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April 4, 2023

ELECTRONIC FILING

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

Re: Docket 20230023-GU, Petition for Rate Increase by Peoples Gas System, Inc.

Dear Mr. Teitzman:

Attached for filing on behalf of Peoples Gas System, Inc. in the above-referenced docket are the following MFR Schedules:

MFR Schedule E – Cost of Service (Excluding E-9 Proposed Tariffs)
MFR Schedule G – Projected Test Year
MFR Schedule H – Cost of Service Program
MFR Schedule I – Engineering Schedules

Thank you for your assistance in connection with this matter.

(Document 17 of 18)

Sincerely,

A handwritten signature in blue ink that reads 'J. Jeffrey Wahlen'.

J. Jeffrey Wahlen

cc: Charles J. Rehwinkel, Public Counsel
Jon Moyle, FIPUG
Major Thompson, OGC
Ryan Sandy, OGC

JJW/ne
Attachment

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	Description	Residential			Residential	Commercial	Comm.	Commercial	Small	General			General
		Residential 1	Residential 2	Residential 3	Standby Generators	Residential Heat Pump	Commercial Heat Pump	Street Lighting	Standby Generators	General Service	General Service 1	General Service 2	General Service 3
1	NO. OF BILLS	1,313,821	2,191,927	1,463,646	12,667	24	24	0	13,608	148,052	240,172	90,008	9,370
2	THERM SALES	7,668,104	29,770,430	44,519,018	91,495	6,775	5,281	485,448	523,576	9,678,376	97,032,396	137,025,369	76,129,003
3	UNBILLED THERM SALES	(28,058)	(119,421)	(376,745)	0	0	0	(323)	0	(60,227)	(443,259)	(192,246)	(161,417)
4	TOTAL THERM SALES	7,640,046	29,651,010	44,142,273	91,495	6,775	5,281	485,126	523,576	9,618,149	96,589,137	136,833,123	75,967,586
5	CUSTOMER CHARGE REVENUE	\$19,895,593	\$39,786,572	\$36,175,880	\$312,702	\$590	\$1,080	\$0	\$627,615	\$4,537,824	\$10,822,838	\$7,385,878	\$3,926,370
6	BASE NON-FUEL REVENUE	\$2,070,418	\$8,040,914	\$12,025,014	\$14,486	\$650	1,035.29	133,561.49	182,209.21	3,764,606.36	\$30,264,482	\$36,491,234	\$16,581,659
7	UNBILLED BASE NON-FUEL REVENUE	70,752	30,913	(53,700)	0	0	0	(90)	0	(23,720)	(128,001)	(28,904)	(24,646)
8	TOTAL BASE NON-FUEL REVENUE	\$22,036,763	\$47,858,399	\$48,147,194	\$327,188	\$1,241	\$2,115	\$133,471	\$809,824	\$8,278,711	\$40,959,319	\$43,848,207	\$20,483,383
9	FUEL REVENUE	\$9,130,683	\$35,484,745	\$52,110,889	\$110,362	\$263	\$3,503	\$42,621	\$283,506	\$5,513,266	\$27,721,889	\$18,553,429	\$4,803,544
10	UNBILLED FUEL REVENUE	(41,460)	(172,290)	(467,155)	0	0	0	(379)	0	(15,474)	(67,111)	47,604	(80,892)
11	TOTAL FUEL REVENUE	\$9,089,223	\$35,312,455	\$51,643,734	\$110,362	\$263	\$3,503	\$42,242	\$283,506	\$5,497,792	\$27,654,778	\$18,601,033	\$4,722,652
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL REVENUE (PG)	\$31,125,986	\$83,170,854	\$99,790,928	\$437,550	\$1,504	\$5,618	\$175,713	\$1,093,330	\$13,776,502	\$68,614,097	\$62,449,240	\$25,206,035

(1) OTHER REVENUE (regulated only):

14	48701 Forfeited Discounts	1,404,024.41
15	Misc. Service Revenue (488's)	6,699,146
16	49301 Rental Income	217,611
17	Other Gas Revenues	1,488,863
18	Other related to PGA	0
19	Revenue Related Taxes	0
20	Energy Conservation	0
21	TOTAL	<u>\$9,809,645</u>

FLORIDA PUBLIC SERVICE COMMISSION
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TYPE OF DATA SHOWN:
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 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Inter. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2022 TOTAL
1	NO. OF BILLS	1,750	2,284	320	171	0	0	132	173	60	5,488,209
2	THERM SALES	58,694,889	162,252,365	44,574,067	154,260,772	0	0	4,907,054	1,052,334,068	108,760,160	1,988,718,645
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	(1,381,695)
4	TOTAL THERM SALES	58,694,889	162,252,365	44,574,067	154,260,772	0	0	4,907,054	1,052,334,068	108,760,160	1,987,336,950
5	CUSTOMER CHARGE REVENUE	\$1,174,175	\$3,142,950	\$438,150	\$256,920	\$0	\$0	\$50,400	\$4,654,856	\$0	\$133,190,393
6	BASE NON-FUEL REVENUE	\$10,438,886	20,164,318.35	3,484,354.79	6,334,403.40	\$0	\$0	638,322.71	15,114,487.72	4,460,146.18	\$170,205,188
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$157,396)
8	TOTAL BASE NON-FUEL REVENUE	\$11,613,061	\$23,307,268	\$3,922,505	\$6,591,323	\$0	\$0	\$688,723	\$19,769,344	\$4,460,146	\$303,238,185
9	FUEL REVENUE	\$881,584	\$4,318,622	\$680,370	\$582,194	\$0	\$0	\$2,648,236	(\$685,608)	\$93,168,401	\$255,352,499
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$797,157)
11	TOTAL FUEL REVENUE	\$881,584	\$4,318,622	\$680,370	\$582,194	\$0	\$0	\$2,648,236	(\$685,608)	\$93,168,401	\$254,555,342
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,809,645	\$9,809,645
13	TOTAL REVENUE (PG)	\$12,494,645	\$27,625,891	\$4,602,874	\$7,173,517	\$0	\$0	\$3,336,959	\$19,083,736	\$107,438,192	\$567,603,171
	(1) OTHER REVENUE (regulated only):										
									Reconciling Items:		
14	48701 Forfeited Discounts								Cast Iron / Bare Steel Rider		5,078,006
15	Misc. Service Revenue (488's)								Energy Conservation		24,935,073
									Francise Fees		14,814,813
									Gross Receipts		16,432,137
									Deferred Revenue / Other		15,360,226
16	49301 Rental Income								Total - C-3		\$644,223,425
17	Other Gas Revenues										
18	Other related to PGA										
19	Revenue Related Taxes										
20	Energy Conservation										
21	TOTAL										

FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		Residential 1	Residential 2	Residential 3	Residential		Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3	
					Standby Generators	Residential Heat Pump							
22	NO. OF BILLS	1,418,329	2,453,602	1,467,293	13,842	24	24	0	13,363	154,012	248,213	97,132	10,642
23	THERM SALES	9,318,640	35,523,291	48,147,095	12,984	7,656	7,956	533,532	586,440	11,270,215	102,910,406	149,575,379	85,514,354
24	UNBILLED THERM SALES	11,810	41,435	77,060	0	0	0	5,288	0	14,337	151,185	215,008	126,691
25	TOTAL THERM SALES	9,330,450	35,564,726	48,224,155	12,984	7,656	7,956	538,820	586,440	11,284,551	103,061,591	149,790,387	85,641,045
26	CUSTOMER CHARGE REVENUE	\$21,416,769	\$44,410,187	\$36,095,410	\$330,957	\$590	\$1,080	\$0	\$601,354	\$4,712,765	\$11,169,589	\$7,964,844	\$4,469,473
27	BASE NON-FUEL REVENUE	\$2,517,058	\$9,595,196	\$13,005,012	\$0	\$689	\$287	\$146,791	\$248,152	\$4,383,776	\$32,097,756	\$39,833,419	\$18,625,881
28	UNBILLED BASE NON-FUEL REVENUE	\$3,190	\$11,192	\$20,815	\$0	\$0	\$0	\$1,455	\$0	\$5,576	\$47,154	\$57,259	\$27,595
29	TOTAL BASE NON-FUEL REVENUE	\$23,937,016	\$54,016,575	\$49,121,236	\$330,957	\$1,280	\$1,367	\$148,246	\$849,506	\$9,102,117	\$43,314,499	\$47,855,522	\$23,122,949
30	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL REVENUE	\$23,937,016	\$54,016,575	\$49,121,236	\$330,957	\$1,280	\$1,367	\$148,246	\$849,506	\$9,102,117	\$43,314,499	\$47,855,522	\$23,122,949
32	DIFF. IN NO. OF BILLS	104,508	261,675	3,647	1,175	0	0	0	(245)	5,960	8,041	7,124	1,272
33	DIFF. IN THERM SALES	1,690,404	5,913,716	4,081,882	(78,511)	881	2,675	53,695	62,864	1,666,402	6,472,454	12,957,264	9,673,458
34	DIFF. IN CUSTOMER CHARGE REVENUE	\$1,521,175	\$4,623,615	(\$80,470)	\$18,256	\$0	\$0	\$0	(\$26,261)	\$174,941	\$346,752	\$578,966	\$543,103
35	DIFF. IN BASE NON-FUEL REVENUE	\$379,078	\$1,534,561	\$1,054,512	(\$14,486)	\$39	(\$748)	\$14,774	\$65,943	\$648,466	\$2,008,429	\$3,428,348	\$2,096,463
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIFF. IN TOTAL REVENUE	\$1,900,253	\$6,158,176	\$974,042	\$3,770	\$39	(\$748)	\$14,774	\$39,682	\$823,406	\$2,355,180	\$4,007,315	\$2,639,566

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 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Inter. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2024 TOTAL
22	NO. OF BILLS	1,704	2,364	324	168	0	0	180	251	36	5,881,503
23	THERM SALES	55,651,416	168,533,148	44,229,423	143,092,614	0	0	2,636,519	855,722,006	50,000,000	1,763,273,072
24	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	642,814
25	TOTAL THERM SALES	55,651,416	168,533,148	44,229,423	143,092,614	0	0	2,636,519	855,722,006	50,000,000	1,763,915,886
26	CUSTOMER CHARGE REVENUE	\$1,141,680	\$3,262,320	\$447,120	\$265,440	\$0	\$0	\$75,600	\$0	\$0	\$136,365,178
27	BASE NON-FUEL REVENUE	\$9,897,604	\$20,021,738	\$3,457,414	\$5,795,251	\$0	\$0	\$449,632	\$28,420,651	\$2,500,000	\$190,996,306
28	UNBILLED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,236
29	TOTAL BASE NON-FUEL REVENUE	\$11,039,284	\$23,284,058	\$3,904,534	\$6,060,691	\$0	\$0	\$525,232	\$28,420,651	\$2,500,000	\$327,535,721
30	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,531,299	\$18,531,299
31	TOTAL REVENUE	\$11,039,284	\$23,284,058	\$3,904,534	\$6,060,691	\$0	\$0	\$525,232	\$28,420,651	\$21,031,299	\$346,067,020
32	DIFF. IN NO. OF BILLS	(46)	80	4	(3)	0	0	48	78	(24)	393,294
33	DIFF. IN THERM SALES	(3,043,473)	6,280,783	(344,644)	(11,168,158)	0	0	(2,270,535)	(196,612,062)	(58,760,160)	(223,421,064)
34	DIFF. IN CUSTOMER CHARGE REVENUE	(\$32,495)	\$119,370	\$8,970	\$8,520	\$0	\$0	\$25,200	(\$4,654,856)	\$0	\$3,174,785
35	DIFF. IN BASE NON-FUEL REVENUE	(\$541,282)	(\$142,580)	(\$26,941)	(\$539,153)	\$0	\$0	(\$188,691)	\$13,306,163	(\$1,960,146)	\$21,122,750
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,721,655	\$8,721,655
37	DIFF. IN TOTAL REVENUE	(\$573,777)	(\$23,210)	(\$17,971)	(\$530,633)	\$0	\$0	(\$163,491)	\$8,651,307	\$6,761,508	\$33,019,190

FLORIDA PUBLIC SERVICE COMMISSION
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TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
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 WITNESS: G. THERRIEN

LINE NO.	DESCRIPTION	Residential			Comm.	Commercial	Small	General					
		Residential 1	Residential 2	Residential 3	Standby	Residential	Commercial	Street	Standby	General	General	General	General
				N/A	Generators	Heat Pump	Heat Pump	Lighting	Generators	Service	Service 1	Service 2	Service 3
38	NO. OF BILLS	1,418,329	2,453,602	1,467,293	13,842	24	24	0	13,363	154,012	248,213	97,132	10,642
39	THERM SALES	9,330,450	35,564,726	48,224,155	12,984	7,656	7,956	538,820	586,440	11,284,551	103,061,591	149,790,387	85,641,045
40	CUSTOMER CHARGE REVENUE	\$28,295,664	\$62,566,838	\$48,347,307	\$456,087	\$791	\$1,320	\$0	\$734,989	\$6,930,536	\$17,126,703	\$12,530,059	\$5,586,841
41	BASE NON-FUEL REVENUE	\$3,427,821	\$13,065,769	\$17,716,590	\$3,830	\$991	\$2,188	\$228,999	\$173,000	\$5,867,967	\$49,984,871	\$62,163,011	\$30,402,571
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$2,452,329	\$4,242,343	\$2,536,989	\$21,047	\$34	\$93	\$855	\$55,162	\$704,888	\$1,379,380	\$627,764	\$128,915
44	TOTAL REVENUE	<u>\$34,175,814</u>	<u>\$79,874,950</u>	<u>\$68,600,886</u>	<u>\$480,965</u>	<u>\$1,817</u>	<u>\$3,601</u>	<u>\$229,854</u>	<u>\$963,150</u>	<u>\$13,503,391</u>	<u>\$68,490,955</u>	<u>\$75,320,834</u>	<u>\$36,118,327</u>

INCREASE

45	DOLLAR AMOUNT (102+103-8)	\$9,686,722	\$27,774,208	\$17,916,703	\$132,730	\$542	\$1,393	\$95,527	\$98,164	\$4,519,793	\$26,152,256	\$30,844,863	\$15,506,029
46	DOLLAR AMOUNT (102+103-59)	\$7,786,469	\$21,616,032	\$16,942,661	\$128,960	\$503	\$2,141	\$80,753	\$58,482	\$3,696,386	\$23,797,076	\$26,837,548	\$12,866,463
47	% NON-FUEL ((102+103)/8)	143.96%	158.03%	137.21%	140.57%	143.65%	165.84%	171.57%	112.12%	154.60%	163.85%	170.34%	175.70%
48	% TOTAL (106/13)	109.80%	96.04%	68.74%	109.92%	120.82%	64.10%	130.81%	88.09%	98.02%	99.82%	120.61%	143.29%

PRESENT

PROPOSED

SERVICE CHARGES - PGS	PRESENT			PROPOSED		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
49 CONNECTION / RECONNECT CHARGE-RESIDENTIAL (* Blended rate for connect and Reconnect)	53,676	\$68.19	\$ 3,660,411	53,676	\$83.63	\$ 4,488,791
50 CONNECTION / RECONNECT CHARGE-COMMERCIAL	3,102	\$100.00	310,195	3,102	\$107.00	331,909
51 TRIP CHARGE	1,250	\$25.00	31,238	1,250	\$29.00	36,236
52 MISSED APPOINTMENT	0	\$25.00	-	0	\$25.00	-
53 ACCOUNT ACTIVATION ONLY (CHANGE OUT)	52,675	\$24.00	1,264,195	52,675	\$33.00	1,738,269
54 RETURN CHECK CHARGE	27,346	\$10.00	273,456	27,346	\$10.00	273,456
55 IT ADMINISTRATION CHARGE	340	\$216.00	881,280	340	\$260.00	1,060,800
56 POOL MANAGER CHARGES	2,485	\$148.00	367,826	2,485	\$148.00	367,826
57 FORFEITED DISCOUNTS		\$142+\$0.91 per acct	1,406,319		\$142+\$0.91 per acct	1,406,319
58 OTHER REVENUE (RENT)		Varies	102,823		Varies	102,823
59 TEMPORARY DISCONNECT CHARGE	831	\$30.00	24,917	831	\$33.00	27,409
60 FAILED TRIP CHARGE	1,791	\$25.00	44,763	1,791	\$29.00	51,925
61 AMORTIZATION / MAINTENANCE			5,510,523			5,510,523
62 MISCELLANEOUS SERVICE REVENUES - OTHER	7,278	\$25.00	181,947	7,278	\$25.00	181,947
63 GAS PLANT LEASED TO OTHERS			4,471,406	0		4,471,406
64			<u>143,495</u>			<u>143,495</u>
			<u>\$ 18,531,299</u>			<u>\$ 20,049,637</u>

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38	NO. OF BILLS	1,704	2,364	324	168	0	0	180	251	36	5,881,503
39	THERM SALES	55,651,416	168,533,148	44,229,423	143,092,614	0	0	2,636,519	855,722,006	50,000,000	1,763,915,886
40	CUSTOMER CHARGE REVENUE	\$1,695,480	\$5,188,980	\$826,200	\$495,600	\$0	\$0	\$125,100	\$0	\$0	\$190,908,496
41	BASE NON-FUEL REVENUE	\$15,304,139	\$31,513,721	\$4,848,872	\$8,127,660	\$0	\$0	\$630,576	\$28,420,651	\$0	\$271,883,227
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$14,791	\$302,312	\$39,614	\$20,541	\$0	\$0	\$24,904	\$15,747	\$9,981,929	\$22,549,637
44	TOTAL REVENUE	<u>\$17,014,411</u>	<u>\$37,005,013</u>	<u>\$5,714,686</u>	<u>\$8,643,801</u>	<u>\$0</u>	<u>\$0</u>	<u>\$780,580</u>	<u>\$28,436,398</u>	<u>\$9,981,929</u>	<u>\$485,341,361</u>

INCREASE

45	DOLLAR AMOUNT (102+103-8)	\$5,386,558	\$13,395,433	\$1,752,567	\$2,031,937	\$0	\$0	\$66,954	\$8,651,308	(\$4,460,146)	\$164,013,685
46	DOLLAR AMOUNT (102+103-59)	\$5,960,335	\$13,418,643	\$1,770,538	\$2,562,570	\$0	\$0	\$230,444	\$1	(\$2,500,000)	\$137,756,003
47	% NON-FUEL ((102+103)/8)	146.38%	157.47%	144.68%	130.83%	0.00%	0.00%	109.72%	143.76%	0.00%	152.62%
48	% TOTAL (106/13)	136.17%	133.95%	124.15%	120.50%	0.00%	0.00%	23.39%	149.01%	9.29%	85.51%

INCREASE

SERVICE CHARGES - PGS

	NUMBER	CHARGE	REVENUE
49	CONNECTION / RECONNECT CHARGE-RE	0	\$15.43 \$ 828,379
50	CONNECTION / RECONNECT CHARGE-COI	0	\$7.00 21,714
51	TRIP CHARGE	0	\$4.00 4,998
52	MISSED APPOINTMENT	0	\$0.00 -
53	ACCOUNT ACTIVATION ONLY (CHANGE OI	0	\$9.00 474,073
54	RETURN CHECK CHARGE	0	\$0.00 -
55	IT ADMINISTRATION CHARGE	0	\$44.00 179,520
56	POOL MANAGER CHARGES	0	\$0.00 -
57	FORFEITED DISCOUNTS	0	\$0.00 -
58	OTHER REVENUE (RENT)	0	\$0.00 -
59	TEMPORARY DISCONNECT CHARGE	0	\$3.00 2,492
60	FAILED TRIP CHARGE	0	- 7,162
61	AMORTIZATION / MAINTENANCE	0	-
62	MISCELLANEOUS SERVICE REVENUES - C	0	-
63	GAS PLANT LEASED TO OTHERS	0	-
64		<u>0</u>	<u>\$ 1,518,338</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (1)									
CUSTOMER CHARGE	1,313,821	\$15.14	\$19,895,593	1,418,329	\$15.10	\$21,416,769	1,418,329	\$19.95	\$28,295,664
ENERGY CHARGE	7,640,046	\$0.28026	2,141,170	9,330,450	\$0.27011	2,520,248	9,330,450	\$0.36738	3,427,821
TOTAL			\$22,036,763			\$23,937,016			\$31,723,485
RESIDENTIAL (2)									
CUSTOMER CHARGE	2,191,927	\$18.15	\$39,786,572	2,453,602	\$18.10	\$44,410,187	2,453,602	\$25.50	\$62,566,838
ENERGY CHARGE	29,651,010	\$0.27223	8,071,827	35,564,726	\$0.27011	9,606,388	35,564,726	\$0.36738	13,065,769
TOTAL			\$47,858,399			\$54,016,575			\$75,632,607
RESIDENTIAL (3)									
CUSTOMER CHARGE	1,463,646	\$24.72	\$36,175,880	1,467,293	\$24.60	\$36,095,410	1,467,293	\$32.95	\$48,347,307
ENERGY CHARGE	44,142,273	\$0.27120	11,971,314	48,224,155	\$0.27011	13,025,826	48,224,155	\$0.36738	17,716,590
TOTAL			\$48,147,194			\$49,121,236			\$66,063,897
RESIDENTIAL STAND BY GENERATORS									
CUSTOMER CHARGE	12,667	\$24.69	\$312,702	13,842	\$23.91	\$330,957	13,842	\$32.95	\$456,087
ENERGY CHARGE	91,495	\$0.15832	14,486	12,984	\$0.00000	0	12,984	\$0.29500	3,830
TOTAL			\$327,188			\$330,957			\$459,918
RESIDENTIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$24.60	\$590	24	\$24.60	\$590	24	\$32.95	\$791
ENERGY CHARGE	6,775	\$0.10	650	7,656	\$0.09	689	7,656	\$0.13	991
TOTAL			\$1,241			\$1,280			\$1,782
COMMERCIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$45.00	\$1,080	24	\$45.00	\$1,080	24	\$55.00	\$1,320
ENERGY CHARGE	5,281	\$0.20	1,035	7,956	\$0.03611	287	7,956	\$0.28	2,188
TOTAL			\$2,115			\$1,367			\$3,508

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
COMMERCIAL STREET LIGHTING									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	485,126	\$0.27513	133,471	538,820	\$0.27513	148,246	538,820	\$0.42500	228,999
TOTAL			\$133,471			\$148,246			\$228,999
COMMERCIAL STANDBY GENERATORS									
CUSTOMER CHARGE	13,608	\$46.12	\$627,615	13,363	\$45.00	\$601,354	13,363	\$55.00	\$734,989
ENERGY CHARGE	523,576	\$0.34801	182,209	586,440	\$0.42315	248,152	586,440	\$0.29500	173,000
TOTAL			\$809,824			\$849,506			\$907,988
SMALL GENERAL SERVICE									
CUSTOMER CHARGE	148,052	\$30.65	\$4,537,824	154,012	\$30.60	\$4,712,765	154,012	\$45.00	\$6,930,536
ENERGY CHARGE	9,618,149	\$0.38894	3,740,886	11,284,551	\$0.38897	4,389,352	11,284,551	\$0.52000	5,867,967
TOTAL			\$8,278,711			\$9,102,117			\$12,798,503
GENERAL SERVICE (1)									
CUSTOMER CHARGE	240,172	\$45.06	\$10,822,838	248,213	\$45.00	\$11,169,589	248,213	\$69.00	\$17,126,703
ENERGY CHARGE	96,589,137	\$0.31201	30,136,481	103,061,591	\$0.31190	32,144,910	103,061,591	\$0.48500	49,984,871
TOTAL			\$40,959,319			\$43,314,499			\$67,111,575
GENERAL SERVICE (2)									
CUSTOMER CHARGE	90,008	\$82.06	\$7,385,878	97,132	\$82.00	\$7,964,844	97,132	\$129.00	\$12,530,059
ENERGY CHARGE	136,833,123	\$0.26647	36,462,330	149,790,387	\$0.26631	39,890,678	149,790,387	\$0.41500	62,163,011
TOTAL			\$43,848,207			\$47,855,522			\$74,693,070

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (3)									
CUSTOMER CHARGE	9,370	\$419.04	\$3,926,370	10,642	\$420.00	\$4,469,473	10,642	\$525.00	\$5,586,841
ENERGY CHARGE	75,967,586	\$0.21795	16,557,013	85,641,045	\$0.21781	18,653,476	85,641,045	\$0.35500	30,402,571
TOTAL			\$20,483,383			\$23,122,949			\$35,989,412
GENERAL SERVICE (4)									
CUSTOMER CHARGE	1,750	\$670.96	\$1,174,175	1,704	\$670.00	\$1,141,680	1,704	\$995.00	\$1,695,480
ENERGY CHARGE	58,694,889	\$0.17785	10,438,886	55,651,416	\$0.17785	9,897,604	55,651,416	\$0.27500	15,304,139
TOTAL			\$11,613,061			\$11,039,284			\$16,999,619
GENERAL SERVICE (5)									
CUSTOMER CHARGE	2,284	\$1,376.07	\$3,142,950	2,364	\$1,380.00	\$3,262,320	2,364	\$2,195.00	\$5,188,980
ENERGY CHARGE	162,252,365	\$0.12428	20,164,318	168,533,148	\$0.11880	20,021,738	168,533,148	\$0.18699	31,513,721
TOTAL			\$23,307,268			\$23,284,058			\$36,702,701
SMALL INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	320	\$1,369.22	\$438,150	324	\$1,380.00	\$447,120	324	\$2,550.00	\$826,200
ENERGY CHARGE	44,574,067	\$0.07817	3,484,355	44,229,423	\$0.07817	3,457,414	44,229,423	\$0.10963	4,848,872
TOTAL			\$3,922,505			\$3,904,534			\$5,675,072

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	171	\$1,502.46	\$256,920	168	\$1,580.00	\$265,440	168	\$2,950.00	\$495,600
ENERGY CHARGE	154,260,772	\$0.04106	6,334,403	143,092,614	\$0.04050	5,795,251	143,092,614	\$0.05680	8,127,660
TOTAL			\$6,591,323			\$6,060,691			\$8,623,260
INTERRUPTIBLE SERVICE LARGE VOLUME									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0
TOTAL			\$0			\$0			\$0
WHOLESALE									
CUSTOMER CHARGE	132	\$381.82	\$50,400	180	\$420.00	\$75,600	180	\$695.00	\$125,100
ENERGY CHARGE	4,907,054	\$0.13008	638,323	2,636,519	\$0.17054	449,632	2,636,519	\$0.23917	630,576
TOTAL			\$688,723			\$525,232			\$755,676
SPECIAL CONTRACTS									
CUSTOMER CHARGE	173	\$26,906.68	\$4,654,856	251	\$0.00	\$0	251	\$0.00	\$0
ENERGY CHARGE	1,052,334,068	\$0.01436	15,114,488	855,722,006	\$0.03321	28,420,651	855,722,006	\$0.03321	28,420,651
TOTAL			\$19,769,344			\$28,420,651			\$28,420,651

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES									
CUSTOMER CHARGE	60	\$0.00	\$0	36	\$0.00	\$0	36	\$0.00	\$0
ENERGY CHARGE	108,760,160	\$0.04101	4,460,146	50,000,000	\$0.05000	2,500,000	50,000,000	\$0.00000	0
TOTAL			\$4,460,146			\$2,500,000			\$0
SUB-TOTAL	Bills 5,488,209 Therms 1,987,336,950		303,238,185	5,881,503 1,763,915,886		\$327,535,721	5,881,503 1,763,915,886		\$462,791,724
MISCELLANEOUS SERVICE REVENUE			\$9,809,645			\$18,531,299			\$22,549,637
TOTAL			\$313,047,830			\$346,067,020			\$485,341,361

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST	Note
1	<p>CUSTOMER CONTACT</p> <p>Communications - Initial Contact with call center</p> <p>Move-In process and set up CRM data address browse</p> <p>Account Set Up - customer data, pos id, premise data, record intercation records</p> <p>Requirements - review acct requirements and service information requirements</p> <p>Scheduling - launch scheduler, pick appointment, read turn on script, record call ahead info/work order notes</p> <p>Recap and confirm process, address, email, and contact info</p> <p>Communication - Other Topics</p> <p>Inform the customer direct debit review, budget billing review, e-bill options, web option - pay line</p> <p>At a rate of \$39.98 per Hour Loaded Cost</p>	8.56 minutes	\$39.98	\$5.70	
2	<p>INTERNAL CONTACTS & PROCESSING</p> <p>A A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the Dispatcher as needed to assist with completing the requested call before dispatching or if he/she needs the order researched.</p> <p>At a rate of \$40.22 per Hour Loaded Cost</p>	0.18 minutes	\$40.22	\$0.12	
3	<p>CUSTOMER CONTACT: Operations</p> <p>Technician reviews service order and special instructions. As requested , the technician contacts the customer before dispatching. Discusses en route travel and any special access instructions with customer.</p> <p>At a rate of \$43.20 per Hour Loaded Cost</p>	3.00 minutes	\$43.20	\$2.16	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE:			
A	One way travel time	23.12		
B	Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer, enter remarks and complete order.	46.30		
	At a rate of \$43.20 per Hour Loaded Cost	69.42 minutes	\$43.20	\$49.98
5	MATERIALS AND SUPPLIES:			
	Meter Valve Grease			\$0.45
	Grey Paint			\$0.99
	Leak Detection Soap			\$0.12
	Yellow Meter Sticker			\$0.02
	Swivels			\$0.17
	Nuts			\$0.46
	Rubber Washers			\$0.01
	Test-T, flare, and flare cap			\$3.07
6	OVERHEADS:			
A	Insurance and employees benefits are included in hourly rates for each function.			
B	Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$7.56
7	ADMINISTRATION/SUPERVISION			
	Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$4.97/hour.			\$5.75
8	OUTSIDE CONTRACTOR COST			\$0.61
8	OTHER (EXPLAIN)			
9	TOTAL COST OF CONNECTING INITIAL SERVICE			<u>\$77.18</u>
10	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$33.34</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT			
	a When a commercial customer calls in for service and meter is off, the call center researches account and forwards customer At a rate of \$39.98 per Hour Loaded Cost for a	3.01 minutes	\$39.98	\$2.01
	b Account Mgr contacts customer and collects new customer data, service and billing info, appliance and load data and calculated a customer deposit	20.00 minutes	\$31.25	\$10.42
	c Account Mgr drafts new Gas Service Agreement with information and relays costs, payment options etc to the customer. Sends GSA to customer electronically for signature. Generates new customer record in CRM system At a rate of \$31.25 per Hour Loaded Cost for b & c	10.00 minutes	\$31.25	\$5.21
2	INTERNAL CONTACTS & PROCESSING			
	Back office move-in performed per Gas Service Agreement by Dispatcher to start account and generate the turn on order for the field. A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the dispatcher as need to assist with completing the requested call before dispatching or if he needs the order researched. Dispatcher contacts the technician assigned if there are special instructions (ladder needed, two man job, high pressure, special customer needs). Technician contacts Dispatcher if they need to assist with completing the requested call before dispatching or if he needs the order researched At a rate of \$40.22 per Hour Loaded Cost	10.00 minutes	\$40.22	\$6.70
		0.64 minutes	\$40.22	\$0.43
3	CUSTOMER CONTACT: Operations			
	Technician reviews service order and special instructions. As requested , the technician contacts the customer before dispatching. Discusses enroute travel and any special access instructions with customer. At a rate of \$48.00 per Hour Loaded Cost	3.00 minutes	\$48.00	\$2.40

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE:			
A	One way travel time	24.18		
	Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer, enter remarks and complete order.	56.91		
B	Perform meter set maintenance as needed			
C	Replace meter as needed			
D	Replace regulator as needed		Less than 1%	
E	Replace index as needed		Less than 1%	
F	If needed follow minor repair procedures		Less than 1%	
G	At a rate of \$48.00 per Hour Loaded Cost	81.09 minutes	\$48.00	\$64.87
5	MATERIALS AND SUPPLIES:			
	Meter Valve Grease			\$0.45
	Grey Paint			\$0.99
	Leak Detection Soap			\$0.12
	Yellow Meter Sticker			\$0.02
	Swivels			\$0.24
	Nuts			\$0.46
	Rubber Washers			\$0.02
	Test-T, flare, flare cap			\$3.07
6	OVERHEADS:			
A	Insurance and employees benefits are included in hourly rates for each function.			
B	Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$8.83
7	ADMINISTRATION/SUPERVISION			
	Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$0.26/hour.			\$0.35
8	OUTSIDE CONTRACTOR COST			-\$0.05
8	OTHER: (EXPLAIN)			\$0.00
9	TOTAL COST OF CONNECTING INITIAL SERVICE			<u>\$106.53</u>
10	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$45.53</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	<p>CUSTOMER CONTACT</p> <p>Communications - Initial Contact with call center</p> <p>Requirements - review acct requirements and service information requirements scheduling</p> <p>Confirm Payment - place IR on account schedule</p> <p>Recap - process, address</p> <p>Schedule reconnect in Web IC, reads disclaimers</p> <p>At a rate of \$39.98 per Hour Loaded Cost</p>	7.68 minutes	\$39.98	\$5.12
2	<p>INTERNAL CONTACTS & PROCESSING</p> <p>A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the Dispatcher as needed to assist with completing the requested call before dispatching or if he needs the order researched.</p> <p>At a rate of \$40.22 per Hour Loaded Cost</p>	0.72 minutes	\$40.22	\$0.48
3	<p>CUSTOMER CONTACT: Operations</p> <p>Technician reviews service order and special instructions. As requested , the technician contacts the customer before</p> <p>At a rate of \$43.20 per Hour Loaded Cost</p>	3.00 minutes	\$43.20	\$2.16

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE:			
A	One way travel time	22.65		
B	Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. Check the condition of the meter, regulator, riser and fittings. Check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer leave at your service booklet, enter remarks and complete order.	45.09		
E	Replace regulator as needed			Less than 1%
F	Replace index as needed			Less than 1%
G	As needed follow minor repair procedures			Less than 1%
	At a rate of \$43.20 per Hour Loaded Cost	67.74 minutes	\$43.20	\$48.77
5	MATERIALS AND SUPPLIES:			
	Meter Valve Grease			\$0.45
	Grey Paint			\$0.99
	Leak Detection Soap			\$0.12
	Yellow Meter Sticker			\$0.02
	Swivels			\$0.17
	Nuts			\$0.46
	Rubber Washers			\$0.01
	Test-T, flare, and flare cap			\$3.07
6	OVERHEADS:			
A	Insurance and employees benefits are included in hourly rates for each function.			
B	Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$5.31
7	ADMINISTRATION/SUPERVISION			
	Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$2.31/hour.			\$2.61
8	OUTSIDE CONTRACTOR COST			\$0.88
9	OTHER: (EXPLAIN)			
	Cost of disconnection for cause (see page 5 of 10)			\$32.45
10	TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:			<u>\$103.07</u>
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$32.46</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	HOUR	COST
1	<p>CUSTOMER CONTACT: At Regional Call Center</p> <p>Communications - Initial Contact with call center</p> <p>Address browse</p> <p>Requirements - review acct requirements and service information</p> <p>Confirm payment - place IR on account schedule reconnect with Web IC, read disclaimers</p> <p>Recap - process, address</p> <p>At a rate of \$39.98 per Hour Loaded Cost</p>	7.24 minutes	39.98	\$4.82
2	<p>INTERNAL CONTACTS & PROCESSING</p> <p>A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the work coordinator as need to assist with completing the requested call before dispatching or if he needs the order researched.</p> <p>At a rate of \$40.22 per Hour Loaded Cost</p>	0.72 minutes	40.22	\$0.48
3	<p>CUSTOMER CONTACT: Operations</p> <p>Technician reviews service order and special instructions. As requested , the technician contacts the customer before dispatching. After contacting the customer the technician will determine whether to Dispatch, Reschedule, or Cancel the order.</p> <p>At a rate of \$48.00 per Hour Loaded Cost</p>	3.00 minutes	48.00	\$2.40

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR CAUSE

WITNESS: K. BRAMLEY

DOCKET NO.: 20230023-GU

A	One way travel time	22.28		
B	Check customer information. contact customer at site, identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Locate& turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record Meter Reading. Check for leakage. If leak found - if possible isolate the leak and disconnect appliance and leave gas on. If not possible leave gas off. Verify test dial movement, verify odor and billing pressure, place equipment into operation or red tag if unsafe, provide information to customer leave at your service booklet, enter remarks and complete order.	52.05		
C	Perform meter set maintenance as needed			
D	Replace meter as needed			
E	Replace regulator as needed	Less than 1%		
F	Replace index as needed	Less than 1%		
G	As needed follow minor repair procedures	Less than 1%		
H	If leak cannot be isolated, install outlet valve with test-T and Union, disconnect houseline and cap. Leave gas on.	Insuficient statistical data to support calculation at this time		
	At a rate of \$48.00 per Hour Loaded Cost	74.33 minutes	48.00	\$59.46
5	MATERIALS AND SUPPLIES:			
	Meter Valve Grease			\$0.45
	Grey Paint			\$0.99
	Leak Detection Soap			\$0.12
	Yellow Meter Sticker			\$0.02
	Swivels			\$0.46
	Nuts			\$0.24
	Rubber Washers			\$0.02
	Test-T, flare, flare cap			\$3.07
6	OVERHEADS:			
A	Insurance and employees benefits are included in hourly rates for each function.			
B	Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$8.09
7	ADMINISTRATION/SUPERVISION			
	Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$0.13/hour.			\$0.16
8	OUTSIDE CONTRACTOR COST			\$0.00
9	OTHER: (EXPLAIN)			
	Cost of disconnection for cause (see page 5 of 10)			\$32.45
10	TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:			<u>\$113.24</u>
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$41.64</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF TEMPORARILY DISCONNECTING SERVICE
AT CUSTOMER'S REQUEST OR FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: Customer Request Communications - Initial Contact with call center Address browse Requirements - review acct requirements and service information requirements Scheduling - CRM Recap - process , address At a rate of \$39.98 per Hour Loaded Cost	6.32 minutes	39.98	\$0.42
2	COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE Dispatcher - Monitor PCAD Dunning screens and dispatch cut order to a technician. At a rate of \$40.22 per Hour Loaded Cost	1.00 1.00 minutes	40.22	\$0.67
3	INTERNAL CONTACTS & PROCESSING A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the dispatch as need to assist with completing the requested call before dispatching or if he needs the order researched. At a rate of \$40.22 per Hour Loaded Cost	0.36 minutes	40.22	\$0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF TEMPORARILY DISCONNECTING SERVICE
AT CUSTOMER'S REQUEST OR FOR CAUSE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE:			
	A One way travel time	17.23		
	B Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading, shut off service valve and lock the meter. Install blind plate/block if needed. Enter remarks and complete order	8.02		
	At a rate of \$43.20 per Hour Loaded Cost	25.25 minutes	43.20	\$18.18
5	MATERIALS AND SUPPLIES:			
	Tags/Locks			\$1.42
6	OVERHEADS:			
	A Insurance and employees benefits are included in hourly rates for each function.			
	B Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$2.75
7	ADMINISTRATION/SUPERVISION			
	Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$6.10/hour.			\$2.57
8	OUTSIDE CONTRACTOR COST			\$6.44
9	OTHER: (EXPLAIN)			
10	TOTAL COST OF DISCONNECTING SERVICE:			<u>\$32.45</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: At Regional Call Center Communications - Initial Contact with call center Move-In process and set up CRM data address browse Account Set Up - customer data, pos id, premise data, intercation records Requirements - review acct requirements and service information requirements Scheduling - launch scheduler, pick appointment, read turn on script Recap and Confirm - process, address, email, and contact info Communication - Other Topics Inform the customer direct debit review, budget billing review, e-bill options, web option - pay line At a rate of \$39.98 per Hour Loaded Cost	8.24 minutes	\$39.98	\$5.49
2	WORK PERFORMED AT SITE: A One way travel time Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading, Enter B remarks and complete order. At a rate of \$43.20 per Hour Loaded Cost	20.85 6.06 26.91 minutes		\$19.38
3	MATERIALS AND SUPPLIES:			
4	OVERHEADS: A Insurance and employees benefits are included in hourly rates for each function. B Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$2.93
5	ADMINISTRATION/SUPERVISION Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$11.18/hour.			\$5.01
6	OTHER: (EXPLAIN)			
7	TOTAL COST TO PROVIDE THE ADMINISTRATIVE FOR NAME CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)			<u>\$32.81</u>

136

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF PROVIDING FINAL NOTICE OF TERMINATION
OR BILL COLLECTION AT CUSTOMER PREMISES

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	BILL COLLECTION AT CUSTOMER PREMISES			FINAL TERMINATION NOTICE		
		TIME INVOLVED	HOURLY RATE	COST	TIME INVOLVED	HOURLY RATE	COST
1	COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE Dispatcher - Monitor PCAD Dunning screens and dispatch cut order to a technician.				1.00		
	At a rate of \$40.22 per Hour Loaded Cost	0.00 minutes	40.22	\$0.00	1.00 minutes	40.22	\$0.67
2	WORK PERFORMED AT SITE:						
A	One way travel time	0.00			16.66		
B	Knock on door, inform customer of disconnection and provide 2 day notice, if no one at customer premise, hang Final Termination Notice door hanger on customer door. At a rate of \$40.83 per Hour Loaded Cost	0.00			7.75		
		0.00 minutes	40.83	\$0.00	24.41 minutes	40.83	\$16.61
3	MATERIAL AND SUPPLIES: Final Termination Notice door hanger			\$0.00			\$0.03
4	OVERHEADS:						
A	Insurance and employees benefits are included in hourly rates for each function.						
B	Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$0.00			\$2.66
5	ADMINISTRATION/SUPERVISION Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$5.65/hour.			\$0.00			\$2.30
6	OUTSIDE CONTRACTOR COST						\$6.44
7	TOTAL COST OF FINAL TERMINATION NOTICE OR COLLECTING BILL			<u>\$0.00</u>			<u>\$28.71</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR
A FAILED TRIP AND RESCHEDULING OF FAILED TRIP

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT Communications - Initial Contact with call center Address browse Generate Service Notification for Tech to return to address to attempt work again Re-read disclaimer/advise of fees At a rate of \$39.98 per Hour Loaded Cost	7.00 minutes	39.98	\$4.66
2	INTERNAL CONTACTS & PROCESSING A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the Dispatcher as needed to assist with completing the requested call before dispatching or if he needs the order researched. A At a rate of \$40.22 per Hour Loaded Cost	0.30 minutes	40.22	0.20
3	CUSTOMER CONTACT: Operations Technician reviews service order and special instructions. As requested , the technician contacts the customer before dispatching. At a rate of \$40.83 per Hour Loaded Cost	3.00 minutes	40.83	\$2.04
4	CONNECTION AT SITE: A One way travel time B Wait for customer to arrive, check customer information. Attempt to contact customer at site, identify meter by meter number. Leave a door hanger. At a rate of \$40.83 per Hour Loaded Cost	17.07 16.50 33.57 minutes		\$11.23
5	MATERIALS AND SUPPLIES: "Sorry I Missed" You Door Hanger			\$0.03
6	OVERHEADS: A Insurance and employees benefits are included in hourly rates for each function. B Transportation clearing rate at average \$6.53/hour, applied to total time charged to job.			\$3.65
7	ADMINISTRATION/SUPERVISION Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$4.13/hour.			\$2.31
8	TOTAL COST OF FAILED TRIP AND RESCHEDULING			<u>\$24.13</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR
TO BE DROPPED BY POOL MANAGER FOR NON-PAYMENT AND
RETURNED TO SYSTEM SUPPLY SALES GAS SERVICE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	<p>POOL MANAGER CONTACT: NCTS Administrator - Pool Manager provides notice of customer termination to NCTS Administrator. Notice includes notarized affidavit and proof of customer delinquency and Pool Manager's collection efforts. NCTS Administrator reviews affidavit and documentation, verifies customers Pool Manager and researches customer's account, meter status and billing records on SAP at an average rate of \$45.46 per hour plus fringe.</p>	<p>15 minutes <u>15</u></p>	\$ 62.28	\$ 15.57
2	<p>RETURN CUSTOMER TO SYSTEM SUPPLY (PGA) SERVICE: Commercial Billing Analyst verifies customer account data, updates SAP system to reflect customer is PGA customer and effective date at an average rate of \$32.77 per hour.</p> <p>NCTS Administrator synchronizes Gas Management System with SAP System by changing Pool Manager to PGA and including the effective date for the transition at an average rate of \$45.46 per hour.</p> <p>NCTS Administrator receives call from customer to discuss customer alternatives at an average rate of \$45.46 per hour.</p>	<p>10 minutes</p> <p>10 minutes</p> <p>8 minutes <u>28</u></p>	\$ 47.14	\$ 7.86
3	<p>OVERHEADS: Insurance and employees benefits are included in hourly rates for each function.</p>			\$0.00
4	<p>SUPERVISION/ADMINISTRATION: Allocation of administrative and supervisory payroll applied to total time charged to job.</p>			\$ 20.73
5	TOTAL COST OF TERMINATING TRANSPORTATION SERVICE			<u>\$ 58.69</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST
FOR THE ITS ADMINISTRATION CHARGE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: K. BRAMLEY

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	MONTHLY FIXED COMPONENT
1	Costs:	Employee Expenses: \$ 301,142.78
		Telemetry & O&M expense \$ 515,061.32
		Software maintenance agreement \$ 273,124.46
		\$ 1,089,328.56
		w/ reg fee and bad debt \$ 1,099,689.16
2	Allocation:	Number of ITS meters 353
		Annual cost per meter \$ 3,115.27
		Billing factor \$ 259.61

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 2019 - 2024

Line No.	MONTH	2019 *	2020 *	2021 *	2022 *	PROJECTED 2024 *
1	JANUARY	165,934,514	178,481,332	184,507,386	179,607,501	149,964,714
2	FEBRUARY	148,274,930	172,115,075	157,061,830	160,315,991	136,004,448
3	MARCH	157,920,529	173,245,309	166,140,117	155,103,816	145,429,879
4	APRIL	158,836,282	153,545,042	159,806,580	148,548,665	144,741,235
5	MAY	169,575,409	157,925,928	153,672,529	163,824,513	146,982,960
6	JUNE	145,133,082	162,868,292	151,027,796	160,709,805	148,885,123
7	JULY	154,736,134	165,391,520	161,942,871	163,536,362	152,424,919
8	AUGUST	153,210,264	163,924,609	159,170,523	162,311,954	145,591,121
9	SEPTEMBER	151,286,882	157,994,325	146,306,880	134,755,770	137,753,736
10	OCTOBER	173,130,720	160,037,003	151,527,801	144,879,012	139,449,624
11	NOVEMBER	146,377,430	160,328,813	147,438,643	147,655,521	125,374,995
12	DECEMBER	160,634,410	176,224,832	150,918,511	157,327,881	141,313,134
13	TOTAL	1,885,050,586	1,982,082,079	1,889,521,469	1,878,576,790	1,713,915,886

* Excludes Off System Sales

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	2019 *	2020 *	2021 *	2022 *	PROJECTED 2024 *
1	RESIDENTIAL	3,777,904.8	9,988,928.0	14,416,090.9	12,346,492.4	4,134,809.3
2	Residential Stand by Generator	3,068.8	6,995.1	11,230.5	14,205.1	1,082.0
3	Residential Gas Heat Pump	-	-	114.3	415.8	638.0
4	Commercial Standby Generator	21,077.5	25,593.6	43,970.2	40,687.2	26,934.1
5	Small General Service	657,701.1	992,430.8	1,101,933.7	1,086,816.4	641,442.4
6	Gen. Service - 1	5,998,470.7	9,744,892.8	9,468,263.5	11,258,034.3	7,019,488.5
7	Gen. Service - 2	9,816,425.0	15,475,972.4	13,849,823.4	15,056,080.4	10,440,199.5
8	Gen. Service - 3	5,953,348.9	8,743,540.5	8,124,655.2	8,639,066.3	6,129,645.6
9	Gen. Service - 4	5,454,634.2	5,477,887.5	6,852,601.4	5,521,562.8	4,699,670.2
10	Gen. Service - 5	11,381,041.3	13,139,322.4	12,066,372.3	13,447,533.4	13,489,739.0
11	Commercial Street Lighting	40,537.2	47,313.3	43,647.0	44,037.2	41,704.4
12	Natural Gas Vehicle Sales	4,551.3	3,959.2	3,525.4	-	-
13	Commercial Gas Heat Pump	-	59.9	26.9	113.5	663.0
14	Small Interruptible Service	3,223,839.8	3,739,128.8	4,044,944.6	4,098,974.3	3,528,396.0
15	Interruptible Large Volume 1	10,476,185.2	11,936,325.8	10,453,439.3	15,428,183.9	12,200,225.8
16	Interruptible Large Volume 2	-	-	-	-	-
17	Contract Transportation Service (flex)	116,045,602.9	98,707,449.3	103,492,306.9	92,147,364.2	89,925,515.1
18	Wholesale	276,331.4	451,532.6	534,440.7	477,933.6	144,765.7
19	TOTAL	173,130,720.1	178,481,332.0	184,507,386.2	179,607,500.8	152,424,918.7

* Excludes Off System Sales

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 1)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 1)

RS 1

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$15.10		CUSTOMER CHARGE	\$19.95	
DISTRIB. CHARGE	\$0.27011	PER THERM	DISTRIB. CHARGE	\$0.36738	PER THERM
CIBS RIDER	\$0.03729	PER THERM	CIBS RIDER	\$0.00422	PER THERM

EST. GAS COST	\$1.15570	PER THERM
THERM USAGE INCREMENT	2	THERMS
AVERAGE USAGE PER CUSTOMER	6.6	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.10	\$15.10	\$19.95	\$19.95	32.12%	32.12%
2	\$15.71	\$18.03	\$20.69	\$23.00	31.68%	27.62%
4	\$16.33	\$20.95	\$21.44	\$26.06	31.27%	24.37%
6	\$16.94	\$23.88	\$22.18	\$29.11	30.90%	21.92%
8	\$17.56	\$26.80	\$22.92	\$32.17	30.55%	20.01%
10	\$18.17	\$29.73	\$23.67	\$35.22	30.22%	18.47%
12	\$18.79	\$32.66	\$24.41	\$38.28	29.91%	17.21%
14	\$19.40	\$35.58	\$25.15	\$41.33	29.63%	16.16%
16	\$20.02	\$38.51	\$25.90	\$44.39	29.36%	15.26%
18	\$20.63	\$41.44	\$26.64	\$47.44	29.11%	14.49%
20	\$21.25	\$44.36	\$27.38	\$50.50	28.87%	13.83%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 2)

RS 2

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$18.10		CUSTOMER CHARGE	\$25.50	
DISTRIB. CHARGE	\$0.27011	PER THERM	DISTRIB. CHARGE	\$0.36738	PER THERM
CIBS RIDER	\$0.03729	PER THERM	CIBS RIDER	\$0.00422	PER THERM

EST. GAS COST \$1.15570 PER THERM
 THERM USAGE INCREMENT 3 THERMS
 AVERAGE USAGE PER CUSTOMER 14.5 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$18.10	\$18.10	\$25.50	\$25.50	40.88%	40.88%
3	\$19.02	\$22.49	\$26.61	\$30.08	39.91%	33.76%
6	\$19.94	\$26.88	\$27.73	\$34.66	39.03%	28.96%
9	\$20.87	\$31.27	\$28.84	\$39.25	38.23%	25.51%
12	\$21.79	\$35.66	\$29.96	\$43.83	37.50%	22.91%
15	\$22.71	\$40.05	\$31.07	\$48.41	36.82%	20.88%
18	\$23.63	\$44.44	\$32.19	\$52.99	36.20%	19.25%
21	\$24.56	\$48.83	\$33.30	\$57.57	35.63%	17.92%
24	\$25.48	\$53.21	\$34.42	\$62.16	35.09%	16.80%
27	\$26.40	\$57.60	\$35.53	\$66.74	34.60%	15.86%
30	\$27.32	\$61.99	\$36.65	\$71.32	34.13%	15.04%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)
 PROPOSED RATE SCHEDULE: RESIDENTIAL SALES SERVICE (RS 3)

RS 3

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$24.60		CUSTOMER CHARGE	\$32.95	RS 2 RATE
DISTRIB. CHARGE	\$0.27011	PER THERM	DISTRIB. CHARGE	\$0.36738	PER THERM
CIBS RIDER	\$0.03729	PER THERM	CIBS RIDER	\$0.00422	PER THERM

EST. GAS COST	\$1.15570	PER THERM
THERM USAGE INCREMENT	5	THERMS
AVERAGE USAGE PER CUSTOMER	32.9	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$24.60	\$24.60	\$32.95	\$32.95	33.94%	33.94%
5	\$26.14	\$31.92	\$34.81	\$40.59	33.18%	27.17%
10	\$27.67	\$39.23	\$36.67	\$48.22	32.49%	22.92%
15	\$29.21	\$46.55	\$38.52	\$55.86	31.88%	20.01%
20	\$30.75	\$53.86	\$40.38	\$63.50	31.33%	17.89%
25	\$32.28	\$61.18	\$42.24	\$71.13	30.83%	16.27%
30	\$33.82	\$68.49	\$44.10	\$78.77	30.38%	15.00%
35	\$35.36	\$75.81	\$45.96	\$86.41	29.97%	13.98%
40	\$36.90	\$83.12	\$47.81	\$94.04	29.59%	13.13%
45	\$38.43	\$90.44	\$49.67	\$101.68	29.24%	12.43%
50	\$39.97	\$97.75	\$51.53	\$109.31	28.92%	11.83%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL HEAT PUMP (RHP)
 PROPOSED RATE SCHEDULE: RESIDENTIAL HEAT PUMP (RHP)

RGHP

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$24.60		CUSTOMER CHARGE \$32.95
DISTRIB. CHARGE	\$0.09598 PER THERM		DISTRIB. CHARGE \$0.12950 PER THERM
CIBS RIDER	\$0.03943 PER THERM		CIBS RIDER \$0.00446 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	25 THERMS
AVERAGE USAGE PER CUSTOMER	319 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$24.60	\$24.60	\$32.95	\$32.95	33.94%	33.94%
25	\$27.99	\$56.88	\$36.30	\$65.19	29.71%	14.62%
50	\$31.37	\$89.16	\$39.65	\$97.43	26.39%	9.28%
75	\$34.76	\$121.43	\$43.00	\$129.67	23.71%	6.79%
100	\$38.14	\$153.71	\$46.35	\$161.92	21.51%	5.34%
125	\$41.53	\$185.99	\$49.70	\$194.16	19.67%	4.39%
150	\$44.91	\$218.27	\$53.04	\$226.40	18.11%	3.73%
175	\$48.30	\$250.54	\$56.39	\$258.64	16.77%	3.23%
200	\$51.68	\$282.82	\$59.74	\$290.88	15.60%	2.85%
225	\$55.07	\$315.10	\$63.09	\$323.12	14.57%	2.55%
250	\$58.45	\$347.38	\$66.44	\$355.37	13.67%	2.30%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)
 PROPOSED RATE SCHEDULE: RESIDENTIAL STANDBY GENERATOR (RSG)

RSG

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$23.91		CUSTOMER CHARGE	\$32.95	
DISTRIB. CHARGE	\$0.00000	PER THERM UP TO 20 THERMS	DISTRIB. CHARGE	\$0.29500	PER THERM
DISTRIB. CHARGE	\$0.27011	PER THERM > 20 THERMS			
CIBS RIDER	\$0.03943	PER THERM	CIBS RIDER	\$0.00446	PER THERM

EST. GAS COST \$1.15570 PER THERM
 THERM USAGE INCREMENT 5 THERMS
 AVERAGE USAGE PER CUSTOMER 10.0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$23.91	\$23.91	\$32.95	\$32.95	37.81%	37.81%
5	\$23.91	\$23.91	\$34.45	\$40.23	44.07%	68.24%
10	\$23.91	\$23.91	\$35.94	\$47.50	50.33%	98.67%
15	\$23.91	\$23.91	\$37.44	\$54.78	56.60%	129.10%
20	\$23.91	\$23.91	\$38.94	\$62.05	62.86%	159.53%
25	\$25.46	\$31.24	\$40.44	\$69.33	58.84%	121.95%
30	\$27.01	\$38.56	\$41.93	\$76.60	55.28%	98.65%
35	\$28.55	\$45.89	\$43.43	\$83.88	52.11%	82.79%
40	\$30.10	\$53.21	\$44.93	\$91.16	49.26%	71.30%
45	\$31.65	\$60.54	\$46.43	\$98.43	46.69%	62.59%
50	\$33.20	\$67.87	\$47.92	\$105.71	44.36%	55.76%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)
 PROPOSED RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)

CSLS

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$0.00		CUSTOMER CHARGE	\$0.00	
DISTRIB. CHARGE	\$0.27513	PER THERM	DISTRIB. CHARGE	\$0.42500	PER THERM
CIBS RIDER	\$0.01338	PER THERM	CIBS RIDER	\$0.00151	PER THERM

EST. GAS COST	\$1.15570	PER THERM
THERM USAGE INCREMENT	200	THERMS
AVERAGE USAGE PER CUSTOMER	1,200	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
200	\$57.70	\$288.84	\$85.30	\$316.44	47.83%	9.56%
400	\$115.40	\$577.68	\$170.61	\$632.89	47.83%	9.56%
600	\$173.11	\$866.53	\$255.91	\$949.33	47.83%	9.56%
800	\$230.81	\$1,155.37	\$341.21	\$1,265.77	47.83%	9.56%
1,000	\$288.51	\$1,444.21	\$426.51	\$1,582.21	47.83%	9.56%
1,200	\$346.21	\$1,733.05	\$511.82	\$1,898.66	47.83%	9.56%
1,400	\$403.91	\$2,021.89	\$597.12	\$2,215.10	47.83%	9.56%
1,600	\$461.62	\$2,310.74	\$682.42	\$2,531.54	47.83%	9.56%
1,800	\$519.32	\$2,599.58	\$767.73	\$2,847.99	47.83%	9.56%
2,000	\$577.02	\$2,888.42	\$853.03	\$3,164.43	47.83%	9.56%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)
 PROPOSED RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)

CSG

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$45.00		CUSTOMER CHARGE	\$55.00	
DISTRIB. CHARGE	\$0.00000	PER THERM UP TO 40 THERMS	DISTRIB. CHARGE	\$0.29500	PER THERM
DISTRIB. CHARGE	\$0.42315	PER THERM > 40 THERMS			
CIBS RIDER	\$0.01657	PER THERM	CIBS RIDER	\$0.00188	PER THERM

EST. GAS COST \$1.15570 PER THERM
 THERM USAGE INCREMENT 20 THERMS
 AVERAGE USAGE PER CUSTOMER 43.9 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45.00	\$45.00	\$55.00	\$55.00	22.22%	22.22%
20	\$45.00	\$45.00	\$60.94	\$84.05	35.42%	86.78%
40	\$45.00	\$45.00	\$66.88	\$113.10	48.61%	151.34%
60	\$53.79	\$76.91	\$72.81	\$142.15	35.35%	84.84%
80	\$62.59	\$108.82	\$78.75	\$171.21	25.82%	57.33%
100	\$71.38	\$140.73	\$84.69	\$200.26	18.64%	42.30%
120	\$80.18	\$172.63	\$90.63	\$229.31	13.03%	32.83%
140	\$88.97	\$204.54	\$96.56	\$258.36	8.53%	26.31%
160	\$97.77	\$236.45	\$102.50	\$287.41	4.84%	21.55%
180	\$106.56	\$268.36	\$108.44	\$316.46	1.76%	17.93%
200	\$115.36	\$300.27	\$114.38	\$345.52	-0.85%	15.07%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)
 PROPOSED RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)

CGHP

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$45.00	CUSTOMER CHARGE	\$55.00
DISTRIB. CHARGE	\$0.19605 PER THERM	DISTRIB. CHARGE	\$0.27500 PER THERM
CIBS RIDER	\$0.01561 PER THERM	CIBS RIDER	\$0.00177 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	100 THERMS
AVERAGE USAGE PER CUSTOMER	332 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45.00	\$45.00	\$55.00	\$55.00	22.22%	22.22%
100	\$66.17	\$181.74	\$82.68	\$198.25	24.95%	9.09%
200	\$87.33	\$318.47	\$110.35	\$341.49	26.36%	7.23%
300	\$108.50	\$455.21	\$138.03	\$484.74	27.22%	6.49%
400	\$129.66	\$591.94	\$165.71	\$627.99	27.80%	6.09%
500	\$150.83	\$728.68	\$193.39	\$771.24	28.21%	5.84%
600	\$172.00	\$865.42	\$221.06	\$914.48	28.53%	5.67%
700	\$193.16	\$1,002.15	\$248.74	\$1,057.73	28.77%	5.55%
800	\$214.33	\$1,138.89	\$276.42	\$1,200.98	28.97%	5.45%
900	\$235.49	\$1,275.62	\$304.10	\$1,344.23	29.13%	5.38%
1,000	\$256.66	\$1,412.36	\$331.77	\$1,487.47	29.27%	5.32%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)
 PROPOSED RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)

SGS

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$30.60		CUSTOMER CHARGE	\$45.00	
DISTRIB. CHARGE	\$0.38897	PER THERM	DISTRIB. CHARGE	\$0.52000	PER THERM
CIBS RIDER	\$0.02231	PER THERM	CIBS RIDER	\$0.00252	PER THERM

EST. GAS COST	\$1.15570	PER THERM
THERM USAGE INCREMENT	15	THERMS
AVERAGE USAGE PER CUSTOMER	70	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$30.60	\$30.60	\$45.00	\$45.00	47.06%	47.06%
15	\$36.77	\$54.10	\$52.84	\$70.17	43.70%	29.70%
30	\$42.94	\$77.61	\$60.68	\$95.35	41.31%	22.85%
45	\$49.11	\$101.11	\$68.51	\$120.52	39.52%	19.19%
60	\$55.28	\$124.62	\$76.35	\$145.69	38.13%	16.91%
75	\$61.45	\$148.12	\$84.19	\$170.87	37.01%	15.35%
90	\$67.62	\$171.63	\$92.03	\$196.04	36.10%	14.22%
105	\$73.78	\$195.13	\$99.87	\$221.21	35.35%	13.37%
120	\$79.95	\$218.64	\$107.70	\$246.39	34.71%	12.69%
135	\$86.12	\$242.14	\$115.54	\$271.56	34.16%	12.15%
150	\$92.29	\$265.65	\$123.38	\$296.73	33.68%	11.70%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 1)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 1)

GS 1

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$45.00	CUSTOMER CHARGE	\$69.00
DISTRIB. CHARGE	\$0.31190 PER THERM	DISTRIB. CHARGE	\$0.48500 PER THERM
CIBS RIDER	\$0.01588 PER THERM	CIBS RIDER	\$0.00180 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	100 THERMS
AVERAGE USAGE PER CUSTOMER	420 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$45.00	\$45.00	\$69.00	\$69.00	53.33%	53.33%
100	\$77.78	\$193.35	\$117.68	\$233.25	51.30%	20.64%
200	\$110.56	\$341.70	\$166.36	\$397.50	50.48%	16.33%
300	\$143.33	\$490.04	\$215.04	\$561.75	50.03%	14.63%
400	\$176.11	\$638.39	\$263.72	\$726.00	49.75%	13.72%
500	\$208.89	\$786.74	\$312.40	\$890.25	49.55%	13.16%
600	\$241.67	\$935.09	\$361.08	\$1,054.50	49.41%	12.77%
700	\$274.44	\$1,083.43	\$409.76	\$1,218.75	49.30%	12.49%
800	\$307.22	\$1,231.78	\$458.44	\$1,383.00	49.22%	12.28%
900	\$340.00	\$1,380.13	\$507.12	\$1,547.25	49.15%	12.11%
1,000	\$372.78	\$1,528.48	\$555.80	\$1,711.50	49.10%	11.97%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE GS 2
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 2)

GS 2

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$82.00	CUSTOMER CHARGE	\$129.00
DISTRIB. CHARGE	\$0.26631 PER THERM	DISTRIB. CHARGE	\$0.41500 PER THERM
CIBS RIDER	\$0.01561 PER THERM	CIBS RIDER	\$0.00177 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	300 THERMS
AVERAGE USAGE PER CUSTOMER	1,540 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$82.00	\$82.00	\$129.00	\$129.00	57.32%	57.32%
300	\$166.58	\$513.29	\$254.03	\$600.74	52.50%	17.04%
600	\$251.15	\$944.57	\$379.06	\$1,072.48	50.93%	13.54%
900	\$335.73	\$1,375.86	\$504.09	\$1,544.22	50.15%	12.24%
1,200	\$420.30	\$1,807.14	\$629.12	\$2,015.96	49.68%	11.56%
1,500	\$504.88	\$2,238.43	\$754.15	\$2,487.70	49.37%	11.14%
1,800	\$589.46	\$2,669.72	\$879.18	\$2,959.44	49.15%	10.85%
2,100	\$674.03	\$3,101.00	\$1,004.21	\$3,431.18	48.99%	10.65%
2,400	\$758.61	\$3,532.29	\$1,129.24	\$3,902.92	48.86%	10.49%
2,700	\$843.18	\$3,963.57	\$1,254.27	\$4,374.66	48.75%	10.37%
3,000	\$927.76	\$4,394.86	\$1,379.30	\$4,846.40	48.67%	10.27%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 3)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 3)

GS 3

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$420.00		CUSTOMER CHARGE \$525.00
DISTRIB. CHARGE	\$0.21781 PER THERM		DISTRIB. CHARGE \$0.35500 PER THERM
CIBS RIDER	\$0.01528 PER THERM		CIBS RIDER \$0.00173 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	1,250 THERMS
AVERAGE USAGE PER CUSTOMER	8,050 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$420.00	\$420.00	\$525.00	\$525.00	25.00%	25.00%
1,250	\$711.37	\$2,155.99	\$970.91	\$2,415.54	36.49%	12.04%
2,500	\$1,002.73	\$3,891.98	\$1,416.82	\$4,306.07	41.30%	10.64%
3,750	\$1,294.10	\$5,627.98	\$1,862.74	\$6,196.61	43.94%	10.10%
5,000	\$1,585.47	\$7,363.97	\$2,308.65	\$8,087.15	45.61%	9.82%
6,250	\$1,876.84	\$9,099.96	\$2,754.56	\$9,977.68	46.77%	9.65%
7,500	\$2,168.20	\$10,835.95	\$3,200.47	\$11,868.22	47.61%	9.53%
8,750	\$2,459.57	\$12,571.95	\$3,646.38	\$13,758.76	48.25%	9.44%
10,000	\$2,750.94	\$14,307.94	\$4,092.30	\$15,649.30	48.76%	9.37%
11,250	\$3,042.30	\$16,043.93	\$4,538.21	\$17,539.83	49.17%	9.32%
12,500	\$3,333.67	\$17,779.92	\$4,984.12	\$19,430.37	49.51%	9.28%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 4)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 4)

GS 4

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$670.00		CUSTOMER CHARGE \$995.00
DISTRIB. CHARGE	\$0.17785 PER THERM		DISTRIB. CHARGE \$0.27500 PER THERM
CIBS RIDER	\$0.01468 PER THERM		CIBS RIDER \$0.00166 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	6,000 THERMS
AVERAGE USAGE PER CUSTOMER	32,660 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$670.00	\$670.00	\$995.00	\$995.00	48.51%	48.51%
6,000	\$1,825.16	\$8,759.36	\$2,654.97	\$9,589.17	45.46%	9.47%
12,000	\$2,980.32	\$16,848.72	\$4,314.93	\$18,183.33	44.78%	7.92%
18,000	\$4,135.47	\$24,938.07	\$5,974.90	\$26,777.50	44.48%	7.38%
24,000	\$5,290.63	\$33,027.43	\$7,634.86	\$35,371.66	44.31%	7.10%
30,000	\$6,445.79	\$41,116.79	\$9,294.83	\$43,965.83	44.20%	6.93%
36,000	\$7,600.95	\$49,206.15	\$10,954.79	\$52,559.99	44.12%	6.82%
42,000	\$8,756.11	\$57,295.51	\$12,614.76	\$61,154.16	44.07%	6.73%
48,000	\$9,911.27	\$65,384.87	\$14,274.72	\$69,748.32	44.03%	6.67%
54,000	\$11,066.42	\$73,474.22	\$15,934.69	\$78,342.49	43.99%	6.63%
60,000	\$12,221.58	\$81,563.58	\$17,594.65	\$86,936.65	43.96%	6.59%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 5)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 5)

GS 5

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,380.00		CUSTOMER CHARGE \$2,195.00
DISTRIB. CHARGE	\$0.11880 PER THERM		DISTRIB. CHARGE \$0.18699 PER THERM
CIBS RIDER	\$0.00636 PER THERM		CIBS RIDER \$0.00072 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	10,000 THERMS
AVERAGE USAGE PER CUSTOMER	71,290 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,380.00	\$1,380.00	\$2,195.00	\$2,195.00	59.06%	59.06%
10,000	\$2,631.61	\$14,188.61	\$4,072.08	\$15,629.08	54.74%	10.15%
20,000	\$3,883.22	\$26,997.22	\$5,949.16	\$29,063.16	53.20%	7.65%
30,000	\$5,134.83	\$39,805.83	\$7,826.24	\$42,497.24	52.41%	6.76%
40,000	\$6,386.44	\$52,614.44	\$9,703.32	\$55,931.32	51.94%	6.30%
50,000	\$7,638.04	\$65,423.04	\$11,580.40	\$69,365.40	51.61%	6.03%
60,000	\$8,889.65	\$78,231.65	\$13,457.49	\$82,799.49	51.38%	5.84%
70,000	\$10,141.26	\$91,040.26	\$15,334.57	\$96,233.57	51.21%	5.70%
80,000	\$11,392.87	\$103,848.87	\$17,211.65	\$109,667.65	51.07%	5.60%
90,000	\$12,644.48	\$116,657.48	\$19,088.73	\$123,101.73	50.96%	5.52%
100,000	\$13,896.09	\$129,466.09	\$20,965.81	\$136,535.81	50.88%	5.46%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: SMALL INTERRUPTIBLE SERVICE (SIS)
 PROPOSED RATE SCHEDULE: SMALL INTERRUPTIBLE SERVICE (SIS)

SIS

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,380.00		CUSTOMER CHARGE \$2,550.00
DISTRIB. CHARGE	\$0.07817 PER THERM		DISTRIB. CHARGE \$0.10963 PER THERM
CIBS RIDER	\$0.00721 PER THERM		CIBS RIDER \$0.00082 PER THERM

EST. GAS COST	\$0.00000 PER THERM
THERM USAGE INCREMENT	25,000 THERMS
AVERAGE USAGE PER CUSTOMER	136,510 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,380.00	\$1,380.00	\$2,550.00	\$2,550.00	84.78%	84.78%
25,000	\$3,514.42	\$3,514.42	\$5,311.14	\$5,311.14	51.12%	51.12%
50,000	\$5,648.84	\$5,648.84	\$8,072.28	\$8,072.28	42.90%	42.90%
75,000	\$7,783.27	\$7,783.27	\$10,833.42	\$10,833.42	39.19%	39.19%
100,000	\$9,917.69	\$9,917.69	\$13,594.56	\$13,594.56	37.07%	37.07%
125,000	\$12,052.11	\$12,052.11	\$16,355.69	\$16,355.69	35.71%	35.71%
150,000	\$14,186.53	\$14,186.53	\$19,116.83	\$19,116.83	34.75%	34.75%
175,000	\$16,320.96	\$16,320.96	\$21,877.97	\$21,877.97	34.05%	34.05%
200,000	\$18,455.38	\$18,455.38	\$24,639.11	\$24,639.11	33.51%	33.51%
225,000	\$20,589.80	\$20,589.80	\$27,400.25	\$27,400.25	33.08%	33.08%
250,000	\$22,724.22	\$22,724.22	\$30,161.39	\$30,161.39	32.73%	32.73%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)
 PROPOSED RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)

IS

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,580.00		CUSTOMER CHARGE \$2,950.00
DISTRIB. CHARGE	\$0.04050 PER THERM		DISTRIB. CHARGE \$0.05680 PER THERM
CIBS RIDER	\$0.00157 PER THERM		CIBS RIDER \$0.00018 PER THERM

EST. GAS COST	\$0.00000 PER THERM
THERM USAGE INCREMENT	175,000 THERMS
AVERAGE USAGE PER CUSTOMER	851,740 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,580.00	\$1,580.00	\$2,950.00	\$2,950.00	86.71%	86.71%
175,000	\$8,942.26	\$8,942.26	\$12,921.09	\$12,921.09	44.49%	44.49%
350,000	\$16,304.51	\$16,304.51	\$22,892.18	\$22,892.18	40.40%	40.40%
525,000	\$23,666.77	\$23,666.77	\$32,863.28	\$32,863.28	38.86%	38.86%
700,000	\$31,029.02	\$31,029.02	\$42,834.37	\$42,834.37	38.05%	38.05%
875,000	\$38,391.28	\$38,391.28	\$52,805.46	\$52,805.46	37.55%	37.55%
1,050,000	\$45,753.54	\$45,753.54	\$62,776.55	\$62,776.55	37.21%	37.21%
1,225,000	\$53,115.79	\$53,115.79	\$72,747.65	\$72,747.65	36.96%	36.96%
1,400,000	\$60,478.05	\$60,478.05	\$82,718.74	\$82,718.74	36.77%	36.77%
1,575,000	\$67,840.30	\$67,840.30	\$92,689.83	\$92,689.83	36.63%	36.63%
1,750,000	\$75,202.56	\$75,202.56	\$102,660.92	\$102,660.92	36.51%	36.51%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)
 PROPOSED RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)

ISLV

	PRESENT RATES		PROPOSED RATES
CUSTOMER CHARGE	\$1,720.00		CUSTOMER CHARGE \$3,250.00
DISTRIB. CHARGE	\$0.01050 PER THERM		DISTRIB. CHARGE \$0.01473 PER THERM
CIBS RIDER	\$0.00000 PER THERM		CIBS RIDER \$0.00000 PER THERM

EST. GAS COST	\$0.00000 PER THERM
THERM USAGE INCREMENT	750,000 THERMS
AVERAGE USAGE PER CUSTOMER	5,000,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,720.00	\$1,720.00	\$3,250.00	\$3,250.00	88.95%	88.95%
750,000	\$9,595.00	\$9,595.00	\$14,297.50	\$14,297.50	49.01%	49.01%
1,500,000	\$17,470.00	\$17,470.00	\$25,345.00	\$25,345.00	45.08%	45.08%
2,250,000	\$25,345.00	\$25,345.00	\$36,392.50	\$36,392.50	43.59%	43.59%
3,000,000	\$33,220.00	\$33,220.00	\$47,440.00	\$47,440.00	42.81%	42.81%
3,750,000	\$41,095.00	\$41,095.00	\$58,487.50	\$58,487.50	42.32%	42.32%
4,500,000	\$48,970.00	\$48,970.00	\$69,535.00	\$69,535.00	42.00%	42.00%
5,250,000	\$56,845.00	\$56,845.00	\$80,582.50	\$80,582.50	41.76%	41.76%
6,000,000	\$64,720.00	\$64,720.00	\$91,630.00	\$91,630.00	41.58%	41.58%
6,750,000	\$72,595.00	\$72,595.00	\$102,677.50	\$102,677.50	41.44%	41.44%
7,500,000	\$80,470.00	\$80,470.00	\$113,725.00	\$113,725.00	41.33%	41.33%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: WHOLESALE (WHS)
 PROPOSED RATE SCHEDULE: WHOLESALE (WHS)

WHS

	PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$420.00		CUSTOMER CHARGE	\$695.00
DISTRIB. CHARGE	\$0.17054	PER THERM	DISTRIB. CHARGE	\$0.23917 PER THERM
CIBS RIDER	\$0.00605	PER THERM	CIBS RIDER	\$0.00068 PER THERM

EST. GAS COST	\$1.14992	PER THERM
THERM USAGE INCREMENT	2,000	THERMS
AVERAGE USAGE PER CUSTOMER	14,650	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$420.00	\$420.00	\$695.00	\$695.00	65.5%	65.5%
2,000	\$773.18	\$3,073.02	\$1,174.71	\$3,474.55	51.9%	13.1%
4,000	\$1,126.36	\$5,726.05	\$1,654.42	\$6,254.10	46.9%	9.2%
6,000	\$1,479.54	\$8,379.07	\$2,134.13	\$9,033.66	44.2%	7.8%
8,000	\$1,832.72	\$11,032.09	\$2,613.84	\$11,813.21	42.6%	7.1%
10,000	\$2,185.90	\$13,685.11	\$3,093.55	\$14,592.76	41.5%	6.6%
12,000	\$2,539.08	\$16,338.14	\$3,573.26	\$17,372.31	40.7%	6.3%
14,000	\$2,892.26	\$18,991.16	\$4,052.96	\$20,151.87	40.1%	6.1%
16,000	\$3,245.44	\$21,644.18	\$4,532.67	\$22,931.42	39.7%	5.9%
18,000	\$3,598.62	\$24,297.21	\$5,012.38	\$25,710.97	39.3%	5.8%
20,000	\$3,951.80	\$26,950.23	\$5,492.09	\$28,490.52	39.0%	5.7%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.	PLANT	13-MO. AVG. YEAR ENDED 12/31/18	13-MO. AVG. YEAR ENDED 12/31/19	13-MO. AVG. YEAR ENDED 12/31/20	13-MO. AVG. YEAR ENDED 12/31/21	HISTORIC BASE YEAR ENDED 12/31/22 PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
1	362-364	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	-	\$0	1,500,863
2	301-303.01	INTANGIBLE PLANT	28,248,889	30,986,731	36,679,025	53,828,522	61,030,392	61,030,392	113,580,328
3	336	PURIFICATION EQUIPMENT (RNG)	\$0	\$0	\$0	\$0	-	\$0	51,778,238
DISTRIBUTION PLANT:									
3	374	LAND AND LAND RIGHTS	22,811,408	21,132,103	14,589,406	17,472,149	20,047,825	20,047,825	20,309,562
4	375	STRUCTURES AND IMPROVEMENTS	23,114,376	24,247,193	25,168,172	25,512,592	26,048,641	26,048,641	32,218,965
5	376	MAINS	931,379,982	1,021,217,189	1,129,989,902	1,294,000,131	1,435,502,465	1,435,502,465	1,839,863,013
6	377	COMPRESSOR STA. EQUIP.	-	-	-	13,031,119	19,164,725	19,164,725	19,187,298
7	378	MEAS. & REG. STA. EQUIP.-GEN.	16,726,551	18,057,105	19,987,122	21,159,328	21,853,668	21,853,668	22,633,939
8	379	MEAS. & REG. STA. EQUIP.-CG	54,938,672	64,958,497	71,584,406	79,949,278	92,091,574	92,091,574	118,076,622
9	380	SERVICES	365,438,486	415,615,667	468,379,384	523,892,636	581,964,891	581,964,891	706,923,368
10	381-382	METERS	124,868,552	134,199,467	145,187,381	158,357,486	174,861,363	174,861,363	218,610,504
11	383-384	HOUSE REGULATORS	38,983,986	41,674,504	44,034,583	47,805,756	54,359,553	54,359,553	59,892,830
12	385	INDUSTRIAL MEAS.®. EQUIP.	9,726,968	10,361,528	12,463,162	15,036,055	15,072,360	15,072,360	15,196,827
13	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
14	387	OTHER EQUIPMENT	8,338,437	9,160,613	10,209,025	12,084,791	13,120,239	13,120,239	13,431,843
15		TOTAL DISTR. PLANT	\$1,596,327,417	\$1,760,623,866	1,941,592,542	2,208,301,320	2,454,087,305	\$2,454,087,305	3,066,344,770
16		GENERAL PLANT:	52,819,448	57,060,493	62,449,224	63,311,104	58,727,588	\$27,777,633	75,116,203
17		PROPERTY HELD FOR FUTURE USE:	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	-	-
18		PLANT ACQUISITIONS:	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	2,085,018	5,031,897
19		CWIP:	29,446,184	45,274,016	120,247,886	148,987,108	195,971,742	98,720,053	24,309,448
20		PRODUCTION PLANT:	-	-	-	-	-	-	-
21		GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
22		TOTAL PLANT	\$1,713,813,387	\$1,900,916,555	\$2,167,940,126	\$2,481,399,503	\$2,776,788,476	\$2,643,700,402	3,337,661,747

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.		13-MO. AVG. YEAR ENDED 12/31/18	13-MO. AVG. YEAR ENDED 12/31/19	13-MO. AVG. YEAR ENDED 12/31/20	13-MO. AVG. YEAR ENDED 12/31/2021	HISTORIC BASE YEAR ENDED 12/31/22 PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
ACCUMULATED DEPRECIATION									
1	362-364	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	(\$51,787)
2	301-303	INTANGIBLE PLANT:	(12,801,987)	(14,745,644)	(16,509,717)	(19,413,678)	(23,063,622)	(23,063,622)	(34,628,653)
3	336	PURIFICATION EQUIPMENT (RNG)	\$0	\$0	\$0	\$0	\$0	\$0	(3,946,005)
DISTRIBUTION PLANT:									
4	374	LAND AND LAND RIGHTS	15,464	29,237	60,225	60,225	60,225	60,225	59,756
5	375	STRUCTURES AND IMPROVEMENTS	(5,708,185)	(6,285,881)	(6,739,236)	(7,390,904)	(8,111,390)	(8,111,390)	(8,750,130)
6	376	MAINS	(388,622,039)	(400,287,863)	(409,424,201)	(420,790,757)	(428,800,001)	(428,800,001)	(423,687,181)
7	377	COMPRESSOR STA. EQUIP.	-	-	-	(25,053)	(524,295)	(524,295)	(1,633,584)
8	378	MEAS. & REG. STA. EQUIP.-GEN.	(2,954,894)	(3,438,532)	(4,009,019)	(4,603,652)	(4,992,039)	(4,992,039)	(6,099,442)
9	379	MEAS. & REG. STA. EQUIP.	(9,897,223)	(11,659,525)	(13,807,528)	(15,783,162)	(17,572,597)	(17,572,597)	(20,594,868)
10	380	SERVICES	(210,931,293)	(216,770,923)	(221,627,711)	(229,399,785)	(240,488,056)	(240,488,056)	(260,273,017)
11	381-382	METERS	(52,772,617)	(57,603,544)	(61,835,533)	(66,557,991)	(72,414,911)	(72,414,911)	(82,448,963)
12	383-384	HOUSE REGULATORS	(19,019,991)	(20,379,075)	(21,832,674)	(23,096,544)	(24,034,176)	(24,034,176)	(26,224,399)
13	385	INDUSTRIAL MEAS.®. EQUIP.	(6,097,188)	(6,403,514)	(6,702,558)	(6,462,249)	(6,808,259)	(6,808,259)	(7,498,283)
14	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
15	387	OTHER EQUIPMENT	(3,201,726)	(3,750,559)	(4,352,001)	(4,850,886)	(5,232,840)	(5,232,840)	(6,034,632)
16		TOTAL DISTR. PLANT	<u>(\$699,189,692)</u>	<u>(\$726,550,179)</u>	<u>(\$750,268,236)</u>	<u>(\$778,900,757)</u>	<u>(\$808,918,339)</u>	<u>(\$808,918,339)</u>	<u>(843,184,762)</u>
17		GENERAL PLANT:							
18		RWIP:	(\$21,275,702)	(\$24,546,613)	(\$27,992,230)	(\$28,777,760)	(\$29,120,814)	(\$28,589,340)	(\$34,864,547)
19		AMORT. ACQ. ADJUSTMENT	(4,633,765)	(4,782,911)	(4,929,066)	(5,015,761)	(5,028,153)	(2,081,274)	(5,028,153)
20		AMORT. OTHER UTILITY PLANT	(768,354)	(862,333)	(925,466)	(984,315)	(1,043,164)	(1,043,165)	(1,122,377)
21		PRODUCTION PLANT	-	-	-	-	-	-	-
22		CUST. ADV. FOR CONSTRUCTION	(10,055,457)	(11,835,439)	(14,222,411)	(16,970,399)	(20,227,795)	(20,227,795)	(20,000,000)
23		TOTAL ACCUMULATED DEPRECIATION	<u>(\$748,724,957)</u>	<u>(\$783,323,119)</u>	<u>(\$814,847,126)</u>	<u>(\$850,062,671)</u>	<u>(\$887,401,887)</u>	<u>(\$883,923,535)</u>	<u>(942,826,284)</u>
24		NET PLANT (Plant less Accum. Dep.)	\$965,088,430	\$1,117,593,437	\$1,353,092,999	\$1,631,336,832	\$1,889,386,589	\$1,759,776,867	\$2,394,835,463
25		Plus: WORKING CAPITAL	(7,961,077)	(15,832,753)	(39,060,546)	(27,546,024)	(8,153,158)	(25,817,500)	(28,047,011)
26		Equals: TOTAL RATE BASE	<u>\$957,127,353</u>	<u>\$1,101,760,684</u>	<u>\$1,314,032,454</u>	<u>\$1,603,790,808</u>	<u>\$1,881,233,431</u>	<u>\$1,733,959,367</u>	<u>\$2,366,788,452</u>

Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.		HISTORIC BASE YEAR ENDED 12/31/22				PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21			
1	740-848	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	
		DISTRIBUTION PLANT:							
2	870	SUPERVISION & ENGINEERING	818,136	1,149,186	1,447,923	1,616,603	1,683,296	2,135,909	
3	871	DISTRIBUTION LOAD DISPATCHING	457,615	450,528	394,550	458,018	508,470	561,236	
4	872	COMPRESSOR STATION	98,568	20,242	1,413	199,221	478,898	536,224	
5	873	COMPRESSOR STA. FUEL	(797)	6,914	1,363	25,314	49,049	55,117	
6	874	MAINS & SERVICES	7,766,366	9,613,184	10,262,242	10,646,581	11,870,726	14,339,930	
7	875	MEAS. & REG. - GENERAL	16,629	40,536	47,040	25,973	28,879	32,085	
8	876	MEAS. & REG. - INDUSTRIAL	11,184	2,164	2,670	38,470	28,531	29,975	
9	877	MEAS. & REG. - CITY GATE	73,839	85,396	300,513	124,083	154,679	171,974	
10	878	METER & HOUS. REG. EXPENSE	4,943,256	5,056,460	5,180,922	5,430,989	6,209,145	6,905,815	
11	879	CUSTOMER INSTALLATIONS	2,072,092	2,395,214	2,405,430	2,976,699	3,135,605	3,472,886	
12	880	OTHER EXPENSE	2,262,458	3,355,513	3,926,955	3,979,955	5,356,215	6,924,918	
13	881	RENTS	227,241	229,264	234,571	237,940	232,667	244,443	
14	885	SUPERVISION & ENGINEERING	69,295	33,298	51,662	37,686	40,760	45,659	
15	886	STRUCTURES & IMPROVEMENTS	182,270	208,440	158,454	191,289	247,156	270,996	
16	887	MAINS	4,917,418	3,341,608	3,150,906	4,713,516	4,957,600	5,145,585	
17	888	COMPRESSOR STA. EQUIPMENT	108,057	91,722	13,834	11,838	4,648	5,210	
18	889	MEAS. & REG. - GENERAL	523,640	671,538	635,529	851,506	856,863	950,491	
19	890	MEAS. & REG. - INDUSTRIAL	531,332	647,940	652,161	767,344	824,095	895,400	
20	891	MEAS. & REG. - GATE STATION	1,413,316	1,681,479	1,627,816	1,694,841	1,978,239	2,201,714	
21	892	SERVICES	1,744,066	1,618,812	1,465,022	1,271,719	1,473,218	1,764,412	
22	893	METERS & HOUSE REGULATORS	712,531	703,185	765,709	791,234	1,032,712	1,153,931	
23	894	OTHER EQUIPMENT	76,828	75,754	49,231	74,488	95,721	107,520	
24		TOTAL DISTRIBUTION EXPENSES	<u>\$29,025,341</u>	<u>\$31,478,374</u>	<u>\$32,775,918</u>	<u>\$36,165,306</u>	<u>\$41,247,171</u>	<u>\$41,239,509</u>	<u>\$47,951,431</u>

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-5 p.1, G-2, p.10, G-2 p.11, G-2 p.12, G-2 p.13

RECAP SCHEDULES: H-3

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21	PER BOOKS		
CUSTOMER ACCOUNTS									
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	
2	902	METER READING EXPENSE	1,097,719	1,193,368	1,194,507	1,232,525	1,384,353	1,554,310	
3	903	CUST. RECORDS & COLLECTIONS	11,414,423	12,200,487	11,729,206	12,689,703	13,191,923	14,998,534	
4	904	UNCOLLECTIBLE ACCOUNTS	1,428,849	1,264,196	1,866,446	1,572,723	990,792	1,611,232	
5	905	MISCELLANEOUS	-	-	-	-	-	-	
6		TOTAL CUSTOMER ACCOUNTS	<u>\$13,940,991</u>	<u>\$14,658,051</u>	<u>\$14,790,159</u>	<u>\$15,494,951</u>	<u>\$15,567,069</u>	<u>\$18,164,076</u>	
7	907-910	CUSTOMER SERV. & INFO. EXP.	\$18,575,327	\$16,619,336	\$17,033,184	\$16,997,872	\$0	\$0	
8	911-916	SALES EXPENSE	8,082,173	8,400,656	8,768,768	8,740,628	9,000,367	9,422,896	
9	920-931	ADMINISTRATION AND GENERAL	46,871,659	51,285,387	51,213,845	53,252,755	57,011,388	74,437,806	
10	932	MAINT. OF GEN. PLANT	276,554	398,918	252,680	289,522	442,091	426,517	
11	407.3*	REGULATORY DEBITS (CLAUSE RELATED/DEFERRED TAX REFORM)	5,345,784	4,960,498	7,616,536	8,277,379	(1,104,661)	388,936	
12	412**	REVENUES FROM GAS PLANT LEASED TO OTHERS	(2,685,473)	-	-	-	-	-	
13	413	GAS PLANT LEASED TO OTHERS	987,257	914,674	827,847	803,068	379,967	25,550	
14		TOTAL OPER. & MAINT. EXPENSE	<u>\$120,419,611</u>	<u>\$128,715,895</u>	<u>\$133,278,937</u>	<u>\$140,031,483</u>	<u>\$153,041,292</u>	<u>\$122,381,764</u>	<u>\$150,817,212</u>

* 2022 included 4074212 (Deferred Tax Reform Regulatory Credit)

** 2018 included 412 (Revenues from gas plant leased to others), which is now being classified more appropriately as part of operating revenue from 2019 forward.

