

Attorneys and Counselors at Law 123 South Calhoun Street P.O. Box 391 32302 Tallahassee, FL 32301

P: (850) 224-9115 F: (850) 222-7560

ausley.com

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,

J. Jeffry Wahlen

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

JJW/ne Attachment

SCHEDULE A-1	EXECUTIVE SUMMARY	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	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
COMPANY: PEOPLES GAS SYSTEM, INC.	OF CHANGE - PRESENT IS FRIOR RATE CASE.	PROJECTED TY LAST CASE: 12/31/21
DOCKET NO. 20230023-GU		PROJECTED TY CURRENT CASE: 12/31/24

WITNESS: R. PARSONS

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

(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.

SUPPORTING SCHEDULES: G-1 p.1, G-2 p.8, G-3 p.2, G-5

RECAP SCHEDULES: A-2

SCHEDULE A-2		EXECUTIVE SUM	IMARY		PAGE 1 OF 1			
COMPANY: PEOPLE	ERVICE COMMISSION ES GAS SYSTEM, INC.	EXPLANATION: PROVIDE A SC OF PERMANENT RATE INC	HEDULE SHOWING AN ANALYS CREASE REQUESTED	TYPE OF DATA SHOWN PROJECTED TY LAST CASE: PROJECTED TY CURRENT CASE:	12/31/21 12/31/24			
DOCKET NO. 202300)23-GU				WITNESS: R. PARSONS			
LINE NO.	DESCRIPTION		INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL				
1	RESTORE ADJUSTED NET OPER ALLOWED OVERALL RATE OF RE		\$ 4,044,662	2.90%				
2	INCREASE IN REQUESTED OVEF OF RETURN FROM 5.93% TO 7.42		34,765,712	24.96%				
3	EFFECT OF PROJECTED TEST Y	EAR	100,461,472	72.13%				
4	TOTAL PERMANENT	RATE INCREASE REQUESTED	\$139,271,846	100.00%				

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

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RECAP SCHEDULES:

EXECUTIVE SUMMARY

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS	TYPE OF DATA SHOWN:
	OF JURISDICTIONAL RATE BASE	HISTORIC BY LAST CASE: 12/31/19
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

	RATE BASE	DETERMINE IN LAST RAT		ISSION	RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		
	(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)**
LINE NO. ITEM	HISTORIC N\A	ATTRITION N\A	TOTAL	PROJECTED TEST YEAR 12/31/21	PROJECTED TEST YEAR 12/31/24	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
UTILITY PLANT							
 PLANT IN SERVICE CONSTRUCTION WORK IN PROGRESS UTILITY PLANT ACQUISITION ADJUSTMENT 	\$0 0 F <u>0</u>	\$0 0 0	\$0 0 0	N/A N/A N/A	\$3,308,320,402 24,309,448 5,031,897	\$3,308,320,402 24,309,448 5,031,897	N/A N/A N/A
4 GROSS UTILITY PLANT	0	0	0	N/A	3,337,661,747	3,337,661,747	N/A
DEDUCTIONS							
5 ACCUMULATED DEPRECIATION 6 ACCUMULATED AMORTIZATION 7 LIMITED TERM UTILITY PLANT 8 ACQUISITION ADJUSTMENT 9 CUSTOMER ADVANCES FOR CONSTRUCTI	0 0 0 0 0	0 0 0 0	0 0 0 0	N/A N/A N/A N/A	(882,007,676) (35,790,455) 0 (5,028,153) (20,000,000)	(882,007,676) (35,790,455) 0 (5,028,153) (20,000,000)	N/A N/A N/A 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 Order No. PSC-2020-0485-FOF-GU in Docket No. 20200051-GU. Rate base details were not included, only total rate base.

SCHEDULE	A-4		EXEC	CUTIVE SUMM	ARY		PAGE 1 OF 1	
FLORIDA P	UBLIC SERVICE COMMISSION	EXPLANA	ION: PROVIDE	A SCHEDULE	SHOWING AN ANAL	YSIS	TYPE OF DATA SHO	WN:
		0	F JURISDICTIO	NAL NET OPE	RATING INCOME		PROJECTED TY LAS	T CASE: 12/31/21
COMPANY	PEOPLES GAS SYSTEM, INC.						PROJECTED TY LAS	
DOCKET N	O. 20230023-GU							
							WITNESS: R. PA	RSONS
						NOI REQUESTED		
			PERATING INCO OMMISSION IN			BY COMPANY IN CURRENT CASE		
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)
					PROJECTED	PROJECTED		
LINE		HISTORIC	ATTRITION		TEST YEAR	TEST YEAR	DOLLAR	PERCENT
NO.	ITEM	N/A	N/A	TOTAL	12/31/21	12/31/24	DIFFERENCE	DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	N/A_	\$485,338,866	\$485,338,866	N/A
	OPERATING REVENUE DEDUCTIONS:							
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.

