRAVEL	57 G & A	58 INCENTIVES	59 OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1	Full House Residential New Construction	1,109,853	64,639			9,209		18,038		3,065,049	11,715	4,278,503		4,278,503
2	Residential Appliance Replacement	448,248	236,037			4,408				364,957		1,053,650		1,053,650
3	Conservation Education		56,590									56,590		56,590
4	Space Conditioning													
5	Residential Conservation Survey													
6	Residential Appliance Retention	81,104	235,225			918		12,098		1,571,524		1,900,870		1,900,870
7	Commercial Conservation Survey													
8	Residential Service Reactivation	308,151	375			2,571				3,400		314,498		314,498
9	Common	809,969	1,283,457	12,242	13,865	781	1,515	1,939		43,547	32,521	2,199,837		2,199,837
10	Conservation Demonstration and Development													
11	Commercial Small Food Program		30,487							422,213	2,134	454,834		454,834
12	Commercial Large Non-Food Service Program		26,824							7,147	2,134	36,105		36,105
13	Commercial Large Food Service Program		27,154							162,632	2,134	191,920		191,920
14	Commercial Large Hospitality Program		25,679							14,988	2,134	42,801		42,801
15	Commercial Large Cleaning Service Program		25,679					28,502		22,487	2,134	78,802		78,802
16	Residential Propane Distribution Program	49,239				551				6,685		56,475		56,475
17	COMM/IND CONVERSION	68,362				1,102				24,660		94,124		94,124
18	COMMERCIAL APPLIANCE	199,865				4,447				858,548		1,062,860		1,062,860
15	TOTAL ALL PROGRAMS	3,074,791	2,012,146	12,242	13,865	23,987	1,515	60,578		6,567,836	54,907	11,821,867		11,821,867

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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE CT-2
PAGE 3 OF 3

CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-24 THROUGH December-24

PROGRAM NAME	LABOR/PAY	ADVERTISE.	LEGAL	OUT.SERV.	VEHICLE	MAT.&SUPP.	TRAVEL	G & A	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1 Full House Residential New Construction	520,235	(27,591)			(5,100)	(1,000)	(7,500)		196,806	(10,000)	665,850		665,850
2 Residential Appliance Replacement	65,699	(13,318)			(5,800)	(750)	(3,500)		(46,171)		(3,840)		(3,840)
3 Conservation Education	(2,500)	27,154		(7,500)							17,154		17,154
4 Space Conditioning		(1,250)									(1,250)		(1,250)
5 Residential Conservation Survey	(2,500)	(2,500)		(10,475)							(15,475)		(15,475)
6 Residential Appliance Retention	(37,616)	11,682			(2,200)	(750)	8,598		(130,315)		(150,601)		(150,601)
7 Commercial Conservation Survey	(2,500)	(1,250)									(3,750)		(3,750)
8 Residential Service Reactivation	80,174	(7,500)			(3,000)				(2,700)		66,974		66,974
9 Common	53,052	(152,881)	8,600	(25,900)	(6,000)	(3,500)	(25,000)		43,547	(37,097)	(145,178)		(145,178)
10 Conservation Demonstration and Development													
11 Commercial Small Food Program	(37,500)	1,318			(1,250)	(750)	(4,500)		(79,493)	(3,711)	(125,887)		(125,887)
12 Commercial Large Non-Food Service Program	(7,500)	(157)			(150)	(150)	(500)		(20,000)	(3,711)	(32,169)		(32,169)
13 Commercial Large Food Service Program	(11,250)	1,318			(200)	(200)	(750)		33,649	(3,711)	18,856		18,856
14 Commercial Large Hospitality Program	(15,000)	(157)			(250)	(250)	(1,000)		(16,018)	(3,711)	(36,387)		(36,387)
15 Commercial Large Cleaning Service Program	(15,000)	(157)			(250)	(250)	27,502		(17,496)	(3,711)	(9,363)		(9,363)
16 Residential Propane Distribution Program	(7,049)				(600)				(5,050)		(12,699)		(12,699)
17 COMM/IND CONVERSION	(10,347)				(1,200)				(7,558)		(19,105)		(19,105)
18 COMMERCIAL APPLIANCE	(14,866)				(4,800)				23,887		4,220		4,220
5. TOTAL ALL PROGRAMS	555,533	(165,292)	8,600	(43,875)	(30,800)	(7,600)	(6,650)		(26,913)	(65,653)	217,351		217,351