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/22					PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
		12/31/18	12/31/19	12/31/20	12/31/21				
1	DEPRECIATION EXPENSE	\$47,624,850	\$39,011,147	\$42,969,675	\$51,120,589	\$42,022,468	\$41,567,909	\$80,177,740	
2	AMORT. OF ENVIRONMENTAL	\$10,945,748	\$0	\$0	1,000,000	1,000,000	\$1,000,000	\$1,000,000	
3	AMORT. OF CONVERSION COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	AMORT. OF ACQUISITION ADJ.	\$149,146	\$149,146	\$129,709	\$40,961	\$0	\$0	\$0	
5	AMORT. OF LEASE IMPROVEMENTS/OTHER	\$1,955,299	\$2,109,290	\$2,396,481	\$3,535,332	\$4,013,369	\$4,013,369	\$7,436,228	
6	TOTAL DEPREC. & AMORT. EXPENSE	<u>\$60,675,043</u>	<u>\$41,269,583</u>	<u>\$45,495,864</u>	<u>\$55,696,881</u>	<u>\$47,035,837</u>	<u>\$46,581,278</u>	<u>\$88,613,968</u>	
	TAXES OTHER THAN INCOME								
7	REVENUE RELATED	\$26,259,397	\$26,726,119	\$25,663,824	\$31,271,346	\$31,760,376	\$2,867,062	\$3,265,981	
8	OTHER	\$13,070,270	\$14,503,413	\$15,229,219	\$16,447,332	\$22,106,336	\$18,790,872	\$28,435,359	
9	TOTAL TAXES OTHER THAN INCOME	<u>\$39,329,667</u>	<u>\$41,229,532</u>	<u>\$40,893,043</u>	<u>\$47,718,678</u>	<u>\$53,866,712</u>	<u>\$21,657,934</u>	<u>\$31,701,341</u>	
10	GAIN ON SALE OF PROPERTY	(\$2,140,586)	(\$2,140,586)	(\$1,025,533)	\$61,983	(\$223,826)	(\$223,826)	(\$495,917)	
11	RETURN (ACHIEVED/REQUIRED N.O.I.)	\$55,030,239	\$63,229,346	\$60,645,605	\$90,951,364	\$101,167,131	\$99,827,744	\$175,501,571	
12	INCOME TAXES	\$14,497,729	\$17,001,953	\$14,520,543	\$21,530,348	\$25,897,961	\$22,788,639	\$3,093,175	
13	<i>2024 Additional Revenue Impact on:</i>								
14	INCOME TAXES - STATE AND FEDERAL INCOME TAX RATE							\$35,022,928 *	
15	O&M - BAD DEBT RATE							\$390,724 *	
16	TAXES OTHER THAN INCOME - REGULATORY ASSESSMENT RATE							\$696,359 *	
17	TOTAL COST TO SERVE	<u>\$287,811,704</u>	<u>\$289,305,724</u>	<u>\$293,808,460</u>	<u>\$355,990,738</u>	<u>\$380,785,108</u>	<u>\$313,013,533</u>	<u>\$485,341,361</u>	

* Note: See rates for these items on MFR Schedule G-4, Revenue Expansion Factor calculation.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-17, C-18, C-19, C-20, D-1 p.1, G-2 p.23, G2-05, G-4

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

RATE CLASSES

LINE NO.	DESCRIPTION	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	COMMERCIAL GENERATORS	COMMERCIAL HEAT PUMP	GENERAL SERVICE 1	GENERAL SERVICE 2
1	SERVICE LINE: PIPE AND PIPING	\$1,650.00	\$1,650.00	\$1,650.00	\$825.00	\$2,420.00	\$2,860.00	\$2,420.00	\$3,080.00	\$3,080.00
2	METER: METER COST	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00	\$171.88	\$110.00	\$137.50	\$165.00
	METER & REGULATOR SET	\$250.00	\$250.00	\$250.00	\$250.00	\$375.00	\$550.00	\$375.00	\$550.00	\$550.00
3	REGULATOR: REGULATOR COST	\$45.00	\$45.00	\$45.00	\$45.00	\$67.50	\$67.50	\$67.50	\$90.00	\$90.00
4	TOTAL	<u>\$2,055.00</u>	<u>\$2,055.00</u>	<u>\$2,055.00</u>	<u>\$1,230.00</u>	<u>\$2,972.50</u>	<u>\$3,649.38</u>	<u>\$2,972.50</u>	<u>\$3,857.50</u>	<u>\$3,885.00</u>
5	INDEX (1)	1.00	1.00	1.00	0.60	1.45	1.78	1.45	1.88	1.89

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RS CLASS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST
 OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: G. THERRIEN

RATE CLASSES

LINE NO.	DESCRIPTION	GENERAL SERVICE 3	GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE LARGE VOLUME	NATURAL GAS VEHICLES	WHOLESALE	SPECIAL CONTRACTS
1	SERVICE LINE: PIPE AND PIPING	\$3,960.00	\$5,500.00	\$6,600.00	\$6,600.00	\$6,600.00	\$6,600.00	DISCONTINUED \$0.00	\$5,500.00	\$6,600.00
2	METER: METER COST	\$220.00	\$330.00	\$500.00	\$6,500.00	\$6,500.00	\$10,000.00	\$0.00	\$330.00	\$10,000.00
	METER & REGULATOR SET	\$875.00	\$1,250.00	\$1,880.00	\$7,000.00	\$7,000.00	\$9,000.00	\$0.00	\$1,250.00	\$9,000.00
3	REGULATOR: REGULATOR COST	\$90.00	\$140.00	\$210.00	\$1,000.00	\$1,000.00	\$1,500.00	\$0.00	\$140.00	\$1,500.00
4	TOTAL	<u>\$5,145.00</u>	<u>\$7,220.00</u>	<u>\$9,190.00</u>	<u>\$21,100.00</u>	<u>\$21,100.00</u>	<u>\$27,100.00</u>	<u>\$0.00</u>	<u>\$7,220.00</u>	<u>\$27,100.00</u>
5	INDEX (1)	2.50	3.51	4.47	10.27	10.27	13.19	0.00	3.51	13.19

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RS CLASS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	BASE YEAR 12/31/22 (PER BOOKS)	COMPANY ADJUSTMENTS	BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR + 1 12/31/23 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$2,573,845,285	(\$29,839,959)	\$2,544,005,326	\$2,996,394,020	\$3,319,121,612	(\$9,272,491)	\$3,309,849,121
2	CONSTRUCTION WORK IN PROGRESS	\$195,971,742	(\$97,251,689)	\$98,720,053	\$133,678,809	\$135,611,359	(\$111,301,911)	\$24,309,448
3	ACQUISITION ADJUSTMENT	\$5,031,897	(\$2,946,879)	\$2,085,018	\$5,031,897	\$5,031,897	\$0	\$5,031,897
4	COMMON PLANT ALLOCATED	\$0	(\$1,109,995)	(\$1,109,995)	\$0	\$0	(\$1,528,719)	(\$1,528,719)
5	PROPERTY HELD FOR FUTURE USE	\$1,939,552	(\$1,939,552)	\$0	\$1,939,552	\$1,939,552	(\$1,939,552)	\$0
6	TOTAL	\$2,776,788,476	(\$133,088,074)	\$2,643,700,402	\$3,137,044,278	\$3,461,704,420	(\$124,042,673)	\$3,337,661,747
<u>DEDUCTIONS</u>								
7	ACCUM PROV-DEPR & AMORT	(\$867,174,094)	\$3,478,353	(\$863,695,741)	(\$884,208,063)	(\$923,335,229)	\$508,945	(\$922,826,284)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	(\$20,227,795)	\$0	(\$20,227,795)	(\$20,193,870)	(\$20,000,000)	\$0	(\$20,000,000)
9	TOTAL DEDUCTIONS	(\$887,401,889)	\$3,478,353	(\$883,923,536)	(\$904,401,933)	(\$943,335,229)	\$508,945	(\$942,826,284)
10	PLANT NET	\$1,889,386,587	(\$129,609,721)	\$1,759,776,866	\$2,232,642,345	\$2,518,369,191	(\$123,533,728)	\$2,394,835,463
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	(\$8,153,158)	(\$17,664,342)	(\$25,817,500)	(\$10,735,121)	(\$9,101,011)	(\$18,946,000)	(\$28,047,011)
12	TOTAL RATE BASE	\$1,881,233,428	(\$147,274,062)	\$1,733,959,366	\$2,221,907,224	\$2,509,268,180	(\$142,479,728)	\$2,366,788,452
13	NET OPERATING INCOME	\$101,167,131	(\$1,339,387)	\$99,827,744	\$114,640,596	\$70,182,430	\$2,154,811	\$72,337,240
14	RATE OF RETURN	5.38%		5.76%		2.80%		3.06%

15 Totals may be affected due to rounding.
 SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21
 G-2 p.22, G-2 p.1-3, G-6 p.1-2

RECAP SCHEDULES:

400

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	HBY + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/2022 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/2023 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
<u>CURRENT AND ACCRUED ASSETS</u>								
1	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	OTHER INVESTMENTS	958,590	(958,590)	0	1,196,693	1,248,885	(1,248,885)	0
3	NON UTILITY PROPERTY	0	0	0	0	0	0	0
4	CASH	3,209,929	0	3,209,929	1,184,525	1,000,000	0	1,000,000
5	SPECIAL DEPOSITS	0	0	0	0	0	0	0
6	WORKING FUNDS	25,000	0	25,000	25,000	25,000	0	25,000
7	TEMPORARY CASH INVESTMENTS	2,950	(2,950)	0	2,996	3,000	(3,000)	0
8	NOTES RECEIVABLE	0	0	0	0	0	0	0
9	CUST. ACCTS. REC. - GAS	39,645,966	0	39,645,966	37,662,946	38,620,000	0	38,620,000
10	OTHER ACCOUNTS RECEIVABLE	1,591,897	(1,591,897)	0	821,614	737,362	(737,362)	0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,399,370)	0	(1,399,370)	(858,197)	(560,085)	0	(560,085)
12	ACCOUNTS RECEIVABLE - MISC					0		
13	RECEIVABLE ASSOC. COMPANIES	9,807,182	(9,807,182)	0	10,078,251	10,135,300	(10,135,300)	0
14	RECEIVABLE ASSOC. CO - SERVICES	3,275,310	0	3,275,310	3,816,903	3,816,900	0	3,816,900
15	FUEL STOCK	726,050	0	726,050	413,699	413,700	0	413,700
16	PLANT & OPER. MATERIAL & SUPPL.	4,503,086	0	4,503,086	4,155,166	4,100,000	0	4,100,000
17	MERCHANDISE	0	0	0	0	0	0	0
18	STORES EXPENSE	0	0	0	0	0	0	0
19	PREPAYMENTS	5,173,247	0	5,173,247	4,732,409	5,165,085	0	5,165,085
20	UNBILLED REVENUE & MISC.	19,984,996	(3,640,032)	16,344,964	19,282,212	19,784,615	(3,407,692)	16,376,923
21	DERIVATIVE	0	0	0	0	0	0	0
22	TOTAL CURRENT ASSETS	<u>\$87,504,834</u>	<u>(\$16,000,651)</u>	<u>\$71,504,183</u>	<u>\$82,514,218</u>	<u>\$84,489,762</u>	<u>(\$15,532,238)</u>	<u>\$68,957,523</u>
<u>DEFERRED DEBITS</u>								
23	UNAMORTIZED DD&E	\$4,359,275	(\$4,359,275)	\$0	\$349,480	\$0	\$0	\$0
24	DEFERRED TAX ASSET	0	0	0	0	0	0	0
25	OTHER DEFERRED/MISC.	53,798,059	0	53,798,059	55,068,035	55,171,276	0	55,171,276
26	CONSERVATION COST TRUE-UP	46,289	0	46,289	491,908	799,331	(759,954)	39,377
27	CAST IRON/BARE STEEL COST TRUE-UP	244,287	(189,998)	54,288	92,834	0	0	0
28	UNBUNDLING TRANSITION					0		
29	UNAMORTIZED RATE CASE EXPENSE	635,215	(635,215)	0	332,514	2,653,808	(2,653,808)	0
30	UNRECOVERED GAS COSTS	(768,359)	0	(768,359)	656,676	108	0	108
31	REGULATORY DERIVATIVE	0	0	0	0	0	0	0
32	TOTAL DEFERRED DEBITS	<u>\$58,314,765</u>	<u>(\$5,184,488)</u>	<u>\$53,130,278</u>	<u>\$56,991,447</u>	<u>\$58,624,522</u>	<u>(\$3,413,762)</u>	<u>\$55,210,760</u>
33	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$145,819,600</u>	<u>(\$21,185,139)</u>	<u>\$124,634,460</u>	<u>\$139,505,665</u>	<u>\$143,114,283</u>	<u>(\$18,946,000)</u>	<u>\$124,168,283</u>

32 Totals may be affected due to rounding.
 SUPPORTING SCHEDULES: B-13, G-1 p.5-8, G-6 p.1

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR. + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/22 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/23 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
<u>CURRENT LIABILITIES</u>								
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$65,169,843	0	\$65,169,843	60,861,056	63,069,823	0	63,069,823
3	ACCOUNTS PAY. ASSOC. CO.	\$0	0	\$0	0	0	0	0
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	\$14,545,057	0	\$14,545,057	18,046,694	17,337,431	0	17,337,431
5	CUSTOMER DEPOSITS-CURRENT	\$0	0	\$0	0	0	0	0
6	TAXES ACCRUED-GENERAL	\$11,021,109	0	\$11,021,109	11,955,176	13,130,131	0	13,130,131
7	TAXES ACCRUED-INCOME	\$2,233,384	0	\$2,233,384	565,386	(845,946)	0	(845,946)
8	INTEREST ACCRUED	\$5,427,895	0	\$5,427,895	7,272,362	13,347,043	0	13,347,043
9	DIVIDENDS DECLARED	\$3,520,798	(3,520,798)	\$0	0	0	0	0
10	TAX COLLECTIONS PAYABLE	\$1,058,368	0	\$1,058,368	896,774	922,331	0	922,331
11	INACTIVE DEPOSITS	\$0	0	\$0	0	0	0	0
12	CONSERVATION COST TRUE-UP	\$2,016,987	0	\$2,016,987	1,026,788	39,377	0	39,377
13	CAST IRON/BARE STEEL RIDER COST TRUE-UP	\$54,288	0	\$54,288	295,954	333,631	0	333,631
14	NON-UTILITY ACCRUED LIABILITY	\$0	0	\$0	0	0	0	0
15	DERIVATIVE LIABILITY	\$0	0	\$0	0	0	0	0
16	MISC. CURRENT LIABILITIES	\$14,124,487	0	\$14,124,487	9,838,805	5,427,298	0	5,427,298
17	TOTAL CURRENT LIABILITIES	\$119,172,214	(\$3,520,798)	\$115,651,417	\$110,758,995	\$112,761,117	\$0	\$112,761,117
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>								
18	ACCUMULATED DEFERRED INC. TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	DEF. INVESTMENT TAX CREDIT	\$0	0	\$0	0	0	0	0
20	CUSTOMER ADVANCES FOR CONST.	\$0	0	\$0	0	0	0	0
21	CUSTOMER DEPOSITS	\$0	0	\$0	0	0	0	0
22	OTHER DEFERRED CREDITS	\$4,048,142	0	\$4,048,142	4,215,963	3,849,285	0	3,849,285
23	PENSIONS & BENEFITS RESERVE	\$30,752,402	0	\$30,752,402	35,265,828	35,604,892	0	35,604,892
24	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$34,800,544	\$0	\$34,800,544	\$39,481,791	\$39,454,177	\$0	\$39,454,177
25	TOTAL LIABILITIES	\$153,972,758	(\$3,520,798)	\$150,451,961	\$150,240,786	\$152,215,294	\$0	\$152,215,294
26	WORKING CAPITAL	(\$8,153,158)	(\$17,664,342)	(\$25,817,500)	(\$10,735,121)	(\$9,101,011)	(\$18,946,000)	(\$28,047,011)

27 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: B-13, G-1 p.5-8, G-6 p.1-2

RECAP SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	Remove WFNG Acquisition Adjustment	\$0	\$0	\$0	
2	Adjust for non-utility use of Common Plant	(1,528,719)	(1,528,719)	0	
3	Adjust for Cast Iron/ Base Steel Rider Plant in Service	(9,272,491)	0	(9,272,491)	
4	Adjust for Cast Iron/ Base Steel Rider CWIP	(1,178,306)	0	(1,178,306)	
5	Remove Non-Utility Martin Cty Expansion	0	0	0	
6	Property held for future use	(1,939,552)	0	(1,939,552)	
7	Remove AFUDC - Eligible CWIP	(110,123,605)	0	(110,123,605)	
8	TOTAL	<u>(124,042,673)</u>	<u>(1,528,719)</u>	<u>(122,513,954)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
9	Remove WFNG Acquisition Adjustment	0	0	0	
10	Adjust for non-utility use of Common Plant	468,554	468,554	0	
11	Adjust for Cast Iron/ Base Steel Rider	40,391	0	40,391	
12		<u>0</u>	<u>0</u>	<u>0</u>	
13	TOTAL	508,945	468,554	40,391	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
14	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	(18,946,000)	0	(18,946,000)	
15	TOTAL RATE BASE ADJUSTMENTS	<u>(\$142,479,728)</u>	<u>(\$1,060,165)</u>	<u>(\$141,419,563)</u>	

16 Totals may be affected due to rounding.

403

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$2,680,770,298	\$2,812,837,585	\$2,895,376,358	\$2,926,735,172	\$2,951,481,691	\$3,004,923,148	\$3,027,935,352	\$3,045,681,826	\$3,061,855,273	\$3,078,836,550	\$3,094,622,182	\$3,169,383,899	\$3,202,682,923	\$2,996,394,020	RATE BASE
2	PROPERTY HELD FOR FUTURE USE	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	RATE BASE
3	CWIP	246,108,952	139,895,424	119,553,896	118,095,003	138,120,193	110,979,897	116,583,554	127,625,980	138,177,895	145,799,821	152,661,663	98,595,874	85,626,371	133,678,809	RATE BASE
4	GAS PLANT ACQ. ADJ.	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	RATE BASE
5	GROSS UTILITY PLANT	2,933,850,698	2,959,704,458	3,021,901,704	3,051,801,624	3,096,573,333	3,122,874,493	3,151,490,355	3,180,279,254	3,207,004,616	3,231,607,819	3,254,255,294	3,274,951,222	3,295,280,743	3,137,044,278	
6	ACCUM. PROVISION FOR DEPR.	(881,239,460)	(876,648,234)	(877,046,809)	(874,143,369)	(877,026,585)	(880,454,303)	(880,155,623)	(884,117,886)	(888,136,173)	(889,747,929)	(893,878,230)	(898,065,791)	(894,044,433)	(884,208,083)	RATE BASE
7	NET PLANT	2,052,611,238	2,083,056,224	2,144,854,895	2,177,658,255	2,219,546,748	2,242,420,191	2,271,334,732	2,296,161,368	2,318,868,444	2,341,859,890	2,360,377,064	2,376,885,432	2,401,236,310	2,252,836,215	
8	OTHER INVESTMENTS	846,205	1,677,200	742,700	965,400	1,317,000	943,000	1,252,500	1,588,800	923,800	1,248,000	1,569,600	958,100	1,524,700	1,196,693	WORKING CAP.
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	846,205	1,677,200	742,700	965,400	1,317,000	943,000	1,252,500	1,588,800	923,800	1,248,000	1,569,600	958,100	1,524,700	1,196,693	
12	CASH	3,398,831	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,184,525	WORKING CAP.
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
14	WORKING FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	WORKING CAP.
15	TEMP CASH INVESTMENTS	2,950	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,996	WORKING CAP.
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	CUSTOMER ACCOUNTS RECEIVABLE	37,678,297	45,420,000	49,020,000	41,020,000	38,320,000	37,720,000	34,220,000	35,720,000	33,020,000	33,520,000	33,820,000	32,320,000	37,820,000	37,662,946	WORKING CAP.
18	OTHER ACCOUNTS RECEIVABLE	1,528,487	419,700	627,500	531,200	661,000	746,200	818,000	2,063,800	751,700	738,700	456,900	759,200	578,600	821,614	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCT	(888,665)	(1,100,700)	(1,052,000)	(1,004,700)	(958,600)	(913,800)	(870,100)	(827,700)	(786,400)	(746,200)	(707,000)	(668,900)	(631,800)	(658,197)	WORKING CAP.
20	ACCOUNTS RECEIVABLE - MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	RECEIVABLE ASSOC. COMPANIES	9,393,666	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,078,251	WORKING CAP.
22	RECEIVABLE ASSOC. CO. SERVICE	3,816,943	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,903	WORKING CAP.
23	FUEL STOCK	413,689	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,699	WORKING CAP.
24	PLANT & OPER.MATERIAL & SUPPL	4,817,154	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,155,166	WORKING CAP.
25	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
26	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
27	PREPAYMENTS	3,955,618	4,191,400	4,159,200	2,924,800	2,590,000	1,666,100	7,725,600	7,425,200	6,763,400	6,058,700	5,359,000	4,704,300	3,998,000	4,732,409	WORKING CAP.
28	UNBILLED REVENUE & MISC	20,018,758	24,900,000	22,300,000	21,000,000	20,250,000	18,400,000	17,050,000	16,375,000	16,875,000	16,675,000	18,175,000	17,900,000	20,750,000	19,282,212	WORKING CAP.
29	DERIVATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	TOTAL CURR. & ACCR. ASSETS	84,160,729	93,324,300	94,548,600	83,965,200	80,356,300	77,112,400	78,437,400	80,250,200	76,117,600	75,740,100	76,597,800	74,508,500	82,008,700	81,317,525	
31	UNAMORT. DD&E	4,543,244	0	0	0	0	0	0	0	0	0	0	0	0	349,840	WORKING CAP.
32	DEFERRED TAX ASSETS	62,146,609	66,926,800	67,418,800	65,678,700	66,023,500	66,250,600	66,615,100	66,778,400	66,890,200	67,132,000	67,233,100	67,424,500	67,943,300	66,497,047	CAP. STRUCTURE
33	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
34	MISC DEFERRED DEBITS	59,791,088	54,886,560	54,852,592	54,459,117	54,674,561	54,884,464	53,367,442	53,589,583	53,854,740	53,676,058	54,065,849	54,333,079	59,449,317	55,068,035	WORKING CAP.
35	CONSERVATION TRUE UP	0	0	0	0	0	0	0	0	177,100	816,600	1,482,200	1,950,800	1,968,100	491,908	WORKING CAP.
36	CAST IRON/BARE STEEL RIDER TRI	845,047	361,800	0	0	0	0	0	0	0	0	0	0	0	92,834	WORKING CAP.
37	UNBUNDLING TRANSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
38	UNAMORT. RATE CASE	423,476	388,200	352,900	317,600	282,300	247,000	211,700	176,400	141,100	105,800	70,500	35,200	1,570,500	332,514	WORKING CAP.
39	UNRECOVERED GAS COST	2,081,893	2,089,500	2,097,200	1,353,500	616,100	297,800	0	100	100	100	100	200	200	656,676	WORKING CAP.
40	REGULATORY DERIVATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	TOTAL DEFERRED CHARGES	129,831,358	124,652,860	124,721,492	121,808,917	121,596,461	121,679,864	120,194,242	120,544,483	121,063,240	121,730,558	122,851,749	123,743,779	130,931,417	123,488,494	
42	TOTAL ASSETS	\$2,267,449,530	\$2,302,710,584	\$2,364,867,687	\$2,384,397,772	\$2,422,816,510	\$2,442,155,454	\$2,471,218,874	\$2,498,544,851	\$2,516,973,083	\$2,540,578,548	\$2,561,396,213	\$2,576,095,810	\$2,615,701,127	\$2,458,838,926	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	870,550,169	870,550,100	893,050,100	893,050,100	893,050,100	918,050,100	918,050,100	918,050,100	948,050,100	948,050,100	948,050,100	1,005,550,100	1,005,550,100	925,357,798	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	121,058,801	130,628,500	122,444,700	133,245,100	140,249,200	116,529,300	123,407,200	127,830,200	112,854,500	119,116,800	122,310,392	113,209,228	125,794,150	123,744,467	CAP. STRUCTURE
4	OTHER	(274,732)	0	0	0	0	0	0	0	0	0	0	0	0	(21,133)	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	991,334,238	1,001,178,600	1,015,494,800	1,026,295,200	1,033,299,300	1,034,579,400	1,041,457,300	1,045,880,300	1,060,904,600	1,067,166,900	1,070,360,492	1,118,759,328	1,131,344,250	1,049,081,131	
6	FM BONDS*	570,000,000	570,000,000	570,000,000	570,000,000	570,000,000	570,000,000	570,000,000	570,000,000	570,000,000	570,000,000	825,000,000	825,000,000	825,000,000	628,846,154	CAP. STRUCTURE
7	REVOLVING CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT*	(1,612,031)	(1,604,031)	(1,596,031)	(1,588,031)	(1,580,031)	(1,572,031)	(1,564,031)	(1,556,031)	(1,548,031)	(1,540,031)	0	0	0	(1,212,331)	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	568,387,969	568,395,969	568,403,969	568,411,969	568,419,969	568,427,969	568,435,969	568,443,969	568,451,969	568,459,969	825,000,000	825,000,000	825,000,000	627,633,822	
10	NOTES PAYABLE*	166,097,150	200,760,121	249,611,302	267,160,485	288,943,206	294,595,725	312,955,135	332,059,660	328,865,653	338,687,537	112,693,708	91,589,772	107,765,550	237,829,616	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	72,943,726	68,363,300	62,154,900	52,092,700	51,590,500	61,803,300	57,509,800	56,628,400	61,232,300	61,559,400	61,861,900	61,625,800	61,827,700	60,861,056	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	ACCTS. PAYABLE ASSOC. CO-SERV	28,136,525	18,870,600	16,882,000	15,111,400	19,195,000	16,049,800	17,296,200	19,150,100	15,760,500	16,606,400	15,747,100	16,885,300	18,916,100	18,046,694	WORKING CAP.
14	CUSTOMER DEPOSITS	715,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	608,846	CAP. STRUCTURE
15	TAXES ACCRUED-GENERAL	4,856,984	6,609,000	8,508,300	9,994,700	11,831,100	13,639,800	15,622,100	16,171,300	18,014,700	20,063,900	22,189,800	3,105,600	4,810,000	11,955,176	WORKING CAP.
16	TAXES ACCRUED-INCOME	339,217	1,217,600	2,181,700	1,557,000	1,835,500	1,398,000	1,672,400	849,300	(111,700)	(163,600)	(1,563,000)	(1,862,400)	0	565,386	WORKING CAP.
17	INTEREST ACCRUED	4,458,907	610,639	2,572,821	4,535,204	6,496,847	8,458,491	10,420,235	12,381,978	14,343,822	16,305,766	817,800	4,931,500	8,206,700	7,272,362	WORKING CAP.
18	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	1,006,768	1,083,900	1,160,500	1,009,600	956,100	874,000	1,044,000	944,200	647,500	626,600	619,700	708,800	976,400	896,774	WORKING CAP.
20	INACTIVE DEPOSITS	93,246	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	50,096	CAP. STRUCTURE
21	CONSERVATION COST TRUE-UP	1,548,438	2,009,700	2,238,000	2,163,200	2,081,900	1,659,200	1,122,200	525,600	0	0	0	0	0	1,026,788	WORKING CAP.
22	CIBR COST TRUE-UP	0	0	61,800	344,500	508,300	561,400	550,300	489,900	392,100	294,600	191,600	154,300	298,600	295,954	WORKING CAP.
23	NON-UTILITY ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	DERIVATIVE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
25	MISC. CURRENT LIABILITIES	11,756,707	10,953,555	11,059,894	10,639,714	10,039,787	10,010,869	10,195,535	9,596,542	9,485,338	8,989,875	8,897,812	8,905,809	7,373,026	9,838,805	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	291,952,669	311,124,915	357,077,717	365,255,003	394,124,740	409,697,085	429,034,405	449,443,480	449,276,713	463,616,978	222,102,920	186,690,981	210,820,576	349,247,552	
27	CUSTOMER DEPOSITS	29,144,419	28,092,600	28,116,000	28,139,400	28,162,900	28,186,300	28,209,800	28,233,300	28,256,800	28,280,400	28,304,000	28,327,600	28,351,200	28,292,671	CAP. STRUCTURE
28	CUSTOMER ADVANCES FOR CONST.	22,520,306	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,193,870	RATE BASE
29	OTHER DEFERRED CREDITS	3,322,921	5,425,600	4,847,400	3,194,900	3,384,000	3,414,600	3,681,600	3,706,700	4,783,200	5,098,200	5,133,400	4,421,100	4,393,900	4,215,963	WORKING CAP.
30	ACCUMULATED DEFERRED INC. TAX	236,868,092	240,447,800	242,830,500	245,322,100	247,594,200	249,966,600	252,560,700	254,945,900	257,356,400	259,943,500	262,430,600	264,779,900	267,795,200	252,526,269	CAP. STRUCTURE
31	DEF. INCOME TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
32	DEF. INVESTMENT TAX CREDIT	0	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,058,431	CAP. STRUCTURE
33	REGULATORY LIABILITIES - TAX RELA*	88,659,849	89,616,500	89,641,200	89,295,600	89,320,300	89,345,000	89,273,100	89,297,800	89,322,500	89,364,300	89,389,000	89,413,800	89,265,300	89,323,388	
34	TOTAL DEFERRED CREDITS	380,515,589	386,895,800	388,748,401	389,265,300	391,774,700	394,225,800	397,038,500	399,497,001	403,032,201	405,999,701	408,570,301	410,255,501	413,118,901	397,610,592	
35	PENSIONS & BENEFITS RESERVE	35,259,065	35,115,300	35,142,800	35,170,300	35,197,800	35,225,200	35,252,700	35,280,100	35,307,600	35,335,000	35,362,500	35,390,000	35,417,400	35,265,828	WORKING CAP.
36	TOTAL OPERATING RESERVES	415,774,653	422,011,100	423,891,201	424,435,600	426,972,500	429,451,000	432,291,200	434,777,101	438,339,801	441,334,701	443,932,801	445,645,501	448,536,301	432,876,420	
37	TOTAL CAPITAL. & LIAB.	<u>\$2,267,449,530</u>	<u>\$2,302,710,584</u>	<u>\$2,364,867,687</u>	<u>\$2,384,397,772</u>	<u>\$2,422,816,510</u>	<u>\$2,442,155,454</u>	<u>\$2,471,218,874</u>	<u>\$2,498,544,851</u>	<u>\$2,516,973,063</u>	<u>\$2,540,578,548</u>	<u>\$2,561,396,213</u>	<u>\$2,576,095,810</u>	<u>\$2,615,701,127</u>	<u>\$2,458,838,926</u>	

* Includes intercompany debt with Tampa Electric Company associated with the loan agreement entered into on January 1, 2023, and assumed to be refinanced on September 30, 2023. Components of intercompany debt will be reflected in FERC accounts 223, 226 and 233.

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET TYPE OF DATA SHOWN:
 COMPANY: PEOPLES GAS SYSTEM, INC. FOR THE PROJECTED TEST YEAR. PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$3,202,682,923	\$3,221,648,419	\$3,239,062,927	\$3,257,810,605	\$3,275,149,110	\$3,293,539,499	\$3,314,525,159	\$3,332,282,353	\$3,354,069,290	\$3,381,144,344	\$3,399,224,231	\$3,417,174,464	\$3,460,267,626	\$3,319,121,612	RATE BASE
2	PROPERTY HELD FOR FUTURE US	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	RATE BASE
3	CWIP	85,626,371	89,005,300	95,015,400	99,829,200	113,844,100	128,282,800	142,994,900	155,462,100	163,942,800	164,911,500	174,576,900	184,889,600	164,566,700	135,611,359	RATE BASE
4	GAS PLANT ACQ. ADJ.	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	RATE BASE
5	GROSS UTILITY PLANT	3,295,280,743	3,317,625,168	3,341,049,776	3,364,611,254	3,395,964,659	3,428,793,748	3,464,491,508	3,494,715,902	3,524,983,539	3,553,027,293	3,580,772,580	3,609,035,513	3,631,805,775	3,461,704,420	
6	ACCUM. PROVISION FOR DEPR.	(894,044,433)	(898,905,310)	(903,779,259)	(908,547,987)	(913,481,355)	(918,318,008)	(923,193,912)	(928,309,419)	(933,210,572)	(937,602,459)	(942,911,666)	(948,299,717)	(952,753,877)	(923,335,229)	RATE BASE
7	NET PLANT	2,401,236,310	2,418,719,859	2,437,270,516	2,456,063,267	2,482,483,304	2,510,475,740	2,541,297,596	2,566,406,482	2,591,772,968	2,615,424,834	2,637,860,914	2,660,735,796	2,679,051,898	2,538,369,191	
8	OTHER INVESTMENTS	1,524,700	1,677,200	742,700	965,400	1,317,000	943,000	1,252,500	1,588,800	923,800	1,248,000	1,569,600	958,100	1,524,700	1,248,885	WORKING CAP.
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	1,524,700	1,677,200	742,700	965,400	1,317,000	943,000	1,252,500	1,588,800	923,800	1,248,000	1,569,600	958,100	1,524,700	1,248,885	
12	CASH	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	WORKING CAP.
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
14	WORKING FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	WORKING CAP.
15	TEMP CASH INVESTMENTS	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	WORKING CAP.
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	CUSTOMER ACCOUNTS RECEIVAE	37,820,000	46,720,000	50,320,000	42,120,000	39,420,000	38,720,000	35,120,000	36,620,000	33,820,000	34,420,000	34,720,000	33,320,000	38,920,000	38,620,000	WORKING CAP.
18	OTHER ACCOUNTS RECEIVABLE	578,600	422,800	642,200	524,500	627,300	695,600	749,000	2,113,500	782,000	712,200	464,700	690,900	582,400	737,362	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCT	(631,800)	(578,100)	(573,900)	(569,700)	(565,300)	(561,000)	(556,600)	(552,200)	(547,600)	(543,100)	(538,500)	(534,000)	(529,300)	(560,085)	WORKING CAP.
20	ACCOUNTS RECEIVABLE -MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	RECEIVABLE ASSOC. COMPANIES	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	10,135,300	WORKING CAP.
22	RECEIVABLE ASSOC. CO. SERVICE	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	3,816,900	WORKING CAP.
23	FUEL STOCK	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	413,700	WORKING CAP.
24	PLANT & OPER.MATERIAL & SUPPI	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	WORKING CAP.
25	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
26	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
27	PREPAYMENTS	3,998,000	4,589,300	4,483,100	3,181,900	2,775,200	1,780,000	8,481,800	8,116,100	7,470,000	6,697,300	5,930,000	5,207,300	4,436,100	5,165,085	WORKING CAP.
28	UNBILLED REVENUE & MISC	20,750,000	25,500,000	22,900,000	21,600,000	20,750,000	18,900,000	17,450,000	16,775,000	17,275,000	17,075,000	18,575,000	18,400,000	21,250,000	19,784,615	WORKING CAP.
29	DERIVATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	TOTAL CURR. & ACCR. ASSETS	82,008,700	96,147,900	97,265,300	86,350,600	82,501,100	79,028,500	80,738,100	82,566,300	78,293,300	77,855,300	78,645,100	76,578,100	84,153,100	83,240,877	
31	UNAMORT. DD&E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
32	DEFERRED TAX ASSETS	67,943,300	68,467,300	68,950,400	67,330,100	67,697,400	67,948,200	68,276,400	68,476,000	68,632,100	68,910,900	69,050,000	69,268,900	69,734,400	68,514,262	CAP. STRUCTURE
33	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
34	MISC DEFERRED DEBITS	59,449,317	55,458,189	55,326,044	54,843,932	54,956,646	55,084,465	53,518,443	53,695,751	53,917,129	53,705,192	54,097,941	54,418,726	58,754,810	55,171,276	WORKING CAP.
35	CONSERVATION TRUE UP	1,968,100	998,000	312,500	0	0	0	48,800	369,400	818,900	1,189,300	1,590,100	1,747,400	1,348,800	799,331	WORKING CAP.
36	CIBSR TRUE UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
37	UNBUNDLING TRANSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
38	UNAMORT. RATE CASE	1,570,500	3,247,800	3,157,600	3,067,400	2,977,100	2,886,900	2,796,700	2,706,500	2,616,300	2,526,100	2,435,800	2,345,600	2,165,200	2,653,808	WORKING CAP.
39	UNRECOVERED GAS COST	200	200	200	100	100	100	100	100	100	100	100	100	0	108	WORKING CAP.
40	REGULATORY DERIVATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
41	TOTAL DEFERRED CHARGES	130,931,417	128,171,489	127,746,744	125,241,532	125,631,246	125,919,665	124,640,443	125,247,751	125,984,529	126,331,592	127,173,941	127,780,626	132,003,210	127,138,783	
42	TOTAL ASSETS	\$2,615,701,127	\$2,644,716,448	\$2,663,025,260	\$2,668,620,799	\$2,691,932,650	\$2,716,366,905	\$2,747,928,639	\$2,775,809,333	\$2,796,974,597	\$2,820,859,726	\$2,845,249,555	\$2,866,052,622	\$2,896,732,908	\$2,749,997,736	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	1,005,550,100	1,005,550,100	1,045,550,100	1,045,550,100	1,045,550,100	1,080,550,100	1,080,550,100	1,080,550,100	1,110,550,100	1,110,550,100	1,110,550,100	1,145,550,100	1,145,550,100	1,077,857,792	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	125,794,150	131,272,120	114,528,149	117,967,746	120,827,444	108,443,307	108,856,685	109,235,854	105,101,054	105,435,055	106,067,010	106,887,451	110,551,473	113,151,346	CAP. STRUCTURE
4	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	1,131,344,250	1,136,822,220	1,160,078,249	1,163,517,846	1,166,377,544	1,188,993,407	1,189,406,785	1,189,785,954	1,215,651,154	1,215,985,155	1,216,617,110	1,252,437,551	1,256,101,573	1,191,009,138	
6	FM BONDS & LONG TERM NOTES	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	878,846,154	CAP. STRUCTURE
7	REVOLVING CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	825,000,000	878,846,154	
10	NOTES PAYABLE	107,765,550	113,573,861	108,081,660	118,845,558	145,010,302	137,421,278	59,815,061	79,909,166	67,611,707	77,202,480	115,175,201	114,279,498	133,569,821	106,020,088	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	61,827,700	70,799,700	65,588,800	56,785,200	54,954,800	61,243,300	57,850,900	58,974,900	63,074,000	64,459,200	67,118,900	69,252,800	67,977,700	63,069,823	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	ACCTS. PAYABLE ASSOC. CO-SER	18,916,100	18,870,600	16,882,000	15,111,400	19,195,000	16,049,800	17,296,200	19,150,100	15,760,500	16,606,400	15,747,100	16,885,300	18,916,100	17,337,431	WORKING CAP.
14	CUSTOMER DEPOSITS	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	CAP. STRUCTURE
15	TAXES ACCRUED-GENERAL	4,810,000	7,041,200	9,234,900	10,942,000	13,067,400	15,109,200	17,328,400	18,060,800	20,193,500	22,428,000	24,788,200	2,918,300	4,769,800	13,130,131	WORKING CAP.
16	TAXES ACCRUED-INCOME	0	(69,800)	(8,800)	(2,877,300)	454,500	(982,400)	1,277,100	(576,400)	(2,439,600)	(204,500)	(2,135,800)	(3,434,300)	0	(845,946)	WORKING CAP.
17	INTEREST ACCRUED	8,206,700	12,043,119	15,926,291	19,815,496	4,599,355	8,523,316	12,230,653	16,429,380	20,767,939	25,093,365	6,528,089	10,924,251	12,423,606	13,347,043	WORKING CAP.
18	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	976,400	1,111,700	1,193,100	1,032,900	986,600	899,300	1,100,600	985,900	753,800	642,500	628,400	717,100	962,000	922,331	WORKING CAP.
20	INACTIVE DEPOSITS	46,500	79,900	79,300	78,600	73,500	68,400	63,300	57,700	52,100	46,500	46,500	46,500	46,500	60,408	CAP. STRUCTURE
21	CONSERVATION COST TRUE-UP	0	0	0	2,000	309,900	200,000	0	0	0	0	0	0	0	39,377	WORKING CAP.
22	CIBR COST TRUE-UP	298,600	384,400	449,800	485,100	494,900	481,200	449,600	401,800	339,000	265,400	180,200	92,000	15,200	333,631	WORKING CAP.
23	NON-UTILITY ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	DERIVATIVE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	MISC. CURRENT LIABILITIES	7,373,026	6,765,848	6,847,260	6,382,399	5,752,450	5,685,005	5,841,439	5,219,333	5,155,797	4,573,326	4,475,155	4,458,022	2,025,808	5,427,298	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	210,820,576	231,200,528	224,874,311	227,203,353	245,498,706	245,298,398	173,853,254	199,212,679	191,868,743	211,712,671	233,151,945	216,739,271	241,306,535	219,441,613	
27	CUSTOMER DEPOSITS	28,351,200	28,092,600	28,116,000	28,139,400	28,162,900	28,186,300	28,209,800	28,233,300	28,256,800	28,280,400	28,304,000	28,327,600	28,351,200	28,231,654	CAP. STRUCTURE
28	CUSTOMER ADVANCES FOR CONS	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	RATE BASE
29	OTHER DEFERRED CREDITS	4,393,900	5,375,200	4,734,300	2,855,200	2,928,300	2,848,500	3,089,300	3,110,500	3,615,800	4,645,500	4,693,800	3,906,500	3,843,900	3,849,285	WORKING CAP.
30	ACCUMULATED DEFERRED INC. T	267,795,200	270,208,000	272,187,600	274,544,700	276,588,000	278,646,300	280,897,100	282,977,400	285,075,800	287,270,000	289,458,300	291,558,700	293,793,000	280,846,162	CAP. STRUCTURE
31	DEF INCOME TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	DEF. INVESTMENT TAX CREDIT	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	3,313,300	CAP. STRUCTURE
33	REGULATORY LIABILITIES - TAX RE	89,265,300	89,255,300	89,245,400	88,544,000	88,534,100	88,524,100	88,575,700	88,565,800	88,555,800	88,980,300	88,970,300	88,960,400	89,145,500	88,855,538	CAP. STRUCTURE
34	TOTAL DEFERRED CREDITS	413,118,901	416,244,400	417,596,600	417,396,600	419,526,600	421,518,500	424,085,200	426,200,300	428,817,500	432,489,500	434,739,700	436,066,500	438,446,900	425,095,939	
35	PENSIONS & BENEFITS RESERVE	35,417,400	35,449,300	35,476,100	35,503,000	35,529,800	35,556,600	35,583,400	35,610,400	35,637,200	35,672,400	35,740,800	35,809,300	35,877,900	35,604,892	WORKING CAP.
36	TOTAL OPERATING RESERVES	448,536,301	451,693,700	453,072,700	452,899,600	455,056,400	457,075,100	459,668,600	461,810,700	464,454,700	468,161,900	470,480,500	471,875,800	474,324,800	460,700,831	
37	TOTAL CAPITAL. & LIAB.	\$2,615,701,127	\$2,644,716,448	\$2,663,025,260	\$2,668,620,799	\$2,691,932,650	\$2,716,366,905	\$2,747,928,639	\$2,775,809,333	\$2,796,974,597	\$2,820,859,726	\$2,845,249,555	\$2,866,052,622	\$2,896,732,908	\$2,749,997,736	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
 HISTORIC BASE YR + 1: 12/31/23
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/23

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	13 MONTH AVERAGE
1	301	ORGANIZATION	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	61,701,028	66,421,977	66,596,441	68,067,014	68,336,824	103,269,741	106,299,907	108,311,094	108,450,493	108,618,608	108,737,525	109,516,462	110,526,644	91,911,828
5	336	RNG PURIFICATION EQUIP	-	15,691,581	16,079,046	16,093,326	16,101,486	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	14,834,047
6	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	-	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	30,181,116
7	364	LNG LIQUIFIED NATURAL GAS	-	-	-	-	-	-	1,443,128	1,450,085	1,457,076	1,464,100	1,471,159	1,478,252	1,485,380	788,399
8	374	LAND & LAND RIGHTS	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149
9	374.02	LAND RIGHTS / EASEMENTS	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873
10	375	STRUCTURES & IMPROVEMENTS	26,530,873	28,389,468	28,521,480	29,460,091	29,639,462	29,876,265	30,057,867	30,699,469	31,000,671	31,122,474	31,147,676	31,172,878	31,386,680	29,923,489
11	376	MAINS (STEEL)	736,309,135	741,480,784	747,677,724	749,549,145	750,387,019	751,745,495	752,217,520	752,462,680	752,662,468	754,639,327	755,185,456	814,256,740	826,292,081	760,374,275
12	376.02	MAINS (PLASTIC)	752,443,785	834,240,145	862,192,017	879,702,504	894,486,986	903,702,273	913,882,909	921,746,333	929,331,142	936,948,639	945,026,457	952,254,092	961,474,233	899,033,194
13	377	COMPRESSOR EQUIPMENT	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298
14	378	MEAS & REG STAT EQUIP-GEN	22,131,053	22,131,053	22,131,053	22,131,053	22,131,053	22,131,053	22,151,057	22,151,057	22,151,057	22,151,057	22,151,057	22,151,057	22,151,057	22,141,824
15	379	MEAS & REG STAT EQUIP-CITY	95,966,774	106,328,053	111,167,170	111,167,170	112,029,788	112,146,245	112,262,702	112,379,159	112,495,615	112,612,072	112,728,529	112,844,985	116,022,317	110,813,558
16	380	SERVICES (STEEL)	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342
17	380.02	SERVICES (PLASTIC)	549,279,831	555,204,743	559,958,537	565,201,805	570,934,548	575,829,292	580,724,035	585,618,779	590,513,523	595,408,267	600,303,011	605,197,755	610,080,538	580,327,282
18	381	METERS	92,581,814	92,898,114	93,183,159	94,224,626	94,807,133	95,668,248	95,964,292	96,260,335	97,321,450	97,617,493	98,974,651	99,270,694	95,883,504	95,883,504
19	382	METER INSTALLATIONS	92,345,039	93,393,683	94,469,574	95,639,569	96,917,189	98,045,532	99,159,245	100,270,032	101,380,233	102,490,318	103,600,379	104,710,436	105,820,491	99,095,517
20	383	HOUSE REGULATORS	19,925,781	19,991,677	20,058,022	20,131,308	20,211,536	20,280,946	20,350,356	20,419,766	20,489,177	20,558,587	20,627,997	20,697,407	20,766,817	20,346,875
21	384	HOUSE REG-INST	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155
22	385	IND MEAS & REG STAT EQUIP	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827
23	387	OTHER EQUIPMENT	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843
24	390	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	413,357
25	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
26	391	OFFICE EQUIPMENT	1,910,249	1,913,026	1,916,129	2,109,560	2,123,316	2,126,583	2,129,850	2,133,116	2,136,383	2,142,150	2,145,416	2,148,683	2,151,950	2,083,570
27	391.01	COMPUTER EQUIPMENT	3,258,364	5,301,552	5,362,315	5,496,091	5,564,130	5,594,746	5,670,456	5,688,069	5,790,683	5,846,266	5,863,879	5,889,693	5,932,306	5,481,427
28	391.02	OFFICE MACHINES	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674
29	392.01	AUTO & TRUCK LESS THAN 1/2 TON	9,211,747	10,456,566	11,011,492	11,445,179	11,893,119	12,191,704	12,971,001	13,340,165	13,829,916	14,194,681	14,618,232	14,915,939	15,381,575	12,727,794
30	392.02	AUTO & TRUCK 3/4 - 1 TON	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655
31	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.04	TRAILERS, OTHER	3,296,463	4,116,784	4,343,503	4,453,101	4,528,875	4,544,029	4,547,060	4,547,667	4,547,788	4,563,812	4,583,017	4,606,858	4,611,626	4,406,968
33	392.05	TRUCKS OVER 1 TON	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139
34	393	STORES EQUIPMENT	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
35	394	TOOLS, SHOP, GARAGE EQUIP	7,110,422	7,723,067	7,786,191	7,957,117	8,045,574	8,075,670	8,221,685	8,271,100	8,323,275	8,437,090	8,474,545	8,508,121	8,587,697	8,117,042
36	394.01	CNG - STATION EQUIPMENT	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,586,039	2,636,481
37	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	POWER OPERATED EQUIPMENT	3,116,056	3,234,900	3,272,118	3,295,826	3,317,771	3,337,431	3,461,148	3,495,275	3,511,484	3,529,998	3,543,085	3,552,878	3,562,013	3,402,306
39	397	COMMUNICATION EQUIPMENT	2,960,151	2,997,613	2,999,817	3,002,021	3,004,224	3,004,224	3,004,224	3,004,224	3,004,224	3,004,224	3,004,224	3,004,224	3,004,224	3,000,666
40	398	MISC EQUIPMENT	212,167	443,049	502,413	534,297	572,774	595,143	658,383	674,893	700,087	728,859	738,475	744,259	749,277	604,160
41		TOTAL PLANT IN SERVICE	<u>\$2,680,770,298</u>	<u>\$2,812,837,585</u>	<u>\$2,895,376,358</u>	<u>\$2,926,735,172</u>	<u>\$2,951,481,691</u>	<u>\$3,004,923,148</u>	<u>\$3,027,935,352</u>	<u>\$3,045,681,826</u>	<u>\$3,061,855,273</u>	<u>\$3,078,836,550</u>	<u>\$3,094,622,182</u>	<u>\$3,169,383,899</u>	<u>\$3,202,682,923</u>	<u>\$2,996,394,020</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/24

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE
1	301	ORGANIZATION	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620
2	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
3	303.01	CUSTOMIZED SOFTWARE	110,526,644	110,568,524	110,640,403	110,712,283	110,784,163	110,856,044	110,927,922	110,999,802	112,904,181	113,569,311	113,860,441	114,601,570	124,829,689	112,752,383
4	336	RNG PURIFICATION EQUIP	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646
5	336.01	RENEWABLE NATURAL GAS (RNG) 104	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592
6	364	LNG LIQUIFIED NATURAL GAS	1,485,380	1,492,542	1,499,740	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,500,863
7	374	LAND AND LAND RIGHTS	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149
8	374.02	LAND RIGHTS / EASEMENTS	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873
9	375	STRUCTURES AND IMPROVEMENTS	31,386,680	31,504,840	31,710,400	31,875,480	32,012,040	32,682,200	33,398,359	33,516,519	33,635,599	33,813,559	33,931,719	34,049,879	42,540,042	33,542,870
10	376	MAINS - STEEL	826,292,081	828,864,109	829,540,639	830,882,184	831,913,236	832,307,048	833,031,359	833,461,718	835,136,996	837,474,166	838,758,918	839,177,985	839,424,835	833,558,867
11	376.02	MAINS - PLASTIC	961,474,233	970,221,420	979,042,096	987,701,050	996,048,991	1,004,362,687	1,012,932,588	1,021,102,179	1,029,744,067	1,045,930,081	1,054,631,759	1,062,983,865	1,076,321,266	1,015,576,637
12	377	COMPRESSOR EQUIPMENT	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298
13	378	M & R EQUIPMENT - GENERAL	22,151,057	22,253,279	22,355,501	22,457,723	22,559,945	22,662,167	22,828,790	22,828,790	22,828,790	22,828,790	22,828,790	22,828,790	22,828,790	22,633,939
14	379	M & R EQUIPMENT - CITY	116,022,317	116,147,437	116,272,557	116,397,677	116,522,797	116,647,917	117,321,674	118,278,302	119,474,473	119,599,593	119,724,713	119,849,833	122,736,793	118,076,622
15	380	SERVICE LINES - S TEEL	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342
16	380.02	SERVICE LINES - PLASTIC	610,080,538	614,873,472	619,866,466	624,459,461	629,252,456	634,045,451	638,838,446	643,631,441	648,424,436	653,217,431	658,010,426	662,803,420	667,590,895	638,838,026
17	381	METERS	99,270,694	100,081,306	100,987,598	102,694,934	103,624,189	105,336,118	106,266,292	107,196,496	108,908,615	109,838,826	110,769,038	112,481,158	113,411,738	106,220,539
18	382	METER INSTALLATIONS	105,820,491	106,917,539	108,008,995	109,099,332	110,189,445	111,279,514	112,369,574	113,459,632	114,549,689	115,639,747	116,729,804	117,819,862	119,185,919	112,389,965
19	383	REGULATORS	20,766,817	20,841,744	20,916,670	20,991,597	21,066,523	21,141,450	21,216,376	21,290,290	21,365,216	21,440,143	21,515,069	21,589,996	21,664,897	21,215,675
20	384	REGULATOR INSTALL HOUSE	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155
21	385	M & R EQUIPMENT - INDUSTRIAL	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827
22	387	OTHER EQUIPMENT	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843
23	390	STRUCTURES & IMPROVEMENTS	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909
24	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
25	391	OFFICE FURNITURE	2,151,950	2,155,116	2,158,283	2,161,450	2,164,616	2,167,783	2,170,950	2,174,116	2,177,283	2,180,450	2,183,616	2,186,783	2,190,950	2,171,719
26	391.01	COMPUTER EQUIPMENT	5,932,306	5,958,171	5,984,036	6,010,901	6,040,766	6,066,630	6,245,382	6,271,416	6,296,990	6,335,255	6,361,728	6,388,078	6,423,957	6,178,525
27	391.02	OFFICE EQUIPMENT/MACHINES	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674
28	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	392.01	AUTO & TRUCK LESS THAN 1/2 TON	15,381,575	15,749,389	16,097,638	16,489,974	16,892,728	17,678,108	20,154,657	21,126,253	21,595,258	22,083,746	22,663,330	23,107,939	23,701,575	19,440,167
30	392.02	AUTO & TRUCK 3/4 - 1 TON	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655
31	392.04	TRAILERS, OTHER	4,611,626	4,616,580	4,621,570	4,626,569	4,633,168	4,640,088	4,647,072	4,654,069	4,661,068	4,666,468	4,671,548	4,676,564	4,681,567	4,646,766
32	392.05	TRUCKS OVER 1 TON	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139
33	393	STORES EQUIPMENT	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
34	394	TOOLS, SHOP, & GARAGE EQUIPMENT	8,587,697	8,613,038	8,638,378	8,765,195	8,822,735	8,852,492	9,015,306	9,048,788	9,083,329	9,191,469	9,227,666	9,259,357	9,345,098	8,957,735
35	394.01	CNG STATION EQUIPMENT	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793
36	396	POWER OPERATED EQUIPMENT	3,562,013	3,596,040	3,719,685	3,760,422	3,876,578	4,061,791	4,377,357	4,449,118	4,472,118	4,492,726	4,505,496	4,514,490	4,522,729	4,146,966
37	397	COMMUNICATIONS EQUIPMENT	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,026,304	3,016,114
38	398	MISC EQUIPMENT - GAS	749,277	764,327	770,344	789,274	811,890	819,420	851,165	860,520	878,278	906,180	914,767	919,491	923,442	842,952
39		TOTAL PLANT IN SERVICE	\$3,202,682,923	\$3,221,648,419	\$3,239,062,927	\$3,257,810,605	\$3,275,149,110	\$3,293,539,499	\$3,314,525,159	\$3,332,282,353	\$3,354,069,290	\$3,381,144,344	\$3,399,224,231	\$3,417,174,464	\$3,460,267,626	\$3,319,121,612

SUPPORTING SCHEDULES: G-1 p. 9, G-1 p.26-28

RECAP SCHEDULES: E-6 p.1, G-1 p.7

409

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED
FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	13 MONTH AVERAGE
1	336	RNG PURIFICATION EQUIP	3.5%	\$0	\$0	\$45,767	\$92,664	\$139,603	\$186,566	\$233,552	\$280,539	\$327,525	\$374,512	\$421,498	\$468,485	\$515,471	\$237,399
2	336.01	RNG PURIFICATION EQUIP	6.6%	-	-	-	196,177	392,355	588,532	784,709	980,886	1,177,064	1,373,241	1,569,418	1,765,595	1,961,773	829,981
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	-	-	-	-	-	-	-	4,209	8,439	12,688	16,959	21,250	25,561	6,854
4	374	LAND AND LAND RIGHTS	0.0%	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
5	375	STRUCTURES AND IMPROVEMEN	2.8%	8,476,960	8,377,248	8,432,011	8,416,943	8,470,085	8,518,653	8,572,572	8,586,916	8,632,356	8,694,100	8,764,527	8,835,014	8,889,159	8,589,734
6	376	MAINS - STEEL	2.1%	207,270,000	208,482,540	209,241,267	205,146,971	206,385,823	207,580,872	204,855,381	206,150,444	207,449,881	206,203,139	207,476,268	208,771,581	202,174,503	206,706,821
7	376.02	MAINS - PLASTIC	1.6%	221,652,318	214,785,779	212,610,432	211,664,152	211,014,863	210,890,869	210,695,218	210,714,638	210,798,876	210,911,498	210,994,250	211,161,701	211,166,626	212,235,478
8	377	COMPRESSOR EQUIPMENT	3.0%	770,155	818,124	866,092	914,060	962,028	1,009,997	1,057,965	1,105,933	1,153,901	1,201,870	1,249,838	1,297,806	1,345,774	1,057,965
9	378	M & R EQUIPMENT - GENERAL	2.7%	5,207,902	5,257,697	5,307,492	5,357,287	5,407,082	5,456,877	5,504,932	5,554,772	5,604,612	5,654,452	5,704,292	5,754,131	5,803,971	5,505,808
10	379	M & R EQUIPMENT - CITY	2.1%	18,547,252	18,074,123	17,908,945	18,084,791	18,260,370	18,446,295	18,632,424	18,818,757	19,005,294	19,192,035	19,378,979	19,566,128	19,487,317	18,723,285
11	380	SERVICE LINES - S TEEL	4.0%	39,718,188	39,945,140	40,172,091	40,399,042	40,625,993	40,852,944	41,079,895	41,306,846	41,533,798	41,760,749	41,987,700	42,214,651	42,441,602	41,079,895
12	380.02	SERVICE LINES - PLASTIC	2.7%	207,266,522	207,511,888	207,872,421	208,201,087	208,498,988	208,882,657	209,277,339	209,683,034	210,099,742	210,527,464	210,966,199	211,415,946	211,877,748	209,390,849
13	381	METERS	5.0%	37,791,913	38,150,166	38,512,455	38,810,156	39,169,497	39,471,423	39,844,298	40,218,406	40,527,220	40,906,983	41,287,980	41,603,682	41,990,333	39,868,039
14	382	METER INSTALLATIONS	2.2%	37,820,276	37,837,034	37,853,346	37,863,447	37,866,334	37,864,544	37,906,095	37,929,942	37,955,877	37,983,857	38,013,874	38,045,927	38,080,014	37,926,197
15	383	REGULATORS	1.8%	9,097,090	9,121,249	9,145,467	9,169,182	9,192,402	9,216,684	9,241,070	9,265,560	9,290,154	9,314,852	9,339,654	9,364,560	9,389,571	9,242,115
16	384	REGULATOR INSTALL HOUSE	1.9%	15,453,935	15,515,173	15,576,412	15,637,651	15,698,890	15,760,129	15,821,368	15,882,606	15,943,845	16,005,084	16,066,323	16,127,562	16,188,801	15,821,368
17	385	M & R EQUIPMENT - INDUSTRIAL	2.3%	6,981,591	7,010,718	7,039,846	7,068,973	7,098,100	7,127,227	7,156,355	7,185,482	7,214,609	7,243,736	7,272,864	7,301,991	7,331,118	7,156,355
18	387	OTHER EQUIPMENT	3.0%	5,430,199	5,463,778	5,497,358	5,530,938	5,564,517	5,598,097	5,631,676	5,665,256	5,698,836	5,732,415	5,765,995	5,799,574	5,833,154	5,631,676
19	390	STRUCTURES & IMPROVEMENTS	2.4%	15,559	15,615	15,671	(27,814)	(26,756)	(25,698)	(24,640)	(23,582)	(22,524)	(21,467)	(20,409)	(19,351)	(18,293)	(14,130)
20	391	OFFICE FURNITURE	5.9%	991,573	1,000,965	1,010,371	1,019,792	1,030,164	1,040,603	1,051,059	1,061,531	1,072,019	1,082,522	1,093,055	1,103,603	1,114,167	1,051,648
21	391.01	COMPUTER EQUIPMENT	11.1%	2,827,395	2,857,528	2,906,560	2,956,154	3,006,986	3,058,447	3,110,192	3,162,637	3,215,244	3,268,801	3,322,872	3,377,106	3,431,578	3,115,500
22	391.02	OFFICE EQUIPMENT/MACHINES	6.7%	862,791	871,332	879,872	888,413	896,954	905,494	914,035	922,576	931,116	939,657	948,198	956,738	965,279	914,035
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.01	AUTO & TRUCK LESS THAN 1/2 TO	7.0%	5,098,371	5,159,357	5,221,703	5,287,286	5,355,399	5,426,125	5,503,339	5,585,736	5,663,554	5,755,749	5,842,216	5,928,838	6,058,634	5,529,716
25	392.02	AUTO & TRUCK 3/4 - 1 TON	5.6%	7,356,204	7,439,288	7,522,371	7,605,455	7,688,539	7,771,623	7,854,706	7,937,790	8,020,874	8,103,957	8,187,041	8,270,125	8,353,209	7,854,706
26	392.04	TRAILERS, OTHER	2.9%	693,834	701,800	711,749	722,246	733,007	743,952	754,934	765,922	776,913	787,903	798,932	810,008	821,141	755,565
27	392.05	TRUCKS OVER 1 TON	6.6%	1,098,099	1,112,202	1,126,305	1,140,407	1,154,510	1,168,613	1,182,716	1,196,818	1,210,921	1,225,024	1,239,127	1,253,230	1,267,332	1,182,716
28	393	STORES EQUIPMENT	4.2%	538	542	547	551	556	560	565	569	574	578	583	587	592	565
29	394 TOOLS, SHOP, & GARAGE EQUIPMENT	5.6%	4,096,945	4,076,854	4,107,406	4,128,878	4,158,319	4,193,248	4,218,238	4,252,309	4,286,370	4,315,315	4,351,431	4,388,059	4,420,844	4,420,844	4,230,324
30	394.01	CNG STATION EQUIPMENT	5.0%	665,967	676,742	687,517	698,293	709,068	719,843	730,618	741,393	752,168	762,943	773,719	784,494	795,269	730,618
31	395	LABORATORY EQUIPMENT	5.0%	-	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	2.7%	2,068,335	2,065,012	2,069,054	2,074,355	2,079,862	2,085,618	2,082,369	2,087,189	2,093,644	2,099,935	2,106,739	2,113,859	2,121,059	2,088,233
33	397	COMMUNICATIONS EQUIPMENT	7.7%	2,710,155	2,725,891	2,744,935	2,763,992	2,783,063	2,802,340	2,821,617	2,840,894	2,860,171	2,879,449	2,898,726	2,918,003	2,936,320	2,821,966
34	398	MISC EQUIPMENT - GAS	5.0%	229,081	209,888	206,572	205,893	204,773	205,215	202,195	203,503	204,124	204,539	206,740	209,314	211,979	207,986
35		DEPRECIATION RESERVE		\$850,138,923	\$845,203,449	\$845,231,809	\$841,957,197	\$844,461,151	\$847,508,123	\$846,636,567	\$850,009,287	\$853,426,970	\$854,437,356	\$857,965,361	\$861,549,973	\$856,921,382	\$850,419,042
36	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	108	TOTAL DEPRECIATION RESERVE		850,138,923	845,203,449	845,231,809	841,957,197	844,461,151	847,508,123	846,636,567	850,009,287	853,426,970	854,437,356	857,965,361	861,549,973	856,921,382	850,419,042
38		TOTAL AMORTIZATION RESERVE		31,100,537	31,444,785	31,814,999	32,186,173	32,565,434	32,946,179	33,519,056	34,108,598	34,709,202	35,310,573	35,912,868	36,515,818	37,123,051	33,789,022
39		TOTAL DEPR/AMORT RESERVE		\$881,239,460	\$876,648,234	\$877,046,809	\$874,143,369	\$877,026,585	\$880,454,303	\$880,155,623	\$884,117,886	\$888,136,173	\$889,747,929	\$893,878,230	\$898,065,791	\$894,044,433	\$884,208,063

410

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

411

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE
1	336	RNG PURIFICATION EQUIP	3.4%	\$515,471	\$561,115	\$606,759	\$652,403	\$698,047	\$743,691	\$789,335	\$834,979	\$880,623	\$926,267	\$971,911	\$1,017,555	\$1,063,199	\$789,335
2	336.01	RNG PURIFICATION EQUIP 104	6.7%	1,961,773	2,160,922	2,360,072	2,559,221	2,758,371	2,957,521	3,156,670	3,355,820	3,554,970	3,754,119	3,953,269	4,152,419	4,351,568	3,156,670
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	25,561	29,893	34,247	38,621	43,006	47,391	51,775	56,160	60,545	64,930	69,314	73,699	78,084	51,787
4	374	LAND AND LAND RIGHTS	0.0%	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
5	375	STRUCTURES AND IMPROVEMENTS	2.9%	8,889,159	8,954,735	9,012,997	9,075,276	9,140,434	9,199,521	9,264,608	9,329,695	9,394,782	9,459,869	9,524,956	9,590,043	9,655,130	9,169,739
6	376	MAINS - STEEL	2.4%	202,174,503	203,808,355	205,442,207	206,990,682	208,540,915	210,153,830	211,755,460	213,384,101	214,905,348	216,372,390	217,935,620	219,535,620	221,135,620	211,713,827
7	376.02	MAINS - PLASTIC	1.8%	211,166,626	211,260,337	211,360,778	211,458,678	211,556,940	211,655,199	211,753,458	211,851,717	211,950,000	212,048,282	212,146,564	212,244,846	212,343,128	212,013,745
8	377	COMPRESSOR EQUIPMENT	3.0%	1,345,774	1,393,743	1,441,711	1,489,679	1,537,647	1,585,615	1,633,584	1,681,552	1,729,520	1,777,488	1,825,457	1,873,425	1,921,393	1,633,584
9	378	M & R EQUIPMENT - GENERAL	3.0%	5,803,971	5,850,460	5,897,204	5,944,204	5,991,460	6,038,971	6,086,482	6,134,000	6,181,519	6,229,038	6,276,557	6,324,076	6,371,595	6,099,442
10	379	M & R EQUIPMENT - CITY	2.2%	19,487,317	19,689,144	19,891,201	20,093,488	20,296,003	20,498,748	20,654,015	20,809,282	20,964,549	21,119,816	21,275,083	21,430,350	21,585,617	20,594,868
11	380	SERVICE LINES - S TEEL	4.3%	42,441,602	42,685,575	42,929,547	43,173,520	43,417,492	43,661,464	43,905,437	44,149,409	44,393,382	44,637,354	44,881,327	45,125,299	45,369,272	43,905,437
12	380.02	SERVICE LINES - PLASTIC	3.1%	211,877,748	212,580,651	213,295,931	214,023,593	214,763,637	215,516,062	216,280,870	217,058,060	217,847,631	218,649,584	219,463,919	220,290,637	221,130,216	216,367,580
13	381	METERS	4.7%	41,990,333	42,308,655	42,621,833	42,866,903	43,190,320	43,447,318	43,779,000	44,114,323	44,385,296	44,730,966	45,080,280	45,365,246	45,724,877	43,815,950
14	382	METER INSTALLATIONS	2.7%	38,080,014	38,162,990	38,248,919	38,337,402	38,428,358	38,521,770	38,617,635	38,715,954	38,816,725	38,919,948	39,025,625	39,133,753	39,220,335	38,633,033
15	383	REGULATORS	2.1%	9,389,571	9,419,397	9,449,355	9,479,444	9,509,664	9,540,015	9,570,585	9,601,197	9,631,939	9,662,813	9,693,818	9,724,954	9,756,397	9,571,473
16	384	REGULATOR INSTALL HOUSE	2.4%	16,188,801	16,266,155	16,343,509	16,420,863	16,498,218	16,575,572	16,652,926	16,730,281	16,807,635	16,884,989	16,962,344	17,039,698	17,117,052	16,652,926
17	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	7,331,118	7,358,979	7,386,840	7,414,701	7,442,561	7,470,422	7,498,283	7,526,144	7,554,005	7,581,866	7,609,727	7,637,588	7,665,448	7,498,283
18	387	OTHER EQUIPMENT	3.0%	5,833,154	5,866,734	5,900,313	5,933,893	5,967,472	6,001,052	6,034,632	6,068,211	6,101,791	6,135,371	6,168,950	6,202,530	6,236,109	6,034,632
19	390	STRUCTURES & IMPROVEMENTS	4.1%	(18,293)	(16,486)	(14,679)	(12,872)	(11,065)	(9,258)	(7,451)	(5,643)	(3,836)	(2,029)	(222)	1,585	3,392	(7,451)
20	391	OFFICE FURNITURE	6.3%	1,114,167	1,125,465	1,136,779	1,148,110	1,159,458	1,170,822	1,182,203	1,193,601	1,205,015	1,216,446	1,227,906	1,239,383	1,250,877	1,182,326
21	391.01	COMPUTER EQUIPMENT	8.1%	3,431,578	3,471,615	3,511,827	3,552,229	3,592,811	3,633,579	3,674,521	3,716,671	3,758,996	3,801,495	3,844,258	3,887,194	3,930,307	3,677,468
22	391.02	OFFICE EQUIPMENT/MACHINES	6.2%	965,279	973,182	981,086	988,989	996,892	1,004,796	1,012,699	1,020,602	1,028,506	1,036,409	1,044,312	1,052,216	1,060,119	1,012,699
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.1%	6,058,634	6,188,096	6,320,653	6,456,142	6,594,932	6,749,792	6,906,120	7,089,237	7,276,050	7,457,810	7,646,071	7,836,821	8,108,219	6,976,737
25	392.02	AUTO & TRUCK 3/4 - 1 TON	7.1%	8,353,209	8,458,547	8,563,885	8,669,223	8,774,562	8,879,900	8,985,238	9,090,577	9,195,915	9,301,253	9,406,592	9,511,930	9,617,268	8,985,238
26	392.04	TRAILERS, OTHER	2.4%	821,141	830,364	839,588	848,811	858,034	867,257	876,480	885,703	894,926	904,149	913,372	922,595	931,818	876,732
27	392.05	TRUCKS OVER 1 TON	5.6%	1,267,332	1,279,298	1,291,264	1,303,230	1,315,196	1,327,162	1,339,128	1,351,094	1,363,060	1,375,026	1,386,992	1,398,958	1,410,924	1,339,128
28	393	STORES EQUIPMENT	4.3%	592	596	601	606	610	615	619	624	629	633	638	642	647	619
29	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.9%	4,420,844	4,453,707	4,486,674	4,519,640	4,552,607	4,585,574	4,618,540	4,651,507	4,684,474	4,717,441	4,750,408	4,783,375	4,816,342	4,604,322
30	394.01	CNG STATION EQUIPMENT	5.1%	795,269	809,047	822,824	836,602	850,379	864,157	877,935	891,712	905,490	919,268	933,046	946,823	960,600	877,935
31	395	LABORATORY EQUIPMENT	5.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	3.7%	2,121,059	2,129,083	2,137,107	2,145,131	2,153,155	2,161,179	2,169,203	2,177,227	2,185,251	2,193,275	2,201,300	2,209,324	2,217,348	2,128,072
33	397	COMMUNICATIONS EQUIPMENT	7.7%	2,936,320	2,955,668	2,975,016	2,994,364	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	2,998,755
34	398	MISC EQUIPMENT - GAS	4.5%	211,979	213,480	215,023	216,566	218,109	219,652	221,195	222,738	224,281	225,824	227,367	228,910	230,453	221,956
35		DEPRECIATION RESERVE		\$856,921,382	\$861,169,279	\$865,430,019	\$869,585,141	\$873,904,508	\$878,126,766	\$882,387,879	\$886,888,199	\$891,173,770	\$894,939,601	\$899,619,094	\$904,375,830	\$908,194,598	\$882,516,621
36	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	108	TOTAL DEPRECIATION RESERVE		856,921,382	861,169,279	865,430,019	869,585,141	873,904,508	878,126,766	882,387,879	886,888,199	891,173,770	894,939,601	899,619,094	904,375,830	908,194,598	882,516,621
38		TOTAL AMORTIZATION RESERVE		37,123,051	37,736,031	38,349,240	38,962,846	39,576,846	40,191,242	40,806,033	41,421,220	42,036,802	42,662,858	43,292,572	43,923,887	44,559,279	40,818,608
39		TOTAL DEPR/AMORT RESERVE		\$894,044,433	\$898,905,310	\$903,779,259	\$908,547,987	\$913,481,355	\$918,318,008	\$923,193,912	\$928,309,419	\$933,210,572	\$937,602,459	\$942,911,666	\$948,299,717	\$952,753,877	\$923,335,229

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	0
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	24,184,470	24,523,825	24,889,146	25,255,427	25,629,795	26,005,648	26,573,631	27,158,281	27,753,992	28,350,469	28,947,872	29,545,928	30,148,269	26,843,596
5	374.02	LAND RIGHTS / EASEMENTS	1,039,134	1,043,759	1,048,383	1,053,008	1,057,632	1,062,257	1,066,882	1,071,506	1,076,131	1,080,755	1,085,380	1,090,005	1,094,629	1,066,882
6	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	33,455	33,723	33,992	34,260	34,528	34,797	35,065	35,333	35,602	35,870	36,138	36,407	36,675	35,065
7		SUBTOTAL	<u>26,072,384</u>	<u>26,416,632</u>	<u>26,786,846</u>	<u>27,158,020</u>	<u>27,537,281</u>	<u>27,918,027</u>	<u>28,490,903</u>	<u>29,080,445</u>	<u>29,681,049</u>	<u>30,282,420</u>	<u>30,884,715</u>	<u>31,487,665</u>	<u>32,094,898</u>	<u>28,760,868</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153
9		TOTAL	<u>\$31,100,537</u>	<u>\$31,444,785</u>	<u>\$31,814,999</u>	<u>\$32,186,173</u>	<u>\$32,565,434</u>	<u>\$32,946,179</u>	<u>\$33,519,056</u>	<u>\$34,108,598</u>	<u>\$34,709,202</u>	<u>\$35,310,573</u>	<u>\$35,912,868</u>	<u>\$36,515,818</u>	<u>\$37,123,051</u>	<u>\$33,789,021</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	30,148,269	30,756,165	31,364,292	31,972,814	32,581,732	33,191,045	33,800,753	34,410,857	35,021,356	35,642,329	36,266,960	36,893,192	37,523,501	33,813,328
5	374.02	LAND RIGHTS / EASEMENTS	1,094,629	1,099,254	1,103,879	1,108,503	1,113,128	1,117,752	1,122,377	1,127,002	1,131,626	1,136,251	1,140,875	1,145,500	1,150,125	1,122,377
6	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	36,675	37,133	37,592	38,050	38,508	38,967	39,425	39,884	40,342	40,800	41,259	41,717	42,176	39,425
7		SUBTOTAL	<u>32,094,898</u>	<u>32,707,878</u>	<u>33,321,088</u>	<u>33,934,693</u>	<u>34,548,693</u>	<u>35,163,089</u>	<u>35,777,880</u>	<u>36,393,067</u>	<u>37,008,649</u>	<u>37,634,705</u>	<u>38,264,419</u>	<u>38,895,734</u>	<u>39,531,126</u>	<u>35,790,455</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153	5,028,153
9		TOTAL	<u>\$37,123,051</u>	<u>\$37,736,031</u>	<u>\$38,349,240</u>	<u>\$38,962,846</u>	<u>\$39,576,846</u>	<u>\$40,191,242</u>	<u>\$40,806,033</u>	<u>\$41,421,220</u>	<u>\$42,036,802</u>	<u>\$42,662,858</u>	<u>\$43,292,572</u>	<u>\$43,923,887</u>	<u>\$44,559,279</u>	<u>\$40,818,608</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-2022	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	\$61,701,028	\$66,421,977	\$66,596,441	\$68,067,014	\$68,336,824	\$103,269,741	\$106,299,907	\$108,311,094	\$108,450,493	\$108,618,608	\$108,737,525	\$109,516,462	\$110,526,644	\$91,911,828
2	374.00	LAND AND LAND RIGHTS	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149
3	375	STRUCTURES AND IMPROVEMENTS	26,530,873	28,389,468	28,521,480	29,460,091	29,639,462	29,876,265	30,057,867	30,699,469	31,000,671	31,122,474	31,147,676	31,172,878	31,386,680	29,923,489
4	390.00	STRUCTURES AND IMPROVEMENTS	28,184	28,184	28,184	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	413,357
5	390.02	STRUCTURES AND IMPROVEMENTS	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
6	391	OFFICE & COMPUTER EQUIPMENT	6,698,287	8,744,252	8,808,118	9,135,325	9,217,120	9,251,003	9,329,979	9,350,859	9,456,739	9,518,089	9,538,969	9,568,049	9,613,929	9,094,671

