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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 A – Executive Summary
MFR Schedule B – Rate Base
MFR Schedule C – Net Operating Income
MFR Schedule D – Rate of Return

Thank you for your assistance in connection with this matter.

(Document 16 of 18)

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Jeffry Wahlen', with a long horizontal flourish extending to the right.

J. Jeffry 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: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE
 OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BY LAST CASE: 12/31/19
 PROJECTED TY LAST CASE: 12/31/21
 PROJECTED TY CURRENT CASE: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	ITEM	LAST RATE CASE						CURRENT RATE CASE					
		REQUESTED			PROJECTED TEST YEAR 12/31/21	AUTHORIZED***			PROJECTED TEST YEAR 12/31/21	REQUESTED		DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE
		(1)*	(2)*	(3)*		(4)*	(5)*	(6)*		(7)*	(8)*		
HISTORICAL N/A	ATTRITION N/A	TOTAL N/A		HISTORICAL N/A	ATTRITION N/A	TOTAL		PROJECTED TEST YEAR 12/31/24	PROJECTED TEST YEAR 12/31/24				
1	DOCKET NUMBER				20200051-GU				20200051-GU	20230023-GU			
2	HISTORICAL DATA OR TEST YEAR				12/31/21				12/31/21	12/31/24			
3	PROJECTED TEST YEAR												
4	RATE INCREASE - PERMANENT				\$85,324,894				\$58,000,000	\$139,271,846	\$81,271,846	140.12%	
5	RATE INCREASE - INTERIM				\$0				\$0	\$0	\$0	0.00%	
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$1,578,725,509				\$1,536,815,825	\$2,366,788,452	\$829,972,627	54.01%	
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				\$40,779,039				\$47,771,603	\$72,337,240	\$24,565,637	51.42%	
8	RATE OF RETURN BEFORE RATE RELIEF				2.58%				N/A	3.06%	3.06%	N/A	
9	SYSTEM CAPITALIZATION				\$1,578,725,509				\$1,536,815,825	\$2,366,788,452	\$829,972,627	54.01%	
10	OVERALL RATE OF RETURN				6.63%				5.93%	7.42%	1.49%	25.05%	
11	COST OF LONG-TERM DEBT				4.47%				3.85%	5.54%	1.69%	43.77%	
12	COST OF PREFERRED STOCK				N/A				N/A	N/A	N/A	N/A	
13	COST OF SHORT-TERM DEBT				2.80%				1.15%	4.85%	3.70%	321.74%	
14	COST OF CUSTOMER DEPOSITS				2.51%				2.54%	2.53%	-0.01%	-0.39%	
15	COST OF COMMON EQUITY				10.75%				9.90%	11.00%	1.10%	11.11%	
16	NUMBER OF CUSTOMERS - AVERAGE				425,508				425,508	490,125	64,617	15.19%	
17	DATE NEW PERMANENT RATES EFFECTIVE				1/1/2021				1/1/2021	1/1/2024 (A)			

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

*** Reflects Stipulation and Settlement Agreement approved by the Commission in in Order No. PSC-2020-0485-FOF-GU in Docket No. 20200051-GU.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN
PROJECTED TY LAST CASE: 12/31/21
PROJECTED TY CURRENT CASE: 12/31/24

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20230023-GU

WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 5.93%	\$ 4,044,662	2.90%
2	INCREASE IN REQUESTED OVERALL RATE OF RETURN FROM 5.93% TO 7.42%	34,765,712	24.96%
3	EFFECT OF PROJECTED TEST YEAR	<u>100,461,472</u>	<u>72.13%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$139,271,846</u>	<u>100.00%</u>

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⁵ Totals may be affected due to rounding.
SUPPORTING SCHEDULES: A-1, B-2, G-3 p.2, G-4, G-5

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
 OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC BY LAST CASE: 12/31/19
 PROJECTED TY LAST CASE: 12/31/21
 PROJECTED TY CURRENT CASE: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE***				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		(6)**	(7)**
		(1)*	(2)*	(3)*	(4)*	(5)	DOLLAR DIFFERENCE		
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/21	PROJECTED TEST YEAR 12/31/24		PERCENT DIFFERENCE	
<u>UTILITY PLANT</u>									
1	PLANT IN SERVICE	\$0	\$0	\$0	N/A	\$3,308,320,402	\$3,308,320,402	N/A	
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	N/A	24,309,448	24,309,448	N/A	
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	N/A	5,031,897	5,031,897	N/A	
4	GROSS UTILITY PLANT	0	0	0	N/A	3,337,661,747	3,337,661,747	N/A	
<u>DEDUCTIONS</u>									
5	ACCUMULATED DEPRECIATION	0	0	0	N/A	(882,007,676)	(882,007,676)	N/A	
6	ACCUMULATED AMORTIZATION	0	0	0	N/A	(35,790,455)	(35,790,455)	N/A	
7	LIMITED TERM UTILITY PLANT	0	0	0	N/A	0	0	N/A	
8	ACQUISITION ADJUSTMENT	0	0	0	N/A	(5,028,153)	(5,028,153)	N/A	
9	CUSTOMER ADVANCES FOR CONSTRUCTIO	0	0	0	N/A	(20,000,000)	(20,000,000)	N/A	
10	TOTAL DEDUCTIONS	0	0	0	N/A	(942,826,284)	(942,826,284)	N/A	
11	NET UTILITY PLANT	0	0	0	N/A	2,394,835,463	2,394,835,463	N/A	
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	N/A	(28,047,011)	(28,047,011)	N/A	
13	RATE BASE	\$0	\$0	\$0	\$1,536,815,825	\$2,366,788,452	\$2,366,788,452	154.01%	

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

*** Reflects Stipulation and Settlement Agreement approved by the Commission in in Order No. PSC-2020-0485-FOF-GU in Docket No. 20200051-GU. Rate base details were not included, only total rate base.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

PROJECTED TY LAST CASE: 12/31/21
PROJECTED TY CURRENT CASE: 12/31/24

DOCKET NO. 20230023-GU

WITNESS: R. PARSONS

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE***				NOI REQUESTED BY COMPANY IN CURRENT CASE	(6)**	(7)
		(1)*	(2)*	(3)*	(4)*	(5)		
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/21	PROJECTED TEST YEAR 12/31/24	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	N/A	\$485,338,866	\$485,338,866	N/A
	<u>OPERATING REVENUE DEDUCTIONS:</u>							
2	COST OF GAS				N/A	0		N/A
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	N/A	151,207,936	151,207,936	N/A
4	DEPRECIATION & AMORTIZATION	0	0	0	N/A	87,613,968	87,613,968	N/A
5	AMORTIZATION - OTHER	0	0	0	N/A	1,000,000	1,000,000	N/A
6	TAXES OTHER THAN INCOME	0	0	0	N/A	32,397,700	32,397,700	N/A
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	N/A	15,626,278	15,626,278	N/A
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	N/A	22,489,825	22,489,825	N/A
9	INTEREST SYNCHRONIZATION	0	0	0	N/A	0	0	N/A
10	GAIN ON SALE OF PROPERTY	0	0	0	N/A	(495,917)	(495,917)	N/A
11	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	N/A	309,839,790	309,839,790	N/A
12	NET OPERATING INCOME	\$0	\$0	\$0	\$91,181,527	\$175,499,075	\$175,499,075	192.47%

(A) EXCLUDES FUEL AND CONSERVATION REVENUE.

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

*** Reflects Stipulation and Settlement Agreement approved by the Commission in in Order No. PSC-2020-0485-FOF-GU in Docket No. 20200051-GU. NOI details were not included, only required return.

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING
 OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
 PROJECTED TY LAST CASE: 12/31/21
 PROJECTED TY CURRENT CASE: 12/31/24
 WITNESS: R. PARSONS

LINE NO.	ITEM	PROJECTED TEST YEAR 12/31/21 (AUTHORIZED)				PROJECTED TEST YEAR 12/31/24 (REQUESTED)			
		DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO. 080318-GU ORDER NO. PSC-10-0208-S-GU LAST RATE CASE (AUTHORIZED)									
1	LONG-TERM DEBT	\$502,960,000	32.73%	3.85%	1.26%	\$832,185,531	35.16%	5.54%	1.95%
2	SHORT-TERM DEBT	83,783,000	5.45%	1.15%	0.06%	99,671,451	4.21%	4.85%	0.20%
3	CUSTOMER DEPOSITS	25,098,000	1.63%	2.54%	0.04%	27,528,183	1.16%	2.53%	0.03%
4	COMMON EQUITY	708,454,000	46.10%	9.90%	4.57%	1,124,006,187	47.49%	11.00%	5.22%
5	TAX CREDITS	0	0.00%		0.00%	3,156,892	0.13%	8.49%	0.01%
6	DEFERRED TAXES	216,521,000	14.09%		0.00%	280,240,209	11.84%		0.00%
7	TOTAL CAPITALIZATION	<u>\$1,536,816,000</u>	<u>100.00%</u>		<u>5.93%</u>	<u>\$2,366,788,452</u>	<u>100.00%</u>		<u>7.42%</u>

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

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 HIS. BASE YR DATA CURRENT: 12/31/22
 BASE YR + 1 CURRENT CASE: 12/31/23
 PROJECTED TY CURRENT CASE: 12/31/24
 WITNESS: R. PARSONS

LINE NO	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	5.10	5.15	3.71	1.59	4.07
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	5.06	5.00	3.56	1.46	3.94
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	1.08%	4.67%	6.65%	24.14%	4.85%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	22.61%	20.05%	19.03%	24.66%	31.77%
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC		Not Applicable - Peoples Gas has no Preferred Dividends			
6	EXCLUDING AFUDC		Not Applicable - Peoples Gas has no Preferred Dividends			
<u>RATIO OF EARNINGS TO FIXED CHARGES:</u>						
7	INCLUDING AFUDC	5.02	5.09	3.68	1.58	4.04
8	EXCLUDING AFUDC	4.98	4.93	3.53	1.46	3.92
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC					
10	EXCLUDING AFUDC		Not Applicable - Peoples Gas has no publically traded stock			
11	DIVIDENDS PER SHARE					

12 Totals may be affected due to rounding.
 SUPPORTING SCHEDULES: D-11 p.1-3, G-3 p.9-11

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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 RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$2,573,845,285	(\$29,839,959)	\$2,544,005,326
2	COMMON PLANT ALLOCATED	\$0	(\$1,109,995)	(\$1,109,995)
3	ACQUISITION ADJUSTMENT	\$5,031,897	(\$2,946,879)	\$2,085,018
4	PROPERTY HELD FOR FUTURE USE	\$1,939,552	(\$1,939,552)	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$195,971,742	(\$97,251,689)	\$98,720,053
6	TOTAL PLANT	\$2,776,788,476	(\$133,088,074)	\$2,643,700,402
	<u>DEDUCTIONS</u>			
7	CUSTOMER ADVANCES FOR CONS'	(\$20,227,795)	\$0	(\$20,227,795)
8	ACCUM. DEPR. - UTILITY PLANT	(\$838,039,154)	\$112,068	(\$837,927,086)
9	ACCUM. DEPR. - COMMON PLANT	\$0	\$419,406	\$419,406
10	ACCUM. AMORT - ACQ. ADJ.	(\$5,028,153)	\$2,946,879	(\$2,081,274)
11	ACCUM. AMORT. - LEASEHOLD/OTHER	(\$24,106,787)	\$0	(\$24,106,787)
12				\$0
13				\$0
14	TOTAL DEDUCTIONS	(\$887,401,889)	\$3,478,353	(\$883,923,536)
15	PLANT NET	\$1,889,386,587	(\$129,609,721)	\$1,759,776,866
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
16	BALANCE SHEET METHOD	(\$8,153,158)	(\$17,664,342)	(\$25,817,500)
17	TOTAL RATE BASE	\$1,881,233,428	(\$147,274,062)	\$1,733,959,366
18	NET OPERATING INCOME	\$101,167,131	(\$1,339,387)	\$99,827,744
19	RATE OF RETURN	5.38%		5.76%

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

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	Remove WFNG Acquisition Adjustment		(\$2,946,879)	0	(\$2,946,879)	(\$294,997)
2	Adjust for non-utility use of Common Plant		(\$1,109,995)	(\$1,109,995)	0	(\$111,116)
3	Adjust for Cast Iron/ Bare Steel Rider Plant in Service		(\$29,839,959)	0	(29,839,959)	(\$2,987,126)
4	Adjust for Cast Iron/ Bare Steel Rider CWIP		(\$24,998,807)	0	(\$24,998,807)	(\$2,502,503)
5	Remove Non-Utility Martin Cty Expansion		\$0	\$0	0	\$0
6	Property held for future use		(\$1,939,552)	0	(\$1,939,552)	(\$194,159)
7	Remove AFUDC - Eligible CWIP		<u>(\$72,252,881)</u>	<u>0</u>	<u>(\$72,252,881)</u>	<u>(\$7,232,867)</u>
8		TOTAL	(\$133,088,074)	(\$1,109,995)	(\$131,978,078)	(\$13,322,768)
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
9	Remove WFNG Acquisition Adjustment		\$2,946,879	0	\$2,946,879	\$294,997
10	Adjust for non-utility use of Common Plant		\$419,406	\$419,406	0	\$41,985
11	Remove Cast Iron/ Bare Steel Rider		\$112,068	0	\$112,068	\$11,219
12			<u>\$0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
13		TOTAL	\$3,478,353	\$419,406	\$3,058,947	\$348,200
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
14	(SEE SCHEDULE B-13 FOR DETAIL)		<u>(\$17,664,342)</u>	<u>0</u>	<u>(\$17,664,342)</u>	<u>(\$1,768,287)</u>
15	TOTAL RATE BASE ADJUSTMENTS		<u>(\$147,274,062)</u>	<u>(\$690,589)</u>	<u>(\$146,583,474)</u>	<u>(\$14,742,855)</u>
16	Totals may be affected due to rounding.					

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 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	\$54,992,606	\$55,035,399	\$60,916,504	\$61,040,714	\$61,062,146	\$61,122,973	\$60,971,998	\$60,994,395	\$60,991,233	\$61,039,832	\$61,061,596	\$61,701,383	\$61,701,028	\$60,202,447
2	374.00	LAND & LAND RIGHTS	14,985,873	15,014,411	15,014,536	15,014,774	16,110,326	16,111,865	16,112,289	16,113,616	16,122,644	16,122,904	16,122,904	16,123,094	16,157,149	15,778,953
3	375	STRUCTURES & IMPROVEMENTS	25,824,228	25,821,063	25,828,201	25,829,152	25,842,850	25,842,850	25,934,211	25,955,194	26,352,767	26,189,107	26,221,109	26,460,730	26,530,873	26,048,641
4	390.00	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
5	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
6	391	OFFICE & COMPUTER EQUIPMENT	6,553,369	6,553,537	6,553,705	6,553,873	6,587,897	6,588,066	6,591,287	6,610,015	6,625,615	6,636,258	6,660,221	6,664,667	6,698,287	6,605,908

7		TOTAL	\$102,518,420	\$102,586,754	\$108,475,291	\$108,600,857	\$109,765,563	\$109,828,099	\$109,772,130	\$109,835,565	\$110,254,604	\$110,150,446	\$110,228,175	\$111,112,219	\$111,249,682	\$108,798,293
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13 MONTH AVERAGE NONUTILITY % 13 MONTH AVG NONUTILITY

8	303.01	CUSTOMIZED SOFTWARE	\$60,202,447	0.0%	\$0
9	374.00	LAND & LAND RIGHTS	15,778,953	0.7%	116,460
10	375	STRUCTURES & IMPROVEMENTS	26,048,641	3.6%	950,134
11	390	STRUCTURES & IMPROVEMENTS	162,344	2.6%	4,156
12	391	OFFICE & COMPUTER EQUIPMENT	6,605,908	0.6%	39,246
13		TOTAL	\$108,798,293		\$1,109,995

METHOD OF ALLOCATION

DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
 DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12

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. SO, 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			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	2,310,652	-	2,310,652	-	-	-	
3	374	01 - LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD,POMP PAR# 4	-	-	12,413	-	-	-	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY N MIAMI BCH,PARCEL # 1	-	6,136	38,351	-	-	-	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	-	-	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	(483)	-	(483)	
10	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	-	8,000	(370)	-	(370)	
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	(9,508)	-	(9,508)	
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	(15,122)	(153)	(15,275)	
15	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	-	8,909	(487)	-	(487)	
16	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	-	7,960	(469)	-	(469)	
17	374	02 - LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939	-	4,939	(603)	-	(603)	
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, MADERIA 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	-	-	-	
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	-	-	-	
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 STATES&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 B-5 p. 3	\$5,384,527	\$33,387	\$5,417,914	(\$27,042)	(\$153)	(\$27,194)	

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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. 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 YEAR DATA: 12/31/22 WITNESS: R. PARSONS
COMPANY:	PEOPLES GAS SYSTEM, INC.		
DOCKET NO.:	20230023-GU		

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB-TOTAL From B-5, pg. 2	\$5,384,527	\$33,387	\$5,417,914	(\$27,042)	(\$153)	(\$27,194)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	(14,515)	(296)	(14,811)	
3	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	-	2,196	(545)	-	(545)	
4	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	-	477	(91)	(17)	(108)	
5	374	11 - 100' X 50' parcel of land purchase to compensate for land taken for ro	(21,805)	-	(21,805)	-	-	-	
6	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	-	25,000	-	-	-	
7	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	-	10,000	-	-	-	
8	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261 VI	201,204	6,223	207,427	-	-	-	
9	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	-	50,000	-	-	-	
10	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1363 J	224,013	6,928	230,941	-	-	-	
11	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	-	-	-	
12	374	14 - LAND - Green Circle Gate Station	47,868	-	47,868	-	-	-	
13	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	-	11,187	-	-	-	
14	374	14 - LAND - PC GATE STATION	35,065	-	35,065	-	-	-	
15	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	-	-	-	
16	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	-	23,645	-	-	-	
17	374	14 - LAND-MAPLE AVE GATE STATION	3,080	-	3,080	-	-	-	
18	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	-	-	-	
19	374	15 - APPRAISAL - 8TH AVE & 16TH STREET	800	-	800	-	-	-	
20	374	15 - ENVIRONMENTAL AUDIT - LAND	2,980	-	2,980	-	-	-	
21	374	15 - LAND - 316 SW 33RD AVE	-	5,296	6,200	-	-	-	
22	374	15 - LAND - LEVEY COUNTY GATE STATION, LOT 9 ONLY. LOTS 10 & 11 SOLD.	-	-	14,038	-	-	-	
23	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038	-	28,038	-	-	-	
24	374	15 - LAND RIGHTS - RIGHT OF WAY /BASELINE RD	1,200	-	1,200	-	-	-	
25	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	-	10,336	-	-	-	
26	374	15 - SURVEY - GATE STATION PROPERTY	250	-	250	-	-	-	
27	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERPRISE	107,522	4,480	112,002	-	-	-	
28	374	90 - LAND - LAND RIGHTS	735,021	-	735,021	-	-	-	
29	374	02 - Purchase property. Place in held for future use (Account 105).	-	-	-	-	-	-	
30	374	02 - LAND - Tampa Div Operations and Training Facility Palm River	1,045,082	-	1,045,082	(17,566)	-	(17,566)	
31	374	06 - Project to Engineer Procure and Construct a Pipeline Compressor Station	5,636,684	-	5,636,684	-	-	-	
32	374	15 - Purchase 8 mustang GLS-26 Squeeze tool and 2 PS-62B squeeze tool.	8,343	-	8,343	-	-	-	
33	374	15 - Full cost WO, Sabal Trail Wildwood Gate Originally initated in 2016.	749,970	-	749,970	-	-	-	
34	374	01 - Cast Iron Sewer Replacement 40ft trench concrete. The downstream rema	13,362	-	13,362	-	-	-	
35	374		-	-	-	-	-	-	
36	374		-	-	-	-	-	-	
37	374		-	-	-	-	-	-	
38	374		-	-	-	-	-	-	
39	374		-	-	-	-	-	-	
40	374		-	-	-	-	-	-	
41	374		-	-	-	-	-	-	
42	374		-	-	-	-	-	-	
43	374		-	-	-	-	-	-	
44	374		-	-	-	-	-	-	
45	374		-	-	-	-	-	-	
46	374		-	-	-	-	-	-	
47	374		-	-	-	-	-	-	
48	374		-	-	-	-	-	-	
49	374		-	-	-	-	-	-	
50	374	TOTAL 374	\$15,662,493	\$116,460	\$15,778,953	(\$59,759)	(\$466)	(\$60,225)	

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. 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 YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	01 -000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$69,566	\$13,251	\$82,816	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	01 -044-00 TRUCKS	1,900	362	2,262	693	132	824	
3	375	01 -046-00 OFFICE FURNITURE	8,145	1,552	9,697	1,817	346	2,163	
4	375	01 -047-00 GENERATOR	49,154	9,363	58,517	15,061	2,869	17,930	
5	375	01 -051-00 AIR CONDITION EQUIP	120,869	23,023	143,892	32,242	6,141	38,383	
6	375	01 -051-00 BUILDING IMPROVEMENTS	451,666	86,032	537,697	209,370	39,880	249,250	
7	375	01 -051-00 FENCE	35,317	6,727	42,044	12,253	2,334	14,587	
8	375	01 -051-00 IMPROVEMENTS TO PROPERTY	239,682	45,654	285,336	108,789	20,722	129,511	
9	375	01 -051-00 REMODELING	757,296	144,247	901,543	225,001	42,857	267,858	
10	375	01 -051-00 SECURITY	65,041	12,389	77,430	21,419	4,080	25,499	
11	375	02 -000-00 MISCELLANEOUS	54,348	-	54,348	(36,712)	-	(36,712)	
12	375	02 -051-00 AIR CONDITION EQUIP	50,207	507	50,715	(4,486)	(45)	(4,532)	
13	375	02 -051-00 BUILDING IMPROVEMENTS	55,084	556	55,641	(5,032)	(51)	(5,083)	
14	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(820,812)	(8,291)	(829,103)	
15	375	02 -051-00 IMPROVEMENTS TO PROPERTY	388,390	3,923	392,314	(39,423)	(398)	(39,821)	
16	375	02 -051-00 NEW LOGO SIGN	6,481	65	6,546	(287)	(3)	(290)	
17	375	02 -051-00 REMODELING	66,447	671	67,118	(4,440)	(45)	(4,484)	
18	375	02 -051-00 SECURITY	(11,970)	(121)	(12,091)	7,322	74	7,396	
19	375	02 -074-00 LAND	20,079	-	20,079	(11,752)	-	(11,752)	
20	375	02 -Construct 5 Offices Palm River Ops	4,326	44	4,370	(407)	(4)	(411)	
21	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	10,419	213	10,632	
22	375	03 -046-00 PANEL	2,877	-	2,877	2,166	-	2,166	
23	375	03 -047-00 SHELVING	12,815	262	13,077	3,781	77	3,858	
24	375	03 -051-00 AIR CONDITION EQUIP	66,770	1,363	68,133	12,551	256	12,807	
25	375	03 -051-00 BUILDING IMPROVEMENTS	279,685	5,708	285,393	108,608	2,216	110,824	
26	375	03 -051-00 DIVISION OFFICE	922,741	18,631	941,373	733,886	14,977	748,863	
27	375	03 -051-00 FENCE	18,143	370	18,514	15,291	312	15,604	
28	375	03 -051-00 IMPROVEMENTS TO PROPERTY	158,454	3,234	161,688	115,828	2,364	118,191	
29	375	03 -051-00 NEW LOGO SIGN	17,790	363	18,153	2,496	51	2,547	
30	375	03 -051-00 REMODELING	25,376	-	25,376	1,548	-	1,548	
31	375	03 -051-00 SECURITY	87,755	1,791	89,546	5,354	109	5,464	
32	375	03 -054-00 REGULATORS	2,760	-	2,760	2,721	-	2,721	
33	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	185,556	9,766	195,322	
34	375	04 -046-00 CAMERA	11,731	617	12,349	8,335	439	8,773	
35	375	04 -046-00 OFFICE FURNITURE	20,592	-	20,592	8,985	-	8,985	
36	375	04 -047-00 CARPORT	36,567	1,925	38,492	11,016	580	11,596	
37	375	04 -047-00 GENERATOR	69,110	3,637	72,747	15,030	791	15,821	
38	375	04 -051-00 AIR CONDITION EQUIP	515,428	27,128	542,555	225,996	11,895	237,890	
39	375	04 -051-00 BUILDING IMPROVEMENTS	520,342	27,386	547,729	374,196	19,695	393,891	
40	375	04 -051-00 FENCE	117,522	3,635	121,157	32,249	997	33,246	
41	375	04 -051-00 IMPROVEMENTS TO PROPERTY	242,540	7,501	250,041	215,488	6,665	222,153	
42	375	04 -051-00 NEW LOGO SIGN	2,572	80	2,652	416	13	428	
43	375	04 -051-00 REMODELING	161,590	4,998	166,588	58,041	1,795	59,836	
44	375	04 -051-00 SECURITY	77,705	2,403	80,108	9,075	281	9,356	
45	375	04 -Construction/Renovation of office space.	125,242	3,873	129,116	1,422	44	1,466	
46	375	04 -Gate operator replacement for Chatham St entry with a new Hy-Security Slide-Driver hydrat	7,123	220	7,343	75	2	77	
47	375	04 -Purchase and installation of three A/C units at 600 W. Robinson St	86,017	2,660	88,678	2,265	70	2,335	
48	375	05 -000-00 MISCELLANEOUS	48,670	993	49,663	33,379	681	34,061	
49	375	05 -046-00 COMPUTER	1,343	-	1,343	910	-	910	
50	375	SUB-TOTAL, CONTINUED ON B-5, Pg. 5	\$12,566,885	\$559,669	\$13,126,554	\$1,977,265	\$198,137	\$2,175,402	

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. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