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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE CT-3
PAGE 1 OF 3

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS		January-24	THROUGH	December-24										
A. CONSERVATION EXPENSE BY PROGRAM		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Full House Residential New Construction	385,451	313,188	183,606	480,607	357,572	235,529	413,191	488,444	242,657	248,085	437,000	493,173	4,278,503
2	Residential Appliance Replacement	64,593	104,353	79,727	70,405	101,913	73,349	91,500	108,792	100,718	92,505	76,695	89,100	1,053,650
3	Conservation Education	(8,533)	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	4,114	37,664	2,594	56,590
4	Space Conditioning													
5	Residential Conservation Survey	(3,713)	338	338	338	338	338	338	338	338	338	338	338	
6	Residential Appliance Retention	170,166	189,549	122,826	169,987	190,050	144,144	144,768	151,840	174,968	133,880	125,331	183,360	1,900,870
7	Commercial Conservation Survey													
8	Residential Service Reactivation	14,260	29,340	15,103	19,686	19,807	18,027	28,411	38,968	31,741	32,462	30,161	36,531	314,498
9	Common	99,894	90,616	77,429	120,575	169,432	119,170	166,277	105,019	224,586	367,517	347,094	312,228	2,199,837
10	Conservation Demonstration and Development													
11	Commercial Small Food Program	77,855	58,868	34,388	73,878	29,139	43,591	48,703	46,087	5,002	14,134	3,352	19,836	454,834
12	Commercial Large Non-Food Service Program	(121)	5,326	5,169	2,951	5,188	2,461	2,461	2,661	2,540	2,461	2,549	2,461	36,105
13	Commercial Large Food Service Program	(1,266)	2,865	29,331	2,927	38,072	39,735	51,675	11,654	2,540	3,936	2,549	7,903	191,920
14	Commercial Large Hospitality Program	(1,266)	4,367	5,823	613	5,188	3,962	2,461	9,140	3,542	2,461	2,549	3,963	42,801
15	Commercial Large Cleaning Service Program	(536)	2,135	2,821	613	7,671	2,461	2,461	2,661	22,543	2,461	2,549	30,963	78,802
16	Residential Propane Distribution Program	9,368	6,520	3,224	4,287	4,227	4,947	4,099	4,579	3,366	3,465	4,190	4,202	56,475
17	COMM/IND CONVERSION	6,371	10,170	5,028	9,751	6,764	15,744	3,365	8,146	10,319	4,802	4,835	9,029	94,124
18	COMMERCIAL APPLIANCE	33,324	106,163	150,324	95,731	47,932	95,367	56,399	167,253	104,447	50,900	46,673	108,349	1,062,860
5.	TOTAL ALL PROGRAMS	845,848	926,390	717,731	1,054,944	985,885	801,418	1,018,701	1,148,176	931,898	963,518	1,123,328	1,304,029	11,821,867
6.	LESS AMOUNT INCLUDED IN RATE BASE													
7.	RECOVERABLE CONSERVATION EXPENSES	845,848	926,390	717,731	1,054,944	985,885	801,418	1,018,701	1,148,176	931,898	963,518	1,123,328	1,304,029	11,821,867

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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE CT-3
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-24 THROUGH December-24

B. CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. RESIDENTIAL CONSERVATION													
2. CONSERVATION ADJ. REVENUES	(1,097,207)	(975,876)	(936,765)	(869,897)	(807,297)	(714,601)	(702,440)	(693,500)	(670,259)	(754,601)	(739,578)	(936,255)	(9,898,278)
3. TOTAL REVENUES	(1,097,207)	(975,876)	(936,765)	(869,897)	(807,297)	(714,601)	(702,440)	(693,500)	(670,259)	(754,601)	(739,578)	(936,255)	(9,898,278)
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	(120,542)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(120,546)	(1,446,548)
5. CONSERVATION REVENUE APPLICABLE	(1,217,749)	(1,096,422)	(1,057,311)	(990,443)	(927,843)	(835,147)	(822,986)	(814,046)	(790,805)	(875,147)	(860,124)	(1,056,801)	(11,344,826)
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	845,848	926,390	717,731	1,054,944	985,885	801,418	1,018,701	1,148,176	931,898	963,518	1,123,328	1,304,029	11,821,867
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	(371,900)	(170,032)	(339,580)	64,502	58,042	(33,730)	195,716	334,129	141,093	88,371	263,204	247,228	477,042
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	(6,964.00)	(7,675)	(8,282)	(8,378)	(7,612)	(7,072)	(6,206)	(4,504)	(2,826)	(1,747)	(557)	868	(60,955)
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	(1,446,548)	(1,704,870)	(1,762,032)	(1,989,348)	(1,812,679)	(1,641,703)	(1,561,958)	(1,251,903)	(801,731)	(542,918)	(335,748)	47,444	(1,446,548)
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	120,542	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	1,446,548
11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	(1,704,870)	(1,762,032)	(1,989,348)	(1,812,679)	(1,641,703)	(1,561,958)	(1,251,903)	(801,731)	(542,918)	(335,748)	47,444	416,087	416,087

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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE CT-3
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-24 THROUGH December-24

C. INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	(1,446,548)	(1,704,870)	(1,762,032)	(1,989,348)	(1,812,679)	(1,641,703)	(1,561,958)	(1,251,903)	(801,731)	(542,918)	(335,748)	47,444	(1,446,548)
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(1,697,906)	(1,754,357)	(1,981,066)	(1,804,301)	(1,634,091)	(1,554,886)	(1,245,697)	(797,227)	(540,092)	(334,001)	48,001	415,219	477,042
3. TOTAL BEG. AND ENDING TRUE-UP	(3,144,454)	(3,459,227)	(3,743,098)	(3,793,649)	(3,446,769)	(3,196,589)	(2,807,655)	(2,049,130)	(1,341,823)	(876,920)	(287,747)	462,663	(969,506)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	(1,572,227)	(1,729,614)	(1,871,549)	(1,896,824)	(1,723,385)	(1,598,294)	(1,403,827)	(1,024,565)	(670,912)	(438,460)	(143,874)	231,331	(484,753)
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.29%	5.26%	4.85%	4.71%	4.58%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.29%	5.26%	4.85%	4.71%	4.58%	4.43%	
7. TOTAL (LINE C-5 + C-6)	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.61%	10.55%	10.11%	9.56%	9.29%	9.01%	
8. AVG. INTEREST RATE (C-7 X 50%)	5.32%	5.33%	5.31%	5.30%	5.30%	5.31%	5.31%	5.28%	5.06%	4.78%	4.65%	4.51%	
9. MONTHLY AVERAGE INTEREST RATE	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.442%	0.440%	0.421%	0.398%	0.387%	0.375%	
10. INTEREST PROVISION (LINE C-4 X C-9)	(6,964.00)	(7,675.00)	(8,282)	(8,378)	(7,612)	(7,072)	(6,206)	(4,504)	(2,826)	(1,747)	(557)	868	(60,955)

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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS

SCHEDULE CT-4
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-24 THROUGH December-24

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

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DOCKET NO. 20250004-GU
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COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS
RECONCILIATION AND EXPLANATION OF
DIFFERENCES BETWEEN FILING AND PSC AUDIT

FOR MONTHS January-24 THROUGH December-24

SCHEDULE CT-5
PAGE 1 OF 1

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. _____
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CONSOLIDATED: FPUC & FCG
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Program Description and Progress

1. Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Survey Program
6. Commercial Conservation Survey Program
7. Conservation Education Program
8. Space Conditioning Program
9. Conservation Demonstration and Development Program
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 Program
17. FCG - Commercial Industrial Conversion Program

PROGRAM TITLE: Residential New Construction Program

PROGRAM DESCRIPTION: The Residential New Construction Program (formerly, Full House Residential New Construction Program) promotes the use of natural gas in single and multi-family residential new construction projects to developers, builders, and homebuyers. The program is designed to increase the overall energy efficiency in the new construction home market through the installation of efficient gas appliances. The programs incentives are used to overcome market barriers created by the split incentive between the builders who are purchasing the appliances and the homeowners who are benefiting from reduced utility costs.

CURRENT APPROVED ALLOWANCES:

\$350 Tank Water Heater
\$400 High Efficiency Tank Water Heater
\$550 Tankless Water Heater
\$500 Furnace
\$150 Range
\$100 Dryer
\$1,200 Cooling and Dehumidification

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024, through December 31, 2024, 11,376 incentives were paid. There were 1,934 Tank Water Heaters, 0 High Efficiency Tank Water Heaters, 2,481 Tankless Water Heaters, 18 Furnaces, 3,849 Ranges, and 3,094 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024, through December 31, 2024, were \$4,278,503.

PROGRAM TITLE: Residential Appliance Replacement Program

PROGRAM DESCRIPTION: This program is designed to encourage the replacement of inefficient non-natural gas appliances with energy-efficient natural gas appliances. The program offers financial incentives to residential customers to defray the additional costs associated with installing natural gas appliances.

CURRENT APPROVED ALLOWANCES:

\$500 Tank Water Heater
\$550 High Efficiency Tank Water Heater
\$675 Tankless Water Heater
\$725 Furnace
\$200 Range
\$150 Dryer
\$1,200 Cooling and Dehumidification

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024, through December 31, 2024, 144 incentives were paid. There were 50 Tank Water Heaters, 15 High Efficiency Tank Water Heaters, 362 Tankless Water Heaters, 0 Furnaces, 320 Ranges, and 248 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$1,053,650.

PROGRAM TITLE: Residential Appliance Retention Program

PROGRAM DESCRIPTION: The purpose of the Residential Appliance Retention Program is to encourage homeowners with existing natural gas appliances to retain natural gas appliances at time of replacement. The program includes appliances such as furnaces, hot water heaters, ranges, and dryers. The programs incentives defray the cost of purchasing more expensive energy-efficient natural gas appliances.

CURRENT APPROVED ALLOWANCES:

\$350	Tank Water Heater
\$400	High Efficiency Tank Water Heater
\$550	Tankless Water Heater
\$500	Furnace
\$100	Range
\$100	Dryer

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 4,488 incentives were paid. There were 1,910 Tank Water Heaters, 191 High Efficiency Tank Water Heaters, 838 Tankless Water Heaters, 604 Furnaces, 345 Ranges, and 600 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$1,900,870.

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 of \$350 (FPU) or \$200 (FCG) in the form of cash incentives to residential customers to assist in defraying the additional cost associated with the purchase and installation energy-efficient natural gas appliances.

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 14 incentives were paid.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$314,498.

PROGRAM TITLE: Residential Conservation Survey Program

PROGRAM DESCRIPTION: The objective of the Residential Conservation Service Program is to provide Florida Public Utilities Company's residential customers with energy conservation advice based on a review of their home's actual performance that encourages the implementation of efficiency measures and/or practices resulting in energy savings for the customer. Florida Public Utilities Company views this program as a way of promoting the installation of cost-effective conservation measures. During the survey process, the customer is provided with specific whole-house recommendations. The survey process also checks for possible duct leakage.

PROGRAM ACCOMPLISHMENTS: This year a total of 4 residential surveys was performed.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$0.