7		TOTAL	<u>\$111,249,682</u>	<u>\$119,875,191</u>	<u>\$120,245,532</u>	<u>\$123,482,648</u>	<u>\$124,013,625</u>	<u>\$159,217,226</u>	<u>\$162,507,971</u>	<u>\$165,181,641</u>	<u>\$165,728,122</u>	<u>\$166,079,389</u>	<u>\$166,244,388</u>	<u>\$167,077,607</u>	<u>\$168,347,472</u>	<u>\$147,634,653</u>
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			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	\$91,911,828	0.0%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
9	374	LAND AND LAND RIGHTS	16,157,149	0.7%	\$116,460	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	STRUCTURES AND IMPROVEMENTS	29,923,489	4.0%	\$1,194,174	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	STRUCTURES AND IMPROVEMENTS	547,517	3.6%	\$19,563	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	OFFICE & COMPUTER EQUIPMENT	9,094,671	0.6%	\$55,454	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

13		TOTAL	<u>\$147,634,653</u>		<u>\$1,385,650</u>	
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			METHOD OF ALLOCATION			
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374 01	EASEMENT - GAS MAIN	\$384,265	\$0	\$384,265	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374 01	LAND - 15700 Biscayne Blvd, Miami, FL 33160	2,688,849	-	2,688,849	-	-	-	
3	374 01	LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR# 4	12,413	-	12,413	-	-	-	
4	374 01	LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	32,215	6,136	38,351	-	-	-	
5	374 01	LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	-	22,954	-	-	-	
6	374 01	PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	-	32,270	-	-	-	
7	374 01	PLANT SITE - PAVING ASSESSMENT	770	147	917	-	-	-	
8	374 01	PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	-	5,994	-	-	-	
9	374 02	EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	-	5,334	(434)	-	(434)	
10	374 02	LAND - GATE STATION @ LITHIA PINECREST RD	8,000	-	8,000	(341)	-	(341)	
11	374 02	LAND - NW Quadrant of McCoy St & Trask St - Purchased from TEC to bui	1	-	1	(0)	-	(0)	
12	374 02	LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE STATI	265,983	-	265,983	(8,868)	-	(8,868)	
13	374 02	LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 m	1	-	1	(0)	-	(0)	
14	374 02	LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	(16,083)	(162)	(16,245)	
15	374 02	LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	-	8,909	(445)	-	(445)	
16	374 02	LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	-	7,960	(427)	-	(427)	
17	374 02	LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	-	4,939	(539)	-	(539)	
18	374 03	LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,216	372	18,588	-	-	-	
19	374 03	LAND-LOT N SIDE, 1800 9TH AVE N, ST PETE, PARCEL #2	18,013	368	18,381	-	-	-	
20	374 03	LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	-	2,928	-	-	-	
21	374 03	LAND-NORTH GATE STATION,13800 62 ST N., ST PETE, PARCEL #3	16,535	-	16,535	-	-	-	
22	374 03	LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	-	500	-	-	-	
23	374 03	LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N., PAR #6	3,000	-	3,000	-	-	-	
24	374 03	LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S., PAR #5	3,800	-	3,800	-	-	-	
25	374 03	MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	-	2,900	-	-	-	
26	374 04	LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	39,249	2,066	41,315	-	-	-	
27	374 04	LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	-	1,997	-	-	-	
28	374 04	LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2,485	49,693	-	-	-	
29	374 05	LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	8,820	180	9,000	-	-	-	
30	374 05	LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	-	500	-	-	-	
31	374 05	LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	-	8,516	-	-	-	
32	374 06	EASEMENTE PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	-	10,000	-	-	-	
33	374 06	LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DR &	147,896	-	147,896	-	-	-	
34	374 06	LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	-	22,989	-	-	-	
35	374 06	LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	-	13,282	-	-	-	
36	374 06	LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000	-	99,000	-	-	-	
37	374 06	LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	-	9,294	-	-	-	
38	374 06	LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	-	1,582	-	-	-	
39	374 06	LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	-	-	-	
40	374 06	LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	-	200	-	-	-	
41	374 06	LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	-	986	-	-	-	
42	374 06	LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	-	300	-	-	-	
43	374 06	LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	-	400	-	-	-	
44	374 06	LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT,PARCEL #7	539	-	539	-	-	-	
45	374 06	LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	-	1,000	-	-	-	
46	374 06	LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	-	-	-	
47	374 06	LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	-	12,947	-	-	-	
48	374 06	LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	-	538	-	-	-	
49	374 08	LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	-	919	-	-	-	
50	374	SUB TOTALS CONTINUED ON G-1 p. 16b	\$5,762,723	\$33,387	\$5,796,110	(\$27,138)	(\$162)	(\$27,300)	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM G1 p. 16a	\$5,762,723	\$33,387	\$5,796,110	(\$27,138)	(\$162)	(\$27,300)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
1	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	(14,531)	(297)	(14,827)	
2	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	-	2,196	(531)	-	(531)	
3	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress B)	477	-	477	(106)	-	(106)	
4	374	11 - 100' X 50' parcel of land purchase to compensate for land taken for ro	(21,805)	-	(21,805)	-	-	-	
5	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	-	25,000	-	-	-	
6	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	-	10,000	-	-	-	
7	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261 VI	201,204	6,223	207,427	-	-	-	
8	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	-	50,000	-	-	-	
9	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1363 J	224,013	6,928	230,941	-	-	-	
10	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	-	-	-	
11	374	14 - LAND - Green Circle Gate Station	47,868	-	47,868	-	-	-	
12	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	-	11,187	-	-	-	
13	374	14 - LAND - PC GATE STATION	35,065	-	35,065	-	-	-	
14	374	14 - LAND - DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	-	-	-	
15	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	-	23,645	-	-	-	
16	374	14 - LAND-MAPLE AVE GATE STATION	3,080	-	3,080	-	-	-	
17	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	-	-	-	
18	374	15 - APPRAISAL - 8TH AVE & 16TH STREET	800	-	800	-	-	-	
19	374	15 - ENVIROMENTAL AUDIT - LAND	2,980	-	2,980	-	-	-	
20	374	15 - LAND - 316 SW 33RD AVE	60,904	5,296	66,200	-	-	-	
21	374	15 - LAND - LEVEY COUNTY GATE STATION. LOT 9 ONLY. LOTS 10 & 11 SOLD.	14,038	-	14,038	-	-	-	
22	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038	-	28,038	-	-	-	
23	374	15 - LAND RIGHTS - RIGHT OF WAY /BASELINE RD	1,200	-	1,200	-	-	-	
24	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	-	10,336	-	-	-	
25	374	15 - SURVEY - GATE STATION PROPERTY	250	-	250	-	-	-	
26	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERPRISE	107,522	4,480	112,002	-	-	-	
27	374	90 - LAND - LAND RIGHTS	735,021	-	735,021	-	-	-	
28	374	02 - Purchase property. Place in held for future use (Account 105).	-	-	-	-	-	-	
29	374	02 - LAND - Tampa Div Operations and Traning Facility Palm River	1,045,082	-	1,045,082	(17,460)	-	(17,460)	
30	374	06 - Project to Engineer Procure and Construct a Pipeline Compressor Statio	5,636,684	-	5,636,684	-	-	-	
31	374	15 - Purchase 8 mustang GLS-26 Squeeze tool and 2 PS-62B squeeze tool.	8,343	-	8,343	-	-	-	
32	374	15 - Full cost WO, Sabal Trail Wildwood Gate Originally initated in 2016,	749,970	-	749,970	-	-	-	
33	374	01 - Cast Iron Sewer Replacement 40ft trench concrete. The downstream rema	13,362	-	13,362	-	-	-	
34									
35	374	TOTAL 374	\$16,040,689	\$116,460	\$16,157,149	(\$59,766)	(\$459)	(\$60,225)	
36	375	01 -000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$74,630	\$14,215	\$88,845	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
37	375	01 -044-00 TRUCKS	1,900	362	2,262	747	142	\$889	
38	375	01 -046-00 OFFICE FURNITURE	8,145	1,552	9,697	1,992	379	\$2,372	
39	375	01 -047-00 GENERATOR	49,154	9,363	58,517	16,313	3,107	\$19,420	
40	375	01 -051-00 AIR CONDITION EQUIP	120,869	23,023	143,892	35,137	6,693	\$41,830	
41	375	01 -051-00 BUILDING IMPROVEMENTS	1,260,218	240,042	1,500,260	169,766	32,336	\$202,102	
42	375	01 -051-00 FENCE	35,317	6,727	42,044	13,219	2,518	\$15,737	
43	375	01 -051-00 IMPROVEMENTS TO PROPERTY	239,682	45,654	285,336	116,393	22,170	\$138,563	
44	375	01 -051-00 REMODELING	757,296	144,247	901,543	243,917	46,460	\$290,377	
45	375	01 -051-00 SECURITY	65,041	12,389	77,430	23,153	4,410	\$27,563	
46	375	02 -000-00 MISCELLANEOUS	54,348	-	54,348	(25,285)	-	(\$25,285)	
47	375	02 -051-00 AIR CONDITION EQUIP	50,207	507	50,715	(3,856)	(39)	(\$3,895)	
48	375	SUB TOTALS CONTINUED ON G-1 p. 16c	\$2,799,677	\$513,864	\$3,313,540	\$666,125	\$132,393	\$798,517	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16b	\$2,799,677	\$513,864	\$3,313,540	\$666,125	\$132,393	\$798,517	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	02 -051-00 BUILDING IMPROVEMENTS	55,084	556	55,641	(4,649)	(47)	(4,696)	
3	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(651,965)	(6,586)	(658,551)	
4	375	02 -051-00 IMPROVEMENTS TO PROPERTY	387,568	3,915	391,483	(32,902)	(332)	(33,234)	
5	375	02 -051-00 NEW LOGO SIGN	6,481	65	6,546	(304)	(3)	(307)	
6	375	02 -051-00 REMODELING	66,447	671	67,118	(4,111)	(42)	(4,152)	
7	375	02 -051-00 SECURITY	(11,970)	(121)	(12,091)	5,063	51	5,114	
8	375	02 -074-00 LAND	20,079	-	20,079	(8,142)	-	(8,142)	
9	375	02 -Construct 5 Offices Palm River Ops	4,326	44	4,370	-	-	-	
10	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	10,470	214	10,684	
11	375	03 -046-00 PANEL	2,877	-	2,877	2,248	-	2,248	
12	375	03 -047-00 SHELVING	12,815	262	13,077	4,463	91	4,555	
13	375	03 -051-00 AIR CONDITION EQUIP	66,770	1,363	68,133	15,603	318	15,922	
14	375	03 -051-00 BUILDING IMPROVEMENTS	279,685	5,708	285,393	119,348	2,436	121,783	
15	375	03 -051-00 DIVISION OFFICE	922,741	18,831	941,573	755,662	15,422	771,084	
16	375	03 -051-00 FENCE	18,143	370	18,514	15,612	319	15,931	
17	375	03 -051-00 IMPROVEMENTS TO PROPERTY	439,069	8,961	448,030	100,497	2,051	102,548	
18	375	03 -051-00 NEW LOGO SIGN	17,790	363	18,153	3,297	67	3,364	
19	375	03 -051-00 REMODELING	25,376	-	25,376	2,476	-	2,476	
20	375	03 -051-00 SECURITY	87,755	1,791	89,545	8,564	175	8,739	
21	375	03 -054-00 REGULATORS	2,760	-	2,760	2,722	-	2,722	
22	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	193,097	10,163	203,260	
23	375	04 -046-00 CAMERA	11,731	617	12,349	8,693	458	9,150	
24	375	04 -046-00 OFFICE FURNITURE	20,592	-	20,592	9,679	-	9,679	
25	375	04 -047-00 CARPORT	36,567	1,925	38,492	12,202	642	12,844	
26	375	04 -047-00 GENERATOR	69,110	3,637	72,747	17,185	904	18,090	
27	375	04 -051-00 AIR CONDITION EQUIP	515,428	27,128	542,555	242,546	12,766	255,311	
28	375	04 -051-00 BUILDING IMPROVEMENTS	520,342	27,386	547,729	388,730	20,459	409,190	
29	375	04 -051-00 FENCE	117,522	3,635	121,157	35,941	1,112	37,053	
30	375	04 -051-00 IMPROVEMENTS TO PROPERTY	391,796	12,117	403,914	209,254	6,472	215,726	
31	375	04 -051-00 NEW LOGO SIGN	2,572	80	2,652	493	15	508	
32	375	04 -051-00 REMODELING	161,590	4,998	166,588	63,357	1,959	65,316	
33	375	04 -051-00 SECURITY	77,705	2,403	80,108	11,241	348	11,589	
34	375	04 -Construction/Renovation of office space.	125,242	3,873	129,116	8,691	269	8,960	
35	375	04 -Gate operator replacement for Chatham St entry with a new Hy-Security Slide-Driver hydraulic gate operator.	\$7,123	\$220	\$7,343	\$314	\$10	\$324	
36	375	04 -Purchase and intallation of three A/C units at 600 W. Robinson St	86,017	2,660	88,678	4,623	143	4,766	
37	375	05 -000-00 MISCELLANEOUS	48,670	993	49,663	34,173	697	34,870	
38	375	05 -046-00 COMPUTER	1,343	-	1,343	932	-	932	
39									
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49									
50	375	SUB TOTALS CONTINUED ON G-1 p. 16d	\$13,804,487	\$724,014	\$14,528,500	\$2,251,227	\$202,943	\$2,454,171	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

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HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16c	\$13,804,487	\$724,014	\$14,528,500	\$2,251,227	\$202,943	\$2,454,171	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	05 -047-00 GENERATOR	32,667	667	33,334	8,920	182	9,102	
3	375	05 -051-00 AIR CONDITION EQUIP	11,654	613	12,267	2,004	105	2,109	
4	375	05 -051-00 BUILDING IMPROVEMENTS	217,200	11,432	228,632	91,501	4,816	96,317	
5	375	05 -051-00 DIVISION OFFICE	267,976	14,104	282,080	172,897	9,100	181,997	
6	375	05 -051-00 FENCE	16,992	894	17,886	4,453	234	4,687	
7	375	05 -051-00 IMPROVEMENTS TO PROPERTY	129,179	6,799	135,978	6,975	367	7,342	
8	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	956	20	975	
9	375	05 -051-00 REMODELING	90,125	4,743	94,869	29,772	1,567	31,339	
10	375	05 -051-00 SECURITY	8,764	461	9,226	5,054	266	5,320	
11	375	05 -074-00 LAND	1,990	105	2,095	1,460	77	1,537	
12	375	05 -Building Security improvement project	12,002	245	12,247	7,009	143	7,152	
13	375	05 -Improvements to the existing security/safety fence at the Division Ops property. Install concrete barriers at a portion of the fencing.	2,799	57	2,856	183	4	187	
14	375	05 -Remove and replace existing carpeted areas with new virly plank flooring	14,611	769	15,380	866	-	866	
15	375	05 -Replace all window screens in building, repair building and parking curbs, repair and repaint exterior of building.	3,814	201	4,015	249	13	262	
16	375	05 -Upgrade the existing building generator. Eustis operations. Software out of date.	2,224	117	2,341	97	5	102	
17	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	488,568	9,971	498,539	
18	375	06 -046-00 PANEL	9,382	191	9,574	6,664	136	6,800	
19	375	06 -051-00 AIR CONDITION EQUIP	819,035	16,715	835,750	431,818	8,813	440,631	
20	375	06 -051-00 BUILDING IMPROVEMENTS	2,564,320	52,333	2,616,654	1,704,621	34,788	1,739,409	
21	375	06 -051-00 FENCE	62,635	-	62,635	35,775	-	35,775	
22	375	06 -051-00 IMPROVEMENTS TO PROPERTY	1,241,277	25,332	1,266,610	3,219	66	3,285	
23	375	06 -051-00 NEW LOGO SIGN	5,421	111	5,531	1,247	25	1,273	
24	375	06 -051-00 REMODELING	59,088	1,206	60,294	30,756	628	31,384	
25	375	06 -051-00 SECURITY	28,079	573	28,652	14,734	301	15,035	
26	375	06 -074-00 LAND	22,560	-	22,560	19,484	-	19,484	
27	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	65,258	2,719	67,977	
28	375	08 -046-00 CAMERA	2,051	85	2,136	1,194	50	1,243	
29	375	08 -047-00 GENERATOR	18,060	752	18,812	12,311	513	12,824	
30	375	08 -051-00 AIR CONDITION EQUIP	114,915	4,788	119,703	46,777	1,949	48,726	
31	375	08 -051-00 BUILDING IMPROVEMENTS	275,529	11,480	287,010	56,606	2,359	58,964	
32	375	08 -051-00 FENCE	54,589	2,275	56,864	22,331	930	23,262	
33	375	08 -051-00 IMPROVEMENTS TO PROPERTY	57,007	2,375	59,382	39,249	1,635	40,885	
34	375	08 -051-00 REMODELING	230,617	9,609	240,226	138,409	5,767	144,176	
35	375	08 -051-00 SECURITY	\$26,803	\$1,117	\$27,919	\$4,860	\$203	\$5,063	
36	375	08 -A/C replacement for Lakeland officeNEW - Condensing Unit...M#CH14NB048P0GAAAA S#0822X93490Air Handler...M# FB4CNP048L00EGAA S#4221F29579	2,862	119	2,982	149	6	155	
37	375	08 -To make certain improvements to the Lakeland Division Office as a result of the FDOT partial take-over. 010870605101	48,652	2,027	50,680	17,139	714	17,853	
38	375	09 -000-00 MISCELLANEOUS	10,929	-	10,929	8,576	-	8,576	
39	375	09 -047-00 GENERATOR	\$77,788	\$1,588	\$79,376	\$23,335	\$476	\$23,811	
40	375	09 -051-00 AIR CONDITION EQUIP	9,794	200	9,994	2,718	55	2,773	
41	375	09 -051-00 BUILDING IMPROVEMENTS	127,488	2,602	130,090	31,888	651	32,539	
42	375	09 -051-00 DIVISION OFFICE	345,292	7,047	352,339	181,950	3,713	185,663	
43	375	09 -051-00 FENCE	22,269	454	22,724	9,222	188	9,410	
44	375	09 -051-00 IMPROVEMENTS TO PROPERTY	59,295	1,210	60,505	11,661	238	11,899	
45	375	09 -051-00 NEW LOGO SIGN	6,489	132	6,621	3,419	70	3,489	
46	375	09 -051-00 SECURITY	10,339	211	10,550	3,455	71	3,525	
47	375	09 -061-00 GATE STATION	30,192	616	30,808	20,535	419	20,954	
48	375	09 -Install new Card access system as well as new CCTV installation for building security at main local operations office	77,571	1,583	79,154	3,996	82	4,078	
49	375	09 -Repair existing roof leaks at office buiding at 1722 Ridgewood Ave.	9,294	190	9,483	269	5	275	
50	375								
51	375	SUB TOTALS CONTINUED ON G-1 p. 16e	\$21,712,645	\$927,509	\$22,640,154	\$6,025,817	\$297,383	\$6,323,200	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

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HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16d	\$21,712,645	\$927,509	\$22,640,154	\$6,025,817	\$297,383	\$6,323,200	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	09 -Replace office lighting fixtures from standard to LED Fixtures.	12,078	246	12,325	624	13	637	
3	375	09 -Upgrade the existing building generator. Software is out of date.	966	20	986	84	2	86	
4	375	10 -051-00 FENCE	3,866	-	3,866	1,378	-	1,378	
5	375	11 -051-00 AIR CONDITION EQUIP	347,029	10,733	357,762	36,053	1,115	37,168	
6	375	11 -051-00 BUILDING IMPROVEMENTS	306,399	9,476	315,875	(6,717)	(208)	(6,925)	
7	375	11 -051-00 DIVISION OFFICE	994,775	30,766	1,025,541	541,691	16,753	558,445	
8	375	11 -051-00 FENCE	7,418	229	7,647	4,039	125	4,164	
9	375	11 -051-00 IMPROVEMENTS TO PROPERTY	42,465	1,313	43,778	14,399	-	14,399	
10	375	11 -051-00 NEW LOGO SIGN	5,909	183	6,092	805	25	830	
11	375	11 -051-00 SECURITY	61,035	1,888	62,923	23,418	724	24,143	
12	375	13 -051-00 AIR CONDITION EQUIP	14,364	444	14,809	2,508	-	2,508	
13	375	13 -051-00 BUILDING IMPROVEMENTS	8,171	253	8,423	4,897	-	4,897	
14	375	13 -051-00 DIVISION OFFICE	1,147,203	35,481	1,182,683	395,921	12,245	408,166	
15	375	13 -051-00 FENCE	57,509	1,779	59,287	19,480	602	20,083	
16	375	13 -051-00 NEW LOGO SIGN	58,345	1,804	60,149	6,323	196	6,518	
17	375	13 -051-00 SECURITY	68,909	2,131	71,041	7,467	231	7,698	
18	375	13 -Need to replace old A.C. unit that cools the back portion of the Jupiter office	4,641	144	4,785	766	24	789	
19	375	14 -000-00 MISCELLANEOUS	89,933	3,747	93,681	9,427	393	9,820	
20	375	14 -051-00 BUILDING IMPROVEMENTS	170,194	7,091	177,286	39,591	1,650	41,240	
21	375	14 -051-00 DIVISION OFFICE	809,111	33,713	842,824	331,858	13,827	345,685	
22	375	14 -051-00 IMPROVEMENTS TO PROPERTY	22,441	935	23,376	5,731	239	5,969	
23	375	14 -051-00 NEW LOGO SIGN	4,497	187	4,684	471	20	491	
24	375	14 -051-00 SECURITY	51,474	2,145	53,618	21,447	894	22,341	
25	375	14 -NEW SECURITY SYSTEM FOR PC BUILDING. SECURITY UPGRADE PER MIKE	37,889	1,579	39,468	1,426	59	1,485	
26	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	4,048	352	4,401	
27	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	6,071	528	6,599	
28	375	15 -047-00 SHELVING	5,403	-	5,403	2,096	-	2,096	
29	375	15 -051-00 AIR CONDITION EQUIP	129,097	11,226	140,323	22,273	1,937	24,210	
30	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	30,899	2,687	33,585	
31	375	15 -051-00 DIVISION OFFICE	452,462	39,345	491,807	115,496	10,043	125,540	
32	375	15 -051-00 FENCE	2,077	181	2,258	1,667	145	1,812	
33	375	15 -051-00 IMPROVEMENTS TO PROPERTY	91,399	7,948	99,346	44,268	3,849	48,118	
34	375	15 -051-00 REMODELING	89,157	7,753	96,910	44,064	3,832	47,896	
35	375	15 -051-00 SECURITY	\$8,089	\$703	\$8,792	\$3,574	\$311	\$3,884	
36	375	15 -Install new security entrance system to the Ocala office to include card access system, and CCTV system	41,391	3,599	44,990	2,636	229	2,865	
37	375	16 -047-00 GENERATOR	25,183	1,049	26,232	15,336	639	15,975	
38	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	2,521	105	2,626	
39	375	16 -051-00 BUILDING IMPROVEMENTS	\$383,921	\$15,997	\$399,918	\$211,109	\$8,796	\$219,905	
40	375	16 -051-00 DIVISION OFFICE	609,639	25,402	635,041	269,090	11,212	280,302	
41	375	16 -Fort Myers Division Office incurred Roof Damage due to Hurricane Irma.	6,201	258	6,459	-	-	-	
42	375	55 -051 IMPROVEMENTS TO PROPERTY	-	-	-	(94,579)	-	(94,579)	
43	375	90 -000-00 MISCELLANEOUS	126,656	-	126,656	5,995	-	5,995	
44	375	90 -047-00 CARPORT	22,858	-	22,858	1,212	-	1,212	
45	375	90 -051-00 BUILDING IMPROVEMENTS	114,943	-	114,943	4,913	-	4,913	
46	375	90 -051-00 IMPROVEMENTS TO PROPERTY	488,576	-	488,576	16,745	-	16,745	
47	375	90 -051-00 REMODELING	3,207	-	3,207	152	-	152	
48	375	90 -051-00 SECURITY	4,536	-	4,536	267	-	267	
49	375								
50	375								
51	375	TOTAL 375	\$28,729,315	\$1,194,174	\$29,923,489	\$8,198,758	\$390,976	\$8,589,734	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	01 -000-00 MISCELLANEOUS	\$1,787	\$340	\$2,128	\$8,363	\$1,593	\$9,956	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	01 -046-00 COMPUTER	58,645	-	58,645	(144,715)	-	(144,715)	
3	391	01 -046-00 FILING CABINETS	4,940	941	5,881	19,263	3,669	22,932	
4	391	01 -046-00 OFFICE EQUIPMENT	113,955	21,706	135,661	177,464	33,803	211,267	
5	391	01 -046-00 OFFICE FURNITURE	3,259	621	3,880	10,672	2,033	12,704	
6	391	01 -046-00 PRINTERS	47,028	8,958	55,985	(75,726)	(14,424)	(90,150)	
7	391	01 -046-00 PROJECTORS	3,125	595	3,721	3,125	595	3,721	
8	391	01 -046-00 SOFTWARE	1,567	-	1,567	(3,061)	-	(3,061)	
9	391	01 -Break Room: 24"DX48"W work surface modular furniture with (1) one 24" pedestal drawer, (1) one 48" overhead drawer and (1) one 36" task light.	1,006	192	1,198	-	-	-	
10	391	01 -DEX imaging 1pf765 plotter	1,662	317	1,978	-	-	-	
11	391	01 -Distribution Operations Room: 36"Hx36" W file cabinet	412	78	490	-	-	-	
12	391	01 -Elitebook 850 G5 Laptops w docking stations and software	232	-	232	-	-	-	
13	391	01 -Itron MC Lite Reader E-5001&CarMoun	2,274	-	2,274	-	-	-	
14	391	01 -Mobile Lite Meter Reading System	2,454	-	2,454	-	-	-	
15	391	01 -Non-utilized	1,572	-	1,572	-	-	-	
16	391	01 -Samsung 50" Plasma TV for Break Room at Fulford Operations Model# HPS5053	536	102	638	-	-	-	
17	391	02 -046-00 CHAIRS	-	-	-	-	-	-	
18	391	02 -046-00 COMPUTER	29,313	-	29,313	32,636	-	32,636	
19	391	02 -046-00 COPY MACHINE	8,374	85	8,458	1,857	19	1,876	
20	391	02 -046-00 DESKS	2,955	30	2,985	2,955	30	2,985	
21	391	02 -046-00 FILING CABINETS	-	-	-	-	-	-	
22	391	02 -046-00 FURNITURE	40,279	407	40,686	31,933	323	32,255	
23	391	02 -046-00 MONITOR	4,057	-	4,057	3,340	-	3,340	
24	391	02 -046-00 OFFICE EQUIPMENT	440,199	4,446	444,646	260,372	2,630	263,002	
25	391	02 -046-00 PERSONAL COMPUTERS	13,474	-	13,474	15,928	-	15,928	
26	391	02 -046-00 PRINTERS	12,467	126	12,593	12,502	126	12,628	
27	391	02 -046-00 SOFTWARE	414	-	414	450	-	450	
28	391	02 -046-00 TABLES	-	-	-	-	-	-	
29	391	02 -047-00 ICE MACHINE	4,242	43	4,285	4,595	46	4,641	
30	391	02 -AV EQUIPMENT - 80x60 pulldown screen, Mits. Projector model XD280U,A/V	730	7	738	-	-	-	
31	391	02 -CHAIR - SWIVEL TILT #106 & #107 (EXPENSED)	-	-	-	-	-	-	
32	391	02 -CHAIRS- STACK WITH SERIES 9000 WORKSTATIONS (EXPENSED)	-	-	-	-	-	-	
33	391	02 -CHAIRS- SWIVEL TILT W ARMS, CONFERENCE ROOM (EXPENSED)	-	-	-	-	-	-	
34	391	02 -FC300 SREAD RADIO	2,450	-	2,450	-	-	-	
35	391	02 -FC300 SREAD RADIO	\$1,669	\$0	\$1,669	\$0	\$0	\$0	
36	391	02 -Furniture	1,704	17	1,721	-	-	-	
37	391	02 -FURNITURE - PGS Operations - Palm River	1,109	11	1,121	-	-	-	
38	391	02 -Itron FC300	2,309	-	2,309	-	-	-	
39	391	02 -ITRON FC300 Mobile Meter Reading Unit	\$1,272	\$0	\$1,272	\$0	\$0	\$0	
40	391	02 -Laptop - Elite 850 Laptop w/ software Auto CAD - Gas Design	281	-	281	-	-	-	
41	391	02 -MANITOWOC ICE MACHINE	353	4	357	-	-	-	
42	391	02 -Office Furniture - Tampa Operations - Palm River	28,223	285	28,508	-	-	-	
43	391	02 -SOFTWARE - AUTOCAD	35	-	35	-	-	-	
44	391	02 -TABLES - 30"X20"X20", LIGHT OAK #106 & #107 (EXPENSED)	-	-	-	-	-	-	
45	391	03 -000-00 MISCELLANEOUS	2,148	44	2,192	2,920	60	2,980	
46	391	03 -046-00 OFFICE EQUIPMENT	38,939	795	39,734	28,984	592	29,576	
47	391	03 -046-00 OFFICE FURNITURE	52,365	1,069	53,434	118,941	2,427	121,369	
48	391	03 -046-00 PRINTERS	14,734	301	15,035	64,974	1,326	66,300	
49	391	03 -CONFERENCE ROOM - w/ 12 chairs & credenza	1,134	23	1,158	-	-	-	
50	391	SUB TOTALS CONTINUED ON G-1 p. 16g	\$949,684	\$41,542	\$991,225	\$577,774	\$34,847	\$612,621	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 16f	\$949,684	\$41,542	\$991,225	\$577,774	\$34,847	\$612,621	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	03-OFFICE FURNITURE - Ops Manager - Ops Supervisor - Engineering - Sales	704	14	718	-	-	-	
3	391	03-Refrigerators for office	249	5	254	-	-	-	
4	391	04-000-00 MISCELLANEOUS	14,699	455	15,154	(33,383)	(1,032)	(34,416)	
5	391	04-046-00 BOOKCASE	-	-	-	-	-	-	
6	391	04-046-00 CHAIRS	-	-	-	-	-	-	
7	391	04-046-00 COMPUTER	25,689	-	25,689	(42,767)	-	(42,767)	
8	391	04-046-00 FILING CABINETS	5,053	156	5,209	10,311	319	10,630	
9	391	04-046-00 OFFICE EQUIPMENT	16,875	522	17,397	10,157	314	10,471	
10	391	04-046-00 OFFICE FURNITURE	41,582	1,286	42,868	69,514	2,150	71,664	
11	391	04-046-00 PRINTERS	1,693	52	1,745	(37)	(1)	(38)	
12	391	04-046-00 PROJECTORS	10,474	324	10,798	(265)	(8)	(273)	
13	391	04-BOOKCASE - 36"W X 12" D X 60"H (EXPENSED)	-	-	-	-	-	-	
14	391	04 -Custom Elite Laptop 850G	219	-	219	-	-	-	
15	391	04 -Laptop - Elite 850G5	229	-	229	-	-	-	
16	391	04-Non-unitized	4,785	-	4,785	(3,752)	-	(3,752)	
17	391	04-projector	1,386	43	1,429	-	-	-	
18	391	04-Shredder	335	10	345	-	-	-	
19	391	05-046-00 CAMERA	4,243	87	4,329	(941)	(19)	(960)	
20	391	05-046-00 COMPUTER	5,417	-	5,417	10,878	-	10,878	
21	391	05-046-00 DESKS	-	-	-	-	-	-	
22	391	05-046-00 SOFTWARE	1,828	-	1,828	(30,188)	-	(30,188)	
23	391	05-047-00 ICE MACHINE	3,091	-	3,091	5,947	-	5,947	
24	391	05-TTVN Monitor System	326	7	332	-	-	-	
25	391	06-046-00 COMPUTER	23,615	-	23,615	29,745	-	29,745	
26	391	06-046-00 OFFICE EQUIPMENT	75,391	1,539	76,929	104,552	2,134	106,685	
27	391	06-046-00 OFFICE FURNITURE	17,670	361	18,031	41,946	856	42,802	
28	391	06-046-00 PRINTERS	12,485	255	12,739	6,138	125	6,263	
29	391	06-046-00 PROJECTORS	1,689	34	1,723	1,727	35	1,762	
30	391	06-047-00 TOOLS, SHOP, AND GARAGE EQUI	10,761	-	10,761	(6,037)	-	(6,037)	
31	391	06-Convert warehouse to gym	3,011	61	3,072	-	-	-	
32	391	06-Mobile Collector Lite meter read collection unit. Itron	1,956	-	1,956	-	-	-	
33	391	08-046-00 COMPUTER	2,161	-	2,161	6,397	-	6,397	
34	391	08-046-00 FILING CABINETS	-	-	-	-	-	-	
35	391	08-046-00 OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
36	391	08-046-00 OFFICE FURNITURE	1,417	29	1,446	1,546	32	1,578	
37	391	08-046-00 PRINTERS	13,529	276	13,805	13,788	281	14,069	
38	391	08-046-00 SOFTWARE	-	-	-	-	-	-	
39	391	08-046-00 VIDEO EQ	\$6,318	\$0	\$6,318	\$5,038	\$0	\$5,038	
40	391	08-047-00 TOOLS, SHOP, AND GARAGE EQUI	5,753	-	5,753	11,421	-	11,421	
41	391	08-051-00 WATER COOLER	-	-	-	-	-	-	
42	391	08-Display 65" HDMI w/2 dongles	505	21	526	-	-	-	
43	391	08-Non-unitized	661	-	661	5,103	-	5,103	
44	391	09-046-00 COMPUTER	22,748	-	22,748	(6,530)	-	(6,530)	
45	391	09-046-00 OFFICE EQUIPMENT	14,832	303	15,135	10,010	204	10,214	
46	391	09-046-00 PRINTERS	7,808	159	7,967	(3,365)	(69)	(3,434)	
47	391	09-046-00 PROJECTORS	1,290	26	1,316	1,522	31	1,553	
48	391	09-051-00 AIR CONDITION EQUIP	6,888	141	7,028	3,349	68	3,418	
49	391	09-HP DesignJet Scanner/Plotter T830	651	13	664	-	-	-	
50	391	SUB TOTALS CONTINUED ON G-1 p. 16h	\$1,319,695	\$47,721	\$1,367,416	\$799,597	\$40,267	\$839,864	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 16g	\$1,319,695	\$47,721	\$1,367,416	\$799,597	\$40,267	\$839,864	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	09 -Itron Processor - Model #FC200SR	744	-	744	-	-	-	
3	391	09 -Non-utilized	2,200	-	2,200	413	-	413	
4	391	09 -One TTVN System for Daytona office. Includes MacMini Computer, 32" Samsung TV, wall mount, MacMini mount, and Sedna Presenter software.	162	3	166	-	-	-	
5	391	09 -PROJECTOR - Infocus Projector	235	5	239	-	-	-	
6	391	10 -046 OFFICE EQUIPMENT	-	-	-	18,084	-	18,084	
7	391	10 -046-00 OFFICE EQUIPMENT	3,977	166	4,142	2,544	106	2,650	
8	391	11 -046-00 CAMERA	12,174	377	12,551	20,874	646	21,520	
9	391	11 -046-00 COMPUTER	45,211	-	45,211	85,974	-	85,974	
10	391	11 -046-00 OFFICE EQUIPMENT	76,083	2,353	78,437	2,763	85	2,849	
11	391	11 -Handheld FC-300	1,604	-	1,604	-	-	-	
12	391	11 -Itron FC300 Handheld Computer	3,262	-	3,262	-	-	-	
13	391	13 -046-00 MONITOR	2,144	-	2,144	2,088	-	2,088	
14	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706	17,164	531	17,695	
15	391	13 -046-00 PRINTERS	33,870	1,048	34,918	(16,721)	(517)	(17,239)	
16	391	13 -PLOTTER - Cannon ipf 785 m40 plotter	861	27	887	-	-	-	
17	391	14 -046-00 COMPUTER	13,567	-	13,567	133,396	-	133,396	
18	391	14 -046-00 COPY MACHINE	7,284	304	7,588	3,273	136	3,410	
19	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,372	57	1,429	
20	391	14 -046-00 OFFICE EQUIPMENT	64,814	2,701	67,515	16,799	700	17,498	
21	391	14 -Copier Scanner Kyocera 3253CI	607	25	632	-	-	-	
22	391	14 -Mobile Collector Lite - Itron Read ERT's - container and antenna. S#72503229 - Model DCU-5310-201 - 14-0101	855	-	855	-	-	-	
23	391	14 -New TTVN unit for PC - Mac Mini #a1347 with LED TV MX23BN9636429	159	7	166	-	-	-	
24	391	14 -Non-utilized	9,128	-	9,128	37,611	-	37,611	
25	391	14 -Video Conference Equipment - Panama City Operations Office	3,339	139	3,478	-	-	-	
26	391	15 -046-00 COMPUTER	-	-	-	16,366	-	16,366	
27	391	15 -046-00 COPY MACHINE	9,871	-	9,871	4,305	-	4,305	
28	391	15 -046-00 DESKS	1,679	-	1,679	3,546	-	3,546	
29	391	15 -046-00 OFFICE EQUIPMENT	58,391	-	58,391	81,035	-	81,035	
30	391	15 -046-00 PROJECTORS	1,060	-	1,060	1,071	-	1,071	
31	391	15 -051-00 AIR CONDITION EQUIP	4,184	-	4,184	3,850	-	3,850	
32	391	15 -Central Air Unit	321	28	349	-	-	-	
33	391	15 -Non-utilized	1,973	-	1,973	27,070	-	27,070	
34	391	15 -Refrigerator	224	20	244	-	-	-	
35	391	15 -Video Conference Equipment - Ocala Operations Office	\$3,200	\$278	\$3,478	\$0	\$0	\$0	
36	391	16 -046-00 COMPUTER	10,738	-	10,738	45,867	-	45,867	
37	391	16 -046-00 OFFICE EQUIPMENT	222,647	-	222,647	69,539	-	69,539	
38	391	16 -046-00 PRINTERS	10,620	-	10,620	4,159	-	4,159	
39	391	16 -046-00 PROJECTORS	\$1,286	\$0	\$1,286	\$1,520	\$0	\$1,520	
40	391	16 -Canon Image Prograf IPF 765 MFP	1,854	77	1,931	-	-	-	
41	391	16 -Non-utilized	5,050	-	5,050	701	-	701	
42	391	16 -PROJECTOR - COMPUTER - DELL 3400 MP	225	9	234	-	-	-	
43	391	55 -046-00 CHAIRS	57,606	-	57,606	42,125	-	42,125	
44	391	55 -046-00 HARD DRIVE	-	-	-	(395,651)	-	(395,651)	
45	391	55 -046-00 OFFICE EQUIPMENT	10,298	-	10,298	7,015	-	7,015	
46	391	55 -046-00 OFFICE FURNITURE	220,858	-	220,858	164,266	-	164,266	
47	391	55 -Non-utilized	(74,411)	-	(74,411)	-	-	-	
48	391	55 -PGS IVR Replacement Project Ben# 602	74,411	-	74,411	-	-	-	
49	391	55 -WORKSTATIONS - CRC - Tampa Ops Bldng - 2 additiional Steelcase Workstations	-	-	-	-	-	-	
50	391								
51	391	SUB TOTALS CONTINUED ON G-1 p. 16i	\$2,229,028	\$55,454	\$2,284,482	\$1,202,015	\$42,012	\$1,244,027	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NC 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/23
 WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 16h	\$2,229,028	\$55,454	\$2,284,482	\$1,202,015	\$42,012	\$1,244,027	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	90 -000-00 MISCELLANEOUS	19,805	-	19,805	(1,584)	-	(1,584)	
3	391	90 -046-00 CHAIRS	506	-	506	(30)	-	(30)	
4	391	90 -046-00 COMPUTER	970,586	-	970,586	1,170,182	-	1,170,182	
5	391	90 -046-00 COPY MACHINE	318,895	-	318,895	180,414	-	180,414	
6	391	90 -046-00 DESKS	-	-	-	-	-	-	
7	391	90 -046-00 FACSIMILE MACHINE	-	-	-	-	-	-	
8	391	90 -046-00 FILE SERVER	3,872,755	-	3,872,755	2,124,790	-	2,124,790	
9	391	90 -046-00 FURNITURE	9,635	-	9,635	(550)	-	(550)	
10	391	90 -046-00 OFFICE EQUIPMENT	802,821	-	802,821	127,290	-	127,290	
11	391	90 -046-00 OFFICE FURNITURE	468,818	-	468,818	(24,562)	-	(24,562)	
12	391	90 -046-00 PANEL	24,878	-	24,878	(3,319)	-	(3,319)	
13	391	90 -046-00 PRINTERS	1,916	-	1,916	1,688	-	1,688	
14	391	90 -046-00 PROJECTORS	66,364	-	66,364	67,581	-	67,581	
15	391	90 -046-00 SOFTWARE	47,634	-	47,634	62,300	-	62,300	
16	391	90 -046-00 VIDEO EQ	123,159	-	123,159	34,008	-	34,008	
17	391	90 -Boardroom Table	236	-	236	-	-	-	
18	391	90 -CHAIR - TIM OCONNOR OFFICE	92	-	92	-	-	-	
19	391	90 -COPIER - TaskAlpha 3051ci	722	-	722	-	-	-	
20	391	90 -Copier Fax Machine	7,796	-	7,796	-	-	-	
21	391	90 -Corporate P7	487	-	487	-	-	-	
22	391	90 -CUMMINS CHECK SIGNER / IMPRINTER/ ENDORSER MODEL #288-9001-00 Imprinter/Signer/Endorser-Tre	755	-	755	-	-	-	
23	391	90 -LAPTOPS - Toughbooks	4,781	-	4,781	-	-	-	
24	391	90 -LAPTOPS - Toughbooks - Essentials Application	12,967	-	12,967	-	-	-	
25	391	90 -Non-utilized	40,302	-	40,302	98,948	-	98,948	
26	391	90 -PGS Avon Park	670	-	670	-	-	-	
27	391	90 -PGS Tampa Operations	548	-	548	-	-	-	
28	391	90 -PROJECTOR - Infocus LP540 1700 Lumes XGA. With Channelside-Safety. File Atch with WO	417	-	417	-	-	-	
29	391	90 -PROJECTOR - Infocus LP540 1700 Lumes XGA. With Purchasing. File Atch with WO	278	-	278	-	-	-	
30	391	90 -PROJECTOR-Ceiling Mounted - XGA resolution 5000 ANSI Lumen, liquid cooled, single chip DLP. Added to the existing three projectors system (under afe# 01-90-703-046-11	672	-	672	-	-	-	
31	391	90 -SECURECenter Facility for SCADA Disaster Recover	3,785	-	3,785	-	-	-	
32	391	90 -SOFTWARE - AutoCAD	323	-	323	-	-	-	
33	391	90 -SOFTWARE - AUTOCAD - 2015 license	336	-	336	-	-	-	
34	391	90 -VIDEO CONFERENCE EQUIPMENT - PGS BOARDROOM	7,251	-	7,251	-	-	-	
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50		TOTAL 391	\$9,039,217	\$55,454	\$9,094,671	\$5,039,171	\$42,012	\$5,081,183	

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILIT	TOTAL	
1	390	01 -051-00 SECURITY/ 39002	\$1,948	\$371	\$2,319	\$26,062	\$4,964	\$31,026	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,536	480	24,016	
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,756	403	20,160	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	2,028	84	2,112	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(4,124)	(172)	(4,296)	
6	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(29,479)	(912)	(30,391)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	-	59,903	22,641	-	22,641	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	430,423	17,934	448,357	(42,561)	(1,773)	(44,334)	
11		TOTAL 390	\$527,954	\$19,563	\$547,517	\$17,859	\$3,075	\$20,935	
13	303	01 -046-00 SOFTWARE	\$3,867	\$0	\$3,867	\$3,194	\$0	\$3,194	DEPENDENT UPON THE APPLICATION, BASED ON COMBINATION OF INVOICE COUNT, TRANSACTION PROCESSED, # OF BILLS & NUMBER OF ASSETS
14	303	02 -046-00 SOFTWARE	11,945	-	11,945	(8,204)	-	(8,204)	
15	303	02 -AutoCad Map 3D 2010	459	-	459	-	-	-	
16	303	03 -046-00 SOFTWARE	1,994	-	1,994	814	-	814	
17	303	03 -TV WITH TTVN SYS	166	-	166	-	-	-	
18	303	04 -046-00 SOFTWARE	8,787	-	8,787	11,195	-	11,195	
19	303	04 -SOFTWARE - ESRI - UAI MAPPING CONVERSION OF DRAWINGS AND DATA	75	-	75	-	-	-	
20	303	04 -SOFTWARE - ESRI - UAI MAPPING PROJECT	657	-	657	-	-	-	
21	303	05 -Non Utilized	-	-	-	271	-	271	
22	303	08 -046-00 SOFTWARE	61,023	-	61,023	67,814	-	67,814	
23	303	11 -046-00 SOFTWARE	89,211	-	89,211	90,051	-	90,051	
24	303	11 -SOFTWARE LICENSE FOR MICROSTATION MAPPING & SOFTWARE	840	-	840	-	-	-	
25	303	15 -046-00 SOFTWARE	1,072	-	1,072	365	-	365	
26	303	55 -046-00 SOFTWARE	4,542,660	-	4,542,660	1,164,716	-	1,164,716	
27	303	55 -Customized Software. MyTECOnet Replacement..	3,665	-	3,665	-	-	-	
28	303	55 -Non-utilized	2,603,799	-	2,603,799	99,720	-	99,720	
29	303	55 -SOFTWARE - Avaya Aura Contact Center 6.0	11,371	-	11,371	-	-	-	
30	303	55 -SOFTWARE - IVR Upgrade	147,668	-	147,668	-	-	-	
31	303	55 -Software PragmaCAD Payment Posting	605	-	605	-	-	-	
32	303	55 -Symon Upgrade - PGS	830	-	830	-	-	-	
33	303	90 -046-00 SOFTWARE	78,220,514	-	78,220,514	24,890,593	-	24,890,593	
34	303	90 -4867 PGS Load Demand Forecast Solution SAS	92,529	-	92,529	-	-	-	
35	303	90 -ADDL SOFTWARE RELATED TO CENTRALIZED SCADA - Aspen Process Explorer &	323	-	323	-	-	-	
36	303	90 -ADDL SOFTWARE RELATED TO CENTRALIZED SCADA - Info Plus 2.1 Software 37	1,191	-	1,191	-	-	-	
303	90 -ADDL SOFTWARE RELATED TO CENTRALIZED SCADA - NT Server & File Server S 38	855	-	855	-	-	-	-	
303	90 -ADDL SOFTWARE RELATED TO CENTRALIZED SCADA - SQL Plus	397	-	397	-	-	-	-	
39	303	90 -Automated Password Solution	8,273	-	8,273	-	-	-	
40	303	90 -CAD MAPPING UPGRADE - COMPATABILITY TO GIS SYSTEM	2,251	-	2,251	-	-	-	
41	303	90 -Digital Maps of Dade County distribution system viewed via Microstation	2,590	-	2,590	-	-	-	
42	303	90 -Digital Maps of Distribution System viewed via Microstation Software fo	2,380	-	2,380	-	-	-	
43	303	90 -Digital Maps of Distribution System viewed via Microstation Software MA	14,161	-	14,161	-	-	-	
44	303	90 -Digital Maps of Jacksonville Distribution System viewed via Microstatio	5,036	-	5,036	-	-	-	
45	303	90 -Eleven Imaging System - Image & Scan Application Software and Licensi	6,585	-	6,585	-	-	-	
46	303	90 -Elevon Imaging System - Data base & License ; SQL SVR STD EDTN 2005 Eng	1,182	-	1,182	-	-	-	
47	303	90 -GIS Mapping Initiative - Ph 1 - GIS Software & Digitizing Existing Dist	147,352	-	147,352	-	-	-	
48	303	90 -GIS SOFTWARE	104,058	-	104,058	-	-	-	
49	303	90 -HANA Landscape	8,273	-	8,273	-	-	-	
49		SUB TOTALS CONTINUED ON G-1 p. 16k	\$86,108,644	\$0	\$86,108,644	\$26,320,528	\$0	\$26,320,528	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NC 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB TOTALS FROM G1 p. 16j	\$86,108,644	\$0	\$86,108,644	\$26,320,528	\$0	\$26,320,528	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -Interactive Voice Response (IVR) - Software, Application, Development,	11,855	-	11,855	-	-	-	
3	303	90 -MAPPING - Eustis Stoner Model	1,964	-	1,964	-	-	-	
4	303	90 -MAPPING - SW FL GIS Stoner Interface	4,195	-	4,195	-	-	-	
5	303	90 -Microsoft - Operating Systems Upgrade to Windows 7	362,250	-	362,250	-	-	-	
6	303	90 -MINOR ADDITION	(2,354)	-	(2,354)	-	-	-	
7	303	90 -Mobile Device Management	8,273	-	8,273	-	-	-	
8	303	90 -Non-unitized	3,225,518	-	3,225,518	523,068	-	523,068	
9	303	90 -Pipeline Integrity Management-Software package from Utility Automation	4,030	-	4,030	-	-	-	
10	303	90 -PowerPlant 10.1	109,003	-	109,003	-	-	-	
11	303	90 -SOFTWARE - Call Sponsor - Geneys I-Server - upgrade IVR server	11,873	-	11,873	-	-	-	
12	303	90 -SOFTWARE - Compliance Management System	165,410	-	165,410	-	-	-	
13	303	90 -SOFTWARE - Contractor created a GIS mapping system for transmission lin	3,353	-	3,353	-	-	-	
14	303	90 -SOFTWARE - CRB Database for Reports	82,473	-	82,473	-	-	-	
15	303	90 -Software - Custom - Agency Portal - CIS Enhancement	11,706	-	11,706	-	-	-	
16	303	90 -SOFTWARE - Custom - AIRPort	626	-	626	-	-	-	
17	303	90 -SOFTWARE - CUSTOM - TAX REPAIRS PGS DISTRIBUTION ASSETS	26,317	-	26,317	-	-	-	
18	303	90 -SOFTWARE - Customized - FERC 720 - Market Transparency	3,263	-	3,263	-	-	-	
19	303	90 -SOFTWARE - Dashboard for Compliance	4,666	-	4,666	-	-	-	
20	303	90 -Software - DB2 Upgrade for Elevon / Walker VSAM Software	47,129	-	47,129	-	-	-	
21	303	90 -SOFTWARE - ERP/SAP/Financial	361,849	-	361,849	-	-	-	
22	303	90 -SOFTWARE - ERP/SAP/Procurement	111,055	-	111,055	-	-	-	
23	303	90 -SOFTWARE - Exchange Upgrade	8,374	-	8,374	-	-	-	
24	303	90 -SOFTWARE - Field Mapping (ESRI)	16,852	-	16,852	-	-	-	
25	303	90 -SOFTWARE - Frameworks	1,141	-	1,141	-	-	-	
26	303	90 -SOFTWARE - Gas Leak Data Compliance	108,260	-	108,260	-	-	-	
27	303	90 -SOFTWARE - GIS MAPPING	40,042	-	40,042	-	-	-	
28	303	90 -SOFTWARE - GMS Upgrade for CRM	7,571	-	7,571	-	-	-	
29	303	90 -SOFTWARE - Kiefner NYGAS Risk Assessment Model-Evaluate the relative ri	4,385	-	4,385	-	-	-	
30	303	90 -SOFTWARE - Open Text	16,788	-	16,788	-	-	-	
31	303	90 -SOFTWARE - OS - WINDOWS 10	125,418	-	125,418	-	-	-	
32	303	90 -SOFTWARE - PowerPlant Depreciation Study	26,527	-	26,527	-	-	-	
33	303	90 -Software - ProcessNET software adds the ability to Scada to poll remote	6,107	-	6,107	-	-	-	
34	303	90 -Software - Relate to Asset # 25584594	10,224	-	10,224	-	-	-	
35	303	90 -SOFTWARE - SCADA system	203,751	-	203,751	-	-	-	
36	303	90 -SOFTWARE - SCADA Upgrade - Software Matrikon ip21 - ProcessGuard - iFix	7,980	-	7,980	-	-	-	
37	303	90 -SOFTWARE - SendOut - Fuels Dept	15,394	-	15,394	-	-	-	
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51		SUB TOTALS CONTINUED ON G-1 p. 16l	\$91,261,916	\$0	\$91,261,916	\$26,843,596	\$0	\$26,843,596	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NC 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/23
 WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB TOTALS FROM G1 p. 16k	\$91,261,916	\$0	\$91,261,916	\$26,843,596	\$0	\$26,843,596	DEPENDENT UPON THE APPLICATION, BASED ON COMBINATION OF INVOICE COUNT, TRANSACTION PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -SOFTWARE - Sequal Upgrade	6,156	-	6,156	-	-	-	
3	303	90 -Software - Stoner Modeling Software for flow analysis Stoner Modeling S	3,832	-	3,832	-	-	-	
4	303	90 -SOFTWARE - System Center Upgrade	3,257	-	3,257	-	-	-	
5	303	90 -SOFTWARE - Technical Toolbox Software w 7 licenses - Pipeline Toolbox G	321	-	321	-	-	-	
6	303	90 -Software Upgrade - PowerPlant V10.3 - Reimbursable Module - Capital Bud	60,147	-	60,147	-	-	-	
7	303	90 -Software Upgrade SW-001-9XX for Mecury Instrumentation	2,650	-	2,650	-	-	-	
8	303	90 -SOFTWARE-New Century Express Loader	6,076	-	6,076	-	-	-	
9	303	90 -SSR Collection System - Channelside - Network Polling software license;	255	-	255	-	-	-	
10	303	90 -SSR Collection System - Jacksonville - Network Polling software license	262	-	262	-	-	-	
11	303	90 -Statewide GPS Bar Coding Project.	493,563	-	493,563	-	-	-	
12	303	90 -STONER MODEL - FLOW ANALYSIS OF GAS DISTRIBUTION SYSTEM	-	-	-	-	-	-	
13	303	90 -The project is to upgrade our current GIS software from 10.5 to 10.8 pr	73,392	-	73,392	-	-	-	
14	303								
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51		TOTAL 303	\$91,911,828	\$0	\$91,911,828	\$26,843,596	\$0	\$26,843,596	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-2023	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	\$110,526,644	\$110,568,524	\$110,640,403	\$110,712,283	\$110,784,163	\$110,856,042	\$110,927,922	\$110,999,802	\$112,904,181	\$113,569,311	\$113,860,441	\$114,601,570	\$124,829,689	\$112,752,383
2	374.00	LAND AND LAND RIGHTS	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149
3	375	STRUCTURES AND IMPROVEMENTS	31,386,680	31,504,840	31,710,400	31,875,480	32,012,040	32,682,200	33,398,359	33,516,519	33,635,599	33,813,559	33,931,719	34,049,879	42,540,042	33,542,870
4	390	STRUCTURES AND IMPROVEMENTS	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069	663,069
5	391	OFFICE & COMPUTER EQUIPMENT	9,613,929	9,642,961	9,674,374	9,704,222	9,734,997	9,763,777	9,946,006	9,975,207	10,003,947	10,048,879	10,077,518	10,107,035	10,146,081	9,879,918

6		TOTAL	\$168,347,472	\$168,536,543	\$168,845,395	\$169,112,202	\$169,351,417	\$170,122,237	\$171,092,505	\$171,311,746	\$173,363,945	\$174,251,967	\$174,689,895	\$175,578,702	\$194,336,029	\$172,995,389
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			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$112,752,383	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	16,157,149	0.72%	116,460	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	33,542,870	3.95%	1,323,906	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	663,069	3.65%	24,185	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	9,879,918	0.65%	64,168	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	\$172,995,389	\$1,528,719
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			METHOD OF ALLOCATION			
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	01 - EASEMENT - GAS MAIN	\$ 384,265	\$ -	\$ 384,265	\$ -	\$ -	\$ -	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, FL 33160	2,688,849	-	2,688,849	-	-	-	
3	374	01 - LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP,PAR# 4	12,413	-	12,413	-	-	-	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	32,215	6,136	38,351	-	-	-	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	-	22,954	-	-	-	
6	374	01 - PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	-	32,270	-	-	-	
7	374	01 - PLANT SITE - PAVING ASSESSMENT	770	147	917	-	-	-	
8	374	01 - PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	-	5,994	-	-	-	
9	374	02 - EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	-	5,334	(388)	-	(388)	
10	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	-	8,000	(312)	-	(312)	
11	374	02 - LAND - NW Quadrant of McCoy St & Trask St - Purchased from TEC to bui	1	-	1	(0)	-	(0)	
12	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE STATION	265,983	-	265,983	(8,254)	-	(8,254)	
13	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 m	1	-	1	(0)	-	(0)	
14	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	(17,005)	(172)	(17,177)	
15	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	-	8,909	(405)	-	(405)	
16	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	-	7,960	(387)	-	(387)	
17	374	02 - LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	-	4,939	(478)	-	(478)	
18	374	03 - LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,216	372	18,588	-	-	-	
19	374	03 - LAND-LOT N SIDE, 1800 9TH AVE N, ST PETE, PARCEL #2	18,013	368	18,381	-	-	-	
20	374	03 - LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	-	2,928	-	-	-	
21	374	03 - LAND-NORTH GATE STATION,13800 62 ST N, ST PETE, PARCEL #3	16,535	-	16,535	-	-	-	
22	374	03 - LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	-	500	-	-	-	
23	374	03 - LAND-REG STATION, S SIDE 30 AVE N,WEST OF 16 ST N, PAR #6	3,000	-	3,000	-	-	-	
24	374	03 - LAND-REG STATION, S SIDE 30 AVE S,WEST OF 30 ST S, PAR #5	3,800	-	3,800	-	-	-	
25	374	03 - MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	-	2,900	-	-	-	
26	374	04 - LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	39,249	2,066	41,315	-	-	-	
27	374	04 - LAND-FAIRVILLA SITE, US HWY 441,N OF SILVER STAR, PARCEL #3	1,997	-	1,997	-	-	-	
28	374	04 - LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2,485	49,693	-	-	-	
29	374	05 - LAND-DIVISION OFFICE SITE,1724 KURT ST,EUSTIS, PARCEL # 2	8,820	180	9,000	-	-	-	
30	374	05 - LAND-EUSTIS INDUSTRIAL PARK,MTR STA SITE, PARCEL # 1	500	-	500	-	-	-	
31	374	05 - LAND-MT. DORA GATE STATION,WOLF BRANCH RD.,PARCEL # 3	8,516	-	8,516	-	-	-	
32	374	06 - EASEMENTE PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	-	10,000	-	-	-	
33	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DR &	147,896	-	147,896	-	-	-	
34	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	-	22,989	-	-	-	
35	374	06 - LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	-	13,282	-	-	-	
36	374	06 - LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000	-	99,000	-	-	-	
37	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	-	9,294	-	-	-	
38	374	06 - LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	-	1,582	-	-	-	
39	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	-	-	-	
40	374	06 - LAND-KING STREET BET FORBES & POST ST,REG STA, PARCEL #8	200	-	200	-	-	-	
41	374	06 - LAND-MAGNOLIA & MCCOY STREETS,REG STA, PARCEL #11	986	-	986	-	-	-	
42	374	06 - LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	-	300	-	-	-	
43	374	06 - LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400	-	400	-	-	-	
44	374	06 - LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT,PARCEL #7	539	-	539	-	-	-	
45	374	06 - LAND-PEARL PLAZA SILVER & 24TH STREET,REG STA, PARCEL #9	1,000	-	1,000	-	-	-	
46	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	-	-	-	
47	374	06 - LAND-SOUTHSIDE REG STA,PIONESSA PROPERTY, PARCEL #13	12,947	-	12,947	-	-	-	
48	374	06 - LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D,REG STA,PAR#5	538	-	538	-	-	-	
49	374	08 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	-	919	-	-	-	
50	374	SUB TOTALS CONTINUED ON G-1 p. 19b	\$5,762,723	\$33,387	\$5,796,110	(\$27,230)	(\$172)	(\$27,402)	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM G1 p. 19a	\$ 5,762,723	\$ 33,387	\$ 5,796,110	\$ (27,230)	\$ (172)	\$ (27,402)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
1	374	09 - LAND-1722 RIDGEWOOD AVE. HOLY HILL FL 32117	152,632	3,115	155,747	(14,546)	(297)	(14,843)	
2	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	-	2,196	(518)	-	(518)	
3	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	-	477	(103)	-	(103)	
4	374	11 - 100' X 50' parcel of land purchase to compensate for land taken for ro	(21,805)	-	(21,805)	-	-	-	
5	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	-	25,000	-	-	-	
6	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	-	10,000	-	-	-	
7	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261 VI	201,204	6,223	207,427	-	-	-	
8	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	-	50,000	-	-	-	
9	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1363 J	224,013	6,928	230,941	-	-	-	
10	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	-	-	-	
11	374	14 - LAND - Green Circle Gate Station	47,868	-	47,868	-	-	-	
12	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	-	11,187	-	-	-	
13	374	14 - LAND - PC GATE STATION	35,065	-	35,065	-	-	-	
14	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	-	-	-	
15	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	-	23,645	-	-	-	
16	374	14 - LAND-MAPLE AVE GATE STATION	3,080	-	3,080	-	-	-	
17	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	-	-	-	
18	374	15 - APRAISAL - 8TH AVE & 16TH STREET	800	-	800	-	-	-	
19	374	15 - ENVIRONMENTAL AUDIT - LAND	2,980	-	2,980	-	-	-	
20	374	15 - LAND - 316 SW 33RD AVE	60,904	5,296	66,200	-	-	-	
21	374	15 - LAND - LEVEY COUNTY GATE STATION, LOT 9 ONLY. LOTS 10 & 11 SOLD.	14,038	-	14,038	-	-	-	
22	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038	-	28,038	-	-	-	
23	374	15 - LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	-	1,200	-	-	-	
24	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	-	10,336	-	-	-	
25	374	15 - SURVEY - GATE STATION PROPERTY	250	-	250	-	-	-	
26	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERPRISE	107,522	4,480	112,002	-	-	-	
27	374	90 - LAND - LAND RIGHTS	735,021	-	735,021	-	-	-	
28	374	02 - Purchase property. Place in held for future use (Account 105).	-	-	-	-	-	-	
29	374	02 - LAND - Tampa Div Operations and Traning Facility Palm River	1,045,082	-	1,045,082	(17,359)	-	(17,359)	
30	374	06 - Project to Engineer Procure and Construct a Pipeline Compressor Statio	5,636,684	-	5,636,684	-	-	-	
31	374	15 - Purchase 8 mustang GLS-26 Squeeze tool and 2 PS-62B squeeze tool.	8,343	-	8,343	-	-	-	
32	374	15 - Full cost WO, Sabal Trail Wildwood Gate Originally intated in 2016,	749,970	-	749,970	-	-	-	
33	374	01 - Cast Iron Sewer Replacement 40ft trench concrete. The downstream rema	13,362	-	13,362	-	-	-	
34									
35	374	TOTAL 374	\$16,040,689	\$116,460	\$16,157,149	(\$59,756)	(\$469)	(\$60,225)	
36	375	01-000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$79,681	\$15,177	\$94,859	
37	375	01-044-00 TRUCKS	1,900	362	2,262	801	153	953	
38	375	01-046-00 OFFICE FURNITURE	8,145	1,552	9,697	2,169	413	2,582	
39	375	01-047-00 GENERATOR	49,154	9,363	58,517	17,569	3,346	20,915	
40	375	01-051-00 AIR CONDITION EQUIP	120,869	23,023	143,892	38,045	7,247	45,292	
41	375	01-051-00 BUILDING IMPROVEMENTS	1,448,516	275,908	1,724,424	215,868	41,118	256,986	
42	375	01-051-00 FENCE	35,317	6,727	42,044	14,186	2,702	16,888	
43	375	01-051-00 IMPROVEMENTS TO PROPERTY	239,682	45,654	285,336	123,968	23,613	147,581	
44	375	01-051-00 REMODELING	757,296	144,247	901,543	262,904	50,077	312,980	
45	375	01-051-00 SECURITY	65,041	12,389	77,430	24,891	4,741	29,632	
46	375	02-000-00 MISCELLANEOUS	54,348	-	54,348	(14,359)	-	(14,359)	
47	375	02-051-00 AIR CONDITION EQUIP	50,207	507	50,715	(3,187)	(32)	(3,219)	
48	375	SUB TOTALS CONTINUED ON G-1 p. 19c	\$2,987,975	\$549,730	\$3,537,705	\$762,536	\$148,555	\$911,091	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 19b	\$ 2,987,975	\$ 549,730	\$ 3,537,705	\$ 762,536	\$ 148,555	\$ 911,091	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	02 -051-00 BUILDING IMPROVEMENTS	55,084	556	55,641	(3,815)	(39)	(3,854)	
3	375	02 -051-00 DIVISION OFFICE	6,395,406	64,600	6,460,006	(512,339)	(5,175)	(517,514)	
4	375	02 -051-00 IMPROVEMENTS TO PROPERTY	387,568	3,915	391,483	(26,267)	(265)	(26,532)	
5	375	02 -051-00 NEW LOGO SIGN	6,481	65	6,546	(311)	(3)	(315)	
6	375	02 -051-00 REMODELING	66,447	671	67,118	(3,704)	(37)	(3,742)	
7	375	02 -051-00 SECURITY	(11,970)	(121)	(12,091)	2,901	29	2,931	
8	375	02 -074-00 LAND	20,079	-	20,079	(4,685)	-	(4,685)	
9	375	02 -Construct 5 Offices Palm River Ops	4,326	44	4,370	-	-	-	
10	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	10,520	215	10,735	
11	375	03 -046-00 PANEL	2,877	-	2,877	2,329	-	2,329	
12	375	03 -047-00 SHELVING	12,815	262	13,077	5,151	105	5,256	
13	375	03 -051-00 AIR CONDITION EQUIP	66,770	1,363	68,133	18,709	382	19,091	
14	375	03 -051-00 BUILDING IMPROVEMENTS	279,685	5,708	285,393	130,218	2,658	132,875	
15	375	03 -051-00 DIVISION OFFICE	922,741	18,831	941,573	777,086	15,859	792,945	
16	375	03 -051-00 FENCE	18,143	370	18,514	15,928	325	16,253	
17	375	03 -051-00 IMPROVEMENTS TO PROPERTY	781,094	15,941	797,035	82,959	1,693	84,652	
18	375	03 -051-00 NEW LOGO SIGN	17,790	363	18,153	4,114	84	4,198	
19	375	03 -051-00 REMODELING	25,376	-	25,376	3,433	-	3,433	
20	375	03 -051-00 SECURITY	87,755	1,791	89,546	11,872	242	12,114	
21	375	03 -054-00 REGULATORS	2,760	-	2,760	2,723	-	2,723	
22	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	201,516	10,606	212,122	
23	375	04 -046-00 CAMERA	11,731	617	12,349	9,091	478	9,569	
24	375	04 -046-00 OFFICE FURNITURE	20,592	-	20,592	10,419	-	10,419	
25	375	04 -047-00 CARPORT	36,567	1,925	38,492	13,443	708	14,151	
26	375	04 -047-00 GENERATOR	69,110	3,637	72,747	19,415	1,022	20,437	
27	375	04 -051-00 AIR CONDITION EQUIP	515,428	27,128	542,556	260,229	13,696	273,926	
28	375	04 -051-00 BUILDING IMPROVEMENTS	520,342	27,386	547,729	404,950	21,313	426,263	
29	375	04 -051-00 FENCE	117,522	3,635	121,157	39,800	1,231	41,030	
30	375	04 -051-00 IMPROVEMENTS TO PROPERTY	1,559,536	48,233	1,607,769	88,396	2,734	91,130	
31	375	04 -051-00 NEW LOGO SIGN	2,572	80	2,652	572	18	590	
32	375	04 -051-00 REMODELING	161,590	4,998	166,588	68,967	2,133	71,100	
33	375	04 -051-00 SECURITY	77,705	2,403	80,108	13,469	417	13,886	
34	375	04 -Construction/Renovation of office space.	125,242	3,873	129,116	14,619	452	15,071	
35	375	04 -Gate operator replacement for Chatham St entry with a new Hy-Security Slide-Driver hydraulic gate operator.	7,123	220	7,343	529	16	545	
36	375	04 -Purchase and intallation of three A/C units at 600 W. Robinson St	86,017	2,660	88,678	7,030	217	7,247	
37	375	05 -000-00 MISCELLANEOUS	48,670	993	49,663	34,584	706	35,290	
38	375	05 -046-00 COMPUTER	1,343	-	1,343	944	-	944	
39	375								
40	375								
41	375								
42	375								
43	375								
44	375								
45	375								
46	375								
47	375								
48	375								
49	375								
50	375	SUB TOTALS CONTINUED ON G-1 p. 19d	15,756,574	805,542	16,562,115	2,467,331	220,374	2,687,705	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 19c	\$ 15,756,574	\$ 805,542	\$ 16,562,115	\$ 2,467,331	\$ 220,374	\$ 2,687,705	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	05 -047-00 GENERATOR	32,667	667	33,334	9,607	196	9,803	
3	375	05 -051-00 AIR CONDITION EQUIP	11,654	613	12,267	2,279	120	2,399	
4	375	05 -051-00 BUILDING IMPROVEMENTS	217,200	11,432	228,632	95,092	5,005	100,096	
5	375	05 -051-00 DIVISION OFFICE	286,457	15,077	301,533	173,555	9,134	182,690	
6	375	05 -051-00 FENCE	16,992	894	17,886	4,812	253	5,065	
7	375	05 -051-00 IMPROVEMENTS TO PROPERTY	129,179	6,799	135,978	13,176	693	13,869	
8	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	1,111	23	1,133	
9	375	05 -051-00 REMODELING	90,125	4,743	94,869	31,552	1,661	33,212	
10	375	05 -051-00 SECURITY	8,764	461	9,226	5,166	272	5,438	
11	375	05 -074-00 LAND	1,990	105	2,095	1,475	78	1,553	
12	375	05 -Building Security improvement project	12,002	245	12,247	18,387	375	18,762	
13	375	05 -Improvements to the existing security/safety fence at the Division Ops property. Install concrete barriers at a portion of the fencing.	2,799	57	2,856	307	6	313	
14	375	05 -Remove and replace existing carpeted areas with new vinyl plank flooring	14,611	769	15,380	1,241	65	1,306	
15	375	05 -Replace all window screens in building, repair building and parking curbs, repair and repaint exterior of building.	3,814	201	4,015	418	22	440	
16	375	05 -Upgrade the existing building generator. Eustis operations. Software out of date.	2,224	117	2,341	162	9	171	
17	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	502,679	10,259	512,938	
18	375	06 -046-00 PANEL	9,382	191	9,574	6,956	142	7,098	
19	375	06 -051-00 AIR CONDITION EQUIP	819,035	16,715	835,750	456,567	9,318	465,885	
20	375	06 -051-00 BUILDING IMPROVEMENTS	2,564,320	52,333	2,616,654	1,776,583	36,257	1,812,840	
21	375	06 -051-00 FENCE	62,635	-	62,635	37,194	-	37,194	
22	375	06 -051-00 IMPROVEMENTS TO PROPERTY	1,483,699	29,871	1,493,571	54,547	1,113	55,660	
23	375	06 -051-00 NEW LOGO SIGN	5,421	111	5,531	1,410	29	1,439	
24	375	06 -051-00 REMODELING	59,088	1,206	60,294	32,720	668	33,388	
25	375	06 -051-00 SECURITY	28,079	573	28,652	15,681	320	16,001	
26	375	06 -074-00 LAND	22,560	-	22,560	20,013	-	20,013	
27	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	67,583	2,816	70,399	
28	375	08 -046-00 CAMERA	2,051	85	2,136	1,257	52	1,309	
29	375	08 -047-00 GENERATOR	18,060	752	18,812	12,863	536	13,399	
30	375	08 -051-00 AIR CONDITION EQUIP	114,915	4,788	119,703	50,035	2,085	52,120	
31	375	08 -051-00 BUILDING IMPROVEMENTS	275,529	11,480	287,010	64,711	2,696	67,408	
32	375	08 -051-00 FENCE	54,589	2,275	56,864	23,842	993	24,836	
33	375	08 -051-00 IMPROVEMENTS TO PROPERTY	247,945	10,331	258,276	18,770	782	19,552	
34	375	08 -051-00 REMODELING	230,617	9,609	240,226	145,446	6,060	151,506	
35	375	08 -051-00 SECURITY	26,803	1,117	27,919	5,540	231	5,771	
36	375	08 -A/C replacement for Lakeland officeNEW - Condensing Unit...M#CH14NB048P0GAAAA S#0822X93490Air Handler...M# FB4CNP048L00EGAA S#4221F29579	2,862	119	2,982	249	10	260	
37	375	08 -To make certain improvements to the Lakeland Division Office as a result of the FDOT partial take-over. 010870605101	48,652	2,027	50,680	18,460	769	19,230	
38	375	09 -000-00 MISCELLANEOUS	10,929	-	10,929	8,836	-	8,836	
39	375	09 -047-00 GENERATOR	77,788	1,588	79,376	25,469	520	25,989	
40	375	09 -051-00 AIR CONDITION EQUIP	9,794	200	9,994	2,982	61	3,043	
41	375	09 -051-00 BUILDING IMPROVEMENTS	127,488	2,602	130,090	35,315	721	36,036	
42	375	09 -051-00 DIVISION OFFICE	551,827	11,262	563,088	168,557	3,440	171,997	
43	375	09 -051-00 FENCE	22,269	454	22,724	9,804	200	10,004	
44	375	09 -051-00 IMPROVEMENTS TO PROPERTY	59,295	1,210	60,505	13,849	283	14,132	
45	375	09 -051-00 NEW LOGO SIGN	6,489	132	6,621	3,617	74	3,690	
46	375	09 -051-00 SECURITY	10,339	211	10,550	3,742	76	3,818	
47	375	09 -061-00 GATE STATION	30,192	616	30,808	21,353	436	21,789	
48	375	09 -Install new Card access system as well as new CCTV installation for building security at main local operations office	77,571	1,583	79,154	6,033	123	6,156	
49	375	09 -Repair existing roof leaks at office building at 1722 Ridgewood Ave.	\$ 9,294	\$ 190	\$ 9,483	\$ 452	\$ 9	\$ 461	
50	375								
51	375	SUB TOTALS CONTINUED ON G-1 p. 19e	24,303,107	1,026,720	25,329,827	6,438,787	319,365	6,758,152	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 19d	\$ 24,303,107	\$ 1,026,720	\$ 25,329,827	\$ 6,438,787	\$ 319,365	\$ 6,758,152	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	09 -Replace office lighting fixtures from standard to LED Fixtures.	12,078	246	12,325	942	19	961	
3	375	09 -Upgrade the existing building generator. Software is out of date.	966	20	986	141	3	144	
4	375	10 -051-00 FENCE	8,039	-	8,039	1,107	-	1,107	
5	375	11 -051-00 AIR CONDITION EQUIP	347,029	10,733	357,762	45,391	1,404	46,794	
6	375	11 -051-00 BUILDING IMPROVEMENTS	306,399	9,476	315,875	12,418	384	12,802	
7	375	11 -051-00 DIVISION OFFICE	994,775	30,766	1,025,541	569,871	17,625	587,496	
8	375	11 -051-00 FENCE	7,418	229	7,647	4,249	131	4,381	
9	375	11 -051-00 IMPROVEMENTS TO PROPERTY	82,215	2,543	84,757	10,563	327	10,890	
10	375	11 -051-00 NEW LOGO SIGN	5,909	183	6,092	966	30	996	
11	375	11 -051-00 SECURITY	61,035	1,888	62,923	25,164	778	25,942	
12	375	13 -051-00 AIR CONDITION EQUIP	14,364	444	14,809	2,855	88	2,943	
13	375	13 -051-00 BUILDING IMPROVEMENTS	8,171	253	8,423	4,975	154	5,129	
14	375	13 -051-00 DIVISION OFFICE	1,245,223	38,512	1,283,735	432,135	13,365	445,500	
15	375	13 -051-00 FENCE	57,509	1,779	59,287	21,226	656	21,882	
16	375	13 -051-00 NEW LOGO SIGN	58,345	1,804	60,149	7,992	247	8,239	
17	375	13 -051-00 SECURITY	68,909	2,131	71,041	9,439	292	9,731	
18	375	13 -Need to replace old A.C. unit that cools the back portion of the Jupiter office	4,641	144	4,785	902	28	930	
19	375	14 -000-00 MISCELLANEOUS	89,933	3,747	93,681	11,882	495	12,377	
20	375	14 -051-00 BUILDING IMPROVEMENTS	170,194	7,091	177,286	44,392	1,850	46,241	
21	375	14 -051-00 DIVISION OFFICE	811,186	33,799	844,985	355,649	14,819	370,468	
22	375	14 -051-00 IMPROVEMENTS TO PROPERTY	22,441	935	23,376	6,373	266	6,639	
23	375	14 -051-00 NEW LOGO SIGN	4,497	187	4,684	594	25	619	
24	375	14 -051-00 SECURITY	51,474	2,145	53,618	22,950	956	23,906	
25	375	14 -NEW SECURITY SYSTEM FOR PC BUILDING. SECURITY UPGRADE PER MIKE	37,889	1,579	39,468	2,396	100	2,496	
26	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	4,225	367	4,593	
27	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	6,502	565	7,067	
28	375	15 -047-00 SHELIVING	5,403	-	5,403	2,265	-	2,265	
29	375	15 -051-00 AIR CONDITION EQUIP	129,097	11,226	140,323	26,054	2,266	28,320	
30	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	32,410	2,818	35,229	
31	375	15 -051-00 DIVISION OFFICE	655,301	56,983	712,283	114,762	9,979	124,741	
32	375	15 -051-00 FENCE	2,077	181	2,258	1,715	149	1,864	
33	375	15 -051-00 IMPROVEMENTS TO PROPERTY	91,399	7,948	99,346	47,051	4,091	51,142	
34	375	15 -051-00 REMODELING	89,157	7,753	96,910	46,783	4,068	50,851	
35	375	15 -051-00 SECURITY	8,089	703	8,792	3,827	333	4,160	
36	375	15 -Install new security entrance system to the Ocala office to include card access system, and CCTV system	41,391	3,599	44,990	4,006	348	4,354	
37	375	16 -047-00 GENERATOR	25,183	1,049	26,232	16,032	668	16,700	
38	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	2,848	119	2,967	
39	375	16 -051-00 BUILDING IMPROVEMENTS	588,786	24,533	613,319	198,502	8,271	206,773	
40	375	16 -051-00 DIVISION OFFICE	609,639	25,402	635,041	291,810	12,159	303,969	
41	375	16 -Fort Myers Division Office incurred Roof Damage due to Hurricane Irma.	6,201	258	6,459	-	-	-	
42	375	55 -051 IMPROVEMENTS TO PROPERTY	-	-	-	(94,579)	-	(94,579)	
43	375	90 -000-00 MISCELLANEOUS	126,656	-	126,656	9,582	-	9,582	
44	375	90 -047-00 CARPORT	22,858	-	22,858	1,968	-	1,968	
45	375	90 -051-00 BUILDING IMPROVEMENTS	114,943	-	114,943	7,790	-	7,790	
46	375	90 -051-00 IMPROVEMENTS TO PROPERTY	836,043	-	836,043	(7,463)	-	(7,463)	
47	375	90 -051-00 REMODELING	3,207	-	3,207	243	-	243	
48	375	90 -051-00 SECURITY	4,536	-	4,536	442	-	442	
49	375								
50	375								
51	375	TOTAL 375	32,218,965	1,323,906	33,542,871	8,750,130	419,609	9,169,738	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	01 -000-00 MISCELLANEOUS	\$ 1,787	\$ 340	\$ 2,128	\$ 8,499	\$ 1,619	\$ 10,117	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	391	01 -046-00 COMPUTER	58,645	-	58,645	(141,482)	-	(141,482)	
3	391	01 -046-00 FILING CABINETS	4,940	941	5,881	19,575	3,729	23,303	
4	391	01 -046-00 OFFICE EQUIPMENT	129,356	24,639	153,995	183,869	35,023	218,892	
5	391	01 -046-00 OFFICE FURNITURE	3,259	621	3,880	10,907	2,077	12,984	
6	391	01 -046-00 PRINTERS	47,028	8,958	55,985	(67,148)	(12,790)	(79,938)	
7	391	01 -046-00 PROJECTORS	3,125	595	3,721	3,125	595	3,721	
8	391	01 -046-00 SOFTWARE	1,567	-	1,567	(3,101)	-	(3,101)	
9	391	01 -Break Room: 24"DX48"W work surface modular furniture with (1) one 24" pedestal drawer, (1) one 48" overhead drawer and (1) one 36" task light.	1,006	192	1,198	-	-	-	
10	391	01 -DEX imaging 1p1765 plotter	1,662	317	1,978	-	-	-	
11	391	01 -Distribution Operations Room: 36"Hx36" W file cabinet	412	78	490	-	-	-	
12	391	01 -Elitebook 850 G5 Laptops w docking stations and software	232	-	232	-	-	-	
13	391	01 -Itron MC Lite Reader E-5001&CarMoun	2,274	-	2,274	-	-	-	
14	391	01 -Mobile Lite Meter Reading System	2,454	-	2,454	-	-	-	
15	391	01 -Non-unitized	1,572	-	1,572	-	-	-	
16	391	01 -Samsung 50" Plasma TV for Break Room at Fulford Operations Model# HPS5053	536	102	638	-	-	-	
17	391	02 -046-00 CHAIRS	-	-	-	-	-	-	
18	391	02 -046-00 COMPUTER	29,313	-	29,313	33,799	-	33,799	
19	391	02 -046-00 COPY MACHINE	8,374	85	8,458	2,485	25	2,510	
20	391	02 -046-00 DESKS	2,955	30	2,985	2,955	30	2,985	
21	391	02 -046-00 FILING CABINETS	-	-	-	-	-	-	
22	391	02 -046-00 FURNITURE	40,279	407	40,686	37,651	380	38,031	
23	391	02 -046-00 MONITOR	4,057	-	4,057	3,573	-	3,573	
24	391	02 -046-00 OFFICE EQUIPMENT	444,982	4,495	449,477	297,250	3,003	300,253	
25	391	02 -046-00 PERSONAL COMPUTERS	13,474	-	13,474	15,940	-	15,940	
26	391	02 -046-00 PRINTERS	12,467	126	12,593	12,690	128	12,818	
27	391	02 -046-00 SOFTWARE	414	-	414	457	-	457	
28	391	02 -046-00 TABLES	-	-	-	-	-	-	
29	391	02 -047-00 ICE MACHINE	4,242	43	4,285	4,595	46	4,642	
30	391	02 -AV EQUIPMENT - 80x60 pulldown screen, Mlts. Projector model XD28OU,AV	730	7	738	-	-	-	
31	391	02 -CHAIR - SWIVEL TILT #106 & #107 (EXPENSED)	-	-	-	-	-	-	
32	391	02 -CHAIRS- STACK WITH SERIES 9000 WORKSTATIONS (EXPENSED)	-	-	-	-	-	-	
33	391	02 -CHAIRS- SWIVEL TILT W ARMS, CONFERENCE ROOM (EXPENSED)	-	-	-	-	-	-	
34	391	02 -FC300 SREAD RADIO	2,450	-	2,450	-	-	-	
35	391	02 -FC300 SREAD RADIO	1,669	-	1,669	-	-	-	
36	391	02 -Furniture	1,704	17	1,721	-	-	-	
37	391	02 -FURNITURE - PGS Operations - Palm River	1,109	11	1,121	-	-	-	
38	391	02 -Itron FC300	2,309	-	2,309	-	-	-	
39	391	02 -ITRON FC300 Mobile Meter Reading Unit	1,272	-	1,272	-	-	-	
40	391	02 -Laptop - Elite 850 Laptop w/ software Auto CAD - Gas Design	281	-	281	-	-	-	
41	391	02 -MANITOWOC ICE MACHINE	353	4	357	-	-	-	
42	391	02 -Office Furniture - Tampa Operations - Palm River	28,223	285	28,508	-	-	-	
43	391	02 -SOFTWARE - AUTOCAD	35	-	35	-	-	-	
44	391	02 -TABLES - 30"X20"X20" LIGHT OAK #106 & #107 (EXPENSED)	-	-	-	-	-	-	
45	391	03 -000-00 MISCELLANEOUS	2,148	44	2,192	3,067	63	3,130	
46	391	03 -046-00 OFFICE EQUIPMENT	38,939	795	39,734	31,610	645	32,255	
47	391	03 -046-00 OFFICE FURNITURE	54,137	1,105	55,242	122,737	2,505	125,242	
48	391	03 -046-00 PRINTERS	14,734	301	15,035	66,513	1,357	67,870	
49	391	03 -CONFERENCE ROOM - w/ 12 chairs & credenza	1,134	23	1,158	-	-	-	
50	391								
51	391	SUB TOTALS CONTINUED ON G-1 p. 19g	\$971,639	\$44,560	\$1,016,199	\$649,565	\$38,435	\$688,000	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 19f	\$ 971,639	\$ 44,560	\$ 1,016,199	\$ 649,565	\$ 38,435	\$ 688,000	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	03 -OFFICE FURNITURE - Ops Manager - Ops Supervisor - Engineering - Sales	704	14	718	-	-	-	
3	391	03 -Refrigerators for office	249	5	254	-	-	-	
4	391	04 -000-00 MISCELLANEOUS	14,699	455	15,154	(27,907)	(863)	(28,771)	
5	391	04 -046-00 BOOKCASE	-	-	-	-	-	-	
6	391	04 -046-00 CHAIRS	-	-	-	-	-	-	
7	391	04 -046-00 COMPUTER	25,689	-	25,689	(40,836)	-	(40,836)	
8	391	04 -046-00 FILING CABINETS	5,053	156	5,209	11,647	360	12,007	
9	391	04 -046-00 OFFICE EQUIPMENT	16,875	522	17,397	11,848	366	12,214	
10	391	04 -046-00 OFFICE FURNITURE	62,915	1,946	64,861	76,044	2,352	78,396	
11	391	04 -046-00 PRINTERS	1,693	52	1,745	91	3	93	
12	391	04 -046-00 PROJECTORS	10,474	324	10,798	659	20	679	
13	391	04 -BOOKCASE - 36"W X 12" D X 60"H (EXPENSED)	-	-	-	-	-	-	
14	391	04 -Custom Elite Laptop 850G	219	-	219	-	-	-	
15	391	04 -Laptop - Elite 850G5	229	-	229	-	-	-	
16	391	04 -Non-unitized	4,785	-	4,785	(5,594)	-	(5,594)	
17	391	04 -projector	1,386	43	1,429	-	-	-	
18	391	04 -Shredder	335	10	345	-	-	-	
19	391	05 -046-00 CAMERA	4,243	87	4,329	(656)	(13)	(670)	
20	391	05 -046-00 COMPUTER	8,807	-	8,807	12,541	-	12,541	
21	391	05 -046-00 DESKS	-	-	-	-	-	-	
22	391	05 -046-00 SOFTWARE	1,828	-	1,828	(29,948)	-	(29,948)	
23	391	05 -047-00 ICE MACHINE	3,091	-	3,091	6,134	-	6,134	
24	391	05 -TTVN Monitor System	326	7	332	-	-	-	
25	391	06 -046-00 COMPUTER	23,615	-	23,615	24,588	-	24,588	
26	391	06 -046-00 OFFICE EQUIPMENT	208,257	4,250	212,507	161,767	3,301	165,068	
27	391	06 -046-00 OFFICE FURNITURE	17,670	361	18,031	45,359	926	46,285	
28	391	06 -046-00 PRINTERS	12,485	255	12,739	7,011	143	7,154	
29	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,803	37	1,839	
30	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUIPMENT	10,761	-	10,761	(2,983)	-	(2,983)	
31	391	06 -Convert warehouse to gym	3,011	61	3,072	-	-	-	
32	391	06 -Mobile Collector Lite meter read collection unit. Itron	1,956	-	1,956	-	-	-	
33	391	08 -046-00 COMPUTER	2,161	-	2,161	6,421	-	6,421	
34	391	08 -046-00 FILING CABINETS	-	-	-	-	-	-	
35	391	08 -046-00 OFFICE EQUIPMENT	-	-	-	-	-	-	
36	391	08 -046-00 OFFICE FURNITURE	1,417	29	1,446	1,609	33	1,642	
37	391	08 -046-00 PRINTERS	17,096	349	17,445	15,890	324	16,215	
38	391	08 -046-00 SOFTWARE	-	-	-	-	-	-	
39	391	08 -046-00 VIDEO EQ	6,318	-	6,318	5,496	-	5,496	
40	391	08 -047-00 TOOLS, SHOP, AND GARAGE EQUIPMENT	5,753	-	5,753	12,258	-	12,258	
41	391	08 -051-00 WATER COOLER	-	-	-	-	-	-	
42	391	08 -Display 65" HDMI w/2 dongles	505	21	526	-	-	-	
43	391	08 -Non-unitized	661	-	661	5,597	-	5,597	
44	391	09 -046-00 COMPUTER	22,748	-	22,748	(3,351)	-	(3,351)	
45	391	09 -046-00 OFFICE EQUIPMENT	16,730	341	17,071	11,641	238	11,879	
46	391	09 -046-00 PRINTERS	7,808	159	7,967	(3,477)	(71)	(3,548)	
47	391	09 -046-00 PROJECTORS	1,290	26	1,316	1,695	35	1,729	
48	391	09 -051-00 AIR CONDITION EQUIPMENT	6,888	141	7,028	3,769	77	3,846	
49	391	09 -HP DesignJet Scanner/Plotter T830	651	13	664	-	-	-	
50	391								
51	391	SUB TOTALS CONTINUED ON G-1 p. 19h	\$1,504,705	\$54,222	\$1,558,927	\$958,682	\$45,702	\$1,004,385	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 19g	\$ 1,504,705	\$ 54,222	\$ 1,558,927	\$ 958,682	\$ 45,702	\$ 1,004,385	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	09 -Itron Processor - Model #FC200SR	744	-	744	-	-	-	
3	391	09 -Non-utilized	2,200	-	2,200	600	-	600	
4	391	09 -One TTVN System for Daytona office. Includes MacMini Computer, 32" Samsung TV, wall mount, MacMini mount, and Sedna Presenter software.	162	3	166	-	-	-	
5	391	09 -PROJECTOR - Infocus Projector	235	5	239	-	-	-	
6	391	10 -046 OFFICE EQUIPMENT	-	-	-	18,084	-	18,084	
7	391	10 -046-00 OFFICE EQUIPMENT	5,769	240	6,009	3,458	144	3,602	
8	391	11 -046-00 CAMERA	12,174	377	12,551	22,224	687	22,912	
9	391	11 -046-00 COMPUTER	45,211	-	45,211	91,534	-	91,534	
10	391	11 -046-00 OFFICE EQUIPMENT	106,613	3,297	109,910	16,610	514	17,124	
11	391	11 -Handheld FC-300	1,604	-	1,604	-	-	-	
12	391	11 -Itron FC300 Handheld Computer	3,262	-	3,262	-	-	-	
13	391	13 -046-00 MONITOR	2,144	-	2,144	2,524	-	2,524	
14	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706	17,376	537	17,913	
15	391	13 -046-00 PRINTERS	63,723	1,971	65,694	(4,344)	(134)	(4,478)	
16	391	13 -PLOTTER - Cannon ipf 785 m40 plotter	861	27	887	-	-	-	
17	391	14 -046-00 COMPUTER	13,567	-	13,567	121,213	-	121,213	
18	391	14 -046-00 COPY MACHINE	7,284	304	7,588	5,646	235	5,881	
19	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,372	57	1,429	
20	391	14 -046-00 OFFICE EQUIPMENT	71,322	2,972	74,294	21,609	900	22,510	
21	391	14 -Copier Scanner Kyocera 3253CI	607	25	632	-	-	-	
22	391	14 -Mobile Collector Lite - Itron Read ERT's - container and antenna. S#72503229 - Model DCU-5310-201 - 14-0101	855	-	855	-	-	-	
23	391	14 -New TTVN unit for PC - Mac Mini#a1347 with LED TV MX23BN9636429	159	7	166	-	-	-	
24	391	14 -Non-utilized	9,128	-	9,128	52,427	-	52,427	
25	391	14 -Video Conference Equipment - Panama City Operations Office	3,339	139	3,478	-	-	-	
26	391	15 -046-00 COMPUTER	-	-	-	16,366	-	16,366	
27	391	15 -046-00 COPY MACHINE	9,871	-	9,871	5,071	-	5,071	
28	391	15 -046-00 DESKS	1,679	-	1,679	3,811	-	3,811	
29	391	15 -046-00 OFFICE EQUIPMENT	71,949	-	71,949	90,145	-	90,145	
30	391	15 -046-00 PROJECTORS	1,060	-	1,060	1,094	-	1,094	
31	391	15 -051-00 AIR CONDITION EQUIP	4,184	-	4,184	4,150	-	4,150	
32	391	15 -Central Air Unit	321	28	349	-	-	-	
33	391	15 -Non-utilized	1,973	-	1,973	27,639	-	27,639	
34	391	15 -Refrigerator	224	20	244	-	-	-	
35	391	15 -Video Conference Equipment - Ocala Operations Office	3,200	278	3,478	-	-	-	
36	391	16 -046-00 COMPUTER	10,738	-	10,738	46,388	-	46,388	
37	391	16 -046-00 OFFICE EQUIPMENT	278,712	-	278,712	88,558	-	88,558	
38	391	16 -046-00 PRINTERS	10,620	-	10,620	5,577	-	5,577	
39	391	16 -046-00 PROJECTORS	1,286	-	1,286	1,521	-	1,521	
40	391	16 -Canon Image Prograf IPF 765 MFP	1,854	77	1,931	-	-	-	
41	391	16 -Non-utilized	5,050	-	5,050	1,185	-	1,185	
42	391	16 -PROJECTOR - COMPUTER - DELL 3400 MP	225	9	234	-	-	-	
43	391	55 -046-00 CHAIRS	57,606	-	57,606	45,520	-	45,520	
44	391	55 -046-00 HARD DRIVE	-	-	-	(395,651)	-	(395,651)	
45	391	55 -046-00 OFFICE EQUIPMENT	10,298	-	10,298	7,595	-	7,595	
46	391	55 -046-00 OFFICE FURNITURE	220,858	-	220,858	177,286	-	177,286	
47	391	55 -Non-utilized	(74,411)	-	(74,411)	-	-	-	
48	391	55 -PGS IVR Replacement Project Ben# 602	74,411	-	74,411	-	-	-	
49	391	55 -WORKSTATIONS - CRC - Tampa Ops Bldg - 2 additional Steelcase Workstations	-	-	-	-	-	-	
50	391								
51	391	SUB TOTALS CONTINUED ON G-1 p. 19i	\$2,552,343	\$64,168	\$2,616,511	\$1,455,270	\$48,643	\$1,503,913	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 19h	\$ 2,552,343	\$ 64,168	\$ 2,616,511	\$ 1,455,270	\$ 48,643	\$ 1,503,913	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	90 -000-00 MISCELLANEOUS	19,805	-	19,805	520	-	520	
3	391	90 -046-00 CHAIRS	506	-	506	3	-	3	
4	391	90 -046-00 COMPUTER	970,586	-	970,586	1,298,684	-	1,298,684	
5	391	90 -046-00 COPY MACHINE	318,895	-	318,895	110,097	-	110,097	
6	391	90 -046-00 DESKS	-	-	-	-	-	-	
7	391	90 -046-00 FACSIMILE MACHINE	-	-	-	-	-	-	
8	391	90 -046-00 FILE SERVER	4,325,973	-	4,325,973	2,397,547	-	2,397,547	
9	391	90 -046-00 FURNITURE	9,635	-	9,635	104	-	104	
10	391	90 -046-00 OFFICE EQUIPMENT	802,821	-	802,821	149,694	-	149,694	
11	391	90 -046-00 OFFICE FURNITURE	468,818	-	468,818	3,572	-	3,572	
12	391	90 -046-00 PANEL	24,878	-	24,878	1,549	-	1,549	
13	391	90 -046-00 PRINTERS	1,916	-	1,916	1,415	-	1,415	
14	391	90 -046-00 PROJECTORS	66,364	-	66,364	67,423	-	67,423	
15	391	90 -046-00 SOFTWARE	47,634	-	47,634	70,487	-	70,487	
16	391	90 -046-00 VIDEO EQ	123,159	-	123,159	31,256	-	31,256	
17	391	90 -Boardroom Table	236	-	236	-	-	-	
18	391	90 -CHAIR - TIM OCONNOR OFFICE	92	-	92	-	-	-	
19	391	90 -COPIER - TaskAlpha 3051ci	722	-	722	-	-	-	
20	391	90 -Copier Fax Machine	7,796	-	7,796	-	-	-	
21	391	90 -Corporate P7	487	-	487	-	-	-	
22	391	90 -CUMMINS CHECK SIGNER / IMPRINTER/ ENDORSER MODEL #288-9001-00 Imprinter/Signer/Endorser-Tre	755	-	755	-	-	-	
23	391	90 -LAPTOPS - Toughbooks	4,781	-	4,781	-	-	-	
24	391	90 -LAPTOPS - Toughbooks - Essentials Application	12,967	-	12,967	-	-	-	
25	391	90 -Non-unitized	40,302	-	40,302	236,227	-	236,227	
26	391	90 -PGS Avon Park	670	-	670	-	-	-	
27	391	90 -PGS Tampa Operations	548	-	548	-	-	-	
28	391	90 -PROJECTOR - Infocus LP540 1700 Lumens XGA. With Channelside-Safety. File Atch with WO	417	-	417	-	-	-	
29	391	90 -PROJECTOR - Infocus LP540 1700 Lumens XGA. With Purchasing. File Atch with WO	278	-	278	-	-	-	
30	391	90 -PROJECTOR-Ceiling Mounted - XGA resolution 5000 ANSI Lumen, liquid cooled, single chip DLP. Added to the existing three projectors system (under afe # 01-90-703-046)	672	-	672	-	-	-	
31	391	90 -SECURECenter Facility for SCADA Disaster Recover	3,785	-	3,785	-	-	-	
32	391	90 -SOFTWARE - AutoCAD	323	-	323	-	-	-	
33	391	90 -SOFTWARE - AUTOCAD - 2015 license	336	-	336	-	-	-	
34	391	90 -VIDEO CONFERENCE EQUIPMENT - PGS BOARDROOM	7,251	-	7,251	-	-	-	
35	391								
36	391								
37	391								
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43	391								
44	391								
45	391								
46	391								
47	391								
48	391								
49	391								
50	391	TOTAL 391	\$9,815,750	\$64,168	\$9,879,918	\$5,823,848	\$48,643	\$5,872,492	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	390	01 -051-00 SECURITY/ 39002	\$ 1,948	\$ 371	\$ 2,319	\$ 832	\$ 158	\$ 991	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,615	482	24,097	
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,823	405	20,228	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	2,313	96	2,410	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(3,914)	(163)	(4,077)	
6	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(29,256)	(905)	(30,161)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	-	59,903	1,060	-	1,060	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	541,353	22,556	563,909	16,731	697	17,428	
9	390								
10									
11			\$638,884	\$24,185	\$663,069	31,205	771	\$31,975	
12									
13	303	01 -046-00 SOFTWARE	\$ 3,867	\$ -	\$ 3,867	\$ 3,449	\$ -	\$ 3,449	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
14	303	02 -046-00 SOFTWARE	11,945	-	11,945	(7,386)	-	(7,386)	
15	303	02 -AutoCad Map 3D 2010	459	-	459	-	-	-	
16	303	03 -046-00 SOFTWARE	1,994	-	1,994	956	-	956	
17	303	03 -TV WITH TTVN SYS	166	-	166	-	-	-	
18	303	04 -046-00 SOFTWARE	8,787	-	8,787	11,195	-	11,195	
19	303	04 -SOFTWARE - ESRI - UAI MAPPING CONVERSION OF DRAWINGS AND DATA	75	-	75	-	-	-	
20	303	04 -SOFTWARE - ESRI - UAI MAPPING PROJECT	657	-	657	-	-	-	
21	303	05 -Non Utilized	-	-	-	271	-	271	
22	303	08 -046-00 SOFTWARE	61,023	-	61,023	67,814	-	67,814	
23	303	11 -046-00 SOFTWARE	89,211	-	89,211	90,051	-	90,051	
24	303	11 -SOFTWARE LICENSE FOR MICROSTATION MAPPING & SOFTWARE	840	-	840	-	-	-	
25	303	15 -046-00 SOFTWARE	1,072	-	1,072	436	-	436	
26	303	55 -046-00 SOFTWARE	4,542,660	-	4,542,660	1,676,189	-	1,676,189	
27	303	55 -Customized Software. MyTECOnet Replacement..	3,665	-	3,665	-	-	-	
28	303	55 -Non-utilized	2,603,799	-	2,603,799	164,262	-	164,262	
29	303	55 -SOFTWARE - Avaya Aura Contact Center 6.0	11,371	-	11,371	-	-	-	
30	303	55 -SOFTWARE - IVR Upgrade	147,668	-	147,668	-	-	-	
31	303	55 -Software PragmaCAD Payment Posting	605	-	605	-	-	-	
32	303	55 -Symon Upgrade - PGS	830	-	830	-	-	-	
33	303	90 -046-00 SOFTWARE	99,061,069	-	99,061,069	31,019,343	-	31,019,343	
34	303	90 -4867 PGS Load Demand Forecast Solution SAS	92,529	-	92,529	-	-	-	
35	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Aspen Process Explorer &	323	-	323	-	-	-	
36	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Info Plus 2.1 Software	1,191	-	1,191	-	-	-	
37	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - NT Server & File Server S	855	-	855	-	-	-	
38	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - SQL Plus	397	-	397	-	-	-	
39	303	90 -Automated Password Solution	8,273	-	8,273	-	-	-	
40	303	90 -CAD MAPPING UPGRADE - COMPATABILITY TO GIS SYSTEM	2,251	-	2,251	-	-	-	
41	303	90 -Digital Maps of Dade County distribution system viewed via Microstation	2,590	-	2,590	-	-	-	
42	303	90 -Digital Maps of Distribution System viewed via Microstation Software fo	2,380	-	2,380	-	-	-	
43	303	90 -Digital Maps of Distribution System viewed via Microstation Software MA	14,161	-	14,161	-	-	-	
44	303	90 -Digital Maps of Jacksonville Distribution System viewed via Microstatio	5,036	-	5,036	-	-	-	
45	303	90 -Eleven Imaging System - Image & Scan Application Software and License	6,585	-	6,585	-	-	-	
46	303	90 -Eleven Imaging System - Data base & License ; SQL SVR STD EDTN 2005 Eng	1,182	-	1,182	-	-	-	
47	303	90 -GIS Mapping Initiative - Ph 1 - GIS Software & Digitizing Existing Dist	147,352	-	147,352	-	-	-	
48	303	90 -GIS SOFTWARE	104,058	-	104,058	-	-	-	
49	303	90 -HANA Landscape	8,273	-	8,273	-	-	-	
48									
49		SUB TOTALS CONTINUED ON G-1 p. 19k	\$106,949,199	\$0	\$106,949,199	\$33,026,582	\$0	\$33,026,582	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB TOTALS FROM G1 p. 19]	\$ 106,949,199	\$ -	\$ 106,949,199	\$ 33,026,582	\$ -	\$ 33,026,582	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -Interactive Voice Response (IVR) - Software, Application, Development,	11,855	-	11,855	-	-	-	
3	303	90 -MAPPING - Eustis Stoner Model	1,964	-	1,964	-	-	-	
4	303	90 -MAPPING - SW FL GIS Stoner Interface	4,195	-	4,195	-	-	-	
5	303	90 -Microsoft - Operating Systems Upgrade to Windows 7	362,250	-	362,250	-	-	-	
6	303	90 -MINOR ADDITION	(2,354)	-	(2,354)	-	-	-	
7	303	90 -Mobile Device Management	8,273	-	8,273	-	-	-	
8	303	90 -Non-unitized	3,225,518	-	3,225,518	786,746	-	786,746	
9	303	90 -Pipeline Integrity Management-Software package from Utility Automation	4,030	-	4,030	-	-	-	
10	303	90 -PowerPlant 10.1	109,003	-	109,003	-	-	-	
11	303	90 -SOFTWARE - Call Sponsor - Genegys I-Server - upgrade IVR server	11,873	-	11,873	-	-	-	
12	303	90 -SOFTWARE - Compliance Management System	165,410	-	165,410	-	-	-	
13	303	90 -SOFTWARE - Contractor created a GIS mapping system for transmission lin	3,353	-	3,353	-	-	-	
14	303	90 -SOFTWARE - CRB Database for Reports	82,473	-	82,473	-	-	-	
15	303	90 -Software - Custom - Agency Portal - CIS Enhancement	11,706	-	11,706	-	-	-	
16	303	90 -SOFTWARE - Custom - AIRPort	626	-	626	-	-	-	
17	303	90 -SOFTWARE - CUSTOM - TAX REPAIRS PGS DISTRIBUTION ASSETS	26,317	-	26,317	-	-	-	
18	303	90 -SOFTWARE - Customized - FERC 720 - Market Transparency	3,263	-	3,263	-	-	-	
19	303	90 -SOFTWARE - Dashboard for Compliance	4,666	-	4,666	-	-	-	
20	303	90 -Software - DB2 Upgrade for Elevation / Walker VSAM Software	47,129	-	47,129	-	-	-	
21	303	90 -SOFTWARE - ERP/SAP/Financial	361,849	-	361,849	-	-	-	
22	303	90 -SOFTWARE - ERP/SAP/Procurement	111,055	-	111,055	-	-	-	
23	303	90 -SOFTWARE - Exchange Upgrade	8,374	-	8,374	-	-	-	
24	303	90 -SOFTWARE - Field Mapping (ESRI)	16,852	-	16,852	-	-	-	
25	303	90 -SOFTWARE - Frameworks	1,141	-	1,141	-	-	-	
26	303	90 -SOFTWARE - Gas Leak Data Compliance	108,260	-	108,260	-	-	-	
27	303	90 -SOFTWARE - GIS MAPPING	40,042	-	40,042	-	-	-	
28	303	90 -SOFTWARE - GMS Upgrade for CRM	7,571	-	7,571	-	-	-	
29	303	90 -SOFTWARE - Kiefner NYGAS Risk Assessment Model-Evaluate the relative ri	4,385	-	4,385	-	-	-	
30	303	90 -SOFTWARE - Open Text	16,788	-	16,788	-	-	-	
31	303	90 -SOFTWARE - OS - WINDOWS 10	125,418	-	125,418	-	-	-	
32	303	90 -SOFTWARE - PowerPlant Depreciation Study	26,527	-	26,527	-	-	-	
33	303	90 -Software - ProcessNET software adds the ability to Scada to poll remote	6,107	-	6,107	-	-	-	
34	303	90 -Software - Relate to Asset # 25584594	10,224	-	10,224	-	-	-	
35	303	90 -SOFTWARE - SCADA system	203,751	-	203,751	-	-	-	
36	303	90 -SOFTWARE - SCADA Upgrade - Software Matrikon ip21 - ProcessGuard - iFix	7,980	-	7,980	-	-	-	
37	303	90 -SOFTWARE - SendOut - Fuels Dept	15,394	-	15,394	-	-	-	
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50									
51		SUB-TOTALS CONTINUED ON G-1 P.19I	\$112,102,471	\$0	\$112,102,471	\$33,813,328	\$0	\$33,813,328	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BA:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB TOTALS FROM G1 p. 19k	\$ 112,102,471	\$ -	\$ 112,102,471	\$ 33,813,328	\$ -	\$ 33,813,328	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -SOFTWARE - Sequal Upgrade	6,156	-	6,156	-	-	-	
3	303	90 -Software - Stoner Modeling Software for flow analysis Stoner Modeling S	3,832	-	3,832	-	-	-	
4	303	90 -SOFTWARE - System Center Upgrade	3,257	-	3,257	-	-	-	
5	303	90 -SOFTWARE - Technical Toolbox Software w 7 licenses - Pipeline Toolbox G	321	-	321	-	-	-	
6	303	90 -Software Upgrade - PowerPlant V10.3 - Reimbursable Module - Capital Bud	60,147	-	60,147	-	-	-	
7	303	90 -Software Upgrade SW-001-9XX for Mecury Instrumentation	2,650	-	2,650	-	-	-	
8	303	90 -SOFTWARE-New Century Express Loader	6,076	-	6,076	-	-	-	
9	303	90 -SSR Collection System - Channelside - Network Polling software license;	255	-	255	-	-	-	
10	303	90 -SSR Collection System - Jacksonville - Network Polling software license	262	-	262	-	-	-	
11	303	90 -Statewide GPS Bar Coding Project.	493,563	-	493,563	-	-	-	
12	303	90 -STONER MODEL - FLOW ANALYSIS OF GAS DISTRIBUTION SYSTEM	-	-	-	-	-	-	
13	303	90 -The project is to upgrade our current GIS software from 10.5 to 10.8 pr	73,392	-	73,392	-	-	-	
14	303								
15	303								
16	303								
17	303								
18	303								
19	303								
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46	303								
47	303								
48	303								
49	303								
50									
51		TOTAL 303	\$112,752,383	\$0	\$112,752,383	\$33,813,328	\$0	\$33,813,328	