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 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB-TOTAL From B-5, Pg. 4	\$12,566,885	\$559,669	\$13,126,554	\$1,977,265	\$198,137	\$2,175,402	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	05 -047-00 GENERATOR	32,667	667	33,334	8,149	166	8,315	
3	375	05 -051-00 AIR CONDITION EQUIP	11,654	613	12,267	1,719	90	1,810	
4	375	05 -051-00 BUILDING IMPROVEMENTS	217,200	11,432	228,632	87,193	4,589	91,782	
5	375	05 -051-00 DIVISION OFFICE	267,976	14,104	282,080	168,002	8,842	176,844	
6	375	05 -051-00 FENCE	16,992	894	17,886	4,059	214	4,272	
7	375	05 -051-00 IMPROVEMENTS TO PROPERTY	53,774	2,830	56,604	10,718	564	11,283	
8	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	797	16	814	
9	375	05 -051-00 REMODELING	90,125	4,743	94,869	27,688	1,457	29,146	
10	375	05 -051-00 SECURITY	8,764	461	9,226	4,877	257	5,134	
11	375	05 -074-00 LAND	1,990	105	2,095	1,430	75	1,505	
12	375	05 -Building Security improvement project	12,002	245	12,247	152	3	155	
13	375	05 -Improvements to the existing security/safety fence at the Division Ops property. Install conc	2,799	57	2,856	32	1	33	
14	375	05 -Remove and replace existing carpeted areas with new vinyl plank flooring	14,611	769	15,380	391	21	412	
15	375	05 -Replace all window screens in building, repair building and parking curbs, repair and repaint	3,814	201	4,015	44	2	47	
16	375	05 -Upgrade the existing building generator. Eustis operations. Software out of date.	2,224	117	2,341	23	1	25	
17	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	474,366	9,681	484,047	
18	375	06 -046-00 PANEL	9,382	191	9,574	6,371	130	6,501	
19	375	06 -051-00 AIR CONDITION EQUIP	819,035	16,715	835,750	407,153	8,309	415,462	
20	375	06 -051-00 BUILDING IMPROVEMENTS	2,564,320	52,333	2,616,654	1,632,637	33,319	1,665,956	
21	375	06 -051-00 FENCE	62,635	-	62,635	34,362	-	34,362	
22	375	06 -051-00 IMPROVEMENTS TO PROPERTY	142,435	2,907	145,341	72,330	1,476	73,806	
23	375	06 -051-00 NEW LOGO SIGN	5,421	111	5,531	1,087	22	1,109	
24	375	06 -051-00 REMODELING	59,088	1,206	60,294	28,798	588	29,386	
25	375	06 -051-00 SECURITY	28,079	573	28,652	13,790	281	14,071	
26	375	06 -074-00 LAND	22,560	-	22,560	18,950	-	18,950	
27	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	62,919	2,622	65,541	
28	375	08 -046-00 CAMERA	2,051	85	2,136	1,130	47	1,178	
29	375	08 -047-00 GENERATOR	18,060	752	18,812	11,757	490	12,247	
30	375	08 -051-00 AIR CONDITION EQUIP	114,915	4,788	119,703	43,534	1,814	45,348	
31	375	08 -051-00 BUILDING IMPROVEMENTS	253,862	10,578	264,440	51,436	2,143	53,579	
32	375	08 -051-00 FENCE	54,589	2,275	56,864	20,827	868	21,694	
33	375	08 -051-00 IMPROVEMENTS TO PROPERTY	57,007	2,375	59,382	37,642	1,568	39,210	
34	375	08 -051-00 REMODELING	230,617	9,609	240,226	131,369	5,474	136,843	
35	375	08 -051-00 SECURITY	26,803	1,117	27,919	4,187	174	4,361	
36	375	08 -A/C replacement for Lakeland officeNEW - Condensing Unit...M#CH14NB048P0GAAAA Si	2,862	119	2,982	31	1	33	
37	375	08 -To make certain improvements to the Lakeland Division Office as a result of the FDOT part	48,652	2,027	50,680	15,825	659	16,484	
38	375	09 -000-00 MISCELLANEOUS	10,929	-	10,929	8,304	-	8,304	
39	375	09 -047-00 GENERATOR	77,788	1,588	79,376	21,216	433	21,649	
40	375	09 -051-00 AIR CONDITION EQUIP	9,794	200	9,994	2,457	50	2,507	
41	375	09 -051-00 BUILDING IMPROVEMENTS	127,488	2,602	130,090	28,492	581	29,074	
42	375	09 -051-00 DIVISION OFFICE	345,292	7,047	352,339	171,485	3,500	174,985	
43	375	09 -051-00 FENCE	22,269	454	22,724	8,638	176	8,814	
44	375	09 -051-00 IMPROVEMENTS TO PROPERTY	42,353	864	43,217	11,726	239	11,965	
45	375	09 -051-00 NEW LOGO SIGN	6,489	132	6,621	3,223	66	3,288	
46	375	09 -051-00 SECURITY	10,339	211	10,550	3,170	65	3,235	
47	375	09 -061-00 GATE STATION	30,192	616	30,808	19,700	402	20,102	
48	375	09 -Install new Card access system as well as new CCTV installation for building security at me	77,571	1,583	79,154	1,991	41	2,031	
49	375	09 -Repair existing roof leaks at office buiding at 1722 Ridgewood Ave.	9,294	190	9,483	82	2	83	
50	375	SUB-TOTAL, CONTINUED ON B-5, Pg. 6	\$19,262,186	\$735,522	\$19,997,708	\$5,643,526	\$289,658	\$5,933,185	

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. 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 YEAR DATA: 12/31/22 WITNESS: R. PARSONS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20230023-GU		

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB-TOTAL From B-5, Pg. 5	\$19,262,186	\$735,522	\$19,997,708	\$5,643,526	\$289,658	\$5,933,185	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	310	6	317	
3	375	09 -Upgrade the existing building generator. Software is out of date.	966	20	986	12	0	12	
4	375	10 -051-00 FENCE	1,174	-	1,174	1,524	-	1,524	
5	375	11 -051-00 AIR CONDITION EQUIP	347,029	10,733	357,762	26,835	830	27,665	
6	375	11 -051-00 BUILDING IMPROVEMENTS	32,637	1,009	33,647	10,560	327	10,887	
7	375	11 -051-00 DIVISION OFFICE	994,775	30,766	1,025,541	513,383	15,878	529,260	
8	375	11 -051-00 FENCE	7,418	229	7,647	3,828	118	3,947	
9	375	11 -051-00 IMPROVEMENTS TO PROPERTY	42,465	1,313	43,778	12,779	395	13,174	
10	375	11 -051-00 NEW LOGO SIGN	5,909	183	6,092	646	20	666	
11	375	11 -051-00 SECURITY	61,035	1,888	62,923	21,676	670	22,346	
12	375	13 -051-00 AIR CONDITION EQUIP	14,364	444	14,809	2,015	62	2,077	
13	375	13 -051-00 BUILDING IMPROVEMENTS	8,171	253	8,423	4,525	140	4,665	
14	375	13 -051-00 DIVISION OFFICE	740,362	22,898	763,259	402,418	12,446	414,864	
15	375	13 -051-00 FENCE	57,509	1,779	59,287	17,742	549	18,291	
16	375	13 -051-00 NEW LOGO SIGN	58,345	1,804	60,149	4,677	145	4,821	
17	375	13 -051-00 SECURITY	68,909	2,131	71,041	5,524	171	5,694	
18	375	13 -Need to replace old A.C. unit that cools the back portion of the Jupiter office	4,641	144	4,785	630	19	650	
19	375	14 -000-00 MISCELLANEOUS	89,933	3,747	93,681	7,007	292	7,299	
20	375	14 -051-00 BUILDING IMPROVEMENTS	170,194	7,091	177,286	34,846	1,452	36,298	
21	375	14 -051-00 DIVISION OFFICE	798,202	33,258	831,461	309,508	12,896	322,404	
22	375	14 -051-00 IMPROVEMENTS TO PROPERTY	22,441	935	23,376	5,095	212	5,307	
23	375	14 -051-00 NEW LOGO SIGN	4,497	187	4,684	350	15	365	
24	375	14 -051-00 SECURITY	51,474	2,145	53,618	19,959	832	20,791	
25	375	14 -NEW SECURITY SYSTEM FOR PC BUILDING. SECURITY UPGRADE PER MIKE	37,889	1,579	39,468	377	16	393	
26	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	3,873	337	4,210	
27	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	5,646	491	6,137	
28	375	15 -047-00 SHELVING	5,403	-	5,403	1,928	-	1,928	
29	375	15 -051-00 AIR CONDITION EQUIP	129,097	11,226	140,323	18,541	1,612	20,154	
30	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	29,403	2,557	31,960	
31	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	129,904	11,296	141,200	
32	375	15 -051-00 FENCE	2,077	181	2,258	1,619	141	1,760	
33	375	15 -051-00 IMPROVEMENTS TO PROPERTY	91,399	7,948	99,346	41,514	3,610	45,124	
34	375	15 -051-00 REMODELING	89,157	7,753	96,910	41,374	3,598	44,971	
35	375	15 -051-00 SECURITY	8,089	703	8,792	3,323	289	3,612	
36	375	15 -Install new security entrance system to the Ocala office to include card access system, and	41,391	3,599	44,990	1,149	100	1,249	
37	375	16 -047-00 GENERATOR	25,183	1,049	26,232	14,640	610	15,250	
38	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	2,196	92	2,288	
39	375	16 -051-00 BUILDING IMPROVEMENTS	383,921	15,997	399,918	199,271	8,303	207,574	
40	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	266,474	11,103	277,577	
41	375	16 -Fort Myers Division Office incurred Roof Damage due to Hurricane Irma.	6,201	258	6,459	763	32	795	
42	375	55 -051 IMPROVEMENTS TO PROPERTY	-	-	-	(94,579)	-	(94,579)	
43	375	90 -000-00 MISCELLANEOUS	126,656	-	126,656	2,408	-	2,408	
44	375	90 -047-00 CARPORT	22,858	-	22,858	467	-	467	
45	375	90 -051-00 BUILDING IMPROVEMENTS	114,943	-	114,943	2,023	-	2,023	
46	375	90 -051-00 IMPROVEMENTS TO PROPERTY	432,519	-	432,519	8,223	-	8,223	
47	375	90 -051-00 REMODELING	3,207	-	3,207	61	-	61	
48	375	90 -051-00 SECURITY	4,536	-	4,536	98	-	98	
49	375								
50	375	TOTAL	\$25,098,508	\$950,134	\$26,048,641	\$7,730,071	\$381,319	\$8,111,390	

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. 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION	
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL		
1	391	01 -000-00 MISCELLANEOUS	\$1,787	\$340	\$2,128	\$6,337	\$1,207	\$7,544		
2	391	01 -046-00 COMPUTER	58,645	-	58,645	(131,583)	-	(131,583)	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS	
3	391	01 -046-00 FILING CABINETS	4,940	941	5,881	17,500	3,333	20,833		
4	391	01 -046-00 OFFICE EQUIPMENT	47,590	9,065	56,655	168,529	32,101	200,630		
5	391	01 -046-00 OFFICE FURNITURE	3,259	621	3,880	10,435	1,988	12,423		
6	391	01 -046-00 PRINTERS	47,028	8,958	55,985	(78,670)	(14,985)	(93,655)		
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	(3,007)	-	(3,007)		
9	391	01 -Break Room: 24"DX48"W work surface modular furniture with (1) one 24" pedestal drawer, (1) one 48" over	1,006	192	1,198	3,553	677	4,230		
10	391	01 -DEX imaging 1p765 plotter	1,662	317	1,978	(5,652)	(1,077)	(6,729)		
11	391	01 -Distribution Operations Room: 36"Hx36" W file cabinet	412	78	490	1,452	277	1,728		
12	391	01 -Elitebook 850 G5 Laptops w docking stations and software	232	-	232	(326)	-	(326)		
13	391	01 -Itron MC Lite Reader E-5001&CarMoun	2,274	-	2,274	(11,113)	-	(11,113)		
14	391	01 -Mobile Lite Meter Reading System	2,454	-	2,454	(4,700)	-	(4,700)		
15	391	01 -Non-unitized	1,572	-	1,572	(146)	-	(146)		
16	391	01 -Samsung 50" Plasma TV for Break Room at Fulford Operations Model# HPS5053	536	102	638	1,891	360	2,251		
17	391	02 -046-00 CHAIRS	-	-	-	-	-	-		
18	391	02 -046-00 COMPUTER	29,313	-	29,313	27,326	-	27,326		
19	391	02 -046-00 COPY MACHINE	8,374	85	8,458	1,229	12	1,241		
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	24,388	246	24,634		
23	391	02 -046-00 MONITOR	4,057	-	4,057	2,638	-	2,638		
24	391	02 -046-00 OFFICE EQUIPMENT	435,093	4,395	439,488	214,239	2,164	216,403		
25	391	02 -046-00 PERSONAL COMPUTERS	13,474	-	13,474	13,435	-	13,435		
26	391	02 -046-00 PRINTERS	12,467	126	12,593	12,218	123	12,341		
27	391	02 -046-00 SOFTWARE	414	-	414	406	-	406		
28	391	02 -046-00 TABLES	-	-	-	-	-	-		
29	391	02 -047-00 ICE MACHINE	4,242	43	4,285	4,241	43	4,284		
30	391	02 -AV EQUIPMENT - 80x60 pulldown screen, Mits. Projector model XD280U,A/V	730	7	738	470	5	475		
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	2,441	-	2,441		
35	391	02 -FC300 SREAD RADIO	1,669	-	1,669	1,669	-	1,669		
36	391	02 -Furniture	1,704	17	1,721	771	8	779		
37	391	02 -FURNITURE - PGS Operations - Palm River	1,109	11	1,121	1,032	10	1,042		
38	391	02 -Itron FC300	2,309	-	2,309	2,253	-	2,253		
39	391	02 -ITRON FC300 Mobile Meter Reading Unit	1,272	-	1,272	754	-	754		
40	391	02 -Laptop - Elite 850 Laptop w/ software Auto CAD - Gas Design	281	-	281	126	-	126		
41	391	02 -MANITOWOC ICE MACHINE	353	4	357	353	4	357		
42	391	02 -Office Furniture - Tampa Operations - Palm River	28,223	285	28,508	10,276	104	10,379		
43	391	02 -SOFTWARE - AUTOCAD	35	-	35	34	-	34		
44	391	02 -TABLES - 30"X20"X20" LIGHT OAK #106 & #107 (EXPENSED)	-	-	-	-	-	-		
45	391	03 -000-00 MISCELLANEOUS	2,148	44	2,192	2,773	57	2,829		
46	391	03 -046-00 OFFICE EQUIPMENT	38,939	795	39,734	26,313	537	26,850		
47	391	03 -046-00 OFFICE FURNITURE	51,677	1,055	52,732	111,839	2,282	114,122		
48	391	03 -046-00 PRINTERS	14,734	301	15,035	63,435	1,295	64,729		
49	391	03 -CONFERENCE ROOM - w/ 12 chairs & credenza	1,134	23	1,158	2,446	50	2,496		
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 8	\$877,524	\$28,835	\$906,359	\$507,686	\$31,446	\$539,132		

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. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

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WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB-TOTAL From B-5, Pg. 7	\$877,524	\$28,835	\$906,359	\$507,686	\$31,446	\$539,132	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	1,512	31	1,543	
3	391	03 -Refrigerators for office	249	5	254	45	1	46	
4	391	04 -000-00 MISCELLANEOUS	14,699	455	15,154	(39,440)	(1,220)	(40,659)	
5	391	04 -046-00 BOOKCASE	-	-	-	-	-	-	
6	391	04 -046-00 CHAIRS	-	-	-	-	-	-	
7	391	04 -046-00 COMPUTER	25,689	-	25,689	(43,927)	-	(43,927)	
8	391	04 -046-00 FILING CABINETS	5,053	156	5,209	8,928	276	9,204	
9	391	04 -046-00 OFFICE EQUIPMENT	16,875	522	17,397	7,736	239	7,976	
10	391	04 -046-00 OFFICE FURNITURE	14,310	443	14,753	69,454	2,148	71,602	
11	391	04 -046-00 PRINTERS	1,693	52	1,745	(164)	(5)	(170)	
12	391	04 -046-00 PROJECTORS	10,474	324	10,798	(1,069)	(33)	(1,102)	
13	391	04 -BOOKCASE - 36"W X 12" D X 60"H (EXPENSED)	-	-	-	-	-	-	
14	391	04 -Custom Elite Laptop 850G	219	-	219	(293)	-	(293)	
15	391	04 -Laptop - Elite 850G5	229	-	229	(470)	-	(470)	
16	391	04 -Non-unitized	4,785	-	4,785	(1,111)	-	(1,111)	
17	391	04 -projector	1,386	43	1,429	(123)	(4)	(127)	
18	391	04 -Shredder	335	10	345	701	22	722	
19	391	05 -046-00 CAMERA	4,243	87	4,329	(1,225)	(25)	(1,250)	
20	391	05 -046-00 COMPUTER	5,417	-	5,417	10,563	-	10,563	
21	391	05 -046-00 DESKS	-	-	-	-	-	-	
22	391	05 -046-00 SOFTWARE	1,828	-	1,828	(25,742)	-	(25,742)	
23	391	05 -047-00 ICE MACHINE	3,091	-	3,091	5,759	-	5,759	
24	391	05 -TTVN Monitor System	326	7	332	(4,592)	(94)	(4,686)	
25	391	06 -046-00 COMPUTER	23,615	-	23,615	35,662	-	35,662	
26	391	06 -046-00 OFFICE EQUIPMENT	37,528	766	38,294	90,560	1,848	92,408	
27	391	06 -046-00 OFFICE FURNITURE	17,670	361	18,031	38,266	781	39,047	
28	391	06 -046-00 PRINTERS	12,485	255	12,739	5,265	107	5,372	
29	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,649	34	1,683	
30	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	10,761	-	10,761	(7,712)	-	(7,712)	
31	391	06 -Convert warehouse to gym	3,011	61	3,072	6,347	130	6,476	
32	391	06 -Mobile Collector Lite meter read collection unit. Itron	1,956	-	1,956	(1,476)	-	(1,476)	
33	391	08 -046-00 COMPUTER	2,161	-	2,161	8,310	-	8,310	
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	1,483	30	1,514	
37	391	08 -046-00 PRINTERS	12,144	248	12,391	12,997	265	13,262	
38	391	08 -046-00 SOFTWARE	-	-	-	-	-	-	
39	391	08 -046-00 VIDEO EQ	6,318	-	6,318	4,236	-	4,236	
40	391	08 -047-00 TOOLS, SHOP, AND GARAGE EQUI	5,753	-	5,753	12,713	-	12,713	
41	391	08 -051-00 WATER COOLER	-	-	-	-	-	-	
42	391	08 -Display 65" HDMI w/2 dongles	505	21	526	330	14	343	
43	391	08 -Non-unitized	661	-	661	744	-	744	
44	391	09 -046-00 COMPUTER	22,748	-	22,748	(10,318)	-	(10,318)	
45	391	09 -046-00 OFFICE EQUIPMENT	14,078	287	14,365	9,074	185	9,259	
46	391	09 -046-00 PRINTERS	7,808	159	7,967	(2,958)	(60)	(3,018)	
47	391	09 -046-00 PROJECTORS	1,290	26	1,316	1,147	23	1,170	
48	391	09 -051-00 AIR CONDITION EQUIP	6,888	141	7,028	2,928	60	2,988	
49	391	09 -HP DesignJet Scanner/Plotter T830	651	13	664	(249)	(5)	(255)	
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 9	\$1,180,263	\$33,354	\$1,213,617	\$703,225	\$36,194	\$739,419	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1, B-11

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. 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB-TOTAL From B-5, Pg. 8	\$1,180,263	\$33,354	\$1,213,617	\$703,225	\$36,194	\$739,419	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	599	-	599	
3	391	09-Non-unitized	2,200	-	2,200	201	-	201	
4	391	09-One TTVN System for Daytona office. Includes MacMini Computer, 32" Samsung TV, wall mount, MacMini	162	3	166	52	1	53	
5	391	09-PROJECTOR - Infocus Projector	235	5	239	205	4	209	
6	391	10 -046 OFFICE EQUIPMENT	-	-	-	18,084	-	18,084	
7	391	10 -046-00 OFFICE EQUIPMENT	3,353	140	3,492	2,296	96	2,391	
8	391	11 -046-00 CAMERA	12,174	377	12,551	19,524	604	20,128	
9	391	11 -046-00 COMPUTER	45,211	-	45,211	72,784	-	72,784	
10	391	11 -046-00 OFFICE EQUIPMENT	43,862	1,357	45,219	(1,415)	(44)	(1,459)	
11	391	11 -Handheld FC-300	1,604	-	1,604	2,444	-	2,444	
12	391	11 -Itron FC300 Handheld Computer	3,262	-	3,262	5,186	-	5,186	
13	391	13 -046-00 MONITOR	2,144	-	2,144	1,652	-	1,652	
14	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706	16,952	524	17,476	
15	391	13 -046-00 PRINTERS	14,565	450	15,015	(16,949)	(524)	(17,473)	
16	391	13 -PLOTTER - Cannon ipf 785 m40 plotter	861	27	887	(1,757)	(54)	(1,811)	
17	391	14 -046-00 COMPUTER	13,567	-	13,567	143,893	-	143,893	
18	391	14 -046-00 COPY MACHINE	7,284	304	7,588	1,309	55	1,363	
19	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,372	57	1,429	
20	391	14 -046-00 OFFICE EQUIPMENT	59,478	2,478	61,956	13,481	562	14,043	
21	391	14 -Copier Scanner Kyocera 3253CI	607	25	632	86	4	90	
22	391	14 -Mobile Collector Lite - Itron Read ERT's - container and antenna. S#72503229 - Model DCU-5310-201 - 14-C	855	-	855	(3,061)	-	(3,061)	
23	391	14 -New TTVN unit for PC - Mac Mini #a1347 with LED TV MX23BN9636429	159	7	166	1,811	75	1,887	
24	391	14 -Non-unitized	9,128	-	9,128	22,628	-	22,628	
25	391	14 -Video Conference Equipment - Panama City Operations Office	3,339	139	3,478	3,129	130	3,260	
26	391	15 -046-00 COMPUTER	-	-	-	16,366	-	16,366	
27	391	15 -046-00 COPY MACHINE	9,871	-	9,871	3,545	-	3,545	
28	391	15 -046-00 DESKS	1,679	-	1,679	3,276	-	3,276	
29	391	15 -046-00 OFFICE EQUIPMENT	57,045	-	57,045	74,564	-	74,564	
30	391	15 -046-00 PROJECTORS	1,060	-	1,060	1,048	-	1,048	
31	391	15 -051-00 AIR CONDITION EQUIP	4,184	-	4,184	3,278	-	3,278	
32	391	15 -Central Air Unit	321	28	349	249	22	271	
33	391	15 -Non-unitized	1,973	-	1,973	10,265	-	10,265	
34	391	15 -Refrigerator	224	20	244	41	4	45	
35	391	15 -Video Conference Equipment - Ocala Operations Office	3,200	278	3,478	2,399	209	2,608	
36	391	16 -046-00 COMPUTER	10,738	-	10,738	45,350	-	45,350	
37	391	16 -046-00 OFFICE EQUIPMENT	50,096	-	50,096	59,719	-	59,719	
38	391	16 -046-00 PRINTERS	10,620	-	10,620	1,328	-	1,328	
39	391	16 -046-00 PROJECTORS	1,286	-	1,286	1,286	-	1,286	
40	391	16 -Canon Image Prograf IPF 765 MFP	1,854	77	1,931	1,472	61	1,534	
41	391	16 -Non-unitized	5,050	-	5,050	140	-	140	
42	391	16 -PROJECTOR - COMPUTER - DELL 3400 MP	225	9	234	224	9	234	
43	391	55 -046-00 CHAIRS	57,606	-	57,606	38,731	-	38,731	
44	391	55 -046-00 HARD DRIVE	-	-	-	(395,651)	-	(395,651)	
45	391	55 -046-00 OFFICE EQUIPMENT	10,298	-	10,298	7,151	-	7,151	
46	391	55 -046-00 OFFICE FURNITURE	220,858	-	220,858	151,246	-	151,246	
47	391	55 -Non-unitized	(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 additional Steelcase Workstations	-	-	-	-	-	-	
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 10	\$1,858,210	\$39,246	\$1,897,456	\$1,033,760	\$37,988	\$1,071,748	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1, B-11

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. 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB-TOTAL From B-5, Pg. 9	\$1,858,210	\$39,246	\$1,897,456	\$1,033,760	\$37,988	\$1,071,748	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	(3,739)	-	(3,739)	
3	391	90 -046-00 CHAIRS	506	-	506	(52)	-	(52)	
4	391	90 -046-00 COMPUTER	970,586	-	970,586	1,024,621	-	1,024,621	
5	391	90 -046-00 COPY MACHINE	318,895	-	318,895	202,862	-	202,862	
6	391	90 -046-00 DESKS	-	-	-	-	-	-	
7	391	90 -046-00 FACSIMILE MACHINE	-	-	-	-	-	-	
8	391	90 -046-00 FILE SERVER	1,771,017	-	1,771,017	1,876,039	-	1,876,039	
9	391	90 -046-00 FURNITURE	9,635	-	9,635	(1,208)	-	(1,208)	
10	391	90 -046-00 OFFICE EQUIPMENT	802,821	-	802,821	89,059	-	89,059	
11	391	90 -046-00 OFFICE FURNITURE	468,818	-	468,818	(52,603)	-	(52,603)	
12	391	90 -046-00 PANEL	24,878	-	24,878	(8,378)	-	(8,378)	
13	391	90 -046-00 PRINTERS	1,916	-	1,916	1,811	-	1,811	
14	391	90 -046-00 PROJECTORS	66,364	-	66,364	66,253	-	66,253	
15	391	90 -046-00 SOFTWARE	47,634	-	47,634	53,403	-	53,403	
16	391	90 -046-00 VIDEO EQ	123,159	-	123,159	31,187	-	31,187	
17	391	90 -Boardroom Table	236	-	236	(25)	-	(25)	
18	391	90 -CHAIR - TIM OCONNOR OFFICE	92	-	92	(10)	-	(10)	
19	391	90 -COPIER - TaskAlpha 3051ci	722	-	722	372	-	372	
20	391	90 -Copier Fax Machine	7,796	-	7,796	5,443	-	5,443	
21	391	90 -Corporate P7	487	-	487	224	-	224	
22	391	90 -CUMMINS CHECK SIGNER / IMPRINTER/ ENDORSER MODEL #288-9001-00 Imprinter/Signer/Endorser.	755	-	755	755	-	755	
23	391	90 -LAPTOPS - Toughbooks	4,781	-	4,781	4,897	-	4,897	
24	391	90 -LAPTOPS - Toughbooks - Essentials Application	12,967	-	12,967	13,923	-	13,923	
25	391	90 -Non-untized	40,302	-	40,302	11,978	-	11,978	
26	391	90 -PGS Avon Park	670	-	670	325	-	325	
27	391	90 -PGS Tampa Operations	548	-	548	266	-	266	
28	391	90 -PROJECTOR - Infocus LP540 1700 Lumes XGA. With Channelside-Safety. File Atch with WO	417	-	417	417	-	417	
29	391	90 -PROJECTOR - Infocus LP540 1700 Lumes XGA. With Purchasing. File Atch with WO	278	-	278	278	-	278	
30	391	90 -PROJECTOR-Ceiling Mounted - XGA resolution 5000 ANSI Lumen, liquid cooled, single chip DLP. Added t	672	-	672	668	-	668	
31	391	90 -SECURECenter Facility for SCADA Disaster Recover	3,785	-	3,785	(304)	-	(304)	
32	391	90 -SOFTWARE - AutoCAD	323	-	323	362	-	362	
33	391	90 -SOFTWARE - AUTOCAD - 2015 license	336	-	336	371	-	371	
34	391	90 -VIDEO CONFERENCE EQUIPMENT - PGS BOARDROOM	7,251	-	7,251	6,092	-	6,092	
35	391								
36	391								
37	391								
38	391								
39	391								
40	391								
41	391								
42	391								
43	391								
44	391								
45	391								
46	391								
47	391								
48	391								
49	391								
50	391	TOTAL	\$6,566,662	\$39,246	\$6,605,908	\$4,359,045	\$37,988	\$4,397,034	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1, B-11