Although four participants were recorded, the associated expenses were allocated to common program costs. Going forward, greater emphasis will be placed on categorizing survey-related expenses under the Residential Energy Survey program, which is scheduled for implementation.

PROGRAM TITLE: Commercial Conservation Survey Program

PROGRAM DESCRIPTION: The Commercial Conservation Service Program is an interactive program that assists commercial customers in identifying energy conservation opportunities. The survey process consists of an on-site review of the customer's facility operation, equipment, and energy usage pattern by a Florida Public Utilities Company Conservation Representative. The representative identifies all areas of potential energy usage reduction as well as identifying end-use technology opportunities. A technical evaluation is then performed to determine the economic payback or life cycle cost for various improvements to the facility. Florida Public Utilities Company will subcontract the evaluation process to an independent engineering firm and/or contracting consultant, if necessary.

PROGRAM ACCOMPLISHMENTS: This year, 0 commercial surveys were completed during the reporting period.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 was \$0.

PROGRAM TITLE: Conservation Education Program

PROGRAM DESCRIPTION: The purpose of the Conservation Education Program is to educate consumers, businesses, schools and contractors to make wise energy choices. For consumers to make educated choices they must know the benefits of conserving energy and have a basic understanding of energy as well as the measures and behavioral practices needed to make these choices.

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, there were 0 paid incentives. Costs were for advertising.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$56,590.

PROGRAM TITLE: Space Conditioning Program

PROGRAM DESCRIPTION: The program is designed to convert on-main customers from electric space conditioning equipment to energy-efficient natural gas space conditioning equipment. The program provides a financial incentive to qualified participants to compensate for the higher initial cost of natural gas space conditioning equipment. The program reduces summer as well as winter peak demand and contributes to consumption reduction.

PROGRAM ACCOMPLISHMENTS: There were 0 participants in this program in 2024.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 was \$0.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule CT-6

PROGRAM TITLE: Conservation Demonstration and Development

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 conservation programs offered by Florida Public Utilities Company and give the Company an opportunity to pursue individual and joint research projects as well as the development of new conservation programs. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies.

PROGRAM ACCOMPLISHMENTS: For 2024, Florida Public Utilities had no research and development projects.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$0.

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.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 172 incentives were paid. There were 1 Tank Water Heaters, 70 Tankless Water Heaters, 88 Fryers, and 13 Ranges.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$454,834.

PROGRAM TITLE: Commercial 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. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 7 incentives were paid. There was 0 Tank Water Heater and 7 Tankless Water Heaters.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$36,105.

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.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 73 incentives were paid. There was 0 Tank Water Heaters, 34 Tankless Water Heaters, 30 Fryers and 9 Ranges.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$191,920.

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.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$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 ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 10 incentives were paid. There were 5 Tank Water Heaters, 4 Tankless Water Heaters, 0 Fryers, 0 Range and 1 Dryer.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$42,801.

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.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 51 incentives were paid. There was 0 Tank Water Heater, 9 Tankless Water Heaters, and 42 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$78,802.

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 FPU

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

PROGRAM ALLOWANCES FCG

Furnace or Hydro heater	\$200
Tank Water Heater	\$100
Range	\$25
Dryer	\$50

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 17 incentives were paid. There were 7 Tank Water Heaters, 8 Ranges and 2 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$56,475.

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 11 through 15

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

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, 466 incentives were paid. There were 7 Tank Water Heaters, 168 Fryers, 177 Tankless Water Heaters, 32 Ranges and 82 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$1,062,860.

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 ACCOMPLISHMENTS: For the reporting period January 1, 2024 through December 31, 2024, there were 136 participants.

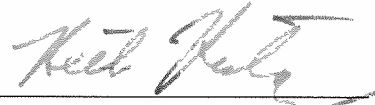
PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2024 through December 31, 2024 were \$94,124.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Testimony and Exhibit of Brian Goff for Florida City Gas and Florida Public Utilities Company in Docket No. 20250004-GU has been furnished by Electronic Mail to the following parties of record this 1st day of May 2025:

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