440

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	24,184,470	24,523,825	24,889,146	25,255,427	25,629,795	26,005,648	26,573,631	27,158,281	27,753,992	28,350,469	28,947,872	29,545,928	30,148,269	26,843,596
2	374.00	LAND AND LAND RIGHTS	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
3	375	STRUCTURES AND IMPROVEMENTS	8,476,960	8,377,248	8,432,011	8,416,943	8,470,085	8,518,653	8,572,572	8,586,916	8,632,356	8,694,100	8,764,527	8,835,014	8,889,159	8,589,734
4	390.00	STRUCTURES AND IMPROVEMENTS	15,559	15,615	15,671	(27,814)	(26,756)	(25,698)	(24,640)	(23,582)	(22,524)	(21,467)	(20,409)	(19,351)	(18,293)	(14,130)
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	33,455	33,723	33,992	34,260	34,528	34,797	35,065	35,333	35,602	35,870	36,138	36,407	36,675	35,065
6	391	OFFICE & COMPUTER EQUIPMENT	4,681,759	4,729,824	4,796,803	4,864,359	4,934,104	5,004,545	5,075,286	5,146,743	5,218,379	5,290,980	5,364,124	5,437,447	5,511,025	5,081,183
7		TOTAL	<u>37,331,977</u>	<u>37,620,012</u>	<u>38,107,399</u>	<u>38,482,950</u>	<u>38,981,532</u>	<u>39,477,720</u>	<u>40,171,690</u>	<u>40,843,466</u>	<u>41,557,580</u>	<u>42,289,729</u>	<u>43,032,029</u>	<u>43,775,220</u>	<u>44,506,610</u>	<u>40,475,224</u>

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	\$26,843,596	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS
9	374.00	LAND AND LAND RIGHTS	(60,225)	0.76%	(459)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	STRUCTURES AND IMPROVEMENTS	8,589,734	4.55%	390,976	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	STRUCTURES AND IMPROVEMENTS	20,935	14.69%	3,075	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	OFFICE & COMPUTER EQUIPMENT	5,081,183	0.83%	42,012	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS
13		TOTAL	<u>\$40,475,224</u>		<u>\$435,604</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-2023	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	30,148,269	30,756,165	31,364,292	31,972,814	32,581,732	33,191,045	33,800,753	34,410,857	35,021,356	35,642,329	36,266,960	36,893,192	37,523,501	33,813,328
2	374	LAND AND LAND RIGHTS	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
3	375	STRUCTURES AND IMPROVEMENTS	8,889,159	8,954,735	9,012,997	9,075,276	9,140,434	9,159,521	9,176,229	9,246,667	9,317,310	9,383,121	9,454,563	9,526,289	8,870,302	9,169,739
4	390	STRUCTURES AND IMPROVEMENTS	18,382	20,647	22,913	25,178	27,444	29,709	31,975	34,240	36,506	38,771	41,037	43,302	45,568	31,975
5	391	OFFICE & COMPUTER EQUIPMENT	5,511,025	5,570,263	5,629,692	5,689,328	5,749,161	5,809,197	5,869,423	5,930,874	5,992,517	6,054,349	6,116,477	6,178,792	6,241,303	5,872,492
6		TOTAL	44,506,610	45,241,586	45,969,669	46,702,372	47,438,546	48,129,248	48,818,155	49,562,412	50,307,464	51,058,346	51,818,811	52,581,352	52,620,448	48,827,309

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$33,813,328	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	(60,225)	0.78%	(\$469)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	9,169,739	4.58%	\$419,609	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	31,975	2.41%	\$771	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	5,872,492	0.83%	\$48,643	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	<u>\$48,827,309</u>		<u>\$468,554</u>	
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/23
WITNESS: T. O'CONNOR / R. PARSONS
C. RICHARD / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

444

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/23)	PURCHASE PRICE OR CONSTRUCTION COST	ADDITIONS TO PLANT IN SERVICE	DATE OF RELATED RETIREMENT (12/31/23)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	301	ORGANIZATION	12 months ended 12/31/23	\$0	\$0	12 months ended 12/31/23	\$0	\$0
2	302	FRANCHISES AND CONSENTS	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
3	303	MISC INTANGIBLE PLANT	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
4	303.01	CUSTOMIZED SOFTWARE	12 months ended 12/31/23	18,199,961	48,825,616	12 months ended 12/31/23	-	-
5	336	PURIFICATION EQUIPMENT	12 months ended 12/31/23	35,463,241	51,778,238	12 months ended 12/31/23	-	-
6	364	LNG PLANT	12 months ended 12/31/23	32,648,919	1,485,380	12 months ended 12/31/23	-	-
7	374	LAND AND LAND RIGHTS	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
8	374.02	LAND RIGHTS / EASEMENTS	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
9	375	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/23	22,004,766	5,278,051	12 months ended 12/31/23	422,244	-
10	376	MAINS - STEEL	12 months ended 12/31/23	58,588,898	91,298,946	12 months ended 12/31/23	1,316,000	-
11	376.02	MAINS - PLASTIC	12 months ended 12/31/23	117,893,803	227,207,008	12 months ended 12/31/23	18,176,561	6,610,408
12	377	COMPRESSOR STATION EQUIPMENT	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
13	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/23	-	21,743	12 months ended 12/31/23	1,739	-
14	379	M & R EQUIPMENT - CITY	12 months ended 12/31/23	5,557,782	21,433,447	12 months ended 12/31/23	1,377,905	-
15	380	SERVICE LINES - S TEEL	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
16	380.02	SERVICE LINES - PLASTIC	12 months ended 12/31/23	63,821,484	66,087,726	12 months ended 12/31/23	5,287,018	5,703,648
17	381	METERS	12 months ended 12/31/23	7,187,832	7,270,522	12 months ended 12/31/23	581,642	-
18	382.00	METER INSTALLATIONS	12 months ended 12/31/23	14,478,983	14,647,230	12 months ended 12/31/23	1,171,778	736,256
19	383	REGULATORS	12 months ended 12/31/23	905,350	914,170	12 months ended 12/31/23	73,134	-
20	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
21	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
22	387	OTHER EQUIPMENT	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
23	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	544,266	12 months ended 12/31/23	43,541	-
24	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
25	391	OFFICE FURNITURE	12 months ended 12/31/23	241,700	241,700	12 months ended 12/31/23	-	-
26	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/23	513,626	2,673,942	12 months ended 12/31/23	-	84
27	391.02	OFFICE EQUIPMENT/MACHINES	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
28	391.03	OFFICE FURNITURE	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
29	392.01	AUTO & TRUCK LESS THAN 1/2 TON	12 months ended 12/31/23	4,712,769	6,169,828	12 months ended 12/31/23	-	(84,798)
30	392.02	AUTO & TRUCK 3/4 - 1 TON	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
31	392.04	TRAILERS, OTHER	12 months ended 12/31/23	130,000	1,315,164	12 months ended 12/31/23	-	-
32	392.05	TRUCKS OVER 1 TON	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
33	393	STORES EQUIPMENT	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
34	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/23	1,165,012	1,605,735	12 months ended 12/31/23	128,459	-
35	394.01	CNG STATION EQUIPMENT	12 months ended 12/31/23	-	655,754	12 months ended 12/31/23	-	-
36	395	LABORATORY EQUIPMENT	12 months ended 12/31/23	-	-	12 months ended 12/31/23	-	-
37	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	334,500	484,736	12 months ended 12/31/23	38,779	-
38	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/23	12,000	59,906	12 months ended 12/31/23	4,792	-
39	398	MISC EQUIPMENT - GAS	12 months ended 12/31/23	242,552	583,815	12 months ended 12/31/23	46,705	-
34		TOTAL		<u>\$384,103,179</u>	<u>\$550,582,924</u>		<u>\$28,670,298</u>	<u>\$12,965,598</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

445

LINE NO.	A/C NO.	DESCRIPTION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	4,720,950	174,464	1,470,573	269,810	34,932,917	3,030,166	2,011,187	139,399	168,115	118,917	778,937	1,010,182	48,825,616
5	336	PURIFICATION EQUIPMENT	15,691,581	387,466	14,280	8,160	8,160	-	-	-	-	-	-	-	16,109,646
6	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	35,668,592	-	-	-	-	-	-	-	-	-	-	35,668,592
7	364	LNG PLANT	-	-	-	-	-	1,443,128	6,957	6,991	7,025	7,059	7,093	7,128	1,485,380
8	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	375	STRUCTURES AND IMPROVEMENTS	2,020,212	143,490	1,020,230	194,969	257,394	197,394	697,394	327,394	132,394	27,394	27,394	232,394	5,278,051
11	376	MAINS - STEEL	5,247,650	6,735,804	2,034,152	910,733	1,476,604	513,072	266,478	217,160	2,148,760	593,619	59,097,546	12,057,368	91,298,946
12	376.02	MAINS - PLASTIC	88,909,087	30,382,470	19,033,138	16,070,089	10,016,616	11,065,908	8,547,201	8,244,358	8,279,888	8,780,237	7,856,126	10,021,892	227,207,008
13	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
14	378	M & R EQUIPMENT - GENERAL	-	-	-	-	-	21,743	-	-	-	-	-	-	21,743
15	379	M & R EQUIPMENT - CITY	11,002,533	5,190,186	444,182	456,841	126,583	126,583	126,583	126,583	126,583	126,583	126,583	3,453,621	21,433,447
16	380	SERVICE LINES - S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
17	380.02	SERVICE LINES - PLASTIC	6,440,123	5,167,167	5,699,205	6,231,242	5,320,374	5,320,374	5,320,374	5,320,374	5,320,374	5,320,374	5,320,374	5,307,373	66,087,726
18	381	METERS	343,804	309,831	1,132,030	415,768	1,153,386	321,786	321,786	1,153,386	321,786	1,153,386	1,153,386	321,786	7,270,522
19	382	METER INSTALLATIONS	1,139,830	1,169,447	1,271,734	1,388,718	1,226,459	1,210,557	1,207,377	1,206,741	1,206,614	1,206,588	1,206,583	1,206,582	14,647,230
20	383	REGULATORS	71,626	72,115	79,659	87,204	75,446	75,446	75,446	75,446	75,446	75,446	75,446	75,446	914,170
21	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
22	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
23	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	544,266	-	-	-	-	-	-	-	-	-	544,266
25	390.02	STRUCTURES AND IMPROVEMENTS-Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
26	391	OFFICE FURNITURE	2,777	3,103	193,430	13,757	3,267	3,267	3,267	3,267	5,767	3,267	3,267	3,267	241,700
27	391.01	COMPUTER EQUIPMENT	2,043,188	60,763	133,777	68,038	30,616	75,710	17,613	102,613	55,583	17,613	25,813	42,613	2,673,942
28	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392.01	AUTO & TRUCK LESS THAN 1/2 TON	1,244,819	554,926	433,687	447,939	298,585	779,297	369,164	489,751	364,765	423,551	297,708	465,636	6,169,828
31	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.04	TRAILERS, OTHER	820,322	226,719	109,598	75,774	15,155	3,031	606	121	16,024	19,205	23,841	4,768	1,315,164
33	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, & GARAGE EQUIPMENT	665,919	68,613	185,789	96,150	32,712	158,712	53,712	56,712	123,712	40,712	36,496	86,496	1,605,735
36	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	655,754	655,754
37	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	POWER OPERATED EQUIPMENT	129,178	40,454	25,770	23,853	21,371	134,474	37,095	17,619	20,124	14,225	10,645	9,929	484,736
39	397	COMMUNICATIONS EQUIPMENT	40,720	2,395	2,395	2,395	-	-	-	-	-	-	-	12,000	59,906
40	398	MISC EQUIPMENT - GAS	250,958	64,526	34,657	41,823	24,314	68,740	17,945	27,386	31,274	10,452	6,287	5,454	583,815
41		TOTAL ADDITIONS	\$140,785,276	\$86,422,531	\$33,862,552	\$26,803,263	\$55,019,958	\$24,549,388	\$19,080,185	\$17,515,300	\$18,404,233	\$17,107,026	\$76,053,524	\$34,979,689	\$550,582,924

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
5	336	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	-	-	-	-	-	-	-	-	-	-	-	-
7	364	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
8	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	375	STRUCTURES AND IMPROVEMENTS	161,617	11,479	81,618	15,598	20,591	15,791	55,792	26,191	10,591	2,191	2,191	18,591	422,244
11	376	MAINS - STEEL	76,001	538,864	162,732	72,859	118,128	41,046	21,318	17,373	171,901	47,489	26,262	22,027	1,316,000
12	376.02	MAINS - PLASTIC	7,112,727	2,430,598	1,522,651	1,285,607	801,329	885,273	683,776	659,549	662,391	702,419	628,490	801,751	18,176,561
13	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
14	378	M & R EQUIPMENT - GENERAL	-	-	-	-	-	1,739	-	-	-	-	-	-	1,739
15	379	M & R EQUIPMENT - CITY	641,071	351,252	18,696	19,709	10,127	10,127	10,127	10,127	10,127	10,127	10,127	276,290	1,377,905
16	380	SERVICE LINES - S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
17	380.02	SERVICE LINES - PLASTIC	515,210	413,373	455,936	498,499	425,630	425,630	425,630	425,630	425,630	425,630	425,630	424,590	5,287,018
18	381	METERS	27,504	24,786	90,562	33,261	92,271	25,743	92,271	25,743	92,271	25,743	92,271	25,743	581,642
19	382	METER INSTALLATIONS	91,186	93,556	101,739	111,097	98,117	96,845	96,590	96,539	96,529	96,527	96,527	96,527	1,171,778
20	383	REGULATORS	5,730	5,769	6,373	6,976	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	73,134
21	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
22	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
23	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	43,541	-	-	-	-	-	-	-	-	-	43,541
25	390.02	STRUCTURES AND IMPROVEMENTS-Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
26	391	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
27	391.01	COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
28	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392.01	AUTO & TRUCK LESS THAN 1/2 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
31	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.04	TRAILERS, OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, & GARAGE EQUIPMENT	53,274	5,489	14,863	7,692	2,617	12,697	4,297	4,537	9,897	3,257	2,920	6,920	128,459
36	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	POWER OPERATED EQUIPMENT	10,334	3,236	2,062	1,908	1,710	10,758	2,968	1,410	1,610	1,138	852	794	38,779
39	397	COMMUNICATIONS EQUIPMENT	3,258	192	192	192	-	-	-	-	-	-	-	960	4,792
40	398	MISC EQUIPMENT - GAS	20,077	5,162	2,773	3,346	1,945	5,499	1,436	2,191	2,502	836	503	436	46,705
41		TOTAL RETIREMENTS	8,717,989	3,883,757	2,503,738	2,056,744	1,578,501	1,537,183	1,333,711	1,341,853	1,422,956	1,321,393	1,291,807	1,680,665	28,670,298
42		REMOVAL COST	1,286,486	1,392,386	1,108,534	1,071,934	1,050,630	1,045,884	1,045,247	1,021,875	989,239	997,095	999,410	956,875	12,965,598
43		TOTAL RESERVE REDUCTION	\$10,004,475	\$5,276,144	\$3,612,272	\$3,128,679	\$2,629,131	\$2,583,067	\$2,378,958	\$2,363,728	\$2,412,196	\$2,318,489	\$2,291,218	\$2,637,540	\$41,635,896

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.9, G-1 p.23

446

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: T. O'CONNOR / R. PARSONS / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

447

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/24)	PURCHASE PRICE OR CONSTRUCTION COST	ADDITIONS TO PLANT IN SERVICE	DATE OF RELATED RETIREMENT (12/31/24)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	301	ORGANIZATION	12 months ended 12/31/24	\$0	\$0	12 months ended 12/31/24	\$0	\$0
2	302	FRANCHISES AND CONSENTS	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
3	303	MISC INTANGIBLE PLANT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
4	303.01	CUSTOMIZED SOFTWARE	12 months ended 12/31/24	14,597,784	14,303,045	12 months ended 12/31/24	-	-
5	336	PURIFICATION EQUIPMENT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
6	364	LNG PLANT	12 months ended 12/31/24	48,249,446	17,976	12 months ended 12/31/24	-	-
7	374	LAND AND LAND RIGHTS	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
8	374.02	LAND RIGHTS / EASEMENTS	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
9	375	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/24	40,296,744	12,123,219	12 months ended 12/31/24	969,858	-
10	376	MAINS - STEEL	12 months ended 12/31/24	7,351,148	14,028,808	12 months ended 12/31/24	896,054	38,542
11	376.02	MAINS - PLASTIC	12 months ended 12/31/24	126,081,278	124,233,378	12 months ended 12/31/24	9,386,344	6,848,015
12	377	COMPRESSOR STATION EQUIPMENT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
13	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/24	736,667	736,667	12 months ended 12/31/24	58,933	-
14	379	M & R EQUIPMENT - CITY	12 months ended 12/31/24	7,209,918	7,298,344	12 months ended 12/31/24	583,868	-
15	380	SERVICE LINES -S TEEL	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
16	380.02	SERVICE LINES - PLASTIC	12 months ended 12/31/24	62,511,258	62,511,258	12 months ended 12/31/24	5,000,901	5,476,332
17	381	METERS	12 months ended 12/31/24	15,533,200	15,370,700	12 months ended 12/31/24	1,229,656	-
18	382.00	METER INSTALLATIONS	12 months ended 12/31/24	14,518,141	14,527,639	12 months ended 12/31/24	1,162,211	716,706
19	383.00	REGULATORS	12 months ended 12/31/24	974,000	974,000	12 months ended 12/31/24	77,920	-
20	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
21	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
22	387	OTHER EQUIPMENT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
23	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
24	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
25	391	OFFICE FURNITURE	12 months ended 12/31/24	40,500	40,500	12 months ended 12/31/24	-	-
26	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/24	491,649	491,651	12 months ended 12/31/24	-	75
27	391.02	OFFICE EQUIPMENT/MACHINES	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
28	391.03	OFFICE FURNITURE	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
29	392.01	AUTO & TRUCK LESS THAN 1/2 TON	12 months ended 12/31/24	8,352,000	8,320,000	12 months ended 12/31/24	-	(121,995)
30	392.02	AUTO & TRUCK 3/4 - 1 TON	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
31	392.04	TRAILERS, OTHER	12 months ended 12/31/24	70,000	69,941	12 months ended 12/31/24	-	-
32	392.05	TRUCKS OVER 1 TON	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
33	393	STORES EQUIPMENT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
34	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/24	1,123,262	823,262	12 months ended 12/31/24	65,861	-
35	394.01	CNG STATION EQUIPMENT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
36	395	LABORATORY EQUIPMENT	12 months ended 12/31/24	-	-	12 months ended 12/31/24	-	-
37	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/24	1,044,013	1,044,256	12 months ended 12/31/24	83,540	25,000
38	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/24	12,000	12,000	12 months ended 12/31/24	960	-
39	398	MISC EQUIPMENT - GAS	12 months ended 12/31/24	189,020	189,310	12 months ended 12/31/24	15,145	-
40		TOTAL		<u>\$349,382,028</u>	<u>\$277,115,953</u>		<u>\$19,531,251</u>	<u>\$12,982,676</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

448

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	41,880	71,880	71,880	71,880	71,880	71,880	71,880	1,904,380	665,130	291,130	741,130	10,228,119	14,303,045
5	336	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336.01	RENEWABLE NATURAL GAS (RNG) 1	-	-	-	-	-	-	-	-	-	-	-	-	-
7	364	LNG PLANT	7,162	7,197	3,616	-	-	-	-	-	-	-	-	-	17,976
8	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	375	STRUCTURES AND IMPROVEMENTS	128,435	223,435	179,435	148,435	728,435	778,435	128,435	129,435	193,435	128,435	128,435	9,228,438	12,123,219
11	376	MAINS - STEEL	2,590,760	694,356	1,458,202	1,120,708	428,057	787,295	467,781	1,820,955	2,540,402	1,396,470	455,507	268,316	14,028,808
12	376.02	MAINS - PLASTIC	9,507,813	9,587,690	9,411,907	9,073,849	9,036,627	9,315,109	8,879,990	9,393,356	17,593,493	9,356,467	8,975,645	14,101,431	124,233,378
13	377	COMPRESSOR STATION EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-
14	378	M & R EQUIPMENT - GENERAL	111,111	111,111	111,111	111,111	111,111	181,112	-	-	-	-	-	-	736,667
15	379	M & R EQUIPMENT - CITY	136,000	136,000	136,000	136,000	136,000	732,345	1,039,813	1,300,186	136,000	136,000	136,000	3,138,000	7,298,344
16	380	SERVICE LINES -S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
17	380.02	SERVICE LINES - PLASTIC	5,209,710	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,203,777	62,511,258
18	381	METERS	881,100	985,100	1,855,800	1,010,060	1,860,792	1,011,058	1,011,092	1,860,998	1,011,100	1,011,100	1,861,000	1,011,500	15,370,700
19	382	METER INSTALLATIONS	1,192,443	1,186,365	1,185,149	1,184,906	1,184,857	1,184,848	1,184,846	1,184,845	1,184,845	1,184,845	1,184,845	1,484,845	14,527,639
20	383	REGULATORS	81,442	81,442	81,442	81,442	81,442	80,341	81,442	81,442	81,442	81,442	81,442	79,241	974,000
21	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
22	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
23	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	390.02	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	391	OFFICE FURNITURE	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	5,667	3,167	3,167	3,167	40,500
27	391.01	COMPUTER EQUIPMENT	25,865	28,246	26,681	27,608	25,613	179,062	26,034	25,573	39,265	25,472	26,350	35,879	491,651
28	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392.01	AUTO & TRUCK LESS THAN 1/2 TON	367,814	348,249	392,336	402,754	785,380	2,476,549	971,596	469,006	488,488	579,584	444,610	593,636	8,320,000
31	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.04	TRAILERS, OTHER	4,954	4,991	4,998	6,600	6,920	6,984	6,997	6,999	5,400	5,080	5,016	5,003	69,941
33	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, & GARAGE EQUIPMENT	27,544	27,544	137,844	62,544	32,344	176,972	36,394	37,544	117,544	39,344	34,447	93,197	823,262
36	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	POWER OPERATED EQUIPMENT	36,986	134,397	44,279	126,256	201,318	343,007	78,001	25,000	22,400	13,880	9,776	8,955	1,044,256
39	397	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	12,000	12,000
40	398	MISC EQUIPMENT - GAS	16,359	6,540	20,576	24,583	8,185	34,505	10,169	19,302	30,328	9,334	5,135	4,295	189,310
41		TOTAL ADDITIONS	\$20,370,543	\$18,847,486	\$20,334,200	\$18,801,678	\$19,911,904	\$22,572,445	\$19,207,412	\$23,471,965	\$29,324,715	\$19,471,526	\$19,302,280	\$45,499,797	\$277,115,953

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
5	336	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336.01	RENEWABLE NATURAL GAS (RNG)	-	-	-	-	-	-	-	-	-	-	-	-	-
7	364	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
8	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	375	STRUCTURES AND IMPROVEMENTS	10,275	17,875	14,355	11,875	58,275	62,275	10,275	10,355	15,475	10,275	10,275	738,275	969,858
11	376	MAINS - STEEL	18,732	17,826	116,656	89,657	34,245	62,984	37,422	145,676	203,232	111,718	36,441	21,465	896,054
12	376.02	MAINS - PLASTIC	760,625	767,015	752,953	725,908	722,930	745,209	710,399	751,469	1,407,479	654,789	623,538	764,030	9,386,344
13	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
14	378	M & R EQUIPMENT - GENERAL	8,889	8,889	8,889	8,889	8,889	14,489	-	-	-	-	-	-	58,933
15	379	M & R EQUIPMENT - CITY	10,880	10,880	10,880	10,880	10,880	58,588	83,185	104,015	10,880	10,880	10,880	251,040	583,868
16	380	SERVICE LINES - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
17	380.02	SERVICE LINES - PLASTIC	416,777	416,782	416,782	416,782	416,782	416,782	416,782	416,782	416,782	416,782	416,782	416,302	5,000,901
18	381	METERS	70,488	78,808	148,464	80,805	148,863	80,885	80,887	148,880	80,888	80,888	148,880	80,920	1,229,656
19	382	METER INSTALLATIONS	95,395	94,909	94,812	94,792	94,789	94,788	94,788	94,788	94,788	94,788	94,788	118,788	1,162,211
20	383	REGULATORS	6,515	6,515	6,515	6,515	6,515	6,427	6,515	6,515	6,515	6,515	6,515	6,339	77,920
21	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
22	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
23	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	390.02	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	391	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
27	391.01	COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
28	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392.01	AUTO & TRUCK LESS THAN 1/2 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
31	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.04	TRAILERS, OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, & GARAGE EQUIPMENT	2,204	2,204	11,028	5,004	2,588	14,158	2,912	3,004	9,404	3,148	2,756	7,456	65,861
36	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	POWER OPERATED EQUIPMENT	2,959	10,752	3,542	10,100	16,105	27,441	6,240	2,000	1,792	1,110	782	716	83,540
39	397	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	960	960
40	398	MISC EQUIPMENT - GAS	1,309	523	1,646	1,967	655	2,760	814	1,544	2,426	747	411	344	15,145
41		TOTAL RETIREMENTS	\$1,405,048	\$1,432,978	\$1,586,522	\$1,463,174	\$1,521,516	\$1,586,784	\$1,450,219	\$1,685,027	\$2,249,661	\$1,391,639	\$1,352,047	\$2,406,635	\$19,531,251
42		REMOVAL COST	1,103,968	1,103,968	1,093,803	1,095,349	1,153,057	1,093,501	1,050,992	1,073,474	1,073,474	1,071,084	1,073,474	996,528	12,982,676
43		TOTAL RESERVE REDUCTION	\$2,509,016	\$2,536,947	\$2,680,325	\$2,558,523	\$2,674,573	\$2,680,285	\$2,501,211	\$2,758,502	\$3,323,136	\$2,462,723	\$2,425,522	\$3,403,164	\$32,513,926

449

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

LINE NO.		HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2023	PROJECTED TEST YEAR 2024	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
	OPERATING REVENUE:							
1	OPERATING REVENUES	\$644,223,425	(\$331,209,892)	\$313,013,533	\$575,183,104	\$576,955,550	(\$230,888,531)	\$346,067,020
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL REVENUES	<u>\$644,223,425</u>	<u>(\$331,209,892)</u>	<u>\$313,013,533</u>	<u>\$575,183,104</u>	<u>\$576,955,550</u>	<u>(\$230,888,531)</u>	<u>\$346,067,020</u>
	OPERATING EXPENSES:							
4	COST OF GAS	\$263,438,319	(\$263,438,319)	\$0	\$228,428,641	\$228,428,641	(\$228,428,641)	\$0
5	OPERATION & MAINTENANCE	\$153,041,292	(\$30,659,528)	\$122,381,764	\$131,890,078	\$151,258,200	(\$440,988)	\$150,817,212
6	DEPRECIATION & AMORTIZATION	\$47,035,837	(\$454,559)	\$46,581,278	\$52,271,859	\$87,776,676	(\$162,708)	\$87,613,968
7	AMORTIZATION - OTHER	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000
8	TAXES OTHER THAN INCOME	\$53,866,712	(\$32,208,778)	\$21,657,934	\$21,581,770	\$32,748,644	(\$1,047,304)	\$31,701,341
9	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	INCOME TAXES FEDERAL	\$3,901,927	(\$2,434,583)	\$1,467,344	(\$431,213)	(\$12,828,342)	(\$2,320,562)	(\$15,148,904)
11	INCOME TAXES - STATE	\$461,000	(\$674,739)	(\$213,739)	(\$551,507)	(\$3,604,607)	(\$643,139)	(\$4,247,746)
12	DEFERRED TAXES - FEDERAL	\$16,804,780	\$0	\$16,804,780	\$17,786,964	\$16,861,158	\$0	\$16,861,158
13	DEFERRED TAXES - STATE	\$4,730,255	\$0	\$4,730,255	\$5,748,575	\$5,628,667	\$0	\$5,628,667
14	INVESTMENT TAX CREDITS	\$0	\$0	\$0	\$3,313,258	\$0	\$0	\$0
15	GAIN ON SALE OF PROPERTY	(\$223,826)	\$0	(\$223,826)	(\$495,917)	(\$495,917)	\$0	(\$495,917)
16	TOTAL OPERATING EXPENSES	<u>\$543,056,295</u>	<u>(\$329,870,506)</u>	<u>\$213,185,789</u>	<u>\$460,542,508</u>	<u>\$506,773,120</u>	<u>(\$233,043,341)</u>	<u>\$273,729,779</u>
17	OPERATING INCOME	<u>\$101,167,131</u>	<u>(\$1,339,387)</u>	<u>\$99,827,744</u>	<u>\$114,640,596</u>	<u>\$70,182,430</u>	<u>\$2,154,811</u>	<u>\$72,337,240</u>

Note: The above does not include revenues/expenses related to energy conservation, gross receipts or franchise fees for 2023 and 2024.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: G-2, p.2-5, G-6 p.2-3

RECAP SCHEDULES: A-1, A-4

450

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1	ENERGY CONSERVATION REVENUES	\$0	
2	FUEL REVENUE ADJUSTMENT	(229,472,342)	
3	GROSS RECEIPTS & FRANCHISE FEE TAXE	0	
4	CAST IRON/BARE STEEL RIDER (CIBSR)	(421,955)	
5	CAST IRON/BARE STEEL RIDER (CIBSR) - R	(876,438)	
6	LEASE OF PHFFU	<u>(117,796)</u>	
7	TOTAL REVENUE ADJUSTMENTS	<u>(\$230,888,531)</u>	
<u>COST OF GAS</u>			
8	FUEL COST ADJUSTMENT	(\$228,428,641)	
9	TOTAL COST OF GAS ADJUSTMENTS	<u>(\$228,428,641)</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
10	ENERGY CONSERVATION EXPENSES	\$0	
11	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES	(299,014)	
12	EMPLOYEE ACTIVITIES	(79,176)	
13	LOBBYING INCLUDED IN DUES	0	
14	CIVIC / SOCIAL CLUB DUES	0	
15	ECONOMIC DEVELOPMENT ADJUSTMENT	(18,420)	
16	INTERCOMPANY ADJUSTMENT	0	
17	MAINTENANCE OF GENERAL PLANT	(38,449)	
18	MAINT. OF STRUCTURES AND IMPROVEMENTS	<u>(5,930)</u>	
19	TOTAL O & M ADJUSTMENTS	<u>(\$440,988)</u>	
<u>DEPRECIATION EXPENSE</u>			
20	NON-UTILITY USE OF COMMON PLANT	(43,270)	
21	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES	(119,438)	
22	NON-REGULATED ASSETS (WFNG)	<u>-</u>	
23	TOTAL DEPRECIATION EXPENSE ADJS	<u>(\$162,708)</u>	

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
1	REMOVE TAXES RELATED TO FUEL	(\$1,043,800)	REMOVE TAXES RELATED TO FUEL
2	GROSS RECEIPTS & FRANCHISE FEE TAXES	0	
3	CAST IRON/BARE STEEL RIDER (CIBSR) TAXES	(3,504)	REMOVE TAXES RELATED TO CAST IRON / BARE STEEL RIDER (CIBSR)
4	TOTAL TAXES OTHER THAN INCOME ADJS	<u>(\$1,047,304)</u>	
<u>INCOME TAXES - FEDERAL</u>			
5	FEDERAL TAX FOR THE EFFECT ON ABOVE	(\$2,575,300)	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE/ PARENT DEBT ADJUSTMENT
6	FEDERAL TAX FOR INTEREST SYNCHRONIZATION	254,738	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION
7	INVESTMENT TAX CREDITS	0	
8	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>(\$2,320,562)</u>	
<u>INCOME TAXES - STATE</u>			
9	STATE TAX FOR THE EFFECT ON ABOVE	(\$713,739)	ADJUST STATE TAX FOR THE EFFECT ON ABOVE/PARENT DEBT ADJUSTMENT
10	STATE TAX FOR INTEREST SYNCHRONIZATION	70,600	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION
11	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>(\$643,139)</u>	
<u>DEFERRED INCOME TAXES</u>			
12	STATE	\$0	
13	FEDERAL	0	
14	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$0</u>	
15	GAIN ON SALE OF PROPERTY (NET)	<u>\$0</u>	
16	TOTAL OF ALL ADJUSTMENTS	<u><u>\$2,154,811</u></u>	

Totals may be affected due to rounding.

452

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

453

LINE NO.	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEPT 2023	OCT 2023	NOV 2023	DEC 2023	12 MONTHS TOTAL
1 OPERATING REVENUE	\$64,633,176	\$60,955,823	\$55,141,975	\$46,873,037	\$42,442,840	\$40,745,903	\$39,567,580	\$39,015,216	\$40,776,298	\$41,468,879	\$49,575,310	\$53,987,067	\$575,183,104
2 NET REVENUE	64,633,176	60,955,823	55,141,975	46,873,037	42,442,840	40,745,903	39,567,580	39,015,216	40,776,298	41,468,879	49,575,310	53,987,067	575,183,104
3 COST OF GAS	32,330,650	30,137,207	24,809,915	18,243,746	15,145,383	13,843,836	13,329,570	12,910,125	13,754,955	14,886,200	17,661,599	21,375,455	228,428,641
4 OPERATION & MAINTENANCE	10,424,256	10,043,922	11,887,442	9,829,405	10,602,899	11,730,285	10,441,347	10,511,106	11,123,846	10,504,024	12,697,601	12,093,946	131,890,078
5 DEPRECIATION EXPENSE	4,910,112	5,136,373	165,743	5,457,921	5,498,596	1,532,225	5,567,839	5,595,416	3,233,730	5,655,476	5,682,294	(2,186,379)	46,249,344
6 AMORT - SOFTWARE / LEASE IMP	344,249	370,214	371,173	379,262	380,745	572,877	589,542	600,604	601,371	602,295	602,949	607,233	6,022,514
7 AMORT - ACQ. ADJUST.	0	0	0	0	0	0	0	0	0	0	0	0	0
8 AMORT - ENVIRONMENTAL	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	1,000,000
9 TAXES OTHER THAN INCOME	1,885,061	1,827,456	1,780,730	1,749,714	1,765,747	1,894,426	1,715,328	1,716,894	1,687,707	1,726,918	1,760,802	2,070,989	21,581,770
10 INCOME TAX - STATE	165,357	180,953	(162,304)	50,555	(120,896)	(24,909)	(206,189)	(235,188)	(95,785)	(332,127)	(91,957)	320,983	(551,507)
11 INCOME TAX - FEDERAL	726,531	782,807	(455,730)	312,305	(306,321)	40,017	(614,073)	(718,706)	(215,716)	(1,068,480)	(201,906)	1,288,058	(431,213)
12 DEFERRED TAX - STATE	511,546	416,067	902,268	417,497	466,001	248,632	484,521	498,651	507,443	513,229	472,179	310,540	5,748,575
13 DEFERRED TAX - FEDERAL	(1,578,976)	1,389,780	2,867,626	1,394,937	1,569,950	1,793,984	1,636,774	1,687,758	1,732,272	1,740,358	1,592,241	1,960,261	17,786,964
14 INVESTMENT TAX CREDITS	3,313,258	0	0	0	0	0	0	0	0	0	0	0	3,313,258
15 GAIN ON SALE OF PROPERTY	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(495,917)
16 TOTAL OPERATING EXPENSES	53,074,049	50,326,786	42,208,870	37,877,348	35,044,111	31,673,379	32,986,668	32,608,667	32,371,830	34,269,899	40,217,809	37,883,092	460,542,508
17 OPERATING INCOME	11,559,127	10,629,037	12,933,106	8,995,690	7,398,729	9,072,524	6,580,912	6,406,549	8,404,467	7,198,980	9,357,501	16,103,975	114,640,596
18 OTHER INCOME - NET	471,049	622,654	560,353	741,461	692,282	639,702	723,264	703,649	751,261	803,366	702,748	768,162	8,179,951
19 INTEREST CHARGES	2,460,015	2,591,555	2,692,149	2,732,675	2,780,469	2,834,058	2,881,203	2,893,414	2,893,017	4,808,350	4,259,736	4,286,673	38,113,313
20 NET INCOME	\$9,570,161	\$8,660,135	\$10,801,310	\$7,004,476	\$5,310,542	\$6,878,168	\$4,422,972	\$4,216,784	\$6,262,711	\$3,193,996	\$5,800,514	\$12,585,464	\$84,707,234
21 DIVIDENDS DECLARED	-	16,843,800	-	-	29,030,100	-	-	19,192,200	-	-	14,901,800	-	\$79,967,900
22 THERMS SOLD	152,804,931	138,875,361	148,980,440	148,392,864	151,539,708	153,515,959	157,011,796	150,117,706	142,223,012	142,798,557	128,254,733	143,878,281	1,758,393,346

Note: The above does not include revenues/expenses related to energy conservation, gross receipts and franchise fees.

SUPPORTING SCHEDULES: G-2 p.26, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO 20230023-GU

LINE NO.		JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	12 MONTHS TOTAL
1	OPERATING REVENUE	\$65,576,444	\$61,783,177	\$55,614,078	\$47,368,031	\$42,923,474	\$41,093,936	\$39,847,694	\$39,282,561	\$41,043,781	\$41,744,110	\$46,818,794	\$53,859,468	\$576,955,550
2	NET REVENUE	65,576,444	61,783,177	55,614,078	47,368,031	42,923,474	41,093,936	39,847,694	39,282,561	41,043,781	41,744,110	46,818,794	53,859,468	576,955,550
3	COST OF GAS	32,330,650	30,137,207	24,809,915	18,243,746	15,145,383	13,843,836	13,329,570	12,910,125	13,754,955	14,886,200	17,661,599	21,375,455	228,428,641
4	O & M EXPENSE	12,222,917	11,651,360	13,330,188	11,823,210	12,462,826	13,245,405	12,516,063	12,192,265	12,943,853	12,444,116	12,677,617	13,748,382	151,258,200
5	DEPRECIATION EXPENSE	6,500,923	6,538,592	6,573,412	6,612,542	6,628,079	6,666,023	6,705,298	6,739,647	6,780,581	6,829,707	6,864,861	6,900,783	80,340,448
6	AMORT - SOFTWARE / LEASE IMP	612,980	613,210	613,605	614,001	614,396	614,791	615,187	615,582	626,056	629,714	631,315	635,392	7,436,228
7	AMORT - ACQ. ADJUST.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT - ENVIRONMENTAL	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	1,000,000
9	TAXES OTHER THAN INCOME	2,739,985	2,761,682	2,661,378	2,678,094	2,674,780	2,798,794	2,684,090	2,640,171	2,638,762	2,695,803	2,842,967	2,932,137	32,748,644
10	INCOME TAX - STATE	(14,820)	10,557	(623,550)	(174,453)	(312,333)	(408,285)	(404,513)	(405,759)	(413,771)	(422,285)	(283,436)	(151,959)	(3,604,607)
11	INCOME TAX - FEDERAL	(38,660)	52,903	(2,235,071)	(614,648)	(1,112,145)	(1,458,355)	(1,444,746)	(1,449,241)	(1,478,148)	(1,508,869)	(1,007,879)	(533,483)	(12,828,342)
12	DEFERRED TAX - STATE	453,353	367,067	866,493	403,110	428,363	453,581	438,060	448,594	463,915	466,417	427,498	412,215	5,628,667
13	DEFERRED TAX - FEDERAL	1,348,441	1,037,105	2,323,008	1,167,153	1,258,272	1,395,291	1,293,261	1,331,270	1,710,937	1,395,577	1,255,151	1,345,693	16,861,158
14	INVESTMENT TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
15	GAIN ON SALE OF PROPERTY	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(41,326)	(495,917)
16	TOTAL OPERATING EXPENSES	56,197,776	53,211,690	48,361,385	40,794,761	37,829,628	37,193,088	35,774,276	35,064,662	37,069,147	37,458,387	41,111,700	46,706,621	506,773,120
17	OPERATING INCOME	9,378,669	8,571,487	7,252,693	6,573,270	5,093,846	3,900,849	4,073,418	4,217,900	3,974,634	4,285,722	5,707,094	7,152,848	70,182,430
18	OTHER INCOME - NET	393,611	553,415	484,973	625,317	638,172	685,111	780,623	767,057	819,648	879,017	926,078	1,131,823	8,684,845
19	INTEREST CHARGES	4,294,230	4,290,258	4,297,893	4,338,840	4,363,669	4,173,260	4,474,858	4,477,835	4,460,481	4,533,054	4,592,990	4,621,153	52,918,521
20	NET INCOME	\$5,478,050	\$4,834,644	\$3,439,774	\$2,859,747	\$1,368,349	\$412,700	\$379,182	\$507,122	\$333,801	\$631,686	\$2,040,182	\$3,663,517	\$25,948,754
21	DIVIDENDS DECLARED	-	21,579,100	-	-	13,752,746	-	-	4,641,685	-	-	1,220,055	-	\$41,193,586
22	THERMS SOLD	154,720,714	140,358,448	149,143,879	148,437,235	150,696,960	153,276,123	156,833,919	150,000,121	142,838,736	143,858,624	129,070,995	144,680,134	1,763,915,886

Note: The above does not include revenues/expenses related to energy conservation, gross receipts or franchise fees.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.
 FOR THE YEAR ENDED 12/31/2023

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/2023
 WITNESS: E. FOX / R. PARSONS / L. RUTKIN

455

LINE NO.	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
RESIDENTIAL 1 <100														
1	RS 1 BILLS	117,282	117,603	117,940	118,274	118,589	118,892	114,816	115,084	115,364	115,648	115,935	116,226	1,401,654
2	RS 1 THERMS	1,308,813	1,131,719	994,354	800,785	591,742	522,972	413,740	450,070	539,548	524,521	744,386	1,082,178	9,104,828
3	CUSTOMER CHARGE	\$1,770,965	\$1,775,801	\$1,780,899	\$1,785,944	\$1,790,700	\$1,795,266	\$1,733,724	\$1,737,770	\$1,741,992	\$1,746,278	\$1,750,622	\$1,755,007	\$21,164,969
4	ENERGY CHARGE	353,523	305,689	268,585	216,300	159,835	141,260	111,755	121,569	145,737	141,678	201,066	292,307	2,459,305
5	CIBSR	38,461	35,457	30,476	25,295	19,455	18,539	16,081	18,018	19,949	20,541	23,521	29,112	294,905
6	PGA	1,802,470	1,649,403	1,555,446	1,126,541	905,521	834,810	672,871	740,448	727,567	845,194	1,013,813	1,186,277	13,060,361
7	TOTAL	\$3,965,420	\$3,766,350	\$3,635,406	\$3,154,080	\$2,875,512	\$2,789,875	\$2,534,431	\$2,617,804	\$2,635,246	\$2,753,690	\$2,989,023	\$3,262,703	\$36,979,540
RESIDENTIAL 2 >99 <250														
8	RS 2 BILLS	189,191	189,738	190,314	190,883	191,423	191,942	198,414	198,894	199,395	199,902	200,417	200,936	2,341,447
9	RS 2 THERMS	5,368,979	4,709,854	3,332,041	2,518,090	2,072,763	1,970,847	1,771,260	1,797,014	2,163,889	2,011,666	2,741,714	4,327,869	34,785,985
10	CUSTOMER CHARGE	\$3,424,359	\$3,434,256	\$3,444,680	\$3,454,978	\$3,464,751	\$3,474,152	\$3,591,291	\$3,599,987	\$3,609,043	\$3,618,229	\$3,627,539	\$3,636,935	\$42,380,200
11	ENERGY CHARGE	1,450,215	1,272,179	900,017	680,161	559,874	532,345	478,435	485,391	584,488	543,371	740,564	1,169,001	9,396,043
12	CIBSR	157,776	147,559	102,125	79,539	68,148	69,866	68,843	71,942	80,007	78,778	86,633	116,425	1,127,841
13	PGA	8,084,438	7,909,575	5,228,718	3,789,969	3,353,329	3,289,249	2,921,955	3,027,786	3,028,468	3,374,836	4,000,601	4,841,832	52,850,755
14	TOTAL	\$13,116,787	\$12,763,568	\$9,675,540	\$8,004,647	\$7,446,103	\$7,365,612	\$7,060,524	\$7,185,106	\$7,302,005	\$7,615,215	\$8,455,337	\$9,764,193	\$105,754,638
RESIDENTIAL 3 >249 <2,000														
15	RS 3 BILLS	117,140	117,551	117,987	118,432	118,858	119,260	117,896	118,245	118,606	118,970	119,336	119,703	1,421,986
16	RS 3 THERMS	7,147,083	6,266,174	5,290,729	4,184,844	2,766,532	2,189,792	1,875,562	1,897,051	2,345,493	2,417,127	3,916,339	6,632,053	46,928,781
17	CUSTOMER CHARGE	\$2,881,650	\$2,891,764	\$2,902,470	\$2,913,437	\$2,923,917	\$2,933,793	\$2,908,230	\$2,908,837	\$2,917,718	\$2,926,663	\$2,935,668	\$2,944,706	\$34,980,852
18	ENERGY CHARGE	1,930,499	1,692,556	1,429,079	1,130,368	747,268	591,485	506,608	512,413	633,541	652,890	1,057,842	1,791,384	12,675,933
19	CIBSR	210,028	196,318	162,158	132,187	90,958	77,627	72,897	75,947	86,721	94,656	123,748	178,411	1,501,657
20	PGA	11,818,147	9,991,759	7,898,424	5,977,291	4,019,355	2,994,392	2,691,704	2,947,397	2,907,596	3,723,147	4,890,621	7,158,697	67,018,531
21	TOTAL	\$16,840,323	\$14,772,397	\$12,392,132	\$10,153,284	\$7,781,498	\$6,597,298	\$6,171,439	\$6,444,594	\$6,545,576	\$7,397,357	\$9,007,879	\$12,073,197	\$116,176,973
RESIDENTIAL GS1 >1,999 <10,000														
22	RGS 1 BILLS	2,536	2,544	2,552	2,561	2,569	2,577	2,669	2,675	2,682	2,689	2,696	2,703	31,454
23	RGS 1 THERMS	980,560	877,214	776,043	602,396	297,894	185,269	220,150	135,896	202,976	228,321	645,306	1,077,667	6,229,691
24	CUSTOMER CHARGE	\$114,126	\$114,475	\$114,846	\$115,238	\$115,612	\$115,955	\$120,097	\$120,396	\$120,704	\$121,012	\$121,320	\$121,628	\$1,415,409
25	ENERGY CHARGE	305,837	273,603	242,048	187,887	92,913	57,786	68,665	42,386	63,308	71,213	201,271	336,124	1,943,041
26	CIBSR	11,448	10,919	9,450	7,560	3,891	2,609	3,399	2,161	2,982	3,552	8,101	11,518	77,592
27	PGA	1,509,461	1,154,360	1,055,375	782,279	396,347	155,992	483,240	56,080	194,441	(20,846)	639,598	983,451	7,389,778
28	TOTAL	\$1,940,872	\$1,553,356	\$1,421,719	\$1,092,964	\$608,763	\$332,342	\$675,401	\$221,024	\$381,435	\$174,932	\$970,290	\$1,452,722	\$10,825,819
29	RST 1 BILLS	417	418	420	421	423	424	403	404	406	407	408	409	4,959
30	RST 1 THERMS	416,774	388,470	272,937	202,032	101,855	70,589	40,302	50,348	66,061	85,538	217,710	408,403	2,321,019
31	CUSTOMER CHARGE	\$18,749	\$18,813	\$18,885	\$18,961	\$19,032	\$19,092	\$18,150	\$18,197	\$18,248	\$18,298	\$18,349	\$18,400	\$223,173
32	ENERGY CHARGE	129,992	121,164	85,129	63,014	31,768	22,017	12,570	20,605	26,679	67,904	127,381	273,926	
33	CIBSR	12,850	12,769	8,777	6,695	3,513	2,625	1,643	2,115	2,563	3,514	7,218	11,527	75,810
34	SWING	7,119	7,184	4,845	4,733	3,043	1,691	1,069	949	1,018	1,381	2,225	5,545	40,803
33	TOTAL	\$168,710	\$159,930	\$117,636	\$93,404	\$57,357	\$45,426	\$33,432	\$36,964	\$42,433	\$49,873	\$95,695	\$162,853	\$1,063,712
RESIDENTIAL GS2 >9,999 <50,000														
34	RGS 2 BILLS	53	53	53	53	53	53	58	58	58	58	58	58	667
35	RGS 2 THERMS	77,931	98,339	53,893	50,790	33,272	26,851	25,712	18,351	23,651	36,201	58,257	82,342	585,591
36	CUSTOMER CHARGE	\$4,316	\$4,323	\$4,331	\$4,339	\$4,347	\$4,355	\$4,758	\$4,765	\$4,772	\$4,779	\$4,784	\$4,794	\$54,665
37	ENERGY CHARGE	20,754	26,189	14,352	13,526	8,861	7,151	6,847	4,887	6,299	9,641	15,514	21,928	155,949
38	CIBSR	871	1,172	628	610	416	362	380	279	333	539	700	842	7,132
39	PGA	137,115	100,899	97,458	71,619	55,755	38,998	23,511	26,228	32,500	65,569	64,259	95,551	809,461
40	TOTAL	\$163,056	\$132,582	\$116,769	\$90,094	\$69,379	\$50,865	\$35,496	\$36,159	\$43,903	\$80,528	\$85,260	\$123,116	\$1,027,206
41	RST 2 BILLS	255	256	256	257	257	258	266	266	266	267	267	268	3,139
42	RST 2 THERMS	856,542	773,208	680,397	519,617	383,379	327,274	232,128	251,277	304,014	369,339	571,125	844,203	6,112,503
43	CUSTOMER CHARGE	\$20,938	\$20,978	\$21,021	\$21,065	\$21,106	\$21,143	\$21,779	\$21,811	\$21,845	\$21,879	\$21,914	\$21,949	\$257,429
44	ENERGY CHARGE	228,106	205,913	181,196	138,379	102,098	87,156	61,818	66,918	80,962	98,359	152,096	224,820	1,627,821
45	CIBSR	24,418	23,500	20,230	15,923	12,228	11,255	8,752	9,759	10,904	14,031	22,031	190,540	
46	SWING	17,095	17,126	12,948	13,055	9,507	6,814	5,838	5,206	5,760	6,447	8,051	13,547	121,394
47	TOTAL	\$290,558	\$267,518	\$235,395	\$188,422	\$144,938	\$126,369	\$98,188	\$103,693	\$119,471	\$140,716	\$199,569	\$282,347	\$2,197,184

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.
 FOR THE YEAR ENDED 12/31/2023

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/2023
 WITNESS: E. FOX / R. PARSONS / L. RUTKIN

LINE NO.	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
RESIDENTIAL GS3 >49,999 <250,000														
48	RGS 3 BILLS	2	2	2	2	2	2	27	27	27	27	27	27	175
49	RGS 3 THERMS	1,236	4,581	2,830	899	1,273	2,710	332	1,364	1,083	1,254	1,724	2,664	21,950
50	CUSTOMER CHARGE	\$893	\$898	\$904	\$910	\$915	\$921	\$11,214	\$11,256	\$11,300	\$11,344	\$11,388	\$11,432	\$73,373
51	ENERGY CHARGE	269	998	616	196	277	590	72	297	236	273	376	580	4,781
52	CIBSR	14	54	33	11	16	36	5	21	15	18	21	27	269
53	PGA	2,683	834	2,739	1,302	1,318	1,967	110	(107)	445	505	630	1,172	13,600
52	TOTAL	\$3,858	\$2,784	\$4,292	\$2,418	\$2,526	\$3,515	\$11,402	\$11,467	\$11,996	\$12,141	\$12,414	\$13,211	\$92,023
RESIDENTIAL GENERATORS														
53	RST 3 BILLS	51	51	52	52	52	52	49	49	49	49	49	49	604
54	RST 3 THERMS	350,947	404,191	332,109	294,860	227,711	219,673	191,943	172,624	217,082	251,029	293,171	375,137	3,330,477
55	CUSTOMER CHARGE	\$21,598	\$21,622	\$21,647	\$21,673	\$21,699	\$21,725	\$20,539	\$20,562	\$20,584	\$20,607	\$20,630	\$20,653	\$253,539
56	ENERGY CHARGE	76,440	88,037	72,337	64,223	49,598	47,847	41,807	37,599	47,283	54,677	63,856	81,709	725,411
57	CIBSR	8,778	10,779	8,664	7,928	6,372	6,628	6,350	5,882	6,832	8,367	7,885	8,590	93,056
58	SWING	8,471	8,537	6,939	7,195	6,286	5,181	4,582	4,041	4,552	5,413	5,386	7,721	74,305
59	TOTAL	\$115,286	\$128,975	\$109,588	\$101,020	\$83,955	\$81,382	\$73,278	\$68,084	\$79,250	\$89,064	\$97,756	\$118,672	\$1,146,311
RESIDENTIAL COMMERCIAL <2,000														
60	RES SG BILLS	1,063	1,065	1,067	1,069	1,071	1,073	1,132	1,134	1,135	1,137	1,139	1,141	13,226
61	RES SG THERMS	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	12,984
62	CUSTOMER CHARGE	\$25,416	\$25,463	\$25,511	\$25,560	\$25,606	\$25,650	\$27,062	\$27,104	\$27,148	\$27,192	\$27,237	\$27,283	\$316,232
63	ENERGY CHARGE	0	0	(0)	0	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
64	CIBSR	32	34	33	34	36	34	42	43	40	42	34	29	438
65	PGA	14,010	14,176	12,553	9,115	7,513	7,175	5,519	6,397	5,008	6,443	7,087	10,161	105,157
66	TOTAL	\$39,458	\$39,672	\$38,098	\$34,709	\$33,155	\$32,863	\$32,623	\$33,544	\$32,196	\$33,678	\$34,359	\$37,473	\$421,827
SGS COMMERCIAL <2,000														
67	SGS BILLS	7,525	7,537	7,547	7,556	7,567	7,575	7,828	7,836	7,844	7,852	7,860	7,869	92,395
68	SGS THERMS	658,912	649,982	496,643	455,244	410,033	407,474	339,160	357,648	562,414	242,430	483,133	587,391	5,650,464
69	CUSTOMER CHARGE	\$230,266	\$230,630	\$230,930	\$231,222	\$231,540	\$231,784	\$239,539	\$239,780	\$240,028	\$240,277	\$240,527	\$240,777	\$2,827,298
70	ENERGY CHARGE	256,297	252,823	193,179	177,076	159,491	158,495	131,923	139,114	218,762	94,298	187,924	228,477	2,197,861
71	CIBSR	11,303	11,887	8,886	8,394	7,869	8,432	7,695	8,358	12,138	5,542	8,911	9,224	108,639
72	PGA	1,049,230	1,109,053	1,008,586	686,244	671,826	739,919	482,357	566,983	568,742	562,199	657,553	617,075	8,719,768
73	TOTAL	\$1,547,096	\$1,604,393	\$1,441,581	\$1,102,936	\$1,070,725	\$1,138,630	\$861,513	\$954,236	\$1,039,671	\$902,316	\$1,094,915	\$1,095,553	\$13,853,565
74	SGT BILLS	4,983	4,994	5,003	5,012	5,021	5,028	4,837	4,844	4,850	4,857	4,864	4,871	59,163
75	SGT THERMS	618,092	673,510	391,566	460,475	375,102	365,598	277,319	338,080	361,180	346,673	447,445	567,506	5,222,544
76	CUSTOMER CHARGE	\$152,486	\$152,816	\$153,091	\$153,357	\$153,636	\$153,852	\$148,015	\$148,218	\$148,423	\$148,628	\$148,833	\$149,038	\$1,810,393
77	ENERGY CHARGE	240,419	261,975	152,307	179,111	145,904	142,207	107,869	131,503	140,488	134,845	174,043	220,743	2,031,413
78	CIBSR	10,603	12,317	7,006	8,490	7,199	7,565	6,292	7,901	7,795	7,925	8,253	8,912	100,258
79	SWING	20,645	20,829	17,233	17,383	15,259	14,273	12,003	15,073	7,287	12,286	13,954	17,457	183,682
80	TOTAL	\$424,153	\$447,937	\$329,637	\$358,341	\$321,998	\$317,897	\$274,178	\$302,694	\$303,993	\$303,684	\$345,082	\$396,149	\$4,125,746
GS1 COMMERCIAL >1,999 <10,000														
81	GS 1 BILLS	3,797	3,804	3,810	3,815	3,821	3,826	3,762	3,766	3,771	3,776	3,780	3,785	45,514
82	GS 1 THERMS	1,707,946	1,692,665	1,591,658	1,433,035	1,323,995	1,343,839	1,209,693	1,194,218	1,383,837	1,181,774	1,460,039	1,916,471	17,439,170
83	CUSTOMER CHARGE	\$170,874	\$171,185	\$171,437	\$171,684	\$171,954	\$172,163	\$169,283	\$169,489	\$169,700	\$169,911	\$170,122	\$170,333	\$2,048,134
84	ENERGY CHARGE	532,708	527,942	496,438	446,964	412,954	419,143	377,303	372,477	431,619	368,595	455,386	597,747	5,439,277
85	CIBSR	19,941	21,069	19,382	17,984	17,295	18,927	18,680	18,995	20,328	18,387	18,329	20,483	229,798
86	PGA	2,743,797	2,577,783	2,887,218	2,082,497	1,811,702	2,190,132	1,721,472	1,843,496	1,749,188	1,942,808	2,171,579	1,968,661	25,690,334
87	TOTAL	\$3,467,320	\$3,297,979	\$3,574,474	\$2,719,129	\$2,413,905	\$2,800,366	\$2,286,738	\$2,404,456	\$2,370,834	\$2,499,701	\$2,815,417	\$2,757,225	\$33,407,544
88	GTS 1 BILLS	13,468	13,497	13,521	13,544	13,569	13,588	13,487	13,506	13,525	13,544	13,563	13,582	162,395
89	GTS 1 THERMS	7,411,428	6,862,704	6,567,069	6,022,863	5,521,398	5,891,480	5,248,082	5,214,555	5,852,911	5,124,189	6,161,989	7,372,344	73,051,013
90	CUSTOMER CHARGE	\$606,073	\$607,383	\$608,443	\$609,482	\$610,803	\$611,455	\$606,910	\$607,755	\$608,621	\$609,485	\$610,349	\$611,212	\$7,307,771
91	ENERGY CHARGE	2,311,624	2,140,477	2,048,269	1,878,531	1,722,124	1,775,173	1,636,877	1,626,420	1,825,523	1,598,235	1,921,924	2,299,434	22,784,611
92	CIBSR	86,530	85,422	79,968	75,584	72,123	80,159	81,040	85,977	79,725	77,357	78,795	85,620	965,620
93	SWING	135,449	136,855	126,736	131,518	118,768	110,033	110,270	99,684	108,552	103,411	111,568	130,164	1,423,008
94	TOTAL	\$3,139,677	\$2,970,138	\$2,863,416	\$2,695,115	\$2,523,618	\$2,576,821	\$2,435,096	\$2,416,799	\$2,628,673	\$2,390,855	\$2,721,198	\$3,119,604	\$32,481,010