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. 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	390	01 -051-00 SECURITY/ 39002	\$1,948	\$371	\$2,319	\$735	\$140	\$875	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,456	479	23,935	
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,690	402	20,092	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	1,742	73	1,815	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(4,334)	(181)	(4,514)	
6	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(29,702)	(919)	(30,621)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	-	59,903	21,136	-	21,136	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	13,710	571	14,282	
9	390								
10	390								
11	390								
12	390	TOTAL 390	\$158,188	\$4,156	\$162,344	\$46,433	\$565	\$46,999	
13	303	01 -046-00 SOFTWARE	\$3,867	\$0	\$3,867	\$2,939	\$0	\$2,939	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	(8,532)	-	(8,532)	
15	303	02 -AutoCad Map 3D 2010	459	-	459	(491)	-	(491)	
16	303	03 -046-00 SOFTWARE	1,994	-	1,994	622	-	622	
17	303	03 -TV WITH TTVN SYS	166	-	166	49	-	49	
18	303	04 -046-00 SOFTWARE	8,787	-	8,787	10,334	-	10,334	
19	303	04 -SOFTWARE - ESRI - UAI MAPPING CONVERSION OF DRAWINGS AND DATA	75	-	75	89	-	89	
20	303	04 -SOFTWARE - ESRI - UAI MAPPING PROJECT	657	-	657	773	-	773	
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	89,211	-	89,211	
24	303	11 -SOFTWARE LICENSE FOR MICROSTATION MAPPING & SOFTWARE	840	-	840	840	-	840	
25	303	15 -046-00 SOFTWARE	1,072	-	1,072	294	-	294	
26	303	55 -046-00 SOFTWARE	4,542,660	-	4,542,660	692,055	-	692,055	
27	303	55 -Customized Software. MyTECOnet Replacement..	3,665	-	3,665	170	-	170	
28	303	55 -Non-unitized	2,603,799	-	2,603,799	41,387	-	41,387	
29	303	55 -SOFTWARE - Avaya Aura Contact Center 6.0	11,371	-	11,371	4,147	-	4,147	
30	303	55 -SOFTWARE - IVR Upgrade	147,668	-	147,668	42,875	-	42,875	
31	303	55 -Software PragmaCAD Payment Posting	605	-	605	225	-	225	
32	303	55 -Symon Upgrade - PGS	830	-	830	323	-	323	
33	303	90 -046-00 SOFTWARE	46,511,133	-	46,511,133	19,644,282	-	19,644,282	
34	303	90 -4867 PGS Load Demand Forecast Solution SAS	92,529	-	92,529	24,315	-	24,315	
35	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Aspen Process Explorer &	323	-	323	323	-	323	
36	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Info Plus 2.1 Software	1,191	-	1,191	1,191	-	1,191	
37	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - NT Server & File Server S	855	-	855	855	-	855	
38	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - SQL Plus	397	-	397	397	-	397	
39	303	90 -Automated Password Solution	8,273	-	8,273	4,365	-	4,365	
40	303	90 -CAD MAPPING UPGRADE - COMPATATBILITY TO GIS SYSTEM	2,251	-	2,251	2,205	-	2,205	
41	303	90 -Digital Maps of Dade County distribution system viewed via Microstation	2,590	-	2,590	2,590	-	2,590	
42	303	90 -Digital Maps of Distribution System viewed via Microstation Software fo	2,380	-	2,380	2,380	-	2,380	
43	303	90 -Digital Maps of Distribution System viewed via Microstation Software MA	14,161	-	14,161	14,161	-	14,161	
44	303	90 -Digital Maps of Jacksonville Distribution System viewed via Microstatio	5,036	-	5,036	5,036	-	5,036	
45	303	90 -Eleven Imaging System - Image & Scan Application Software and Licensi	6,585	-	6,585	6,585	-	6,585	
46	303	90 -Eleven Imaging System - Data base & License ; SQL SVR STD EDTN 2005 Eng	1,182	-	1,182	1,182	-	1,182	
47	303	90 -GIS Mapping Initiative - Ph 1 - GIS Software & Digitizing Existing Dist	147,352	-	147,352	117,526	-	117,526	
48	303	90 -GIS SOFTWARE	104,058	-	104,058	83,594	-	83,594	
49	303	90 -HANA Landscape	8,273	-	8,273	4,415	-	4,415	
50	303	SUB TOTALS CONTINUED ON B-5 p. 12	\$54,399,263	\$0	\$54,399,263	\$20,860,795	\$0	\$20,860,795	

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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. 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
13	303	SUB-TOTAL From B.5, pg. 11	\$54,399,263	\$0	\$54,399,263	\$20,860,795	\$0	\$20,860,795	
14	303	90 -Interactive Voice Response (IVR) - Software, Application, Development,	11,855	-	11,855	11,855	-	11,855	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
15	303	90 -MAPPING - Eustis Stoner Model	1,964	-	1,964	1,964	-	1,964	
16	303	90 -MAPPING - SW FL GIS Stoner Interface	4,195	-	4,195	4,195	-	4,195	
17	303	90 -Microsoft - Operating Systems Upgrade to Windows 7	362,250	-	362,250	267,315	-	267,315	
18	303	90 -MINOR ADDITION	(2,354)	-	(2,354)	(1,560)	-	(1,560)	
19	303	90 -Mobile Device Management	8,273	-	8,273	4,515	-	4,515	
20	303	90 -Non-utilized	3,225,518	-	3,225,518	223,525	-	223,525	
21	303	90 -Pipeline Integrity Management-Software package from Utility Automation	4,030	-	4,030	4,030	-	4,030	
22	303	90 -PowerPlant 10.1	109,003	-	109,003	91,795	-	91,795	
23	303	90 -SOFTWARE - Call Sponsor - Geneys I-Server - upgrade IVR server	11,873	-	11,873	11,873	-	11,873	
24	303	90 -SOFTWARE - Compliance Management System	165,410	-	165,410	77,004	-	77,004	
25	303	90 -SOFTWARE - Contractor created a GIS mapping system for transmission lin	3,353	-	3,353	3,353	-	3,353	
26	303	90 -SOFTWARE - CRB Database for Reports	82,473	-	82,473	21,912	-	21,912	
27	303	90 -Software - Custom - Agency Portal - CIS Enhancement	11,706	-	11,706	6,757	-	6,757	
28	303	90 -SOFTWARE - Custom - AIRPort	626	-	626	288	-	288	
29	303	90 -SOFTWARE - CUSTOM - TAX REPAIRS PGS DISTRIBUTION ASSETS	26,317	-	26,317	19,266	-	19,266	
30	303	90 -SOFTWARE - Customized - FERC 720 - Market Transparency	3,263	-	3,263	1,883	-	1,883	
31	303	90 -SOFTWARE - Dashboard for Compliance	4,666	-	4,666	1,505	-	1,505	
32	303	90 -Software - DB2 Upgrade for Elevon / Walker VSAM Software	47,129	-	47,129	47,129	-	47,129	
33	303	90 -SOFTWARE - ERP/SAP/Financial	361,849	-	361,849	240,858	-	240,858	
34	303	90 -SOFTWARE - ERP/SAP/Procurement	111,055	-	111,055	73,588	-	73,588	
35	303	90 -SOFTWARE - Exchange Upgrade	8,374	-	8,374	4,419	-	4,419	
36	303	90 -SOFTWARE - Field Mapping (ESRI)	16,852	-	16,852	6,590	-	6,590	
37	303	90 -SOFTWARE - Frameworks	1,141	-	1,141	426	-	426	
38	303	90 -SOFTWARE - Gas Leak Data Compliance	108,260	-	108,260	25,604	-	25,604	
39	303	90 -SOFTWARE - GIS MAPPING	40,042	-	40,042	28,955	-	28,955	
40	303	90 -SOFTWARE - GMS Upgrade for CRM	7,571	-	7,571	3,051	-	3,051	
41	303	90 -SOFTWARE - Kiefner NYGAS Risk Assessment Model-Evaluate the relative ri	4,385	-	4,385	4,385	-	4,385	
42	303	90 -SOFTWARE - Open Text	16,788	-	16,788	8,554	-	8,554	
43	303	90 -SOFTWARE - OS - WINDOWS 10	125,418	-	125,418	49,047	-	49,047	
44	303	90 -SOFTWARE - PowerPlant Depreciation Study	26,527	-	26,527	14,316	-	14,316	
45	303	90 -Software - ProcessNET software adds the ability to Scada to poll remote	6,107	-	6,107	6,107	-	6,107	
46	303	90 -Software - Relate to Asset # 25584594	10,224	-	10,224	8,124	-	8,124	
47	303	90 -SOFTWARE - SCADA system	203,751	-	203,751	12,516	-	12,516	
48	303	90 -SOFTWARE - SCADA Upgrade - Software Matrikon ip21 - ProcessGuard - iFix	7,980	-	7,980	7,818	-	7,818	
49	303	90 -SOFTWARE - SendOut - Fuels Dept	15,394	-	15,394	7,258	-	7,258	
50	303	SUB TOTALS CONTINUED ON B-5 p. 13	\$59,552,535	\$0	\$59,552,535	\$22,161,018	\$0	\$22,161,018	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p. 1, B-11

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. 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 YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB-TOTAL From B.5, pg. 12	\$59,552,535	\$0	\$59,552,535	\$22,161,018	\$0	\$22,161,018	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -SOFTWARE - Sequel Upgrade	6,156	-	6,156	3,249	-	3,249	
3	303	90 -Software - Stoner Modeling Software for flow analysis Stoner Modeling S	3,832	-	3,832	3,832	-	3,832	
4	303	90 -SOFTWARE - System Center Upgrade	3,257	-	3,257	1,777	-	1,777	
5	303	90 -SOFTWARE - Technical Toolbox Software w 7 licenses - Pipeline Toolbox G	321	-	321	315	-	315	
6	303	90 -Software Upgrade - PowerPlant V10.3 - Reimbursable Module - Capital Bud	60,147	-	60,147	39,855	-	39,855	
7	303	90 -Software Upgrade SW-001-9XX for Mercury Instrumentation	2,650	-	2,650	1,963	-	1,963	
8	303	90 -SOFTWARE-New Century Express Loader	6,076	-	6,076	3,508	-	3,508	
9	303	90 -SSR Collection System - Channelside - Network Polling software license;	255	-	255	255	-	255	
10	303	90 -SSR Collection System - Jacksonville - Network Polling software license	262	-	262	262	-	262	
11	303	90 -Statewide GPS Bar Coding Project.	493,563	-	493,563	27,549	-	27,549	
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	4,715	-	4,715	
14	303		-	-	-	-	-	-	
15	303		-	-	-	-	-	-	
16	303		-	-	-	-	-	-	
17	303		-	-	-	-	-	-	
18	303		-	-	-	-	-	-	
19	303		-	-	-	-	-	-	
20	303		-	-	-	-	-	-	
21	303		-	-	-	-	-	-	
22	303		-	-	-	-	-	-	
23	303		-	-	-	-	-	-	
24	303		-	-	-	-	-	-	
25	303		-	-	-	-	-	-	
26	303		-	-	-	-	-	-	
27	303		-	-	-	-	-	-	
28	303		-	-	-	-	-	-	
29	303		-	-	-	-	-	-	
30	303		-	-	-	-	-	-	
31	303		-	-	-	-	-	-	
32	303		-	-	-	-	-	-	
33	303		-	-	-	-	-	-	
34	303		-	-	-	-	-	-	
35	303		-	-	-	-	-	-	
36	303		-	-	-	-	-	-	
37	303		-	-	-	-	-	-	
50	303	TOTAL 303	\$60,202,447	\$0	\$60,202,447	\$22,248,297	\$0	\$22,248,297	

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

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
 ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. Natural gas distribution property acquired from Southern Gas Company
- B. Natural gas distribution property acquired from Palm Beach County Utilities
- C. Natural gas distribution property acquired in merger with West Florida Natural Gas

4. Was the property purchased from a related party?

- A. No
- B. No
- C. No

2. Date of acquisition.

- A. 1990
- B. 1991
- C. 1996

5. Has the acquisition adjustment been approved by the Commission?

- A. Yes
- B. Yes
- C. No

3. Amount of acquisition adjustment.

- A. \$2,332,472
- B. (\$247,453)
- C. \$2,946,879

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- The acquisition adjustments listed above (A and B) have been reviewed and approved during the course of numerous rate cases, the most recent of which was Docket No. 20200051-GU, Order No. PSC-03-0038-FOF-G
- The acquisition adjustment acquired in the merger with West Florida Natural Gas (C) was not approved by the Commission and, as such, is removed from rate base.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MO. AVG / 12 MO. TOTAL
A. ACQUISITION ADJUSTMENT	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472	\$2,332,472
ACCUMULATED AMORTIZATION	(2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)	(\$2,332,472)
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ACQUISITION ADJUSTMENT	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)	(\$247,453)
ACCUMULATED AMORTIZATION	247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453	\$247,453
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. ACQUISITION ADJUSTMENT	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879	\$2,946,879
ACCUMULATED AMORTIZATION	(2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)	(\$2,946,879)
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL: ACQUISITION ADJUSTMENT	\$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
ACCUMULATED AMORTIZATION	(\$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)
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

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.	ACCT. NO.	DESCRIPTION	Dec-2021	Jan-2022	Feb-2022	Mar-2022	Apr-2022	May-2022	Jun-2022	July-2022	Aug-2022	Sep-2022	Oct-2022	Nov-2022	Dec-2022	13 MONTH AVERAGE
1	105	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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR
FUTURE USE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

NOTE: THERE IS NO PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

DOCKET NO.: 20230023-GU

LINE NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
AFUDC CHARGED DESCRIPTION*															
1	Distribution Plant **	35,932,263	38,503,346	42,548,596	45,418,783	51,421,356	55,957,314	64,894,489	71,802,353	75,999,029	80,866,185	42,183,999	43,973,187	45,968,881	53,497,675
2	General Plant **	11,062,109	12,160,753	13,374,694	14,509,464	16,209,447	17,463,146	19,258,366	19,973,114	21,197,312	22,107,026	22,759,144	23,741,633	30,001,465	18,755,206
3	TOTAL - A.F.U.D.C. CHARGED	\$46,994,372	\$50,664,099	\$55,923,290	\$59,928,247	\$67,630,803	\$73,420,459	\$84,152,855	\$91,775,467	\$97,196,341	\$102,973,210	\$64,943,143	\$67,714,820	\$75,970,346	\$72,252,881
AFUDC NOT CHARGED DESCRIPTION*															
4	CWIP Balance (excludes AFUDC)	100,489,478	107,447,130	106,276,288	114,542,693	116,594,824	114,912,764	117,830,586	120,763,349	128,084,292	132,406,350	135,907,093	142,951,740	170,138,606	123,718,861
5	TOTAL - AFUDC NOT CHARGED	\$100,489,478	\$107,447,130	\$106,276,288	\$114,542,693	\$116,594,824	\$114,912,764	\$117,830,586	\$120,763,349	\$128,084,292	\$132,406,350	\$135,907,093	\$142,951,740	\$170,138,606	\$123,718,861
6	TOTAL C.W.I.P.	\$147,483,850	\$158,111,229	\$162,199,578	\$174,470,940	\$184,225,627	\$188,333,223	\$201,983,441	\$212,538,816	\$225,280,632	\$235,379,560	\$200,850,236	\$210,666,561	\$246,108,952	\$195,971,742

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.: The Commission authorized Peoples to accrue AFUDC in Order No. PSC-2019-0291-PAA-GU issued July 22, 2019 with an effective date of January 1, 2019. The Commission updated the AFUDC rule In Order No. PSC-2021-0020-FOF-PU issue January 6, 2021. The Company policy is to accrue AFUDC if: 1. Projects that involve gross additions to plant exceeds \$25,000, a. Are expected to be completed in excess of one year after commencement of construction, or b. Were originally expected to be completed in one year or less and are suspended for six months or more, or are not ready for service after one year. 2. A utility may bundle related projects that achieve a specific outcome if it demonstrates that the total cost of the bundled projects excluding AFUDC is less than the total cost of the unbundled projects. This is consistent with the gas Rule 25-7.0141 1.a.b and 2.

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: The calculation of the AFUDC rate was approved in Order No. PSC-2020-0485-FOF-GU. The approved rate of 6.00 percent was based on a 13-month average capital structure for the period ending December 31, 2020. Peoples used the same formula approach as the electric industry to determine the appropriate AFUDC rate. The approved monthly compounding rate is 0.004868 percent. The total AFUDC accrued in 2022 was \$4,094,284 (AFUDC Equity - \$3,104,356 and AFUDC Debt - \$989,929).

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

** Projects accruing AFUDC in 2022 include the following:
Distribution Plant - Dade-Broward, Tampa, Orlando, Jacksonville, Lakeland, Palm Beach, Ocala, SW Florida, Corporate
General Plant - Corporate

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.													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.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	336	RNG PURIFICATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	-
2	364	LNG LIQUIFIED NATURAL GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
3	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)
4	375	STRUCTURES AND IMPROVEMENTS	7,748,723	7,808,979	7,869,229	7,929,494	7,989,762	8,050,062	8,110,362	8,170,875	8,231,438	8,292,927	8,354,035	8,415,218	8,476,960	8,111,390
5	376	MAINS - STEEL	213,548,874	214,398,044	214,761,610	210,536,655	211,002,140	211,828,703	207,573,128	208,409,456	209,136,804	205,274,021	205,958,554	206,788,195	207,270,000	209,729,706
6	376.02	MAINS - PLASTIC	216,375,142	216,911,996	217,635,848	218,112,061	218,094,925	218,589,828	218,687,510	219,265,980	219,587,955	220,266,452	221,035,514	221,698,309	221,652,318	219,070,295
7	377	COMPRESSOR EQUIPMENT	263,951	306,752	349,330	390,609	439,716	484,643	524,468	575,603	619,480	661,362	697,293	732,477	770,155	524,295
8	378	M & R EQUIPMENT - GENERAL	4,887,996	4,859,330	4,900,211	4,949,007	4,974,214	4,896,146	4,917,231	4,964,069	5,011,276	5,060,696	5,110,195	5,158,234	5,207,902	4,992,039
9	379	M & R EQUIPMENT - CITY	16,644,366	16,792,874	16,941,550	17,090,236	17,238,929	17,382,336	17,549,417	17,716,558	17,883,720	18,051,272	18,218,835	18,386,420	18,547,252	17,572,597
10	380	SERVICE LINES - S TEEL	37,842,038	38,030,308	38,201,443	38,396,199	38,543,744	38,729,284	38,633,406	38,776,907	38,957,619	39,147,233	39,357,936	39,555,619	39,718,188	38,760,763
11	380.02	SERVICE LINES - PLASTIC	196,096,102	196,975,629	198,111,633	198,984,152	199,816,051	200,864,530	201,565,832	202,611,489	203,551,310	204,520,159	205,582,640	206,508,759	207,266,522	201,727,293
12	381	METERS	33,385,932	33,738,541	34,093,303	34,450,345	34,809,298	35,170,165	35,532,901	35,900,947	36,274,126	36,649,546	37,025,879	37,408,273	37,791,913	35,556,244
13	382	METER INSTALLATIONS	35,930,411	36,079,668	36,229,854	36,381,047	36,535,647	36,691,220	36,847,894	37,006,453	37,166,595	37,328,235	37,490,677	37,654,698	37,820,276	36,858,667
14	383	REGULATORS	8,755,221	8,782,652	8,810,141	8,837,823	8,865,693	8,893,738	8,921,974	8,950,472	8,979,229	9,008,456	9,037,895	9,067,449	9,097,090	8,923,680
15	384	REGULATOR INSTALL HOUSE	14,788,684	14,839,604	14,891,326	14,943,919	14,995,998	15,048,917	15,102,787	15,158,284	15,215,150	15,273,308	15,332,160	15,392,374	15,453,935	15,110,496
16	385	M & R EQUIPMENT - INDUSTRIAL	6,635,165	6,664,011	6,692,856	6,721,701	6,750,547	6,779,392	6,808,237	6,837,082	6,865,928	6,894,773	6,923,618	6,952,464	6,981,591	6,808,259
17	387	OTHER EQUIPMENT	5,037,046	5,069,361	5,101,806	5,134,268	5,166,730	5,199,609	5,232,395	5,265,208	5,298,082	5,331,029	5,364,065	5,397,126	5,430,199	5,232,840
18	390	STRUCTURES AND IMPROVEMENTS	14,882	14,939	14,995	15,051	15,108	15,164	15,220	15,277	15,333	15,389	15,446	15,502	15,559	15,220
19	391	OFFICE FURNITURE	879,810	889,046	898,282	907,518	916,754	926,072	935,389	944,707	954,035	963,412	972,789	982,181	991,573	935,505
20	391.01	COMPUTER EQUIPMENT	2,468,546	2,498,246	2,527,948	2,557,651	2,587,357	2,617,198	2,647,042	2,676,929	2,706,971	2,737,065	2,767,160	2,797,257	2,827,395	2,647,443
21	391.02	OFFICE EQUIPMENT/MACHINES	765,812	773,986	782,160	790,334	798,508	806,697	813,305	821,485	829,665	837,845	846,083	854,437	862,791	814,085
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	4,853,691	4,637,264	4,791,615	4,833,597	4,876,651	4,922,609	4,965,985	5,013,058	5,057,413	5,101,945	5,153,184	5,200,527	5,098,371	4,961,993
23	392.02	AUTO & TRUCK 3/4 TO 1 TON	6,778,740	6,776,587	6,882,307	6,952,536	7,013,241	7,085,549	7,151,896	7,229,408	7,297,620	7,367,624	7,446,953	7,518,411	7,356,204	7,142,852
24	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0	-
25	392.04	TRAILERS, OTHER	598,599	606,530	614,463	622,396	630,330	638,264	646,198	654,131	662,065	669,999	677,933	685,867	693,834	646,201
26	392.05	TRUCKS OVER 1 TON	1,242,102	1,095,648	1,110,669	1,125,690	1,140,711	1,155,731	1,170,752	1,185,773	1,200,794	1,215,814	1,230,835	1,245,856	1,098,099	1,170,652
27	393	STORES EQUIPMENT	484	489	493	498	502	507	511	516	520	524	529	533	538	511
28	394.00	TOOLS SHOP & GARAGE EQUIPMENT	3,701,437	3,734,291	3,767,205	3,800,119	3,833,033	3,865,947	3,898,866	3,931,805	3,964,796	3,997,793	4,030,791	4,063,789	4,096,945	3,898,986
29	394.01	TOOLS SHOP & GARAGE EQUIPMENT	3,447,350	3,502,277	3,557,205	2,835,667	2,879,152	2,922,638	2,966,123	612,011	622,806	633,601	644,397	655,192	665,967	1,995,722
30	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
31	396	POWER OPERATED EQUIPMENT	1,984,466	1,991,453	1,998,440	2,005,427	2,012,415	2,019,402	2,026,389	2,033,376	2,040,363	2,047,350	2,054,337	2,061,324	2,068,335	2,026,390
32	397	COMMUNICATION EQUIPMENT	2,578,736	2,598,375	2,618,013	2,637,651	2,657,290	2,676,928	2,596,189	2,615,183	2,634,178	2,653,172	2,672,166	2,691,160	2,710,155	2,641,477
33	398	MISC. EQUIPMENT	218,472	219,356	220,240	221,124	222,008	222,893	223,777	224,661	225,545	226,429	227,313	228,197	229,081	223,777
34		DEPRECIATION RESERVE	827,412,554	830,536,013	834,313,950	832,102,551	834,746,228	838,423,946	836,004,957	837,507,478	840,930,586	840,167,208	844,168,988	848,055,624	850,138,923	838,039,153
35	108.0001	R.W.I.P	0	0	0	0	0	0	0	0	0	0	0	0	0	-
36	108	TOTAL DEPRECIATION RESERVE	\$827,412,554	\$830,536,013	\$834,313,950	\$832,102,551	\$834,746,228	\$838,423,946	\$836,004,957	\$837,507,478	\$840,930,586	\$840,167,208	\$844,168,988	\$848,055,624	\$850,138,923	\$838,039,154

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FLORIDA PUBLIC SERVICE COMMISSION

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

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.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	\$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	20,377,774	20,679,350	20,981,162	21,315,319	21,650,160	21,985,119	22,172,587	22,507,050	22,841,635	23,176,204	23,511,040	23,845,995	24,184,470	22,248,297
5	374.02	LAND RIGHTS / EASEMENTS	983,639	988,263	992,888	997,513	1,002,137	1,006,762	1,011,386	1,016,011	1,020,636	1,025,260	1,029,885	1,034,509	1,039,134	1,011,386
6	390.02	STRUCTURES & IMPROVEMENTS-Leas	30,101	30,381	30,660	30,940	31,219	31,499	31,778	32,058	32,337	32,617	32,896	33,176	33,455	31,778
7		SUBTOTAL	<u>\$22,206,839</u>	<u>\$22,513,319</u>	<u>\$22,820,035</u>	<u>\$23,159,097</u>	<u>\$23,498,841</u>	<u>\$23,838,704</u>	<u>\$24,031,076</u>	<u>\$24,370,443</u>	<u>\$24,709,933</u>	<u>\$25,049,406</u>	<u>\$25,389,146</u>	<u>\$25,729,005</u>	<u>\$26,072,384</u>	<u>\$24,106,787</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>\$27,234,992</u>	<u>\$27,541,472</u>	<u>\$27,848,188</u>	<u>\$28,187,250</u>	<u>\$28,526,994</u>	<u>\$28,866,857</u>	<u>\$29,059,229</u>	<u>\$29,398,596</u>	<u>\$29,738,086</u>	<u>\$30,077,559</u>	<u>\$30,417,299</u>	<u>\$30,757,158</u>	<u>\$31,100,537</u>	<u>\$29,134,940</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