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/2023
WITNESS: E. FOX / R. PARSONS / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2023

DOCKET NO.: 20230023-GU

LINE NO.	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
GS 2 COMMERCIAL >9,999 <50,000														
95	GS 2 BILLS	850	852	853	855	856	857	771	772	773	774	775	776	9,768
96	GS 2 THERMS	1,296,383	1,241,108	1,097,310	978,185	873,599	894,313	890,146	702,424	918,085	799,259	1,064,316	1,384,573	12,139,700
97	CUSTOMER CHARGE	\$69,740	\$69,877	\$69,987	\$70,094	\$70,210	\$70,302	\$63,237	\$63,322	\$63,410	\$63,498	\$63,585	\$63,673	\$800,935
98	ENERGY CHARGE	345,240	330,519	292,225	260,500	232,648	238,164	237,055	187,062	244,495	212,851	283,438	368,726	3,232,923
99	CIBSR	14,487	14,786	12,789	11,749	10,922	12,055	13,156	10,693	12,908	11,902	12,788	14,164	152,400
100	PGA	1,710,066	1,857,038	1,860,144	1,342,864	1,199,717	1,268,763	1,458,329	775,418	1,350,289	1,277,392	1,644,592	1,482,700	17,227,312
101	TOTAL	\$2,139,533	\$2,272,220	\$2,235,145	\$1,685,207	\$1,513,498	\$1,589,285	\$1,771,776	\$1,036,496	\$1,671,103	\$1,565,642	\$2,004,404	\$1,929,262	\$21,413,570
GS 3 COMMERCIAL >49,999 <250,000														
102	GTS 2 BILLS	6,596	6,610	6,620	6,631	6,643	6,651	6,876	6,885	6,894	6,904	6,913	6,922	81,144
103	GTS 2 THERMS	13,138,148	11,993,987	11,461,307	10,332,710	9,226,999	9,335,075	8,842,878	8,799,270	9,660,570	8,666,798	10,567,566	13,008,121	125,033,429
104	CUSTOMER CHARGE	\$540,874	\$541,992	\$542,876	\$543,740	\$544,689	\$545,400	\$563,818	\$564,560	\$565,324	\$566,088	\$566,851	\$567,613	\$6,653,827
105	ENERGY CHARGE	3,498,820	3,194,119	3,052,261	2,751,704	2,457,242	2,486,024	2,354,947	2,343,334	2,572,706	2,308,055	2,814,248	3,464,193	33,297,652
106	CIBSR	146,814	142,892	133,580	124,111	115,359	125,838	130,694	133,956	135,825	129,061	126,975	133,067	1,578,172
107	SWING	260,166	265,485	236,270	240,931	221,792	197,695	205,904	184,713	199,882	191,050	208,398	248,378	2,660,664
108	TOTAL	\$4,446,674	\$4,144,488	\$3,964,987	\$3,660,486	\$3,339,082	\$3,354,957	\$3,255,364	\$3,226,563	\$3,473,738	\$3,194,253	\$3,716,472	\$4,413,252	\$44,190,315
GS 4 COMMERCIAL >249,000 <500,000														
109	GS 3 BILLS	46	46	47	47	47	47	48	48	48	48	48	48	569
110	GS 3 THERMS	417,879	376,382	296,617	282,275	286,314	266,923	235,447	212,962	216,249	267,613	344,209	267,962	3,470,833
111	CUSTOMER CHARGE	\$19,495	\$19,528	\$19,556	\$19,584	\$19,614	\$19,642	\$20,218	\$20,247	\$20,276	\$20,306	\$20,335	\$20,365	\$239,166
112	ENERGY CHARGE	91,018	81,980	64,606	61,482	62,362	58,139	51,283	46,385	47,102	58,289	58,365	75,982	755,982
113	CIBSR	4,622	4,439	3,422	3,356	3,543	3,562	3,445	3,209	3,010	3,945	4,094	2,713	43,359
114	PGA	564,259	1,000,927	889,446	122,404	616,466	(112,133)	409,617	551,311	131,111	619,430	281,449	547,903	5,622,189
115	TOTAL	\$679,394	\$1,106,874	\$977,030	\$206,827	\$701,986	(\$30,791)	\$484,562	\$621,152	\$201,498	\$701,969	\$380,850	\$629,346	\$6,660,697
116	GTS 3 BILLS	714	716	717	718	719	720	749	750	751	752	753	754	8,813
117	GTS 3 THERMS	7,857,711	7,263,077	7,170,895	5,914,274	5,712,332	5,587,062	5,436,278	5,131,603	5,485,774	5,514,744	6,487,053	7,782,995	75,343,798
118	CUSTOMER CHARGE	\$299,989	\$300,591	\$301,075	\$301,541	\$302,045	\$302,438	\$314,600	\$315,013	\$315,429	\$315,847	\$316,265	\$316,683	\$3,701,516
119	ENERGY CHARGE	1,711,488	1,581,971	1,561,893	1,288,188	1,244,203	1,216,918	1,184,076	1,117,714	1,194,856	1,201,166	1,412,945	1,695,214	16,410,633
120	CIBSR	86,916	85,652	82,728	70,318	70,693	74,551	79,531	77,329	76,348	81,289	77,155	78,809	941,317
121	SWING	153,006	156,695	168,860	113,030	130,332	116,853	120,116	106,629	113,975	111,336	123,114	147,546	1,561,491
122	TOTAL	\$2,251,399	\$2,124,908	\$2,114,556	\$1,773,078	\$1,747,274	\$1,710,760	\$1,698,322	\$1,616,684	\$1,700,607	\$1,709,639	\$1,929,479	\$2,238,252	\$22,614,957
GS 5 COMMERCIAL >499,999 <1,000,000														
123	GS 4 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
124	GS 4 THERMS	37,955	27,481	29,921	29,253	31,150	29,213	38,340	23,858	28,371	27,292	23,146	34,638	360,620
125	CUSTOMER CHARGE	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$24,120
126	ENERGY CHARGE	6,750	4,887	5,322	5,203	5,540	5,196	6,819	4,243	5,046	4,854	4,116	6,160	64,136
127	CIBSR	418	323	344	346	384	398	559	358	393	401	274	349	4,536
128	PGA	28,615	46,697	27,160	27,671	132	2,083	0	0	7,457	28,931	145,685	83,436	397,868
129	TOTAL	\$37,794	\$53,917	\$34,836	\$35,230	\$8,066	\$9,677	\$9,387	\$6,611	\$14,906	\$36,196	\$152,086	\$91,956	\$490,661
130	GTS 4 BILLS	138	138	138	138	138	138	139	139	139	139	139	139	1,662
131	GTS 4 THERMS	4,999,884	4,564,893	4,725,622	4,703,492	4,620,925	4,438,581	4,661,330	4,582,894	4,507,872	4,278,804	4,416,972	4,614,526	55,115,796
132	CUSTOMER CHARGE	\$92,460	\$92,460	\$92,460	\$92,460	\$92,460	\$92,460	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$1,113,540
133	ENERGY CHARGE	889,229	811,866	840,452	836,516	821,832	789,402	829,017	815,068	801,725	760,985	785,559	820,693	9,802,344
134	CIBSR	55,069	53,603	54,285	55,684	56,942	58,973	67,903	68,765	62,469	62,802	52,310	46,526	695,330
135	SWING	25,861	24,993	22,511	22,888	20,689	21,054	24,036	22,818	24,029	17,750	21,874	32,409	280,911
136	TOTAL	\$1,062,619	\$982,922	\$1,009,708	\$1,007,548	\$991,922	\$961,888	\$1,014,086	\$999,781	\$981,352	\$934,667	\$952,872	\$992,758	\$11,892,125
GS 6 COMMERCIAL >499,999 <1,000,000														
137	GS 5 BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
138	GS 5 THERMS	369,384	333,607	411,349	255,067	397,518	361,184	406,616	364,962	425,746	382,636	348,874	428,560	4,485,504
139	CUSTOMER CHARGE	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$66,240
140	ENERGY CHARGE	43,883	39,632	48,868	30,302	47,225	42,909	48,306	43,357	50,579	45,457	41,446	50,913	532,878
141	CIBSR	1,755	1,690	2,038	1,303	2,113	2,070	2,555	2,362	2,545	2,423	1,782	1,864	24,501
142	PGA	59,913	23,626	103,620	112,149	2,373	22,797	52,320	853	287,042	76,055	92,609	122,907	956,265
143	TOTAL	\$111,071	\$70,469	\$160,047	\$149,274	\$57,231	\$73,296	\$108,701	\$52,093	\$345,686	\$129,455	\$141,357	\$181,204	\$1,579,884

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
 THE HISTORIC BASE YEAR + 1.
 FOR THE YEAR ENDED 12/31/2023

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/2023
 WITNESS: E. FOX / R. PARSONS / L. RUTKIN

LINE NO.	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
144	GTS 5 BILLS	188	188	189	189	191	191	192	192	192	192	192	192	2,288
145	GTS 5 THERMS	13,773,679	12,459,178	13,953,746	13,493,672	13,363,553	13,294,129	13,041,457	13,437,027	12,965,513	13,729,529	13,873,188	13,812,974	161,197,643
146	CUSTOMER CHARGE	\$259,440	\$259,440	\$260,820	\$260,820	\$263,580	\$263,580	\$264,960	\$264,960	\$264,960	\$264,960	\$264,960	\$264,960	\$3,157,440
147	ENERGY CHARGE	1,636,313	1,480,150	1,657,705	1,603,048	1,587,590	1,579,343	1,549,325	1,596,319	1,540,303	1,631,068	1,648,135	1,640,981	19,150,280
148	CIBSR	65,443	63,113	69,148	68,914	71,039	76,197	81,954	86,976	77,509	86,931	70,877	60,080	878,181
149	SWING	12,379	12,474	11,840	12,362	12,442	10,585	10,410	9,899	10,002	13,922	10,676	18,352	145,345
150	TOTAL	\$1,973,576	\$1,815,177	\$1,999,513	\$1,945,145	\$1,934,651	\$1,929,705	\$1,906,649	\$1,958,154	\$1,892,774	\$1,996,881	\$1,994,648	\$1,984,373	\$23,331,246
151	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
151	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
152	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
153	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
155	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
156	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	SITS BILLS	27	27	27	27	27	27	27	27	27	27	27	27	324
158	SITS THERMS	4,133,358	3,732,716	4,060,052	3,811,546	3,678,014	3,512,813	3,528,396	3,619,735	3,433,070	3,490,710	3,602,008	3,627,004	44,229,423
159	CUSTOMER CHARGE	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$447,120
160	ENERGY CHARGE	323,105	291,786	317,374	297,949	287,510	274,597	275,815	282,955	268,363	272,869	281,569	283,523	\$3,457,414
161	CIBSR	22,411	21,577	22,960	22,214	22,312	22,976	25,303	26,737	23,420	25,222	21,000	18,002	\$274,134
162	TOTAL	\$382,776	\$350,624	\$377,594	\$357,422	\$347,082	\$334,833	\$338,377	\$346,952	\$329,043	\$335,351	\$339,829	\$338,785	\$4,178,668
163	IS - INDUSTRIAL >3,999,999 <50,000,000													
163	IS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
164	IS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
165	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
167	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
168	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	ITS BILLS	14	14	14	14	14	14	14	14	14	14	14	14	168
170	ITS THERMS	11,927,538	10,771,414	13,797,714	12,723,666	12,509,443	11,903,365	12,200,226	10,946,573	10,256,106	11,721,917	11,430,869	12,903,783	143,092,614
171	CUSTOMER CHARGE	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$265,440
172	ENERGY CHARGE	483,065	436,242	558,807	515,308	506,632	482,086	494,109	443,336	415,372	474,738	462,950	522,603	\$5,795,251
173	CIBSR	14,083	13,559	16,992	16,149	16,525	16,955	19,053	17,608	15,236	18,444	14,513	13,948	193,065
174	TOTAL	\$519,269	\$471,922	\$597,919	\$553,577	\$545,278	\$521,161	\$535,282	\$483,065	\$452,729	\$515,302	\$499,583	\$558,671	\$6,253,756
175	WHS - WHOLESALE													
175	WHS BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
176	WHS THERMS	298,967	269,990	181,314	209,192	149,864	129,464	99,185	117,333	103,371	136,306	145,784	209,372	2,050,143
177	CUSTOMER CHARGE	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$50,400
178	ENERGY CHARGE	50,986	46,044	30,921	35,676	25,558	22,079	16,915	20,010	17,629	23,246	24,862	35,706	349,631
179	CIBSR	1,409	1,357	891	1,060	790	736	618	753	613	856	739	903	10,727
180	PGA	253,663	327,991	164,560	121,916	113,223	109,472	88,303	90,304	112,190	101,954	109,933	415,226	2,008,735
181	TOTAL	\$310,258	\$379,591	\$200,573	\$162,851	\$143,771	\$136,487	\$110,037	\$115,267	\$134,632	\$130,256	\$139,734	\$456,036	\$2,419,494
182	WHT BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
183	WHT THERMS	55,065	49,729	53,457	50,254	48,957	45,465	45,581	46,459	44,471	46,882	48,006	52,050	586,376
184	CUSTOMER CHARGE	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$25,200
185	ENERGY CHARGE	9,391	8,481	9,117	8,570	8,349	7,754	7,773	7,923	7,584	7,995	8,187	8,877	100,001
186	CIBSR	260	250	263	255	258	259	284	298	264	294	243	225	3,152
187	TOTAL	\$11,750	\$10,831	\$11,479	\$10,925	\$10,707	\$10,112	\$10,158	\$10,321	\$9,948	\$10,390	\$10,530	\$11,201	\$128,353

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2023
WITNESS: E. FOX / R. PARSONS / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2023

DOCKET NO.: 20230023-GU

LINE NO.	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
COMMERCIAL GENERATORS														
188	CSG BILLS	976		973	974	972	971	974		923	923	923	923	11,428
189	CSG THERMS	14,981	14,598	14,963	15,450	13,904	12,876	12,777	12,654	12,654	12,654	32,869	52,941	223,320
190	CUSTOMER CHARGE	\$43,920	\$43,740	\$43,785	\$43,830	\$43,740	\$43,695	\$43,830	\$41,548	\$41,548	\$41,548	\$41,548	\$41,548	\$514,279
191	ENERGY CHARGE	6,339	6,177	6,332	6,538	5,883	5,448	5,407	5,354	5,354	5,354	13,909	22,402	94,498
192	CIBSR	175	182	182	194	182	181	197	201	186	197	413	566	2,855
193	PGA	22,654	25,016	25,334	18,230	20,957	22,218	21,414	23,669	22,594	24,888	24,412	20,322	271,709
194	TOTAL	\$73,088	\$75,115	\$75,633	\$68,792	\$70,762	\$71,543	\$70,847	\$70,772	\$69,682	\$71,987	\$80,281	\$84,837	\$883,342
195	CTG BILLS	167	168	165	166	166	167	166	154	154	154	154	154	1,935
196	CTG THERMS	14,970	15,420	13,636	14,555	16,798	14,394	14,157	12,183	12,183	12,183	29,153	46,216	215,849
197	CUSTOMER CHARGE	\$7,515	\$7,560	\$7,425	\$7,470	\$7,470	\$7,515	\$7,470	\$6,930	\$6,930	\$6,930	\$6,930	\$6,930	\$87,075
198	ENERGY CHARGE	6,335	6,525	5,770	6,159	7,108	6,091	5,991	5,155	5,155	5,155	12,336	19,556	91,336
199	CIBSR	175	192	166	183	219	203	219	194	179	190	366	494	2,778
200	SWING	250	234	250	214	215	213	257	243	295	190	223	305	2,889
201	TOTAL	\$14,274	\$14,511	\$13,611	\$14,026	\$15,013	\$14,022	\$13,936	\$12,522	\$12,559	\$12,465	\$19,855	\$27,285	\$184,078
CSLS - STREET LIGHTING														
202	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
203	CSLS THERMS	3,338	2,617	2,994	2,729	2,223	2,565	2,218	3,229	2,925	2,925	2,925	2,925	33,611
204	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	ENERGY CHARGE	918	720	824	751	612	706	610	888	805	805	805	805	9,247
206	CIBSR	33	27	30	29	24	30	29	43	36	38	31	26	376
207	PGA	6,856	6,393	7,075	5,046	5,141	6,365	5,188	5,331	5,231	5,053	5,355	4,690	67,723
208	TOTAL	\$7,807	\$7,140	\$7,929	\$5,825	\$5,776	\$7,101	\$5,827	\$6,262	\$6,072	\$5,896	\$6,190	\$5,520	\$77,346
209	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
210	CTSLS THERMS	38,116	32,663	39,650	39,699	35,420	36,040	39,486	40,331	39,690	39,690	47,738	52,883	481,403
211	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212	ENERGY CHARGE	10,487	8,987	10,909	10,922	9,745	9,916	10,864	11,096	10,920	10,920	13,134	14,550	132,448
213	CIBSR	372	340	404	416	387	424	510	536	487	516	501	472	5,365
214	SWING	308	280	286	152	302	276	292	270	276	264	278	267	3,251
215	TOTAL	\$11,166	\$9,606	\$11,598	\$11,491	\$10,433	\$10,616	\$11,665	\$11,902	\$11,683	\$11,700	\$13,913	\$15,289	\$141,064
RESIDENTIAL GAS HEAT PUMP														
216	RTP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
217	RTP THERMS	638	638	638	638	638	638	638	638	638	638	638	638	7,656
218	CUSTOMER CHARGE	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$590
219	ENERGY CHARGE	57	57	57	57	57	57	57	57	57	57	57	57	689
220	CIBSR	19	20	20	20	21	23	25	26	24	25	20	17	258
221	SWING	0	0	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL	\$125	\$127	\$126	\$127	\$128	\$129	\$131	\$132	\$130	\$132	\$127	\$124	\$1,538
COMMERCIAL GAS HEAT PUMP														
223	CHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
224	CHP THERMS	663	663	663	663	663	663	663	663	663	663	663	663	7,956
225	CUSTOMER CHARGE	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$1,080
226	ENERGY CHARGE	24	24	24	24	24	24	24	24	24	24	24	24	287
227	CIBSR	8	8	8	8	9	9	10	11	10	10	8	7	107
228	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
229	TOTAL	\$122	\$122	\$122	\$122	\$123	\$123	\$124	\$124	\$124	\$124	\$122	\$121	\$1,474
230	CTP BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
231	CTP THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
232	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
234	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	-
235	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
236	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
 THE HISTORIC BASE YEAR + 1.
 FOR THE YEAR ENDED 12/31/2023

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/2023
 WITNESS: E. FOX / R. PARSONS / L. RUTKIN

LINE NO.	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
SPECIAL CONTRACT														
237	S.C. BILLS	19	19	20	21	21	21	21	21	21	21	21	21	247
238	S.C. THERMS	61,623,948	55,685,509	64,897,241	72,342,532	80,458,360	84,296,744	89,925,515	84,537,330	74,442,840	76,363,169	53,909,336	56,256,148	854,738,673
239	S.C. CUST. CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	S.C. ENERGY CHARGE	2,348,674	2,288,066	2,465,079	2,548,364	2,567,071	2,493,540	2,386,908	2,341,425	2,347,254	2,409,437	2,355,671	2,276,206	\$28,827,696
241	S.C. CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	\$0
242	S.C. PGA	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(\$1,240,008)
243	TOTAL	\$2,245,340	\$2,184,732	\$2,361,745	\$2,445,030	\$2,463,737	\$2,390,206	\$2,283,574	\$2,238,091	\$2,243,920	\$2,306,103	\$2,252,337	\$2,172,872	\$27,587,688
OFF SYSTEM SALES														
244	OSS BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
245	OSS THERMS	5,896,000	5,506,000	5,988,000	5,646,000	6,005,000	6,029,000	5,744,000	5,646,000	5,641,000	4,483,000	4,136,000	4,062,000	64,782,000
246	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
247	ENERGY CHARGE	326,704	319,751	326,704	324,386	326,704	324,386	326,704	326,704	324,386	326,704	324,386	326,704	\$3,904,223
248	PGA	2,137,943	1,936,405	1,597,943	1,590,764	1,597,943	1,950,764	1,957,943	1,957,943	2,310,764	1,957,943	1,590,764	1,417,943	\$22,005,062
248	TOTAL	\$2,464,647	\$2,256,156	\$1,924,647	\$1,915,150	\$1,924,647	\$2,275,150	\$2,284,647	\$2,284,647	\$2,635,150	\$2,284,647	\$1,915,150	\$1,744,647	\$25,909,285
249	OTHER REVENUE	667,919	716,792	1,107,494	1,074,341	1,178,240	1,116,385	1,070,388	1,081,000	1,052,279	1,072,076	4,101,294	1,452,257	\$15,690,467
250	TOTAL OPERATING REVENUE	\$64,633,176	\$60,955,823	\$55,141,975	\$46,873,037	\$42,442,840	\$40,745,903	\$39,567,580	\$39,015,216	\$40,776,298	\$41,468,879	\$49,575,310	\$53,987,067	\$575,183,104
251	TOTAL CUSTOMERS	467,531	468,893	470,316	471,741	473,099	474,383	475,650	476,744	477,946	479,162	480,391	481,628	5,697,484
252	TOTAL THERMS	152,804,931	138,875,361	148,980,440	148,392,864	151,539,708	153,515,959	157,011,796	150,117,706	142,223,012	142,798,557	128,254,733	143,878,281	1,758,393,346

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/2023
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	19,692,092	17,698,055	14,574,403	11,819,978	9,253,822	8,348,039	7,542,081	7,290,780	8,932,037	8,273,726	12,014,766	18,091,352	143,531,132
2	COST OF GAS-FIRM	\$30,192,707	\$28,200,802	\$23,211,972	\$16,652,982	\$13,547,440	\$11,893,072	\$11,371,627	\$10,952,182	\$11,444,191	\$12,928,257	\$16,070,835	\$19,957,512	\$206,423,579
3	OSS THERMS SOLD	5,896,000	5,506,000	5,988,000	5,646,000	6,005,000	6,029,000	5,744,000	5,646,000	5,641,000	4,483,000	4,136,000	4,062,000	64,782,000
4	COST OF GAS-OSS	\$2,137,943	\$1,936,405	\$1,597,943	\$1,590,764	\$1,597,943	\$1,950,764	\$1,957,943	\$1,957,943	\$2,310,764	\$1,957,943	\$1,590,764	\$1,417,943	\$22,005,062
5	REVENUE RELATED TAXE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	32,330,650	30,137,207	24,809,915	18,243,746	15,145,383	13,843,836	13,329,570	12,910,125	13,754,955	14,886,200	17,661,599	21,375,455	\$228,428,641
7	NET REVENUES	32,302,526	30,818,616	30,332,060	28,629,291	27,297,457	26,902,067	26,238,010	26,105,091	27,021,343	26,582,679	31,913,711	32,611,612	346,754,463

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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/24
WITNESS: E. FOX / R. PARSONS / L. RUTKIN

DOCKET NO.: 20230023-GU

FOR THE YEAR ENDED 12/31/2024

LINE NO.	RATE CLASS	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	TOTAL
RESIDENTIAL 1 <100														
1	RS 1 BILLS	116,647	116,936	117,225	117,502	117,770	118,045	118,317	118,597	118,884	119,174	119,468	119,764	1,418,329
2	RS 1 THERMS	1,346,225	1,161,526	1,022,893	822,890	604,729	532,560	421,080	458,321	550,733	762,698	1,111,258	9,330,450	
3	CUSTOMER CHARGE	\$1,761,372	\$1,765,729	\$1,770,098	\$1,774,275	\$1,778,333	\$1,782,473	\$1,786,580	\$1,790,820	\$1,795,148	\$1,799,532	\$1,803,969	\$1,808,440	\$21,416,769
4	ENERGY CHARGE	363,629	313,740	276,294	222,271	163,343	143,850	113,738	123,797	148,759	144,654	206,012	300,162	2,520,248
5	CIBSR	4,451	4,098	3,498	2,869	2,148	2,057	2,014	2,507	3,058	3,428	4,256	5,114	39,496
6	PGA	1,802,470	1,649,403	1,555,446	1,126,541	905,521	834,810	672,871	740,448	727,567	845,194	1,013,813	1,186,277	13,060,361
7	TOTAL	\$3,931,922	\$3,732,970	\$3,605,335	\$3,125,955	\$2,849,345	\$2,763,190	\$2,575,202	\$2,657,571	\$2,674,531	\$2,792,808	\$3,028,051	\$3,299,993	\$37,036,873
RESIDENTIAL 2 >99 <250														
8	RS 2 BILLS	201,691	202,207	202,725	203,222	203,707	204,200	204,689	205,193	205,707	206,226	206,752	207,281	2,453,802
9	RS 2 THERMS	5,503,826	4,815,963	3,410,037	2,575,177	2,115,360	2,008,375	1,804,416	1,830,881	2,209,859	2,054,595	2,805,388	4,430,849	35,564,726
10	CUSTOMER CHARGE	\$3,650,607	\$3,659,954	\$3,669,328	\$3,678,325	\$3,687,090	\$3,696,016	\$3,704,876	\$3,713,996	\$3,723,292	\$3,732,699	\$3,742,210	\$3,751,793	\$44,410,187
11	ENERGY CHARGE	1,486,638	1,300,840	921,085	695,581	571,380	542,482	487,391	494,539	596,905	554,967	757,763	1,196,817	9,606,388
12	CIBSR	18,196	16,991	11,661	8,979	7,513	7,758	8,629	10,013	12,269	13,151	15,655	20,389	151,204
13	PGA	8,084,438	7,909,575	5,228,718	3,789,969	3,353,329	3,289,249	2,921,955	3,027,786	3,028,468	3,374,836	4,000,601	4,841,832	52,850,755
14	TOTAL	\$13,239,880	\$12,887,359	\$9,830,791	\$8,172,855	\$7,619,311	\$7,535,505	\$7,122,852	\$7,246,335	\$7,360,934	\$7,675,653	\$8,516,230	\$9,810,830	\$107,018,534
RESIDENTIAL 3 >249 <2,000														
15	RS 3 BILLS	120,271	120,638	121,006	121,367	121,724	122,085	122,444	122,810	123,179	123,550	123,923	124,297	1,467,293
16	RS 3 THERMS	7,377,920	6,457,243	5,453,970	4,306,712	2,830,219	2,232,415	1,909,313	1,933,275	2,397,358	2,472,314	4,023,781	6,829,635	48,224,155
17	CUSTOMER CHARGE	\$2,958,657	\$2,967,690	\$2,976,740	\$2,985,625	\$2,994,414	\$3,003,286	\$3,012,134	\$3,021,133	\$3,030,205	\$3,039,329	\$3,048,501	\$3,057,695	\$36,095,410
18	ENERGY CHARGE	1,992,850	1,744,166	1,473,172	1,163,286	764,470	602,998	515,725	522,197	647,550	667,797	1,086,863	1,844,753	13,025,826
19	CIBSR	24,392	22,781	18,650	15,017	10,052	8,623	9,131	10,573	13,310	15,825	22,454	31,427	202,235
20	PGA	11,818,147	9,991,759	7,898,424	5,977,291	4,019,355	2,994,392	2,691,704	2,947,397	2,907,596	3,723,147	4,890,621	7,158,697	67,018,531
21	TOTAL	\$16,794,047	\$14,726,396	\$12,366,985	\$10,141,219	\$7,788,291	\$6,609,299	\$6,228,693	\$6,501,300	\$6,598,662	\$7,446,098	\$9,048,439	\$12,092,571	\$116,342,002
RESIDENTIAL GS1 >1,999 <10,000														
22	RGS 1 BILLS	2,710	2,717	2,724	2,731	2,738	2,744	2,751	2,758	2,765	2,772	2,779	2,786	32,974
23	RGS 1 THERMS	1,006,074	896,767	794,060	615,451	302,810	187,498	223,306	137,708	206,290	232,546	659,055	1,102,172	6,363,739
24	CUSTOMER CHARGE	\$121,958	\$122,266	\$122,575	\$122,882	\$123,190	\$123,497	\$123,805	\$124,114	\$124,424	\$124,734	\$125,044	\$125,355	\$1,483,845
25	ENERGY CHARGE	313,794	279,702	247,667	191,959	94,447	58,481	69,649	42,951	64,342	72,531	205,559	343,767	1,984,850
26	CIBSR	1,321	1,257	1,079	853	427	288	424	299	455	591	1,461	2,015	10,471
27	PGA	1,509,461	1,154,360	1,055,375	782,279	396,347	155,992	483,240	56,080	194,441	(20,846)	639,598	983,451	7,389,778
28	TOTAL	\$1,946,535	\$1,557,585	\$1,426,696	\$1,097,973	\$614,410	\$338,258	\$677,118	\$223,445	\$383,662	\$177,011	\$971,663	\$1,454,589	\$10,868,945
29	RST 1 BILLS	410	411	412	414	415	416	417	418	419	420	422	423	4,997
30	RST 1 THERMS	428,431	397,662	278,745	206,054	103,372	71,492	41,030	51,197	67,246	87,098	222,622	417,975	2,372,924
31	CUSTOMER CHARGE	\$18,458	\$18,509	\$18,560	\$18,611	\$18,662	\$18,713	\$18,764	\$18,815	\$18,866	\$18,917	\$18,968	\$19,020	\$224,862
32	ENERGY CHARGE	133,628	124,031	86,941	64,268	32,242	22,298	12,797	15,968	20,974	27,166	69,436	130,367	740,115
33	CIBSR	1,486	1,472	1,000	754	385	290	206	294	392	585	1,303	2,018	10,184
34	PGA	7,119	7,184	4,845	4,733	3,043	1,691	1,069	949	1,018	1,381	2,225	5,545	40,803
35	TOTAL	\$160,691	\$151,196	\$111,346	\$88,366	\$54,332	\$42,992	\$32,835	\$36,025	\$41,250	\$48,049	\$91,933	\$156,950	\$1,015,964
RESIDENTIAL GS2 >9,999 <50,000														
36	RGS 2 BILLS	59	59	59	59	59	59	59	59	59	59	59	60	709
37	RGS 2 THERMS	78,978	99,308	54,498	51,323	33,558	27,056	25,943	18,499	23,847	36,526	58,889	83,207	591,631
38	CUSTOMER CHARGE	\$4,803	\$4,810	\$4,818	\$4,825	\$4,832	\$4,840	\$4,847	\$4,854	\$4,862	\$4,869	\$4,877	\$4,885	\$58,122
39	ENERGY CHARGE	21,033	26,447	14,513	13,668	8,937	7,205	6,909	4,926	6,351	9,727	15,683	22,159	157,557
40	CIBSR	99	133	71	68	45	40	47	38	50	89	125	146	952
41	PGA	137,115	100,899	97,458	71,619	55,755	38,998	23,511	26,228	32,500	65,569	64,259	95,551	809,461
42	TOTAL	\$163,050	\$132,289	\$116,860	\$90,180	\$69,569	\$51,083	\$35,314	\$36,047	\$43,762	\$80,254	\$84,944	\$122,740	\$1,026,092
43	RST 2 BILLS	268	269	269	269	270	270	271	271	272	272	272	273	3,246
44	RST 2 THERMS	870,209	782,335	688,323	525,461	387,624	330,386	234,189	253,776	307,161	373,400	578,436	855,071	6,186,372
45	CUSTOMER CHARGE	\$21,991	\$22,026	\$22,061	\$22,095	\$22,129	\$22,164	\$22,198	\$22,232	\$22,266	\$22,300	\$22,334	\$22,368	\$286,180
46	ENERGY CHARGE	231,745	208,344	183,307	139,936	103,228	87,985	62,367	67,583	81,800	99,440	154,043	227,714	1,647,493
47	CIBSR	2,791	2,283	1,777	1,335	879	606	435	346	483	647	914	1,257	10,847
48	SWING	17,095	17,126	12,948	13,055	9,507	6,814	5,838	5,206	5,760	6,447	8,051	13,547	121,394
49	TOTAL	\$273,623	\$250,173	\$220,599	\$176,864	\$136,200	\$118,201	\$91,490	\$96,367	\$111,482	\$130,508	\$187,565	\$267,452	\$2,060,524

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/24
WITNESS: E. FOX / R. PARSONS / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
RESIDENTIAL GS3 >49,999 <250,000														
50	RGS 3 BILLS	27	27	28	28	28	28	28	28	28	28	28	29	335
51	RGS 3 THERMS	1,253	4,613	2,873	916	1,289	2,733	338	1,379	1,097	1,270	1,744	2,746	22,250
52	CUSTOMER CHARGE	\$11,497	\$11,542	\$11,586	\$11,630	\$11,674	\$11,718	\$11,762	\$11,807	\$11,851	\$11,896	\$11,940	\$11,985	\$140,887
53	ENERGY CHARGE	273	1,005	626	200	281	595	74	300	239	277	380	598	4,846
54	CIBSR	2	6	4	1	2	4	1	3	2	3	4	5	35
55	PGA	2,683	834	2,739	1,302	1,318	1,967	110	(107)	445	505	630	1,172	13,600
54	TOTAL	\$14,455	\$13,386	\$14,954	\$13,133	\$13,274	\$14,285	\$11,947	\$12,003	\$12,538	\$12,681	\$12,954	\$13,760	\$159,368
55	RST 3 BILLS	49	49	49	49	49	50	50	50	50	50	50	50	595
56	RST 3 THERMS	355,048	407,852	335,239	297,372	229,666	221,629	193,993	174,243	219,151	253,366	295,812	378,267	3,361,638
57	CUSTOMER CHARGE	\$20,684	\$20,707	\$20,731	\$20,754	\$20,777	\$20,801	\$20,824	\$20,848	\$20,872	\$20,896	\$20,920	\$20,944	\$249,758
58	ENERGY CHARGE	77,333	88,834	73,018	64,770	50,023	48,273	42,254	37,952	47,733	55,186	64,431	82,390	732,198
59	CIBSR	999	1,225	976	883	694	729	790	811	1,036	1,380	1,405	1,482	12,409
60	SWING	8,471	8,537	6,939	7,195	6,286	5,181	4,582	4,041	4,552	5,413	5,386	7,721	74,305
61	TOTAL	\$107,487	\$119,303	\$101,664	\$93,602	\$77,781	\$74,984	\$68,449	\$63,653	\$74,193	\$82,875	\$92,142	\$112,537	\$1,068,671
RESIDENTIAL GENERATORS														
62	RES SG BILLS	1,143	1,145	1,147	1,149	1,151	1,152	1,154	1,156	1,158	1,160	1,162	1,164	13,842
63	RES SG THERMS	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	12,984
64	CUSTOMER CHARGE	\$27,338	\$27,383	\$27,429	\$27,471	\$27,513	\$27,556	\$27,598	\$27,642	\$27,688	\$27,733	\$27,780	\$27,826	\$330,957
65	ENERGY CHARGE	(0)	(0)	0	(0)	(0)	0	0	0	(0)	(0)	0	(0)	0
66	CIBSR	4	4	4	4	4	4	5	6	6	7	6	5	58
67	PGA	14,010	14,176	12,553	9,115	7,513	7,175	5,519	6,397	5,008	6,443	7,087	10,161	105,157
68	TOTAL	\$41,351	\$41,563	\$39,985	\$36,590	\$35,030	\$34,735	\$33,122	\$34,045	\$32,702	\$34,183	\$34,873	\$37,992	\$436,173
SGS COMMERCIAL <2,000														
69	SGS BILLS	7,877	7,885	7,893	7,901	7,910	7,918	7,926	7,934	7,941	7,948	7,956	7,963	95,052
70	SGS THERMS	686,720	673,037	515,282	473,328	426,576	423,305	352,041	370,785	581,650	251,550	495,783	600,627	5,850,685
71	CUSTOMER CHARGE	\$241,028	\$241,279	\$241,531	\$241,783	\$242,036	\$242,288	\$242,542	\$242,797	\$242,993	\$243,219	\$243,445	\$243,672	\$2,908,581
72	ENERGY CHARGE	267,113	261,791	200,429	184,110	165,925	164,653	136,933	144,224	226,244	97,845	192,845	233,626	2,275,741
73	CIBSR	1,325	1,386	1,029	963	884	954	983	1,184	1,885	940	1,615	1,613	14,762
74	PGA	1,049,230	1,109,053	1,008,586	686,244	671,826	739,919	482,357	566,963	568,742	562,199	657,553	617,075	8,719,768
75	TOTAL	\$1,558,697	\$1,613,509	\$1,451,575	\$1,113,101	\$1,080,671	\$1,147,815	\$862,814	\$955,158	\$1,039,864	\$904,203	\$1,095,458	\$1,095,986	\$13,918,851
76	SGT BILLS	4,877	4,884	4,891	4,897	4,904	4,911	4,917	4,924	4,930	4,936	4,942	4,948	58,960
77	SGT THERMS	646,767	700,415	407,194	481,283	392,193	381,725	289,401	352,225	375,754	360,538	462,600	583,773	5,433,867
78	CUSTOMER CHARGE	\$149,243	\$149,447	\$149,652	\$149,857	\$150,062	\$150,267	\$150,472	\$150,660	\$150,848	\$151,037	\$151,226	\$151,414	\$1,804,184
79	ENERGY CHARGE	251,573	272,440	158,386	187,205	152,551	148,480	112,568	137,005	146,157	140,238	179,938	227,070	2,113,611
80	CIBSR	1,248	1,442	813	980	813	861	808	1,124	1,218	1,347	1,507	1,568	13,729
81	SWING	20,645	20,829	17,233	17,383	15,259	14,273	12,003	15,073	7,287	12,286	13,954	17,457	183,682
82	TOTAL	\$422,709	\$444,159	\$326,084	\$355,424	\$318,685	\$313,880	\$275,851	\$303,862	\$305,510	\$304,909	\$346,624	\$397,510	\$4,115,206
GS1 COMMERCIAL >1,999 <10,000														
83	GS 1 BILLS	3,790	3,795	3,799	3,804	3,809	3,813	3,818	3,822	3,827	3,831	3,835	3,839	45,782
84	GS 1 THERMS	1,789,712	1,761,456	1,656,986	1,496,009	1,382,912	1,402,396	1,262,194	1,244,226	1,438,054	1,226,910	1,506,671	1,969,781	18,137,307
85	CUSTOMER CHARGE	\$170,545	\$170,756	\$170,968	\$171,179	\$171,391	\$171,603	\$171,815	\$172,006	\$172,198	\$172,389	\$172,581	\$172,773	\$2,060,204
86	ENERGY CHARGE	558,211	549,398	516,814	466,605	431,330	437,407	393,678	388,074	448,529	382,673	469,931	614,375	5,657,026
87	CIBSR	2,351	2,469	2,251	2,072	1,951	2,152	2,398	2,704	3,172	3,120	3,340	3,601	31,582
88	PGA	2,743,797	2,577,783	2,887,218	2,082,497	1,811,702	2,190,132	1,721,472	1,843,496	1,749,188	1,942,808	2,171,579	1,968,661	25,690,334
89	TOTAL	\$3,474,903	\$3,300,406	\$3,577,251	\$2,722,354	\$2,416,374	\$2,801,295	\$2,289,363	\$2,406,280	\$2,373,087	\$2,500,991	\$2,817,432	\$2,759,410	\$33,439,146
90	GTS 1 BILLS	13,602	13,621	13,640	13,659	13,678	13,697	13,717	13,734	13,752	13,769	13,787	13,804	164,460
91	GTS 1 THERMS	7,776,854	7,151,028	6,851,952	6,301,061	5,782,080	5,956,534	5,492,958	5,451,739	6,099,692	5,341,993	6,383,143	7,598,586	76,187,621
92	CUSTOMER CHARGE	\$612,074	\$612,936	\$613,798	\$614,660	\$615,522	\$616,383	\$617,245	\$618,103	\$618,964	\$619,823	\$620,681	\$621,539	\$7,400,678
93	ENERGY CHARGE	2,425,601	2,230,406	2,137,124	1,965,301	1,803,431	1,857,843	1,713,254	1,700,397	1,902,494	1,666,168	1,990,902	2,369,999	23,762,919
94	CIBSR	10,215	10,423	9,309	8,729	8,159	9,141	10,436	11,846	13,455	13,585	14,152	13,892	132,942
95	SWING	135,449	136,855	126,736	131,518	118,768	110,033	110,270	99,684	108,552	103,411	111,568	130,164	1,423,008
96	TOTAL	\$3,183,339	\$2,990,220	\$2,886,967	\$2,720,208	\$2,545,879	\$2,593,401	\$2,451,205	\$2,429,961	\$2,643,324	\$2,402,775	\$2,737,023	\$3,135,244	\$32,719,546

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
 PROJECTED TEST YEAR
 FOR THE YEAR ENDED 12/31/2024

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR 12/31/24
 WITNESS: E. FOX / R. PARSONS / L. RUTKIN

LINE NO.	RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
GS 2 COMMERCIAL >9,999 <50,000														
97	GS 2 BILLS	778	779	780	781	782	783	784	785	786	787	788	789	9,400
98	GS 2 THERMS	1,362,431	1,295,259	1,146,229	1,024,908	916,207	937,170	931,341	736,450	956,581	834,416	1,103,185	1,428,052	12,672,228
99	CUSTOMER CHARGE	\$63,760	\$63,848	\$63,935	\$64,023	\$64,110	\$64,198	\$64,285	\$64,365	\$64,444	\$64,524	\$64,603	\$64,683	\$770,778
100	ENERGY CHARGE	362,829	344,940	305,252	272,943	243,995	249,578	248,025	196,124	254,747	222,213	293,789	380,305	3,374,741
101	CIBSR	1,713	1,738	1,490	1,359	1,237	1,377	1,694	1,532	2,020	2,031	2,341	2,499	21,029
102	PGA	1,710,066	1,857,038	1,860,144	1,342,864	1,199,717	1,268,763	1,458,329	775,418	1,350,289	1,277,392	1,644,592	1,482,700	17,227,312
103	TOTAL	\$2,138,368	\$2,267,564	\$2,230,822	\$1,681,189	\$1,509,060	\$1,583,915	\$1,772,333	\$1,037,438	\$1,671,500	\$1,566,160	\$2,005,325	\$1,930,186	\$21,393,860
GS 2 COMMERCIAL >9,999 <50,000														
104	GTS 2 BILLS	6,931	6,941	6,950	6,959	6,969	6,978	6,987	6,996	7,004	7,012	7,021	7,029	83,778
105	GTS 2 THERMS	13,790,325	12,500,408	11,957,977	10,810,478	9,660,376	9,765,363	9,248,726	9,193,421	10,059,092	9,024,991	10,936,331	13,392,669	130,340,156
106	CUSTOMER CHARGE	\$568,376	\$569,138	\$569,901	\$570,663	\$571,426	\$572,188	\$572,951	\$573,642	\$574,333	\$575,024	\$575,715	\$576,407	\$6,869,764
107	ENERGY CHARGE	3,672,501	3,328,984	3,184,529	2,878,939	2,572,655	2,600,614	2,463,028	2,448,300	2,678,837	2,403,445	2,912,454	3,566,602	34,710,887
108	CIBSR	17,337	16,770	15,549	14,334	13,046	14,344	16,819	15,419	21,237	21,967	23,207	23,435	217,164
109	SWING	260,166	265,485	236,270	240,931	221,792	197,695	205,904	184,713	199,882	191,050	208,398	248,378	2,660,664
110	TOTAL	\$4,518,380	\$4,180,377	\$4,006,249	\$3,704,866	\$3,378,919	\$3,384,841	\$3,258,702	\$3,225,774	\$3,474,289	\$3,191,486	\$3,719,775	\$4,414,821	\$44,458,479
GS 3 COMMERCIAL >49,999 <250,000														
111	GS 3 BILLS	49	49	49	49	49	49	49	49	49	49	49	49	587
112	GS 3 THERMS	439,761	394,394	310,827	296,335	301,584	281,780	247,439	224,473	226,007	279,879	357,410	274,991	3,634,879
113	CUSTOMER CHARGE	\$20,394	\$20,424	\$20,453	\$20,482	\$20,512	\$20,541	\$20,571	\$20,598	\$20,625	\$20,652	\$20,680	\$20,707	\$246,638
114	ENERGY CHARGE	95,784	85,903	67,701	64,545	65,688	61,374	53,895	48,893	49,227	60,960	77,847	59,896	791,713
115	CIBSR	547	524	400	389	403	410	445	462	472	674	751	476	5,954
116	PGA	564,259	1,000,927	889,446	122,404	616,466	(112,133)	409,617	551,311	131,111	619,430	281,449	547,903	5,622,189
117	TOTAL	\$680,985	\$1,107,777	\$978,000	\$207,820	\$703,069	(\$29,808)	\$484,527	\$621,263	\$201,435	\$701,717	\$380,726	\$628,982	\$6,666,494
GS 3 COMMERCIAL >49,999 <250,000														
118	GTS 3 BILLS	755	756	757	758	759	760	761	762	763	764	765	765	9,124
119	GTS 3 THERMS	8,251,991	7,581,108	7,487,356	6,192,417	5,987,541	5,847,688	5,687,876	5,369,908	5,715,303	5,748,715	6,724,248	8,028,127	78,622,277
120	CUSTOMER CHARGE	\$317,101	\$317,159	\$317,937	\$318,355	\$318,773	\$319,191	\$319,609	\$319,986	\$320,364	\$320,741	\$321,118	\$321,496	\$3,832,189
121	ENERGY CHARGE	1,797,366	1,651,241	1,630,821	1,348,770	1,304,146	1,273,685	1,238,876	1,169,620	1,244,850	1,252,128	1,464,609	1,748,606	17,124,718
122	CIBSR	10,269	10,067	9,637	8,127	8,004	8,502	10,238	11,054	11,944	13,850	14,124	13,905	129,724
123	SWING	153,006	156,695	168,860	113,030	130,332	116,853	120,116	106,629	113,975	111,336	123,114	147,546	1,561,491
124	TOTAL	\$2,277,742	\$2,135,522	\$2,127,255	\$1,788,283	\$1,761,256	\$1,718,231	\$1,688,840	\$1,607,290	\$1,691,132	\$1,698,055	\$1,922,965	\$2,231,553	\$22,648,123
GS 4 COMMERCIAL >249,999 <500,000														
125	GS 4 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
126	GS 4 THERMS	37,955	27,481	29,921	29,253	31,150	29,213	38,340	23,858	28,371	27,292	23,146	34,638	360,620
127	CUSTOMER CHARGE	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$24,120
128	ENERGY CHARGE	6,750	4,887	5,322	5,203	5,540	5,196	6,819	4,243	5,046	4,854	4,116	6,160	64,136
129	CIBSR	47	36	38	38	41	42	69	49	59	65	48	60	594
130	PGA	28,615	46,697	27,160	27,671	132	2,083	0	0	7,457	28,931	145,685	83,436	397,868
131	TOTAL	\$37,423	\$53,631	\$34,530	\$34,922	\$7,723	\$9,331	\$8,898	\$6,302	\$14,572	\$35,861	\$151,860	\$91,666	\$486,719
GS 4 COMMERCIAL >249,999 <500,000														
132	GTS 4 BILLS	139	139	139	139	139	139	139	139	139	139	139	139	1,668
133	GTS 4 THERMS	5,029,051	4,594,060	4,754,789	4,732,659	4,650,092	4,467,748	4,661,330	4,582,894	4,507,872	4,278,804	4,416,972	4,614,526	55,290,796
134	CUSTOMER CHARGE	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$93,130	\$1,117,560
135	ENERGY CHARGE	894,417	817,054	845,639	841,703	827,019	794,589	829,017	815,068	801,725	760,985	785,559	820,693	9,833,468
136	CIBSR	6,232	6,075	6,094	6,185	6,190	6,468	8,355	9,394	9,380	10,265	9,238	7,958	91,834
137	SWING	25,861	24,993	22,511	22,888	20,689	21,054	24,036	22,818	24,029	17,750	21,874	32,409	280,911
138	TOTAL	\$1,019,639	\$941,252	\$967,374	\$963,906	\$947,027	\$915,241	\$954,538	\$940,410	\$928,264	\$882,131	\$909,800	\$954,191	\$11,323,773
GS 5 COMMERCIAL >499,999 <1,000,000														
139	GS 5 BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
140	GS 5 THERMS	369,384	333,607	411,349	255,067	397,518	361,184	406,616	364,962	425,746	382,636	348,874	428,560	4,485,504
141	CUSTOMER CHARGE	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$66,240
142	ENERGY CHARGE	43,883	39,632	48,868	30,302	47,225	42,909	48,306	43,357	50,579	45,457	41,446	50,913	532,878
143	CIBSR	197	190	227	144	228	226	314	323	382	396	315	319	3,262
144	PGA	59,913	23,626	103,620	112,149	2,373	22,797	52,320	853	287,042	76,055	92,609	122,907	956,265
145	TOTAL	\$109,514	\$68,969	\$158,236	\$148,115	\$55,346	\$71,451	\$106,460	\$50,053	\$343,523	\$127,428	\$139,890	\$179,659	\$1,558,644

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR 12/31/24
 WITNESS: E. FOX / R. PARSONS / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
146	GTS 5 BILLS	193	193	193	193	193	193	193	193	193	193	193	193	2,316
147	GTS 5 THERMS	14,365,345	13,050,845	14,495,413	14,035,339	13,530,220	13,460,796	13,083,123	13,478,693	13,007,180	13,771,195	13,914,854	13,854,640	164,047,643
148	CUSTOMER CHARGE	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$266,340	\$3,196,080
149	ENERGY CHARGE	1,706,603	1,550,440	1,722,055	1,667,398	1,607,390	1,599,143	1,554,275	1,601,269	1,545,253	1,636,018	1,653,085	1,645,931	19,488,860
150	CIBSR	7,679	7,444	8,014	7,913	7,769	8,407	10,116	11,919	11,676	14,252	12,555	10,308	118,052
151	SWING	12,379	12,474	11,840	12,362	12,442	10,585	10,410	9,899	10,002	13,922	10,676	18,352	145,345
152	TOTAL	\$1,993,001	\$1,836,699	\$2,008,249	\$1,954,013	\$1,893,942	\$1,884,475	\$1,841,141	\$1,889,426	\$1,833,272	\$1,930,532	\$1,942,656	\$1,940,931	\$22,948,337
153	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
153	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
154	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
155	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
157	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
158	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	SITS BILLS	27	27	27	27	27	27	27	27	27	27	27	27	324
160	SITS THERMS	4,133,358	3,732,716	4,060,052	3,811,546	3,678,014	3,512,813	3,528,396	3,619,735	3,433,070	3,490,710	3,602,008	3,627,004	44,229,423
161	CUSTOMER CHARGE	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$37,260	\$447,120
162	ENERGY CHARGE	323,105	291,786	317,374	297,949	287,510	274,597	275,815	282,955	268,363	272,869	281,569	283,523	\$3,457,414
163	CIBSR	2,521	2,430	2,562	2,452	2,410	2,504	3,113	3,653	3,517	4,123	3,709	3,079	\$36,072
164	TOTAL	\$362,886	\$331,476	\$357,196	\$337,661	\$327,180	\$314,360	\$316,188	\$323,867	\$309,140	\$314,251	\$322,538	\$323,862	\$3,940,606
165	IS - INDUSTRIAL >3,999,999 <50,000,000													
165	ITS BILLS	14	14	14	14	14	14	14	14	14	14	14	14	168
166	ITS THERMS	11,927,538	10,771,414	13,797,714	12,723,666	12,509,443	11,903,365	12,200,226	10,946,573	10,256,106	11,721,917	11,430,869	12,903,783	143,092,614
167	CUSTOMER CHARGE	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$22,120	\$265,440
168	ENERGY CHARGE	483,065	436,242	558,807	515,308	506,632	482,086	494,109	443,336	415,372	474,738	462,950	522,603	\$5,795,251
169	CIBSR	1,584	1,527	1,896	1,783	1,785	1,847	2,344	2,405	2,288	3,015	2,563	2,386	\$25,423
170	TOTAL	\$506,770	\$459,889	\$582,823	\$539,211	\$530,538	\$506,054	\$518,573	\$467,862	\$439,780	\$499,872	\$487,633	\$547,109	\$6,086,114
171	ISLV - LARGE INDUSTRIAL >50,000,000													
171	ITSLV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
172	ITSLV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
173	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
175	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	WHS - WHOLESALE													
176	WHS BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
177	WHS THERMS	298,967	269,990	181,314	209,192	149,864	129,464	99,185	117,333	103,371	136,306	145,784	209,372	2,050,143
178	CUSTOMER CHARGE	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$50,400
179	ENERGY CHARGE	50,986	46,044	30,921	35,676	25,558	22,079	16,915	20,010	17,629	23,246	24,862	35,706	349,631
180	CIBSR	159	153	99	117	85	80	76	103	92	140	130	155	1,389
181	PGA	253,663	327,991	164,560	121,916	113,223	109,472	88,303	90,304	112,190	101,954	109,933	415,226	2,008,735
182	TOTAL	\$309,008	\$378,387	\$199,781	\$161,908	\$143,066	\$135,831	\$109,494	\$114,617	\$134,111	\$129,539	\$139,126	\$455,287	\$2,410,156
183	WHT BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
184	WHT THERMS	55,065	49,729	53,457	50,254	48,957	45,465	45,581	46,459	44,471	46,882	48,006	52,050	586,376
185	CUSTOMER CHARGE	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$25,200
186	ENERGY CHARGE	9,391	8,481	9,117	8,570	8,349	7,754	7,773	7,923	7,584	7,995	8,187	8,877	\$100,001
187	CIBSR	29	28	29	28	28	28	35	41	40	48	43	38	\$416
188	TOTAL	\$11,520	\$10,609	\$11,246	\$10,698	\$10,477	\$9,882	\$9,908	\$10,064	\$9,724	\$10,143	\$10,330	\$11,015	\$125,616

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/24
WITNESS: E. FOX / R. PARSONS / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
COMMERCIAL GENERATORS														
189	CSG BILLS	976	972	973	974	972	971	974	923	923	923	923	923	11,428
190	CSG THERMS	14,415	14,462	15,329	15,181	14,074	12,876	12,777	12,654	12,654	32,869	52,941	93,338	303,570
191	CUSTOMER CHARGE	\$43,920	\$43,740	\$43,785	\$43,830	\$43,740	\$43,695	\$43,830	\$41,548	\$41,548	\$41,548	\$41,548	\$41,548	\$514,279
192	ENERGY CHARGE	6,100	6,120	6,487	6,424	5,955	5,448	5,407	5,354	5,354	13,909	22,402	39,496	128,456
193	CIBSR	19	20	21	21	20	20	24	27	28	84	117	171	572
194	PGA	22,654	25,016	25,334	18,230	20,957	22,218	21,414	23,669	22,594	24,888	24,412	20,322	271,709
195	TOTAL	\$72,693	\$74,896	\$75,627	\$68,505	\$70,673	\$71,382	\$70,674	\$70,598	\$69,524	\$80,428	\$88,480	\$101,536	\$915,016
196	CTG BILLS	167	168	165	166	166	167	166	154	154	154	154	154	1,935
197	CTG THERMS	14,304	15,097	13,654	14,657	17,031	14,394	14,157	12,183	12,183	29,153	46,216	79,841	282,870
198	CUSTOMER CHARGE	\$7,515	\$7,560	\$7,425	\$7,470	\$7,470	\$7,515	\$7,470	\$6,930	\$6,930	\$6,930	\$6,930	\$6,930	\$87,075
199	ENERGY CHARGE	6,053	6,388	5,778	6,202	7,207	6,091	5,991	5,155	5,155	12,336	19,556	33,785	119,696
200	CIBSR	19	21	19	20	24	22	27	26	27	74	102	146	528
201	SWING	250	234	250	214	215	213	257	243	295	190	223	305	2,889
202	TOTAL	\$13,836	\$14,204	\$13,471	\$13,907	\$14,916	\$13,841	\$13,745	\$12,355	\$12,407	\$19,530	\$26,811	\$41,165	\$210,188
CSLS - STREET LIGHTING														
203	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
204	CSLS THERMS	3,338	2,617	2,994	2,729	2,223	2,565	2,218	3,229	2,925	2,925	2,925	2,925	33,611
205	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	ENERGY CHARGE	(439)	(5)	1,254	873	280	638	907	1,065	805	1,543	1,523	2,260	10,702
207	CIBSR	4	3	3	3	3	3	4	6	5	6	5	4	50
208	PGA	6,856	6,393	7,075	5,046	5,141	6,365	5,188	5,331	5,231	5,053	5,355	4,690	67,723
209	TOTAL	\$6,420	\$6,391	\$8,333	\$5,922	\$5,423	\$7,006	\$6,098	\$6,401	\$6,041	\$6,602	\$6,883	\$6,954	\$78,475
210	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
211	CTSLS THERMS	35,472	32,501	39,829	39,600	35,536	36,007	39,486	40,331	39,690	47,738	52,883	66,138	505,209
212	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	ENERGY CHARGE	11,117	9,667	10,528	10,773	10,109	9,974	10,567	10,920	10,920	12,396	13,832	16,742	137,543
214	CIBSR	39	38	45	46	42	46	63	73	73	101	98	101	766
215	SWING	308	280	286	152	302	276	292	270	276	264	278	267	3,251
216	TOTAL	\$11,463	\$9,985	\$10,859	\$10,971	\$10,452	\$10,297	\$10,922	\$11,263	\$11,269	\$12,762	\$14,208	\$17,110	\$141,560
NGVS - VEHICLE GAS SALES														
217	NGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
218	NGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
219	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
221	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
222	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
223	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	NTGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
225	NTGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
226	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
228	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
229	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
230	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR 12/31/24
WITNESS: E. FOX / R. PARSONS / L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
RESIDENTIAL GAS HEAT PUMP														
231	RGHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
232	RGHP THERMS	638	638	638	638	638	638	638	638	638	638	638	638	7,656
233	CUSTOMER CHARGE	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$590
234	ENERGY CHARGE	57	57	57	57	57	57	57	57	57	57	57	57	689
235	CIBSR	2	2	2	2	2	2	3	3	4	4	4	3	34
236	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
237	TOTAL	\$109	\$109	\$109	\$109	\$109	\$109	\$110	\$110	\$110	\$111	\$110	\$110	\$1,314
COMMERCIAL GAS HEAT PUMP														
238	CGHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
239	CGHP THERMS	663	663	663	663	663	663	663	663	663	663	663	663	7,956
240	CUSTOMER CHARGE	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$1,080
241	ENERGY CHARGE	24	24	24	24	24	24	24	24	24	24	24	24	287
242	CIBSR	1	1	1	1	1	1	1	1	1	2	1	1	14
243	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
244	TOTAL	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$116	\$115	\$115	\$1,381
SPECIAL CONTRACT														
245	S.C. BILLS	21	21	21	21	21	21	21	21	21	21	21	20	251
246	S.C. THERMS	61,965,615	56,027,175	65,197,241	72,342,532	80,458,360	84,296,744	89,925,515	84,537,330	74,442,840	76,363,169	53,909,336	56,256,148	855,722,006
247	S.C. CUST. CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	S.C. ENERGY CHARGE	2,461,431	2,400,823	2,477,579	2,548,364	2,567,071	2,406,698	2,300,066	2,254,583	2,260,412	2,322,595	2,268,829	2,152,199	28,420,651
249	PGA	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(1,240,008)
250	TOTAL	\$2,358,097	\$2,297,489	\$2,374,245	\$2,445,030	\$2,463,737	\$2,303,364	\$2,196,732	\$2,151,249	\$2,157,078	\$2,219,261	\$2,165,495	\$2,048,865	\$27,180,643
OFF SYSTEM SALES														
251	OSS BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
252	OSS THERMS	4,756,000	4,354,000	3,714,000	3,696,000	3,714,000	4,391,000	4,409,000	4,409,000	5,085,000	4,409,000	3,696,000	3,367,000	50,000,000
253	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	ENERGY CHARGE	209,199	204,747	209,199	207,715	209,199	207,715	209,199	209,199	207,715	209,199	207,715	209,199	2,500,000
255	PGA	2,137,943	1,936,405	1,597,943	1,590,764	1,597,943	1,950,764	1,957,943	1,957,943	2,310,764	1,957,943	1,590,764	1,417,943	22,005,062
255	TOTAL	\$2,347,142	\$2,141,152	\$1,807,142	\$1,798,479	\$1,807,142	\$2,158,479	\$2,167,142	\$2,167,142	\$2,518,479	\$2,167,142	\$1,798,479	\$1,627,142	\$24,505,062
256	OTHER REVENUE	1,488,646	1,506,170	1,585,324	1,544,575	1,664,149	1,586,620	1,556,298	1,566,909	1,522,514	1,557,985	1,520,259	1,549,644	\$18,649,095
257	TOTAL OPERATING REVENUE	\$65,576,444	\$61,783,177	\$55,614,078	\$47,368,031	\$42,923,474	\$41,093,936	\$39,847,694	\$39,282,561	\$41,043,781	\$41,744,110	\$46,818,794	\$53,859,468	\$576,955,550
258	TOTAL CUSTOMERS	483,500	484,730	485,964	487,161	488,330	489,519	490,702	491,846	493,072	494,309	495,558	496,812	5,881,503
259	TOTAL THERMS	154,720,714	140,358,448	149,143,879	148,437,235	150,696,960	153,276,123	156,833,919	150,000,121	142,838,736	143,858,624	129,070,995	144,680,134	1,763,915,886

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/24
WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	TOTAL
RESIDENTIAL 1 <100															
RESIDENTIAL 1 <100															
1	RS 1 BILLS	RS 1 BILLS	116,647	116,936	117,225	117,502	117,770	118,045	118,317	118,597	118,884	119,174	119,468	119,764	1,418,329
2	RS 1 THERMS	RS 1 THERMS	1,346,225	1,161,526	1,022,893	822,890	604,729	532,560	421,080	458,321	550,733	535,537	762,698	1,111,258	9,330,450
3	CUSTOMER CHARGE	CUSTOMER CHARGE	\$2,327,111	\$2,332,867	\$2,338,639	\$2,344,158	\$2,349,519	\$2,354,989	\$2,360,415	\$2,366,017	\$2,371,735	\$2,377,528	\$2,383,390	\$2,389,297	\$28,299,664
4	ENERGY CHARGE	ENERGY CHARGE	494,576	426,721	375,791	302,313	222,165	195,652	154,696	168,378	202,328	196,746	280,200	408,254	3,427,821
5	CIBSR	CIBSR	4,451	4,038	3,488	2,869	2,148	2,057	2,014	2,507	3,058	3,428	4,256	5,114	39,486
6	PGA	PGA	9,337,677	8,846,029	6,422,580	4,684,421	3,911,515	3,675,914	3,206,934	3,381,000	3,365,140	3,838,486	4,617,599	5,698,718	60,986,012
7	TOTAL	TOTAL	\$12,163,815	\$11,609,715	\$9,140,507	\$7,333,761	\$6,485,347	\$6,228,612	\$5,724,059	\$5,917,901	\$5,942,261	\$6,416,187	\$7,285,445	\$8,501,383	\$92,748,993
RESIDENTIAL 2 >99 <250															
RESIDENTIAL 2 >99 <250															
8	RS 2 BILLS	RS 2 BILLS	201,691	202,207	202,725	203,222	203,707	204,200	204,689	205,193	205,707	206,226	206,752	207,281	2,453,602
9	RS 2 THERMS	RS 2 THERMS	5,503,826	4,815,963	3,410,037	2,575,177	2,115,360	2,008,375	1,804,416	1,830,881	2,209,859	2,054,595	2,805,388	4,430,849	35,564,726
10	CUSTOMER CHARGE	CUSTOMER CHARGE	\$5,143,121	\$5,156,289	\$5,169,495	\$5,182,171	\$5,194,519	\$5,207,094	\$5,219,577	\$5,232,426	\$5,245,522	\$5,258,775	\$5,272,175	\$5,285,675	\$62,566,838
11	ENERGY CHARGE	ENERGY CHARGE	2,021,996	1,769,289	1,252,779	946,069	777,141	737,337	662,907	672,629	811,858	754,817	1,030,643	1,627,805	13,065,769
12	CIBSR	CIBSR	18,196	16,991	11,661	8,979	7,513	7,758	8,629	10,013	12,269	13,151	15,655	20,389	151,204
13	PGA	PGA	12,367,378	10,704,708	8,260,008	6,209,378	4,366,691	3,442,537	3,079,596	3,334,631	3,298,492	4,104,691	5,287,436	7,488,087	71,943,635
14	TOTAL	TOTAL	\$19,550,691	\$17,647,276	\$14,693,943	\$12,346,598	\$10,345,863	\$9,395,226	\$8,970,709	\$9,249,689	\$9,368,141	\$10,131,434	\$11,605,910	\$14,421,956	\$147,727,447
RESIDENTIAL 3 >249 <2,000															
RESIDENTIAL 3 >249 <2,000															
15	RS 3 BILLS	RS 3 BILLS	120,271	120,638	121,006	121,387	121,724	122,085	122,443	122,810	123,179	123,550	123,923	124,297	1,467,293
16	RS 3 THERMS	RS 3 THERMS	7,377,920	6,457,243	5,453,970	4,306,712	2,830,219	2,232,415	1,909,313	1,933,275	2,397,358	2,472,314	4,023,781	6,829,635	48,224,155
17	CUSTOMER CHARGE	CUSTOMER CHARGE	\$3,962,917	\$3,975,016	\$3,987,137	\$3,999,038	\$4,010,811	\$4,022,694	\$4,034,545	\$4,046,599	\$4,058,751	\$4,070,972	\$4,083,256	\$4,095,571	\$48,347,307
18	ENERGY CHARGE	ENERGY CHARGE	2,710,500	2,372,262	2,003,679	1,582,200	1,039,766	820,145	701,443	710,247	880,741	908,279	1,478,256	2,509,071	17,716,590
19	CIBSR	CIBSR	24,392	22,781	18,650	15,017	10,652	8,623	9,131	10,573	13,310	15,825	22,454	31,427	202,235
20	PGA	PGA	8,526,662	7,462,635	6,303,153	4,977,268	3,270,884	2,580,003	2,206,593	2,234,286	2,770,626	2,857,253	4,650,283	7,893,009	55,732,655
21	TOTAL	TOTAL	\$15,224,472	\$13,832,694	\$12,312,619	\$10,573,523	\$8,331,512	\$7,431,465	\$6,951,712	\$7,001,705	\$7,723,428	\$7,852,328	\$10,234,250	\$14,529,078	\$121,998,787
RESIDENTIAL GS1 >1,999 <10,000															
RESIDENTIAL GS1 >1,999 <10,000															
22	RGS 1 BILLS	RGS 1 BILLS	2,710	2,717	2,724	2,731	2,738	2,744	2,751	2,758	2,765	2,772	2,779	2,786	32,974
23	RGS 1 THERMS	RGS 1 THERMS	1,006,074	896,767	794,060	615,451	302,810	187,498	223,306	137,708	206,290	232,546	659,055	1,102,172	6,363,739
24	CUSTOMER CHARGE	CUSTOMER CHARGE	\$187,002	\$187,475	\$187,948	\$188,420	\$188,891	\$189,363	\$189,834	\$190,309	\$190,784	\$191,259	\$191,735	\$192,211	\$2,275,229
25	ENERGY CHARGE	ENERGY CHARGE	487,946	434,932	385,119	298,494	146,863	90,937	108,304	66,789	100,051	112,785	319,642	534,553	3,086,414
26	CIBSR	CIBSR	1,321	1,257	1,079	853	427	288	424	299	455	591	1,461	2,015	10,471
27	PGA	PGA	1,509,461	1,154,360	1,055,375	782,279	396,347	155,992	483,240	58,080	194,441	(20,846)	639,598	983,451	7,389,778
28	TOTAL	TOTAL	\$2,185,730	\$1,778,024	\$1,629,521	\$1,270,045	\$732,528	\$436,579	\$781,802	\$313,476	\$485,730	\$283,790	\$1,152,436	\$1,712,230	\$12,761,892
29	RST 1 BILLS	RST 1 BILLS	410	411	412	414	415	416	417	418	419	420	422	423	4,997
30	RST 1 THERMS	RST 1 THERMS	428,431	397,662	278,745	206,054	103,372	71,492	41,030	51,197	67,246	87,098	222,622	417,975	2,372,924
31	CUSTOMER CHARGE	CUSTOMER CHARGE	\$28,303	\$28,381	\$28,459	\$28,537	\$28,615	\$28,693	\$28,771	\$28,849	\$28,928	\$29,006	\$29,085	\$29,164	\$344,789
32	ENERGY CHARGE	ENERGY CHARGE	207,789	192,866	135,191	99,936	50,135	34,673	19,900	24,831	32,614	42,243	107,972	202,718	1,150,868
33	CIBSR	CIBSR	1,486	1,472	1,000	754	385	290	206	294	392	585	1,303	2,018	10,184
34	PGA	SWING	7,119	7,184	4,845	4,733	3,043	1,691	1,069	1,018	949	1,381	2,225	5,545	40,803
35	TOTAL	TOTAL	\$244,697	\$229,902	\$169,495	\$133,960	\$82,178	\$65,347	\$49,945	\$54,922	\$62,952	\$73,215	\$140,585	\$239,445	\$1,546,644
RESIDENTIAL GS2 >9,999 <50,000															
RESIDENTIAL GS2 >9,999 <50,000															
36	RGS 2 BILLS	RGS 2 BILLS	59	59	59	59	59	59	59	59	59	59	59	60	709
37	RGS 2 THERMS	RGS 2 THERMS	78,978	99,308	54,498	51,323	33,558	27,066	25,943	18,499	23,847	36,526	58,889	83,207	591,631
38	CUSTOMER CHARGE	CUSTOMER CHARGE	\$7,556	\$7,567	\$7,579	\$7,591	\$7,602	\$7,614	\$7,625	\$7,637	\$7,649	\$7,660	\$7,672	\$7,684	\$91,436
39	ENERGY CHARGE	ENERGY CHARGE	32,776	41,213	22,617	21,299	13,926	11,228	10,766	7,677	9,896	15,158	24,439	34,531	245,527
40	CIBSR	CIBSR	99	133	71	68	45	40	47	38	50	89	125	146	952
41	PGA	PGA	137,115	100,899	97,458	71,619	55,755	38,998	23,511	26,228	32,500	65,569	64,259	95,551	809,461
42	TOTAL	TOTAL	\$177,546	\$149,812	\$127,724	\$100,577	\$77,329	\$57,880	\$41,950	\$41,580	\$50,095	\$88,476	\$96,495	\$137,912	\$1,147,375
43	RST 2 BILLS	RST 2 BILLS	268	269	269	269	270	270	271	271	272	272	272	273	3,246
44	RST 2 THERMS	RST 2 THERMS	870,209	782,335	688,323	525,461	387,624	330,386	234,189	253,776	307,161	373,400	578,436	855,071	6,186,372
45	CUSTOMER CHARGE	CUSTOMER CHARGE	\$34,595	\$34,650	\$34,706	\$34,760	\$34,813	\$34,867	\$34,921	\$34,975	\$35,031	\$35,086	\$35,142	\$35,199	\$418,747
46	ENERGY CHARGE	ENERGY CHARGE	361,137	324,669	285,654	218,066	160,864	137,110	97,189	105,317	127,472	154,961	240,051	354,854	2,567,344
47	CIBSR	CIBSR	2,791	2,678	2,283	1,777	1,335	1,086	1,346	1,086	1,346	2,319	3,131	3,817	25,457
48	SWING	SWING	17,095	17,126	12,948	13,055	9,507	6,814	5,838	5,206	5,760	6,447	8,051	13,547	121,394
49	TOTAL	TOTAL	\$415,618	\$379,123	\$335,591	\$267,659	\$206,520	\$180,030	\$139,034	\$146,844	\$169,917	\$198,813	\$286,376	\$407,417	\$3,132,943

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN: PROJECTED TEST YEAR 12/31/24 WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

Table with columns: LINE NO, CURENT RATE CLASS, PROPOSED RATE CLASS, and monthly revenue/cost columns (Jan-24 to Dec-24) plus a TOTAL column. Rows include various categories like RGS 3 BILLS, RST 3 BILLS, RES SG BILLS, SGS COMMERCIAL, and GTS 1 BILLS.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN: PROJECTED TEST YEAR 12/31/24 WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
97	GS 2 COMMERCIAL >9,999 <50,000	GS 2 COMMERCIAL >9,999 <50,000													
	GS 2 BILLS	GS 2 BILLS													
	GS 2 THERMS	GS 2 THERMS													
98	CUSTOMER CHARGE	CUSTOMER CHARGE													
99	ENERGY CHARGE	ENERGY CHARGE													
100	CIBSR	CIBSR													
101	PGA	PGA													
102	TOTAL	TOTAL													
103	GTS 2 BILLS	GTS 2 BILLS													
104	GTS 2 THERMS	GTS 2 THERMS													
105	CUSTOMER CHARGE	CUSTOMER CHARGE													
106	ENERGY CHARGE	ENERGY CHARGE													
107	CIBSR	CIBSR													
108	SWING	SWING													
109	TOTAL	TOTAL													
110	GS 3 COMMERCIAL >49,999 <250,000	GS 3 COMMERCIAL >49,999 <250,000													
111	GS 3 BILLS	GS 3 BILLS													
112	GTS 3 THERMS	GTS 3 THERMS													
113	CUSTOMER CHARGE	CUSTOMER CHARGE													
114	ENERGY CHARGE	ENERGY CHARGE													
115	CIBSR	CIBSR													
116	PGA	PGA													
117	TOTAL	TOTAL													
118	GTS 3 BILLS	GTS 3 BILLS													
119	GTS 3 THERMS	GTS 3 THERMS													
120	CUSTOMER CHARGE	CUSTOMER CHARGE													
121	ENERGY CHARGE	ENERGY CHARGE													
122	CIBSR	CIBSR													
123	SWING	SWING													
124	TOTAL	TOTAL													
125	GS 4 COMMERCIAL >249,999 <500,000	GS 4 COMMERCIAL >249,999 <500,000													
126	GS 4 BILLS	GS 4 BILLS													
127	GS 4 THERMS	GS 4 THERMS													
128	CUSTOMER CHARGE	CUSTOMER CHARGE													
129	ENERGY CHARGE	ENERGY CHARGE													
130	CIBSR	CIBSR													
131	PGA	PGA													
132	TOTAL	TOTAL													
133	GTS 4 BILLS	GTS 4 BILLS													
134	GTS 4 THERMS	GTS 4 THERMS													
135	CUSTOMER CHARGE	CUSTOMER CHARGE													
136	ENERGY CHARGE	ENERGY CHARGE													
137	CIBSR	CIBSR													
138	SWING	SWING													
139	TOTAL	TOTAL													
140	GS 5 COMMERCIAL >499,999 <1,000,000	GS 5 COMMERCIAL >499,999 <1,000,000													
141	GS 5 BILLS	GS 5 BILLS													
142	GS 5 THERMS	GS 5 THERMS													
143	CUSTOMER CHARGE	CUSTOMER CHARGE													
144	ENERGY CHARGE	ENERGY CHARGE													
145	CIBSR	CIBSR													
146	PGA	PGA													
147	TOTAL	TOTAL													

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/24
WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	CURENT RATE CLASS	PROPOSED RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
146	GTS 5 BILLS	GTS 5 BILLS	193	193	193	193	193	193	193	193	193	193	193	193	2,316
147	GTS 5 THERMS	GTS 5 THERMS	14,365,345	13,050,845	14,495,413	14,035,339	13,530,220	13,460,796	13,083,123	13,478,693	13,007,180	13,771,195	13,914,854	13,854,640	164,047,643
148	CUSTOMER CHARGE	CUSTOMER CHARGE	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$423,635	\$5,083,620
149	ENERGY CHARGE	ENERGY CHARGE	2,686,151	2,440,355	2,710,472	2,624,444	2,529,992	2,517,011	2,446,391	2,520,357	2,432,190	2,575,052	2,601,914	2,590,655	30,674,984
150	CIBSR	CIBSR	7,679	7,444	8,014	7,913	7,769	8,407	10,116	11,919	11,676	14,252	12,555	10,308	118,052
151	SWING	SWING	12,379	12,474	11,840	12,362	12,442	10,585	10,410	9,899	10,002	13,922	10,676	18,352	145,345
152	TOTAL	TOTAL	\$3,129,844	\$2,883,908	\$3,153,961	\$3,068,354	\$2,973,839	\$2,959,638	\$2,890,551	\$2,965,810	\$2,877,504	\$3,026,861	\$3,048,781	\$3,042,950	\$36,022,001
	SIS SMALL INDUSTRIAL >999,999 <4,000	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
153	SIS BILLS	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
154	SIS THERMS	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
155	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
157	PGA	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
158	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	SITS BILLS	SITS BILLS	27	27	27	27	27	27	27	27	27	27	27	27	324
160	SITS THERMS	SITS THERMS	4,133,358	3,732,716	4,060,052	3,811,546	3,678,014	3,512,813	3,528,396	3,619,735	3,433,070	3,490,710	3,602,008	3,627,004	44,229,423
161	CUSTOMER CHARGE	CUSTOMER CHARGE	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$68,850	\$826,200
162	ENERGY CHARGE	ENERGY CHARGE	453,140	409,218	445,103	417,860	403,221	385,110	386,818	396,832	376,367	382,687	394,888	397,628	\$4,848,872
163	CIBSR	CIBSR	2,521	2,430	2,562	2,452	2,410	2,504	3,113	3,653	3,517	4,123	3,709	3,079	\$36,072
164	TOTAL	TOTAL	\$524,511	\$480,497	\$516,515	\$489,162	\$474,481	\$456,463	\$458,781	\$469,334	\$448,734	\$455,659	\$467,447	\$469,558	\$5,711,143
	IS - INDUSTRIAL >3,999,999 <50,000,000	IS - INDUSTRIAL >3,999,999 <50,000,000													
165	ITS BILLS	ITS BILLS	14	14	14	14	14	14	14	14	14	14	14	14	168
166	ITS THERMS	ITS THERMS	11,927,538	10,771,414	13,797,714	12,723,666	12,509,443	11,903,365	12,200,226	10,946,573	10,256,106	11,721,917	11,430,869	12,903,783	143,092,614
167	CUSTOMER CHARGE	CUSTOMER CHARGE	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$41,300	\$495,600
168	ENERGY CHARGE	ENERGY CHARGE	677,484	611,816	783,710	722,704	710,536	676,111	692,973	621,765	582,547	665,805	649,273	732,935	\$8,127,660
169	CIBSR	CIBSR	1,584	1,527	1,896	1,783	1,785	1,847	2,344	2,405	2,288	3,015	2,563	2,386	\$25,423
170	TOTAL	TOTAL	\$720,369	\$654,643	\$826,906	\$765,787	\$753,621	\$719,259	\$736,617	\$665,471	\$626,135	\$710,120	\$693,136	\$776,621	\$8,648,684
	ISLV - LARGE INDUSTRIAL >50,000,000	ISLV - LARGE INDUSTRIAL >50,000,000													
171	ITSLV BILLS	ITSLV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
172	ITSLV THERMS	ITSLV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
173	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
175	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WHS - WHOLESALE	WHS - WHOLESALE													
176	WHS BILLS	WHS BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
177	WHS THERMS	WHS THERMS	298,967	269,990	181,314	209,192	149,864	129,464	99,185	117,333	103,371	136,306	145,784	209,372	2,050,143
178	CUSTOMER CHARGE	CUSTOMER CHARGE	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$6,950	\$83,400
179	ENERGY CHARGE	ENERGY CHARGE	71,504	64,573	43,365	50,032	35,843	30,964	23,722	28,063	24,723	32,600	34,867	50,076	490,333
180	CIBSR	CIBSR	159	153	99	117	85	80	76	103	92	140	130	155	1,389
181	PGA	PGA	253,663	327,991	164,560	121,916	113,223	109,472	88,303	90,304	112,190	101,954	109,933	415,226	2,008,735
182	TOTAL	TOTAL	\$332,276	\$399,667	\$214,974	\$179,015	\$156,102	\$147,466	\$119,051	\$125,419	\$143,956	\$141,644	\$151,881	\$472,406	\$2,583,858
183	WHT BILLS	WHT BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
184	WHT THERMS	WHT THERMS	55,065	49,729	53,457	50,254	48,957	45,465	45,581	46,459	44,471	46,882	48,006	52,050	586,376
185	CUSTOMER CHARGE	CUSTOMER CHARGE	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$41,700
186	ENERGY CHARGE	ENERGY CHARGE	13,170	11,894	12,785	12,019	11,709	10,874	10,902	11,112	10,636	11,213	11,481	12,449	\$140,244
187	CIBSR	CIBSR	29	28	29	28	28	28	35	41	40	48	43	38	\$416
188	TOTAL	TOTAL	\$16,674	\$15,397	\$16,290	\$15,522	\$15,212	\$14,377	\$14,412	\$14,627	\$14,151	\$14,736	\$14,999	\$15,962	\$182,359

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN: PROJECTED TEST YEAR 12/31/24 WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
COMMERCIAL GENERATORS															
189	CSG BILLS	CSG BILLS	976	972	973	974	972	971	974	923	923	923	923	923	11,428
190	CSG THERMS	CSG THERMS	14,415	14,462	15,329	15,181	14,074	12,876	12,777	12,654	12,654	32,869	52,941	93,338	303,570
191	CUSTOMER CHARGE	CUSTOMER CHARGE	\$53,680	\$53,460	\$53,515	\$53,570	\$53,460	\$53,405	\$53,570	\$50,781	\$50,781	\$50,781	\$50,781	\$50,781	\$628,564
192	ENERGY CHARGE	ENERGY CHARGE	4,253	4,266	4,522	4,478	4,152	3,798	3,769	3,733	3,733	9,696	15,618	27,535	89,553
193	CIBSR	CIBSR	19	20	21	21	20	20	24	27	28	84	117	171	572
194	PGA	PGA	22,654	25,016	25,334	18,230	20,957	22,218	21,414	23,669	22,594	24,888	24,412	20,322	271,709
195	TOTAL	TOTAL	\$80,605	\$82,763	\$83,392	\$76,300	\$78,589	\$79,442	\$78,777	\$78,210	\$77,135	\$85,449	\$90,928	\$98,808	\$990,398
196	CTG BILLS	CTG BILLS	167	168	165	166	166	167	166	154	154	154	154	154	1,935
197	CTG THERMS	CTG THERMS	14,304	15,097	13,654	14,657	17,031	14,394	14,157	12,183	12,183	29,153	46,216	79,841	282,870
198	CUSTOMER CHARGE	CUSTOMER CHARGE	\$9,185	\$9,240	\$9,075	\$9,130	\$9,130	\$9,185	\$9,130	\$8,470	\$8,470	\$8,470	\$8,470	\$8,470	\$106,425
199	ENERGY CHARGE	ENERGY CHARGE	4,220	4,454	4,028	4,324	5,024	4,246	4,176	3,594	3,594	8,600	13,634	23,553	83,447
200	CIBSR	CIBSR	19	21	19	20	24	22	27	26	27	74	102	146	528
201	SWING	SWING	250	234	250	214	215	213	257	243	235	190	223	305	2,889
202	TOTAL	TOTAL	\$13,673	\$13,949	\$13,371	\$13,688	\$14,394	\$13,667	\$13,591	\$12,333	\$12,366	\$17,334	\$22,429	\$32,474	\$193,288
CSLS - STREET LIGHTING															
203	CSLS BILLS	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
204	CSLS THERMS	CSLS THERMS	3,338	2,617	2,994	2,729	2,223	2,565	2,218	3,229	2,925	2,925	2,925	2,925	33,611
205	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	ENERGY CHARGE	ENERGY CHARGE	1,419	1,112	1,272	1,160	945	1,090	943	1,372	1,243	1,243	1,243	1,243	14,285
207	CIBSR	CIBSR	4	3	3	3	3	3	4	6	5	6	5	4	50
208	PGA	PGA	6,856	6,393	7,075	5,046	5,141	6,365	5,188	5,331	5,231	5,053	5,355	4,690	67,723
209	TOTAL	TOTAL	\$8,278	\$7,508	\$8,351	\$6,209	\$6,088	\$7,458	\$6,134	\$6,709	\$6,480	\$6,303	\$6,603	\$5,937	\$82,058
210	CTSLS BILLS	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
211	CTSLS THERMS	CTSLS THERMS	35,472	32,501	39,829	39,600	35,536	36,007	39,486	40,331	39,690	47,738	52,883	66,138	505,209
212	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	ENERGY CHARGE	ENERGY CHARGE	15,075	13,813	16,927	16,830	15,103	15,303	16,782	17,140	16,868	20,289	22,475	28,109	214,714
214	CIBSR	CIBSR	39	38	45	46	42	46	63	73	73	101	98	101	766
215	SWING	SWING	308	280	286	152	302	276	292	270	276	264	278	267	3,251
216	TOTAL	TOTAL	\$15,422	\$14,131	\$17,258	\$17,028	\$15,446	\$15,626	\$17,136	\$17,483	\$17,217	\$20,654	\$22,851	\$28,477	\$218,730
NGVS - VEHICLE GAS SALES															
217	NGV BILLS	NGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
218	NGV THERMS	NGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
219	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
221	CIBSR	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
222	PGA	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
223	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	NTGV BILLS	NTGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
225	NTGV THERMS	NTGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
226	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
228	CIBSR	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
229	SWING	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
230	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/24
WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2024

DOCKET NO.: 20230023-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
RESIDENTIAL GAS HEAT PUMP															
231	RGHP BILLS	RGHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
232	RGHP THERMS	RGHP THERMS	638	638	638	638	638	638	638	638	638	638	638	638	7,656
233	CUSTOMER CHARGE	CUSTOMER CHARGE	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$791
234	ENERGY CHARGE	ENERGY CHARGE	83	83	83	83	83	83	83	83	83	83	83	83	991
235	CIBSR	CIBSR	2	2	2	2	2	2	3	3	4	4	4	3	34
236	SWING	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
237	TOTAL	TOTAL	\$151	\$151	\$151	\$151	\$151	\$151	\$152	\$152	\$152	\$153	\$152	\$151	\$1,816
COMMERCIAL GAS HEAT PUMP															
238	CGHP BILLS	CGHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
239	CGHP THERMS	CGHP THERMS	663	663	663	663	663	663	663	663	663	663	663	663	7,956
240	CUSTOMER CHARGE	CUSTOMER CHARGE	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$1,320
241	ENERGY CHARGE	ENERGY CHARGE	182	182	182	182	182	182	182	182	182	182	182	182	2,188
242	CIBSR	CIBSR	1	1	1	1	1	1	1	1	1	2	1	1	14
243	SWING	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
244	TOTAL	TOTAL	\$293	\$293	\$293	\$293	\$293	\$293	\$294	\$294	\$294	\$294	\$294	\$294	\$3,522
SPECIAL CONTRACT															
245	S.C. BILLS	S.C. BILLS	21	21	21	21	21	21	21	21	21	21	21	20	251
246	S.C. THERMS	S.C. THERMS	61,965,615	56,027,175	65,197,241	72,342,532	80,458,360	84,296,744	89,925,515	84,537,330	74,442,840	76,363,169	53,909,336	56,256,148	855,722,006
247	S.C. CUST. CHARGE	S.C. CUST. CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	S.C. ENERGY CHARGE	S.C. ENERGY CHARGE	2,461,431	2,400,823	2,477,579	2,548,364	2,567,071	2,406,698	2,300,066	2,254,583	2,260,412	2,322,595	2,268,829	2,152,199	28,420,651
249	PGA	PGA	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(1,240,008)
250	TOTAL	TOTAL	\$2,358,097	\$2,297,489	\$2,374,245	\$2,445,030	\$2,463,737	\$2,303,364	\$2,196,732	\$2,151,249	\$2,157,078	\$2,219,261	\$2,165,495	\$2,048,865	\$27,180,643
OFF SYSTEM SALES															
251	OSS BILLS	OSS BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
252	OSS THERMS	OSS THERMS	4,756,000	4,354,000	3,714,000	3,696,000	3,714,000	4,391,000	4,409,000	4,409,000	5,085,000	4,409,000	3,696,000	3,367,000	50,000,000
253	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	ENERGY CHARGE	ENERGY CHARGE	209,199	204,747	209,199	207,715	209,199	207,715	209,199	209,199	207,715	209,199	207,715	209,199	2,500,000
255	PGA	PGA	2,137,943	1,936,405	1,597,943	1,590,764	1,597,943	1,950,764	1,957,943	1,957,943	2,310,764	1,957,943	1,590,764	1,417,943	22,005,062
255	TOTAL	TOTAL	\$2,347,142	\$2,141,152	\$1,807,142	\$1,798,479	\$1,807,142	\$2,158,479	\$2,167,142	\$2,167,142	\$2,518,479	\$2,167,142	\$1,798,479	\$1,627,142	\$24,505,062
256	OTHER REVENUE	OTHER REVENUE	1,609,846	1,628,797	1,714,395	1,670,329	1,799,638	1,715,797	1,683,005	1,694,481	1,646,471	1,684,830	1,644,033	1,675,810	\$20,167,433
257	TOTAL OPERATING REVENUE	TOTAL OPERATING REVENUE	\$87,663,115	\$82,038,279	\$74,327,628	\$63,920,790	\$57,088,198	\$54,447,035	\$52,525,279	\$51,908,307	\$54,664,780	\$55,158,098	\$63,174,373	\$75,046,666	\$771,962,546
258	TOTAL CUSTOMERS	TOTAL CUSTOMERS	483,500	484,730	485,964	487,161	488,330	489,519	490,702	491,846	493,072	494,309	495,558	496,812	5,881,503
259	TOTAL THERMS	TOTAL THERMS	154,720,714	140,358,448	149,143,879	148,437,235	150,696,960	153,276,123	156,833,919	150,000,121	142,838,736	143,858,624	129,070,995	144,680,134	1,763,915,886

SUPPORTING SCHEDULES: G-6 p.2-2

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS / G. THERRIEN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	20,319,341.6	18,210,104.3	15,010,944.4	12,176,854.6	9,512,455.2	8,572,974.5	7,738,931.7	7,480,416.1	9,166,925.0	8,509,954.0	12,350,657.1	18,604,535.9	147,654,094
2	COST OF GAS-FIRM	\$30,192,707	\$28,200,802	\$23,211,972	\$16,652,982	\$13,547,440	\$11,893,072	\$11,371,627	\$10,952,182	\$11,444,191	\$12,928,257	\$16,070,835	\$19,957,512	\$206,423,579
3	OSS THERMS SOLD	4,756,000.0	4,354,000.0	3,714,000.0	3,696,000.0	3,714,000.0	4,391,000.0	4,409,000.0	4,409,000.0	5,085,000.0	4,409,000.0	3,696,000.0	3,367,000.0	50,000,000
4	COST OF GAS - OSS	\$2,137,943	\$1,936,405	\$1,597,943	\$1,590,764	\$1,597,943	\$1,950,764	\$1,957,943	\$1,957,943	\$2,310,764	\$1,957,943	\$1,590,764	\$1,417,943	\$22,005,062
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$32,330,650	\$30,137,207	\$24,809,915	\$18,243,746	\$15,145,383	\$13,843,836	\$13,329,570	\$12,910,125	\$13,754,955	\$14,886,200	\$17,661,599	\$21,375,455	\$228,428,641
7	NET REVENUES	\$55,332,465	\$51,901,072	\$49,517,713	\$45,677,044	\$41,942,815	\$40,603,199	\$39,195,709	\$38,998,182	\$40,909,825	\$40,271,898	\$45,512,774	\$53,671,211	\$543,533,905

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas
for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation for revenue and cost of gas
for the test year (current rates-proposed rate classes).

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESSED: T. O'CONNOR / R. PARSONS / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	TREND RATES:		HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
		PGS BASE YEAR	ADJUSTMENTS	12/31/2023	12/31/2024		
#1	PAYROLL ONLY			5.00%	5.00%		
#2	CUSTOMER GROWTH X PAY CHANGE (not used)			9.00%	8.39%		
#3	CUSTOMER GROWTH X INFLATION			6.72%	5.50%		
#4	INFLATION ONLY			2.80%	2.20%		
	CUSTOMER GROWTH			3.81%	3.23%		
1	407 Payroll trended	0	0	0	0		
2	Other trended	0	0	0	0		
3	Payroll not trended	0	0	0	0		
4	Other not trended	6,568,588	(7,673,249)	(1,104,661)	(1,166,807)	See page 19b	
5	Total	6,568,588	(7,673,249)	(1,104,661)	(1,166,807)		Parsons
6	413 Payroll trended	0	0	0	0		
7	Other trended	0	0	0	0		
8	Payroll not trended	0	0	0	0		
9	Other not trended	379,967	0	379,967	25,000	See page 19b	
10	Total	379,967	0	379,967	25,000		O'Connor
OTHER STORAGE EXPENSE							
11	841 Payroll trended	0	0	0	0		
12	Other trended	0	0	0	0		
13	Payroll not trended	0	0	0	0		
14	Other not trended	0	0	0	0		
15	Total	0	0	0	0		
DISTRIBUTION EXPENSE							
OPERATION EXPENSE							
16	870 Payroll trended	1,275,041	0	1,275,041	1,338,793	1	
17	Other trended	408,256	0	408,256	435,691	3	
18	Payroll not trended	0	0	0	94,294	See page 19c	
19	Other not trended	0	0	0	0		
20	Total	1,683,296	0	1,683,296	1,868,777		Richard
21	871 Payroll trended	480,774	0	480,774	504,812	1	
22	Other trended	27,696	0	27,696	29,557	3	
23	Payroll not trended	0	0	0	0		
24	Other not trended	0	0	0	0		
25	Total	508,470	0	508,470	534,369		O'Connor
26	872 Payroll trended	126,739	0	126,739	133,075	1	
27	Other trended	352,159	0	352,159	375,824	3	
28	Payroll not trended	0	0	0	0		
29	Other not trended	0	0	0	0		
30	Total	478,898	0	478,898	508,900		Richard
31	873 Payroll trended	4,562	0	4,562	4,790	1	
32	Other trended	44,487	0	44,487	47,476	3	
33	Payroll not trended	0	0	0	0		
34	Other not trended	0	0	0	0		
35	Total	49,049	0	49,049	52,266		Richard
36	874 Payroll trended	6,781,504	0	6,781,504	7,120,579	1	
37	Other trended	5,089,223	0	5,089,223	5,431,219	3	
38	Payroll not trended	0	0	0	310,404	See page 19c	
39	Other not trended	0	0	0	(1,605,208)	See page 19b	
40	Total	11,870,726	0	11,870,726	11,256,993		O'Connor
41	875 Payroll trended	18,355	0	18,355	19,273	1	
42	Other trended	10,524	0	10,524	11,231	3	
43	Payroll not trended	0	0	0	0		
44	Other not trended	0	0	0	0		
45	Total	28,879	0	28,879	30,504		Richard

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: T. O'CONNOR / C. RICHARD

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
OPERATION EXPENSE								
1	876 Payroll trended	0	0	0	0	0		
2	Other trended	28,531	0	28,531	29,329	29,975	4	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	28,531	0	28,531	29,329	29,975		Richard
6	877 Payroll trended	93,102	0	93,102	97,757	102,645	1	
7	Other trended	61,577	0	61,577	65,715	69,329	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	154,679	0	154,679	163,472	171,974		Richard
11	878 Payroll trended	3,634,639	0	3,634,639	3,816,371	4,007,189	1	
12	Other trended	2,574,506	0	2,574,506	2,747,513	2,898,626	3	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	0	0		
15	Total	6,209,145	0	6,209,145	6,563,883	6,905,815		O'Connor
16	879 Payroll trended	2,456,808	0	2,456,808	2,579,649	2,708,631	1	
17	Other trended	678,797	0	678,797	724,412	764,255	3	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	0	0	0	0	0		
20	Total	3,135,605	0	3,135,605	3,304,061	3,472,886		O'Connor
21	880 Payroll trended	2,404,294	0	2,404,294	2,524,508	2,650,734	1	
22	Other trended	2,951,922	0	2,951,922	3,150,291	3,323,557	3	
23	Payroll not trended	0	0	0	241,797	950,627	See page 19d	
24	Other not trended	0	0	0	0	0		
25	Total	5,356,215	0	5,356,215	5,916,596	6,924,918		O'Connor
26	881 Payroll trended	0	0	0	0	0		
27	Other trended	232,667	0	232,667	239,181	244,443	4	
28	Payroll not trended	0	0	0	0	0		
29	Other not trended	0	0	0	0	0		
30	Total	232,667	0	232,667	239,181	244,443		O'Connor
31	TOTAL OPERATION EXPENSE	29,736,159	-	29,736,159	30,468,332	35,410,512		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: C. RICHARD / T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
MAINTENANCE EXPENSE								
1	885 Payroll trended	9,966	0	9,966	10,464	10,987	1	
2	Other trended	30,794	0	30,794	32,864	34,671	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	40,760	0	40,760	43,328	45,659		Richard
6	886 Payroll trended	57,542	0	57,542	60,419	63,440	1	
7	Other trended	189,615	0	189,615	202,357	213,486	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	247,156	0	247,156	262,775	276,926		O'Connor
11	887 Payroll trended	2,180,031	0	2,180,031	2,289,032	2,403,484	1	
12	Other trended	1,340,095	0	1,340,095	1,430,149	1,508,807	3	
13	Payroll not trended	0	0	0	18,629	234,723		See page 19d
14	Other not trended	1,437,475	0	1,437,475	1,437,475	998,571		See page 19b
15	Total	4,957,600	0	4,957,600	5,175,285	5,145,585		O'Connor
16	888 Payroll trended	950	0	950	997	1,047	1	
17	Other trended	3,698	0	3,698	3,946	4,163	3	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	0	0	0	0	0		
20	Total	4,648	0	4,648	4,944	5,210		Richard
21	889 Payroll trended	608,986	0	608,986	639,435	671,407	1	
22	Other trended	247,877	0	247,877	264,535	279,084	3	
23	Payroll not trended	0	0	0	0	0		
24	Other not trended	0	0	0	0	0		
25	Total	856,863	0	856,863	903,970	950,491		Richard
26	890 Payroll trended	570,377	0	570,377	598,896	628,841	1	
27	Other trended	253,718	0	253,718	260,822	266,560	4	
28	Payroll not trended	0	0	0	0	0		
29	Other not trended	0	0	0	0	0		
30	Total	824,095	0	824,095	859,718	895,400		Richard

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
<u>MAINTENANCE EXPENSE</u>								
1	891 Payroll trended	1,093,229	0	1,093,229	1,147,890	1,205,285	1	
2	Other trended	885,010	0	885,010	944,483	996,429	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	<u>1,978,239</u>	<u>0</u>	<u>1,978,239</u>	<u>2,092,373</u>	<u>2,201,714</u>		Richard
6	892 Payroll trended	919,975	0	919,975	965,973	1,014,272	1	
7	Other trended	526,473	0	526,473	561,852	592,753	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	26,770	0	26,770	153,999	157,387	See page 19b	
10	Total	<u>1,473,218</u>	<u>0</u>	<u>1,473,218</u>	<u>1,681,824</u>	<u>1,764,412</u>		O'Connor
11	893 Payroll trended	375,924	0	375,924	394,720	414,457	1	
12	Other trended	656,788	0	656,788	700,924	739,475	3	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	0	0		
15	Total	<u>1,032,712</u>	<u>0</u>	<u>1,032,712</u>	<u>1,095,645</u>	<u>1,153,931</u>		O'Connor
16	894 Payroll trended	10,785	0	10,785	11,324	11,891	1	
17	Other trended	84,936	0	84,936	90,643	95,629	3	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	0	0	0	0	0		
20	Total	<u>95,721</u>	<u>0</u>	<u>95,721</u>	<u>101,968</u>	<u>107,520</u>		O'Connor
21	TOTAL MAINTENANCE EXPENSE	<u>11,511,012</u>	<u>0</u>	<u>11,511,012</u>	<u>12,221,829</u>	<u>12,546,849</u>		
	TOTAL DISTRIBUTION EXPENSE	<u>41,247,171</u>	<u>0</u>	<u>41,247,171</u>	<u>42,690,161</u>	<u>47,957,361</u>		

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: T. O'CONNOR / R. PARSONS / K. SPARKMAN

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
<u>CUSTOMER ACCT. & COLLECT.</u>								
1	901 Payroll trended	0	0	0	0	0		
2	Other trended	0	0	0	0	0		
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
6	902 Payroll trended	185,006	0	185,006	194,257	203,970	1	
7	Other trended	1,199,347	0	1,199,347	1,279,943	1,350,340	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	<u>1,384,353</u>	<u>0</u>	<u>1,384,353</u>	<u>1,474,200</u>	<u>1,554,310</u>		O'Connor
11	903 Payroll trended	7,504,018	0	7,504,018	7,879,219	8,273,180	1	
12	Other trended	3,519,536	0	3,519,536	3,756,049	3,962,632	3	
13	Payroll not trended	0	0	0	149,420	465,509	See page 19d	
14	Other not trended	2,168,369	0	2,168,369	2,224,004	2,297,213	See page 19b	
15	Total	<u>13,191,923</u>	<u>0</u>	<u>13,191,923</u>	<u>14,008,692</u>	<u>14,998,534</u>		Sparkman
16	904 Payroll trended	0	0	0	0	0		
17	Other trended	0	0	0	0	0		
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	990,792	0	990,792	1,182,904	1,611,232	See page 19b	
20	Total	<u>990,792</u>	<u>0</u>	<u>990,792</u>	<u>1,182,904</u>	<u>1,611,232</u>		Parsons
21	TOTAL CUSTOMER ACCT. & COLLECT.	<u>15,567,069</u>	<u>0</u>	<u>15,567,069</u>	<u>16,665,796</u>	<u>18,164,076</u>		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER SERVICE & INFO.</u>							
1	907 thru 910 Payroll trended	428,302	(428,302)	0	0	0	ENERGY CONSERVATION EXPENSES RECOVERABLE THROUGH CONSERVATION COST RECOVERY MECHANISM
2	Other trended	22,396,349	(22,396,349)	0	0	0	
3	Payroll not trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	<u>22,824,651</u>	<u>(22,824,651)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	TOTAL CUSTOMER SERVICE & INFO.	<u>22,824,651</u>	<u>(22,824,651)</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
<u>SALES EXPENSE</u>								
1	912 Payroll trended	0	0	0	0	0		
2	Other trended	321,612	0	321,612	343,224	362,102	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	7,585,990	0	7,585,990	7,816,542	7,909,428	See page 19b	
5	Total	<u>7,907,602</u>	<u>0</u>	<u>7,907,602</u>	<u>8,159,767</u>	<u>8,271,529</u>		Parsons
6	913 Payroll trended	234	0	234	246	258	1	
7	Other trended	1,048,981	0	1,048,981	1,078,352	1,102,076	4	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	<u>1,049,215</u>	<u>0</u>	<u>1,049,215</u>	<u>1,078,598</u>	<u>1,102,334</u>		Parsons
11	916 Payroll trended	0	0	0	0	0		
12	Other trended	43,550	0	43,550	46,477	49,033	3	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	0	0		
15	Total	<u>43,550</u>	<u>0</u>	<u>43,550</u>	<u>46,477</u>	<u>49,033</u>		Parsons
16	TOTAL SALES EXPENSE	<u>9,000,367</u>	<u>0</u>	<u>9,000,367</u>	<u>9,284,841</u>	<u>9,422,896</u>		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS:

COMPANY: PEOPLES GAS SYSTEM, INC.

D. BLUESTONE / T. O'CONNOR/
 R. PARSONS / C. RICHARD / L. RUTKIN

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
ADMINISTRATIVE & GENERAL EXPENSE								
1	920 Payroll trended	10,288,376	0	10,288,376	10,802,795	11,342,935	1	
2	Other trended	58,452	0	58,452	62,380	65,811	3	
3	Payroll not trended	0	0	0	737,250	3,224,277	See page 19e	
4	Other not trended	6,720,693	0	6,720,693	6,665,000	8,050,000	See page 19b	
5	Total	17,067,522	0	17,067,522	18,267,426	22,683,023		Bluestone
6	921 Payroll trended	0	0	0	0	0		
7	Other trended	3,660,723	0	3,660,723	3,906,723	4,121,593	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	(746,128)	1,152,759	See page 19b	
10	Total	3,660,723	0	3,660,723	3,160,595	5,274,352		Parsons
11	922 Payroll trended	0	0	0	0	0		
12	Other trended	(1,782,188)	0	(1,782,188)	(1,832,089)	(1,872,395)	4	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	(11,000,000)	0	(11,000,000)	(11,000,000)	(11,000,000)	See page 19b	
15	Total	(12,782,188)	0	(12,782,188)	(12,832,089)	(12,872,395)		Parsons
16	923 Payroll trended	0	0	0	0	0		
17	Other trended	2,962,466	0	2,962,466	3,045,415	3,112,414	4	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	1,936,252	0	1,936,252	859,726	1,664,168	See page 19b	
20	Total	4,898,718	0	4,898,718	3,905,141	4,776,582		Parsons
21	924 Payroll trended	0	0	0	0	0		
22	Other trended	72,023	0	72,023	74,040	75,669	4	
23	Payroll not trended	0	0	0	0	0		
24	Other not trended	380,000	0	380,000	380,000	500,000	See page 19b	
25	Total	452,023	0	452,023	454,040	575,669		Parsons
26	925 Payroll trended	2,058,520	0	2,058,520	2,161,446	2,269,518	1	
27	Other trended	363,568	0	363,568	373,748	381,971	4	
28	Payroll not trended	0	0	0	0	248,882	See page 19e	
29	Other not trended	6,466,885	0	6,466,885	6,995,808	7,908,971	See page 19b	
30	Total	8,888,973	0	8,888,973	9,531,002	10,809,342		Parsons

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / T. O'CONNOR
 R. PARSONS / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
ADMINISTRATIVE & GENERAL EXPENSE								
1	926 Payroll trended	0	0	0	0	0		
2	Other trended	1,645,182	0	1,645,182	1,755,738	1,852,304	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	8,538,088	0	8,538,088	9,390,035	10,412,563	See page 19b	
5								
6	Total	10,183,270	0	10,183,270	11,145,774	12,264,867		Bluestone
9	928 Payroll trended	0	0	0	0	0		
10	Other trended	0	0	0	0	0		
11	Payroll not trended	0	0	0	0	0		
12	Other not trended	423,476	0	423,476	388,187	1,082,603	See page 19b	
13	Total	423,476	0	423,476	388,187	1,082,603		Parsons
14	930.1 Payroll trended	0	0	0	0	0		
15	Other trended	8,842	0	8,842	9,090	9,290	4	
16	Payroll not trended	0	0	0	0	0		
17	Other not trended	0	0	0	0	0		
18	Total	8,842	0	8,842	9,090	9,290		Parsons
19	930.2 Payroll trended	1,471,820	0	1,471,820	1,545,411	1,622,682	1	
20	Other trended	19,931,921	0	19,931,921	20,490,014	20,940,795	4	
21	Payroll not trended	0	0	0	0	0		
22	Other not trended	2,300,509	0	2,300,509	5,486,854	6,848,615	See page 19b	
23	Unreconciled budget items	0	0	0	(47,707)	(11,402)		
24	Total	23,704,250	0	23,704,250	27,474,573	29,400,690		Parsons
25	931 Payroll trended	0	0	0	0	0		
26	Other trended	505,779	0	505,779	519,941	531,380	4	
27	Payroll not trended	0	0	0	0	0		
28	Other not trended	0	0	0	0	0		
29	Total	505,779	0	505,779	519,941	531,380		Parsons
30	932 Payroll trended	9,588	0	9,588	10,068	10,571	1	
31	Other trended	432,503	0	432,503	444,613	454,395	4	
32	Payroll not trended	0	0	0	0	0		
33	Other not trended	0	0	0	0	0		
34	Total	442,091	0	442,091	454,681	464,966		Parsons
35	935 Payroll trended	0	0	0	0	0		
36	Other trended	0	0	0	0	0		
37	Payroll not trended	0	0	0	0	0		
38	Other not trended	0	0	0	0	0		
39	Total	0	0	0	0	0		
40	TOTAL ADMINISTRATIVE & GENERAL EXPENSE	57,453,479	0	57,453,479	62,478,360	75,000,367		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
					12/31/2023	12/31/2024	
TREND RATES:							
#1	PAYROLL ONLY				5.00%	5.00%	
#2	CUSTOMER GROWTH X PAY CHANGE				9.00%	8.39%	
#3	CUSTOMER GROWTH X INFLATION				6.72%	5.50%	
#4	INFLATION ONLY				2.80%	2.20%	
	CUSTOMER GROWTH				3.81%	3.23%	
TOTAL EXPENSES							
1	Payroll trended	45,049,445	(428,302)	44,621,143	46,852,200	49,194,810	
2	Other trended	73,067,992	(22,396,349)	50,671,642	53,133,671	55,239,852	
3	Payroll not trended	0	0	0	1,551,794	7,663,233	See page 19e
4	Other not trended	34,923,855	(7,673,249)	27,250,606	28,487,393	38,872,692	See page 19b
5	Unreconciled budget items	0	0	0	(47,707)	(11,402)	
TOTAL O&M EXPENSES		153,041,292	(30,497,900)	122,543,391	129,977,351	150,959,186	
Cast Iron Bare Steel Rider FERC Account 407						299,014	
O&M Per MFR Schedule G2, page 5						151,258,200	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / T. O'CONNOR
 R. PARSONS / C. RICHARD
 L. RUTKIN / K. SPARKMAN

LINE NO.		TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	Historic Base Year + 1 As Compared With The Historic Base Year	Projected Test Year As Compared With The Historic Base Year + 1
1	TOTAL DISTRIBUTION OPERATION EXPENSE					
2	Payroll	17,275,816	18,786,101	22,536,429		
3	Other	12,460,343	11,682,231	12,874,083		
4	TOTAL DISTRIBUTION OPERATION EXPENSE	<u>29,736,159</u>	<u>30,468,332</u>	<u>35,410,512</u>	2.5%	16.2%
5	TOTAL DISTRIBUTION MAINTENANCE EXPENSE					
6	Payroll	5,827,764	6,137,781	6,659,833		
7	Other	5,683,248	6,084,048	5,887,016		
8	TOTAL DISTRIBUTION MAINTENANCE EXPENSE	<u>11,511,012</u>	<u>12,221,829</u>	<u>12,546,849</u>	6.2%	2.7%
9	TOTAL CUSTOMER ACCT. & COLLECT.					
10	Payroll	7,689,024	8,222,895	8,942,658		
11	Other	7,878,044	8,442,901	9,221,417		
12	TOTAL CUSTOMER ACCT. & COLLECT.	<u>15,567,069</u>	<u>16,665,796</u>	<u>18,164,076</u>	7.1%	9.0%
13	TOTAL SALES EXPENSE					
14	Payroll	234	246	258		
15	Other	9,000,133	9,284,595	9,422,638		
16	TOTAL SALES EXPENSE	<u>9,000,367</u>	<u>9,284,841</u>	<u>9,422,896</u>	3.2%	1.5%
17	TOTAL ADMINISTRATIVE & GENERAL EXPENSE					
18	Payroll	13,828,305	15,256,971	18,718,865		
19	Other	43,625,174	47,221,389	56,281,502		
20	TOTAL ADMINISTRATIVE & GENERAL EXPENSE	<u>57,453,479</u>	<u>62,478,360</u>	<u>75,000,367</u>	8.7%	20.0%
21	TOTAL OTHER					
22	Payroll	0	0	0		
23	Other	(724,694)	(1,141,807)	414,486		
24	TOTAL OTHER	<u>(724,694)</u>	<u>(1,141,807)</u>	<u>414,486</u>	57.6%	-136.3%
25	TOTAL O&M EXPENSES					
26	Payroll	44,621,143	48,403,994	56,858,043		
27	Other	77,922,248	81,573,357	94,101,142		
28	TOTAL O&M EXPENSES	<u>122,543,391</u>	<u>129,977,351</u>	<u>150,959,186</u>	6.1%	16.1%
29	TOTAL O&M EXPENSES	<u>122,543,391</u>	<u>129,977,351</u>	<u>150,959,186</u>	6.1%	16.1%

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN: 12/31/22
 HISTORIC BASE YEAR DATA: 12/31/23
 HISTORIC BASE YR + 1: 12/31/24
 PROJECTED TEST YEAR:
 WITNESS: D. BLUESTONE / T. O'CONNOR
 R. PARSONS / C. RICHARD
 K. SPARKMAN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	Account	Other Not Trended Item	2022 O&M	2023 O&M	2024 O&M	Witness
1	407 Total	Regulatory Debits and Credits - State Tax Reform	\$ (1,104,661)	\$ (1,166,807)	\$ 388,936	Parsons
2	413 Total	CNG Leased Station O&M	379,967	25,000	25,550	O'Connor
3	874 Total	Gas Operations reduced Contractor Costs	-	(1,605,208)	(1,135,305)	O'Connor
4	887 Total	TIMP - Pipeline Reassessments and Risk Analysis	1,437,475	1,437,475	998,571	Richard
5	892 Total	DIMP Risk Analysis and Planning	26,770	153,999	157,387	Richard
6	903 Total	CRMB Asset Usage Fee	2,168,369	2,224,004	2,297,213	Sparkman
7	904 Total	Bad Debt Expense	990,792	1,182,904	1,611,232	Parsons
8	912 Total	TECO Partners Contract	7,585,990	7,816,542	7,909,428	Parsons
9	920 Total	Short-term Employee Incentive Compensation	6,720,693	6,665,000	8,050,000	Bluestone
10	921	Gas Operations 2023 Challenge	-	(746,128)	-	Parsons
11	921	Increased employee expenses and materials & supplies to support headcount	-	-	1,152,759	Parsons
12	921 Total		-	(746,128)	1,152,759	Parsons
13	922 Total	Capitalized A&G	(11,000,000)	(11,000,000)	(11,000,000)	Parsons
14	923	Non-recurring Legal Expenses	772,434	-	-	Parsons
15	923	Audit Fees	317,445	452,450	647,932	Parsons
16	923	Strategy Consultants	846,373	-	600,000	Parsons
17	923	IT Contractor Costs (WAM contractor costs)	-	407,276	416,236	Richard
18	923 Total		1,936,252	859,726	1,664,168	
19	924 Total	Storm Costs Recognized	380,000	380,000	500,000	Parsons
20	925	Insurance Premiums and Fees	5,996,924	6,995,808	7,908,971	Parsons
21	925	I&D Reserve Balance Adjustments	(2,580,941)	-	-	Parsons
22	925	Non-recurring I&D-related Legal Expenses	3,050,902	-	-	Parsons
23	925 Total		6,466,885	6,995,808	7,908,971	
24	926 Total	Total Employee Pension and Benefits	8,538,088	9,390,035	10,412,563	Bluestone
25	928 Total	Rate Case Expense	423,476	388,187	1,082,603	Parsons
26	930.2	Non-CRB Portion of Asset Usage Fee	890,734	1,091,827	1,183,550	Parsons
27	930.2	Non-recurring Legal Expenses	514,863	-	-	Parsons
28	930.2	Alliance Project added O&M	-	3,166,000	3,957,000	O'Connor
29	930.2	Credit Agency Fees	55,842	400,000	408,800	Parsons
30	930.2	Regulatory Asset Amortization - non-capitalizable WAM implementation costs	-	120,503	154,604	Parsons
31	930.2	IT Costs (WAM maintenance and Microsoft EA Agreement(1/2 year))	-	334,120	341,471	Richard
32	930.2	IT Costs (full-year impact of Microsoft EA Agreement and Redwood software upgrade)	-	-	420,550	Richard
33	930.2	Procurement Allocations from TEC	839,071	374,404	382,641	Richard
34	930.2 Total		2,300,509	5,486,854	6,848,615	
35	Total	Other not trended	27,250,606	28,487,393	38,872,692	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	Account	Payroll not trended Item	Start Month/Year	2023 Headcount	2023 Payroll O&M	2024 Headcount	2024 Payroll O&M	Witness
1	870	North Distribution Design - Gas Design Tech (replacement)	Nov-23	1	\$ 1,124		\$ 7,081	Richard
2	870	North Distribution Design - Construction Inspector	Nov-23	1	946		5,963	Richard
3	870	South Distribution Design - Gas Design Technician (replacement)	Jan-23	1	7,787		8,176	Richard
4	870	South Distribution Design - Gas Design Supervisor	Nov-23	1	1,863		11,736	Richard
5	870	South Distribution Design - Admin	Nov-23	2	1,431		9,018	Richard
6	870	South Distribution Design - Construction Coordinator	Nov-23	1	1,298		8,176	Richard
7	870	Central Distribution Design - Gas Design Tech (replacement)	Nov-23	3	3,372		21,242	Richard
8	870	Central Distribution Design - Admin Specialist (replacement)	Nov-23	1	790		4,978	Richard
9	870	Central Distribution Design - Contract Inspector (replacement)	Feb-23	3	25,557		29,274	Richard
10	870	Central Distribution Design - Construction Project Manager (replacement)	Jan-23	1	11,177		11,736	Richard
11	870	Central Distribution Design - Gas Design Project Manager (replacement)	Nov-23	1	1,549		9,758	Richard
12	870	Central Distribution Design - Construction Coordinator (replacement)	Nov-23	1	1,298		8,176	Richard
13	870	Corp Engineering - Engineer II	Nov-23	1	1,863		11,736	Richard
14	870	Corp Engineering - Engineering Manager (replacement)	Mar-23	1	10,640		13,406	Richard
15	870	GIS - GIS/GPS Technician (replacement)	Jan-23	1	6,744		7,081	Richard
16	870	Admin & Special Projects - Business Analyst II	Nov-23	1	1,298		8,176	Richard
17	870	Admin & Special Projects - Director of Capital & Work Management	Feb-23	1	15,558		17,821	Richard
18	870	Eng & Design - System Modeler Strategic System Planning	Jan-24			1	11,736	Richard
19	870	Capital & Work Mgt - Manager Budgeting and IRP	Jan-24			1	15,022	Richard
20	870	Capital & Work Mgt - Planning Coordinator	Jan-24			1	11,736	Richard
21	870	Capital & Work Mgt - Manager, Scheduling, Planning and Reporting	Jan-24			1	15,022	Richard
22	870	Capital & Work Mgt - Analyst Reporting and Analytics	Jan-24			2	23,472	Richard
23	870 Total			22	94,294	6	270,524	
24	874	Tampa - Apprentice (replacement)	Nov-23	3	16,831		106,038	O'Connor
25	874	Tampa - Utility Tech (replacement)	Nov-23	1	6,720		42,334	O'Connor
26	874	Tampa - Utility Coordinator (replacement)	Nov-23	1	10,997		69,282	O'Connor
27	874	Tampa - Apprentice (replacement)	Jan-23	2	60,978		64,027	O'Connor
28	874	St Pete - Utility Tech (replacement)	Nov-23	1	5,679		35,775	O'Connor
29	874	St Pete - Pipeline Locator (replacement)	Nov-23	2	11,357		71,551	O'Connor
30	874	St Pete - Utility Coordinator (replacement)	Jan-23	1	46,720		49,056	O'Connor
31	874	Orlando - Corrosion Coordinator	Nov-23	1	10,997		69,282	O'Connor
32	874	Orlando - Utility Tech (replacement)	Nov-23	2	13,439		84,668	O'Connor
33	874	Ocala - Apprentice (replacement)	Nov-23	1	6,480		40,822	O'Connor
34	874	Ocala - Utility Tech (replacement)	Nov-23	1	7,761		48,893	O'Connor
35	874	Eustis - Apprentice (replacement)	Nov-23	1	5,531		34,848	O'Connor
36	874	Daytona - Apprentice (replacement)	Nov-23	1	5,136		32,359	O'Connor
37	874	Sarasota - Utility Tech (replacement)	Jan-23	1	40,318		42,334	O'Connor
38	874	Sarasota - Apprentice	Nov-23	1	5,610		35,346	O'Connor
39	874	Sarasota - Admin/Storekeeper (replacement)	Nov-23	1	5,610		35,346	O'Connor
40	874	Sarasota - Utility Tech (replacement)	Nov-23	7	53,001		333,903	O'Connor
41	874	SW FL - Utility Tech (replacement)	Nov-23	1	7,572		47,700	O'Connor
42	874	Dade - Utility Tech (replacement)	Nov-23	1	7,572		47,700	O'Connor
43	874	Tampa - Pipeline Locator	Jan-24			2	84,668	O'Connor
44	874	St Pete - Apprentice	Jan-24			1	35,346	O'Connor
45	874	St Pete - Pipeline Locator	Jan-24			1	42,334	O'Connor
46	874	Orlando - Apprentice	Jan-24			1	35,346	O'Connor
47	874	Lakeland - Apprentice	Jan-24			1	35,346	O'Connor
48	874	Daytona - Apprentice (replacement)	Jan-24			2	70,692	O'Connor
49	874	Jacksonville - Leak survey tech	Jan-24			1	42,334	O'Connor
50	874	Jacksonville - Apprentice	Jan-24			3	106,038	O'Connor
51	874	Jacksonville - Pipeline Locator	Jan-24			3	127,002	O'Connor
52	874	Ocala - Apprentice	Jan-24			4	141,383	O'Connor
53	874	Dade Broward - Apprentice	Jun-24			2	41,237	O'Connor
54	874	Sarasota - Pipeline Locator	Jun-24			2	49,390	O'Connor
55	874	Sarasota - Apprentice	Jan-24			2	70,692	O'Connor
56	874	Sarasota - Leak survey tech	Jan-24			1	35,346	O'Connor
57	874	SW FL - Utility Tech	Jan-24			2	100,546	O'Connor
58	874	Jupiter - Apprentice	Jan-24			1	35,346	O'Connor
		Vacancy Allowance (5% for Field Operations applied to 874)			-2		(75,620)	O'Connor
59	874 Total			28	\$ 310,404	27	\$ 2,268,691	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	Account	Payroll not trended Item	Start Month/Year	2023		2024		Witness
				Headcount	Payroll O&M	Headcount	Payroll O&M	
1	880	Sarasota - Supervisor (replacement)	Nov-23	1	\$ 14,903		\$ 93,889	O'Connor
2	880	SW FL - Supervisor (replacement)	Nov-23	1	14,903		93,889	O'Connor
3	880	Gas Control - Analyst (replacement)	Feb-23	1	54,248		62,138	Richard
4	880	M&R - Instrumentation / Gas Tech (replacement)	Jan-23	1	62,294		65,408	Richard
5	880	M&R - Gas Ops Tech (replacement)	Nov-23	2	20,765		130,817	Richard
6	880	M&R - Operation Technology Analyst	Nov-23	1	12,391		78,064	Richard
7	880	M&R - Tech Compressor SR	Jan-23	1	62,294		65,408	Richard
8	880	Jupiter - Supervisor	Jan-24			1	83,327	O'Connor
9	880	ENG Tech Training - Tech Trainer	Jan-24			1	81,761	O'Connor
10	880	ENG Tech Training - Admin	Jan-24			1	59,626	O'Connor
11	880	Gas Control - Technology Analyst	Jan-24			1	74,161	Richard
12	880	Gas Control - Controller	Jan-24			1	62,138	Richard
13	880 Total			8	241,797	5	950,627	
14	887	Quality Assurance - Admtr., Pipeline Safety Mgt System (replacement)	Nov-23	1	18,629		117,362	O'Connor
15	887	Quality Assurance - CAPA Program Specialist	Jan-24			1	117,361	O'Connor
16	887 Total			1	18,629	1	234,723	
17	903	Ops Processes - Dispatcher	Nov-23	3	28,393		178,877	O'Connor
18	903	Ops Processes - Support Specialist (replacement)	Nov-23	1	11,239		70,807	O'Connor
19	903	Ops Processes - Support Specialist (replacement)	Jan-23	1	77,867		81,761	O'Connor
20	903	Ops Processes - Manager (replacement)	Oct-23	1	31,920		134,065	O'Connor
21	903 Total			6	\$ 149,420	-	\$ 465,509	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / T. O'CONNOR
 R. PARSONS / C. RICHARD
 L. RUTKIN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	Account	Payroll not trended Item	Start Month/Year	2023		2024		Witness	
				Headcount	Payroll O&M	Headcount	Payroll O&M		
1	920	Supply Chain Mgt - Analyst	Nov-23	1	\$ 12,978		\$ 81,761	Richard	
2	920	Supply Chain Mgt - Sr Contract Specialist	Nov-23	1	12,978		81,761	Richard	
3	920	Supply Chain Mgt - Sr Category Manager - Materials	Nov-23	1	23,845		150,225	Richard	
4	920	Supply Chain Mgt - Sr Buyer	Feb-23	1	71,378		81,761	Richard	
5	920	Supply Chain Mgt - Sr Project Procurement Specialist	Nov-23	1	12,978		81,761	Richard	
6	920	CDF - BI Insights Analyst (replacement)	Nov-23	1	3,893		24,528	Rutkin	
7	920	CDF - Portfolio Analyst (replacement)	Nov-23	1	7,787		49,056	Rutkin	
8	920	CDF - Manager BP & Analysis (replacement)	Nov-23	1	13,832		87,142	Rutkin	
9	920	CDF - Coordinator (replacement)	Nov-23	1	10,382		65,408	Rutkin	
10	920	CDF - Manager Natural Gas Trading & Portfolio (replacement)	Nov-23	1	-		-	Rutkin	
11	920	CDF - Manager CNG (replacement)	Nov-23	1	11,923		75,112	Rutkin	
12	920	Marketing - Service Coord	Nov-23	1	12,978		81,761	Bluestone	
13	920	Marketing - Manager Strategic Communications and Media Relations	Nov-23	1	21,280		134,065	Bluestone	
14	920	External Affairs - Analyst	Nov-23	1	12,978		81,761	O'Connor	
15	920	Regulatory Affairs - Manager (replacement)	Mar-23	1	59,613		75,112	Bluestone	
16	920	Regulatory Affairs - Manager Strategic Policy and Advocacy (replacement)	Nov-23	1	16,692		105,157	Bluestone	
17	920	Finance - Sr Analyst (replacement)	Feb-23	1	85,189		97,581	Parsons	
18	920	Finance - Co-Op	Nov-23	1	7,157		45,089	Parsons	
19	920	Finance - Mgr Comm Inv	Nov-23	1	21,280		134,065	Parsons	
20	920	Finance - Sr. Portfolio Analyst (replacement)	Feb-23	1	102,458		117,361	Parsons	
21	920	Finance - Director of Financial Planning (replacement)	Feb-23	1	155,577		178,207	Parsons	
22	920	Finance - Treasury Analyst	Nov-23	1	12,978		81,761	Parsons	
23	920	HR - Analyst Lead	Nov-23	1	12,978		81,761	Bluestone	
24	920	HR - Business Partner	Nov-23	1	18,629		117,361	Bluestone	
25	920	HR - Talent Acquisition Specialist	Nov-23	1	15,489		97,581	Bluestone	
26	920	CDF - Business Development Manager	Jan-24			1	25,137	Rutkin	
27	920	CDF - Origination - Analyst	Jan-24			1	18,296	Rutkin	
28	920	CDF - Sr. Manager - Business Development (replacement)	Jan-24			1	37,556	Rutkin	
29	920	CDF - Project Developer/ Coordinator	Jan-24			1	29,340	Rutkin	
30	920	CDF - Compressed Natural Gas Coordinator (replacement)	Jan-24			1	40,880	Rutkin	
31	920	Marketing - Manager	Jan-24			1	134,065	Bluestone	
32	920	Marketing - Coordinator	Mar-24			1	68,134	Bluestone	
33	920	Process Improvement - Lead Business Innovation Coordinator	Mar-24			1	68,134	Bluestone	
34	920	Analytics - Business Analytics & Insights Analyst	Mar-24			1	81,317	Bluestone	
35	920	Analytics - Co-op	Jan-24			1	45,089	Bluestone	
36	920	Strategy - Coordinator	Jan-24			1	81,761	Bluestone	
37	920	Strategy - Co-op	Jan-24			1	45,089	Bluestone	
38	920	Regulatory - Admin (50% to Pipeline Safety)	Jan-24			1	47,700	Bluestone	
39	920	Regulatory - Sr. Analyst	Jan-24			2	136,613	Bluestone	
40	920	Finance - Co-Op	Jan-24			1	45,089	Parsons	
41	920	Finance - Analyst	Jan-24			1	70,807	Parsons	
42	920	Real Estate - Technician	Jan-24			2	24,528	Bluestone	
43	920	Real Estate - Manager	Jan-24			1	17,604	Bluestone	
44	920 Total			25	737,250	20	3,224,277		
45	925	Sarasota - Field Damage Prevention Leader	Jun-24			1	29,326	O'Connor	
46	925	Compliance - Analyst/Engineer	Jun-24			1	56,922	O'Connor	
47	925	Emergency Mgt - Coordinator	Jan-24			1	97,581	O'Connor	
48	925	Emergency Mgt - Security Coordinator	Jun-24			1	56,922	O'Connor	
49	925	Safety - Environmental Scientist	Mar-24			1	8,132	O'Connor	
50	925 Total			-	-	5	248,882		
Total Payroll Not Trended					90	1,551,794	64	7,663,233	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20230023-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/23

LINE NO.	A/C NO.	DESCRIPTION		Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	TOTAL EXPENSE
1	336	RNG - RENEWABLE NATURAL GAS	3.5%	\$0	\$45,767	\$46,897	\$46,939	\$46,963	\$46,986	\$46,986	\$46,986	\$46,986	\$46,986	\$46,986	\$46,986	\$515,471
2	336.01	RNG - RENEWABLE NATURAL GAS	6.6%	-	-	196,177	196,177	196,177	196,177	196,177	196,177	196,177	196,177	196,177	196,177	1,961,773
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	-	-	-	-	-	-	4,209	4,229	4,250	4,270	4,291	4,312	25,561
4	374	LAND AND LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	375	STRUCTURES AND IMPROVEMENTS	2.8%	61,905	66,242	66,550	68,740	69,159	69,711	70,135	71,632	72,335	72,619	72,678	72,737	834,444
6	376	MAINS - STEEL	2.1%	1,288,541	1,297,591	(3,931,564)	1,311,711	1,313,177	(2,684,445)	1,316,381	1,316,810	(1,074,841)	1,320,619	1,321,575	(6,575,051)	(3,779,496)
7	376.02	MAINS - PLASTIC	1.6%	1,003,258	1,112,320	1,149,589	1,172,937	1,192,649	1,204,936	1,218,511	1,228,995	1,239,108	1,249,265	1,260,035	1,269,672	14,301,276
8	377	COMPRESSOR EQUIPMENT	3.0%	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	575,619
9	378	M & R EQUIPMENT - GENERAL	2.7%	49,795	49,795	49,795	49,795	49,795	49,795	49,840	49,840	49,840	49,840	49,840	49,840	597,808
10	379	M & R EQUIPMENT - CITY	2.1%	167,942	186,074	194,543	195,287	196,052	196,256	196,460	196,664	196,867	197,071	197,275	197,479	2,317,969
11	380	SERVICE LINES - S TEEL	4.0%	226,951	226,951	226,951	226,951	226,951	226,951	226,951	226,951	226,951	226,951	226,951	226,951	2,723,414
12	380.02	SERVICE LINES - PLASTIC	2.7%	1,235,880	1,249,211	1,259,907	1,271,704	1,284,603	1,295,616	1,306,629	1,317,642	1,328,655	1,339,669	1,350,682	1,361,695	15,601,892
13	381	METERS	5.0%	385,758	387,075	388,263	392,603	394,196	398,618	399,851	401,085	405,506	406,740	407,973	412,394	4,780,062
14	382	METER INSTALLATIONS	2.2%	169,299	171,222	173,194	175,339	177,682	179,750	181,792	183,828	185,864	187,899	189,934	191,969	2,167,772
15	383	REGULATORS	1.8%	29,889	29,988	30,087	30,197	30,317	30,421	30,526	30,630	30,734	30,838	30,942	31,046	365,614
16	384	REGULATOR INSTALL HOUSE	1.9%	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	734,866
17	385	M & R EQUIPMENT - INDUSTRIAL	2.3%	29,127	29,127	29,127	29,127	29,127	29,127	29,127	29,127	29,127	29,127	29,127	29,127	349,527
18	387	OTHER EQUIPMENT	3.0%	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	402,955
19	390	STRUCTURES & IMPROVEMENTS	2.4%	56	56	56	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	9,689
20	391	OFFICE FURNITURE	5.9%	9,392	9,406	9,421	10,372	10,440	10,456	10,472	10,488	10,504	10,532	10,548	10,564	122,594
21	391.01	COMPUTER EQUIPMENT	11.1%	30,140	49,039	49,601	50,839	51,468	51,751	52,452	52,615	53,564	54,078	54,241	54,480	604,268
22	391.02	OFFICE EQUIPMENT/MACHINES	6.7%	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	102,488
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.01	AUTO & TRUCK LESS THAN 1/2 TON	7.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	392.02	AUTO & TRUCK 3/4 - 1 TON	5.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	392.04	TRAILERS, OTHER	2.9%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	392.05	TRUCKS OVER 1 TON	6.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
28	393	STORES EQUIPMENT	4.2%	4	4	4	4	4	4	4	4	4	4	4	4	54
29	394	TOOLS, SHOP, & GARAGE EQUIPMENT	5.6%	33,182	36,041	36,336	37,133	37,546	37,686	38,368	38,598	38,842	39,373	39,548	39,705	452,358
30	394.01	CNG STATION EQUIPMENT	5.0%	10,775	10,775	10,775	10,775	10,775	10,775	10,775	10,775	10,775	10,775	10,775	10,775	129,302
31	396	POWER OPERATED EQUIPMENT	2.7%	7,011	7,279	7,362	7,416	7,465	7,509	7,788	7,864	7,901	7,942	7,972	7,994	91,503
32	397	COMMUNICATIONS EQUIPMENT	7.7%	18,994	19,235	19,249	19,263	19,277	19,277	19,277	19,277	19,277	19,277	19,277	19,277	230,958
33	398	MISC EQUIPMENT - GAS	5.0%	884	1,846	2,093	2,226	2,387	2,480	2,743	2,812	2,917	3,037	3,077	3,101	29,603
34		TOTAL DEPRECIATION EXPENSE		4,910,112	5,136,373	165,743	5,457,921	5,498,596	1,532,225	5,567,839	5,595,416	3,233,730	5,655,476	5,682,294	(2,186,379)	46,249,344
35		AMORTIZATION EXPENSE		344,249	370,214	371,173	379,262	380,745	572,877	589,542	600,604	601,371	602,295	602,949	607,233	6,022,514
36		TOTAL AMORT & DEPR EXPENSE		\$5,254,360	\$5,506,586	\$536,916	\$5,837,182	\$5,879,341	\$2,105,101	\$6,157,381	\$6,196,020	\$3,835,101	\$6,257,771	\$6,285,244	(\$1,579,146)	\$52,271,859

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20230023-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	339,356	365,321	366,280	374,369	375,853	567,984	584,649	595,711	596,478	597,402	598,056	602,341	5,963,799
5	374.02	LAND RIGHTS / EASEMENTS	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	55,495
6	390.02	STRUCTURES & IMPROVEMENTS -	268	268	268	268	268	268	268	268	268	268	268	268	3,220
7		SUBTOTAL	<u>\$344,249</u>	<u>\$370,214</u>	<u>\$371,173</u>	<u>\$379,262</u>	<u>\$380,745</u>	<u>\$572,877</u>	<u>\$589,542</u>	<u>\$600,604</u>	<u>\$601,371</u>	<u>\$602,295</u>	<u>\$602,949</u>	<u>\$607,233</u>	<u>\$6,022,514</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ AD	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	<u>\$344,249</u>	<u>\$370,214</u>	<u>\$371,173</u>	<u>\$379,262</u>	<u>\$380,745</u>	<u>\$572,877</u>	<u>\$589,542</u>	<u>\$600,604</u>	<u>\$601,371</u>	<u>\$602,295</u>	<u>\$602,949</u>	<u>\$607,233</u>	<u>\$6,022,514</u>

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/23
 WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	\$339,356	\$365,321	\$366,280	\$374,369	\$375,853	\$567,984	\$584,649	\$595,711	\$596,478	\$597,402	\$598,056	\$602,341	\$5,963,799
2	374.00	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	375	STRUCTURES AND IMPROVEMENTS	61,905	66,242	66,550	68,740	69,159	69,711	70,135	71,632	72,335	72,619	72,678	72,737	834,444
4	390	STRUCTURES AND IMPROVEMENTS	325	325	325	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	12,909
5	391	OFFICE & COMPUTER EQUIPMENT	48,073	66,986	67,563	69,752	70,449	70,748	71,464	71,643	72,608	73,151	73,330	73,585	829,350

6	TOTAL	\$449,658	\$498,873	\$500,718	\$514,186	\$516,786	\$709,769	\$727,575	\$740,312	\$742,747	\$744,498	\$745,390	\$749,988	\$7,640,502
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			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$5,963,799	0.0%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	\$0	0.7%	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	\$834,444	4.0%	\$33,301	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	\$12,909	3.6%	\$461	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	COMPUTER EQUIPMENT	\$829,350	0.6%	\$5,057	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12	TOTAL	\$7,640,502	\$38,819
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/24

LINE NO.	A/C NO.	DESCRIPTION		Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	TOTAL EXPENSE
1	336	RNG PURIFICATION EQUIP	3.4%	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	\$45,644	547,728
2	336.01	RNG PURIFICATION EQUIP	6.7%	199,150	199,150	199,150	199,150	199,150	199,150	199,150	199,150	199,150	199,150	199,150	199,150	2,389,796
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	4,332	4,353	4,374	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	52,523
4	374	LAND AND LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	0
5	375	STRUCTURES AND IMPROVEMENTS	2.9%	75,851	76,137	76,633	77,032	77,362	78,982	80,713	80,998	81,286	81,716	82,002	82,287	951,000
6	376	MAINS - STEEL	2.4%	1,652,584	1,657,728	1,659,081	1,661,764	1,663,826	1,664,614	1,666,063	1,666,923	1,670,274	1,674,948	1,677,518	1,678,356	19,993,681
7	376.02	MAINS - PLASTIC	1.8%	1,442,211	1,455,332	1,468,563	1,481,552	1,494,073	1,506,544	1,519,399	1,531,653	1,544,616	1,568,895	1,581,948	1,594,476	18,189,263
8	377	COMPRESSOR EQUIPMENT	3.0%	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	47,968	575,619
9	378	M & R EQUIPMENT - GENERAL	3.0%	55,378	55,633	55,889	56,144	56,400	56,655	57,072	57,072	57,072	57,072	57,072	57,072	678,531
10	379	M & R EQUIPMENT - CITY	2.2%	212,708	212,937	213,166	213,396	213,625	213,855	215,090	216,844	219,037	219,266	219,495	219,725	2,589,142
11	380	SERVICE LINES -S TEEL	4.3%	243,972	243,972	243,972	243,972	243,972	243,972	243,972	243,972	243,972	243,972	243,972	243,972	2,927,670
12	380.02	SERVICE LINES - PLASTIC	3.1%	1,576,041	1,588,423	1,600,805	1,613,187	1,625,569	1,637,951	1,650,333	1,662,715	1,675,096	1,687,478	1,699,860	1,712,242	19,729,701
13	381	METERS	4.7%	388,810	391,985	395,535	402,222	405,861	412,566	416,210	419,853	426,559	430,202	433,845	440,551	4,964,200
14	382	METER INSTALLATIONS	2.7%	238,096	240,564	243,020	245,473	247,926	250,379	252,832	255,284	257,737	260,189	262,642	265,095	3,019,238
15	383	REGULATORS	2.1%	36,342	36,473	36,604	36,735	36,866	36,998	37,127	37,258	37,389	37,520	37,651	37,782	444,747
16	384	REGULATOR INSTALL HOUSE	2.4%	77,354	77,354	77,354	77,354	77,354	77,354	77,354	77,354	77,354	77,354	77,354	77,354	928,252
17	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	27,861	27,861	27,861	27,861	27,861	27,861	27,861	27,861	27,861	27,861	27,861	27,861	334,330
18	387	OTHER EQUIPMENT	3.0%	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	33,580	402,955
19	390	STRUCTURES & IMPROVEMENTS	4.1%	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	21,685
20	391	OFFICE FURNITURE	6.3%	11,298	11,314	11,331	11,348	11,364	11,381	11,397	11,414	11,431	11,460	11,477	11,494	136,709
21	391.01	COMPUTER EQUIPMENT	8.1%	40,043	40,218	40,408	40,588	40,775	40,948	42,156	42,332	42,505	42,770	42,942	43,120	498,804
22	391.02	OFFICE EQUIPMENT/MACHINES	6.2%	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	94,840
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	0
24	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.1%	-	-	-	-	-	-	-	-	-	-	-	-	0
25	392.02	AUTO & TRUCK 3/4 - 1 TON	7.1%	-	-	-	-	-	-	-	-	-	-	-	-	0
26	392.04	TRAILERS, OTHER	2.4%	-	-	-	-	-	-	-	-	-	-	-	-	0
27	392.05	TRUCKS OVER 1 TON	5.6%	-	-	-	-	-	-	-	-	-	-	-	-	0
28	393	STORES EQUIPMENT	4.3%	5	5	5	5	5	5	5	5	5	5	5	5	55
29	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.9%	35,066	35,170	35,273	35,791	36,026	36,148	36,812	36,949	37,090	37,532	37,680	37,809	437,347
30	394.01	CNG STATION EQUIPMENT	5.1%	13,778	13,778	13,778	13,778	13,778	13,778	13,778	13,778	13,778	13,778	13,778	13,778	165,331
31	396	POWER OPERATED EQUIPMENT	3.7%	10,983	11,088	11,469	11,595	11,953	12,524	13,497	13,718	13,789	13,853	13,892	13,920	152,279
32	397	COMMUNICATIONS EQUIPMENT	7.7%	19,348	19,348	19,348	19,348	-	-	-	-	-	-	-	-	77,392
33	398	MISC EQUIPMENT - GAS	4.5%	2,810	2,866	2,889	2,960	3,045	3,073	3,192	3,227	3,294	3,398	3,430	3,448	37,631
34		TOTAL DEPRECIATION EXPENSE		6,500,923	6,538,592	6,573,412	6,612,542	6,628,079	6,666,023	6,705,298	6,739,647	6,780,581	6,829,707	6,864,861	6,900,783	80,340,448
35		AMORTIZATION EXPENSE		612,980	613,210	613,605	614,001	614,396	614,791	615,187	615,582	626,056	629,714	631,315	635,392	7,436,228
36		TOTAL AMORT & DEPR EXPENSE		\$7,113,903	\$7,151,802	\$7,187,017	\$7,226,543	\$7,242,475	\$7,280,814	\$7,320,485	\$7,355,229	\$7,406,637	\$7,459,421	\$7,496,176	\$7,536,174	\$87,776,676

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	607,897	608,127	608,522	608,918	609,313	609,708	610,104	610,499	620,973	624,631	626,232	630,309	7,375,232
5	374.02	LAND RIGHTS / EASEMENTS	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	55,495
6	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	458	458	458	458	458	458	458	458	458	458	458	458	5,501
7		SUBTOTAL	<u>\$612,980</u>	<u>\$613,210</u>	<u>\$613,605</u>	<u>\$614,001</u>	<u>\$614,396</u>	<u>\$614,791</u>	<u>\$615,187</u>	<u>\$615,582</u>	<u>\$626,056</u>	<u>\$629,714</u>	<u>\$631,315</u>	<u>\$635,392</u>	<u>\$7,436,228</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	<u>\$612,980</u>	<u>\$613,210</u>	<u>\$613,605</u>	<u>\$614,001</u>	<u>\$614,396</u>	<u>\$614,791</u>	<u>\$615,187</u>	<u>\$615,582</u>	<u>\$626,056</u>	<u>\$629,714</u>	<u>\$631,315</u>	<u>\$635,392</u>	<u>\$7,436,228</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	01/01/2024	02/01/2024	03/01/2024	04/01/2024	05/01/2024	06/01/2024	07/01/2024	08/01/2024	09/01/2024	10/01/2024	11/01/2024	12/01/2024	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	\$607,897	\$608,127	\$608,522	\$608,918	\$609,313	\$609,708	\$610,104	\$610,499	\$620,973	\$624,631	\$626,232	\$630,309	\$7,375,232
2	374.00	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	375	STRUCTURES AND IMPROVEMENTS	75,851	76,137	76,633	77,032	77,362	78,982	80,713	80,998	81,286	81,716	82,002	82,287	951,000
4	390	STRUCTURES AND IMPROVEMENTS	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	27,186
5	391	OFFICE & COMPUTER EQUIPMENT	59,244	59,435	59,643	59,839	60,042	60,232	61,457	61,649	61,839	62,134	62,322	62,517	730,353

6	TOTAL		<u>\$745,257</u>	<u>\$745,964</u>	<u>\$747,064</u>	<u>\$748,055</u>	<u>\$748,983</u>	<u>\$751,188</u>	<u>\$754,539</u>	<u>\$755,412</u>	<u>\$766,363</u>	<u>\$770,746</u>	<u>\$772,822</u>	<u>\$777,378</u>	<u>\$9,083,771</u>
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	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
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7	303.01	CUSTOMIZED SOFTWARE	\$7,375,232	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	-	0.72%	-	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	951,000	3.95%	37,535	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	27,186	3.65%	992	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	COMPUTER EQUIPMENT	730,353	0.65%	4,744	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12	TOTAL		<u>\$9,083,771</u>		<u>\$43,270</u>	
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
 INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/23
 WITNESS: R. PARSONS

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-27	(982,720)	-	(982,720)
2	DEFERRED INCOME TAX EXPENSE	G-2-27	23,535,539	-	23,535,539
3	ITC REALIZED THIS YEAR	G-2-27	3,313,258	-	3,313,258
4	ITC AMORTIZATION	G-2-27	-	-	-
5	TOTAL INCOME TAX EXPENSE		<u>25,866,077</u>	<u>-</u>	<u>25,866,077</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/23
 WITNESS: R. PARSONS

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 114,637,600	1 MEALS & ENTERTAINMENT 50%	195,842
2	ADD: AFUDC EQUITY		4,547,152	2 CLUB DUES	39,280
3	ADD INCOME TAX ACCOUNTS		25,866,077	3 TRANSPORTATION FRINGE	43,780
4	LESS INTEREST CHARGES		<u>38,113,313</u>	4 POLITICAL CONTRIBUTIONS	100,000
5	TAXABLE INCOME PER BOOKS		106,937,516	5 LOBBYING	67,497
6	LESS: NON-UTILITY INCOME		25,934	6 401K - PERFORMANCE MATCH	(200,956)
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(109,568,352)</u>	7 ACCRUED BONUS	(538,456)
8	TAXABLE INCOME		(2,604,902)	8 DEFERRED COMP	31,583
				9 FAS 106 - NC	(236,210)
				10 FAS 112	120,000
				11 LONG TERM INCENTIVE	658,481
9	STATE TIMING DIFFERENCES		(7,422,497)	12 PENSION - NC	(2,247,736)
				13 RESTORATION PLAN	102,674
10	STATE TAXABLE INCOME (LINE 8 - LINE 9)		(10,027,399)	14 SERP - NC	105,775
11	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 10)	(551,507)		15 VACATION ACCRUAL	(436,552)
12	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	<u>0</u>		16 AMORT - CAPLIZED CUST ASSIST COSTS	8,131,150
13	STATE TAX - CURRENT	(551,507)		17 BAD DEBT	(256,845)
				18 COMPETITIVE RATE ADJ - C	242,773
				19 CONTRACTOR DAMAGE RESERVE	(84,217)
				20 DEFERRED FUEL	2,081,742
				21 DEFERRED REVENUE	(1,329,454)
14	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		(2,053,395)	22 ENERGY CONSERVATION REV - C	(3,516,561)
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	23 ENVIROMNTAL DISP COSTS NET - NC	300,000
				24 HEDGES	482,473
16	FEDERAL INCOME TAX BEFORE CREDITS		(431,213)	25 RATE CASE EXPENSE - NC	(1,146,961)
17	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-	26 STORM RESERVE	380,004
				27 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	(25,733)
				28 CI - BS REPLACEMENT - C	1,143,656
18	FEDERAL TAX - CURRENT	\$	<u>(431,213)</u>	29 AIAC	(2,520,306)
				30 AMORT - LH IMPROVE AND LAND RIGHTS	6,022,514
19	SUMMARY:			31 CIAC	7,302,553
				32 COST OF REMOVAL	(2,587,547)
20	FEDERAL TAX - CURRENT		(431,213)	33 G/L - SALE OF ASSETS	(556,767)
21	STATE TAX - CURRENT		(551,507)	34 LEASE-PLANT	1,040,830
22	CURRENT YEAR DEFERRED TAX EXPENSE		26,848,797	35 REPAIRS CAPITALIZED ON BOOKS	(41,962,487)
23	LESS: ITC AMORTIZATION		-	36 SEC 263A INTEREST CAP	2,400,102
				37 SEC 263A INDIRECT COSTS	(1,577,785)
24	TOTAL CURRENT YEAR INCOME TAX EXPENSE	\$	<u>25,866,077</u>	38 DEPRECIATION - BOOK TAX DIFF FED	(76,964,634)
				39 AFUDC EQUITY	(4,547,152)
				40 RNG ITC	20,708
				41 AFUDC EQUITY - DEPR	154,590
				42 TOTAL ADJUSTMENTS	\$ <u>(109,568,352)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN: HISTORIC BASE YR + 1: 12/31/23 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NUMBER	DESCRIPTION	
1	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
2	LINE 12	
3	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	0
4	TOTAL ADJUSTMENTS	\$ <u><u>-</u></u>
5	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
6	LINE 17	
7	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	0
8	TOTAL ADJUSTMENTS	\$ <u><u>-</u></u>

500

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/23

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	DEPRECIATION - BOOK TAX DIFF FED	(\$76,964,634)	\$0	(\$76,964,634)
2	DEPRECIATION - BOOK TAX DIFF STATE	(84,387,131)	0	(84,387,131)
3	DIFFERENCE	(7,422,497)	0	(7,422,497)
4	OTHER TIMING DIFFERENCES:			
5	401K - PERFORMANCE MATCH	(200,956)	0	(200,956)
6	ACCRUED BONUS	(538,456)	0	(538,456)
7	DEFERRED COMP	31,583	0	31,583
8	FAS 106 - NC	(236,210)	0	(236,210)
9	FAS 112	120,000	0	120,000
10	LONG TERM INCENTIVE	658,481	0	658,481
11	PENSION - NC	(2,247,736)	0	(2,247,736)
12	RESTORATION PLAN	102,674	0	102,674
13	SERP - NC	105,775	0	105,775
14	VACATION ACCRUAL	(436,552)	0	(436,552)
15	AMORT - CAPLIZED CUST ASSIST COSTS	8,131,150	0	8,131,150
16	BAD DEBT	(256,845)	0	(256,845)
17	COMPETITIVE RATE ADJ - C	242,773	0	242,773
18	CONTRACTOR DAMAGE RESERVE	(84,217)	0	(84,217)
19	DEFERRED FUEL	2,081,742	0	2,081,742
20	DEFERRED REVENUE	(1,329,454)	0	(1,329,454)
21	ENERGY CONSERVATION REV - C	(3,516,561)	0	(3,516,561)
22	ENVIROMNTAL DISP COSTS NET - NC	300,000	0	300,000
23	HEDGES	482,473	0	482,473
24	RATE CASE EXPENSE - NC	(1,146,961)	0	(1,146,961)
25	STORM RESERVE	380,004	0	380,004
26	TRANSMISSION INTEGRITY MGMT PROG (TIMP)	(25,733)	0	(25,733)
27	CI - BS REPLACEMENT - C	1,143,656	0	1,143,656
28	AIAC	(2,520,306)	0	(2,520,306)
29	AMORT - LH IMPROVE AND LAND RIGHTS	6,022,514	0	6,022,514
30	CIAC	7,302,553	0	7,302,553
31	COST OF REMOVAL	(2,587,547)	0	(2,587,547)
32	G/L - SALE OF ASSETS	(556,767)	0	(556,767)
33	LEASE-PLANT	1,040,830	0	1,040,830
34	REPAIRS CAPITALIZED ON BOOKS	(41,962,487)	0	(41,962,487)
35	SEC 263A INTEREST CAP	2,400,102	0	2,400,102
36	SEC 263A INDIRECT COSTS	(1,577,785)	0	(1,577,785)
37		0	0	0
38	TOTAL OTHER TIMING DIFFERENCES	(28,678,263)	0	(28,678,263)
39				
40	TOTAL FEDERAL TIMING DIFFERENCE	(105,642,897)	0	(105,642,897)
41	TOTAL STATE TIMING DIFFERENCE	(113,065,394)	0	(113,065,394)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: HISTORIC BASE YR + 1: 12/31/23
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/23

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(113,065,394)	0	(113,065,394)
2	STATE TAX RATE	5.500%	5.500%	5.50%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	6,218,597	0	6,218,597
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(99,424,300)	0	(99,424,300)
5	FEDERAL TAX RATE	21.00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	20,879,103	0	20,879,103
7	FEDERAL DEFERRED TAXES (LINE 6 + LINE 9)	20,879,103	0	20,879,103
8	ADD STATE DEFERRED TAXES (LINE 3)	6,218,597	0	6,218,597
9	ADJUSTMENT	(248,902)	0	(248,902)
10	TOTAL DEFERRED TAX EXPENSE	26,848,798	\$0	26,848,798
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	0	0	0
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	0	0	0
14	EXCESS DEFERRED TAXES	(248,902)	0	(248,902)
15	TOTAL ADJUSTMENTS	(248,902)	0	(248,902)

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
 INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-30, G-2-3	(16,432,949)	0	(16,432,949)
2	DEFERRED INCOME TAX EXPENSE	G-2-30, G-2-3	22,489,825	0	22,489,825
3	ITC REALIZED THIS YEAR	G-2-30	0	0	0
4	ITC AMORTIZATION	G-2-30, G-2-3	0	0	0
5	SYNCHRONIZATION (RECONCILIATION) ADJUSTMENT	G-2-3	<u>0</u>	<u>0</u>	<u>0</u>
6	TOTAL INCOME TAX EXPENSE		<u>6,056,876</u>	<u>0</u>	<u>6,056,876</u>

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR
 THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES
 AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 70,182,430	1 MEALS & ENTERTAINMENT 50%	200,150
2	ADD: AFUDC EQUITY		5,080,546	2 CLUB DUES	40,144
3	ADD INCOME TAX ACCOUNTS		6,056,876	3 TRANSPORTATION FRINGE	43,780
4	LESS INTEREST CHARGES		<u>52,916,709</u>	4 POLITICAL CONTRIBUTIONS	102,200
5	TAXABLE INCOME PER BOOKS		28,383,143	5 LOBBYING	68,982
6	NON-UTILITY (INCOME) EXPENSE		86,874	6 ACCRUED BONUS	1,385,004
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(93,161,968)</u>	7 DEFERRED COMP	12,188
8	TAXABLE INCOME		<u>(64,691,952)</u>	8 FAS 106 - NC	(251,733)
9	STATE TIMING DIFFERENCES		(846,355)	9 FAS 112	120,000
10	STATE TAXABLE INCOME (LINE 8 - LINE 9)		(65,538,307)	10 LONG TERM INCENTIVE	92,294
11	STATE TAXABLE INCOME AFTER OTHER ADJUSTMENTS		<u>(65,538,307)</u>	11 PENSION - NC	(2,516,280)
12	STATE TAXABLE INCOME AFTER OTHER ADJUSTMENTS		<u>(65,538,307)</u>	12 RESTORATION PLAN	97,459
13	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 12)	(3,604,607)		13 SERP - NC	104,599
14	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		-	14 AMORT - CAPLIZED CUST ASSIST COSTS	7,156,727
15	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		-	15 BAD DEBT	(102,533)
16	STATE TAX - CURRENT	(3,604,607)		16 CONTRACTOR DAMAGE RESERVE	(4,140)
17	FEDERAL TAXABLE INCOME (LINE 8 - LINE 13)		(61,087,345)	17 DEFERRED FUEL	151
18	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	18 DEFERRED REVENUE	390,456
19	FEDERAL INCOME TAX BEFORE CREDITS		(12,828,342)	19 ENERGY CONSERVATION REV - NC	619,362
20	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-	20 ENVIROMNTAL DISP COSTS NET - NC	(2,360,000)
21	PLUS: ITC AMORTIZATION		-	21 RATE CASE EXPENSE - NC	(594,769)
22	FEDERAL TAX - CURRENT		<u>\$ (12,828,342)</u>	22 STORM RESERVE	500,000
23	SUMMARY:			23 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	1,291,475
24	FEDERAL TAX - CURRENT		(12,828,342)	24 CI - BS REPLACEMENT - NC	(283,414)
25	STATE TAX - CURRENT		(3,604,607)	25 AMORT - LH IMPROVE AND LAND RIGHTS	7,436,228
26	CURRENT YEAR DEFERRED TAX EXPENSE		22,489,825	26 CIAC	1,813,120
27	LESS: ITC AMORTIZATION		-	27 COST OF REMOVAL	1,757,131
28	TOTAL CURRENT YEAR INCOME TAX EXPENSE		<u>\$ 6,056,876</u>	28 GIL - SALE OF ASSETS	(556,800)
				29 LEASE-PLANT	1,248,996
				30 REPAIRS CAPITALIZED ON BOOKS	(42,626,017)
				31 SEC 263A INTEREST CAP	2,823,435
				32 SEC 263A INDIRECT COSTS	(1,654,515)
				33 DEPRECIATION - BOOK TAX DIFF FED	(64,811,132)
				34 AFUDC EQUITY	(5,060,546)
				35 RNG ITC	55,215
				36 AFUDC EQUITY - DEPR	300,815
				37 TOTAL ADJUSTMENTS	<u>\$ (93,161,968)</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR
THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES
AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

LINE NUMBER	DESCRIPTION	
1	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
2	LINE 15	
3	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	0
5		
6	TOTAL ADJUSTMENTS	\$ -
7	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
8	LINE 20	
9	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	0
11		
12	TOTAL ADJUSTMENTS	\$ -

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/24

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	DEPRECIATION - BOOK TAX DIFF FED	(\$64,811,132)	\$0	(\$64,811,132)
2	DEPRECIATION - BOOK TAX DIFF STATE	(65,657,487)	0	(65,657,487)
3	DIFFERENCE	(846,355)	0	(846,355)
4	OTHER TIMING DIFFERENCES:			
5	ACCRUED BONUS	1,385,004	0	1,385,004
6	DEFERRED COMP	12,188	0	12,188
7	FAS 106 - NC	(251,733)	0	(251,733)
8	FAS 112	120,000	0	120,000
9	LONG TERM INCENTIVE	92,294	0	92,294
10	PENSION - NC	(2,516,280)	0	(2,516,280)
11	RESTORATION PLAN	97,459	0	97,459
12	SERP - NC	104,599	0	104,599
13	AMORT - CAPLIZED CUST ASSIST COSTS	7,156,727	0	7,156,727
14	BAD DEBT	(102,533)	0	(102,533)
15	CONTRACTOR DAMAGE RESERVE	(4,140)	0	(4,140)
16	DEFERRED FUEL	151	0	151
17	DEFERRED REVENUE	390,456	0	390,456
18	ENERGY CONSERVATION REV - NC	619,362	0	619,362
19	ENVIROMNTAL DISP COSTS NET - NC	(2,360,000)	0	(2,360,000)
20	RATE CASE EXPENSE - NC	(594,769)	0	(594,769)
21	STORM RESERVE	500,000	0	500,000
22	TRANSMISSION INTEGRITY MGMT PROG (TIMP)	1,291,475	0	1,291,475
23	CI - BS REPLACEMENT - NC	(283,414)	0	(283,414)
24	AMORT - LH IMPROVE AND LAND RIGHTS	7,436,228	0	7,436,228
25	CIAC	1,813,120	0	1,813,120
26	COST OF REMOVAL	1,757,131	0	1,757,131
27	G/L - SALE OF ASSETS	(556,800)	0	(556,800)
28	LEASE-PLANT	1,248,996	0	1,248,996
29	REPAIRS CAPITALIZED ON BOOKS	(42,626,017)	0	(42,626,017)
30	SEC 263A INTEREST CAP	2,823,435	0	2,823,435
31	SEC 263A INDIRECT COSTS	(1,654,515)	0	(1,654,515)
32	TOTAL OTHER TIMING DIFFERENCES	(24,101,576)	0	(24,101,576)
33	TOTAL FEDERAL TIMING DIFFERENCE	(88,912,708)	0	(88,912,708)
34	TOTAL STATE TIMING DIFFERENCE	(89,759,063)	0	(89,759,063)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/24

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(89,759,063)	0	(89,759,063)
2	STATE TAX RATE	5.500%	5.500%	5.500%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	4,936,748	0	4,936,748
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(83,975,960)	0	(83,975,960)
5	FEDERAL TAX RATE	21.00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	17,634,952	0	17,634,952
7	FEDERAL DEFERRED TAXES (LINE 6)	17,634,952	0	17,634,952
8	ADD STATE DEFERRED TAXES (LINE 3)	4,936,748	0	4,936,748
9	ADJUSTMENT	(81,875)	0	(81,875)
10	TOTAL DEFERRED TAX EXPENSE	22,489,825	\$0	22,489,825
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	0	0	0
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	0	0	0
14	EXCESS DEFERRED TAXES	(81,875)	0	(81,875)
15	TOTAL ADJUSTMENTS	(81,875)	0	(81,875)

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1 12/31/23
 WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	ADJUSTMENTS				RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED*			
1	COMMON EQUITY	\$1,049,081,131	(\$3,824,413)	(\$82,226,716)	\$962,423,171	47.54%	9.90%	4.71%
2	LONG TERM DEBT**	627,633,822	(377,788)	(49,344,054)	578,352,316	28.57%	4.58%	1.31%
3	SHORT TERM DEBT**	237,829,616	(656,676)	(18,657,571)	218,681,864	10.80%	4.22%	0.46%
4	CUSTOMER DEPOSITS	28,951,613	0	(2,069,601)	26,882,012	1.33%	2.52%	0.03%
5	DEFERRED TAXES	275,352,610	(22,095,281)	(18,104,055)	235,153,274	11.62%	0.00%	0.00%
6	TAX CREDIT	3,058,431	0	(218,631)	2,839,799	0.14%	7.45%	0.01%
7	TOTAL	<u>\$2,221,907,223</u>	<u>(\$26,954,158)</u>	<u>(\$170,620,628)</u>	<u>\$2,024,332,437</u>	<u>100.00%</u>		<u>6.52%</u>

* Includes adjustment per 2020 Stipulation paragraph 2(a), Peoples' shall use a 54.7% equity ratio (investor sources with any difference to actual equity ratio spread ratably over long-term and short-term debt).

** Includes intercompany debt with Tampa Electric Company associated with the loan agreement entered into on January 1, 2023, and is assumed to be refinanced on September 30, 2023. Components of intercompany debt will be reflected in FERC accounts 223, 226 and 233.