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.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	20,377,774	20,679,350	20,981,162	21,315,319	21,650,160	21,985,119	22,172,587	22,507,050	22,841,635	23,176,204	23,511,040	23,845,995	24,184,470	22,248,297
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	7,748,723	7,808,979	7,869,229	7,929,494	7,989,762	8,050,062	8,110,362	8,170,875	8,231,438	8,292,927	8,354,035	8,415,218	8,476,960	8,111,390
4	390.00	STRUCTURES AND IMPROVEMENTS	14,882	14,939	14,995	15,051	15,108	15,164	15,220	15,277	15,333	15,389	15,446	15,502	15,559	15,220
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	30,101	30,381	30,660	30,940	31,219	31,499	31,778	32,058	32,337	32,617	32,896	33,176	33,455	31,778
6	391	OFFICE & COMPUTER EQUIPMENT	4,114,167	4,161,278	4,208,390	4,255,503	4,302,618	4,349,966	4,395,736	4,443,121	4,490,670	4,538,321	4,586,032	4,633,875	4,681,759	4,397,033

7		TOTAL	<u>\$32,225,423</u>	<u>\$32,634,702</u>	<u>\$33,044,210</u>	<u>\$33,486,083</u>	<u>\$33,928,643</u>	<u>\$34,371,585</u>	<u>\$34,665,459</u>	<u>\$35,108,156</u>	<u>\$35,551,189</u>	<u>\$35,995,234</u>	<u>\$36,439,224</u>	<u>\$36,883,541</u>	<u>\$37,331,977</u>	<u>\$34,743,494</u>
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		13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
8	303.01	\$22,248,297	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSET
9	374.00	(60,225)	0.77%	(466)	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	8,111,390	4.70%	381,319	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	46,999	1.20%	565	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	4,397,033	0.86%	37,988	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS

13		TOTAL	<u>\$34,743,494</u>	<u>\$419,406</u>
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF
 CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
 ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.		MONTH	AMOUNT
1	2021	DECEMBER	\$ (18,210,108)
2	2022	JANUARY	(18,325,299)
3	2022	FEBRUARY	(18,691,976)
4	2022	MARCH	(18,995,226)
5	2022	APRIL	(19,514,100)
6	2022	MAY	(19,823,386)
7	2022	JUNE	(20,211,823)
8	2022	JULY	(20,537,693)
9	2022	AUGUST	(21,002,287)
10	2022	SEPTEMBER	(21,468,778)
11	2022	OCTOBER	(21,711,739)
12	2022	NOVEMBER	(21,948,610)
13	2022	DECEMBER	(22,520,306)
14		TOTAL	\$ (262,961,332)
		13 MONTH AVERAGE	\$ (20,227,795)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

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.	DESCRIPTION	AVERAGE PER BOOKS		ADJUSTMENT		ADJUSTED AVERAGE
	<u>CURRENT AND ACCRUED ASSETS</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>	
1	SINKING FUNDS	\$0				\$0
2	OTHER INVESTMENTS	958,590		(958,590)		0
3	NON UTILITY PROPERTY	0				0
4	CASH	3,209,929				3,209,929
5	SPECIAL DEPOSITS	0				0
6	WORKING FUNDS	25,000				25,000
7	TEMPORARY CASH INVESTMENTS	2,950			(2,950)	0
8	NOTES RECEIVABLE	0	0			0
9	CUST. ACCTS. REC.- GAS	39,645,966				39,645,966
10	OTHER ACCT RECEIVABLE	1,591,897	(1,591,897)			0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,399,370)				(1,399,370)
12	RECEIVABLE ASSOC. COMPANIES	9,807,182	(9,807,182)			0
13	RECEIVABLE ASSOC. CO - SERVICES	3,275,310				3,275,310
14	FUEL STOCK	726,050				726,050
15	PLANT & OPER. MATERIAL & SUPPL.	4,503,086				4,503,086
16	MERCHANDISE	0	0			0
17	STORES EXPENSE	0				0
18	PREPAYMENTS	5,173,247				5,173,247
19	UNBILLED REVENUE & MISC.	19,984,996			(3,640,032)	16,344,964
20	DERIVATIVE	0				0
21	TOTAL CURRENT ASSETS	<u>87,504,834</u>	<u>(11,399,079)</u>	<u>(958,590)</u>	<u>(3,642,982)</u>	<u>71,504,183</u>
	<u>DEFERRED DEBITS</u>					
22	UNAMORTIZED DD&E	4,359,275		(4,359,275)		0
23	DEFERRED TAX ASSET	0				0
24	OTHER DEFERRED/MISC.	53,798,059				53,798,059
25	CONSERVATION COST TRUE-UP	46,289				46,289
26	CAST IRON/BARE STEEL RIDER COST TRUE-UP	244,287			(189,998)	54,288
27	UNAMORTIZED RATE CASE EXPENSE	635,215			(635,215)	0
28	UNRECOVERED GAS COSTS	(768,359)			0	(768,359)
29	TOTAL DEFERRED DEBITS	<u>58,314,765</u>	<u>0</u>	<u>(4,359,275)</u>	<u>(825,213)</u>	<u>53,130,278</u>
30	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$145,819,600</u>	<u>(\$11,399,079)</u>	<u>(\$5,317,865)</u>	<u>(\$4,468,195)</u>	<u>\$124,634,460</u>
31	TOTALS MAY BE EFFECTED DUE TO ROUNDING					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

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.	DESCRIPTION	AVERAGE PER BOOKS		ADJUSTMENT	ADJUSTED AVERAGE
	<u>CURRENT LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
1	NOTES PAYABLE	\$0		0	\$0
2	ACCOUNTS PAYABLE	65,169,843			65,169,843
3	ACCOUNTS PAY. ASSOC. CO.	0	0		0
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	14,545,057			14,545,057
5	CUSTOMER DEPOSITS-CURRENT	0		0	0
6	TAXES ACCRUED-GENERAL	11,021,109			11,021,109
7	TAXES ACCRUED-INCOME	2,233,384			2,233,384
8	INTEREST ACCRUED	5,427,895			5,427,895
9	DIVIDENDS DECLARED	3,520,798			0
10	TAX COLLECTIONS PAYABLE	1,058,368			1,058,368
11	INACTIVE DEPOSITS	0		0	0
12	CONSERVATION COST TRUE-UP	2,016,987			0
13	CAST IRON/BARE STEEL RIDER COST TRUE-UP	54,288			2,016,987
14	NON-UTILITY ACCRUED LIABILITY	0	0		0
15	DERIVATIVE LIABILITY	0			0
16	MISC. CURRENT LIABILITIES	14,124,487			0
					14,124,487
17	TOTAL CURRENT LIABILITIES	119,172,214	0	0	115,651,417
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>				
18	ACCUMULATED DEFERRED INC. TAX	0		0	0
19	DEF. INVESTMENT TAX CREDIT	0		0	0
20	CUSTOMER ADVANCES FOR CONST.	0			0
21	CUSTOMER DEPOSITS	0		0	0
22	OTHER DEFERRED CREDITS	4,048,142			4,048,142
23	PENSIONS & BENEFITS RESERVE	30,752,402			30,752,402
24	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	34,800,544	0	0	0
25	TOTAL LIABILITIES	\$153,972,758	\$0	\$0	(\$3,520,798)
26	TOTAL ASSETS LESS LIABILITIES	(\$8,153,158)	(\$11,399,079)	(\$5,317,865)	(\$947,398)
27	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	(\$8,153,158)	(\$11,399,079)	(\$5,317,865)	(\$947,398)

28 TOTALS MAY BE EFFECTED DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG. DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

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.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MO. AVERAGE
1	Environmental Remediation	\$21,791,369	\$21,933,812	\$21,953,932	\$21,930,857	\$21,944,229	\$22,123,564	\$22,133,652	\$22,083,759	\$22,082,776	\$22,141,623	\$21,426,629	\$21,398,442	\$20,211,144	\$21,781,214
2	FAS 158 Pension Current	-	-	-	-	-	-	(1,143,383)	(1,143,383)	(1,143,383)	(1,143,383)	(1,143,383)	(1,143,383)	-	(527,715)
3	FAS 158 Pension	25,456,886	25,456,886	25,456,886	24,902,562	24,902,562	24,902,562	24,338,045	24,338,045	24,338,045	23,778,625	23,778,625	23,778,625	30,211,330	25,049,206
4	FAS 158 SERP	1,651,972	1,651,972	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,474,890	1,502,133
5	Other Work in Progress	2,430,459	2,350,671	2,243,017	2,033,768	2,230,216	2,276,131	2,307,199	2,270,833	2,303,484	2,319,403	2,373,902	2,388,780	2,868,151	2,338,155
6	Transmission Integrity Mgmt	638,669	518,880	399,090	279,301	234,693	114,903	6,231	(29,049)	(66,456)	-	-	35,558	425,187	196,693
7	Loss Prop Sales	134,298	129,132	123,967	118,802	113,636	108,471	103,306	98,141	92,975	87,810	82,645	77,479	72,314	103,306
8	Non-Capital Implementation Costs	384,859	407,631	407,631	428,359	428,359	449,579	455,078	457,005	458,448	463,416	463,416	465,459	468,318	441,351
9	Deferred State Tax Reform	-	-	-	-	-	457,013	-	91,403	182,805	-	91,403	182,805	-	77,341
10	Reg Asset - Storm Reserve	-	-	-	-	-	-	-	-	-	-	-	-	746,637	57,434
11	FAS 109 Income Tax	2,294,930	2,353,501	2,417,441	2,487,546	2,564,848	2,650,622	2,746,846	2,854,530	2,971,109	3,094,221	3,148,450	3,229,076	3,313,118	2,778,941
12	TOTAL	\$54,783,442	\$54,802,485	\$54,476,854	\$53,656,084	\$53,893,434	\$54,557,735	\$52,421,864	\$52,496,173	\$52,694,693	\$52,216,605	\$51,696,577	\$51,887,732	\$59,791,088	\$53,798,059

Note: Reconciles to B01 line 32 Misc Debits. This is not inclusive of all 186 and 182 accounts.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Line No.	FERC	Description	(1) Dec-21	(2) Jan-22	(3) Feb-22	(4) Mar-22	(5) Apr-22	(6) May-22	(7) Jun-22	(8) Jul-22	(9) Aug-22	(10) Sep-22	(11) Oct-22	(12) Nov-22	(13) Dec-22	13 MONTH AVERAGE
1	253	Other Deferred Credits	\$(4,140,080)	\$(6,125,143)	\$(6,126,205)	\$(5,438,089)	\$(3,417,992)	\$(3,219,531)	\$(3,472,597)	\$(3,397,795)	\$(3,326,315)	\$(3,588,526)	\$(3,669,902)	\$(3,135,686)	\$(3,322,921)	\$(4,029,291)
2	254	Regulatory Liabilities	-	-	-	200,000	-	-	-	-	-	(186,245)	(258,813)	-	-	(18,851)
3		Total Deferred Credits	<u>\$(4,140,080)</u>	<u>\$(6,125,143)</u>	<u>\$(6,126,205)</u>	<u>\$(5,238,089)</u>	<u>\$(3,417,992)</u>	<u>\$(3,219,531)</u>	<u>\$(3,472,597)</u>	<u>\$(3,397,795)</u>	<u>\$(3,326,315)</u>	<u>\$(3,774,772)</u>	<u>\$(3,928,714)</u>	<u>\$(3,135,686)</u>	<u>\$(3,322,921)</u>	<u>\$(4,048,142)</u>

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

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
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NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	YEAR/MONTH	8% ITC							10% ITC						
		AMOUNT REALIZED			AMORTIZATION				AMOUNT REALIZED			AMORTIZATION			
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE		
1	12/20	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	12/21	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	3/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	4/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	5/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	6/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	7/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	8/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	9/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	10/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	11/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	12/22	-	-	-	-	-	-	-	-	-	-	-	-	-	
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				13-MONTH AVERAGE			\$ -				13-MONTH AVERAGE			\$ -	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-20

39

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

THE COMPANY ELECTED TO ACCOUNT FOR THE AMORTIZATION OF INVESTMENT TAX CREDITS UNDER SECTION 46(f)(2) OF THE U. S. INTERNAL REVENUE CODE AND F. P. S. C. MEMORANDUM DATED FEBRUARY 11, 1972 AS A CREDIT TO OTHER INCOME IN THE YEAR REALIZED. FOR REGULATORY PURPOSES, COST OF CAPITAL IS ADJUSTED FOR THE NET UNAMORTIZED INVESTMENT TAX CREDITS. IN DETERMINING THE ADJUSTMENT TO COST OF CAPITAL, THE INVESTMENT TAX CREDIT IS AMORTIZED OVER THE REMAINING LIFE OF THE APPLICABLE PROPERTY.

THE COMPANY HAS HAD NO PROGRESS PAYMENTS ON WHICH INVESTMENT TAX CREDIT WAS GENERATED.

THERE ARE NO UNUSED INVESTMENT TAX CREDITS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

THE COMPANY ELECTED THE GENERAL RULE IN SECTION 46(f)(1) OF THE INTERNAL REVENUE CODE,
WHICH REQUIRED NO FORMAL ELECTION.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 190			ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE Dr(Cr)	FEDERAL Dr(Cr)	TOTAL Dr(Cr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)
1	12/19	7,711,912	47,254,510	54,966,422	33,229,716	141,946,613	175,176,329	(1,796,820)	1,408,828	(387,992)	23,720,984	96,100,931	119,821,915
2	12/20	8,276,071	50,417,498	58,693,569	35,184,030	155,839,779	191,023,809	(1,514,147)	2,414,016	899,869	25,393,812	107,836,297	133,230,109
3	12/21	8,109,491	50,714,715	58,824,206	42,158,225	166,023,748	208,181,973	(1,292,931)	4,308,824	3,015,893	32,755,803	119,617,857	152,373,660
4	1/22	8,187,314	50,995,512	59,182,826	42,642,238	167,537,133	210,179,371	(1,551,577)	3,375,583	1,824,006	32,903,347	119,917,204	152,820,551
5	2/22	8,454,017	51,957,825	60,411,842	43,152,685	169,156,723	212,312,408	(1,862,494)	2,253,738	391,244	32,838,174	119,452,636	152,291,810
6	3/22	8,047,366	50,490,553	58,537,919	43,498,954	170,388,309	213,887,263	(1,831,774)	2,138,551	306,777	33,619,814	122,036,307	155,656,121
7	4/22	8,122,298	50,760,920	58,883,218	44,006,765	171,994,761	216,003,546	(1,990,036)	1,567,511	(422,525)	33,896,431	122,801,372	156,697,803
8	5/22	8,174,555	50,949,471	59,124,026	44,474,972	173,443,920	217,918,892	(2,010,794)	1,492,615	(518,179)	34,289,623	123,987,064	158,276,687
9	6/22	8,250,825	50,977,040	59,227,865	45,020,413	174,809,235	219,829,648	(2,029,558)	1,559,384	(470,174)	34,740,030	125,391,579	160,131,609
10	7/22	8,252,317	50,982,423	59,234,740	45,416,054	176,003,759	221,419,813	(2,037,045)	1,532,367	(504,678)	35,126,692	126,553,703	161,680,395
11	8/22	8,183,117	50,732,732	58,915,849	46,472,905	179,584,049	226,056,954	(2,049,587)	1,487,113	(562,474)	36,240,201	130,338,430	166,578,631
12	9/22	8,297,327	51,144,820	59,442,147	46,956,895	181,102,793	228,059,688	(2,042,862)	1,505,937	(536,925)	36,616,706	131,463,910	168,080,616
13	10/22	8,332,124	51,270,373	59,602,497	47,494,737	182,810,403	230,305,140	(2,028,542)	1,557,606	(470,936)	37,134,071	133,097,636	170,231,707
14	11/22	8,418,247	51,581,120	59,999,367	48,051,769	184,587,256	232,639,025	(2,036,254)	1,529,778	(506,476)	37,597,268	134,535,914	172,133,182
15	12/22	8,891,519	53,255,090	62,146,609	48,500,975	186,029,007	234,529,982	(1,448,811)	3,786,922	2,338,111	38,160,645	136,560,839	174,721,484
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29	13-MONTH AVERAGE	<u>8,286,194</u>	<u>51,216,353</u>	<u>59,502,547</u>	<u>45,219,430</u>	<u>175,651,624</u>	<u>220,871,054</u>	<u>(1,862,482)</u>	<u>2,161,225</u>	<u>298,743</u>	<u>35,070,754</u>	<u>126,596,496</u>	<u>161,667,250</u>
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SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-5, B-1, C-25, D-1, D-10

42

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

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.	YEAR/ MONTH	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
		Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)
1	12/19	7,525,903	244,597		58,588	7,711,912	28,398,530	3,615,510		(1,215,676)	33,229,716	(1,708,441)	(39,199)		49,180	(1,796,820)
2	12/20	7,711,912	311,501		(252,658)	8,276,071	33,229,716	4,164,335		2,210,021	35,184,030	(1,796,820)	94,655		(188,018)	(1,514,147)
3	12/21	8,276,071	323,361		489,941	8,109,491	35,184,030	2,418,707		(4,555,488)	42,158,225	(1,514,147)	435,710		214,494	(1,292,931)
4	1/22	8,109,491	77,974		151	8,187,314	42,158,225	474,318		(9,695)	42,642,238	(1,292,931)	(258,495)		151	(1,551,577)
5	2/22	8,187,314	266,854		151	8,454,017	42,642,238	503,192		(10,255)	43,155,685	(1,551,577)	(311,166)		(249)	(1,862,494)
6	3/22	8,454,017	(376,012)		30,639	8,047,366	43,155,685	332,082		(11,187)	43,498,954	(1,862,494)	43,056		12,336	(1,831,774)
7	4/22	8,047,366	75,083		151	8,122,298	43,498,954	496,982		(12,829)	44,008,765	(1,831,774)	(159,404)		(1,142)	(1,990,036)
8	5/22	8,122,298	52,408		151	8,174,555	44,008,765	452,626		(13,581)	44,474,972	(1,990,036)	(22,576)		(1,818)	(2,010,794)
9	6/22	8,174,555	170,356		94,086	8,250,825	44,474,972	294,553		(250,888)	45,020,413	(2,010,794)	66,278		85,042	(2,029,558)
10	7/22	8,250,825	1,643		151	8,252,317	45,020,413	378,385		(17,256)	45,416,054	(2,029,558)	(10,674)		(3,187)	(2,037,045)
11	8/22	8,252,317	(69,049)		151	8,183,117	45,416,054	1,037,732		(19,119)	46,472,905	(2,037,045)	(7,991)		4,551	(2,049,587)
12	9/22	8,183,117	145,129		30,919	8,297,327	46,472,905	463,768		(20,222)	46,956,895	(2,049,587)	34,785		28,060	(2,042,862)
13	10/22	8,297,327	34,948		151	8,332,124	46,956,895	529,512		(8,330)	47,494,737	(2,042,862)	15,055		735	(2,028,542)
14	11/22	8,332,124	86,274		151	8,418,247	47,494,737	543,885		(13,147)	48,051,769	(2,028,542)	(8,245)		(533)	(2,036,254)
15	12/22	8,418,247	56,738		(416,534)	8,891,519	48,051,769	200,682		(248,524)	48,500,975	(2,036,254)	164,262		(423,181)	(1,448,811)
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29	13 Month Average					<u>8,286,194</u>					<u>45,219,430</u>				13 Month Average	<u>(1,862,482)</u>
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

DOCKET NO. 20230023-GU

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
		BEGINNING BALANCE Dr(Cr)	CURRENT YEAR DEFERRAL Dr(Cr)	FLOWBACK TO CURRENT YEAR Dr(Cr)	ADJUST. DEBIT (CREDIT) Dr(Cr)	ENDING BALANCE Dr(Cr)	BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)	BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)
1	12/19	46,053,631	1,412,273		211,394	47,254,510	132,346,179	10,527,054		926,620	141,946,613	1,744,029	(207,303)		127,898	1,408,828
2	12/20	47,254,510	2,251,353		(911,635)	50,417,498	141,946,613	12,957,983		(935,183)	155,839,779	1,408,828	425,885		(579,303)	2,414,016
3	12/21	50,417,498	2,065,022		1,767,805	50,714,715	155,839,779	10,339,375		155,406	166,023,748	2,414,016	2,486,383		591,575	4,308,824
4	1/22	50,714,715	281,343		546	50,995,512	166,023,748	1,524,179		10,794	167,537,133	4,308,824	(932,696)		545	3,375,583
5	2/22	50,995,512	962,859		546	51,957,825	167,537,133	1,626,937		7,347	169,156,723	3,375,583	(1,122,745)		(900)	2,253,738
6	3/22	51,957,825	(1,356,721)		110,551	50,490,553	169,156,723	997,170		(234,416)	170,388,309	2,253,738	(70,677)		44,510	2,138,551
7	4/22	50,490,553	270,913		546	50,760,920	170,388,309	1,602,396		(4,076)	171,994,781	2,138,551	(575,159)		(4,119)	1,567,511
8	5/22	50,760,920	189,097		546	50,949,471	171,994,781	1,439,491		(9,648)	173,443,920	1,567,511	(81,457)		(6,561)	1,492,615
9	6/22	50,949,471	367,047		339,478	50,977,040	173,443,920	1,447,568		82,253	174,809,235	1,492,615	361,228		294,459	1,559,384
10	7/22	50,977,040	5,929		546	50,982,423	174,809,235	1,169,395		(25,129)	176,003,759	1,559,384	(38,515)		(11,498)	1,532,367
11	8/22	50,982,423	(249,145)		546	50,732,732	176,003,759	3,660,113		79,823	179,584,049	1,532,367	(28,833)		16,421	1,487,113
12	9/22	50,732,732	523,650		111,562	51,144,820	179,584,049	1,500,934		(17,810)	181,102,793	1,487,113	120,071		101,247	1,505,937
13	10/22	51,144,820	126,099		546	51,270,373	181,102,793	1,728,021		20,411	182,810,403	1,505,937	54,322		2,653	1,557,606
14	11/22	51,270,373	311,293		546	51,581,120	182,810,403	1,782,375		5,522	184,587,256	1,557,606	(29,751)		(1,923)	1,529,778
15	12/22	51,581,120	171,041		(1,502,929)	53,255,090	184,587,256	1,555,970		114,219	186,029,007	1,529,778	717,843		(1,539,301)	3,786,922
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30	13 Month Average					<u>51,216,353</u>					<u>175,651,624</u>				13 Month Average	<u>2,161,225</u>
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

44

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
 AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1: 12/31/21
 WITNESS: R. PARSONS

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2022

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1)	CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
		12/31/2021	12/31/2022				
1	OPERATING REVENUES	\$ 517,145,588	\$ 644,223,425	\$ (331,209,892)	\$ 313,013,533	\$ -	\$ 313,013,533
	OPERATING EXPENSES:						
2	GAS EXPENSE	161,278,817	263,438,319	(263,438,319)	-	-	-
3	OPERATION & MAINTENANCE	140,031,483	153,041,292	(30,659,528)	122,381,764	-	122,381,764
4	DEPRECIATION & AMORTIZATION	55,696,881	47,035,837	(454,559)	46,581,278	-	46,581,278
5	TAXES OTHER THAN INCOME TAXES	47,718,678	53,866,712	(32,208,778)	21,657,934	-	21,657,934
	INCOME TAXES:						
6	- FEDERAL	7,513,856	3,901,927	(2,434,583)	1,467,344	-	1,467,344
7	- STATE	724,697	461,000	(674,739)	(213,739)	-	(213,739)
	DEFERRED INCOME TAXES						
8	- FEDERAL	10,760,742	16,804,780	-	16,804,780	-	16,804,780
9	- STATE	2,531,053	4,730,255	-	4,730,255	-	4,730,255
10	INVESTMENT TAX CREDIT - NET	-	-	-	-	-	-
11	GAIN ON SALE OF PROPERTY	61,983	(223,826)	-	(223,826)	-	(223,826)
12	TOTAL OPERATING EXPENSES	\$ 426,318,191	\$ 543,056,295	\$ (329,870,506)	\$ 213,185,789	\$ -	\$ 213,185,789
13	OPERATING INCOME	\$ 90,827,397	\$ 101,167,131	\$ (1,339,387)	\$ 99,827,744	\$ -	\$ 99,827,744

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO.: 20230023-GU

EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE

WITNESS: R. PARSONS

IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	ENERGY CONSERVATION REVENUES *	(29,649,199)	-	(29,649,199)	-
2	FUEL REVENUE ADJUSTMENT *	(264,245,319)	-	(264,245,319)	-
3	GROSS RECEIPTS & FRANCHISE FEE TAXES *	(31,246,949)	-	(31,246,949)	-
4	CAST IRON/BARE STEEL RIDER (CIBSR)	(1,712,463)	-	(1,712,463)	-
5	CAST IRON/BARE STEEL RIDER (CIBSR) - ROI	(4,238,166)	-	(4,238,166)	-
6	LEASE OF PHFFU	(117,796)	-	(117,796)	-
7	TOTAL REVENUE ADJUSTMENTS	<u>(331,209,892)</u>	<u>-</u>	<u>(331,209,892)</u>	<u>-</u>
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
8	ENERGY CONSERVATION EXPENSES *	(29,649,198)	-	(29,649,198)	-
9	FUEL COST ADJUSTMENT *	(263,438,319)	-	(263,438,319)	-
10	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES	(848,702)	-	(848,702)	-
11	EMPLOYEE ACTIVITIES *	(79,176)	-	(79,176)	-
12	LOBBYING INCLUDED IN DUES	-	-	-	-
13	CIVIC / SOCIAL CLUB DUES *	-	-	-	-
14	ECONOMIC DEVELOPMENT ADJUSTMENT *	(16,081)	-	(16,081)	-
15	INTERCOMPANY ADJUSTMENT *	-	-	-	-
16	MAINTENANCE OF GENERAL PLANT *	(58,710)	(58,710)	-	-
17	MAINT. OF STRUCTURES AND IMPROVEMENTS *	(7,662)	(7,662)	-	-
18		-	-	-	-
19	TOTAL O & M ADJUSTMENTS	<u>(294,097,847)</u>	<u>(66,372)</u>	<u>(294,031,475)</u>	<u>-</u>
<u>DEPRECIATION EXPENSE</u>					
20	NON-UTILITY USE OF COMMON PLANT *	(39,200)	(39,200)	-	-
21	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES	(415,359)	-	(415,359)	-
22	NON-REGULATED ASSETS (WFNG) *	-	-	-	-
23		-	-	-	-
24	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	<u>(454,559)</u>	<u>(39,200)</u>	<u>(415,359)</u>	<u>-</u>

* NOTE: ADJUSTMENT CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO.: 20230023-GU

EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE

WITNESS: R. PARSONS

IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
25	REMOVE TAXES RELATED TO FUEL *	(807,000)	-	(807,000)	-
26	GROSS RECEIPTS & FRANCHISE FEE TAXES *	(30,953,376)	-	(30,953,376)	-
27	CAST IRON/BARE STEEL RIDER (CIBSR) TAXES	(448,402)	-	(448,402)	-
28	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(32,208,778)</u>	<u>-</u>	<u>(32,208,778)</u>	<u>-</u>
<u>FEDERAL INCOME TAXES</u>					
29	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE *	(882,846)	-	(882,846)	-
30	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION *	91,769	-	91,769	-
31	INVESTMENT TAX CREDIT AMORTIZATION *	-	-	-	-
32	PARENT DEBT ADJUSTMENT	(1,643,506)	-	(1,643,506)	-
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>(2,434,583)</u>	<u>-</u>	<u>(2,434,583)</u>	<u>-</u>
<u>STATE INCOME TAXES</u>					
34	ADJUST STATE TAX FOR THE EFFECT ON ABOVE *	(244,679)	-	(244,679)	-
35	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION *	25,434	-	25,434	-
36	PARENT DEBT ADJUSTMENT	(455,494)	-	(455,494)	-
37	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>(674,739)</u>	<u>-</u>	<u>(674,739)</u>	<u>-</u>
<u>DEFERRED INCOME TAXES</u>					
38	DEFERRED INCOME TAX	-	-	-	-
39	TOTAL DEFERRED TAX ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
40	NET GAIN ON SALE OF PROPERTY (after tax) *	-	-	-	-
41	TOTAL ALL ADJUSTMENTS	<u>(1,339,387)</u>	<u>105,572</u>	<u>(1,444,958)</u>	<u>-</u>

* NOTE: ADJUSTMENT CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO.: 20230023-GU

WITNESS: R. PARSONS / L. RUTKIN

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	TOTAL
1	480	RESIDENTIAL	\$27,758,183	\$26,882,190	\$19,298,906	\$18,653,377	\$16,680,760	\$14,033,111	\$13,393,190	\$17,022,451	\$16,044,413	\$20,444,216	\$14,648,920	\$20,183,603	\$225,043,320
2	481	COMMERCIAL & INDUSTRIAL	12,802,766	9,872,116	10,748,985	9,930,265	17,575,008	19,539,496	18,992,887	20,927,547	14,655,119	10,809,760	7,572,256	11,015,080	164,441,283
3	483	SALES FOR RESALE	262,271	599,102	262,142	277,843	205,638	196,557	141,567	190,598	216,486	258,604	231,507	218,494	3,060,811
4	489	TRANSPORTATION	15,920,851	14,307,557	14,417,990	14,196,882	13,913,659	12,643,165	12,508,593	12,169,821	12,126,780	13,895,377	13,830,709	15,316,729	165,248,113
5		SUB-TOTAL	\$56,744,071	\$51,660,965	\$44,728,024	\$43,058,366	\$48,375,065	\$46,412,330	\$45,036,237	\$50,310,416	\$43,042,798	\$45,407,956	\$36,283,393	\$46,733,906	\$557,793,527
6	487	LATE FEES	129,743	126,915	129,696	110,653	113,565	112,834	108,117	105,940	117,794	111,404	118,920	118,443	1,404,024
7	488	MISC. SERVICE REVENUE	487,715	540,252	591,710	565,166	545,648	589,886	563,215	580,499	525,588	580,850	587,255	541,362	6,699,146
8	493	RENT FROM GAS PROPERTY	10,488	9,684	7,684	7,684	125,480	7,684	10,488	7,684	7,684	7,684	7,684	7,684	217,611
9	495	OTHER GAS REVENUES	12,647	12,723	13,277	9,320	12,639	13,273	13,472	13,832	12,655	12,218	35,591	(110,406)	51,241
10	495	CAST IRON BARE STEEL	543,376	586,569	503,056	451,733	418,514	363,654	333,372	321,217	334,018	365,550	389,787	467,160	5,078,006
11	495	GROSS RECEIPTS / FRANCHISE FEES	3,196,324	3,422,532	3,010,421	2,727,792	2,522,668	2,264,884	2,090,360	2,149,583	2,248,339	2,410,994	2,383,925	2,819,127	31,246,949
12	495	ENERGY CONSERVATION	2,748,933	3,060,083	2,532,865	2,248,845	2,029,056	1,735,396	1,562,281	1,508,195	1,565,728	1,770,139	1,881,459	2,292,093	24,935,073
13	495 / 407	DEFERRED AND OTHER REVENUES	1,034,374	1,273,413	1,922,536	773,451	658,255	773,371	2,273,644	1,177,441	1,470,402	1,256,405	1,466,236	1,280,698	15,360,226
14	412	OTHER REVENUES RENT FOR LEASED FACILITIES	207,351	207,351	207,351	163,431	163,431	160,597	139,115	37,799	37,799	37,799	37,799	37,799	1,437,622
15		TOTAL OTHER OPER. REV	1,391,319	1,483,495	1,452,773	1,307,986	1,379,277	1,247,927	1,167,780	1,066,971	1,035,538	1,115,506	1,177,037	1,062,042	86,429,899
15		TOTAL OPER. REVENUES	\$58,135,390	\$53,144,460	\$46,180,797	\$44,366,352	\$49,754,342	\$47,660,257	\$46,204,016	\$51,377,387	\$44,078,336	\$46,523,462	\$37,460,430	\$47,795,948	\$644,223,425

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO. AVERAGE
	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var. charge)														
RESIDENTIAL	\$151,702	\$299,458	(\$32,650)	(\$146,023)	(\$80,253)	(\$79,234)	(\$95,741)	(\$40,062)	\$96,622	(\$43,628)	\$158,873	(\$179,638)	\$93,025	
RESIDENTIAL-2	\$596,560	\$1,149,914	\$269,362	(\$1,154,212)	(\$369,135)	(\$222,366)	(\$239,946)	(\$117,177)	\$424,812	(\$186,232)	\$497,462	(\$620,085)	\$362,177	
RESIDENTIAL-3	\$1,249,828	\$1,988,980	(\$249,136)	(\$1,217,733)	(\$606,228)	(\$647,002)	(\$791,126)	(\$417,120)	\$417,980	(\$180,598)	\$929,533	(\$566,155)	\$767,322	
RESIDENTIAL-RG1	\$207,769	\$261,681	(\$120,093)	(\$131,984)	(\$81,897)	(\$127,687)	(\$148,007)	(\$31,957)	\$15,387	(\$17,919)	\$154,909	\$19,610	\$185,091	
RESIDENTIAL-RG2	\$12,024	\$22,536	(\$4,469)	(\$15,440)	(\$5,311)	(\$6,395)	(\$13,043)	\$2	\$2,541	(\$1,032)	\$10,835	\$221	\$12,167	
RESIDENTIAL-RG3	\$555	(\$1,246)	\$670	\$35	(\$2)	(\$2)	(\$53)	\$47	\$3,053	(\$5,646)	\$2,597	(\$5)	(\$5)	
COMM - ST. LIGHTING	\$230	\$807	(\$795)	\$81	(\$141)	(\$124)	\$31	\$11	\$484	(\$216)	\$81	(\$836)	\$145	
SMALL GEN. SERVICE	\$63,002	\$125,952	(\$68)	(\$70,550)	(\$41,215)	(\$17,935)	(\$27,706)	(\$35,470)	\$58,611	(\$12,399)	\$61,210	(\$102,112)	\$42,986	
GEN SVC 1	\$186,888	\$395,740	(\$217,638)	(\$75,225)	(\$47,295)	(\$25,253)	(\$98,834)	(\$73,075)	\$274,216	(\$106,147)	\$142,381	(\$330,296)	\$108,849	
GEN SVC 2	\$147,736	\$326,915	(\$127,604)	(\$78,150)	(\$49,985)	(\$47,731)	(\$79,302)	\$1,637	\$224,825	(\$92,399)	\$110,463	(\$217,318)	\$92,248	
NAT. GAS VEHICLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GEN SVC 3	\$69,025	\$66,746	(\$27,275)	(\$58,517)	(\$647)	\$11,056	(\$86,075)	(\$19,816)	\$23,403	(\$8,748)	\$17,750	(\$67,470)	\$52,580	
TRANSP-RT1	\$17,683	\$12,958	\$1,612	(\$18,320)	(\$6,066)	(\$11,059)	(\$9,885)	(\$4,418)	(\$678)	(\$824)	\$5,399	\$9,839	\$10,668	
TRANSP-RT2	\$22,042	\$15,326	(\$1,551)	(\$15,138)	(\$9,367)	(\$8,760)	(\$17,572)	(\$9,060)	(\$3,078)	(\$2,692)	\$10,884	\$16,626	\$17,653	
TRANSP-RT3(condo)	\$8,522	\$10,380	(\$6,514)	(\$3,050)	(\$6,651)	(\$2,150)	(\$7,456)	(\$21)	(\$4,210)	(\$889)	\$4,006	\$6,673	\$6,569	
TRANSP SMALL GEN. SVC	\$18,853	\$17,984	\$5,877	(\$22,148)	(\$8,776)	(\$7,368)	(\$15,795)	(\$22,155)	(\$1,088)	(\$94)	\$18,282	\$291	\$15,509	
TRANSP GEN SVC 1	\$179,564	\$272,958	(\$229,405)	(\$60,988)	(\$45,769)	(\$40,452)	(\$79,510)	(\$85,136)	(\$18,857)	(\$94,189)	\$119,268	\$31,269	\$111,316	
TRANSP GEN SVC 2	\$306,176	\$350,385	(\$278,201)	(\$108,658)	(\$93,180)	(\$73,443)	(\$134,122)	(\$18,710)	(\$35,616)	(\$121,436)	\$173,645	\$98,655	\$177,839	
TRANSP GEN SVC 3	\$132,070	\$189,452	(\$173,890)	(\$19,332)	(\$88,328)	(\$17,716)	(\$48,022)	\$5,145	(\$33,340)	(\$65,124)	\$134,440	\$34,168	\$66,974	
Total	\$3,370,229	\$5,506,927	(\$1,191,767)	(\$3,195,352)	(\$1,540,247)	(\$1,323,619)	(\$1,892,164)	(\$867,335)	\$1,445,067	(\$941,014)	\$2,552,018	(\$1,866,565)	\$2,123,113	
Customer Charge														
RESIDENTIAL	\$634	\$664	\$430	\$1,495	(\$1,140)	(\$1,397)	(\$2,129)	\$82,861	(\$1,012)	(\$1,533)	(\$461)	(\$385)	\$1,148	
RESIDENTIAL-2	\$2,534	\$2,842	\$2,715	\$1,548	\$1,149	\$1,014	(\$281)	\$48,988	\$1,566	(\$136)	\$760	\$643	\$3,240	
RESIDENTIAL-3	\$19,200	\$20,775	\$18,622	\$21,144	\$17,122	\$21,956	\$19,668	(\$186,763)	\$25,682	\$20,861	\$22,595	\$23,173	\$25,596	
RESIDENTIAL-RG1	\$23	(\$68)	\$68	\$0	(\$45)	(\$45)	(\$45)	\$8,550	(\$135)	(\$90)	\$0	\$45	\$68	
RESIDENTIAL-RG2	\$0	\$0	\$41	\$0	(\$41)	\$0	\$0	\$451	\$0	\$0	\$0	\$41	(\$82)	
RESIDENTIAL-RG3	(\$840)	\$210	(\$1,680)	(\$210)	\$0	(\$630)	\$0	(\$210)	\$210	(\$210)	\$210	(\$210)	\$0	
COMM - ST. LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SMALL GEN. SERVICE	\$245	\$413	(\$627)	(\$168)	\$31	(\$413)	\$428	\$1,040	(\$61)	\$77	(\$46)	\$168	(\$184)	
GEN SVC 1	\$563	\$248	\$1,238	\$360	\$1,733	\$23	\$113	(\$3,285)	\$225	\$518	\$608	\$1,170	(\$608)	
GEN SVC 2	\$287	\$738	\$41	\$1,107	(\$328)	\$164	\$1,230	\$287	(\$533)	\$574	\$164	\$574	(\$492)	
NAT. GAS VEHICLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GEN SVC 3	\$420	(\$210)	\$420	\$0	\$0	(\$1,050)	\$420	(\$1,050)	(\$420)	(\$210)	(\$630)	\$630	(\$210)	
TRANSP-RT1	\$23	\$0	(\$45)	\$23	\$23	\$0	\$23	(\$23)	\$23	\$0	(\$90)	\$0	(\$23)	
TRANSP-RT2	\$0	(\$123)	(\$41)	\$0	(\$41)	(\$41)	\$41	\$82	\$41	\$0	(\$82)	\$123	(\$164)	
TRANSP-RT3(condo)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210	(\$210)	\$210	\$0	\$0	\$0	
TRANSP SMALL GEN. SVC	(\$291)	(\$536)	\$413	(\$15)	(\$536)	\$245	(\$903)	\$1,362	(\$444)	(\$398)	(\$153)	(\$31)	\$122	
TRANSP GEN SVC 1	\$1,215	\$1,238	(\$518)	\$1,125	\$270	\$1,508	\$1,080	(\$7,988)	\$1,080	(\$90)	\$45	\$855	\$1,440	
TRANSP GEN SVC 2	\$984	\$656	\$164	(\$205)	\$615	\$1,271	\$82	\$12,956	\$1,107	(\$164)	(\$369)	\$615	\$1,271	
TRANSP GEN SVC 3	(\$420)	\$0	\$210	\$0	\$0	\$1,260	(\$420)	\$12,810	\$420	(\$210)	\$1,470	(\$630)	\$630	
Total	\$24,576	\$26,847	\$21,451	\$26,202	\$18,811	\$23,863	\$19,307	(\$29,721)	\$27,539	\$19,527	\$24,021	\$26,781	\$31,753	
Total Monthly Change in Unbilled Revenues	\$3,394,805	\$5,533,774	(\$1,170,316)	(\$3,169,150)	(\$1,521,436)	(\$1,299,756)	(\$1,872,857)	(\$897,056)	\$1,472,606	(\$921,488)	\$2,576,040	(\$1,839,783)	\$2,154,866	\$187,711

Narrative Description: Unbilled revenue (var.charge) equals the number of therms sold @ 50% (with some exceptions) multiplied by the variable cost per therm for each rate class. Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

COMPUTATION OF UNBILLED REVENUES

Table with 15 columns: (1) Nov-21, (2) Dec-21, (3) Jan-22, (4) Feb-22, (5) Mar-22, (6) Apr-22, (7) May-22, (8) Jun-22, (9) Jul-22, (10) Aug-22, (11) Sep-22, (12) Oct-22, (13) Nov-22, (14) Dec-22. Rows include categories like RESIDENTIAL, COMM - ST. LIGHTING, SMALL GEN. SERVICE, and NAT. GAS VEHICLE with numerical values.

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Narrative Description: Unbilled revenue (var.charge) equals the number of terms sold @ 50% (with some exceptions) multiplied by the variable cost per term for each rate class. Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.

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

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Number of Bills:														
RESIDENTIAL	104,144	104,228	104,316	104,373	104,571	104,420	104,235	103,953	114,928	114,794	114,591	114,530	114,479	114,631
RESIDENTIAL-2	178,661	178,941	179,255	179,555	179,726	179,853	179,965	179,934	185,347	185,520	185,505	185,589	185,660	186,018
RESIDENTIAL-3	118,999	120,560	122,249	123,763	125,482	126,874	128,659	130,258	115,074	117,162	118,858	120,695	122,579	124,660
RESIDENTIAL-RG1	2,103	2,104	2,101	2,104	2,104	2,102	2,100	2,098	2,478	2,472	2,468	2,468	2,470	2,473
RESIDENTIAL-RG2	41	41	41	42	42	41	41	41	52	52	52	52	53	51
RESIDENTIAL-RG3	18	14	15	7	6	6	3	3	2	3	2	3	2	2
COMM - ST. LIGHTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SMALL GEN. SERVICE	7,416	7,432	7,459	7,418	7,407	7,409	7,382	7,410	7,478	7,474	7,479	7,476	7,487	7,475
GEN SVC 1	4,686	4,711	4,722	4,777	4,793	4,870	4,871	4,876	4,730	4,740	4,763	4,790	4,842	4,815
GEN SVC 2	757	764	782	783	810	802	806	836	843	830	844	848	862	850
NAT. GAS VEHICLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN SVC 3	51	53	52	54	54	54	49	51	46	44	43	40	43	42
TRANSP-RT1	405	406	406	404	405	406	406	407	406	407	407	403	403	402
TRANSP-RT2	255	255	252	251	251	250	249	250	252	253	253	251	254	250
TRANSP-RT3(condo)	50	50	50	50	50	50	50	50	51	50	51	51	51	51
TRANSP SMALL GEN. SVC	4,950	4,931	4,896	4,923	4,922	4,887	4,903	4,844	4,933	4,904	4,878	4,868	4,866	4,874
TRANSP GEN SVC 1	13,593	13,647	13,702	13,679	13,729	13,741	13,808	13,856	13,501	13,549	13,545	13,547	13,585	13,649
TRANSP GEN SVC 2	6,132	6,156	6,172	6,176	6,171	6,186	6,217	6,219	6,535	6,562	6,567	6,572	6,572	6,603
TRANSP GEN SVC 3	644	642	642	643	643	643	649	647	708	710	709	716	713	716
Customer Charge (@ 50%):														
RESIDENTIAL	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55	\$7.55
RESIDENTIAL-2	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05
RESIDENTIAL-3	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30	\$12.30
RESIDENTIAL-RG1	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50
RESIDENTIAL-RG2	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
RESIDENTIAL-RG3	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00
COMM - ST. LIGHTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SMALL GEN. SERVICE	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30
GEN SVC 1	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50
GEN SVC 2	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
NAT. GAS VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GEN SVC 3	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00
TRANSP-RT1	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50
TRANSP-RT2	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
TRANSP-RT3(condo)	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00
TRANSP SMALL GEN. SVC	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30	\$15.30
TRANSP GEN SVC 1	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50
TRANSP GEN SVC 2	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
TRANSP GEN SVC 3	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00

Narrative Description: Unbilled revenue (var.charge) equals the number of therms sold @ 50% (with some exceptions) multiplied by the variable cost per therm for each rate class.
 Customer charge equals the number of bills multiplied by the fixed customer charge @ 50% for each rate class.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO.: 20230023-GU

HISTORIC BASE YEAR.

WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	TOTAL
<u>OTHER GAS SUPPLY EXPENSES</u>															
OPERATION															
1	801 to 808	NATURAL GAS PURCHASES	\$ 28,608,190	\$ 25,862,570	\$ 20,202,612	\$ 18,149,607	\$ 24,009,679	\$ 23,729,085	\$ 22,823,405	\$ 26,990,393	\$ 20,828,377	\$ 20,829,235	\$ 11,963,382	\$ 20,152,606	\$ 263,949,141
2	812	LESS: COMPANY USED GAS	(34,619)	(57,529)	(72,340)	(33,119)	(12,869)	23,150	(87,239)	(81,634)	(68,050)	(26,946)	1,715	(61,341)	(510,822)
3		COST OF GAS	\$ 28,573,571	\$ 25,805,041	\$ 20,130,272	\$ 18,116,488	\$ 23,996,810	\$ 23,752,235	\$ 22,736,166	\$ 26,908,759	\$ 20,760,327	\$ 20,802,289	\$ 11,965,097	\$ 20,091,265	\$ 263,438,319
<u>DISTRIBUTION EXPENSES</u>															
OPERATION															
4	870	SUPERVISION & ENGINEERING	142,516	155,142	125,809	162,590	93,547	151,081	145,540	170,996	130,338	121,718	167,321	116,700	1,683,296
5	871	DISTRIBUTN LOAD DISPATCHNG	39,645	34,152	35,697	39,577	34,893	40,825	48,694	62,593	47,162	42,546	43,512	39,171	508,470
6	872	COMPRESSOR STATION	51,584	14,707	15,373	58,410	77,850	11,160	37,420	54,866	12,066	19,390	89,059	37,014	478,898
7	873	COMPRESSOR STA. FUEL	2,263	5,354	-	13,763	-	3,752	3,572	3,915	4,009	4,044	4,164	4,213	49,049
8	874	MAINS & SERVICES	879,586	920,585	1,060,667	933,710	1,083,636	1,034,935	1,002,027	1,293,702	989,367	882,579	1,031,564	758,469	11,870,726
9	875	MEAS & REG - GENERAL	758	3,260	3,661	7,424	2,780	1,757	1,997	54,855	(50,506)	1,509	853	531	28,879
10	876	MEAS & REG - INDUSTRIAL	27,254	-	1,100	-	-	52	-	-	125	-	-	-	28,531
11	877	MEAS & REG - CITY GATE	9,706	11,400	11,472	9,276	12,236	12,391	12,111	15,826	7,482	22,895	19,115	10,770	154,679
12	878	METER & HOUSE REG EXPENSE	433,636	389,343	450,628	513,600	541,226	460,609	514,118	591,781	536,565	560,672	555,669	661,296	6,209,145
13	879	CUSTOMER INSTALLATIONS	276,854	247,457	222,260	235,437	186,820	262,371	276,467	233,608	275,011	280,410	286,794	352,117	3,135,605
14	880	OTHER EXPENSE	397,424	342,853	408,585	420,512	406,417	479,737	427,884	601,086	418,496	286,202	593,623	573,397	5,356,215
15	881	RENTS	2,494	661	10,156	213	20,414	2,065	6,712	11,840	17,767	1,827	14,143	144,374	232,667
16		TOTAL OPERATION	\$ 2,263,720	\$ 2,124,915	\$ 2,345,308	\$ 2,394,509	\$ 2,459,820	\$ 2,460,735	\$ 2,476,542	\$ 3,095,068	\$ 2,387,882	\$ 2,223,791	\$ 2,805,817	\$ 2,698,051	\$ 29,736,159
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	1,935	2,689	563	13,955	4,004	5,823	706	934	2,335	742	904	6,171	40,760
18	886	STRUCTURES & IMPROVEMENTS	19,212	24,529	21,041	16,079	17,664	29,530	20,508	24,598	12,261	20,297	26,479	14,959	247,156
19	887	MAINS	442,725	321,574	1,050,649	(60,180)	504,416	486,560	133,961	509,790	373,042	342,330	732,702	120,032	4,957,600
20	888	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	1,072	20	40	-	-	2,407	1,108	4,648
21	889	MEAS & REG - GENERAL	73,066	85,126	74,400	60,641	92,636	92,759	65,929	72,971	74,673	61,442	61,236	41,985	856,863
22	890	MEAS & REG - INDUSTRIAL	59,928	54,837	65,924	90,779	68,972	68,092	67,788	92,518	68,472	48,385	80,958	57,441	824,095
23	891	MEAS & REG - GATE STATION	134,941	125,534	155,332	153,187	184,636	180,420	178,668	218,749	188,933	127,189	177,212	153,437	1,978,239
24	892	SERVICES	117,571	83,520	95,316	143,411	85,444	112,424	108,471	130,428	122,251	77,886	151,058	245,637	1,473,218
25	893	METERS & HOUSE REGULATORS	54,815	60,423	54,471	67,527	79,596	58,963	58,655	96,429	44,956	141,773	155,681	159,424	1,032,712
26	894	OTHER EQUIPMENT	11,254	2,654	745	10,965	8,570	2,496	9,047	12,657	6,283	4,975	11,418	14,657	95,721
27		TOTAL MAINTENANCE	\$ 915,447	\$ 760,887	\$ 1,518,442	\$ 496,364	\$ 1,045,937	\$ 1,038,139	\$ 643,754	\$ 1,159,112	\$ 893,206	\$ 824,819	\$ 1,400,055	\$ 814,850	\$ 11,511,012

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-34, C-35, E-6 p.3-4

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO.: 20230023-GU

HISTORIC BASE YEAR:

WITNESS: R. PARSONS

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	TOTAL
<u>CUSTOMER ACCOUNTS EXPENSE</u>															
1	901	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	902	METER READING EXPENSE	124,151	96,917	113,771	139,370	142,943	110,608	116,534	131,713	97,496	125,913	99,876	85,060	1,384,353
3	903	CUS RECORDS & COLLECTIONS	1,085,007	1,010,256	1,155,492	1,213,928	1,141,608	1,091,262	1,068,383	1,197,224	1,105,070	1,077,169	1,020,831	1,025,691	13,191,923
4	904	UNCOLLECTIBLE ACCOUNTS	142,723	32,304	104,964	2,052	124,810	168,268	115,014	209,526	110,156	108,617	36,242	(163,885)	990,792
5	905	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS EXP.	\$ 1,351,881	\$ 1,139,477	\$ 1,374,228	\$ 1,355,350	\$ 1,409,361	\$ 1,370,139	\$ 1,299,931	\$ 1,538,463	\$ 1,312,723	\$ 1,311,699	\$ 1,156,949	\$ 946,867	\$ 15,567,069
<u>CUSTOMER SVCE & INFORMATION</u>															
7	907	CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
8	908	CONSERVATION EXPENSE	1,720,820	1,388,189	2,714,256	1,397,252	1,109,099	782,763	2,923,595	1,690,296	2,176,679	1,825,000	1,947,340	1,943,347	21,618,636
9	909	CONSERVATION ADVERTISING	(85,000)	33,925	216,240	80,240	200,175	6,672	26,125	109,032	46,607	196,800	164,630	210,569	1,206,015
10		TOTAL CUSTOMER SVCE & INFO	\$ 1,635,820	\$ 1,422,114	\$ 2,930,496	\$ 1,477,492	\$ 1,309,274	\$ 789,435	\$ 2,949,720	\$ 1,799,328	\$ 2,223,286	\$ 2,021,800	\$ 2,111,970	\$ 2,153,916	\$ 22,824,651
<u>SALES EXPENSE</u>															
11	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
12	912	DEMONSTRATING & SELLING	703,966	622,862	634,962	628,851	677,629	628,880	640,714	652,856	632,221	624,046	638,021	822,594	7,907,602
13	913	ADVERTISING	80,608	52,031	104,914	60,449	31,968	132,321	164,079	107,717	27,356	83,929	93,002	110,841	1,049,215
14	916	MISC. SALES EXPENSE	-	-	-	-	-	-	-	43,550	-	-	-	-	43,550
15		TOTAL SALES EXPENSE	\$ 784,574	\$ 674,893	\$ 739,876	\$ 689,300	\$ 709,597	\$ 761,201	\$ 804,793	\$ 804,123	\$ 659,577	\$ 707,975	\$ 731,023	\$ 933,435	\$ 9,000,367
<u>ADMINISTRATIVE & GEN EXP</u>															
16	920	ADMIN & GEN SALARIES	1,102,180	1,221,268	757,799	1,271,544	1,359,114	1,359,973	1,331,307	1,449,478	1,541,675	1,564,163	2,116,644	1,992,377	17,067,522
17	921	OFFICE SUPPLIES & EXP	237,044	287,605	284,043	327,736	324,241	220,144	337,867	339,694	352,212	306,181	281,672	362,283	3,660,723
18	922	ADMIN EXP TRANS (CR)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(1,512,836)	(1,981,848)	(12,782,188)
19	923	OUTSIDE SERVICES EMPLOYED	28,125	272,288	366,012	466,590	658,167	396,321	439,896	374,420	466,199	409,896	226,388	794,417	4,898,718
20	924	PROPERTY INSURANCE	36,099	36,244	37,075	35,550	37,175	37,149	42,451	37,408	38,281	38,197	38,197	38,197	452,023
21	925	INJURIES & DAMAGES	(57,200)	814,008	359,285	645,682	762,753	712,722	1,084,881	450,324	1,708,193	1,693,770	392,607	321,948	8,888,973
22	926	EMPLOYEE PENSION & BENEFITS	1,092,564	570,383	583,789	933,261	632,218	2,292,063	661,375	219,756	485,008	994,180	609,533	1,109,138	10,183,270
23	928	REGULATORY COMMISSION EXP.	35,290	35,290	35,290	35,290	35,290	35,290	35,290	35,290	35,290	35,290	35,290	35,290	423,476
24	930	MISC. GENERAL EXPENSE	1,870,468	1,544,629	2,267,178	1,740,963	1,554,256	2,413,346	1,686,415	1,788,495	2,372,720	1,846,986	1,639,738	2,987,897	23,713,092
25	931	RENTS	39,296	44,137	41,036	42,367	42,338	42,353	42,338	42,338	42,300	42,565	42,375	42,338	505,779
26	932	MAINT OF GENERAL PLANT	30,312	31,971	20,344	25,017	45,575	21,847	52,327	54,846	28,065	35,386	46,816	49,586	442,091
27		TOTAL A & G EXPENSE	\$ 3,485,429	\$ 3,929,072	\$ 3,823,102	\$ 4,595,249	\$ 4,522,377	\$ 6,602,458	\$ 4,785,395	\$ 3,863,298	\$ 6,141,192	\$ 6,037,861	\$ 3,916,424	\$ 5,751,621	\$ 57,453,479
<u>OTHER EXPENSE</u>															
28	407.3	REGULATORY DEBITS	1,317,854	1,865,376	361,302	835,369	283,674	875,606	171,569	171,569	171,569	171,569	171,569	171,565	6,568,588
29	413	GAS PLANT LEASED TO OTHERS	62,482	64,619	61,482	47,750	48,171	48,239	35,159	309	3,562	3,083	2,638	2,474	379,967
30		TOTAL OTHER EXPENSE	\$ 1,380,336	\$ 1,929,995	\$ 422,784	\$ 883,119	\$ 331,845	\$ 923,845	\$ 206,728	\$ 171,877	\$ 175,130	\$ 174,651	\$ 174,206	\$ 174,038	\$ 6,948,555
31		TOTAL EXPENSE	\$ 40,390,781	\$ 37,586,394	\$ 33,284,507	\$ 30,007,870	\$ 35,785,020	\$ 37,698,187	\$ 35,903,029	\$ 39,340,029	\$ 34,553,323	\$ 34,104,886	\$ 24,261,542	\$ 33,564,043	\$ 416,479,611

Totals may be affected due to rounding.