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G-1 p.5-6, G-6 p.1

RECAP SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST
 OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR 12/31/24
 WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$1,191,009,138	(\$3,979,951)	(\$63,023,001)	\$1,124,006,187	47.49%	11.00%	5.22%
2	LONG TERM DEBT	878,846,154	0	(46,660,623)	832,185,531	35.16%	5.54%	1.95%
3	SHORT TERM DEBT	106,020,088	(760,062)	(5,588,575)	99,671,451	4.21%	4.85%	0.20%
4	CUSTOMER DEPOSITS	28,892,062	0	(1,363,878)	27,528,183	1.16%	2.53%	0.03%
5	DEFERRED TAXES	301,187,438	(7,062,782)	(13,884,447)	280,240,209	11.84%	0.00%	0.00%
6	TAX CREDIT - WEIGHTED	3,313,300	0	(156,408)	3,156,892	0.13%	8.49%	0.01%
7	TOTAL	<u>\$2,509,268,180</u>	<u>(\$11,802,795)</u>	<u>(\$130,676,933)</u>	<u>\$2,366,788,452</u>	<u>100.00%</u>		<u>7.42%</u>

Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR DATA: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE			ISSUING EXPENSE & OCI (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
				PRINCIPAL 12/31/2024 (4)	(PREMIUM) DISCOUNT (5)							
1	5.4% NOTES	9/30/2023	9/30/2028	\$325,000,000	\$0	\$0	0	5	\$0	\$17,550,000	\$17,550,000	
2	5.47% NOTES	9/30/2023	9/30/2033	\$300,000,000	\$0	\$0	0	10	\$0	\$16,410,000	\$16,410,000	
3	6.0% NOTES	9/30/2023	9/30/2053	\$200,000,000	\$0	\$0	0	30	\$0	\$12,000,000	\$12,000,000	
4	5.37% NOTES	6/30/2024	6/30/2034	\$53,846,154	\$0	\$0	0	10	\$0	\$2,685,000	\$2,685,000	
5	TOTAL			<u>\$878,846,154</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$48,645,000</u>	<u>\$48,645,000</u>	
6	UNAMORTIZED ISSUE EXPENSE			\$0								
7	UNAMORTIZED PREMIUM / DISCOUNT			\$0								
8	OCI			\$0								
9	NET			<u>\$878,846,154</u>								
10	EMBEDDED COST OF LONG-TERM D(11)/(4)			<u>5.54%</u>								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO: 20230023-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (5)
1	CREDIT FACILITIES	\$5,138,841	DEMAND	\$106,020,088	4.85%

Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (5)	ISSUING EXPENSE ASSOCIATED WITH (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2				NOT APPLICABLE						
3										
4										
5										
6										
7										
8										
9										
TOTAL				\$0	\$0	\$0	\$0		\$0	0.00%

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					<u>\$0</u>	<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	MONTH & YEAR (1)	POOL MGR CUSTOMER DEPOSITS @ 0.0% (2)	RESIDENTIAL CUSTOMER DEPOSITS @ 2.0% (3)	COMMERCIAL CUSTOMER DEPOSITS @ 2.0% (4)	COMMERCIAL CUSTOMER DEPOSITS @ 3.0% (5)	INACTIVE CUSTOMER DEPOSITS @ 0.0% (6)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4)+(5)+(6) (7)	@ 0.0% INTEREST EXPENSE (2+6)*(0%/12) (8)	@ 2.0% INTEREST EXPENSE (3)*(2%/12) (9)	@ 2.0% INTEREST EXPENSE (4)*(2%/12) (10)	@ 3.0% INTEREST EXPENSE (5)*(3%/12) (11)	TOTAL INTEREST (8)+(9)+(10)+(11) (12)	
1	Dec-23	600,000	7,329,433	4,354,665	16,667,058	46,457	28,997,614	\$0	\$12,216	\$7,258	\$41,668	\$61,142	
2	Jan-24	600,000	7,262,582	4,313,962	16,516,023	79,925	28,772,491	0	12,104	7,190	41,290	\$60,584	
3	Feb-24	600,000	7,268,634	4,318,167	16,529,175	79,325	28,795,301	0	12,114	7,197	41,323	\$60,634	
4	Mar-24	600,000	7,274,691	4,320,654	16,544,062	78,638	28,818,044	0	12,124	7,201	41,360	\$60,685	
5	Apr-24	600,000	7,280,753	4,325,849	16,556,254	73,525	28,836,381	0	12,135	7,210	41,391	\$60,736	
6	May-24	600,000	7,286,820	4,329,358	16,570,147	68,413	28,854,737	0	12,145	7,216	41,425	\$60,786	
7	Jun-24	600,000	7,292,893	4,332,345	16,584,576	63,300	28,873,113	0	12,155	7,221	41,461	\$60,837	
8	Jul-24	600,000	7,298,970	4,335,639	16,598,713	57,700	28,891,022	0	12,165	7,226	41,497	\$60,888	
9	Aug-24	600,000	7,305,053	4,340,378	16,611,419	52,100	28,908,949	0	12,175	7,234	41,529	\$60,938	
10	Sep-24	600,000	7,311,140	4,342,809	16,626,447	46,500	28,926,897	0	12,185	7,238	41,566	\$60,989	
11	Oct-24	600,000	7,317,233	4,346,390	16,640,341	46,500	28,950,464	0	12,195	7,244	41,601	\$61,040	
12	Nov-24	600,000	7,323,331	4,351,147	16,653,073	46,500	28,974,050	0	12,206	7,252	41,633	\$61,091	
13	Dec-24	600,000	7,329,433	4,354,691	16,667,033	46,500	28,997,657	0	12,216	7,258	41,668	\$61,142	
14			<u>\$7,298,536</u>	<u>\$4,335,850</u>	<u>\$16,597,255</u>	13-MONTH AVG	<u>\$28,892,055</u>	12-MONTH TOT	<u>\$0</u>	<u>\$145,919</u>	<u>\$86,687</u>	<u>\$497,744</u>	<u>\$730,350</u>
15						EFFECTIVE INTEREST RATE						<u>2.53%</u>	

NARRATIVE DESCRIPTION: The Company's policy on collecting deposits, deposit size, payment of interest and refunds is contained in the Company's tariffs (sheet no. 5.301) which are on file with the Commission.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
1	Bond	6/30/2024	\$100,000,000	5.37%	10			\$0	\$100,000,000	
2	Bond	9/30/2023	\$325,000,000	5.40%	5			\$0	\$325,000,000	
3	Bond	9/30/2023	\$300,000,000	5.47%	10			\$0	\$300,000,000	
4	Bond	9/30/2023	\$200,000,000	6.00%	30			\$0	\$200,000,000	
5	Equity	Various				Equity infusions from Emera of \$135 million in 2023 and \$140 million in 2024				
6										
7										
8										
9										
10										

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	DEBT	45.30%
12	PREFERRED STOCK	N/A
13	COMMON EQUITY	54.70%
14	OTHER (EXPLAIN)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	INDICATOR	YEAR ENDED 12/2024	
		PROJ. TEST YR. CURRENT RATES	PROJ. TEST YR. PROPOSED RATES
1	EARNINGS BEFORE INTEREST	78,867,275	182,029,110
2	DEBT PORTION OF AFUDC	1,613,700	1,613,700
3	INCOME TAXES	6,056,876	38,116,103
4	EARNINGS BEFORE INTEREST AND TAXES (1) + (2) + (3)	86,537,851	221,758,913
5	INTEREST (BEFORE DEDUCTING AFUDC)	54,532,221	54,532,221
6	PRE-TAX INTEREST COVERAGE RATIO (4) / (5)	1.59	4.07
7	EARNINGS AFTER INTEREST, AFTER TAXES (4) - (3) - (5)	25,948,754	129,110,589
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7) / (8)	N/A	N/A
	<u>EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>		
10	EARNINGS BEFORE INTEREST	78,867,275	182,029,110
11	EQUITY PORTION OF AFUDC	5,060,500	5,060,500
12	INCOME TAXES	6,056,876	38,116,103
13	EARNINGS BEFORE INTEREST AND TAXES (10) - (11) + (12)	79,863,651	215,084,713
14	INTEREST (BEFORE DEDUCTING AFUDC)	54,532,221	54,532,221
15	PRE-TAX INTEREST COVERAGE RATIO (13) / (14)	1.46	3.94
16	EARNINGS AFTER INTEREST, AFTER TAXES (13) - (12) - (14)	19,274,554	122,436,389
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16) / (17)	N/A	N/A

Totals may be affected due to rounding

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED,
USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION
FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	INDICATOR	YEAR ENDED 12/2024	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	25,948,754	129,110,589
2	DEPRECIATION AND AMORTIZATION	88,776,676	88,776,676
3	ITC (NET)	0	0
4	DEFERRED TAXES (NET)	22,489,825	22,489,825
5	AFUDC	6,674,200	6,674,200
6	TOTAL FUNDS FROM CURRENT OPERATION (1) + (2) + (3) + (4) - (5)	130,541,055	233,702,890
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENDS (PREFERRED AND COMMON)	41,193,600	118,564,976
9	TOTAL FUNDS GENERATED INTERNALLY (6) - (7) - (8)	89,347,455	115,137,914
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	362,364,704	362,364,704
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9) / (10)	24.66%	31.77%

Totals may be affected due to rounding

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	INDICATOR	YEAR ENDED 12/2023	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$6,674,200	\$6,674,200
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	408,992	408,992
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(6,265,208	6,265,208
4	INCOME AVAILABLE FOR COMMON	\$25,948,754	\$129,110,589
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	24.14%	4.85%

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Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>%</u>
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.2805%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.2195%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.45707%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.7624%
9	FEDERAL INCOME TAX RATE	21.00000%
10	FEDERAL INCOME TAX (8 X 9)	19.6901%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.0723%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3500

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$2,366,788,452
2	REQUESTED RATE OF RETURN	7.42%
3	N.O.I. REQUIREMENTS	175,501,571
4	LESS: ADJUSTED N.O.I.	<u>72,337,240</u>
5	N.O.I. DEFICIENCY	\$103,164,331
6	EXPANSION FACTOR	<u>1.3500</u>
7	REVENUE DEFICIENCY	<u>\$139,271,846</u>

Totals may be affected due to rounding
SUPPORTING SCHEDULES: G-1 p.1, G-2 p.1, G-3 p.1, G-4

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
T. O'CONNOR / R. PARSONS
C. RICHARD / L. RUTKIN
K. SPARKMAN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

1 PLANT IN SERVICE:

- A. Additions: Each month, an amount equal to the monthly recurring blanket capital expenditures related are assumed to be closed to Plant. Large specific projects are added based on their expected in-service date.
- B. Retirements: Retirements were projected based on actual historical trends, adjusted for known or reasonably foreseeable events.
- C. CWIP: CWIP is projected monthly based on the monthly capital expenditures and the additions moving to plant-in-service.
- D. Plant Allocations: Based on historic base year plant allocations, adjusted to reflect anticipated changes in asset balances.
- E. Plant Acquis. Adjust.: Based on plant acquisition costs (fully amortized by year-end 2021).

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
 T. O'CONNOR / R. PARSONS
 C. RICHARD / L. RUTKIN
 K. SPARKMAN

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- 2 CURRENT AND ACCRUED ASSETS:
 - A. Cash: Projected as a constant level during the test year.
 - B. Special Deposits: Projected at a constant level during the test year.
 - C. Working Funds: Projected at a constant level during the test year.
 - D. Accounts Receivable - Gas Customers: Projected based on 2 years' average by month.
 - E. Prov. For Uncollectible Accounts - Gas: Projected based on historical base year balances.
 - F. Receivable from Associated Companies: Projected at a constant level during the test year.
 - G. Plant & Oper. Materials & Supplies: Projected at a constant level during the test year.
 - H. Prepayments: Projected increases and decreases based on historical experience for this account. 2% increase in prepaid expenses.
 - I. Unbilled Revenues: Projected based on historical base year balances

- 3 DEFERRED CHARGES:
 - A. Unamortized D.D. & E.: No Unamortized DD&E is assumed in the test year. Peoples assumed refinancing of debt in 2023 and debt issuance in 2024 are assumed to be at interest rates that include debt issuance costs.
 - B. Misc. Deferred Debits: Environmental portion based on estimated expenditures for testing and/or remediation at old gas plant sites, less currently authorized amortization. FAS 158 asset portion projected at a constant level during the test year. Remainder based on expected activity.
 - C. Unamortized Rate Case Expense: Projected rate case expense being amortized over 3 years.
 - D. Unrecovered Gas Costs: Projected increases and decreases based on historical experience for this account. Projection reflects Company's intention to have neither significant over or under-recovery in the test year.

- 4 COMMON EQUITY:
 - A. Common Stocks: No anticipated change during the test year.
 - B. Additional Capital: Projection includes equity from parent of \$140 million during the test year to support the Company's ongoing expansion.
 - C. Unappropriated Retained Earnings: Based on projected net income for the test year less dividends paid to parent.
 - D. Appropriate Cost of Equity is 11.00% (see testimony of Dylan D'Ascendis.)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: D. BLUESTONE / E. FOX /
K. MCONIE / T. O'CONNOR / R. PARSONS
C. RICHARD / L. RUTKIN
K. SPARKMAN

5 LONG-TERM DEBT

A. Projected based on financing needs. Assumed \$825 million long-term debt refinancing in 2023 and June 2024 \$100M issuance for test year. See testimony of Kenneth McOnie.

6 CURRENT AND ACCRUED LIABILITIES:

- A. Notes Payable: Notes payable represents short-term borrowings under People's Gas's credit facilities which include a \$250 million credit facility.
- B. Accounts Payable: Projected based on 3 years' average by month.
- C. Accounts Payable to Associated Co's: Projected at a constant level during the test year.
- D. Tax Accrued - General: Projected based on 3 years' average by month.
- E. Tax Accrued - Income: Projected based on projected taxable income less scheduled Federal and State income tax payments.
- F. Interest Accrued: Projected based on scheduled interest expense accruals and scheduled payments.
- G. Tax Collections Payable: Projected based on historical relationship between Tax Collections Payable and Operating Revenues and upon analysis of past 5 years' trends.
- H. Misc. Current Liabilities: Projected based on 3 years' average by month.
Projected based on historical trends and projections available for certain items such as pension liability (accrual and funding).
I&D balance projected at a constant level during the year.

7 DEFERRED CREDITS:

A. Pension and postretirement benefits reserves are based on actuarial estimates; all other deferred credits were projected based on historical trends.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
 T. O'CONNOR / R. PARSONS
 C. RICHARD / L. RUTKIN
 K. SPARKMAN

8 REVENUES:
 A. General:

There were an average of 457,351 customers at the end of our base year, and we estimate there will be an average of 490,125 by the end of 2024. This is a net increase of 32,774 customers over two years.

For rate schedules in B through F below, the monthly per-customer consumption is developed using regression models for each 14 service areas. The monthly number of customers are also developed using regression models for each service area. The models' resulting forecasts for number of customers and per-customer therm consumption are multiplied to get total projected therm consumption for each service area. The 2023 and 2024 average number of customers and annual therms is the result of the 14 service area models.

In addition, customers and therm projections for known or expected projects are layered in the forecasts.

Under section B below, the exceptions are Residential Heat Pump and Residential Generator. There were a limited number of Residential Heat Pump customers at the time the forecasts were developed, no growth is projected through 2024. The Residential Generator rate schedule projects zero therms because charges are only applied for therms above 20 and therms are not expected to exceed 20.

For rate schedules G, H, N-Q below, the projections of customers and therms are based on individual customer level analysis of recent trends and input from customers when necessary. In addition, customer and therm projections for known or expected projects are layered in the forecast.

For rate schedules I - M below, the projections of customers and therms are based on historical trends and known or expected changes.

Rate Classification	Minimum Annual Therms	Maximum Annual Therms
Residential (1)	-	< 100
Residential (2)	100	249
Residential (3)	250	1,999
Small General Service (SGS)	-	< 2,000
General Service 1 (GS 1)	2,000	9,999
General Service 2 (GS 2)	10,000	49,999
General Service 3 (GS 3)	50,000	249,999
General Service 4 (GS 4)	250,000	499,999
General Service 5 (GS 5)	> 500,000	-
Small Interruptible Service (SIS)	1,000,000	3,999,999
Interruptible Service (IS)	4,000,000	49,999,999
Large Interruptible Service (ISLV)	> 50,000,000	-

B. Residential (RS):

		Actual 2022	Projected 2023	Projected 2024	% change 2022 to 2024
Residential (1)	Average Number of Customers	109,485	116,804	118,194	7.95%
	Annual Therms	7,640,046	9,104,828	9,330,450	22.13%
Residential (2)	Average Number of Customers	182,661	195,121	204,467	11.94%
	Annual Therms	29,651,010	34,785,985	35,564,726	19.94%
Residential (3)	Average Number of Customers	121,971	118,499	122,274	0.25%
	Annual Therms	44,142,273	46,928,781	48,224,155	9.25%
General Service (see below)	Average Number of Customers	-	-	-	0.00%
	Annual Therms	-	-	-	0.00%
Residential Heat Pump	Average Number of Customers	2	2	2	0.00%
	Annual Therms	6,775	7,656	7,656	13.00%
Residential Generator	Average Number of Customers	1,056	1,102	1,153	9.27%
	Annual Therms	91,495	12,984	12,984	-85.81%
TOTAL RESIDENTIAL THERMS		81,524,823	90,832,578	93,139,970	14.25%

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
T. O'CONNOR / R. PARSONS
C. RICHARD / L. RUTKIN
K. SPARKMAN

COMPANY: PEOPLES GAS SYSTEM, INC.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
 T. O'CONNOR / R. PARSONS
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 K. SPARKMAN

	Actual 2022	Projected 2023	Projected 2024	% change 2022 to 2024
C. Small General Service (SGS)				
Average Number of Customers	12,338	12,630	12,834	4.03%
Therms	9,618,149	10,873,008	11,284,551	17.33%
D. General Service 1 (GS 1)				
Average Number of Customers	20,014	20,360	20,684	3.35%
Therms	96,589,137	99,040,892	103,061,591	6.70%
E. General Service 2 (GS 2)				
Average Number of Customers	7,501	7,893	8,094	7.92%
Therms	136,833,123	143,871,223	149,790,387	9.47%
F. General Service 3 (GS 3)				
Average Number of Customers	781	847	887	13.57%
Therms	75,967,586	82,167,058	85,641,045	12.73%
G. General Service 4 (GS 4)				
Average Number of Customers	146	142	142	-2.63%
Therms	58,694,889	55,476,416	55,651,416	-5.19%
H. General Service 5 (GS 5)				
Average Number of Customers	190	195	197	3.50%
Therms	162,252,365	165,683,148	168,533,148	3.87%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
 T. O'CONNOR / R. PARSONS
 C. RICHARD / L. RUTKIN
 K. SPARKMAN

	Actual 2022	Projected 2023	Projected 2024	% change 2022 to 2024
J. Commercial Street Lighting (CSLS)				
Average Number of Customers	-	-	-	0.00%
Therms	485,126	515,014	538,820	11.07%
K. Wholesale (WHS)				
Average Number of Customers	11	15	15	36.36%
Annual Therms	4,907,054	2,636,519	2,636,519	-46.27%
L. Commercial Standby Generator				
Average Number of Customers	1,134	1,114	1,114	-1.80%
Annual Therms	523,576	439,168	586,440	12.01%
M. Commercial Heat Pump				
Average Number of Customers	2	2	2	0.00%
Annual Therms	5,281	7,956	7,956	50.66%
N. Small Interruptible Service (SIS)				
Average Number of Customers	27	27	27	1.25%
Therms	44,574,067	44,229,423	44,229,423	-0.77%
O. Interruptible Service (IS)				
Average Number of Customers	14	14	14	-1.75%
Therms	154,260,772	143,092,614	143,092,614	-7.24%
P. Interruptible Service Large Volume (ISLV)				
Average Number of Customers	-	-	-	0.00%
Therms	-	-	-	0.00%
Q. Special Contracts				
Average Number of Customers	14	21	21	45.09%
Therms	1,052,334,068	854,738,673	855,722,006	-18.68%

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/24TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
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K. SPARKMAN

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

9 COST OF GAS

A. Projected at \$1.1557 per therm for residential and commercial gas service classes. For ratemaking purposes, all gas-related revenues and expenses are eliminated from the calculation of Net Operating Income.

10 OFF SYSTEM SALES

A. The \$2.5 million amount reflects the Company's 25% share of the Off System Sales ("OSS") net revenues that is netted against the 2024 revenue requirement. See testimony of Lew Rutkin.

11 OPERATION AND MAINTENANCE EXPENSE:

A. Operation and maintenance expenses were projected in accordance with the methodology prescribed by the Commission for MFR Schedule G-2. On MFR Schedule G-2, pages 10-19, each FERC account is broken down into categories as appropriate: payroll trended, other trended, payroll not trended and other not trended. Trending factors used were payroll only, customer growth plus inflation (CPI) and inflation only. The 2023 and 2024 Payroll is trended at 5.0%. The 2023 and 2024 Other not trended assumes a 2.8% and 2.2% inflation rates respectively. Additionally, a detailed 2024 budget was prepared by resource type (normal company budgeting approach), and total O&M expense using this approach was reconciled to total O&M expense using Commission's trending methodology for MFR Schedule G-2.

B. Certain items of expense were "not trended" where specific information was available as to future costs.

These items include:

- Impact of each employee addition in 2023 and 2024 by FERC account (payroll not-trended)
- Deferred Tax Reform O&M (Acct. 407)
- CNG Station O&M (Acct. 413)
- Gas Operations Contractor Costs (Acct. 874)
- TIMP - Pipeline Reassessments and Risk Analysis (Acct. 887)
- DIMP Risk Analysis and Planning (Acct. 892)
- CRMB Asset Usage Fee and Additional Customer Communications (Acct. 903)
- Bad Debt Expense (Acct. 904)
- TECO Partners Contract (Acct. 912)
- Short-term Employee Incentive Compensation (Acct. 920)
- Added A&G Employee Expenses and Materials & Supplies and reduced Outside spend at Gas Operations (2023) (Acct. 921)
- Capitalized A&G (Acct. 922)
- New Work Asset Management O&M Expense and Non-recurring Legal Expenses (2022) (Acct. 923)
- Storm Costs Annual Expense (Acct. 924)
- Insurance Premiums and Fees, I&D Reserve Balance Adjustments and Non-recurring Legal Expenses (2022) (Acct. 925)
- Total Employee Pension and Benefits (Acct. 926)
- Rate Case Expense (Acct. 928)
- Non-CRB Portion of Asset Usage Fee, Non-recurring Legal Expenses (2022), Alliance Project O&M, Credit Agency Fees, Audit Fees, Work Asset Management Amortization of Regulatory Asset, Information Technology Expense, Procurement Allocation Reduction, Strategy Consultants (Acct. 930.2)

12 CUSTOMER GROWTH

A. See "REVENUES"

13 DEPRECIATION AND AMORTIZATION

A. Depreciation was computed based on projected plant balances for the test year and using depreciation rates as proposed in the updated Depreciation Study supported by witness Dane Watson.

B. Amortizations are based on current amortization schedules and projected plant balances.

C. None as Acquisition adjustments were fully amortized in 2021.

D. Environmental costs are based on the Company's proposal to maintain the Manufactured Gas Plant regulatory asset amortization of \$1 million annually. See testimony of Company witness Rachel Parsons for further details.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: D. BLUESTONE / E. FOX / K. MCONIE
 T. O'CONNOR / R. PARSONS
 C. RICHARD / L. RUTKIN
 K. SPARKMAN

14 TAXES OTHER THAN INCOME:

A. Ad Valorem tax based on specific estimates by county using most recent information available. FPSC Assessment estimated based on revenue-related growth. FICA, Unemployment taxes increased based on payroll trend factors and employee additions. Gross Receipts / Franchise Fee taxes flat to historic base year + 1 (pass-through items eliminated for rate-making purposes).

15 INCOME TAXES:

A. Income taxes were calculated at the combined Federal and State statutory rate of 25.345%.

16 INTEREST EXPENSE:

- A. Long-Term Debt: Assumed June 2024 (\$100M) issuance for test year at an interest rate of 5.37% and \$825 million of issuances in 2023 (\$325M at 5.40%, \$300M at 5.47%, \$200M at 6.0%). (See testimony of Kenneth McOnie).
- B. Short-Term Debt: Interest on Notes Payable is assumed to be 4.85%.
- C. DD&E Amortization: No DD&E Amortization is assumed as assumed interest rates on Long-Term Debt includes debt issuance costs and no discount or premium.
- D. Customer Deposits: Interest on customer deposits were calculated at 2.0% for residential deposits. Interest on customer deposits were calculated at 2.0% for commercial deposits up to the twenty-third (23) month and 3.0% after the twenty-third (23) month. Interest on customer deposits were calculated at 0.0% for pool manager deposits.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SUMMARY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE	126,356,523	237,724,153	3,376,858	65,385,947	35,342,932	41,556,649	0	7,368,903	94,846,253
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	5,317,445	12,251,067	328,283	414,486	1,864,449	3,622,239	0	273,818	1,713,341
4	DEPRECIATION	4,259,252	8,013,939	115,317	2,203,847	1,191,909	1,401,567	0	248,410	3,201,629
5	AMORTIZATION EXPENSES	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
6	TAXES OTHER THAN INCOME - OTHER	1,451,044	2,732,119	43,483	750,256	407,644	479,647	0	84,679	1,103,505
7	TAXES OTHER THAN INCOME - REV. RELATED	198,638	396,271	6,394	(6,147)	59,278	84,407	0	11,063	125,764
8	GAIN ON SALE OF PROPERTY	(144)	(199)	(1,127)	0	(27)	(14)	0	(15)	(21)
9	RETURN	9,369,561	17,627,669	250,400	4,848,484	2,620,741	3,081,499	0	546,417	7,033,018
10	INCOME TAXES TOTAL	2,034,917	3,828,445	54,383	1,053,012	569,183	669,252	0	118,673	1,527,458
11	REVENUE CREDITED TO COS:	(14,791)	(302,312)	(55,162)	(9,981,929)	(39,614)	(20,541)	0	(24,904)	(15,747)
12	TOTAL COST - CUSTOMER	917,176	490,403	558,913	(9,981,929)	274,806	538,715	0	(1,990)	1,970,697
13	TOTAL COST - CAPACITY	22,084,583	45,396,794	181,466	9,270,086	6,589,421	9,235,436	0	1,283,024	12,592,486
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	198,638	396,271	6,394	(6,147)	59,278	84,407	0	11,063	125,764
16	NO. OF CUSTOMERS	142	197	1,114	0	27	14	0	15	21
17	PEAK MONTH SALES	9,665,589	28,716,404	79,421	0	7,778,455	23,851,636	0	561,531	134,125,287
18	ANNUAL SALES	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	2,636,519	855,722,006

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATION
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	CUSTOMER COSTS	152,459,694	131,930,058	335,676	897	906	6,936	5,200,977	12,142,771	6,284,863	1,789,817
2	CAPACITY COSTS	306,369,690	48,895,949	126,762	2,915	3,030	192,534	5,113,826	44,258,348	64,559,909	36,583,121
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
5	TOTAL	462,791,724	182,387,577	466,431	3,846	3,970	201,193	10,403,880	56,888,185	71,456,570	38,704,318
6	less:REVENUE AT PRESENT RATES	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
7	(in the projected test year)										
8	equals: GAS SALES REVENUE DEFICIENCY	137,756,003	55,312,749	135,474	2,566	2,602	52,947	1,301,763	13,573,686	23,601,048	15,581,369
9	plus:DEFICIENCY IN OTHER OPER. REV.	1,518,338	1,432,869	3,715	6	4	0	23,828	38,402	15,028	1,646
10	equals:TOTAL BASE-REVENUE DEFICIENCY	139,274,341	56,745,619	139,189	2,573	2,606	52,947	1,325,591	13,612,088	23,616,076	15,583,015
11	UNIT COSTS:										
12	Customer	25.922	24.710	24.251	37.395	37.750	0.000	33.770	48.921	64.704	168.191
13	Capacity	1.049	2.285	2.2849	2.2849	2.2849	2.285	2.285	2.285	2.285	2.285
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATION
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS	917,176	490,403	558,913	(9,981,929)	274,806	538,715	0	(1,990)	1,970,697
2	CAPACITY COSTS	22,084,583	45,396,794	181,466	9,270,086	6,589,421	9,235,436	0	1,283,024	12,592,486
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	198,638	396,271	6,394	(6,147)	59,278	84,407	0	11,063	125,764
5	TOTAL	23,200,396	46,283,468	746,773	(717,990)	6,923,505	9,858,558	0	1,292,097	14,688,948
6	less:REVENUE AT PRESENT RATES	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	12,161,112	22,999,410	(102,733)	(717,990)	3,018,971	3,797,867	0	766,865	(13,731,703)
9	plus:DEFICIENCY IN OTHER OPER. REV.	264	366	2,068	0	50	26	0	28	39
10	equals:TOTAL BASE-REVENUE DEFICIENCY	12,161,375	22,999,776	(100,666)	(717,990)	3,019,021	3,797,893	0	766,892	(13,731,664)
11	UNIT COSTS:									
12	Customer	538,249	207,446	41,824	0.000	848.166	3206.636	0.000	-11.058	7851.384
13	Capacity	2,285	1,581	2,285	0.0000	0.847	0.387	0.000	2,285	0.094
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 1 OF 2: **PRESENT RATES**

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	REVENUES: (projected test year)										
2	Gas Sales	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
3	Other Operating Revenue	21,031,299	7,798,791	17,333	28	89	855	681,060	1,340,978	612,736	127,269
4	Total	346,067,020	134,873,619	348,290	1,307	1,457	149,101	9,783,177	44,655,477	48,468,258	23,250,217
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	151,207,936	78,691,582	194,771	1,196	1,141	46,735	3,915,267	16,141,265	17,475,001	8,955,851
8	Depreciation Expenses	80,177,740	27,493,291	71,276	641	699	36,955	1,737,100	10,075,221	13,014,510	7,112,178
9	Amortization Expenses	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
10	Taxes Other Than Income--Fixed	28,435,359	10,310,147	26,729	222	244	12,581	631,024	3,512,864	4,463,226	2,425,944
11	Taxes Other Than Income--Revenue	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
12	Gain on Sale of Property	(495,917)	(450,196)	(1,167)	(2)	(2)	0	(12,986)	(20,929)	(8,190)	(897)
13	Total Expenses excl. Income Taxes	271,723,687	118,900,439	298,957	2,168	2,196	103,089	6,494,819	31,366,797	37,264,941	19,792,638
14	INCOME TAXES:	3,093,175	1,052,965	2,730	25	27	1,433	66,810	389,522	504,183	275,707
15	NET OPERATING INCOME:	71,250,158	14,920,215	46,603	(885)	(767)	44,579	3,221,548	12,899,158	10,699,133	3,181,872
16	RATE BASE:	2,366,788,452	805,691,820	2,088,736	18,973	20,682	1,096,426	51,120,491	298,048,498	385,783,325	210,961,285
17	RATE OF RETURN	3.01%	1.85%	2.23%	-4.67%	-3.71%	4.07%	6.30%	4.33%	2.77%	1.51%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 1 OF 2: **PRESENT RATES**

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES: (projected test year)									
2	Gas Sales	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
3	Other Operating Revenue	14,528	301,947	53,095	9,981,929	39,564	20,515	0	24,876	15,708
4	Total	11,053,812	23,586,005	902,601	9,981,929	3,944,098	6,081,206	0	550,108	28,436,358
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	5,317,445	12,251,067	328,283	414,486	1,864,449	3,622,239	0	273,818	1,713,341
8	Depreciation Expenses	4,259,252	8,013,939	115,317	2,203,847	1,191,909	1,401,567	0	248,410	3,201,629
9	Amortization Expenses	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
10	Taxes Other Than Income--Fixed	1,451,044	2,732,119	43,483	750,256	407,644	479,647	0	84,679	1,103,505
11	Taxes Other Than Income--Revenue	198,638	396,271	6,394	(6,147)	59,278	84,407	0	11,063	125,764
12	Gain on Sale of Property	(144)	(199)	(1,127)	0	(27)	(14)	0	(15)	(21)
13	Total Expenses excl. Income Taxes	11,810,710	25,129,667	497,152	3,362,442	3,773,195	6,128,347	0	651,910	6,144,218
14	INCOME TAXES:	165,136	310,684	4,413	85,453	46,190	54,311	0	9,630	123,955
15	NET OPERATING INCOME:	(922,034)	(1,854,346)	401,035	6,534,033	124,713	(101,453)	0	(111,433)	22,168,185
16	RATE BASE:	126,356,523	237,724,153	3,376,858	65,385,947	35,342,932	41,556,649	0	7,368,903	94,846,253
17	RATE OF RETURN	-0.73%	-0.78%	11.88%	9.99%	0.35%	-0.24%	0.00%	-1.51%	23.37%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	REVENUES:										
2	Gas Sales	462,791,724	173,419,989	459,918	1,782	3,508	228,999	12,798,503	67,111,575	74,693,070	35,989,412
3	Other Operating Revenue	22,549,637	9,231,661	21,047	34	93	855	704,888	1,379,380	627,764	128,915
4	Total	485,341,361	182,651,650	480,965	1,817	3,601	229,854	13,503,391	68,490,955	75,320,834	36,118,327
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	151,207,936	78,691,582	194,771	1,196	1,141	46,735	3,915,267	16,141,265	17,475,001	8,955,851
8	Depreciation Expenses	80,177,740	27,493,291	71,276	641	699	36,955	1,737,100	10,075,221	13,014,510	7,112,178
9	Amortization Expenses	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
10	Taxes Other Than Income--Fixed	28,435,359	10,310,147	26,729	222	244	12,581	631,024	3,512,864	4,463,226	2,425,944
11	Taxes Other Than Income--Revenue	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
12	Total Expenses excl. Income Taxes	272,219,604	119,350,635	300,124	2,170	2,198	103,089	6,507,805	31,387,726	37,273,131	19,793,535
13	PRE TAX NOI:	213,121,757	63,301,015	180,841	(353)	1,403	126,765	6,995,586	37,103,229	38,047,702	16,324,792
14	INCOME TAXES:	38,116,103	12,975,318	33,638	306	333	17,657	823,273	4,799,942	6,212,873	3,397,440
15	NET OPERATING INCOME:	175,005,654	50,325,697	147,203	(659)	1,070	109,108	6,172,312	32,303,287	31,834,829	12,927,351
16	RATE BASE:	2,366,788,452	805,691,820	2,088,736	18,973	20,682	1,096,426	51,120,491	298,048,498	385,783,325	210,961,285
17	RATE OF RETURN	7.39%	6.25%	7.05%	-3.47%	5.17%	9.95%	12.07%	10.84%	8.25%	6.13%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 2 OF 2: **PROPOSED RATES**

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES:									
2	Gas Sales	16,999,619	36,702,701	907,988	0	5,675,072	8,623,260	0	755,676	28,420,651
3	Other Operating Revenue	14,791	302,312	55,162	9,981,929	39,614	20,541	0	24,904	15,747
4	Total	17,014,411	37,005,013	963,150	9,981,929	5,714,686	8,643,801	0	780,580	28,436,398
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	5,317,445	12,251,067	328,283	414,486	1,864,449	3,622,239	0	273,818	1,713,341
8	Depreciation Expenses	4,259,252	8,013,939	115,317	2,203,847	1,191,909	1,401,567	0	248,410	3,201,629
9	Amortization Expenses	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
10	Taxes Other Than Income--Fixed	1,451,044	2,732,119	43,483	750,256	407,644	479,647	0	84,679	1,103,505
11	Taxes Other Than Income--Revenue	198,638	396,271	6,394	(6,147)	59,278	84,407	0	11,063	125,764
12	Total Expenses excl. Income Taxes	11,810,853	25,129,866	498,279	3,362,442	3,773,223	6,128,362	0	651,925	6,144,240
13	PRE TAX NOI:	5,203,557	11,875,147	464,871	6,619,487	1,941,463	2,515,440	0	128,655	22,292,158
14	INCOME TAXES:	2,034,917	3,828,445	54,383	1,053,012	569,183	669,252	0	118,673	1,527,458
15	NET OPERATING INCOME:	3,168,640	8,046,702	410,489	5,566,474	1,372,281	1,846,188	0	9,982	20,764,701
16	RATE BASE:	126,356,523	237,724,153	3,376,858	65,385,947	35,342,932	41,556,649	0	7,368,903	94,846,253
17	RATE OF RETURN	2.51%	3.38%	12.16%	8.51%	3.88%	4.44%	0.00%	0.14%	21.89%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	PRESENT RATES (Projected Test Year)										
2	GAS SALES	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
3	OTHER OPERATING REVENUE	21,031,299	7,798,791	17,333	28	89	855	681,060	1,340,978	612,736	127,269
4	TOTAL	346,067,020	134,873,619	348,290	1,307	1,457	149,101	9,783,177	44,655,477	48,468,258	23,250,217
5	RATE OF RETURN	3.01%	1.85%	2.23%	-4.67%	-3.71%	4.07%	6.30%	4.33%	2.77%	1.51%
6	INDEX	1.00	0.62	0.74	-1.55	-1.23	1.35	2.09	1.44	0.92	0.50
7	PROPOSED RATES										
8	GAS SALES	462,791,724	173,419,989	459,918	1,782	3,508	228,999	12,798,503	67,111,575	74,693,070	35,989,412
9	OTHER OPERATING REVENUE	22,549,637	9,231,661	21,047	34	93	855	704,888	1,379,380	627,764	128,915
10	TOTAL	485,341,361	182,651,650	480,965	1,817	3,601	229,854	13,503,391	68,490,955	75,320,834	36,118,327
11	TOTAL REVENUE INCREASE	139,274,341	47,778,031	132,675	509	2,144	80,753	3,720,214	23,835,478	26,852,576	12,868,110
12	PERCENT INCREASE	40.24%	35.42%	38.09%	38.94%	147.20%	54.16%	38.03%	53.38%	55.40%	55.35%
13	RATE OF RETURN	7.39%	6.25%	7.05%	-3.47%	5.17%	9.95%	12.07%	10.84%	8.25%	6.13%
14	INDEX	1.00	0.84	0.95	(0.47)	0.70	1.35	1.63	1.47	1.12	0.83

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
3	OTHER OPERATING REVENUE	14,528	301,947	53,095	9,981,929	39,564	20,515	0	24,876	15,708
4	TOTAL	11,053,812	23,586,005	902,601	9,981,929	3,944,098	6,081,206	0	550,108	28,436,358
5	RATE OF RETURN	-0.73%	-0.78%	11.88%	9.99%	0.35%	-0.24%	0.00%	-1.51%	23.37%
6	INDEX	-0.24	-0.26	3.94	3.32	0.12	-0.08	0.00	-0.50	7.76
7	PROPOSED RATES									
8	GAS SALES	16,999,619	36,702,701	907,988	0	5,675,072	8,623,260	0	755,676	28,420,651
9	OTHER OPERATING REVENUE	14,791	302,312	55,162	9,981,929	39,614	20,541	0	24,904	15,747
10	TOTAL	17,014,411	37,005,013	963,150	9,981,929	5,714,686	8,643,801	0	780,580	28,436,398
11	TOTAL REVENUE INCREASE	5,960,599	13,419,009	60,550	0	1,770,588	2,562,596	0	230,472	40
12	PERCENT INCREASE	53.92%	56.89%	6.71%	0.00%	44.89%	42.14%	0.00%	41.90%	0.00%
13	RATE OF RETURN	2.51%	3.38%	12.16%	8.51%	3.88%	4.44%	0.00%	0.14%	21.89%
14	INDEX	0.34	0.46	1.64	1.15	0.53	0.60	-	0.02	2.96

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE DESIGN (SCHEDULE A)

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	PROPOSED TOTAL TARGET REVENUES	485,341,361	182,651,650	480,965	1,817	3,601	229,854	13,503,391	68,490,955	75,320,834	36,118,327
2	LESS: OTHER OPERATING REVENUE	22,549,637	9,231,661	21,047	34	93	855	704,888	1,379,380	627,764	128,915
3	LESS: CUSTOMER CHARGE REVENUES										
4	PROPOSED CUSTOMER CHARGES		(see lines 6-11 below)	\$32.95	\$32.95	\$55.00	\$0.00	\$45.00	\$69.00	\$129.00	\$525.00
5	NUMBER OF BILLS	5,881,467	5,339,224	13,842	24	24	0	154,012	248,213	97,132	10,642
6	RS 1 Residential Bills (0<100 annual therms)		1,418,329								
7	Residential Customer Charge (0<100 annual therms)		\$19.95								
8	RS 2 Residential Bills (>=100 < 250 annual therms)		2,453,602								
9	Residential Customer Charge (>=100 < 250 annual therms)		\$25.50								
10	RS 3 Residential Bills (>=250 < 1,999 annual therms)		1,467,293								
11	Residential Customer Charge (>=250 < 1,999 annual therms)		\$32.95								
12	PRORATED PERCENTAGE OF BILLS		0.00%								
13	CUST. CHARGE REV. BY RATE CLASS	190,908,496	139,209,810	456,087	791	1,320	0	6,930,536	17,126,703	12,530,059	5,586,841
14	LESS: OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0	0
15	EQUALS: PER-THERM TARGET REVENUE	271,883,227	34,210,180	3,830	991	2,188	228,999	5,867,967	49,984,871	62,163,011	30,402,571
16	DIVIDED BY: NUMBER OF THERMS	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045
17	BASE RATE PER-THERM (UNROUNDED)		0.367380	0.295000	0.129500	0.275000	0.425000	0.520000	0.485000	0.415000	0.355000
18	BASE RATE PER-THERM (ROUNDED)		0.36738	0.29500	0.12950	0.27500	0.42500	0.52000	0.48500	0.41500	0.35500
19	PER-THERM-RATE REV. (RNDG RATES)	271,883,227	34,210,180	3,830	991	2,188	228,999	5,867,967	49,984,871	62,163,011	30,402,571
20	SUMMARY: PROPOSED TARIFF RATES										
21	CUSTOMER CHARGES		\$19.95, \$25.50, \$32.95	\$32.95	\$32.95	\$55.00	\$0.00	\$45.00	\$69.00	\$129.00	\$525.00
22	ENERGY CHARGES										
23	NON-GAS (CENTS PER THERM)		36.738	29.500	12.950	27.500	42.500	52.000	48.500	41.500	35.500
24	PURCHASED GAS ADJUSTMENT		115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570
25	TOTAL (INCLUDING PGA)		152.308	145.070	128.520	143.070	158.070	167.570	164.070	157.070	151.070
26	SUMMARY: PRESENT TARIFF RATES		RS 1	RSG	Res GHP	Com GHP	CSLS	SGS	GS 1	GS 2	GS 3
27	CUSTOMER CHARGES		\$15.10, \$18.10, \$24.60	\$23.91	\$24.60	\$45.00	\$0.00	\$30.60	\$45.00	\$82.00	\$420.00
28	ENERGY CHARGES										
29	NON-GAS (CENTS PER THERM)		0.270110	0.158322	0.095980	0.196052	0.275130	0.388970	0.311900	0.266310	0.217810
30	PURCHASED GAS ADJUSTMENT		115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570
31	TOTAL (INCLUDING PGA)		142.581	131.402	125.168	135.175	143.083	154.467	146.760	142.201	137.351

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE DESIGN (SCHEDULE A)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	PROPOSED TOTAL TARGET REVENUES	17,014,411	37,005,013	963,150	9,981,929	5,714,686	8,643,801	0	780,580	28,436,398
2	LESS:OTHER OPERATING REVENUE	14,791	302,312	55,162	9,981,929	39,614	20,541	0	24,904	15,747
3	LESS:CUSTOMER CHARGE REVENUES									
4	PROPOSED CUSTOMER CHARGES	\$995.00	\$2,195.00	\$55.00	\$0.00	\$2,550.00	\$2,950.00	\$3,250.00	\$695.00	\$0.00
5	NUMBER OF BILLS	1,704	2,364	13,363	0	324	168	0	180	251
6	RS 1 Residential Bills (0<100 annual therms)									
7	Residential Customer Charge (0<100 annual therms)									
8	RS 2 Residential Bills (>=100 < 250 annual therms)									
9	Residential Customer Charge (>=100 < 250 annual therms)									
10	RS 3 Residential Bills (>=250 < 1,999 annual therms)									
11	Residential Customer Charge (>=250 < 1,999 annual therms)									
12	PRORATED PERCENTAGE OF BILLS									
13	CUST. CHARGE REV. BY RATE CLASS	1,695,480	5,188,980	734,989	0	826,200	495,600	0	125,100	0
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	15,304,139	31,513,721	173,000	0	4,848,872	8,127,660	0	630,576	28,420,651
16	DIVIDED BY:NUMBER OF THERMS	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	2,636,519	855,722,006
17	BASE RATE PER-THERM (UNROUNDED)	0.275000	0.186988	0.295000	0.000000	0.109630	0.056800	0.014730	0.239170	Negotiated
18	BASE RATE PER-THERM (ROUNDED)	0.27500	0.18699	0.29500	0.00000	0.10963	0.05680	0.01473	0.23917	Negotiated
19	PER-THERM-RATE REV.(RNDDED RATES)	15,304,139	31,513,721	173,000	0	4,848,872	8,127,660	0	630,576	28,420,651
20	SUMMARY: PROPOSED TARIFF RATES									
21	CUSTOMER CHARGES	\$995.00	\$2,195.00	\$55.00	\$0.00	\$2,550.00	\$2,950.00	\$3,250.00	\$695.00	\$0.00
22	ENERGY CHARGES									
23	NON-GAS (CENTS PER THERM)	27.500	18.699	29.500	0.000	10.963	5.680	1.473	23.917	0.000
24	PURCHASED GAS ADJUSTMENT	115.570	115.570	115.570	0.000	N/A	N/A	N/A	114.992	N/A
25	TOTAL (INCLUDING PGA)	143.070	134.269	145.070	0.000	10.963	5.680	1.473	138.909	0.000
26	SUMMARY: PRESENT TARIFF RATES	GS 4	GS 5	CSG	RNG	SIS	IS	ISLV	WHS	SC
27	CUSTOMER CHARGES	\$670.00	\$1,380.00	\$45.00	\$0.00	\$1,380.00	\$1,580.00	\$1,720.00	\$420.00	\$0.00
28	ENERGY CHARGES									
29	NON-GAS (CENTS PER THERM)	0.177850	0.118800	0.348009	0.000000	0.078170	0.040500	0.010500	0.130083	0.000000
30	PURCHASED GAS ADJUSTMENT	0.000	115.570	0.000	0.000	48.044	N/A	N/A	114.992	N/A
31	TOTAL (INCLUDING PGA)	17.785	127.450	34.801	0.000	55.861	4.050	1.050	128.000	0.000

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

	<u>PRESENT REVENUE</u>		<u>PROPOSED REVENUE</u>	
1 <u>SERVICE CHARGES - PGS</u>				
2				
3 CONNECTION / RECONNECT CHARGE-RESIDENTIAL	\$68.19	\$3,660,411	\$83.63	\$4,488,791
4 CONNECTION / RECONNECT CHARGE-COMMERCIAL	\$100.00	\$310,195	\$107.00	\$331,909
5 TRIP CHARGE	\$25.00	\$31,238	\$29.00	\$36,236
6 MISSED APPOINTMENT	\$25.00	\$0	\$25.00	\$0
7 ACCOUNT ACTIVATION ONLY (CHANGE OUT)	\$24.00	\$1,264,195	\$33.00	\$1,738,269
8 RETURN CHECK CHARGE	\$10.00	\$273,456	\$10.00	\$273,456
9 IT ADMINISTRATION CHARGE	\$216.00	\$881,280	\$260.00	\$1,060,800
10 POOL MANAGER CHARGES	\$148.00	\$367,826	\$148.00	\$367,826
11 FORFEITED DISCOUNTS	\$142+\$0.91 per acct	\$1,406,319	\$142+\$0.91 per acct	\$1,406,319
12 OTHER REVENUE (RENT)	Varies	\$102,823	Varies	\$102,823
13 TEMPORARY DISCONNECT CHARGE	\$30.00	\$24,917	\$33.00	\$27,409
14 FAILED TRIP CHARGE	\$25.00	\$44,763	\$29.00	\$51,925
15 AMORTIZATION / MAINTENANCE (ALLIANCE RNG)	\$0.00	\$5,510,523	\$0.00	\$5,510,523
16 MISCELLANEOUS SERVICE REVENUES - OTHER	\$25.00	\$181,947	\$25.00	\$181,947
17 GAS PLANT LEASED TO OTHERS	\$0.00	\$4,471,406	\$0.00	\$4,471,406
18				
19 TOTAL		\$18,531,299		\$20,049,637

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	-	-	-	-	-
2	O&M	151,207,936	88,154,891	63,053,045	-	-
3	DEP.	80,177,740	21,724,267	58,453,473	-	-
4	AMORTIZATION OF OTHER GAS PLANT	7,436,228	-	7,436,228	-	-
5	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000	-	-
6	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	-	-	-	-	-
8	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
9	TAXES OTHER THAN INCOME TAXES	32,397,700	8,536,029	19,899,330	-	3,962,340
10	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)	-	-	-
11	RETURN	175,501,571	46,903,400	128,598,171	-	-
12	INCOME TAXES	38,116,103	10,186,660	27,929,443	-	-
13	REVENUE CREDITED TO COST OF SERVICE	(22,549,637)	(22,549,637)	-	-	-
14	TOTAL COST OF SERVICE	485,341,361	175,009,331	306,369,690	-	3,962,340
15	RATE BASE	2,366,788,452	632,532,380	1,734,256,072	-	-
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	<u>RATE BASE ITEMS(PLANT-ACC.DEPR):</u>					
18	381-382 METERS	136,161,521	136,161,521	-	-	-
19	383-384 HOUSE REGULATORS	33,668,431	33,668,431	-	-	-
20	385 INDUSTRIAL MEAS.& REG.EQ.	7,698,544	7,698,544	-	-	-
21	376 MAINS	1,416,175,833	-	1,416,175,833	-	-
22	380 SERVICES	446,650,352	446,650,352	-	-	-
23	378 MEAS.& REG.STA.EQ.-GEN.	16,534,497	-	16,534,497	-	-
24	336 PURIFICATION EQUIPMENT (RNG)	47,832,232	-	47,832,232	-	-
25	377 COMPRESSOR STAT. EQUIPMENT	17,553,714	-	17,553,714	-	-
26	<u>O & M ITEMS</u>					
27	892 MAINT. OF SERVICES	1,764,412	1,764,412	-	-	-
28	876 MEAS.& REG.STA.EQ.IND.	29,975	29,975	-	-	-
29	878 METER & HOUSE REG.	6,905,815	6,905,815	-	-	-
30	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	895,400	895,400	-	-	-
31	893 MAINT.OF METERS AND HOUSE REG.	1,153,931	1,153,931	-	-	-
32	874 MAINS AND SERVICES	14,339,930	3,980,401	10,359,529	-	-
33	887 MAINT. OF MAINS	5,145,585	-	5,145,585	-	-
34	413 GAS PLANT LEASED TO OTHERS	414,486	-	414,486	-	-
35	904 UNCOLLECTIBLE ACCOUNTS	2,001,956	2,001,956	-	-	-
36	911-916 SALES EXPENSE	9,422,896	9,422,896	-	-	-

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.	TOTAL	(1 - 1,999) RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3	
1	CUSTOMER COSTS										
2	No. of Customers	490,122	444,935	1,153	2	2	-	12,834	20,684	8,094	887
3	Weighting	NA	1.00	1.00	1.00	1.45	0.60	1.45	1.88	1.89	2.50
4	Weighted No. of Customers	525,115	444,935	1,153	2	3	-	18,564	38,827	15,302	2,220
5	Allocation Factors	100.00%	84.73%	0.22%	0.00%	0.00%	0.00%	3.54%	7.39%	2.91%	0.42%
6	Weighted No. of Customers - (No Direct Assignment)	524,418	444,935	1,153	2	3	-	18,564	38,827	15,302	2,220
7	Allocation Factor	100.00%	84.84%	0.22%	0.00%	0.00%	0.00%	3.54%	7.40%	2.92%	0.42%
8	CAPACITY COSTS										
9	Peak & Avg. Month Sales Vol.(Therms)	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
10	Allocation Factors	100.00%	7.32%	0.02%	0.00%	0.00%	0.03%	0.77%	6.63%	9.67%	5.48%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct Cc	139,511,785	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
12	Allocation Factor	100.00%	15.34%	0.04%	0.00%	0.00%	0.06%	1.60%	13.88%	20.25%	11.48%
13	Small and Medium Customer Peak & Avg. Month Sale:	130,573,389	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
14	Allocation Factor	100.00%	16.39%	0.04%	0.00%	0.00%	0.06%	1.71%	14.83%	21.64%	12.26%
14	Small Customer Peak & Avg. Month Sales Vol.(therms)	97,723,627	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
15	Allocation Factor	100.00%	21.90%	0.06%	0.00%	0.00%	0.09%	2.29%	19.82%	28.91%	16.38%
16	Industrial Measuring and Regulating	194,471,781	0	0	0	0	0	0	0	0	0
17	Allocation Factor	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Existing Revenues	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
19	Allocation Factor	100.00%	39.10%	0.10%	0.00%	0.00%	0.05%	2.80%	13.33%	14.72%	7.11%
18	Sales Expense	9,422,896	3,768,323	525	310	102	6,878	144,056	1,315,660	1,912,190	1,093,274
18	Allocation Factor	100.00%	39.99%	0.01%	0.00%	0.00%	0.07%	1.53%	13.96%	20.29%	11.60%
19	COMMODITY COSTS										
20	Annual Sales Vol.(therms)	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045
21	Allocation Factors	100.00%	5.43%	0.00%	0.00%	0.00%	0.03%	0.66%	6.01%	8.74%	5.00%
22	REVENUE-RELATED COSTS										
23	Revenue Assessments	2,307,912	909,555	2,326	19	20	1,003	51,883	283,698	356,349	193,016
24	Allocation Factors	100.00%	39.41%	0.10%	0.00%	0.00%	0.04%	2.25%	12.29%	15.44%	8.36%
25	Allocation Factors excl. Direct Assign										

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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: G. THERRIEN

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

LINE NO.		(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS										
2	No. of Customers	142	197	1,114	-	27	14	-	-	15	21
3	Weighting	3.51	4.47	1.78	-	10.27	10.27	13.19	-	3.51	13.19
4	Weighted No. of Customers	499	881	1,978	-	277	144	-	-	53	276
5	Allocation Factors	0.10%	0.17%	0.38%	0.00%	0.05%	0.03%	0.00%	0.00%	0.01%	0.05%
6	Weighted No. of Customers - (No Direct Assignment)	499	881	1,978	-	-	-	-	-	53	-
7	Allocation Factor	0.10%	0.17%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
8	CAPACITY COSTS										
9	Peak & Avg. Month Sales Vol.(Therms)	9,665,589	28,716,404	79,421	-	7,778,455	23,851,636	-	-	561,531	134,125,287
10	Allocation Factors	3.31%	9.83%	0.03%	0.00%	2.66%	8.16%	0.00%	0.00%	0.19%	45.90%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct Cc	9,665,589	28,716,404	79,421	-	4,133,358	8,938,395	-	-	561,531	-
12	Allocation Factor	6.93%	20.58%	0.06%	0.00%	2.96%	6.41%	0.00%	0.00%	0.40%	0.00%
13	Small and Medium Customer Peak & Avg. Month Sale:	9,665,589	28,716,404	79,421	-	4,133,358	0	0	-	561,531	-
14	Allocation Factor	7.40%	21.99%	0.06%	0.00%	3.17%	0.00%	0.00%	0.00%	0.43%	0.00%
14	Small Customer Peak & Avg. Month Sales Vol.(therms)	9,665,589	-	79,421	-	-	-	-	-	561,531	-
15	Allocation Factor	9.89%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.00%
16	Industrial Measuring and Regulating	0	28,716,404	0	0	7,778,455	23,851,636	-	0	0	134,125,287
17	Allocation Factor	0.00%	14.77%	0.00%	0.00%	4.00%	12.26%	0.00%	0.00%	0.00%	68.97%
18	Existing Revenues	11,039,284	23,284,058	849,506	-	3,904,534	6,060,691	-	-	525,232	28,420,651
19	Allocation Factor	3.40%	7.16%	0.26%	0.00%	1.20%	1.86%	0.00%	0.00%	0.16%	8.74%
	Sales Expense	710,433	221,132	769	-	58,033	187,751	-	-	3,459	0
	Allocation Factor	7.54%	2.35%	0.01%	0.00%	0.62%	1.99%	0.00%	0.00%	0.04%	0.00%
19	COMMODITY COSTS										
20	Annual Sales Vol.(therms)	55,651,416	168,533,148	586,440	-	44,229,423	143,092,614	-	-	2,636,519	855,722,006
21	Allocation Factors	3.25%	9.83%	0.03%	0.00%	2.58%	8.35%	0.00%	0.00%	0.15%	49.93%
22	REVENUE-RELATED COSTS										
23	Revenue Assessments	115,699	230,813	3,724	-3,581	34,527	49,164	0	0	6,444	73,253
24	Allocation Factors	5.01%	10.00%	0.16%	-0.16%	1.50%	2.13%	0.00%	0.00%	0.28%	3.17%
25	Allocation Factors excl. Direct Assign										

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
RATE BASE BY CUSTOMER CLASS											
1	DIRECT AND SPECIAL ASSIGNMENTS:										
2	Customer										
3	Meters	134,639,933	114,233,325	296,147	513	743	-	4,766,275	9,968,585	3,928,776	570,027
4	Meters - Direct	1,521,588	-	-	-	-	-	-	-	-	-
5	House Regulators	33,668,431	28,565,498	74,055	128	186	-	1,191,868	2,492,772	982,441	142,542
6	Industrial Meas.& Reg. Sta. Eq.	7,698,544	-	-	-	-	-	-	-	-	-
7	Mains	-	-	-	-	-	-	-	-	-	-
8	Services	444,779,300	377,366,633	978,313	1,696	2,454	-	15,745,257	32,930,944	12,978,605	1,883,068
9	Services - Direct	1,871,052	-	-	-	-	-	-	-	-	-
10	All Other	8,353,533	7,078,031	18,350	32	46	-	295,324	617,665	243,432	35,320
11	Total	632,532,380	527,243,487	1,366,865	2,370	3,428	-	21,998,724	46,009,965	18,133,253	2,630,957
12	Capacity										
13	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-	-
14	Meas.&Reg.Sta.Eq.-Gen.	5,662,370	868,559	2,252	52	54	3,420	90,839	786,179	1,146,805	649,841
15	Meas.&Reg.Sta.Eq.-Gen. - Direct	10,872,127	-	-	-	-	-	-	-	-	-
16	Mains - Large Diameter	302,590,207	46,414,745	120,329	2,768	2,876	182,764	4,854,328	42,012,477	61,283,845	34,726,727
17	Mains - Medium Diameter	571,325,407	93,635,570	242,748	5,583	5,802	368,702	9,792,960	84,754,580	123,631,999	70,056,548
18	Mains - Small Diameter	469,978,206	102,917,716	266,812	6,137	6,377	405,252	10,763,741	93,156,349	135,887,708	77,001,293
19	Mains - Direct Assignment	72,282,013	-	-	-	-	-	-	-	-	-
20	Purification - Direct (336 acct)	47,832,232	-	-	-	-	-	-	-	-	-
21	Comp Station Equip. - Direct (377 acct)	17,553,714	-	-	-	-	-	-	-	-	-
22	General Plant	20,125,828	1,473,983	3,821	88	91	5,804	154,158	1,334,181	1,946,177	1,102,809
23	All Other	216,033,968	33,137,760	85,909	1,976	2,053	130,484	3,465,742	29,994,765	43,753,538	24,793,111
24	Total	1,734,256,072	278,448,332	721,870	16,603	17,253	1,096,426	29,121,767	252,038,532	367,650,071	208,330,329
25	Commodity										
26	Account #	-	-	-	-	-	-	-	-	-	-
27	Account #	-	-	-	-	-	-	-	-	-	-
28	Account #	-	-	-	-	-	-	-	-	-	-
29	All Other	-	-	-	-	-	-	-	-	-	-
30	Total	-	-	-	-	-	-	-	-	-	-
31	TOTAL	2,366,788,452	805,691,820	2,088,736	18,973	20,682	1,096,426	51,120,491	298,048,498	385,783,325	210,961,285
32	Customer Related Rate Base	100.00%	83.35%	0.22%	0.00%	0.00%	0.00%	3.48%	7.27%	2.87%	0.42%
33	Capacity Related Rate Base	100.00%	16.06%	0.04%	0.00%	0.00%	0.06%	1.68%	14.53%	21.20%	12.01%
34	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
RATE BASE BY CUSTOMER CLASS											
1	DIRECT AND SPECIAL ASSIGNMENTS:										
2	Customer										
3	Meters	128,088	226,186	507,738	-	-	-	-	-	13,530	-
4	Meters - Direct	-	-	-	-	121,710	148,460	-	-	-	1,251,418
5	House Regulators	32,030	56,561	126,966	-	-	-	-	-	3,383	-
6	Industrial Meas.& Reg. Sta. Eq.	-	1,136,795	-	-	307,925	944,213	-	-	-	5,309,610
7	Mains	-	-	-	-	-	-	-	-	-	-
8	Services	423,136	747,199	1,677,297	-	-	-	-	-	44,698	-
9	Services - Direct	-	-	-	-	610,012	297,849	-	-	-	963,190
10	All Other	7,937	14,015	31,460	-	4,410	2,287	-	-	838	4,388
11	Total	591,191	2,180,756	2,343,461	-	1,044,058	1,392,809	-	-	62,450	7,528,606
Capacity											
12	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-	-
13	Meas.&Reg.Sta.Eq.-Gen.	392,298	1,165,514	3,223	-	167,761	362,783	-	-	22,791	-
14	Meas.&Reg.Sta.Eq.-Gen. - Direct	-	-	-	-	-	2,806,239	-	-	-	8,065,888
15	Mains - Large Diameter	20,963,910	62,283,646	172,258	-	8,964,933	19,386,684	-	-	1,217,918	-
16	Mains - Medium Diameter	42,291,898	125,648,965	347,507	-	18,085,558	-	-	-	2,456,987	-
17	Mains - Small Diameter	46,484,317	-	381,956	-	-	-	-	-	2,700,550	-
18	Mains - Direct Assignment	-	-	-	-	144,353	2,124,178	-	-	-	70,013,481
19	Purification - Direct (336 acct)	-	-	-	47,832,232	-	-	-	-	-	-
20	Comp Station Equip. - Direct (377 acct)	-	-	-	17,553,714	-	-	-	-	-	-
21	General Plant	665,746	1,977,928	5,470	-	535,764	1,642,852	-	-	38,677	9,238,278
22	All Other	14,967,162	44,467,345	122,983	-	6,400,505	13,841,103	-	-	869,531	-
23	Total	125,765,332	235,543,398	1,033,398	65,385,947	34,298,874	40,163,840	-	-	7,306,454	87,317,647
Commodity											
24	Account #	-	-	-	-	-	-	-	-	-	-
25	Account #	-	-	-	-	-	-	-	-	-	-
26	Account #	-	-	-	-	-	-	-	-	-	-
27	All Other	-	-	-	-	-	-	-	-	-	-
28	Total	-	-	-	-	-	-	-	-	-	-
29											
30											
31	TOTAL	126,356,523	237,724,153	3,376,858	65,385,947	35,342,932	41,556,649	-	-	7,368,903	94,846,253
32	Customer Related Rate Base	0.09%	0.34%	0.37%	0.00%	0.17%	0.22%	0.00%	0.00%	0.01%	1.19%
33	Capacity Related Rate Base	7.25%	13.58%	0.06%	3.77%	1.98%	2.32%	0.00%	0.00%	0.42%	5.03%
34	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
 SCHEDULE E 1 OF 2

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	OPERATIONS AND MAINTENANCE EXPENSE:										
2	DIRECT AND SPECIAL ASSIGNMENTS:										
3	Customer										
4	878 Meters and House Regulators	6,905,815	5,859,140	15,190	26	38	-	244,467	511,299	201,511	29,237
5	893 Maint. of Meters & House Reg.	1,153,931	979,037	2,538	4	6	-	40,849	85,436	33,672	4,885
6	890 Ind Meas and Regulating	895,400	-	-	-	-	-	-	-	-	-
7	874 Mains & Services	3,980,401	3,362,967	8,718	15	22	-	140,317	293,470	115,661	16,781
8	892 Maint. of Mains & Services	1,764,412	1,490,719	3,865	7	10	-	62,199	130,088	51,270	7,439
9	904 Uncollectible Accounts	2,001,956	782,678	2,038	8	8	913	56,062	266,782	294,751	142,419
10	911-916 Sales Expense	9,422,896	3,768,323	525	310	102	6,878	144,056	1,315,660	1,912,190	1,093,274
11	All Other	62,030,077	52,558,695	136,257	236	342	-	2,192,961	4,586,541	1,807,628	262,269
12	Total	88,154,891	68,801,560	169,132	607	528	7,792	2,880,910	7,189,275	4,416,682	1,556,304
13	Capacity										
14	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-	-
15	890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-	-
16	874 Mains and Services	10,359,529	1,777,346	4,608	106	110	6,999	185,885	1,608,771	2,346,724	1,329,780
17	887 Maint. of Mains	5,145,585	882,809	2,289	53	55	3,476	92,329	799,078	1,165,619	660,503
18	413 Gas Plant Leased to Others - Direct	414,486	-	-	-	-	-	-	-	-	-
19	All Other	47,133,446	7,229,867	18,743	431	448	28,469	756,142	6,544,140	9,545,976	5,409,264
20	Total	63,053,045	9,890,022	25,640	590	613	38,943	1,034,357	8,951,989	13,058,319	7,399,547
21	Commodity										
22	Account #	0	0	0	0	0	0	0	0	0	0
23	Account #	0	0	0	0	0	0	0	0	0	0
24	Account #	0	0	0	0	0	0	0	0	0	0
25	All Other	0	0	0	0	0	0	0	0	0	0
26	Total	0	0	0	0	0	0	0	0	0	0
23	TOTAL O&M	151,207,936	78,691,582	194,771	1,196	1,141	46,735	3,915,267	16,141,265	17,475,001	8,955,851
24	DEPRECIATION EXPENSE:										
25	Customer	21,724,267	18,108,130	46,945	81	118	0	755,544	1,580,208	622,785	90,360
26	Capacity	58,453,473	9,385,161	24,331	560	582	36,955	981,555	8,495,013	12,391,725	7,021,818
27	Total	80,177,740	27,493,291	71,276	641	699	36,955	1,737,100	10,075,221	13,014,510	7,112,178
28	AMORT. OF LEASEHOLD / OTHER										
29	Capacity	7,436,228	1,140,654	2,957	68	71	4,491	119,296	1,032,467	1,506,065	853,418
30	AMORT. OF ENVIRONMENTAL										
31	Capacity	1,000,000	153,391	398	9	10	604	16,043	138,843	202,531	114,765
34	AMORT. OF ACQUISITION ADJ.:										
35	Customer	0	0	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:										
39	Commodity	0	0	0	0	0	0	0	0	0	0

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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E 1 OF 2

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	OPERATIONS AND MAINTENANCE EXPENSE:									
2	DIRECT AND SPECIAL ASSIGNMENTS:									
3	Customer									
4	878 Meters and House Regulators	6,570	11,601	26,042	-	-	-	-	694	-
5	893 Maint. of Meters & House Reg.	1,098	1,939	4,352	-	-	-	-	116	-
6	890 Ind Meas and Regulating	-	-	-	-	47,591	121,037	-	-	726,773
7	874 Mains & Services	3,771	6,659	14,948	-	5,436	2,654	-	398	8,584
8	892 Maint. of Mains & Services	1,672	2,952	6,626	-	2,410	1,177	-	177	3,805
9	904 Uncollectible Accounts	67,993	143,411	5,232	-	24,049	37,329	-	3,235	175,048
10	911-916 Sales Expense	710,433	221,132	769	-	58,033	187,751	-	3,459	-
11	All Other	58,933	104,068	233,610	-	32,748	16,980	-	6,225	32,583
12	Total	850,470	491,761	291,579	-	170,267	366,928	-	14,305	946,793
13	Capacity									
14	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-
15	890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-
16	874 Mains and Services	802,765	1,374,754	6,596	-	198,934	157,355	-	46,637	512,159
17	887 Maint. of Mains	398,734	682,841	3,276	-	98,811	78,158	-	23,165	254,390
18	413 Gas Plant Leased to Others - Direct	-	-	-	414,486	-	-	-	-	-
19	All Other	3,265,477	9,701,711	26,832	-	1,396,437	3,019,798	-	189,711	-
20	Total	4,466,975	11,759,306	36,705	414,486	1,694,182	3,255,311	-	259,513	766,548
21	Commodity									
22	Account #	-	-	-	-	-	-	-	-	-
23	Account #	-	-	-	-	-	-	-	-	-
24	Account #	-	-	-	-	-	-	-	-	-
25	All Other	0	0	0	0	0	0	0	0	0
26	Total	0	0	0	0	0	0	0	0	0
23	TOTAL O&M	5,317,445	12,251,067	328,283	414,486	1,864,449	3,622,239	0	273,818	1,713,341
24	DEPRECIATION EXPENSE:									
25	Customer	20,304	74,898	80,486	0	35,858	47,836	0	2,145	258,569
26	Capacity	4,238,948	7,939,041	34,831	2,203,847	1,156,051	1,353,731	0	246,266	2,943,060
27	Total	4,259,252	8,013,939	115,317	2,203,847	1,191,909	1,401,567	0	248,410	3,201,629
28	AMORT. OF LEASEHOLD / OTHER									
29	Capacity	515,193	1,530,636	4,233	0	220,315	476,432	0	29,931	0
30	AMORT. OF ENVIRONMENTAL									
31	Capacity	69,282	205,835	569	0	29,627	64,069	0	4,025	0
34	AMORT. OF ACQUISITION ADJ.:									
35	Customer	0	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:									
39	Commodity	0	0	0	0	0	0	0	0	0

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EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
 SCHEDULE E 2 OF 2

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1 TAXES OTHER THAN INCOME TAXES:										
2 Customer	8,536,029	7,115,155	18,446	32	46	-	296,873	620,905	244,708	35,505
3 Capacity	19,899,330	3,194,993	8,283	191	198	12,581	334,151	2,891,959	4,218,518	2,390,439
4 Subtotal	28,435,359	10,310,147	26,729	222	244	12,581	631,024	3,512,864	4,463,226	2,425,944
5 Revenue	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
6 Total	32,397,700	11,871,717	30,722	255	278	14,303	720,100	3,999,931	5,075,025	2,757,324
7 GAIN ON SALE OF PROPERTY										
8 Customer	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
9 Capacity	-	-	-	-	-	-	-	-	-	-
10 Commodity	-	-	-	-	-	-	-	-	-	-
11 Total	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
12 RETURN (NOI)										
13 Customer	46,903,400	39,096,042	101,356	176	254	-	1,631,244	3,411,721	1,344,613	195,090
14 Capacity	128,598,171	20,647,439	53,528	1,231	1,279	81,302	2,159,431	18,689,105	27,261,906	15,448,064
15 Commodity	-	-	-	-	-	-	-	-	-	-
16 Total	175,501,571	59,743,481	154,883	1,407	1,534	81,302	3,790,675	22,100,826	28,606,519	15,643,154
17 INCOME TAXES										
18 Customer	10,186,660	8,491,028	22,013	38	55	-	354,280	740,971	292,028	42,370
19 Capacity	27,929,443	4,484,290	11,625	267	278	17,657	468,993	4,058,971	5,920,845	3,355,070
20 Commodity	-	-	-	-	-	-	-	-	-	-
21 Total	38,116,103	12,975,318	33,638	306	333	17,657	823,273	4,799,942	6,212,873	3,397,440
22 REVENUE CREDITED TO COS:										
23 Customer	(22,549,637)	(9,231,661)	(21,047)	(34)	(93)	(855)	(704,888)	(1,379,380)	(627,764)	(128,915)
24 TOTAL COST OF SERVICE:										
25 Customer	152,459,694	131,930,058	335,676	897	906	6,936	5,200,977	12,142,771	6,284,863	1,789,817
26 Capacity	306,369,690	48,895,949	126,762	2,915	3,030	192,534	5,113,826	44,258,348	64,559,909	36,583,121
27 Commodity	-	-	-	-	-	-	-	-	-	-
28 Subtotal	458,829,384	180,826,007	462,438	3,813	3,936	199,470	10,314,804	56,401,119	70,844,772	38,372,938
29 Revenue	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
30 Total	462,791,724	182,387,577	466,431	3,846	3,970	201,193	10,403,880	56,888,185	71,456,570	38,704,318

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E 2 OF 2

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	TAXES OTHER THAN INCOME TAXES:									
2	Customer	7,978	29,429	31,625	-	14,090	18,796	-	843	101,599
3	Capacity	1,443,066	2,702,690	11,857	750,256	393,555	460,851	-	83,836	1,001,907
4	Subtotal	1,451,044	2,732,119	43,483	750,256	407,644	479,647	-	84,679	1,103,505
5	Revenue	198,638	396,271	6,394	(6,147)	59,278	84,407	-	11,063	125,764
6	Total	1,649,682	3,128,390	49,876	744,109	466,922	564,054	-	95,742	1,229,269
7	GAIN ON SALE OF PROPERTY									
8	Customer	(144)	(199)	(1,127)	-	(27)	(14)	-	(15)	(21)
9	Capacity	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-
11	Total	(144)	(199)	(1,127)	-	(27)	(14)	-	(15)	(21)
12	RETURN (NOI)									
13	Customer	43,838	161,707	173,772	-	77,419	103,279	-	4,631	558,260
14	Capacity	9,325,723	17,465,962	76,628	4,848,484	2,543,322	2,978,220	-	541,787	6,474,759
15	Commodity	-	-	-	-	-	-	-	-	-
16	Total	9,369,561	17,627,669	250,400	4,848,484	2,620,741	3,081,499	-	546,417	7,033,018
17	INCOME TAXES									
18	Customer	9,521	35,120	37,740	-	16,814	22,431	-	1,006	121,245
19	Capacity	2,025,396	3,793,324	16,642	1,053,012	552,369	646,821	-	117,667	1,406,213
20	Commodity	-	-	-	-	-	-	-	-	-
21	Total	2,034,917	3,828,445	54,383	1,053,012	569,183	669,252	-	118,673	1,527,458
22	REVENUE CREDITED TO COS:									
23	Customer	(14,791)	(302,312)	(55,162)	(9,981,929)	(39,614)	(20,541)	-	(24,904)	(15,747)
24	TOTAL COST OF SERVICE:									
25	Customer	917,176	490,403	558,913	(9,981,929)	274,806	538,715	-	(1,990)	1,970,697
26	Capacity	22,084,583	45,396,794	181,466	9,270,086	6,589,421	9,235,436	-	1,283,024	12,592,486
27	Commodity	-	-	-	-	-	-	-	-	-
28	Subtotal	23,001,759	45,887,197	740,379	(711,843)	6,864,227	9,774,151	-	1,281,034	14,563,184
29	Revenue	198,638	396,271	6,394	(6,147)	59,278	84,407	-	11,063	125,764
30	Total	23,200,396	46,283,468	746,773	(717,990)	6,923,505	9,858,558	-	1,292,097	14,688,948

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RB	2,366,788,452	805,691,820	2,088,736	18,973	20,682	1,096,426	51,120,491	298,048,498	385,783,325	210,961,285
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	151,207,936	78,691,582	194,771	1,196	1,141	46,735	3,915,267	16,141,265	17,475,001	8,955,851
4	DEPRECIATION	80,177,740	27,493,291	71,276	641	699	36,955	1,737,100	10,075,221	13,014,510	7,112,178
5	AMORTIZATION EXPENSES	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
6	TAXES OTHER THAN INCOME - OTHER	28,435,359	10,310,147	26,729	222	244	12,581	631,024	3,512,864	4,463,226	2,425,944
7	TAXES OTHER THAN INCOME - REV. RELATED	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
8	GAIN ON SALE OF PROPERTY	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
9	RETURN	175,501,571	59,743,481	154,883	1,407	1,534	81,302	3,790,675	22,100,826	28,606,519	15,643,154
10	INCOME TAXES TOTAL	38,116,103	12,975,318	33,638	306	333	17,657	823,273	4,799,942	6,212,873	3,397,440
11	REVENUE CREDITED TO COS:	(22,549,637)	(9,231,661)	(21,047)	(34)	(93)	(855)	(704,888)	(1,379,380)	(627,764)	(128,915)
12	TOTAL COST - CUSTOMER	152,459,694	131,930,058	335,676	897	906	6,936	5,200,977	12,142,771	6,284,863	1,789,817
13	TOTAL COST - CAPACITY	306,369,690	48,895,949	126,762	2,915	3,030	192,534	5,113,826	44,258,348	64,559,909	36,583,121
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,962,340	1,561,570	3,994	33	34	1,723	89,076	487,066	611,798	331,379
16	NO. OF CUSTOMERS	490,122	444,935	1,153	2	2	0	12,834	20,684	8,094	887
17	PEAK MONTH SALES	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
18	ANNUAL SALES	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	DISCONTINUED									
		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL NTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RB	126,356,523	237,724,153	3,376,858	65,385,947	35,342,932	41,556,649	0	0	7,368,903	94,846,253
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	5,317,445	12,251,067	328,283	414,486	1,864,449	3,622,239	0	0	273,818	1,713,341
4	DEPRECIATION	4,259,252	8,013,939	115,317	2,203,847	1,191,909	1,401,567	0	0	248,410	3,201,629
5	AMORTIZATION EXPENSES	584,475	1,736,471	4,803	0	249,943	540,502	0	0	33,956	0
6	TAXES OTHER THAN INCOME - OTHER	1,451,044	2,732,119	43,483	750,256	407,644	479,647	0	0	84,679	1,103,505
7	TAXES OTHER THAN INCOME - REV. RELATED	198,638	396,271	6,394	-6,147	59,278	84,407	0	0	11,063	125,764
8	GAIN ON SALE OF PROPERTY	(144)	(199)	(1,127)	-	(27)	(14)	-	-	(15)	(21)
9	RETURN	9,369,561	17,627,669	250,400	4,848,484	2,620,741	3,081,499	0	0	546,417	7,033,018
10	INCOME TAXES TOTAL	2,034,917	3,828,445	54,383	1,053,012	569,183	669,252	0	0	118,673	1,527,458
11	REVENUE CREDITED TO COS:	(14,791)	(302,312)	(55,162)	(9,981,929)	(39,614)	(20,541)	0	0	-24,904	-15,747
12	TOTAL COST - CUSTOMER	917,176	490,403	558,913	(9,981,929)	274,806	538,715	0	0	-1,990	1,970,697
13	TOTAL COST - CAPACITY	22,084,583	45,396,794	181,466	9,270,086	6,589,421	9,235,436	0	0	1,283,024	12,592,486
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	198,638	396,271	6,394	(6,147)	59,278	84,407	0	0	11,063	125,764
16	NO. OF CUSTOMERS	142	197	1,114	0	27	14	0	0	15	21
17	PEAK MONTH SALES	9,665,589	28,716,404	79,421	0	7,778,455	23,851,636	0	0	561,531	134,125,287
18	ANNUAL SALES	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	0	2,636,519	855,722,006

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT	1,500,863		1,500,863		100% capacity
2	INTANGIBLE PLANT:	113,580,328		113,580,328		100% capacity
3	336 PURIFICATION EQUIPMENT (RNG)	51,778,238		51,778,238		100% capacity
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	20,309,562		20,309,562		100% capacity
6	375 Structures and Improvements	32,218,965		32,218,965		100% capacity
7	376 Mains	1,839,863,013	-	1,839,863,013		100% capacity
8	377 Comp.Sta.Eq.	19,187,298		19,187,298		100% capacity
9	378 Meas. & Reg.Sta.Eq.-Gen	22,633,939		22,633,939		100% capacity
10	379 Meas. & Reg.Sta.Eq.-CG	118,076,622		118,076,622		100% capacity
11	380 Services	706,923,368	706,923,368			100% customer
12	381-382 Meters	218,610,504	218,610,504			100% customer
13	383-384 House Regulators	59,892,830	59,892,830			100% customer
14	385 Industrial Meas. & Reg.Eq.	15,196,827	15,196,827			100% customer
15	386 Property on Customer Premises	-	-			
16	387 Other Equipment	13,431,843	4,402,424	9,029,419		Accts 374-386
17	106 Other Not Yet Classified	-	-	-		50% customer, 50% capacity
18	Total Distribution Plant	3,066,344,770	1,005,025,953	2,061,318,817	-	
19	GENERAL PLANT:	75,116,203	37,558,101	37,558,101		50% customer, 50% capacity
20	PLANT ACQUISITIONS:	5,031,897		5,031,897		100% capacity
21	GAS PLANT FOR FUTURE USE:	-		-		
22	CWIP:	24,309,448	12,154,724	12,154,724		50% customer, 50% capacity
23	TOTAL PLANT	3,337,661,747	1,054,738,779	2,282,922,968	-	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE I: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	<u>LOCAL STORAGE PLANT:</u>	(51,787)		(51,787)		Related Plant Account
2	INTANGIBLE PLANT:	(34,628,653)		(34,628,653)		Related Plant Account
3	336 PURIFICATION EQUIPMENT (RNG)	(3,946,005)		(3,946,005)		Related Plant Account
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	59,756		59,756		Related Plant Account
6	375 Structures and Improvements	(8,750,130)		(8,750,130)		Related Plant Account
7	376 Mains	(423,687,181)	-	(423,687,181)		Related Plant Account
8	377 Compressor Sta. Eq.	(1,633,584)		(1,633,584)		Related Plant Account
9	378 Meas. & Reg. Sta. Eq.-Gen	(6,099,442)		(6,099,442)		Related Plant Account
10	379 Meas. & Reg. Sta. Eq.-CG	(20,594,868)		(20,594,868)		Related Plant Account
11	380 Services	(260,273,017)	(260,273,017)			Related Plant Account
12	381-382 Meters	(82,448,983)	(82,448,983)			Related Plant Account
13	383-384 House Regulators	(26,224,399)	(26,224,399)			Related Plant Account
14	385 Indust.Meas. & Reg.Sta.Eq.	(7,498,283)	(7,498,283)			Related Plant Account
15	386 Property on Customer Premises	-				Related Plant Account
16	387 Other Equipment	(6,034,632)	(1,977,912)	(4,056,719)		Related Plant Account
17	Total A.D. on Dist. Plant	<u>(843,184,762)</u>	<u>(378,422,595)</u>	<u>(464,762,167)</u>	-	
18	<u>GENERAL PLANT:</u>	(34,864,547)	(17,432,273)	(17,432,273)		50% customer, 50% capacity
19	RWIP:	-	-	-		Distribution Plant
20	AMORT. ACQ. ADJUSTMENT	(5,028,153)		(5,028,153)		100% capacity
21	AMORT. OTHER UTILITY PLANT	(1,122,377)		(1,122,377)		100% capacity
22	PRODUCTION PLANT	-				
23	CUST. ADV. FOR CONSTRUCITON	(20,000,000)	(10,000,000)	(10,000,000)		50% customer 50% capacity
24	TOTAL ACCUMULATED DEPRECIATION	<u>(942,826,284)</u>	<u>(405,854,868)</u>	<u>(536,971,416)</u>	-	
25	NET PLANT (Plant less Accum.Dep.)	2,394,835,463	648,883,910	1,745,951,553		
26	plus:WORKING CAPITAL	(28,047,011)	(16,351,531)	(11,695,480)	-	O&M Expense
27	equals:TOTAL RATE BASE	<u>2,366,788,452</u>	<u>632,532,380</u>	<u>1,734,256,072</u>	-	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	<u>OPERATIONS AND MAINTENANCE EXPENSES</u>					
2	413 GAS PLANT LEASED TO OTHERS	414,486		414,486		100% capacity
3	740-848 LOCAL STORAGE PLANT:	-		-		100% capacity
4	PRODUCTION PLANT					
5	<u>DISTRIBUTION:</u>					
6	870 Operation Supervision & Eng.	2,135,909	1,177,302	958,607		Accts 871-879
7	871 Dist.Load Dispatch	561,236		561,236		100% capacity
8	872 Compr.Sta.Lab. & Ex.	536,224		536,224		100% capacity
9	873 Compr.Sta.Fuel & Power	55,117		55,117		100% capacity
10	874 Mains and Services	14,339,930	3,980,401	10,359,529		Accts 376, 380
11	875 Meas. & Reg. Sta.Eq.-Gen	32,085	-	32,085		Acct 378
12	876 Meas. & Reg. Sta.Eq.-Ind.	29,975	29,975	-		Acct 385
13	877 Meas. & Reg. Sta.Eq.-CG	171,974	-	171,974		Acct 379
14	878 Meter and House Reg.	6,905,815	6,905,815	-		Accts 381-384
15	879 Customer Instal.	3,472,886	3,472,886	-		100% Customer
16	880 Other Expenses	6,924,918	3,279,518	3,645,400		Accts 870-879, 881-894
17	881 Rents	244,443		244,443		100% capacity
18	885 Maintenance Supervision	45,659	14,064	31,594		Accts 886-894
19	886 Maint. of Struct. and Improv.	270,996		270,996		Acct 375
20	887 Maintenance of Mains	5,145,585	-	5,145,585		Acct 376
21	888 Maint. of Comp.Sta.Eq.	5,210	-	5,210		Acct 377
22	889 Maint. of Meas. & Reg. Sta.Eq.-Gen	950,491		950,491		Acct 378
23	890 Maint. of Meas. & Reg. Sta.Eq.-Ind.	895,400	895,400	-		Acct 385
24	891 Maint. of Meas. & Reg. Sta.Eq.-CG	2,201,714	-	2,201,714		Acct 379
25	892 Maintenance of Services	1,764,412	1,764,412	-		Acct 380
26	893 Maint. of Meters and House Reg.	1,153,931	1,153,931	-		Accts 381-383
27	894 Maint. of Other Equipment	107,520	35,241	72,279		Accts 885-894
28	Total Distribution Expenses	<u>47,951,431</u>	<u>22,708,947</u>	<u>25,242,484</u>	-	
29	<u>CUSTOMER ACCOUNTS:</u>					
30	901 Supervision	-	-	-		
31	902 Meter-Reading Expense	1,554,310	1,554,310			100% customer
32	903 Records and Collection Exp.	14,998,534	14,998,534			100% customer
33	904 Uncollectible Accounts	2,001,956	2,001,956			100% customer
34	905 Misc. Expenses	-	-	-		100% customer
35	Total Customer Accounts	<u>18,554,800</u>	<u>18,554,800</u>	-	-	
36	907-910 Customer Serv. & Info. Exp.	-	-	-		
37	911-916 Sales Expense	9,422,896	9,422,896			100% customer
38	932 Maint. Of General Plant	74,437,806	37,218,903	37,218,903		General Plant
39	920-931 Administration & General	426,517	249,345	177,172	-	O&M excl. A&G
40	TOTAL O&M EXPENSE	<u>151,207,936</u>	<u>88,154,891</u>	<u>63,053,045</u>	-	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	<u>DEPRECIATION AND AMORTIZATION EXPENSE:</u>						
2	Depreciation Expense	80,177,740	21,724,267	58,453,473			Net Plant
3	Amort. Of Environmental	1,000,000	-	1,000,000			100% capacity
4	Amort. Of Conversion Costs	-	-	-			100% capacity
5	Amort. Of Acquisition Adj.	-	-	-			Intangible plant
6	Amort. Of Lease Improvements/Other	7,436,228	-	7,436,228			100% capacity
7							
8	Total Deprec. and Amort. Expense	<u>88,613,968</u>	<u>21,724,267</u>	<u>66,889,701</u>			
9	<u>TAXES OTHER THAN INCOME TAXES:</u>						
10	Revenue Related	3,962,340				3,962,340	100% revenue
11	O&M - Related	2,664,387	1,553,350	1,111,038			O&M
12	Other	25,770,972	6,982,680	18,788,292			net plant
13	Total Taxes other than Income Taxes	<u>32,397,700</u>	<u>8,536,029</u>	<u>19,899,330</u>	-	<u>3,962,340</u>	
14	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)				100% customer
15	RETURN (REQUIRED NOI)	175,501,571	46,903,400	128,598,171			Rate Base
16	INCOME TAXES	38,116,103	10,186,660	27,929,443	-		Return
17	TOTAL OVERALL COST OF SERVICE	<u>485,341,361</u>	<u>175,009,331</u>	<u>306,369,690</u>	-	<u>3,962,340</u>	
18	REVENUE CREDIT TO COS	(22,549,637)	(22,549,637)	-	-	-	100% customer