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

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT
 TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING
 GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A
 DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

Corporate Expenses Allocated via Account 922

LINE NO.	DESCRIPTION	DEPARTMENT NUMBER	GROSS AMOUNT	LESS ADJ.	NET AMOUNT	ALLOCATED TO		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
						NON-REGULATED PERCENTAGE	AMOUNT		
1	Finance	390200	3,881,100	0	\$3,881,100	4.41%	\$171,001	\$3,710,099	Modified MA formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
2	Regulatory	390240	680,203	0	680,203	4.41%	29,970	650,233	Modified MA formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
3	Corporate / Executive	390900	4,327,355	0	4,327,355	4.41%	190,663	4,136,692	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
4	Safety	390540	1,592,067	0	1,592,067	8.63%	137,332	1,454,735	Modified MA Formula based on Net Rev., Payroll, & Gross Plant
5	Procurement	390100	1,475,729	0	1,475,729	4.41%	65,021	1,410,708	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
6	Information Tech and Telecom	390600 390601 390690	14,005,209	0	14,005,209	4.41%	617,070	13,388,139	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
7	Customer Experience	360135 360157 360585 360746	3,797,520	0	3,797,520	3.71%	140,716	3,656,804	Allocation based on the number of customer billings within SAP CRB-TPI
8	Engineering	390440 390443 390445	2,559,335	0	2,559,335	4.41%	112,764	2,446,571	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
9	Other Support	390010 390220 390260 390280 390360	2,356,608	0	2,356,608	4.41%	103,832	2,252,776	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
10	Total Corporate per Calculation		<u>\$34,675,127</u>	<u>\$0</u>	<u>\$34,675,127</u>		1,568,369	33,106,758	Note: Allocation per books is charged based on budgeted expenses for the year. This schedule shows a calculation using the same allocation methodology but with updated allocators applied to actual results. Based on actual results, PGS would have allocated less corporate G&A to non-regulated companies. A large portion of costs are direct charged to non-utility affiliates.
11	Difference - Overallocation						213,819	(213,819)	
12	Total Corporate Allocated per Books						<u>\$1,782,188</u>	<u>\$32,892,939</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
 PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
 TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
<u>REVENUES</u>			<u>TOTAL REVENUE</u>
1	4950203	Energy Conservation Revenue - PGS	24,935,073
2		DEFERRED REVENUE	4,714,126
3		ENERGY CONSERVATION REVENUES	<u>\$29,649,199</u>
Account 908			
<u>EXPENSES</u>			<u>AMOUNT</u>
	<u>IO Order</u>		<u>TOTAL EXPENSES</u>
4	D0098798	COMMERCIAL NEW CONSTRUCTION	929,121
5	D0098801	COMMERCIAL RETENTION	1,270,900
6	D0098799	COMMERCIAL RETROFIT	1,045,837
7	D0086598, D0087176	COMMON COSTS	731,150
8	D0086602	GAS SPACE CONDITIONING	(3,450)
9	D0087391	RESIDENTIAL CUSTOMER ASSISTED AUDIT	125,000
10	D0086612	RESIDENTIAL NEW CONSTRUCTION	13,756,700
11	D0086608, D0093746	RESIDENTIAL RETENTION	3,209,747
12	D0098786	RESIDENTIAL RETROFIT	553,632
13		DEFERRED EXPENSE	<u>6,824,548</u>
14		TOTAL ENERGY CONSERVATION EXPENSES	<u>28,443,184</u>
Account 909			
15	D0086799	Advertising	\$1,206,015
16		Total 908 & 909	<u>\$29,649,199</u>

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

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
 FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
 FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1: 12/31/21
 WITNESS: R. PARSONS

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
HISTORIC BASE YEAR							
1	Jan-22	(\$1,399,522)	(\$142,723)	144,785	(\$56,864)	\$0	(1,454,324.20)
2	Feb-22	(1,454,324)	(\$32,304)	86,169	(\$52,209)	0	(1,452,668.41)
3	Mar-22	(1,452,668)	(\$104,964)	131,859	(\$42,866)	0	(1,468,639.55)
4	Apr-22	(1,468,640)	(\$2,052)	131,828	(\$46,830)	0	(1,385,693.53)
5	May-22	(1,385,694)	(\$124,810)	150,489	(\$40,047)	0	(1,400,061.24)
6	Jun-22	(1,400,061)	(\$168,268)	187,387	(\$40,339)	0	(1,421,281.36)
7	Jul-22	(1,421,281)	(\$115,014)	159,849	(\$42,021)	0	(1,418,467.37)
8	Aug-22	(1,418,467)	(\$209,526)	161,174	(\$32,642)	0	(1,499,461.13)
9	Sep-22	(1,499,461)	(\$110,156)	148,385	(\$38,557)	0	(1,499,789.83)
10	Oct-22	(1,499,790)	(\$108,617)	151,306	(\$42,567)	0	(1,499,667.41)
11	Nov-22	(1,499,667)	(\$36,242)	178,427	(\$46,084)	0	(1,403,566.05)
12	Dec-22	(1,403,566)	\$163,885	149,636	\$201,380	0	(888,664.99)
13	TOTAL		<u>(990,792)</u>	<u>1,781,293</u>	<u>(279,645)</u>		
PRIOR YEAR							
14	Jan-21	(\$1,047,189)	(\$282,197)	148,899	(\$59,715)	0	(1,240,201.96)
15	Feb-21	(1,240,202)	(\$218,949)	128,567	(\$80,003)	0	(1,410,587.62)
16	Mar-21	(1,410,588)	\$291,477	128,371	(\$97,459)	0	(1,088,199.10)
17	Apr-21	(1,088,199)	(\$211,401)	176,526	(\$52,910)	0	(1,175,985.28)
18	May-21	(1,175,985)	(\$178,846)	171,648	(\$67,382)	0	(1,250,565.36)
19	Jun-21	(1,250,565)	(\$128,740)	206,356	(\$52,491)	0	(1,225,441.08)
20	Jul-21	(1,225,441)	(\$172,822)	179,138	(\$37,856)	0	(1,256,982.07)
21	Aug-21	(1,256,982)	(\$163,962)	163,935	(\$48,691)	0	(1,305,700.52)
22	Sep-21	(1,305,701)	(\$148,518)	145,672	(\$45,301)	0	(1,353,847.60)
23	Oct-21	(1,353,848)	(\$191,030)	167,701	(\$42,563)	0	(1,419,739.68)
24	Nov-21	(1,419,740)	(\$45,370)	154,517	(\$81,896)	0	(1,392,489.63)
25	Dec-21	(1,392,490)	(\$122,363)	163,477	(\$48,146)	0	(1,399,521.73)
26	TOTAL		<u>(1,572,723)</u>	<u>1,934,804</u>	<u>(714,414)</u>		

(1) Peoples Gas System writes off bad debt net of customer deposits

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
 FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
 FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 2: 12/31/20
 WITNESS: R. PARSONS

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
1	Jan-20	(113,419)	(\$123,637)	148,329	(\$65,844)	0	(154,570.66)
2	Feb-20	(154,571)	(\$7,330)	87,106	(\$46,383)	0	(121,177.40)
3	Mar-20	(121,177)	(\$176,174)	51,908	(\$57,921)	0	(303,364.31)
4	Apr-20	(303,364)	(\$224,333)	1,763	(\$22,341)	0	(548,275.95)
5	May-20	(548,276)	(\$232,940)	10,148	(\$33,463)	0	(804,530.58)
6	Jun-20	(804,531)	(\$265,927)	(7,168)	(\$25,012)	0	(1,102,637.56)
7	Jul-20	(1,102,638)	(\$203,421)	19,670	(\$25,245)	0	(1,311,633.38)
8	Aug-20	(1,311,633)	\$322,058	1,205	(\$561,438)	0	(1,549,808.38)
9	Sep-20	(1,549,808)	(\$169,282)	118,825	(\$124,751)	0	(1,725,016.56)
10	Oct-20	(1,725,017)	(\$893,945)	499,711	\$602,610	0	(1,516,639.96)
11	Nov-20	(1,516,640)	(\$204,825)	122,296	(\$48,867)	0	(1,648,035.37)
12	Dec-20	(1,648,035)	\$313,309	345,562	(\$58,024)	0	(1,047,188.69)
13	TOTAL		<u>(1,866,446)</u>	<u>1,399,355</u>	<u>(466,680)</u>		

(1) Peoples Gas System writes off bad debt net of customer deposits

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/2022

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909	Common Costs	\$1,206,015	\$0
3		<u>GENERAL ADVERTISING</u>		
4	913	General Advertising	\$1,049,215	\$1,049,215
			<u>\$2,255,230</u>	<u>\$1,049,215</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1: 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909	Common Costs	\$1,034,272	\$0
3		<u>GENERAL ADVERTISING</u>		
4	913	General Advertising	\$853,710	\$853,710
			<u>\$1,887,982</u>	<u>\$853,710</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS
INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
	NONE.			

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

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
 DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
 FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/22

LINE NO.	ORGANIZATION	AMOUNT
1	AMERICAN GAS ASSOCIATION	217,207
2	THE ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	12,500
3	FLORIDA NATURAL GAS ASSOCIATION	82,419
4	GTI - OPERATIONS TECHNOLOGY DEVELOPMENT (OTD)	165,000
5	COALITION FOR RENEWABLE NATURAL GAS	18,000
6	SOUTHERN GAS ASSOCIATION	40,350
7	GTI - UTILIZATION TECHNOLOGY DEVELOPMENT (UTD)	200,000
8	NATURAL GAS VEHICLE COALITION	22,869
9	ENERGY SOLUTIONS CENTER	19,530
10	GTI	25,000
11	TAMPA BAY CLEAN CITIES COALITION	2,500
12	NATIONAL DIVERSITY COUNCIL	16,500
13	TOTAL	<u>821,875</u>

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
	NONE.	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 202300023-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED
 FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES
 WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION
 SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2022
 PROJECTED TEST YEAR: 12/31/2024
 WITNESS: R. PARSONS

REVENUES AND THE AMOUNT PER CUSTOMER

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE* 2020	CURRENT CASE 2023	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS	\$674,741	\$1,124,512	66.66%	22.22%	Current case assumes expenses through full process (2020 settled). Increases due to inflation and market cost increases. Outside support required due to resource constraints in Regulatory Department.
2	LEGAL SERVICES	512,909	1,990,343	288.05%	96.02%	Current case assumes expenses through full process (2020 settled). Expanded legal support for case details and witness preparation. New external legal support, complexity of case and regulatory staffing.
3	REIMBURSEMENT OF PSC OUT OF STATE AUDIT TRAVEL COSTS	0	0	N/A	N/A	
4	PAID OVERTIME	2,329	0	-100.00%	-33.33%	
5	OTHER EXPENSES	80,450	132,955	65.26%	21.75%	Current case assumes expenses through full process (2020 settled), including travel costs.
6	TOTAL	\$1,270,429	\$3,247,810	155.65%	51.88%	

* Reflects actual Rate Case Expenses incurred by PGS for Docket No. 202000051-GU, which was below the not to exceed amount of \$1,657,000 in the 2020 Stipulation.

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT			UNAMORTIZED BALANCE
			DATE	PERIOD	12/31/2021	12/31/2022	12/31/2023	
7	PRIOR CASE: Docket No. 20200051-GU	\$1,270,429	12/10/2020	3 Years	\$423,476	\$423,476	\$423,476	\$0
8	CURRENT CASE: Docket No. 202300023-GU	3,247,810						\$3,247,810
9	TOTAL	\$4,518,239			\$423,476	\$423,476	\$423,476	\$3,247,810

DOCKET NO.	DOCKET NO.
20200051-GU	202300023-GU

10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE	0.0827%	0.1372% **
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE	0.4230%	0.6692% **
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER	\$2.99	\$6.63 **

** Per projected test year-2024

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/22

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.1	General Advertising Expense	\$8,842	\$8,842
2	930.2	Industry Association Dues	821,875	821,875
3	930.2	Emera Intercompany Charges	697,145	697,145
4	930.2	Direct Software/Hardware Maintenance/Support	606,846	606,846
5	930.2	Registration/Report Filing Fees/Bank and Letter of Credit Fees	452,589	452,589
6	930.2	Facility Costs	424,152	424,152
7	930.2	Director Fees and Expenses	129,850	129,850
8	930.2	New Mexico Gas Company (NMGC) - I.T. charges	64,032	64,032
9	930.2	Tampa Electric (TEC) - Telecom	743,505	743,505
10	930.2	Tampa Electric (TEC) - Facilities Charge	258,504	258,504
11	930.2	Tampa Electric Other Direct Intercompany Charges	4,618,712	4,618,712
12	930.2	Tampa Electric Shared Services (TEC) Corporate OH Allocation	4,059,400	4,059,400
13	930.2	Tampa Electric Shared Services (TEC) - HR and Employee Relations	446,242	446,242
14	930.2	Tampa Electric Shared Services (TEC) - Procurement	839,071	839,071
15	930.2	Tampa Electric Shared Services (TEC) - I.T.	6,444,709	6,444,709
16	930.2	Tampa Electric Shared Services (TEC) - Admin, Emergency Mgmt, AP, Claims	1,590,799	1,590,799
17	930.2	Tampa Electric (TEC) - IT and Telecom Asset Usage	890,734	890,734
18	930.2	Peoples Gas System Miscellaneous Internal Costs	523,214	523,214
19	930.2	COVID Related Costs (PPE and other)	92,872	92,872
20		TOTAL	<u>\$23,713,092</u>	<u>\$23,713,092</u>

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

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.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
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NONE

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

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF
 PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC
 BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR
 RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1: 12/31/21
 HISTORIC BASE YR - 2: 12/31/20
 HISTORIC BASE YR - 3: 12/31/19
 HISTORIC BASE YR - 4: 12/31/18
 WITNESS: R. PARSONS

GAINS AND LOSSES ON PROPERTY

	DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	(GAIN) OR LOSS	AMOUNT ALLOWED PRIOR CASE		PRIOR CASES TEST YEAR ENDED
										\$	%	
1	Land - Channelside Dr & 2nd Ave - S&S Craftsman Tampa, FL	Dec-14	May-20	101	2540280	6,174,610	-	6,174,610	247,934	-	0.0%	2021
2	NoPetro St. Johns St. Johns County, FL	Jul-16	Mar-22	104	2540280	2,746,228	-	1,981,205	(645,620)	2,746,228	100.0%	2021
3	NoPetro Orlando Orlando, FL	Jun-16	Jul-22	104	2540280	7,855,213	-	5,490,305	(1,581,657)	7,855,213	100.0%	2021

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

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.	A/C NO.	DESCRIPTION	% RATE	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL DEPRECIATION
1	375	STRUCTURES AND IMPROVEMENTS	2.8%	60,257	60,249	60,266	60,268	60,300	60,300	60,513	60,562	61,490	61,108	61,183	61,742	728,237
2	376	MAINS - STEEL	2.1%	1,185,959	1,189,280	(3,606,755)	1,194,248	1,196,193	(3,585,923)	1,200,669	1,202,365	(3,577,925)	1,212,927	1,288,150	1,292,082	191,267
3	376.02	MAINS - PLASTIC	1.6%	955,872	960,737	965,717	969,516	971,991	984,917	992,351	994,171	997,565	999,098	1,005,350	1,006,980	11,804,263
4	377	COMPRESSOR EQUIPMENT	3.0%	47,730	47,896	47,897	47,899	47,901	47,913	47,917	47,923	47,950	47,953	47,953	47,954	574,885
4	378	M & R EQUIPMENT - GENERAL	2.7%	48,052	48,450	48,796	48,879	49,188	49,307	49,299	49,311	49,420	49,498	49,554	49,669	589,425
5	379	M & R EQUIPMENT - CITY	2.1%	148,508	148,676	148,686	148,693	160,909	167,081	167,141	167,162	167,553	167,562	167,586	167,586	1,927,141
6	380	SERVICE LINES - S TEEL	4.0%	209,481	211,383	212,715	213,600	214,423	215,509	216,834	218,250	221,734	222,583	224,615	225,708	2,606,835
7	380.02	SERVICE LINES - PLASTIC	2.7%	1,096,524	1,105,964	1,117,867	1,132,123	1,142,192	1,150,206	1,159,788	1,171,857	1,185,109	1,194,062	1,203,762	1,214,334	13,873,788
8	381	METERS	5.0%	352,609	354,762	357,042	358,953	360,868	362,735	368,047	373,178	375,421	376,333	382,394	383,641	4,405,981
9	382	METER INSTALLATIONS	2.2%	149,257	150,185	151,193	154,600	155,573	156,674	158,559	160,143	161,640	162,442	164,021	165,579	1,889,865
10	383	REGULATORS	1.8%	27,431	27,489	27,681	27,870	28,045	28,236	28,498	28,756	29,228	29,439	29,554	29,641	341,869
11	384	REGULATOR INSTALL HOUSE	1.9%	50,920	51,722	52,593	52,079	52,919	53,869	55,498	56,865	58,158	58,852	60,215	61,560	665,251
12	385	M & R EQUIPMENT - INDUSTRIAL	2.3%	28,845	28,845	28,845	28,845	28,845	28,845	28,845	28,845	28,845	28,845	28,845	28,845	346,426
13	387	OTHER EQUIPMENT	3.0%	32,315	32,446	32,462	32,462	32,554	32,785	32,814	32,873	32,948	33,036	33,061	33,073	392,828
14	390	STRUCTURES AND IMPROVEMENTS	2.4%	56	56	56	56	56	56	56	56	56	56	56	56	676
15	391	OFFICE FURNITURE	5.9%	9,236	9,236	9,236	9,236	9,318	9,318	9,318	9,328	9,377	9,377	9,392	9,392	111,763
16	391.01	COMPUTER EQUIPMENT	11.1%	29,700	29,702	29,704	29,705	29,842	29,843	29,888	30,041	30,094	30,095	30,097	30,138	358,849
17	391.02	OFFICE EQUIPMENT/MACHINES	6.7%	8,174	8,174	8,174	8,174	8,189	8,189	8,180	8,180	8,180	8,238	8,354	8,354	98,560
18	392.01	AUTO & TRUCK LESS THAN 1/2 TON	7.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
19	392.02	AUTO & TRUCK 3/4 TO 1 TON	5.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
20	392.03	AIRPLANES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
21	392.04	TRAILERS, OTHER	2.9%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	392.05	TRUCKS OVER 1 TON	6.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	393	STORES EQUIPMENT	4.2%	4	4	4	4	4	4	4	4	4	4	4	4	54
24	394	TOOLS SHOP & GARAGE EQUIPMENT	5.6%	32,855	32,914	32,914	32,914	32,914	32,919	32,939	32,991	32,998	32,998	32,998	33,156	395,509
25	394.01	TOOLS SHOP & GARAGE CNG	5.0%	54,928	54,928	54,928	43,485	43,485	43,485	43,525	10,795	10,795	10,795	10,795	10,775	392,721
26	395	LABORATORY EQUIPMENT	5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	396	POWER OPERATED EQUIPMENT	2.7%	6,987	6,987	6,987	6,987	6,987	6,987	6,987	6,987	6,987	6,987	6,987	7,011	83,869
28	397	COMMUNICATION EQUIPMENT	7.7%	19,638	19,638	19,638	19,638	19,638	19,638	18,994	18,994	18,994	18,994	18,994	18,994	231,796
29	398	MISC. EQUIPMENT	5.0%	884	884	884	884	884	884	884	884	884	884	884	884	10,608
30		TOTAL DEPRECIATION EXPENSE		\$ 4,556,224	\$ 4,580,607	\$ (192,471)	\$ 4,621,121	\$ 4,653,219	\$ (96,220)	\$ 4,717,548	\$ 4,710,524	\$ (42,495)	\$ 4,762,168	\$ 4,864,803	\$ 4,887,441	\$ 42,022,468

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NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-2020-00485-FOF-GU DOCKET NO. 20200051-GU
DOCKET NO. 20200166-GU
DOCKET NO. 20200178-GU

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE
YEAR.

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.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	1/1/2022	2/1/2022	3/1/2022	4/1/2022	5/1/2022	6/1/2022	7/1/2022	8/1/2022	9/1/2022	10/1/2022	11/1/2022	12/1/2022	TOTAL AMORTIZATION/RECOVERY
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	301,576	301,811	334,158	334,841	334,959	335,293	334,463	334,586	334,569	334,836	334,956	338,474	3,954,520
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	280	280	280	280	280	280	280	280	280	280	280	280	3,354
7		ENVIRONMENTAL REMEDIATION	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
8		AMORTIZATION (Account 404.03)	389,814	390,049	422,395	423,078	423,196	423,531	422,700	422,823	422,806	423,073	423,193	426,712	5,013,369
9	115	UTILITY ACQUISITION ADJUSTMENT (Account 406)	-	-	-	-	-	-	-	-	-	-	-	-	-
10		TOTAL AMORTIZATION	\$389,814	\$390,049	\$422,395	\$423,078	\$423,196	\$423,531	\$422,700	\$422,823	\$422,806	\$423,073	\$423,193	\$426,712	\$5,013,369

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

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.	A/C NO.	DESCRIPTION	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	12 MONTH TOTAL
1	303.01	CUSTOMIZED SOFTWARE	\$301,576	\$301,811	\$334,158	\$334,841	\$334,959	\$335,293	\$334,463	\$334,586	\$334,569	\$334,836	\$334,956	\$338,474	\$3,954,520
2	374.00	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	375	STRUCTURES AND IMPROVEMENTS	60,257	60,249	60,266	60,268	60,300	60,300	60,513	60,562	61,490	61,108	61,183	61,742	728,237
4	390	STRUCTURES AND IMPROVEMENTS	336	336	336	336	336	336	336	336	336	336	336	336	4,030
5	391	OFFICE & COMPUTER EQUIPMENT	47,110	47,112	47,114	47,115	47,348	47,350	47,385	47,549	47,651	47,711	47,843	47,884	569,172
6		TOTAL	\$409,279	\$409,508	\$441,873	\$442,560	\$442,943	\$443,279	\$442,697	\$443,033	\$444,045	\$443,990	\$444,317	\$448,436	\$5,255,959

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$3,954,520	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
8	374.00	LAND AND LAND RIGHTS	-	0.77%	-	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	728,237	4.70%	34,235	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	4,030	1.20%	48	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	569,172	0.86%	4,917	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S
12		TOTAL	\$5,255,959		\$39,200	

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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 FOR THE HISTORIC BASE YEAR PERIOD AND THE
 CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 4,362,928	\$ -	\$ 4,362,928
2	DEFERRED INCOME TAX EXPENSE	C-21	21,535,034	-	21,535,034
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4	ITC AMORTIZATION	B-17	-	-	-
5	TOTAL INCOME TAX EXPENSE		\$ <u>25,897,962</u>	\$ <u>-</u>	\$ <u>25,897,962</u>

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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. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME
 TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 101,167,131	1 CLUB DUES	35,314
2	ADD: AFUDC EQUITY		3,104,356	2 TRANSPORTATION FRINGE	43,781
3	ADD: INCOME TAX ACCOUNTS		25,897,961	3 POLITICAL CONTRIBUTIONS	51,000
4	LESS: INTEREST CHARGES (FROM C-22)		<u>25,042,152</u>	4 LOBBYING	83,744
5	TAXABLE INCOME PER BOOKS		105,127,296	5 STATE TAX TRUE UP	205,093
6	LESS: NON-UTILITY EXPENSE		62,105	6 401K - PERFORMANCE MATCH	(532,377)
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(79,939,448)</u>	7 ACCRUED BONUS	990,195
8	TAXABLE INCOME		<u>25,249,953</u>	8 DEFERRED COMP	(193,527)
				9 FAS 106 - NC	(256,440)
				10 FAS 112	(262,526)
				11 LONG TERM INCENTIVE	(4,647)
9	STATE TIMING DIFFERENCES		(13,139,174)	12 PAYROLL TAX 4.458%	(32,988)
				13 PAYROLL TAX	(886,176)
10	STATE TAXABLE INCOME (LINE 8 - LINE 9)		12,110,780	14 PENSION - NC	(1,599,277)
11	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 10)	666,093		15 RESTORATION PLAN	(701,887)
12	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	<u>(205,093)</u>		16 SERP - NC	136,918
13	STATE TAX - CURRENT	461,000		17 VACATION ACCRUAL	565,029
				18 AMORT - CAPLIZED CUST ASSIST COSTS	10,479,416
				19 BAD DEBT	(510,857)
				20 COMPETITIVE RATE ADJ - C	(40,000)
14	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		24,583,860	21 CONTRACTOR DAMAGE RESERVE	76,195
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	22 DEFERRED FUEL	9,967,061
				23 DEFERRED REVENUE	(769,542)
16	FEDERAL INCOME TAX BEFORE CREDITS		5,162,611	24 ENERGY CONSERVATION REV - C	2,150,196
17	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		(1,260,684)	25 ENVIRONMENTAL DISP COSTS NET - NC	294,995
				26 HEDGES	36,531
18	FEDERAL TAX - CURRENT		<u>\$ 3,901,927</u>	27 INSURANCE RESERVE - NC	(1,854,191)
				28 INSURANCE RESERVE - C	(800,000)
19	SUMMARY:			29 RATE CASE EXPENSE - NC	423,476
20	FEDERAL TAX - CURRENT		3,901,927	30 STORM RESERVE	(1,268,493)
21	STATE TAX - CURRENT		461,000	31 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	213,482
22	CURRENT YEAR DEFERRED TAX EXPENSE		21,535,034	32 WORKERS COMPENSATION - NC	73,250
23	LESS: ITC AMORTIZATION		-	33 CI - BS REPLACEMENT - C	(281,253)
24	TOTAL CURRENT YEAR INCOME TAX EXPENSE		<u>\$ 25,897,962</u>	34 AIAC	4,310,199
				35 AMORT - LH IMPROVE AND LAND RIGHTS	4,313,369
				36 CIAC	(3,409,521)
				37 COST OF REMOVAL	(946,486)
				38 G/L - SALE OF ASSETS	1,941,467
				39 LEASE-PLANT	(2,978,069)
				40 REPAIRS CAPITALIZED ON BOOKS	(48,863,679)
				41 SEC 263A INTEREST CAP	5,027,591
				42 SEC 263A INDIRECT COSTS	(1,175,065)
				43 DEPRECIATION - BOOK TAX DIFF FED	(50,693,928)
				44 AFUDC EQUITY	(3,104,356)
				45 AFUDC EQUITY - DEPR	107,536
				47 TOTAL ADJUSTMENTS	<u>(79,939,448)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22 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	(205,093)
4	TOTAL ADJUSTMENTS	\$ <u>(205,093)</u>
5	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
6	LINE 17	
7	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(1,260,684)
8	TOTAL ADJUSTMENTS	\$ <u>(1,260,684)</u>

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

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE
 NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY
 ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF
 CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING
 INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS
 USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE
 DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

INTEREST IN TAX EXPENSE CALCULATION

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$20,999,791	\$0	\$20,999,791
2	AMORTIZATION OF DEBT PREMIUM, DISCOUNT AND EXPENSE NET	\$425,290	\$0	\$425,290
3	INTEREST ON SHORT-TERM DEBT	\$3,907,281	\$0	\$3,907,281
4	INTERCOMPANY INTEREST	\$114,146	\$0	\$114,146
5	OTHER INTEREST EXPENSE	\$585,573	\$0	\$585,573
6	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(\$989,929)	\$0	(\$989,929)
7	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$25,042,152</u>	<u>\$0</u>	<u>\$25,042,152</u>

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

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX
DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD
INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

BOOK vs. TAX

LINE NO.	PERMANENT DIFFERENCES	
1	CLUB DUES	35,314
2	TRANSPORTATION FRINGE	43,781
3	POLITICAL CONTRIBUTIONS	51,000
4	LOBBYING	83,744
5	STATE TAX TRUE UP	205,093
6	AFUDC EQUITY	(3,104,356)
7	AFUDC EQUITY - DEPR	107,536
8		
9		<u>(2,577,888)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/22

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LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	DEPRECIATION - BOOK TAX DIFF FED	(\$50,693,928)	\$0	(\$50,693,928)
2	DEPRECIATION - BOOK TAX DIFF STATE	(64,009,417)	0	(64,009,417)
3	DIFFERENCE	(13,315,489)	0	(13,315,489)
OTHER TIMING DIFFERENCES:				
4	401K - PERFORMANCE MATCH	(532,377)	0	(532,377)
5	ACCRUED BONUS	990,195	0	990,195
6	DEFERRED COMP	(193,527)	0	(193,527)
7	FAS 106 - NC	(256,440)	0	(256,440)
8	FAS 112	(262,526)	0	(262,526)
9	LONG TERM INCENTIVE	(4,647)	0	(4,647)
10	PAYROLL TAX 4.458%	(32,988)	0	(32,988)
11	PAYROLL TAX	(886,176)	0	(886,176)
12	PENSION - NC	(1,599,277)	0	(1,599,277)
13	RESTORATION PLAN	(701,887)	0	(701,887)
14	SERP - NC	136,918	0	136,918
15	VACATION ACCRUAL	565,029	0	565,029
16	AMORT - CAPLIZED CUST ASSIST COSTS	10,479,416	0	10,479,416
17	BAD DEBT	(510,857)	0	(510,857)
18	COMPETITIVE RATE ADJ - C	(40,000)	0	(40,000)
19	CONTRACTOR DAMAGE RESERVE	76,195	0	76,195
20	DEFERRED FUEL	9,967,061	0	9,967,061
21	DEFERRED REVENUE	(769,542)	0	(769,542)
22	ENERGY CONSERVATION REV - C	2,150,196	0	2,150,196
23	ENVIRONMENTAL DISP COSTS NET - NC	294,995	0	294,995
24	HEDGES	36,531	0	36,531
25	INSURANCE RESERVE - NC	(1,854,191)	0	(1,854,191)
26	INSURANCE RESERVE - C	(800,000)	0	(800,000)
27	RATE CASE EXPENSE - NC	423,476	0	423,476
28	STORM RESERVE	(1,268,493)	0	(1,268,493)
29	TRANSMISSION INTEGRITY MGMT PROG (TIMP)	213,482	0	213,482
30	WORKERS COMPENSATION - NC	73,250	0	73,250
31	CI - BS REPLACEMENT - C	(281,253)	0	(281,253)
32	AIAC	4,310,199	0	4,310,199
33	AMORT - LH IMPROVE AND LAND RIGHTS	4,013,369	0	4,013,369
34	CIAC	(3,409,521)	0	(3,409,521)
35	COST OF REMOVAL	(946,486)	0	(946,486)
36	G/L - SALE OF ASSETS	1,941,467	0	1,941,467
37	LEASE-PLANT	(2,978,069)	0	(2,978,069)
38	REPAIRS CAPITALIZED ON BOOKS	(48,863,679)	0	(48,863,679)
39	SEC 263A INTEREST CAP	5,027,591	0	5,027,591
40	SEC 263A INDIRECT COSTS	(1,175,065)	0	(1,175,065)
41	CURRENCY ADJ - UNREAL G/L	(1,098)	0	(1,098)
42		0	0	0
44	TOTAL OTHER TIMING DIFFERENCES	(26,668,730)	0	(26,668,730)
45	TOTAL FEDERAL TIMING DIFFERENCE	(77,362,658)	0	(77,362,658)
46	TOTAL STATE TIMING DIFFERENCE	(90,678,147)	0	(90,678,147)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/22

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(90,678,147)	0	(90,678,147)
2	STATE TAX RATE	5.500%	5.500%	5.500%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	4,987,298	0	4,987,298
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(72,375,360)	0	(72,375,360)
5	FEDERAL TAX RATE	21.00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	15,198,826	0	15,198,826
7	FEDERAL DEFERRED TAXES (LINE 6)	15,198,826	0	15,198,826
8	ADD STATE DEFERRED TAXES (LINE 3)	4,987,298	0	4,987,298
9	ADJUSTMENT (LINE 16)	1,348,910	0	1,348,910
10	TOTAL DEFERRED TAX EXPENSE	21,535,034	\$0	21,535,034
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	213,382	0	213,382
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	1,147,410	0	1,147,410
14	OTHER ADJUSTMENTS	(273)	0	(273)
15	EXCESS DEFERRED TAXES	(11,609)	0	(11,609)
16	TOTAL ADJUSTMENTS	1,348,910	0	1,348,910

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

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
 TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
 TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE
 YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT
 SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	DESCRIPTION	TOTAL AMOUNT CR(DR)
	<u>STATE TAX ADJUSTMENT</u>	
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	N/A
2	<u>DEFERRED TAX BALANCES AS FOR THE 2022</u> TEST YEAR PER BOOKS	38,160,645
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>38,160,645</u>
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN <u>5.5</u> % AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	<u>-</u>
	<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>	
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 2021 TEST YEAR PER BOOKS	136,560,839
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>136,560,839</u>
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN _____ % AS REFLECTED ON THE COMPANY'S BOOKS.	
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	<u>-</u>

SUPPORTING SCHEDULES: The Total Deferred Tax Balances per Books include the State and Federal Tax Rate Change.

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
 TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
 TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE
 YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT
 SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED		DEFERRED TAXES	DEFERRED TAXES	DIFFERENCE
			AS BOOKED	RECALCULATED	
			DTA (DTL)	DTA (DTL)	
1	2021	Deficiency related to the State Rate Increase	3,459,588 ³	\$3,459,588	\$0
2	2019	Excess related to the State Rate Decrease	(470,022) ²	(470,022)	0
3	2017	Excess related to the Federal TCJA	10,819,702 ¹	10,819,702	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17			0	0	0
18					
19			<u>\$13,809,269</u>	<u>\$13,809,269</u>	<u>\$0</u>

- 1 Tax Cuts and Jobs Act of 2017 (TCJA) reduced the Federal Tax Rate from 35% to 21%. This balance reflects the excess accumulated deferred income taxes (ADIT) on unprotected book tax differences as of 12/31/20. Balance is being recovered over 10 years per Docket Number 20180044-GU.
- 2 The excess related to the state rate decrease \$940,053 is required to be flowed back to ratepayers by the end of the term of the settlement pursuant to paragraph 2 e (ix) of the Settlement Agreement approved by the PSC by Order No. 2020-0485-FOF-GU and Docket Number 20200051-GU. The Company is amortizing the excess over 2 year being 2022 and 2023.
- 3 The deficiency of \$3,459,588 related to the state tax rate increase is being amortized over 5 years as provided in paragraph 8(e) of the Settlement Agreement. The amortization is commencing in 2024.

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

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
 INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
 THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF
 YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END
 AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.
 \$000's

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

LINE NO.		ACTUAL DEC. 31, 2022 AVERAGE *	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT	PROJECTED DEC. 31, 2024 AVERAGE. *	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	\$2,755,497	22.4%	4.50%	1.01%	\$2,756,855	20.1%	5.26%	1.06%
2	SHORT TERM DEBT	\$547,841	4.5%	3.53%	0.16%	\$459,462	3.3%	2.17%	0.07%
3	PREFERRED STOCK	\$1,421,844	11.6%			\$1,605,597	11.7%		
4	COMMON EQUITY	\$7,552,076	61.5%			\$8,904,304	64.9%		
5	MANDATORY CONVERTIBLE COMMON								
6	DEFERRED INCOME TAX								
7	INVESTMENT TAX CREDITS								
8	OTHER								
9	TOTAL	<u>\$ 12,277,258</u>	<u>100.0%</u>		<u>1.17%</u>	<u>\$ 13,726,218</u>	<u>100.0%</u>		<u>1.13%</u>

10 WEIGHTED COST OF PARENT DEBT X US INCOME TAX RATE** X EQUITY IN SUBSIDIARY*** = PARENT DEBT ADJUSTMENT
 1.13% 25.345% \$1,077,858 \$ 3,084

Above methodology used to determine parent debt adjustment is consistent with PGS 2020 Settlement Agreement approved by the Commission in Order No. PSC-2020-0485-FOF-GU, Docket No. 20200051-GU, PGS 2020 Settlement Agreement terms included a Parent Debt Adjustment of \$2,099,000, as calculated in Staff Interrogatory No. 36 in Docket No. 2020000051-GU.
 * Information provided is for Emera Inc. in Canadian dollars.
 ** Reflects U.S. income tax rate including Florida state tax.
 *** Equity in PGS (or subsidiary) is in US dollars.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

The company's income tax returns and the IRS revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the income tax returns and most recent final IRS revenue agent's report will be made available for review only, as duplication is not permitted, at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO.: 20230023-GU

WITNESS: R. PARSONS

LINE NO.

1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?

A: SUBSECTION (a)(2)

2 WHAT TAX YEARS ARE OPEN WITH THE IRS?

A: 2017, 2018, 2019, 2020 and 2021

3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?

A: NO

4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?

A: NO

5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?

A: NO

6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?

A:	(\$000)
2017	(3,079)
2018	6,589
2019	8,063
2020	(1,047)
2021	12,161

7 HOW WERE THE AMOUNTS IN (6) TREATED?

A: THE AMOUNTS PAID IN QUESTION 6 WERE PAID BY ENTRIES RECORDED IN THE INTERCOMPANY ACCOUNTS RECEIVABLE OR PAYABLE.

8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?

THE PARENT COMPANY OF PGS IS TECO ENERGY INC. HOWEVER, TECO ENERGY INC. BECAME A WHOLLY OWNED SUBSIDIARY OF EMERA U.S. HOLDINGS, INC. ("EUSHI") AS OF JULY 1, 2016. SO EUSHI HAS BEEN TREATED AS THE PARENT FOR PURPOSE OF QUESTION 6.

INTEREST EXPENSE ON DEBT

A:	(\$000)
2017	25,582
2018	12,009
2019	24,913
2020	3,239
2021	88

9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

		INCOME (LOSS)									
		(\$000)					(\$000)				
		BOOK BASIS					TAX BASIS				
		YEAR					YEAR				
		2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
10	PARENT ONLY	(149,065)	174,644	(67,701)	263,689	(152,986)	(150,111)	170,535	193,074	736,305	(8,762)
11	APPLICANT ONLY	43,025	47,699	54,029	51,915	77,283	(1,573)	32,184	23,066	10,083	25,128
12	TOTAL GROUP	(43,088)	285,813	387,412	746,928	151,444	(413,314)	242,071	241,892	809,665	(143,973)
13	TOTAL GROUP EXCLUDING PARENT & APPLICANT	62,952	63,470	401,084	431,324	227,147	(261,630)	39,352	25,752	63,277	(160,339)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH
AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

The company is a member of a consolidated group, Emera US Holdings, Inc., which files a consolidated Federal Income Tax Return.

It is not anticipated that there will be any significant benefit or detriment to either the company or its ratepayers as a result of being included in a consolidated income tax return for the test year.

Pursuant to a tax sharing agreement among the members of the consolidated group, the company's income tax expense is based on a separate return method, modified for the benefits-for-loss method.

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

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1: 12/31/21
 WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2021

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					(5) FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	VARIOUS		30,726		-	19,360
2	STATE UNEMPLOYMENT	VARIOUS		5,121		-	3,227
3	FICA	0.0765		4,192,697		-	2,641,800
4	FEDERAL VEHICLE			-			-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		2,469,471		-	2,379,429
7	PROPERTY	VARIOUS		13,771,385		-	13,771,385
8	GROSS RECEIPTS	0.025		15,822,997		-	15,822,997
9	FRANCHISE FEE	VARIOUS		13,068,920		-	13,068,920
10	OCCUPATIONAL LICENSE	VARIOUS		11,488		-	11,488
11	FEDERAL EXCISE TAX			72			72
12							
13							
14							
15	TOTAL			<u>49,372,876</u>		<u>-</u>	<u>47,718,678</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2022

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					(5) FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	VARIOUS		33,907			22,208
2	STATE UNEMPLOYMENT	VARIOUS		6,431			4,212
3	FICA	0.0765		4,814,764		-	3,153,547
4	FEDERAL VEHICLE			-		-	-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		3,001,326		-	2,867,062
7	PROPERTY	VARIOUS		16,855,512		-	16,855,512
8	GROSS RECEIPTS	0.025		16,252,815		-	16,252,815
9	FRANCHISE FEE	VARIOUS		14,700,560		-	14,700,560
10	OCCUPATIONAL LICENSE	VARIOUS		10,716		-	10,716
11	EMERGENCY EXCISE TAX			80			80
12	MISCELLANEOUS			-			-
13							
14						-	
15	TOTAL			<u>55,676,111</u>		<u>-</u>	<u>53,866,712</u>

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

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST	
				ONE-TIME	CONTINUING	BEGIN	END			
1	1)	ACCOUNTING	Ernst & Young US LLP	Tax, Accounting, Auditing		X		923	\$30,000	
2	2)	LEGAL	Analysis Group Inc	Legal		X		925	\$944,339	
3			Ausley & McMullen PA	Legal		X		923/variou	\$496,015	
4			Bajo Cohen Agliano PA	Legal		X		925	\$346,773	
5			Bajocuva PA	Legal		X		925	\$38,936	
6			Baker & Hostetler LLP	Legal		X		182/923	\$98,116	
7			Barnett & Chistolini PLLC	Legal		X		925	\$125,185	
8			Gaylord Merlin Dudovici & Diaz	Legal		X		107 various	\$29,500	
9			Holland and Knight	Legal		X		923	\$3,513,126	
10			Jones Day	Legal		X		804/variou	\$541,936	
11			Lau, Lane, Pieper, Conley & McCreddie PA	Legal		X		923/925	\$1,999,086	
12			Macfarlane Ferguson	Legal		X		923/925	\$42,280	
13			Manson Volves Donaldson Varn PA	Legal		X		107	\$275,874	
14			Shumaker Loop & Kendrick	Legal		X		107	\$595,011	
15			The Goldstein Environmental Law Group	Legal		X		182/923	\$55,740	
16			Tripp Scott PA	Legal		X		923/925	\$406,600	
17			Troutman Pepper Hamilton Sanders	Legal		X		923/variou	\$39,807	
18	3)	ENGINEERING	AVEVA Software	Engineering Services		X		107/877	\$263,498	
19			Ayres Associates Inc	Engineering Services		X		107	\$315,579	
20			Cleveland Integrity Services, Inc.	Engineering Services		X		various	\$1,154,231	
21			Corrpro Companies Inc	Engineering Services		X		107	\$619,521	
22			Daniels Engineering, Inc.	Engineering Services		X		various	\$520,495	
23			Dive-tech International Inc.	Engineering Services		X		various	\$69,940	
24			EN Engineering LLC	Engineering Services		X		107	\$92,302	
25			Environmental Consulting (ECT)	Engineering Services		X		various	\$26,159	
26			GL Noble Denton USA LLC	Engineering Services		X		930	\$32,667	
27			HBK Engineering LLC	Engineering Services		X		107	\$463,888	
28			Heath Consultants	Engineering Services		X		various	\$1,441,280	
29			Insight	Engineering Services		X		various	\$131,750	
30			JRGO LLC	Engineering Services		X		107/182/variou	\$2,313,577	
31			Mai Engineering	Engineering Services		X		various	\$958,560	
32			McKim&Creed	Engineering Services		X		various	\$3,642,457	
33			Mott Macdonald Group Inc	Engineering Services		X		107	\$28,915	
34			con't on next page						SUBTOTAL TO PG 2	\$21,653,142

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

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.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	SUBTOTAL FROM PG. 1								\$21,653,142
2	3) ENGINEERING (continued)	Patrick Engineering Inc	Engineering Services		X			107	\$367,430
3		The Paradigm Alliance, Inc	Engineering Services		X			925	\$229,488
4		Universal Ensco Inc	Engineering Services		X			107	\$115,761
5		World Wide Nondestructive Testing	Engineering Services		X			107/Various	\$587,354
6		Yuro and Associates LLC	Engineering Services		X			Various	\$434,895
7	4) OTHER - CONSULTING	American Innovations LTD	Software and Services		X			107/880/Various	\$250,036
8		Anthony Case	Consulting Services		X			923	\$31,948
9		Arcadis US Inc.	Environmental Consulting Services		X			182	\$652,629
10		Brandmark Advertising, Inc.	Advertising Services		X			909/913/925	\$639,062
11		Calhoun Collister & Parham Inc	Appraisal Services		X			107/923	\$489,330
12		Circadian Technologies	Management Consultant	X				923	\$28,913
13		Concentric Energy Advisors Inc.	Consulting services-rate case		X			186	\$69,760
14		Deloitte Consulting LLP	Work Mgmt Project consultants		X			107	\$5,697,128
15		Durrance and Associates P.A.	Appraisal Services			X		107	\$475,680
16		Florida Public Broadcasting Service	Advertising Services		X			913	\$116,602
17		Florida Trend	Advertising Services		X			913	\$62,540
18		Gary L Wood Associates	Benefit Service		X			926	\$30,000
19		Geosyntec	Environmental Consulting Services		X			182	\$512,541
20		Jeffrey H Jacobson	Environmental Consulting Services		X			182	\$28,178
21		Living HR	HR Service		X			923	\$443,567
22		Margaret Kaigh Doyle	Technical LNG consultant		X			107/923	\$90,000
23		McDaniel and Cullen Supply Chain	Process Consultant		X			107/923	\$252,354
24		Mirata Software	Software and Services		X			107	\$114,400
25		Morning Star Fleet Services	Consulting Services			X		921/923	\$170,891
26		Nopetro-CH4 Holdings LLC	Lease Equipment Services			X		413	\$367,881
27		PierceGray LLC	HR Service		X			923	\$154,213
28		PLUS Consulting	Software and Services		X			107	\$195,585
29		Powerplan Inc	Software and Services		X			107	\$491,603
30		Quorum Business Solutions	Software and Services		X			107	\$47,330
31		Ramtech Software Solutions	Software and Services			X		107	\$96,576
32		SAP America Inc	Software and Services			X		107	\$178,756
33		Schifino Lee Inc	Marketing Service			X		913	\$744,993
34		Straad Consulting Inc	Strategy consultants		X			923	\$950,765
35		Summit Resources	Right of Way Consultants			X		107	\$1,271,002
36	SUBTOTAL TO PG 3								\$38,042,335
37	con't on next page								

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

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

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	SUBTOTAL FROM PG. 2								\$38,042,335
2	4) OTHER - CONSULTING	Symlicity Organizational Designs	Process Consultant	X				923	\$27,250
3		The Carl Auxilliary LLC	HR Service		X			913	\$37,550
4		The Hunter Group	Technical RNG consultant	X				923	\$81,431
5		Tucker Hall	Management Consultant		X			923	\$38,124
6		Vimocity LLC	Health Consultant		X			923	\$64,743
7		Young Search Partners	HR Service		X			923	\$165,000
8	5) AFFILIATES	Teco Partners	Marketing Consulting Services		X			912/107	\$8,485,990
9		Tampa Electric	Various Services		X			930.2/variou	\$33,114,054
10		Emera Caribbean Holdings, Inc.	Labor Services		X			930.2/variou	\$19,910
11		Emera Inc.	Various Services/Corporate Support		X			930.2/variou	\$1,962,751
12		New Mexico Gas Company	I.T. Support		X			930.2/variou	\$64,088

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

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR : 12/31/22
 WITNESS: R. PARSONS

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/2022

	NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT)	ACCOUNT NO.
					DURING YEAR	
					AMOUNT	
1	TECO Partners, Inc	Affiliate	Real property sublease		(98,243)	493
2			G&A Allocation		(263,836)	922
3			Labor services		(56,187)	146
4			Marketing		7,585,990	912
5			Marketing Service		900,000	107
6	Tampa Electric	Affiliate	Labor & Other Services		(3,436,682)	146
7			Natural Gas sales		(5,681,863)	146
8			Real property sublease		(17,519)	146
9			Real property sublease		918,374	931
10			Natural Gas purchases		284,323	801
11			Corporate OH Allocation		4,059,400	930.2
12			IT, Telecom, Facilities		10,884,114	930.2/multi
13			Accounts Payable Assessment		616,648	930.2
14			Claims Assessment		514,258	930.2
15			Procurement Assessment		839,071	930.2
16			Other Labor Services		16,200,564	930.2/multi
17	TECO Energy Inc.	Parent	Labor services		(12,220)	146
18	SeaCoast Gas Transmission	Affiliate	Labor services		(743,911)	146
19			G&A Allocation		(1,391,823)	922
20			Natural Gas Purchases		6,910,911	801
21			Natural Gas Sales		(2,828,137)	146
22	New Mexico Gas Company	Affiliate	Labor and IT Services		64,088	930.2/multi
23	Emera Energy Services Inc.	Affiliate	Natural Gas Sales		(16,498,243)	146
24			Natural Gas Purchases		25,613,297	801
25	Emera Inc.	Parent of TECO Energy	Labor Services		(1,497)	146
26			Labor Services		1,280,784	930.2/Multi
27			Other Services		681,967	930.2/Multi
28	Emera Caribbean Holdings LTD	Affiliate	Labor Services		19,910	930.2/Multi
29	(an Emera Company)					
30			TOTAL		<u>46,343,538</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES
FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
HISTORIC BASE YR-1: 12/31/21
HISTORIC BASE YR-2: 12/31/20
HISTORIC BASE YR-3: 12/31/19

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

WITNESS: R. PARSONS

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2019) PRIOR YEAR	(2020) PRIOR YEAR	(2021) PRIOR YEAR	(2022) HISTORIC BASE YEAR
1	SALARIED	3.63%	1.24%	3.02%	0.39%
2	HOURLY	3.39%	6.61%	2.43%	3.04%
3	UNION	3.90%	1.82%	2.77%	3.48%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	3.59%	5.15%	3.59%	4.62%
5	CHANGE IN CPI FROM PREVIOUS YEAR	1.81%	1.23%	4.70%	8.00%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	1.78%	3.91%	-1.11%	-3.39%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PRIOR RATE CASE BASE YR: 12/31/19
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 12/31/2019 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION	\$ 41,247,171	\$0	\$41,247,171	\$31,478,374	1.3138	\$41,356,161	\$108,991
2	CUSTOMER ACCT. & COLLECT.	15,567,069	-	15,567,069	14,658,051	1.3138	19,257,689	3,690,620
3	CUSTOMER SVCE & INFORMATION	22,824,651	(22,824,651)	-	-	1.3138	-	-
4	SALES PROMOTION EXPENSE	9,000,367	-	9,000,367	8,400,656	1.3138	11,036,748	2,036,381
5	ADMINISTRATIVE & GENERAL	57,453,479	(161,628)	57,291,851	51,523,729	1.3138	67,691,667	10,399,816
6	OTHER EXPENSES	6,948,555	(7,673,251)	(724,696)	979,675	1.3138	1,287,093	2,011,788
7	TOTAL	<u>\$153,041,292</u>	<u>(\$30,659,530)</u>	<u>\$122,381,762</u>	<u>\$107,040,486</u>		<u>\$140,629,358</u>	<u>\$18,247,596</u>

Totals may be affected due to rounding.