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY
 (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	<u>SUMMARY:</u>					
2	ATTRITION	-	-	-	-	-
3	O&M	151,207,936	88,154,891	63,053,045	-	-
4	DEP.	80,177,740	21,724,267	58,453,473	-	-
5	AMORTIZATION OF OTHER GAS PLANT	7,436,228	-	7,436,228	-	-
6	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000	-	-
7	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
8	AMORTIZATION OF ACQUISITION ADJUSTMENT	-	-	-	-	-
9	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
10	TOTAL TAXES OTHER THAN INCOME	32,397,700	8,536,029	19,899,330	-	3,962,340
11	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)	-	-	-
12	RETURN	175,501,571	46,903,400	128,598,171	-	-
13	INCOME TAXES	38,116,103	10,186,660	27,929,443	-	-
14	REVENUES CREDITED TO COST OF SERVICE	(22,549,637)	(22,549,637)	-	-	-
15	TOTAL COST	485,341,361	175,009,331	306,369,690	-	3,962,340
16	RATE BASE	2,366,788,452	632,532,380	1,734,256,072	-	-
17	<u>KNOWN DIRECT & SPECIAL ASSIGNMENTS:</u>					
18	<u>RATE BASE ITEMS(PLANT-ACC.DEPR):</u>					
19	381-382 METERS	136,161,521	136,161,521	-	-	-
20	383-384 HOUSE REGULATORS	33,668,431	33,668,431	-	-	-
21	385 INDUSTRIAL MEAS. & REG.EQ.	7,698,544	7,698,544	-	-	-
22	376 MAINS	1,416,175,833	-	1,416,175,833	-	-
23	380 SERVICES	446,650,352	446,650,352	-	-	-
24	378 MEAS. & REG.STA.EQ.-GEN.	16,534,497	-	16,534,497	-	-
25	336 PURIFICATION EQUIPMENT (RNG)	47,832,232	-	47,832,232	-	-
26	377 COMPRESSOR STAT. EQUIPMENT	17,553,714	-	17,553,714	-	-
27	<u>O&M ITEMS</u>					
28	892 MAINT. OF SERVICES	1,764,412	1,764,412	-	-	-
29	876 MEAS. & REG.STA.EQ.IND.	29,975	29,975	-	-	-
30	878 METER & HOUSE REG.	6,905,815	6,905,815	-	-	-
31	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	895,400	895,400	-	-	-
32	893 MAINT.OF METERS AND HOUSE REG.	1,153,931	1,153,931	-	-	-
33	874 MAINS AND SERVICES	14,339,930	3,980,401	10,359,529	-	-
34	887 MAINT. OF MAINS	5,145,585	-	5,145,585	-	-
35	413 GAS PLANT LEASED TO OTHERS	414,486	-	414,486	-	-
36	904 UNCOLLECTIBLE ACCOUNTS	2,001,956	2,001,956	-	-	-
37	911-916 SALES EXPENSE	9,422,896	9,422,896	-	-	-

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: T. O'CONNOR

DESCRIPTION	CAUSE	DATE	DURATION
On June 13, 2022, 505 customers were interrupted after a directional drill damaged a 4" plastic main under Lutz Lake Fern Road which was subsequently valved off to make safe.	3rd Party Damage due to Notification Made but Not Sufficient. Locate Ticket Expired 06/10/22, prior to the excavation. In addition, the 3rd party contractor failed to confirm the location of the gas facility before crossing.	6/13/2022	Approximately 3 Days to restore 95% of customer
As a result of Hurricane Ian 823 customers were interrupted across Sarasota and Ft Myers divisions.	Hurricane Ian	9/27/2022	Excluding Ft. Myers beach (143 accounts), customers were generally turned back on within 48 hours of the interruption or when the customer returned.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
 TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HIS. YR. LAST RATE CASE: 12/31/2019
 WITNESS: T. O'CONNOR

LINE NO.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	2020 PGSMI GS-1448 Dated February 5, 2020	Failure to provide line locating marking of pipelines	Closed out March 19, 2020
2	2020 PGSEFM GS-1453 Dated June 8, 2020	Failure to provide proper testing of plastic fusion samples	Closed out July 9, 2020
3	2021 PGSJD GS-1471 Dated July 22, 2021	Failure to replace deteriorating pipeline crossing support pilings	Closed out January 28, 2022
4	2021 PGSTA GS-1472 Dated September 8, 2021	Failure to take remedial action for low CP readings within the required time frame.	Closed out December 22, 2021
5	2021 PGSOD GS-1478 Dated December 22, 2021	Failure to take remedial action for low CP readings within the required time frame.	Closed out July 22, 2022
6	2022 GREEN GS-1486 Dated June 30, 2022	Failure to properly protect aboveground valve from potential vehicular traffic damage.	Response submitted September 16, 20
7		Failure to have proper pressure relieving/limiting devices to protect downstream system.	
8		Failure to ensure regulators are shutting off within the expected and accepted limits as required by its O&M.	
9	2022 PGJPL GS-1487 Dated July 22, 2022	Failure to provide pipeline pressure uprate plan to commission for approval.	Response submitted September 16, 20
10		Failure to have proper pressure relieving/limiting devices to protect downstream system.	
11		Failure to ensure regulators are shutting off within the expected and accepted limits as required by its O&M.	
12	2022 PGSJD GS-1488 Dated July 26, 2022	Failure to physically disconnect service lines that have been inactive beyond the required timeframe.	Response submitted September 22, 20
13		Failure to have proper pressure relieving or pressure limiting devices to protect downstream system.devices	
14		Failure to ensure regulators are shutting off within the expected and accepted limits as required by its O&M.	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm
OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING
PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED
FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

All meters with a rated capacity of 250 cfm or less have been included in the approved statistical sampling plan.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfm
THRU 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023
ANX02113	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02355	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05492	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02114	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02357	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05499	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02115	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02359	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05504	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02116	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02362	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05505	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02117	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02367	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05508	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02119	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02371	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05517	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02120	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02375	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05521	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02212	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02376	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05526	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02231	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02377	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05532	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02232	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02378	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05535	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02233	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02381	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05536	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02234	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02385	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05537	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02237	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02397	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05538	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02240	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02398	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05541	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02243	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02400	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05542	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02244	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02432	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05543	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02263	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	ANX02436	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05544	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02264	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	NNN00003	BILLING ONLY 1000 CF/HR	INSTALLED	RKX05547	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02265	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	NNN00004	BILLING ONLY 1000 CF/HR	INSTALLED	RKX05548	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02266	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	NNN00005	BILLING ONLY 1000 CF/HR	INSTALLED	RKX05549	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02267	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	NNN00006	BILLING ONLY 1000 CF/HR	INSTALLED	RKX05550	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02269	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	NNN00008	BILLING ONLY 1000 CF/HR	INSTALLED	RKX05553	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02270	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05122	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05555	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02271	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05190	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05557	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02299	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05192	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05559	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02302	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05193	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05561	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02313	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05195	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05563	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02318	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05198	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05564	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02328	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05199	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05582	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02329	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05200	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05613	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02330	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05204	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05616	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02333	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05209	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05617	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02334	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05213	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05618	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02335	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05216	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05619	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02339	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05219	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05624	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02340	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05223	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05627	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02341	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05377	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05628	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02342	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05380	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05629	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02347	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05382	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05630	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02348	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05387	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05631	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02349	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05405	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05632	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02350	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05410	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05635	ROCKWELL 275 METER 415 CF/HR	INSTALLED
ANX02353	AMERICAN 1000 METER 1000 CF/HR	INSTALLED	RKX05465	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX05637	ROCKWELL 275 METER 415 CF/HR	INSTALLED

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfm
THRU 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023
RKX06012	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06114	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06467	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06014	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06115	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06469	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06016	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06117	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06470	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06017	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06119	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06471	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06020	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06120	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06472	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06046	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06135	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06477	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06048	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06136	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06482	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06052	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06139	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06484	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06054	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06220	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06486	ROCKWELL 275 METER 415 CF/HR	INSTALLED
RKX06055	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06238	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ0625	ITRON METER 1000 CF/HR	INSTALLED
RKX06058	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06240	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ0651	ITRON METER 1000 CF/HR	INSTALLED
RKX06059	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06242	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ0652	ITRON METER 1000 CF/HR	INSTALLED
RKX06061	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06243	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ0653	ITRON METER 1000 CF/HR	INSTALLED
RKX06062	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06244	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ0658	ITRON METER 1000 CF/HR	INSTALLED
RKX06063	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06247	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ0659	ITRON METER 1000 CF/HR	INSTALLED
RKX06064	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06255	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06019	ITRON METER 1000 CF/HR	INSTALLED
RKX06065	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06256	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06059	ITRON METER 1000 CF/HR	INSTALLED
RKX06067	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06257	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06094	ITRON METER 1000 CF/HR	INSTALLED
RKX06068	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06258	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06099	ITRON METER 1000 CF/HR	INSTALLED
RKX06070	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06261	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06120	ITRON METER 1000 CF/HR	INSTALLED
RKX06074	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06265	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06122	ITRON METER 1000 CF/HR	INSTALLED
RKX06075	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06267	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06123	ITRON METER 1000 CF/HR	INSTALLED
RKX06076	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06269	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06125	ITRON METER 1000 CF/HR	INSTALLED
RKX06077	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06270	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06127	ITRON METER 1000 CF/HR	INSTALLED
RKX06080	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06299	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06129	ITRON METER 1000 CF/HR	INSTALLED
RKX06083	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06347	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06130	ITRON METER 1000 CF/HR	INSTALLED
RKX06084	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06362	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06132	ITRON METER 1000 CF/HR	INSTALLED
RKX06085	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06368	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06134	ITRON METER 1000 CF/HR	INSTALLED
RKX06086	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06383	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06135	ITRON METER 1000 CF/HR	INSTALLED
RKX06089	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06445	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06138	ITRON METER 1000 CF/HR	INSTALLED
RKX06090	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06446	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06140	ITRON METER 1000 CF/HR	INSTALLED
RKX06092	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06447	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06141	ITRON METER 1000 CF/HR	INSTALLED
RKX06095	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06448	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06142	ITRON METER 1000 CF/HR	INSTALLED
RKX06101	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06450	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06143	ITRON METER 1000 CF/HR	INSTALLED
RKX06102	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06451	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06157	ITRON METER 1000 CF/HR	INSTALLED
RKX06103	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06454	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06199	ITRON METER 1000 CF/HR	INSTALLED
RKX06104	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06456	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06200	ITRON METER 1000 CF/HR	INSTALLED
RKX06105	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06459	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06201	ITRON METER 1000 CF/HR	INSTALLED
RKX06106	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06460	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06202	ITRON METER 1000 CF/HR	INSTALLED
RKX06107	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06461	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06264	ITRON METER 1000 CF/HR	INSTALLED
RKX06108	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06463	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06277	ITRON METER 1000 CF/HR	INSTALLED
RKX06112	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06465	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06279	ITRON METER 1000 CF/HR	INSTALLED
RKX06113	ROCKWELL 275 METER 415 CF/HR	INSTALLED	RKX06466	ROCKWELL 275 METER 415 CF/HR	INSTALLED	SNQ06281	ITRON METER 1000 CF/HR	INSTALLED

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfm
THRU 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023
SNQ06282	ITRON METER 1000 CF/HR	INSTALLED	SNQ06521	ITRON METER 1000 CF/HR	INSTALLED	SNQ06767	ITRON METER 1000 CF/HR	INSTALLED
SNQ06283	ITRON METER 1000 CF/HR	INSTALLED	SNQ06522	ITRON METER 1000 CF/HR	INSTALLED	SNQ06768	ITRON METER 1000 CF/HR	INSTALLED
SNQ06284	ITRON METER 1000 CF/HR	INSTALLED	SNQ06530	ITRON METER 1000 CF/HR	INSTALLED	SNQ06769	ITRON METER 1000 CF/HR	INSTALLED
SNQ06285	ITRON METER 1000 CF/HR	INSTALLED	SNQ06531	ITRON METER 1000 CF/HR	INSTALLED	SNQ06788	ITRON METER 1000 CF/HR	INSTALLED
SNQ06286	ITRON METER 1000 CF/HR	INSTALLED	SNQ06535	ITRON METER 1000 CF/HR	INSTALLED	SNQ06789	ITRON METER 1000 CF/HR	INSTALLED
SNQ06288	ITRON METER 1000 CF/HR	INSTALLED	SNQ06541	ITRON METER 1000 CF/HR	INSTALLED	SNQ06793	ITRON METER 1000 CF/HR	INSTALLED
SNQ06290	ITRON METER 1000 CF/HR	INSTALLED	SNQ06556	ITRON METER 1000 CF/HR	INSTALLED	SNQ06833	ITRON METER 1000 CF/HR	INSTALLED
SNQ06299	ITRON METER 1000 CF/HR	INSTALLED	SNQ06565	ITRON METER 1000 CF/HR	INSTALLED	SNQ06835	ITRON METER 1000 CF/HR	INSTALLED
SNQ06314	ITRON METER 1000 CF/HR	INSTALLED	SNQ06566	ITRON METER 1000 CF/HR	INSTALLED	SNQ06836	ITRON METER 1000 CF/HR	INSTALLED
SNQ06316	ITRON METER 1000 CF/HR	INSTALLED	SNQ06650	ITRON METER 1000 CF/HR	INSTALLED	SNQ06837	ITRON METER 1000 CF/HR	INSTALLED
SNQ06317	ITRON METER 1000 CF/HR	INSTALLED	SNQ06658	ITRON METER 1000 CF/HR	INSTALLED	SNQ06838	ITRON METER 1000 CF/HR	INSTALLED
SNQ06318	ITRON METER 1000 CF/HR	INSTALLED	SNQ06659	ITRON METER 1000 CF/HR	INSTALLED	SNQ06843	ITRON METER 1000 CF/HR	INSTALLED
SNQ06319	ITRON METER 1000 CF/HR	INSTALLED	SNQ06660	ITRON METER 1000 CF/HR	INSTALLED	SNQ06844	ITRON METER 1000 CF/HR	INSTALLED
SNQ06320	ITRON METER 1000 CF/HR	INSTALLED	SNQ06661	ITRON METER 1000 CF/HR	INSTALLED	SNQ06845	ITRON METER 1000 CF/HR	INSTALLED
SNQ06321	ITRON METER 1000 CF/HR	INSTALLED	SNQ06662	ITRON METER 1000 CF/HR	INSTALLED	SNQ06846	ITRON METER 1000 CF/HR	INSTALLED
SNQ06322	ITRON METER 1000 CF/HR	INSTALLED	SNQ06663	ITRON METER 1000 CF/HR	INSTALLED	SNQ06848	ITRON METER 1000 CF/HR	INSTALLED
SNQ06324	ITRON METER 1000 CF/HR	INSTALLED	SNQ06666	ITRON METER 1000 CF/HR	INSTALLED	SNQ06849	ITRON METER 1000 CF/HR	INSTALLED
SNQ06326	ITRON METER 1000 CF/HR	INSTALLED	SNQ06667	ITRON METER 1000 CF/HR	INSTALLED	SNQ06851	ITRON METER 1000 CF/HR	INSTALLED
SNQ06356	ITRON METER 1000 CF/HR	INSTALLED	SNQ06668	ITRON METER 1000 CF/HR	INSTALLED	SNQ06852	ITRON METER 1000 CF/HR	INSTALLED
SNQ06357	ITRON METER 1000 CF/HR	INSTALLED	SNQ06670	ITRON METER 1000 CF/HR	INSTALLED	SNQ06857	ITRON METER 1000 CF/HR	INSTALLED
SNQ06359	ITRON METER 1000 CF/HR	INSTALLED	SNQ06695	ITRON METER 1000 CF/HR	INSTALLED	SNQ06859	ITRON METER 1000 CF/HR	INSTALLED
SNQ06366	ITRON METER 1000 CF/HR	INSTALLED	SNQ06696	ITRON METER 1000 CF/HR	INSTALLED	SNQ06861	ITRON METER 1000 CF/HR	INSTALLED
SNQ06368	ITRON METER 1000 CF/HR	INSTALLED	SNQ06699	ITRON METER 1000 CF/HR	INSTALLED	SNQ06862	ITRON METER 1000 CF/HR	INSTALLED
SNQ06371	ITRON METER 1000 CF/HR	INSTALLED	SNQ06701	ITRON METER 1000 CF/HR	INSTALLED	SNQ06864	ITRON METER 1000 CF/HR	INSTALLED
SNQ06374	ITRON METER 1000 CF/HR	INSTALLED	SNQ06702	ITRON METER 1000 CF/HR	INSTALLED	SNQ06865	ITRON METER 1000 CF/HR	INSTALLED
SNQ06400	ITRON METER 1000 CF/HR	INSTALLED	SNQ06704	ITRON METER 1000 CF/HR	INSTALLED	SNQ06866	ITRON METER 1000 CF/HR	INSTALLED
SNQ06401	ITRON METER 1000 CF/HR	INSTALLED	SNQ06706	ITRON METER 1000 CF/HR	INSTALLED	SNQ06868	ITRON METER 1000 CF/HR	INSTALLED
SNQ06443	ITRON METER 1000 CF/HR	INSTALLED	SNQ06707	ITRON METER 1000 CF/HR	INSTALLED	SNQ06869	ITRON METER 1000 CF/HR	INSTALLED
SNQ06444	ITRON METER 1000 CF/HR	INSTALLED	SNQ06709	ITRON METER 1000 CF/HR	INSTALLED	SNQ06871	ITRON METER 1000 CF/HR	INSTALLED
SNQ06445	ITRON METER 1000 CF/HR	INSTALLED	SNQ06710	ITRON METER 1000 CF/HR	INSTALLED	SNQ06872	ITRON METER 1000 CF/HR	INSTALLED
SNQ06449	ITRON METER 1000 CF/HR	INSTALLED	SNQ06712	ITRON METER 1000 CF/HR	INSTALLED	SNQ06877	ITRON METER 1000 CF/HR	INSTALLED
SNQ06450	ITRON METER 1000 CF/HR	INSTALLED	SNQ06713	ITRON METER 1000 CF/HR	INSTALLED	SNQ06878	ITRON METER 1000 CF/HR	INSTALLED
SNQ06451	ITRON METER 1000 CF/HR	INSTALLED	SNQ06715	ITRON METER 1000 CF/HR	INSTALLED	SNQ06883	ITRON METER 1000 CF/HR	INSTALLED
SNQ06456	ITRON METER 1000 CF/HR	INSTALLED	SNQ06752	ITRON METER 1000 CF/HR	INSTALLED	SNQ06884	ITRON METER 1000 CF/HR	INSTALLED
SNQ06470	ITRON METER 1000 CF/HR	INSTALLED	SNQ06753	ITRON METER 1000 CF/HR	INSTALLED	SNQ06885	ITRON METER 1000 CF/HR	INSTALLED
SNQ06490	ITRON METER 1000 CF/HR	INSTALLED	SNQ06754	ITRON METER 1000 CF/HR	INSTALLED	SNQ06886	ITRON METER 1000 CF/HR	INSTALLED
SNQ06498	ITRON METER 1000 CF/HR	INSTALLED	SNQ06755	ITRON METER 1000 CF/HR	INSTALLED	SNQ06887	ITRON METER 1000 CF/HR	INSTALLED
SNQ06501	ITRON METER 1000 CF/HR	INSTALLED	SNQ06756	ITRON METER 1000 CF/HR	INSTALLED	SNQ06889	ITRON METER 1000 CF/HR	INSTALLED
SNQ06506	ITRON METER 1000 CF/HR	INSTALLED	SNQ06758	ITRON METER 1000 CF/HR	INSTALLED	SNQ06892	ITRON METER 1000 CF/HR	INSTALLED
SNQ06510	ITRON METER 1000 CF/HR	INSTALLED	SNQ06759	ITRON METER 1000 CF/HR	INSTALLED	SNQ06956	ITRON METER 1000 CF/HR	INSTALLED
SNQ06513	ITRON METER 1000 CF/HR	INSTALLED	SNQ06760	ITRON METER 1000 CF/HR	INSTALLED	SNQ06958	ITRON METER 1000 CF/HR	INSTALLED
SNQ06518	ITRON METER 1000 CF/HR	INSTALLED	SNQ06761	ITRON METER 1000 CF/HR	INSTALLED	SNQ06960	ITRON METER 1000 CF/HR	INSTALLED
SNQ06520	ITRON METER 1000 CF/HR	INSTALLED	SNQ06762	ITRON METER 1000 CF/HR	INSTALLED	SNQ06964	ITRON METER 1000 CF/HR	INSTALLED

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfm
THRU 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023
SNQ06967	ITRON METER 1000 CF/HR	INSTALLED	SNX00228	ITRON METER 1000 CF/HR	INSTALLED			
SNQ06968	ITRON METER 1000 CF/HR	INSTALLED	SNX00231	ITRON METER 1000 CF/HR	INSTALLED			
SNQ06969	ITRON METER 1000 CF/HR	INSTALLED	ZMQ00016	ROOTS 800 CF/HR	INSTALLED			
SNQ07016	ITRON METER 1000 CF/HR	INSTALLED	ZMQ00019	ROOTS 800 CF/HR	INSTALLED			
SNQ07017	ITRON METER 1000 CF/HR	INSTALLED	ZMQ00021	ROOTS 800 CF/HR	INSTALLED			
SNQ07018	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07019	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07020	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07021	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07022	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07024	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07026	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07028	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07031	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07032	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07033	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07034	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07035	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07038	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07039	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07040	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07041	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07044	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07046	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07047	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07048	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07049	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07051	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07054	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07055	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07057	ITRON METER 1000 CF/HR	INSTALLED						
SNQ07089	ITRON METER 1000 CF/HR	INSTALLED						
SNX00175	ITRON METER 1000 CF/HR	INSTALLED						
SNX00176	ITRON METER 1000 CF/HR	INSTALLED						
SNX00177	ITRON METER 1000 CF/HR	INSTALLED						
SNX00190	ITRON METER 1000 CF/HR	INSTALLED						
SNX00194	ITRON METER 1000 CF/HR	INSTALLED						
SNX00195	ITRON METER 1000 CF/HR	INSTALLED						
SNX00196	ITRON METER 1000 CF/HR	INSTALLED						
SNX00197	ITRON METER 1000 CF/HR	INSTALLED						
SNX00198	ITRON METER 1000 CF/HR	INSTALLED						
SNX00213	ITRON METER 1000 CF/HR	INSTALLED						
SNX00222	ITRON METER 1000 CF/HR	INSTALLED						

Explanation: Delays with the manufacture and supply of components for ERTs postponed purchased meter shipments. The periodic change out program was placed on hold and information provided to Mr. Robert Graves at the FPSC by Kris Kelly. The information was provided to the FPSC with the annual meter testing on February 9, 2023.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER
2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: T. O'CONNOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023	METER NO.	TYPE	STATUS AS OF 2/13/2023
XVC17085	AMERICAN TURBO 23M CFH	INSTALLED						
AOF04700	AMERICAN 3000 CFH	INSTALLED						
APD00697	AMERICAN 2300 CFH	INSTALLED						
ROA19988	ROCKWELL 3000 CFH	INSTALLED						
ROC07488	ROCKWELL 3000 CFH	INSTALLED						
RPC08754	ROCKWELL 5000 CFH	INSTALLED						
RPS48739	ROCKWELL 5000 CFH	REMOVED						
RPS48825	ROCKWELL 5000 CFH	INSTALLED						
RRA14447	ROCKWELL 10000 CFH	INSTALLED						
XUC00170	AMERICAN TURBO 16M CFH	REMOVED						
XUC20661	AMERICAN TURBO 16M CFH	REMOVED						
XUF12727	AMERICAN TURBO 16M CFH	INSTALLED						
XUF14411	AMERICAN TURBO 16M CFH	INSTALLED						
XUF15222	AMERICAN TURBO 16M CFH	REMOVED						
XUF15837	AMERICAN TURBO 16M CFH	INSTALLED						
XVC15511	AMERICAN TURBO 23M CFH	REMOVED						
YUM06696	ROCK TURBO 16M CFH	REMOVED						
YVP01245	ROCK TURBO 23M CFH	INSTALLED						
YVS63117	ROCK TURBO 23M CFH	INSTALLED						
YXB75421	ROCK TURBO 56M CFH	INSTALLED						
YXC07728	ROCK TURBO 56M CFH	INSTALLED						
ZRC11482	ROOTS 4800 CFH CFH	INSTALLED						
ZRC17778	ROOTS 4800 CFH CFH	INSTALLED						
ZRE66416	ROOTS 4800 CFH CFH	REMOVED						
ZRM01001	ROOTS 4800 CFH CFH	INSTALLED						
ZRQ00162	ROOTS 4800 CFH CFH	INSTALLED						
ZRQ00817	ROOTS 4800 CFH CFH	INSTALLED						
ZRQ75044	ROOTS 4800 CFH CFH	REMOVED						
ZTQ00085	ROOTS 11M CFH	REMOVED						
ZUE32153	ROOTS 16M CFH	REMOVED						
ZUQ00001	ROOTS 16M CFH	REMOVED						
ZVQ00052	ROOTS 23M CFH	REMOVED						
ZYE00412	ROOTS 23M CFH	INSTALLED						
ZYE11451	ROOTS 23M CFH	REMOVED						

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	09-4027	2010 FORD F-250 09-4027	2,104	ALL VEHICLES ARE USED 100% AT UTIL
2	146701/	TRAILER - FOR BACKHOE INTERSTATE TRAILER MOD 18BST	5,645	
3	01-1152	2008 Honda Element 01-1152	21,102	
4	076012/	TRAILER-BELSHE MDL# T-8 11124	6,122	
5	03-7010	TRAILER-S' X 8' TUBE TRAILER W/PINTLE HITCH	4,636	
6	066006/	TRAILER-TERRA MITE BACKHOE, MODEL 94/CS514-5000	2,086	
7	03-3065	2006 FORD 1/2T EC P/UP 03-3065	29,671	
8	90-1132	2010 FORD Edge SEL 90-1132	37,102	
9	14-4005	Enclosed Truck Body 14-4005	2,175	
10	04-4068	2010 FORD F-250 04-4068	33,110	
11	08-3026	2004 FORD 1/2T R/C P/U 08-3026	22,396	
12	02-3107	TOYOTA TACOMA EXT CAB 02-3107	31,120	
13	045015/	TRUCK,UTILITY-1993 FORD F600 MED DUTY C&C W/ LP	46,759	
14	02-3110	2012 Ford F250 Regular Cab 02-3110	49,696	
15	01-3167	2012 FORD F-150 01-3167	29,564	
16	01-3168	2012 FORD F-150 01-3168	29,564	
17	11-4044	2012 Ford F-250 11-4044	38,479	
18	06-3073	2012 Ford F150 Ext Cab 06-3073	32,253	
19	09-3016	FORD F-250 Reg Cab 09-3016	37,592	
20	09-3017	FORD F-250 w Utility Body 09-3017	38,886	
21	03-2001	2013 FORD Transit Van 03-2001	28,821	
22	01-6031	Built tilt trailer 01-6031	2,785	
23	05-4040	2013 F250 Super Cab 05-4040	38,882	
24	11-4048	2013 FORD F-250 11-4048	38,596	
25	90-3030	2012 F-150 NGV Department 90-3030	116,279	
26	no cab)	3ea 40' CNG Trailers (no cab)	269,364	
27	06-1059	FORD Escape SE 06-1059	27,826	
28	01-2251	FORD Transit Connect SWB 01-2251	30,530	
29	04-3122	FORD F-150 Ext Cab 4 X 4 04-3122	37,108	
30	06-3074	FORD F-150 Ext Cab 06-3074	40,361	
31	02-4059	YR 2014 Ford F250 4x4 02-4059	49,626	
32	90-3032	2015 FORD F-150 SuperCab 90-3032	31,668	
33	90-3033	2015 FORD F-150 SuperCab 90-3033	31,624	
34	05-4041	2015 FORD F-250 Super Duty 05-4041	45,797	
35	01-4088	Dodge RAM 2500 CNG 01-4088	51,314	
36	16-3019	2016 FORD F-250 16-3019	45,752	
37	90-9312	FORD F-150 CNG bi fuel 90-9312	59,204	
38	16-3021	2016 FORD F-250 16-3021	45,813	
39	04-3128	FORD F-150 04-3128	34,746	
40	11-3044	2016 FORD F-150 Crew Cab 11-3044	39,135	
41	02-6032	Towmaster T-10D Trailer 02-6032	7,829	
42	06-1060	FORD Escape 06-1060	26,361	
43	04-3130	FORD F-150 4X4 04-3130	39,052	
44	06-4107	FORD F-250 Extended Cab 06-4107	52,595	
45	11-3043	2015 FORD F150 EXT Crew Cab 11-3043	32,037	
46	11-4054	2017 Ford F-250 Utility 11-4054	57,175	
47		SUBTOTAL TO Pg 2	<u>1,780,345</u>	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 1	\$1,780,345	ALL VEHICLES ARE USED 100% AT UTIL
2	03-3087	2018 FORD F-250 Super Cab 03-3087	52,023	
3	02-5026	FORD F-550 Crew Truck 02-5026	130,826	
4	90-1143	FORD Edge 90-1143	29,111	
5	04-4075	FORD F250 SUPER CAB 04-4075	54,930	
6	04-4078	FORD F250 SUPER CAB 04-4078	54,419	
7	90-3041	FORD F-250 90-3041	47,112	
8	04-2095	FORD Transit Cargo Van 04-2095	35,095	
9	16-1003	2019 FORD Escape 16-1003	26,665	
10	06-6010	Hydraulic Dump Trailer 06-6010	5,848	
11	01-3188	FORD F250 Super Cab 4x2 01-3188	59,246	
12	01-2265	FORD Transit Cargo Van 01-2265	34,881	
13	90-3045	FORD F-150 Damage Prevent 90-3045	46,187	
14	90-4038	FORD F-550 Diesel 90-4038	142,840	
15	13-6006	Jupiter Excavator Trailer 13-6006	4,667	
16	16-3030	FORD F-150 SuperCab 16-3030	47,417	
17	02-3157	FORD F-150 Ext Cab 02-3157	43,533	
18	02-3134	FORD F-150 Ext Cab 02-3134	39,242	
19	06-3090	FORD F-150 Super Cab 4x4 06-3090	72,116	
20	03-3098	FORD F-350 03-3098	90,215	
21	06-4123	FORD F-250 4x2 Super Cab 06-4123	53,617	
22	04-2096	FORD 250 Transit Van 04-2096	44,158	
23	04-2097	FORD 250 Transit Van 04-2097	47,420	
24	CNG-022	CNG Trailer 3 Bottle 90-CNG-022	55,215	
25	06-6015	Utility Trailer Jax Ops 06-6015	11,706	
26	01-3198	FORD F-250 Super Cab 4x2 01-3198	75,906	
27	02-1075	FORD Edge SE 02-1075	31,886	
28	02-3147	FORD F-150 SuperCab 4x4 02-3147	42,937	
29	Readin	FORD Escape SE 02-1076 Meter Readin	31,125	
30	Readin	FORD Escape SE 02-1074 Meter Readin	31,073	
31	90-1154	FORD Escape 90-1154	46,074	
32	04-3143	FORD F150 04-3143	49,107	
33	CNG-046	3 Bottle CNG Trailer 90-CNG-046	637	
34	15-4020	FORD F-250 Super Cab 4x4 15-4020	64,060	
35	90-3069	FORD F-150 Damage Prevention90-3069	53,816	
36	01-6035	Excavator Trailer 01-6035	6,694	
37	06-1068	FORD Explorer XLT 4x4 06-1068	44,544	
38	15-3020	FORD F-150 Supercab 4X4 15-3020	71,895	
39	02-1064	2010 Ford Edge 02-1064	33,785	
40	System	Vacuum Excavation System	22,418	
41	95-5105	TRENCHER	8,112	
42	016023/	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	2,849	
43	096019/	TRAILER-1990 U-DUMP HYDRAULIC	3,624	
44	15-3011	2004 CHEV 1/2T E/C P/U 15-3011	24,609	
45	15-3012	2006 FORD 1/2T EC P/UP 15-3012	29,592	
46	026018/	DROP LEG JACK	2,690	
47		SUBTOTAL TO Pg 3	<u>3,686,263</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 2	\$3,686,263	ALL VEHICLES ARE USED 100% AT UTIL
2	M TRUCK	HOLDING TANK FOR VACUUM TRUCK	10,203	
3	01-6025	Workspport Trailer 01-6025	3,048	
4	05-3009	2007 CHEVY COLORADO 05-3009	15,377	
5	15-4005	2007 FORD F250 CC 15-4005	31,391	
6	14-6702	P.C. Emergency Trailer 14-6702	3,554	
7	026024/	TRAILER-FLATBED 7000LB CAPACITY 5' X 10'	3,704	
8	03-3064	2006 FORD 1/2T EC P/UP 03-3064	28,300	
9	02-3095	2008 TOYOTA TACOMA 02-3095	23,984	
10	04-6014	TANDEM AXLE TRAILER 04-6014	3,244	
11	10-6010	Diamond Cargo Trailer 10-6010	2,783	
12	01-1155	2009 TOYOTA COROLLA 01-1155	16,294	
13	01-3135	Truck Bed Cover for Truck 01-3135	1,697	
14	90-1135	2011 TOYOTA COROLLA 90-1135	20,093	
15	11-6007	Emergency Trailer 11-6007	7,252	
16	11-4042	FORD F-250 Super Duty 11-4042	35,000	
17	15-4013	FORD F-250 Utility Body 15-4013	37,385	
18	14-3029	2012 F250 SUPER CAB 14-3029	35,830	
19	02-3109	2012 Ford F250 Regular Cab 02-3109	33,534	
20	01-5028	2012 FORD F-550 01-5028	59,113	
21	01-2229	2013 Ford Metro 01-2229	25,999	
22	01-3170	2013 FORD F-150 Ext Cab 01-3170	33,416	
23	04-4071	2013 F-450 Crew Cab 04-4071	60,426	
24	02-3117	2013 FORD F-250 Reg Cab 02-3117	37,159	
25	11-2012	2006 CHEV 3/4TON VAN 11-2012	24,202	
26	CAVATOR	DIG-IT EXCAVATOR	3,155	
27	15-4015	FORD F-250 Super Cab 15-4015	44,789	
28	04-1003	2014 FORD Escape 04-1003	27,529	
29	01-3175	FORD F-150 01-3175	37,300	
30	02-1069	2015 FORD Edge 02-1069	27,289	
31	03-3080	2015 FORD F-250 03-3080	53,042	
32	03-3083	2015 F150 Super Crew SWB 03-3083	38,363	
33	03-4116	2015 F150 Super Cab 4x4 SWB 03-4116	40,515	
34	06-4104	FORD F250 Ext Cab 4X4 06-4104	49,646	
35	11-4051	2015 FORD F-250 11-4051	46,623	
36	01-1171	2017 Ford Escape 01-1171	28,531	
37	15-4017	FORD F-250 Super Cab 15-4017	46,578	
38	90-3037	2016 FORD F-250 90-3037	47,156	
39	01-3177	FORD F-250 EXT Cab 01-3177	47,458	
40	04-3129	FORD F-150 crew cab XLT 04-3129	41,021	
41	01-1172	2017 FORD Edge 01-1172	29,821	
42	02-5025	FORD F-550 Crew Truck 02-5025	93,608	
43	06-1061	FORD Escape 06-1061	26,928	
44	03-2003	FORD Transit Connect XL 03-2003	33,120	
45	02-3133	FORD F-150 4x4 Truck 02-3133	42,269	
46		SUBTOTAL TO Pg 4	<u>5,043,989</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 3	\$5,043,989	ALL VEHICLES ARE USED 100% AT UTIL
2	04-4074	FORD F250 TRUCK 04-4074	54,025	
3	06-4108	FORD F-250 Extended Cab 06-4108	51,374	
4	04-2093	FORD Transit Cargo Van 04-2093	35,291	
5	01-3186	FORD F250 Super Cab 4x2 01-3186	59,129	
6	02-3145	FORD F-150 4x2 Extend Cab 02-3145	39,696	
7	CNG-045	20 Bottle CNG Trailer 90-CNG-045	47,763	
8	04-4082	FORD F250 SUPER CAB 04-4082	55,019	
9	01-3193	FORD F250 Super Cab 4x2 01-3193	60,663	
10	01-2263	FORD Transit Cargo Van 01-2263	34,899	
11	90-4029	FORD F-550 Diesel 90-4029	145,409	
12	90-4030	FORD F-550 Diesel 90-4030	145,409	
13	90-4031	FORD F-550 Diesel 90-4031	143,693	
14	90-3052	FORD F-150 Crew Cab 90-3052	38,080	
15	03-3094	FORD F-150 Super Cab 03-3094	48,536	
16	01-3199	FORD F-250 Super Cab 4x2 01-3199	69,800	
17	06-4121	FORD F-250 4x2 Super Cab 06-4121	53,578	
18	02-2108	FORD 3/4 Transit Van 02-2108	46,187	
19	01-3202	FORD F-250 Super Cab 4x2 01-3202	60,646	
20	90-3056	FORD F-150 CrewCab 90-3056	40,844	
21	06-1065	FORD Edge 06-1065	34,544	
22	11-1001	2017 Ford Escape 11-1001	26,919	
23	04-2099	FORD 250 Transit Van 04-2099	47,374	
24	04-2101	FORD 250 Transit Van 04-2101	47,384	
25	11-3046	FORD F-150 SuperCab 11-3046	41,588	
26	03-3091	FORD F-250 03-3091	56,704	
27	02-3160	FORD F-150 Ext Cab 4x4 02-3160	54,879	
28	01-1175	FORD Edge ST 01-1175	46,993	
29	06-4124	FORD F-250 4x2 Super Cab 06-4124	70,330	
30	90-3059	FORD F-150 Damage Prevent 90-3059	50,450	
31	90-3060	FORD F-150 Damage Prevent 90-3060	50,287	
32	02-3152	FORD F-150 Ext Cab 02-3152	46,858	
33	90-3058	FORD F-150 Super Crew 4X4 90-3058	49,948	
34	90-3065	FORD F-150 Crew Cab 4X4 90-3065	58,087	
35	03-3095	FORD F-150 Super Cab 03-3095	49,541	
36	CNG-047	Rebuild 54 Bottle CNG 90-CNG-047	18,254	
37	CNG-022	CNG Trailer 3 Bottle 90-CNG-022	3,058	
38	90-3067	FORD F-150 Crew Cab 4X4 90-3067	55,585	
39	15-4022	FORD F-250 Super Cab 4x2 15-4022	57,708	
40	90-1161	FORD Explorer XLT 90-1161	46,265	
41	15-4023	FORD F-250 Super Cab 4x2 15-4023	78,562	
42	16-1006	FORD EDGE 16-1006	53,988	
43	06-3085	FORD F-150 Super Cab 4x4 06-3085	56,174	
44	11-3038	2010 Toyota Tacoma 11-3038	1,622	
45	05-4038	2010 FORD F-250 Reg Cab 05-4038	1,271	
46	906006/	MOD#1584	19,673	
47		SUBTOTAL TO Pg 5	<u>7,398,073</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 4	\$7,398,073	ALL VEHICLES ARE USED 100% AT UTIL
2	II Exca	Utility Trailer for Small Exca	5,065	
3	04-6027	Hammerhead Trailer 04-6027	3,387	
4	13-3011	2005 FORD 1/2T E/C P/U 13-3011	22,426	
5	150669/	TRAILER - ECONO	1,055	
6	04-6028	Cargo/Emerg. Trailer 04-6028	4,739	
7	Trailer	Utility Trailer	3,077	
8	90-4025	2011 FORD F-250 90-4025	36,579	
9	03-4112	2008 FORD F-250 XL 03-4112	27,249	
10	09-4027	2010 FORD F-250 09-4027	37,252	
11	01-3161	2010 Toyota Tacoma 01-3161	33,878	
12	01-3163	2011 Toyota Tacoma 01-3163	31,170	
13	02-3103	TOYOTA TACOMA 02-3103	29,495	
14	02-3101	FORD F-250 02-3101	41,360	
15	03-3073	2012 Ford F250 Truck 03-3073	34,878	
16	16-3015	2012 Ford F-150 Ext. Cab 16-3015	33,384	
17	02-3114	2012 FORD F250 Regular Cab 02-3114	33,534	
18	02-1066	2012 FORD Fusion SE 02-1066	23,475	
19	01-3165	2012 FORD F-150 01-3165	29,564	
20	14-3030	2013 F250 Super Cab 14-3030	37,455	
21	01-2249	2013 FORD E-250 Van 01-2249	29,630	
22	16-3016	2013 F-250 Reg Cab 16-3016	37,334	
23	08-3030	2013 FORD F-250 Reg Cab 08-3030	41,133	
24	08-3031	2013 FORD F-250 Reg Cab 08-3031	37,748	
25	04-1001	TOYOTA MATRIX 04-1001	(109)	
26	06-2033	Purchase Ford Transit 06-2033	31,331	
27	06-3076	2015 FORD F-150 Ext Cab 06-3076	39,114	
28	02-1067	2015 FORD Edge 02-1067	28,483	
29	06-3075	FORD F-150 Ext Cab 06-3075	35,368	
30	90-1139	2015 FORD Edge 90-1139	27,923	
31	02-3124	2015 FORD F-150 02-3124	37,682	
32	16-1001	2016 FORD Edge 16-1001	28,310	
33	04-3126	2016 F150 Super Cab 04-3126	32,586	
34	03-4118	2015 FORD F-550 Truck 03-4118	102,694	
35	11-4050	2015 FORD F-250 Utility 11-4050	47,029	
36	02-3128	FORD F-150 SUPER CAB 02-3128	40,054	
37	02-3129	FORD F-250 CREW CAB 02-3129	45,437	
38	01-1163	2010 Toyota Camry 01-1163	28,555	
39	06-4105	FORD F-250 Extended Cab 06-4105	53,526	
40	01-3179	FORD F-250 Super Cab 4x2 01-3179	54,304	
41	01-1173	2018 FORD Escape 01-1173	27,637	
42	02-3136	FORD F-150 EXT CAB 4X2 02-3136	35,030	
43	urchase	10ea 3-Bottle CNG Trailer Purchase	431,634	
44	02-3137	FORD F-250 EXT CAB 4X4 02-3137	55,599	
45	16-3024	2018 FORD F-250 SuperCabs 16-3024	54,306	
46	CNG-045	20 Bottle CNG Trailer 90-CNG-045	60,171	
47		SUBTOTAL TO Pg 6	<u>9,309,604</u>	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 5	\$9,309,604	ALL VEHICLES ARE USED 100% AT UTIL
2	14-3038	FORD F-250 Ford Ext Cab 14-3038	66,898	
3	90-4036	FORD F-250 Super Crew 4x4 90-4036	46,433	
4	CNG-046	3 Bottle CNG Trailer 90-CNG-046	53,423	
5	01-2261	FORD Transit Cargo Van 01-2261	35,655	
6	06-4116	FORD F-250 4x2 Super Cab 06-4116	53,601	
7	08-3035	FORD F-250 4x2 Ext Cab 08-3035	53,259	
8	14-3040	FORD F-250 Ford Ext Cab 14-3040	71,440	
9	06-4117	FORD F-250 4x2 Super Cab 06-4117	50,662	
10	CNG-008	CNG Trailer 3 Bottle 90-CNG-008	36,023	
11	90-4037	FORD F-550 Diesel 90-4037	142,711	
12	14-3044	FORD F-150 4X4 SuperCab 14-3044	41,633	
13	01-2264	FORD TRANSIT CONNECT 01-2264	42,824	
14	CNG-015	CNG Trailer 20 Bottle 90-CNG-015	62,799	
15	14-3043	FORD F-250 Ford Ext Cab 14-3043	76,044	
16	14-3045	FORD F-150 4X4 SuperCab 14-3045	48,269	
17	CNG-001	CNG Trailer 3 Bottle 90-CNG-001	1,684	
18	02-3151	FORD F-250 Super Cab 4X2 02-3151	62,434	
19	09-4031	FORD F250 SUPER CAB 09-4031	65,231	
20	16-3031	FORD F-150 2 door 16-3031	41,078	
21	06-3082	FORD F-150 Super Cab 4x4 06-3082	47,808	
22	06-3089	FORD F-150 Super Cab 4x4 06-3089	73,363	
23	90-1156	FORD Edge SE 90-1156	41,053	
24	16-3035	FORD F-250 SUPERCAB 4X2 16-3035	76,429	
25	16-3037	FORD F-250 SUPERCAB 4X2 16-3037	75,713	
26	01-3195	FORD F150 Super Cab 4x2 01-3195	56,021	
27	04-3138	FORD F150 04-3138	40,317	
28	01-2267	FORD TRANSIT CONNECT 01-2267	38,080	
29	01-2268	FORD TRANSIT CONNECT 01-2268	38,938	
30	06-4118	FORD F-250 4x4 Super Cab 06-4118	61,973	
31	04-1007	2021 FORD ESCAPE FWD 04-1007	39,967	
32	04-3136	FORD F150 04-3136	41,766	
33	90-3068	FORD F-150 Crew Cab 4X4 90-3068	48,936	
34	90-4041	FORD F-250 Super Cab 4X4 90-4041	52,923	
35	90-1160	FORD Explorer XLT 90-1160	46,350	
36	14-3047	FORD F-250 Ford Ext Cab 14-3047	73,374	
37	02-1078	FORD Edge 02-1078	50,938	
38	06-4125	FORD F-250 4x2 Super Cab 06-4125	70,612	
39	01-3212	FORD F-150 4x4 Supercrew 01-3212	73,651	
40	136003/	TRAILER-ANDERSON 5 x 10 TILT TRAILER	1,281	
41	11-3039	2010 Toyota Tacoma 11-3039	1,622	
42	15-4011	FORD F-250 - Utility Body 15-4011	33,559	
43	08-3028	FORD F-250 TRUCK 08-3028	32,651	
44	11-3040	TOYOTA TACOMA EXT CAB 11-3040	29,008	
45	076004/	TRAILER-TARGET/PIPE	3,068	
46	906007/	83" x 120 TRAILER 90-6007	2,759	
47		SUBTOTAL TO Pg 7	11,513,864	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 6	\$11,513,864	ALL VEHICLES ARE USED 100% AT UTIL
2	086002/	TRAILER-BUTLER MDL# TS-610	928	
3	906004/	TRAILER-CNG BUILT TO TRANSPORT CNG TO CUSTOMERS COMPANY WID	21,593	
4	016015/	TRAILER-FOR BACKHOE/ EAGER BEAVER MODEL # B9DOW	6,535	
5	ort CNG	Trailers to transport CNG	3,011	
6	Trailer	Purchase Refrig. Trailer	3,920	
7	07-3078	2001 FORD RANGER P-UP TRUCK 2001 FORD RANGER P-UP 07-3078	17,443	
8	01-3142	2004 FORD 1/2T E/C P/U 01-3142	27,525	
9	04-4066	2008 FORD F-250 04-4066	19,863	
10	06-6008	4X4 Polaris w trailer 06-6008	1,426	
11	14-1005	2009 HONDA ELEMENT 14-1005	23,643	
12	16-6001	Tandem Axle Utility Trailer 16-6001	2,115	
13	11-3039	2010 Toyota Tacoma 11-3039	29,067	
14	04-3113	TOYOTA TACOMA Access Cab 04-3113	32,884	
15	04-3112	FORD F-250 04-3112	34,944	
16	04-3115	2011 FORD F-150 Access Cab 04-3115	30,080	
17	03-3071	TOYOTA Tacoma Ext. Cab 03-3071	30,177	
18	14-4009	2011 FORD F-250 14-4009	36,595	
19	15-4014	FORD F-250 Utility Body 15-4014	37,385	
20	03-3072	2012 Ford F250 Truck 03-3072	34,878	
21	02-6026	2012 Titan Trailer 02-6026	11,210	
22	11-6007	Gator Utility Trailer 11-6007	3,189	
23	08-3029	FORD F-250 Reg Cab 08-3029	36,276	
24	01-3169	2013 Ford F-150 XLT 01-3169	35,421	
25	04-3120	2013 Ford F-250 04-3120	35,488	
26	04-3121	2013 FORD F-250 04-3121	35,598	
27	90-4028	2013 FORD F250 SuperCab 90-4028	34,105	
28	NG-0003	2009 CNG HONDA CIVIC NG-0003	31,922	
29	no cab)	3ea 40' CNG Trailers (no cab)	269,364	
30	90-5001	Tractor - CNG 90-5001	134,191	
31	01-1168	2015 FORD Escape 01-1168	27,152	
32	02-3126	2015 FORD F-150 02-3126	35,580	
33	14-3033	FORD F-250 Ext Cab 14-3033	45,278	
34	02-1068	2015 FORD Escape 02-1068	26,755	
35	02-5900	Emergency Response Vehicle 02-5900	576,414	
36	06-4099	FORD F-250 Ext Cab 4X4 06-4099	50,140	
37	02-2105	2015 FORD Transit Van 02-2105	33,359	
38	02-3125	2015 FORD F-250 02-3125	45,649	
39	16-2016	2016 FORD Transit Van 16-2016	33,276	
40	09-3020	2016 FORD F-150 09-3020	34,340	
41	01-6032	Dump trailer 01-6032	7,667	
42	Install	Cargo Sliders - Truck Bed Install	5,921	
43	15-3018	FORD F-150 Super Cab 15-3018	37,875	
44	01-5030	FORD F550 - Crew Truck 01-5030	111,201	
45	06-2035	FORD Transit Connect 06-2035	78,128	
46	04-2088	2016 Ford Transit Connect 04-2088	34,120	
47		SUBTOTAL TO Pg 8	<u>13,717,495</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
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 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 7	\$13,717,495	ALL VEHICLES ARE USED 100% AT UTIL
2	06-3078	FORD F-150 Ext Cab 4x4 06-3078	41,020	
3	08-3032	2013 FORD F-150 Super Cab 08-3032	31,790	
4	16-3022	2017 FORD F250 Truck 16-3022	49,642	
5	11-4053	2017 Ford F-250 Utility 11-4053	49,352	
6	ge Insp	Boat,Trailer,Inflatable-Bridge Insp	77,080	
7	90-3040	FORD F-150 SuperCab 4X4 90-3040	46,854	
8	90-6011	TRAILER Measrmt Regul Dep 90-6011	3,695	
9	03-3089	2018 FORD F-250 Super Cab 03-3089	52,616	
10	03-3088	2018 FORD F-250 Super Cab 03-3088	54,557	
11	01-3181	FORD F-150 Super Cab 4x2 01-3181	36,621	
12	02-3132	FORD F-250 Work Body 02-3132	57,059	
13	02-3138	FORD F-250 EXT CAB 4X4 02-3138	54,846	
14	09-3022	2018 FORD F-150 4x4 09-3022	38,964	
15	CNG-034	20 Bottle CNG 90-CNG-034	83,884	
16	02-1072	2018 FORD Escape 02-1072	25,743	
17	02-3143	FORD F-250 4x2 Extend Cab 02-3143	56,260	
18	06-4113	FORD F-250 4x2 Super Cab 06-4113	53,512	
19	urchase	10ea 3-Bottle CNG Trailer Purchase	251,957	
20	01-3189	FORD F250 Super Cab 4x2 01-3189	57,481	
21	01-3192	FORD F250 Super Cab 4x2 01-3192	59,766	
22	90-3049	FORD F-150 Damage Prevent 90-3049	48,962	
23	90-3050	FORD F-150 Damage Prevent 90-3050	48,983	
24	90-3046	FORD F-150 Damage Prevent 90-3046	47,488	
25	90-4032	FORD F-550 Diesel 90-4032	143,694	
26	CNG-046	3 Bottle CNG Trailer 90-CNG-046	19	
27	15-3019	FORD F-150 Supercab 4X4 15-3019	45,157	
28	03-3093	FORD F-150 Super Cab 03-3093	53,828	
29	90-3062	FORD F-150 4X2 CrewCab 90-3062	39,786	
30	10-3003	FORD F-250 4x2 Ext Cab 10-3003	59,739	
31	02-3153	FORD F-250 Super Cab 4X2 02-3153	55,940	
32	YR 2018	Night Ray Light YR 2018	7,003	
33	CNG-012	Rebuild 54 Bottle CNG 90-CNG-012	104,357	
34	01-3197	FORD F-250 Super Cab 4x2 01-3197	75,828	
35	tection	FORD Escape 90-1147 Leak Detection	38,248	
36	02-3148	FORD F-150 SuperCab 4x4 02-3148	40,721	
37	tection	FORD Escape 90-1151 Leak Detection	42,438	
38	02-3161	FORD F-150 Ext Cab 4x4 02-3161	54,511	
39	90-1155	FORD Edge SE 90-1155	40,887	
40	01-1176	FORD Explorer 01-1176	45,598	
41	01-3210	FORD F-150 4x4 Supercrew 01-3210	72,153	
42	16-3034	FORD F-150 SuperCab 16-3034	43,961	
43	CNG-024	CNG Trailer 3 Bottle 90-CNG-024	1,943	
44	06-4119	FORD F-250 4x4 Super Cab 06-4119	58,642	
45	14-1006	FORD Escape SE 14-1006	55,208	
46	04-3145	FORD F150 4X2 CREW CAB 04-3145	57,880	
47		SUBTOTAL TO Pg 9	16,183,166	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 8	\$16,183,166	ALL VEHICLES ARE USED 100% AT UTIL
2	CNG-010	20 Bottle CNG 90-CNG-010	17,765	
3	CNG-034	20 Bottle CNG 90-CNG-034	240	
4	90-3064	FORD F-150 Super Crew 4X4 90-3064	49,247	
5	CNG-003	CNG Trailer 3 Bottle 90-CNG-003	6,723	
6	06-3091	FORD F-150 Super Cab 4x4 06-3091	72,126	
7	02-3159	FORD F-150 Ext Cab 4x4 02-3159	70,374	
8	04-3147	FORD F-150 4X2 CREW CAB 04-3147	71,879	
9	90-1162	FORD Edge ST off lot 90-1162	47,468	
10	09-3013	2010 TOYOTA TACOMA 09-3013	1,635	
11	03-3069	2010 TOYOTA TACOMA 03-3069	1,548	
12	15-4010	FORD F-250 - Utility Body 15-4010	33,728	
13	08-3027	2010 TOYOTA TACOMA 08-3027	30,836	
14	08-1066	2010 TOYOTA COROLLA 08-1066	17,814	
15	106008/	TRAILER-BUTLER TILT TRAILER MODEL TS610-D	1,578	
16	04-5018	2006 GMC C5500 MD C&C 04-5018	63,423	
17	11-3027	2001 FORD 1/2TON P/UP 11-3027	19,312	
18	11-4032	2006 FORD 3/4TON C&C 11-4032	1	
19	03-6010	Welder Trailer 03-6010	5,078	
20	15-3007	2002 CHEV 1/2TON P-UP 15-3007	18,765	
21	15-6002	purchase trailer 15-6002	4,392	
22	95-5151	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	8,112	
23	Trailer	5 x 8 Storage Trailer	2,279	
24	016017/	TRAILER - '93 GROSLEY MDL ME 610	533	
25	906003/	TRAILER-TRAILER WITH CNG CYLINDERS, BASKET W/REGU & VALVE	15,690	
26	01-3160	2009 TOYOTA TACOMA EC 01-3160	26,229	
27	14-3025	2009 TOYOTA TACOMA 14-3025	33,023	
28	04-3106	2010 TOYOTA TACOMA 04-3106	25,786	
29	02-3105	TOYOTA TACOMA 02-3105	29,555	
30	05-6007	TRAILER (for backhoe) 05-6007	5,609	
31	Trailer	CNG Trailer	43,822	
32	15-3017	FORD F-150 Super Cab 15-3017	32,422	
33	03-3074	2012 Ford F250 Truck 03-3074	35,397	
34	02-3111	2012 Ford F250 02-3111	33,534	
35	02-3112	Ford F150 Supercab 02-3112	25,568	
36	11-3041	2012 Ford F-150 Supercab 11-3041	37,273	
37	09-3018	2013 FORD F-150 Ext Cab 09-3018	27,741	
38	02-3115	2013 FORD F-250 Reg Cab 02-3115	36,819	
39	11-4046	2013 FORD F-250 11-4046	42,984	
40	no cab)	3ea 40' CNG Trailers (no cab)	269,364	
41	90-1137	2014 Chev Tahoe Dual Fuel 90-1137	71,268	
42	04-1004	2015 Ford Escape SE 04-1004	27,581	
43	03-3077	2015 Ford F250 Super Cab 03-3077	45,584	
44	04-2081	2014 Ford Transit Van 04-2081	31,386	
45	04-2082	2014 Ford Transit Van 04-2082	31,302	
46	03-4115	2015 FORD F-550 03-4115	100,005	
47		SUBTOTAL TO Pg 10	17,755,960	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 9	\$17,755,960	ALL VEHICLES ARE USED 100% AT UTIL
2	04-2085	2015 FORD Transit Connect 04-2085	31,903	
3	06-4102	FORD F-250 Extended Cab 06-4102	46,550	
4	04-3124	2015 F-150 04-3124	34,093	
5	03-3084	2015 FORD F-150 Double Cab 03-3084	32,730	
6	16-3018	2016 FORD F150 SuperCab 16-3018	38,492	
7	06-5018	FORD F-550 Crew Cab 06-5018	115,155	
8	90-2047	2016 FORD Van 90-2047	39,227	
9	05-4042	FORD F-250 with utility bed 05-4042	61,904	
10	90-1142	FORD Explorer 4X2 XLT 90-1142	37,330	
11	01-3178	FORD F-250 Super Cab 01-3178	54,009	
12	09-3021	2017 FORD F-250 Utility 09-3021	57,448	
13	90-3039	FORD F-150 SuperCab 4X4 90-3039	40,353	
14	11-4052	2017 Ford F-250 utility 11-4052	49,127	
15	ge Insp	Boat,Trailer,Inflatable-Bridge Insp	5,524	
16	90-1144	FORD Edge 90-1144	47,599	
17	16-3025	2018 FORD F-150 SuperCab 16-3025	40,238	
18	02-3131	FORD F-250 Work Body 02-3131	56,847	
19	04-1005	2018 FORD Escape Ops ENG 04-1005	25,915	
20	13-3017	FORD F-150 13-3017	33,461	
21	04-4080	FORD F250 SUPER CAB 04-4080	52,810	
22	04-4076	FORD F250 SUPER CAB 04-4076	54,764	
23	06-4109	FORD F-250 Extended Cab 06-4109	51,227	
24	02-3139	FORD F-250 EXT CAB 4X4 02-3139	55,758	
25	13-3019	FORD F-250 13-3019	55,193	
26	06-4112	FORD F-250 4x2 Super Cab 06-4112	53,480	
27	06-3081	FORD F-150 Super Cab 4x4 06-3081	41,394	
28	14-6705	Hqdraulic Dump Tariler 5X10 14-6705	6,178	
29	90-TL01	PJ Utility Trailer 90-TL01	1,190	
30	03-6013	FLEET - Dump Trailer 03-6013	9,583	
31	14-3039	FORD F-250 Ford Ext Cab 14-3039	70,483	
32	03-3092	FORD F-250 03-3092	56,395	
33	CNG-003	CNG Trailer 3 Bottle 90-CNG-003	36,301	
34	09-4030	FORD F250 SUPER CAB 09-4030	53,848	
35	90-3053	FORD F-150 CrewCab 90-3053	42,041	
36	90-3054	FORD F-150 CrewCab 90-3054	42,959	
37	01-3200	FORD F-250 Super Cab 4x2 01-3200	77,370	
38	08-3036	FORD F-250 4x2 Ext Cab 08-3036	60,120	
39	04-2100	FORD 250 Transit Van 04-2100	47,367	
40	CNG-015	CNG Trailer 20 Bottle 90-CNG-015	45,266	
41	90-3055	FORD F-150 CrewCab 90-3055	41,971	
42	01-6033	Sure Trac 7x18' Trailer 01-6033	4,592	
43	90-3057	FORD F-150 CrewCab 90-3057	40,498	
44	90-1158	2022 FORD Edge Titanium 90-1158	52,828	
45	01-2269	FORD TRANSIT CONNECT 01-2269	37,264	
46	04-4086	FORD F250 SUPER CAB 04-4086	71,131	
47		SUBTOTAL TO Pg 11	19,765,878	

FLORIDA PUBLIC SERVICE COMMISSION
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 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 10	\$19,765,878	ALL VEHICLES ARE USED 100% AT UTIL
2	90-4033	FORD F-550 Diesel 90-4033	141,214	
3	90-3063	FORD F-150 Super Crew 4X4 90-3063	47,476	
4	CNG-008	CNG Trailer 3 Bottle 90-CNG-008	3,738	
5	14-3046	FORD F-250 Ford Ext Cab 14-3046	73,374	
6	14-3048	FORD F-250 Ford Ext Cab 14-3048	73,374	
7	06-1069	FORD Escape 06-1069	32,827	
8	04-1008	FORD EXPLORER 4x4 XLT 04-1008	45,962	
9	06-4126	FORD F-250 4x2 Super Cab 06-4126	71,025	
10	04-4068	2010 FORD F-250 04-4068	1,305	
11	01-2221	2010 FORD E250 Van 01-2221	31,834	
12	096013/	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	6,253	
13	14-0033	Utility Trallier	1,792	
14	026013/	TRAILER-SINGLE AXLE DIAMOND PLATE W/ PENTAL HOOK	1,672	
15	15-4008	2007 FORD F250 15-4008	30,856	
16	086005/	TRAILER-10 TON EAGER BEAVER 10HDB	8,155	
17	07-6020	Utility Trailer	1,358	
18	076003/	TRAILER-WELLS FARGO UTILITY MDL VT-12	1,426	
19	15-4002	2002 FORD 3/4 TON P-UP 15-4002	24,235	
20	150703/	TRAILER - 1995 CUSTOM FOR BACKHOE	2,306	
21	nst l -	41 - GPS Units & Inst l -	14,771	
22	06-6009	Emergency Trailer 06-6009	4,642	
23	02-3104	TOYOTA TACOMA 02-3104	29,555	
24	03-3070	TOYOTA Tacoma Ext. Cab 03-3070	28,950	
25	01-6028	TRAILER - Mini-Excavator 01-6028	3,873	
26	01-2223	FORD E-250 VAN 01-2223	29,787	
27	90-3029	FORD F-150 Super Cab 90-3029	30,525	
28	05-4039	FORD F-350 05-4039	60,003	
29	02-5024	2013 FORD F-550 02-5024	67,793	
30	06-6011	TRAILER - Mini Excavator 06-6011	5,003	
31	03-3076	2013 Ford F250 Super Cab 03-3076	42,842	
32	11-4045	2013 FORD F-250 11-4045	42,984	
33	11-4049	2013 FORD F-250 11-4049	38,596	
34	03-6006	CNG TRAILER 03-6006	2,259	
35	NG-0001	2009 CNG HONDA CIVIC NG-0001	32,722	
36	c Truck	Flat body for Vac Truck	5,733	
37	01-2252	FORD Transit Connect SWB 01-2252	32,594	
38	01-2254	3/4 Ford Transit Cargo Van 01-2254	41,234	
39	01-1169	2015 FORD Edge 01-1169	27,349	
40	06-4100	FORD F-250 Ext Cab 4X4 06-4100	51,344	
41	16-3020	2016 FORD F-250 16-3020	45,698	
42	01-5029	FORD F550 - Crew Truck 01-5029	110,392	
43	90-2046	2016 FORD F250 90-2046	49,065	
44	13-2004	FORD Transit Van 13-2004	43,179	
45	04-3131	FORD F-150 Ext Cab 04-3131	42,136	
46	02-1071	2017 FORD Escape 02-1071	26,538	
47		SUBTOTAL TO Pg 12	21,275,622	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
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 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 11	\$21,275,622	ALL VEHICLES ARE USED 100% AT UTIL
2	02-6002	EZ-GO GOLF CART Tampa Ops 02-6002	11,720	
3	14-3036	FORD F-250 Ford Ext Cab 14-3036	65,291	
4	03-3086	2018 FORD F-250 Super Cab 03-3086	52,534	
5	06-1062	FORD Escape 06-1062	26,456	
6	01-1174	2018 FORD Escape 01-1174	27,649	
7	06-3080	FORD F-150 Super Crew 06-3080	38,339	
8	16-3026	FORD F-250 SuperCab 16-3026	53,287	
9	04-4077	FORD F250 SUPER CAB 04-4077	55,293	
10	90-1146	FORD Edge 90-1146	30,590	
11	09-4029	FORD F250 SUPER CAB 09-4029	55,657	
12	04-4081	FORD F250 SUPER CAB 04-4081	52,556	
13	01-3182	FORD F-150 Super Cab 4x2 01-3182	55,554	
14	05-4043	FORD F-250 Super Cab 05-4043	54,927	
15	01-3184	FORD F-150 Super Cab 4x2 01-3184	51,804	
16	01-3185	FORD F-150 Super Cab 4x2 01-3185	58,341	
17	11-4057	2018 Ford F-250 Utility11-4057	60,119	
18	11-4058	2018 Ford F-250 Utility 11-4058	61,263	
19	04-2094	FORD Transit Cargo Van 04-2094	35,240	
20	02-3144	FORD F-250 4x2 Extend Cab 02-3144	56,576	
21	04-1006	2019 FORD Escape Ops ENG 04-1006	27,683	
22	90-3043	FORD F-150 Super Cab 4x2 90-3043	37,283	
23	06-4114	FORD F-250 4x2 Super Cab 06-4114	53,949	
24	01-3194	FORD F150 Super Cab 4x2 01-3194	37,079	
25	04-4083	FORD F250 SUPER CAB 04-4083	58,510	
26	04-4084	FORD F250 SUPER CAB 04-4084	58,762	
27	04-4085	FORD F250 SUPER CAB 04-4085	61,438	
28	01-2259	FORD Transit Cargo Van 01-2259	34,809	
29	01-3190	FORD F250 Super Cab 4x2 01-3190	60,658	
30	13-3022	FORD F-250 Super Cab 4x2 13-3022	58,989	
31	90-3047	FORD F150 4X2 Crew Cab 90-3047	39,024	
32	90-3051	FORD F-150 Super Crew 4x4 90-3051	47,247	
33	CNG-034	20 Bottle CNG 90-CNG-034	34,812	
34	16-3029	FORD F-250 SuperCab 4x2 16-3029	53,098	
35	06-4120	FORD F-250 4x4 Super Cab 06-4120	56,191	
36	06-4122	FORD F-250 4x2 Super Cab 06-4122	53,865	
37	14-3041	FORD F-250 Ford Ext Cab 14-3041	79,654	
38	90-1150	FORD Explorer 90-1150	43,764	
39	02-3149	FORD F-250 Super Cab 4X2 02-3149	56,821	
40	01-5031	FORD F-550 Crew Truck 01-5031	123,321	
41	01-5032	FORD F-550 Crew Truck 01-5032	120,692	
42	ev Dept	FORD Edge SE 90-1149 Busn Dev Dept	38,654	
43	03-4119	FORD F-350 03-4119	90,763	
44	16-3028	FORD F-250 SuperCab 4x2 16-3028	58,262	
45	02-3154	FORD F-250 Super Cab 4X2 02-3154	61,234	
46	02-3155	FORD F-250 Super Cab 4X2 02-3155	51,658	
47		SUBTOTAL TO Pg 13	<u>23,677,038</u>	

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FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
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 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 12	\$23,677,038	ALL VEHICLES ARE USED 100% AT UTIL
2	14-3042	FORD F-250 Ford Ext Cab 14-3042	73,203	
3	01-3201	FORD F-250 Super Cab 4x2 01-3201	77,922	
4	08-4030	2005 FORD 3/4TON C&C 08-4030	34,521	
5	03-3090	FORD F-250 03-3090	58,490	
6	06-3083	FORD F-150 Super Cab 4x2 06-3083	44,915	
7	tection	FORD Escape 90-1148 Leak Detection	37,751	
8	90-1163	FORD Edge (lot purchase) 90-1163	47,687	
9	90-3061	FORD F-150 Damage Prevent 90-3061	50,135	
10	01-3196	FORD F150 Super Cab 4x2 01-3196	58,575	
11	06-1066	FORD Escape 06-1066	29,195	
12	CNG-045	20 Bottle CNG Trailer 90-CNG-045	715	
13	urchase	10ea 3-Bottle CNG Trailer Purchase	1,052	
14	01-3209	FORD F-150 4x4 Supercrew 01-3209	81,519	
15	15-4026	FORD F-250 Super Cab 4x2 15-4026	78,949	
16	01-6034	Excavator Trailer 01-6034	6,694	
17	04-3146	FORD F-150 4X2 CREW CAB 04-3146	70,594	
18	13-2002	2010 Ford E-250 Van 13-2002	(1,287)	
19	15-4003	2006 FORD F550 C&C 15-4003	56,811	
20	14-4003	2006 GMC C5500 CREW CC 14-4003	71,335	
21	076019/	TRAILER-HORIZON MOD#HEQ4615R/4"X6" FOR DIST DEPT/TAG# UJP48L	830	
22	01-1150	2007 CHEVY IMPALA LS 01-1150	21,651	
23	146698/	TRAILER - 2 WHEEL UTILITY HOMEMADE FOR WELDER	2,500	
24	90-6008	Trailers to transport CNG	3,011	
25	150655/	TRAILER - 6X10 U DUMP	2,410	
26	09-3013	2010 TOYOTA TACOMA 09-3013	29,584	
27	03-3069	2010 TOYOTA TACOMA 03-3069	28,561	
28	03-1156	2010 TOYOTA MATRIX 03-1156	20,421	
29	01-3162	2010 Toyota Tacoma SR5 01-3162	34,503	
30	06-3070	2010 TOYOTA TACOMA 06-3070	33,601	
31	09-3014	TOYOTA Tacoma Double Cab 09-3014	31,031	
32	90-3028	FORD F-150 Super Cab 90-3028	28,596	
33	04-3119	2012 Ford F-150 XL 04-3119	30,493	
34	01-3166	2012 FORD F-250 01-3166	39,428	
35	11-4047	2013 FORD F-250 11-4047	38,589	
36	16-3017	FORD F-150 16-3017	37,286	
37	01-3174	FORD F-150 01-3174	37,300	
38	01-2253	3/4 Ford Transit Cargo Van 01-2253	41,234	
39	03-3078	2015 FORD F-250 03-3078	52,555	
40	03-3081	2015 FORD F-250 03-3081	49,706	
41	04-3123	2015 FORD F-150 4X4 04-3123	37,146	
42	04-2084	2015 FORD Transit Connect 04-2084	33,293	
43	13-3018	FORD F-250 13-3018	49,494	
44	05-3013	2014 Ford F-150 Super Cab 05-3013	34,092	
45	04-4072	2015 FORD F-550 Quad Cap 04-4072	106,740	
46	14-3035	FORD F-250 Ford Ext Cab 14-3035	46,254	
47		SUBTOTAL TO Pg 14	25,426,122	

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FLORIDA PUBLIC SERVICE COMMISSION
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 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 13	\$25,426,122	ALL VEHICLES ARE USED 100% AT UTIL
2	03-4117	2015 FORD F-450 03-4117	101,021	
3	90-3038	201X FORD F-150 Super Cab 90-3038	34,312	
4	06-5017	FORD F-550 Crew Cab 06-5017	103,248	
5	90-3035	2016 FORD F-250 90-3035	47,446	
6	90-3036	2016 FORD F-250 90-3036	50,592	
7	01-3176	FORD F-250 EXT Chassis Cab 01-3176	47,570	
8	02-1070	2016 FORD Escape 02-1070	25,598	
9	06-4106	FORD F-250 Extended Cab 06-4106	53,118	
10	01-3180	FORD F-250 Super Cab 01-3180	54,067	
11	06-3079	FORD F-250 Super Cab 06-3079	53,067	
12	16-3023	2017 FORD F-250 Truck 16-3023	68,765	
13	04-4073	FORD F250 SUPER CAB C&C 04-4073	62,193	
14	13-6005	Trailer - First response 13-6005	17,106	
15	02-3130	FORD F-250 Work Body 02-3130	56,932	
16	04-4079	FORD F250 SUPER CAB 04-4079	55,731	
17	90-1145	FORD Edge AWD 90-1145	29,535	
18	14-3037	FORD F-250 Ford Ext Cab 14-3037	67,563	
19	06-4110	FORD F-250 Ext Cab 4x2 06-4110	52,929	
20	90-3042	FORD F-150 SuperCrew 2x4 90-3042	40,092	
21	11-4055	2018 Ford F-250 Utility 11-4055	60,840	
22	01-3183	FORD F-150 Super Cab 4x2 01-3183	54,775	
23	11-4056	2018 Ford F-250 Utility 11-4056	60,204	
24	02-3140	FORD F-150 SuperCrew 4X4 02-3140	44,168	
25	06-1063	FORD Escape 06-1063	26,685	
26	08-3034	FORD F-250 4X2 Ext Cab 08-3034	52,457	
27	04-2092	FORD Transit Cargo Van 04-2092	46,941	
28	01-2262	FORD Transit Cargo Van 01-2262	35,655	
29	90-3044	FORD F-150 Super Crew 4x2 90-3044	39,314	
30	01-3187	FORD F250 Super Cab 4x2 01-3187	59,344	
31	90-TL02	PJ Utility Trailer 90-TL02	307	
32	01-2266	FORD Transit Cargo Van 01-2266	34,899	
33	13-3021	FORD F-250 Super Cab 4x2 13-3021	58,276	
34	06-1064	FORD Escape 06-1064	27,823	
35	90-4042	FORD F-250 Super Cab 4X4 90-4042	63,301	
36	01-3173	2015 FORD F-250 01-3173	45,820	
37	01-3203	FORD F-250 Super Cab 4x2 01-3203	62,148	
38	16-3033	FORD F-250 SuperCab 4x2 16-3033	57,877	
39	90-4039	FORD F-250 Super Cab 4X4 90-4039	58,548	
40	CNG-001	CNG Trailer 3 Bottle 90-CNG-001	52,687	
41	04-6029	Trailer - Backhoe 04-6029	5,739	
42	06-3084	FORD F-150 Super Cab 4x2 06-3084	44,656	
43	11-3045	2019 Ford F-150 11-3045	44,187	
44	Readin	FORD Escape SE 02-1073 Meter Readin	31,320	
45	01-3211	FORD F-150 4x4 Supercrew 01-3211	65,445	
46	Floyd)	FORD Escape 90-1152 (K Floyd)	51,664	
47		SUBTOTAL TO Pg 15	27,632,086	

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FLORIDA PUBLIC SERVICE COMMISSION
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 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 14	\$27,632,086	ALL VEHICLES ARE USED 100% AT UTIL
2	04-3142	FORD F150 04-3142	56,470	
3	01-3208	FORD F-250 Super Cab 4x2 01-3208	80,013	
4	urchase	10ea 3-Bottle CNG Trailer Purchase	70,978	
5	CNG-012	Rebuild 54 Bottle CNG 90-CNG-012	42,900	
6	01-3205	FORD F-250 Super Cab 4x2 01-3205	76,787	
7	01-3207	FORD F-150 Super Crew 4x4 01-3207	67,128	
8	01-5033	FORD F-550 Crew Truck 01-5033	127,643	
9	06-1067	FORD Escape 06-1067	30,700	
10	15-4021	FORD F-250 Super Cab 4x4 15-4021	58,914	
11	06-3086	FORD F-150 Super Cab 4x4 06-3086	71,642	
12	90-1159	FORD Edge ST off lot 90-1159	51,276	
13	03-3099	FORD F-150 Super Cab 03-3099	70,423	
14	15-4025	FORD F-250 Super Cab 4x4 15-4025	80,377	
15	02-1077	FORD EXPLORER 02-1077	45,940	
16	06-4127	FORD F-250 4x2 Super Cab 06-4127	71,477	
17	08-3038	2021 FORD F-150 Super Cab 08-3038	72,332	
18	09-1019	2010 TOYOTA MATRIX 09-1019	1,262	
19	05-3012	2010 TOYOTA TACOMA 05-3012	33,002	
20	026016/	TRAILER-INTERSTATE MODEL 16BST, TWO AXILE TRAILER	4,914	
21	09-6024	BELSHE 12,000# TRAILER 09-6024	3,983	
22	11-3028	2002 FORD 1/2TON EC 11-3028	23,890	
23	05-4033	2002 CHEV 3/4T W/JUB 05-4033	25,946	
24	15-4004	2007 FORD F350 EC 15-4004	51,498	
25	90-1136	2011 FORD FUSION DUAL FUEL 90-1136	36,121	
26	906002/	TRAILER-TRAILER WITH CNG CYLINDERS (36)BASKET W/REGU & VALVE	15,690	
27	14-4006	2008 FORD F-250 SUPER 14-4006	23,967	
28	nst I -	41 - GPS Units & Inst I -	32,950	
29	NG-0004	2009 HONDA CIVIC NG-0004	28,955	
30	11-3037	2009 TOYOTA TACOMA 11-3037	30,719	
31	rt Hose	Vacuum Truck Support Hose	8,912	
32	05-4038	2010 FORD F-250 Reg Cab 05-4038	32,846	
33	11-4041	2010 FORD F-250 11-4041	32,343	
34	04-4070	FORD F-450 04-4070	54,852	
35	04-3114	2011 FORD F-150 Crew Cab 04-3114	34,896	
36	02-3108	FORD F-250 SUPER CAB 02-3108	38,208	
37	15-4012	FORD F-250 Utility Body 15-4012	37,385	
38	01-2226	2012 FORD E-250 Van 01-2226	30,577	
39	11-3042	2012 Ford F-150 Super Cab 11-3042	32,365	
40	90-3031	2013 FORD F-150 90-3031	36,999	
41	01-3171	2013 FORD F250 Ext Cab 01-3171	39,702	
42	02-6030	2013 Big Tex Trailer 02-6030	4,911	
43	02-3116	2013 FORD F-250 Reg Cab 02-3116	41,246	
44	06-4097	2013 Ford F250 Reg 06-4097	35,634	
45	03-3075	2013 FORD F-150 Super Cab 03-3075	34,626	
46	064079/	99 F450 1.5 TON C&C 06-4079	28,304	
47		SUBTOTAL TO Pg 16	<u>29,543,789</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 14	\$29,543,789	ALL VEHICLES ARE USED 100% AT UTIL
2	14-3032	FORD F150 Crew Cab 14-3032	37,489	
3	06-4098	FORD F-250 Ext Cab 06-4098	51,948	
4	14-3034	FORD F-150 SuperCab 14-3034	34,136	
5	90-1140	2015 FORD Edge 90-1140	29,837	
6	09-3019	2014 FORD F-250 09-3019	45,321	
7	13-3016	FORD F-250 13-3016	45,932	
8	01-3172	2015 FORD F-250 01-3172	46,053	
9	06-4101	FORD F-250 Extended Cab 06-4101	46,134	
10	02-3123	2015 FORD F-250 02-3123	46,062	
11	01-2256	FORD Transit Connect 01-2256	33,695	
12	01-2258	FORD Transit Cargo Van 01-2258	41,411	
13	02-6033	Towmaster T-10D Trailer 02-6033	7,829	
14	08-3033	2016 FORD F-250 4X2 08-3033	50,739	
15	01-1170	2016 FORD Escape 01-1170	27,148	
16	90-3034	2016 FORD F-250 90-3034	47,446	
17	16-1002	2017 FORD Escape 16-1002	26,058	
18	04-3127	2016 F150 Super Cab SWB 04-3127	34,312	
19	15-1001	FORD Escape 15-1001	26,240	
20	11-4034	2007 FORD F-350 11-4034	33,905	
21	03-3085	2018 FORD F-250 Super Cab 03-3085	53,499	
22	uck Top	Truck Top	2,350	
23	02-3135	FORD F-150 EXT CAB 4X4 02-3135	39,686	
24	06-4111	FORD F-250 Ext Cab 4x2 06-4111	54,400	
25	13-3020	FORD F-250 Super Cab 4x2 13-3020	55,181	
26	02-3142	FORD F-150 4x2 Extend Cab 02-3142	40,639	
27	90-4035	FORD F-250 Super Crew 4x4 90-4035	45,241	
28	02-2106	FORD 3/4 Transit Van 02-2106	47,895	
29	02-2107	FORD 3/4 Transit Van 02-2107	47,244	
30	06-4115	FORD F-250 4x2 Super Cab 06-4115	53,651	
31	16-3027	FORD F-150 SuperCab 4x4 16-3027	45,670	
32	01-2260	FORD Transit Cargo Van 01-2260	35,099	
33	CNG-046	3 Bottle CNG Trailer 90-CNG-046	19,258	
34	01-3191	FORD F250 Super Cab 4x2 01-3191	59,571	
35	13-2005	FORD Transit Van 13-2005	35,096	
36	90-3048	FORD F-150 Damage Prevent 90-3048	49,537	
37	04-3132	FORD F-150 SuperCab 04-3132	51,791	
38	CNG-047	Rebuild 54 Bottle CNG 90-CNG-047	181,474	
39	CNG-010	20 Bottle CNG 90-CNG-010	85,988	
40	04-3137	FORD F150 04-3137	40,786	
41	05-3014	FORD F-150 Super Cab 4x2 05-3014	37,650	
42	01-3204	FORD F-250 Super Cab 4x2 01-3204	61,871	
43	04-3144	FORD F150 04-3144	42,149	
44	16-3032	FORD F-250 SuperCab 4x2 16-3032	59,227	
45	04-2098	FORD 250 Transit Van 04-2098	47,437	
46	90-4040	FORD F-250 Super Cab 4X4 90-4040	57,638	
47		TOTAL	31,605,511	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
 DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 14	\$31,605,511	ALL VEHICLES ARE USED 100% AT UTIL
2	CNG-024	CNG Trailer 3 Bottle 90-CNG-024	54,882	
3	02-3150	FORD F-150 Super Cab 4X2 02-3150	42,928	
4	05-4044	FORD F-250 Super Cab 05-4044	74,025	
5	10-3004	FORD F-250 4x2 Ext Cab 10-3004	58,355	
6	CNG-010	20 Bottle CNG 90-CNG-010	34,196	
7	15-4018	FORD F-250 Super Cab 15-4018	57,463	
8	15-4019	FORD F-250 Super Cab 4x4 15-4019	61,211	
9	03-3100	FORD F-150 Ext Cab 4x4 03-3100	67,068	
10	16-3036	FORD F-250 SUPERCAB 4X2 16-3036	77,417	
11	04-3139	FORD F150 04-3139	41,981	
12	90-4034	FORD F-550 Diesel 90-4034	141,211	
13	06-6014	Trailer Mounted Vacuum Syst 06-6014	57,528	
14	04-3135	FORD F150 04-3135	42,207	
15	90-3066	FORD F-150 Crew Cab 4X4 90-3066	56,733	
16	90-1157	FORD Edge SE 90-1157	41,338	
17	90-3070	FORD F-150 CREW CAB 90-3070	74,274	
18	15-4024	FORD F-250 Super Cab 4x4 15-4024	80,865	
19	16-1004	FORD Escape 16-1004	35,968	
20	06-3087	FORD F-150 Super Cab 4x4 06-3087	54,545	
21	16-1005	FORD Explorer XLT 16-1005	41,100	
22	01-3213	FORD F-150 4x4 Supercrew 01-3213	75,195	
25		TOTAL	<u>\$32,876,003</u>	

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