Note: Other Expenses include 407.3 - Regulatory Debits (Deferred Clause Recovery expense/Deferred Tax Reform expense including 407.4 Deferred Tax revenue) and 413 - Gas Plant Leased to Other expense.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

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.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION	\$0	
2	CUSTOMER ACCT. & COLLECT.	-	
3	CUSTOMER SVCE & INFORMATION	(22,824,651)	Remove Energy Conservation Expenses.
4	SALES PROMOTION EXPENSE	-	
5	ADMINISTRATIVE & GENERAL	(161,628)	Remove Employee Activities, Economic Development Adjustment, Maint. of General Plant, Maint. of Structures and Improvements.
6	OTHER EXPENSES	(7,673,251)	Remove Deferred Clause Recovery Expenses.
7	TOTAL	<u>(\$30,659,530)</u>	

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: 12/31/19
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION	\$ 31,478,374	\$ -	\$ 31,478,374	
2	CUSTOMER ACCOUNTS	14,658,051	-	14,658,051	
3	CUSTOMER SVCE & INFORMATION	16,619,336	(16,619,336)	-	Remove Energy Conservation Expenses.
4	SALES EXPENSE	8,400,656	-	8,400,656	
5	ADMINISTRATIVE & GENERAL	51,684,305	(160,576)	51,523,729	Remove Employee Activities, Economic Development Adjustment, Maint. of General Plant, Maint. of Structures and Improvements.
6	OTHER EXPENSES	5,875,172	(4,895,497)	979,675	Remove Deferred Clause Recovery Expenses.
7	TOTAL	<u>\$ 128,715,895</u>	<u>\$ (21,675,410)</u>	<u>\$ 107,040,486</u>	

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 12/31/19
 HIS. BASE YR CURRENT CASE: 12/31/22
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	TOTAL CUSTOMERS (AVERAGE)				AVERAGE CPI a)			INFLATION & GROWTH COMPOUND MULTIPLIER (A X B)
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	
1	2019	398,492		1.0000	255.7		1.0000	
2	2020	416,346	4.48%	1.0448	258.8	1.23%	1.0123	1.0577
3	2021	436,565	4.86%	1.0955	271.0	4.70%	1.0599	1.1612
4	2022	457,351	4.76%	1.1477	292.7	8.00%	1.1447	1.3138

a) Source: US Bureau of Labor Statistics, 12 month average for period shown.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR LAST CASE: 12/31/19
 HISTORIC BASE YR CURRENT CASE: 12/31/22
 WITNESS: T. O'CONNOR / C. RICHARD

FERC ACCOUNTS: 870 - 894 FERC FUNCTIONAL GROUP: DISTRIBUTION

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$41,247,171
BENCHMARK	41,356,161
VARIANCE TO JUSTIFY	<u>\$108,991</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL DISTRIBUTION EXPENSE	\$31,478,374	41,356,161	\$41,247,171	\$108,991	TOTAL DISTRIBUTION EXPENSES ARE BELOW THE BENCHMARK

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR LAST CASE: 12/31/19
 HISTORIC BASE YR CURRENT CASE: 12/31/22
 WITNESS: T. O'CONNOR / R. PARSONS /
 K. SPARKMAN

FERC ACCOUNTS: 901 - 905 FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$15,567,069
BENCHMARK	19,257,689
VARIANCE TO JUSTIFY	<u>\$3,690,620</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL CUSTOMER ACCOUNT EXPENSES	\$14,658,051	19,257,689	\$15,567,069	\$3,690,620	TOTAL CUSTOMER ACCOUNT EXPENSES ARE BELOW THE BENCHMARK

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR LAST CASE: 12/31/19
 HISTORIC BASE YR CURRENT CASE: 12/31/22
 WITNESS: R. PARSONS

FERC ACCOUNTS: 911 - 916 FERC FUNCTIONAL GROUP: SALES PROMOTION EXPENSE

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$9,000,367
BENCHMARK	11,036,748
VARIANCE TO JUSTIFY	<u>\$2,036,381</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		SALES PROMOTION EXPENSE	\$8,400,656	11,036,748	\$9,000,367	\$2,036,381	TOTAL SALES PROMOTION EXPENSES ARE BELOW THE BENCHMARK

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR LAST CASE: 12/31/19
 HISTORIC BASE YR CURRENT CASE: 12/31/22
 WITNESS: D. BLUESTONE / T. O'CONNOR / R. PARSONS
 C. RICHARD / L. RUTKIN

FERC ACCOUNTS: 920 - 932 FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$57,291,851
BENCHMARK	67,691,667
VARIANCE TO JUSTIFY	<u>\$10,399,816</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	\$51,523,729	67,691,667	\$57,291,851	\$10,399,816	TOTAL A & G EXPENSES ARE BELOW THE BENCHMARK

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR LAST CASE: 12/31/19
 HISTORIC BASE YR CURRENT CASE: 12/31/22
 WITNESS: T. O'CONNOR / R. PARSONS

FERC ACCOUNTS: 407.3 & 413 FERC FUNCTIONAL GROUP: OTHER

	AMOUNT
TEST YEAR ADJUSTED REQUEST	(\$724,696)
BENCHMARK	1,287,093
VARIANCE TO JUSTIFY	<u>\$2,011,788</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL OTHER EXPENSES	\$979,675	1,287,093	(\$724,696)	\$2,011,788	TOTAL OTHER EXPENSES ARE BELOW THE BENCHMARK

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

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 PRIOR HISTORIC BASE YEAR: 12/31/19
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: R. PARSONS

LAST RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2019						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2022						
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE (4)	WEIGHTED COST (5)	AMOUNT PER BOOKS (6)	ADJUSTMENTS			RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
							SPECIFIC (7)	PRORATA (8)	NET* (9)			
1	COMMON EQUITY	\$438,447,214	46.31%	10.75%	4.98%	\$889,661,616	\$394,142	(\$62,205,080)	\$813,065,986	46.89%	9.90%	4.64%
2	LONG TERM DEBT	284,152,469	30.02%	4.73%	1.42%	545,294,272	(4,743,770)	(37,778,518)	514,059,251	29.65%	3.97%	1.18%
3	SHORT TERM DEBT	46,599,071	4.92%	3.04%	0.15%	167,682,708	(189,998)	(11,705,893)	159,284,242	9.19%	2.20%	0.20%
4	CUSTOMER DEPOSITS	23,652,225	2.50%	2.46%	0.06%	28,428,895	0	(1,727,256)	26,701,639	1.54%	2.48%	0.04%
5	DEFERRED INCOME TAX	153,844,654	16.25%	0.00%	0.00%	250,165,937	(15,031,623)	(14,286,067)	220,848,247	12.74%	0.00%	0.00%
6	TAX CREDITS	0	0.00%	0.00%	0.00%	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	<u>\$946,695,634</u>	<u>100.00%</u>		<u>6.61%</u>	<u>\$1,881,233,428</u>	<u>(\$19,571,249)</u>	<u>(\$127,702,813)</u>	<u>\$1,733,959,366</u>	<u>100.00%</u>		<u>6.06%</u>

* Includes additional adjustments in accordance with 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). See calculations on MFR Schedule D-10.

Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1 : 12/31/21
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/2021)

LINE NO.	CLASS OF CAPITAL (1)	AMOUNT PER BOOKS (2)	ADJUSTMENTS		NET (5)	RATIO (6)	COST RATE (7)	WEIGHTED COST (8)
			SPECIFIC (3)	PRORATA (4)				
1	COMMON EQUITY	\$729,635,700	(\$1,356,915)	(\$48,099,232)	\$680,179,553	45.71%	9.90%	4.52%
2	LONG TERM DEBT	483,360,367	(4,165,514)	(31,648,463)	447,546,389	30.07%	4.07%	1.22%
3	SHORT TERM DEBT	129,944,526	(2,692,485)	(8,404,372)	118,847,670	7.99%	0.62%	0.05%
4	CUSTOMER DEPOSITS	26,291,876	0	(1,459,465)	24,832,411	1.67%	2.49%	0.04%
5	DEFERRED INCOME TAXES	234,558,340	(5,097,104)	(12,737,418)	216,723,818	14.56%	0.00%	0.00%
6	TAX CREDITS	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	<u>\$1,603,790,808</u>	<u>(\$13,312,017)</u>	<u>(\$102,348,950)</u>	<u>\$1,488,129,841</u>	<u>100.00%</u>		<u>5.83%</u>

Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

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

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.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE			NET (5)+(6)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
				PRINCIPAL 12/31/2022 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE & OC (6)					
1	6.15% NOTES	5/25/2007	5/15/2037	\$60,000,000	\$340,200	\$347,571	\$687,771	30.00	\$22,926	3,690,000	\$3,712,926
2	4.10% NOTES	6/5/2012	6/1/2042	\$50,000,000	\$138,000	\$1,839,821	\$1,977,821	30.00	\$65,927	2,050,000	\$2,115,927
3	2.60% NOTES	9/28/2012	9/1/2022	\$17,307,692	\$30,500	\$196,352	\$226,852	10.00	\$17,014	460,416	\$477,430
4	4.35% NOTES	5/15/2014	5/15/2044	\$10,000,000	\$6,700	\$118,485	\$125,185	30.00	\$4,173	435,000	\$439,173
5	4.20% NOTES	5/20/2015	5/15/2045	\$20,000,000	\$37,200	(\$127,030)	(\$89,830)	30.00	(\$2,994)	840,000	\$837,006
6	4.30% NOTES	6/7/2018	6/15/2048	\$75,000,000	\$402,000	\$823,199	\$1,225,199	30.00	\$40,840	3,225,000	\$3,265,840
7	4.45% NOTES	10/4/2018	6/15/2049	\$25,000,000	\$127,750	\$263,993	\$391,743	30.70	\$12,774	1,112,500	\$1,125,274
8	3.625% NOTES	7/22/2019	6/15/2050	\$25,000,000	\$306,500	\$290,436	\$596,936	30.90	\$19,323	906,250	\$925,573
9	2.40% NOTES	3/18/2021	3/15/2031	\$115,000,000	\$374,900	\$1,036,993	\$1,411,893	10.00	\$141,189	2,760,000	\$2,901,189
10	3.45% NOTES	3/18/2021	3/15/2051	\$115,000,000	\$256,450	\$1,295,743	\$1,552,193	30.00	\$51,740	3,967,500	\$4,019,240
11	3.875% NOTES	7/12/2022	7/12/2024	\$17,307,692	\$14,297	\$165,454	\$179,751	2.00	\$44,938	678,125	\$723,063
12	5.00% NOTES	7/12/2022	7/15/2052	\$17,307,692	\$46,517	\$399,829	\$446,346	30.00	\$7,440	875,000	\$882,440
13	TOTAL			<u>\$546,923,076</u>	<u>\$2,081,014</u>	<u>\$6,650,846</u>	<u>\$8,731,860</u>		<u>\$425,290</u>	<u>\$20,999,791</u>	<u>\$21,425,081</u>
14	UNAMORTIZED ISSUE EXPENSE				(\$4,348,847)						
15	UNAMORTIZED PREMIUM / DISCOUNT				(\$1,628,804)						
16	OCI				(\$622,953)						
17	NET				<u>\$540,322,471</u>						
18	EMBEDDED COST OF LONG-TERM DEBT				<u>3.97%</u>						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (5)
1	CREDIT FACILITIES	\$3,907,281	DEMAND	\$167,682,708	2.20%

Note: Daily average debt balance was \$163,728,362, which results in a daily average cost rate of 2.20%.

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 HISTORIC BASE YEAR.

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.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
 FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2022
 HISTORIC BASE YR - 1: 12/31/2021
 HISTORIC BASE YR - 2: 12/31/2020
 HISTORIC BASE YR - 3: 12/31/2019
 WITNESS: R. PARSONS

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
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NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	MONTH & YEAR	POOL MGR CUSTOMER DEPOSITS @ 0.0%	RESIDENTIAL CUSTOMER DEPOSITS @ 2.0%	COMMERCIAL CUSTOMER DEPOSITS @ 2.0%	COMMERCIAL CUSTOMER DEPOSITS @ 3.0%	INACTIVE CUSTOMER DEPOSITS @ 0.0%	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4)+(5)+(6)	@ 0.0% INTEREST EXPENSE (2+6)*(0%/12)	@ 2.0% INTEREST EXPENSE (3)*(2%/12)	@ 2.0% INTEREST EXPENSE (4)*(2%/12)	@ 3.0% INTEREST EXPENSE (5)*(3%/12)	TOTAL INTEREST (8)+(9)+(10)+(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1	Dec-21	\$ 604,000	\$ 6,571,864	\$ 4,415,842	\$ 15,462,703	\$ 51,289	\$ 27,105,699	\$0	\$791	\$7,360	\$38,657	\$46,808	
2	Jan-22	604,000	6,693,857	4,475,968	15,554,780	51,289	27,379,895	0	11,156	7,460	38,887	57,503	
3	Feb-22	604,000	6,776,532	4,411,602	15,649,807	52,023	27,493,963	0	11,294	7,353	39,125	57,772	
4	Mar-22	604,000	6,884,523	4,463,250	15,677,804	87,422	27,716,998	0	11,474	7,439	39,195	58,108	
5	Apr-22	604,000	6,955,535	4,506,043	15,681,404	87,422	27,834,405	0	11,593	7,510	39,204	58,307	
6	May-22	614,000	7,038,328	4,628,145	15,702,954	87,422	28,070,849	0	11,731	7,714	39,257	58,702	
7	Jun-22	614,000	7,132,280	4,887,090	15,715,054	91,297	28,439,721	0	11,887	8,145	39,288	59,320	
8	Jul-22	614,000	7,226,374	4,964,470	15,761,667	91,297	28,657,809	0	12,044	8,274	39,404	59,722	
9	Aug-22	614,000	7,324,571	5,068,252	15,777,698	91,297	28,875,818	0	12,208	8,447	39,444	60,099	
10	Sep-22	614,000	7,459,710	5,162,928	15,834,603	93,897	29,165,138	0	12,433	8,605	39,587	60,625	
11	Oct-22	614,000	7,555,955	5,241,546	15,830,034	93,727	29,335,262	0	12,593	8,736	39,575	60,904	
12	Nov-22	614,000	7,618,290	5,343,469	15,878,405	93,246	29,547,411	0	12,697	8,906	39,696	61,299	
13	Dec-22	715,000	7,725,822	5,442,624	15,975,972	93,246	29,952,665	0	2,957	9,071	39,940	51,968	
14						13-MONTH AVG	\$28,428,895	12-MONTH TOT	\$0	\$134,067	\$97,660	\$472,602	\$704,329
15						EFFECTIVE INTEREST RATE						2.48%	

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

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

YEAR ENDING 12/31/22

LINE NO.	DESCRIPTION	(\$000's)
1	SOURCES: NET INCOME	\$82,238
	ADD:	
2	DEPRECIATION AND AMORTIZATION	47,036
3	DEFERRED INCOME TAXES, NET	21,535
4	TOTAL FROM OPERATIONS	150,808
5	ADDITIONAL LONG TERM DEBT	74,374
6	EQUITY CONTRIBUTIONS RCVD	205,000
7	DIVIDENDS RCVD	3,438
8	WORKING CAPITAL AND OTHER BALANCE SHEET CHANGES	17,357
9	TOTAL SOURCES	<u>450,977</u>
10	USES: CAPITAL EXPENDITURES	319,686
11	DEBT RETIREMENT	25,000
12	NET SHORT TERM BORROWINGS	22,833
13	DIVIDENDS PD	82,163
14	TOTAL USES	<u>\$449,682</u>

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY
ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR
AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: R. PARSONS

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1: 12/31/21
 HISTORIC BASE YR - 2: 12/31/20
 HISTORIC BASE YR - 3: 12/31/19
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	SUBSIDIARY NAME	SOURCE OF INVESTMENT	YEAR ENDED				13 Month Average
			2019	2020	2021	2022	2022
1	TECO PARTNERS	Long and Short Term Debt	\$902,043	\$1,208,346	\$1,027,777	\$846,205	\$958,590

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE TYPE OF DATA SHOWN:
 COMPANY: PEOPLES GAS SYSTEM, INC SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. HISTORIC BASE YEAR DATA: 12/31/22
 BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES. WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

YEAR ENDED 12/31/2022

LINE NO.		L.T. DEBT	S.T. DEBT	CUSTOMER DEPOSITS	EQUITY	DEF. TAX	TAX CREDIT	ALL SOURCES PRORATA	INVESTOR SOURCES PRORATA	NET
1	AVG CAPITAL STRUCTURE (PER BOOKS)	\$545,294,272	\$167,682,708	\$28,428,895	\$889,661,616	\$250,165,937	\$0			\$1,881,233,428
2	<u>RECONCILING ITEMS:</u>									
3	SINKING FUNDS									0
4	INVESTMENT IN SUBSIDIARIES				(958,590)					(958,590)
5	NON-UTILITY PROPERTY									0
6	TEMP. CASH INVESTMENTS								(2,950)	(2,950)
7	NOTES RECEIVABLE									0
8	OTHER ACCOUNTS REC								(1,591,897)	(1,591,897)
9	RECEIVABLE ASSOC COMPANIES								(9,807,182)	(9,807,182)
10	MERCHANDISE									0
11	OTHER									0
12	UNAMORT DD&E	(4,359,275)								(4,359,275)
13	UNBUNDLING TRANSITION COSTS									0
14	UNAMORT RATE CASE					(160,995)			(474,219)	(635,215)
15	UNRECOVERED GAS COST									0
16	COMPETITIVE RATE ADJUSTMENT					(922,566)			(2,717,466)	(3,640,032)
17	ACCOUNTS PAY - ASSOC CO.									0
18	DIVIDENDS DECLARED				3,520,798					3,520,798
19	CONSERVATION COST TRUE-UP			0						0
20	CAST IRON/BARE STEEL RIDER (CIBSR) TRUE-UP		(189,998)							(189,998)
21	REMOVE PLANT FOR MSEA									0
22	NON-UTILITY ACCRUED LIAB									0
23	PROPERTY HELD FOR FUTURE USE				(1,939,552)					(1,939,552)
24	GAIN ON SALE OF PROPERTY									0
25	NONUTILITY PLANT ADJUSTMENTS				(515,559)	(175,030)				(690,589)
26	REMOVE ACQUISITION ADJUSTMENT					0			0	0
27	JOB DEVELOPMENT CREDITS									0
28	OTHER COMP INCOME - SETTLED HEDGES	(384,495)			287,045	97,450				0
29	AFUDC							(72,252,881)		(72,252,881)
30	CAST IRON/BARE STEEL RIDER (CIBSR)					(13,870,482)		(40,856,217)		(54,726,699)
31	TOTAL RECONCILING ITEMS	(4,743,770)	(189,998)	0	394,142	(15,031,623)	0	(113,109,098)	(14,593,715)	(147,274,062)
32	ADJUSTED CAPITAL STRUCTURE	540,550,502	167,492,710	28,428,895	890,055,758	235,134,314	0	(113,109,098)	(14,593,715)	1,733,959,366
33	PRORATA ALLOCATION INVESTOR SOURCE	33.8246%	10.4807%		55.6947%					100.0000%
34	PRORATA ALLOCATION ALL SOURCES %	29.0359%	8.9969%	1.5271%	47.8097%	12.6303%	0.0000%			100.0000%
35	PRORATA ALLOCATION INVESTOR SOURCES	(4,936,265)	(1,529,530)		(8,127,920)				14,593,715	\$0
36	PRORATA ALLOCATION ALL SOURCES	(32,842,253)	(10,176,363)	(1,727,256)	(54,077,160)	(14,286,067)	0	113,109,098		\$0
37	ADJUSTED CAPITAL STRUCTURE	\$ 502,771,985	\$ 155,786,817	\$ 26,701,639	\$ 827,850,678	\$ 220,848,247	\$ -	\$ -	\$ -	\$ 1,733,959,366
38	INVESTOR SOURCES %	33.82%	10.48%		55.69%					
39	ADDITIONAL 54.7% ADJUSTMENT*	11,287,267	3,497,425		(14,784,692)					
40	54.7% ADJUSTED CAPITAL STRUCTURE*	\$ 514,059,251	\$ 159,284,242	\$ 26,701,639	\$ 813,065,986	\$ 220,848,247	\$ -	\$ -	\$ -	\$ 1,733,959,366
41	ADJUSTED INVESTOR SOURCES %	34.58%	10.72%		54.70%					

* 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).

Totals may be affected due to rounding

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

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1 : 12/31/21
 WITNESS: R. PARSONS

(\$000)

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			2021 PRIOR YEAR	2022 HISTORIC BASE YEAR CURRENT RATE	2022 HISTORIC BASE YEAR PROPOSED RATES
		2018	2019	2020			
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST		\$71,220	\$68,727	\$97,185	\$107,280	N/A
2	DEBT PORTION OF AFUDC		151	1,002	1,051	990	
3	INCOME TAXES		17,002	14,521	21,530	25,898	
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	2018 NOT APPLICABLE	88,373	84,250	119,766	134,168	
5	INTEREST (BEFORE DEDUCTING AFUDC)		17,341	17,813	20,953	26,032	
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)		5.0962	4.7297	5.7159	5.1539	
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)		\$54,029	\$51,915	\$77,283	\$82,238	
8	PREFERRED DIVIDENDS		N/A	N/A	N/A	N/A	
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)		N/A	N/A	N/A	N/A	
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
10	EARNINGS BEFORE INTEREST	\$62,591	\$71,220	\$68,727	\$97,185	\$107,280	N/A
11	EQUITY PORTION OF AFUDC	0	470	3,122	3,295	3,104	
12	INCOME TAXES	14,497	17,002	14,521	21,530	25,898	
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	77,088	87,751	80,126	115,421	130,073	
14	INTEREST (BEFORE DEDUCTING AFUDC)	14,891	17,341	17,813	20,953	26,032	
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	5.1767	5.0603	4.4982	5.5085	4.9967	
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$47,699	\$53,408	\$47,792	\$72,938	\$78,143	
17	PREFERRED DIVIDENDS	N/A	N/A	N/A	N/A	N/A	
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A	
Totals may be affected due to rounding							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

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

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1 : 12/31/21
 WITNESS: R. PARSONS

(\$000)

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	3 PREVIOUS CALENDAR YEARS			2021 PRIOR YEAR	2022 HISTORIC BASE YEAR CURRENT RATE	2022 HISTORIC BASE YEAR PROPOSED RATES
		2018	2019	2020			
1	NET INCOME	\$47,699	\$54,029	\$51,915	\$77,283	\$82,238	N/A
2	DEPRECIATION AND AMORTIZATION	60,675	41,270	45,496	55,697	47,036	
3	ITC (NET)	0	0	0	0	0	
4	DEFERRED TAXES (NET)	10,722	12,238	15,080	13,292	21,535	
5	AFUDC	0	621	4,124	4,345	4,094	
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	119,096	106,916	108,368	141,926	146,714	
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	
8	DIVIDENDS (PREFERRED AND COMMON) (A)	50,247	53,958	51,146	73,168	82,163	
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	68,849	52,958	57,222	68,758	64,551	
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	172,368	234,181	343,094	311,753	321,914	
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	39.94%	22.61%	16.68%	22.06%	20.05%	

(A) Portion of dividends to parent assumed to relate to payment of dividends to shareholders based on payout percentage.

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1 : 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

(\$000)

DOCKET NO.: 20230023-GU

3 PREVIOUS CALENDAR YEARS

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			2021	2022	2022
		2018	2019	2020	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION		\$621	\$4,124	\$4,345	\$4,094	N/A
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC		37	246	250	251	
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	2018 N/A	584	3,878	4,095	3,843	
4	INCOME AVAILABLE FOR COMMON		54,029	51,915	77,283	82,238	
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)		1.08%	7.47%	5.30%	4.67%	

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Totals may be affected due to rounding

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YR - 1: 12/31/21
 HISTORIC BASE YR - 2: 12/31/20
 HISTORIC BASE YR - 3: 12/31/19
 HISTORIC BASE YR - 4: 12/31/18
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO: 20230023-GU

LINE NO.	INDICATORS *	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
		<u>HBY-4</u> (1)	<u>HBY-3</u> (2)	<u>HBY-2</u> (3)	<u>HBY-1</u> (4)	<u>HISTORIC BASE YEAR*</u> (5)
1	MARKET/BOOK RATIO	1.50	1.68	1.76	1.74	1.77
2	AVERAGE PRICE/EARNING RATIO **	15.18	21.54	20.19	20.22	18.39
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	2.14	1.79	1.69	1.54	2.33
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	2.12	1.76	1.62	2.26	2.44
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	10.37%	8.91%	11.90%	6.04%	10.11%
6	DIVIDENDS/SHARE	\$2.280	\$2.380	\$2.475	\$2.575	\$2.678
7	EARNINGS/SHARE (adjusted for non-recurring items)	\$2.88	\$2.59	\$2.68	\$2.81	\$3.20
8	EARNINGS/SHARE (book basis)	\$3.05	\$2.76	\$3.78	\$1.98	\$3.56
9	AVERAGE MARKET VALUE/SHARE	\$43.71	\$55.79	\$54.10	\$56.82	\$58.86

* Information provided is for Emera, Inc., with dollar amounts in Canadian dollars.

** Value was computed using earnings adjusted for non-recurring items.