SCHEDULE A-5	EXECUTIVE SUMMARY	PAGE 1 OF 1	
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING OVERALL RATE OF RETURN COMPARISON	TYPE OF DATA SHOWN: PROJECTED TY LAST CASE:	12/31/21
COMPANY: PEOPLES GAS SYSTEM, INC.	OVERALL RATE OF RETURN CONFARISON	PROJECTED TY CURRENT CASE:	12/31/24
DOCKET NO. 20230023-GU		WITNESS: R. PARSONS	

PROJECTED TEST YEAR 12/31/21 (AUTHORIZED)

PROJECTED TEST YEAR 12/31/24 (REQUESTED)

LIN	E		1	EMBEDDED	WEIGHTED		E	EMBEDDED \	NEIGHTED
NC	D. ITEM	DOLLARS	RATIO	COST	COST	DOLLARS	RATIO	COST	COST
		DO	CKET NO. 0	30318-GU					
		ORDE	R NO. PSC-1	0-0208-S-GU					
		LAST R	ATE CASE (A	UTHORIZED))				
					· · · · · ·				
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	\$1,536,816,000	100.00%		5.93%	\$ 2,366,788,452	100.00%	_	7.42%

SCH	HEDULE A-6		EXECUTIVE	E SUMMARY			PAGE 1 OF 1
CON	RIDA PUBLIC SERVICE COMMISSION MPANY: PEOPLES GAS SYSTEM, INC. CKET NO. 20230023-GU	BELOW FOR TH	E HISTORIC DATA BASE Y AR FOR THIS CASE, AND ⁻	DF FINANCIAL INDICATORS A YEAR OF THE LAST RATE CA THE YEAR IMMEDIATELY FOI C DATA BASE YEAR.	SE, HISTORIC		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		(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	
	INTEREST COVERAGE RATIOS:						
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	
	OTHER FINANCIAL RATIOS:						
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%	
	PREFERRED DIVIDEND COVERAGE:						
5	INCLUDING AFUDC		Not Applicable	e - Peoples Gas has no Preferr	ed Dividends		
6	EXCLUDING AFUDC		Not Applicable	e - Peoples Gas has no Preferr	ed Dividends		
	RATIO OF EARNINGS TO FIXED CHARGES:						
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	
	EARNINGS PER SHARE:						
9	INCLUDING AFUDC						
10	EXCLUDING AFUDC		Not Applicable	- Peoples Gas has no publicall	y traded stock		
11	DIVIDENDS PER SHARE						
	Totals may be affected due to rounding.						
SUF	PPORTING SCHEDULES: D-11 p.1-3, G-3 p.9-11						RECAP SCHEDULES:

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	LIC SERVICE COMMISSION					A SCHEDULE CA			PAGE				TYPE OF DATA	SHOWN	
OMPANY:	PEOPLES GAS SYSTEM. INC.					ETS BY PRIMARY							HISTORIC BASE WITNESS: R. P	YEAR DATA: 12	!/31/22
OCKET NO.:	20230023-GU														
LINE		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MONTH
NO.	ASSETS	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	AVERAGE
1	GAS PLANT IN SERV.	\$2,478,715,954	\$2,490,664,285	\$2,510,368,182	\$2,520,195,533	\$2,537,843,156	\$2,558,270,610	\$2,573,891,075	\$2,577,548,369	\$2,593,174,070	\$2,604,597,772	\$2,660,648,571	\$2,673,300,830	\$2,680,770,298	\$2,573,845,2
2	PROPERTY HELD FOR FUT.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	\$1,939,5
3	CWIP	\$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	\$195,971,7
4	GAS PLANT ACQ. ADJ.	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,897	\$5,031,8
5	GROSS UTILITY PLANT	\$2,633,171,253	\$2,655,746,963	\$2,679,539,209	\$2,701,637,922	\$2,729,040,232	\$2,753,575,282	\$2,782,845,965	\$2,797,058,633	\$2,825,426,151	\$2,846,948,781	\$2,868,470,256	\$2,890,938,839	\$2,933,850,698	\$2,776,788,4
6	ACCUM. PROVISION FOR DEPR.	(\$854,647,546)	(\$858,077,485)	(\$862,162,138)	(\$860,289,800)	(\$863,273,222)	(\$867,290,803)	(\$865,064,187)	(\$866,906,074)	(\$870,668,672)	(\$870,244,767)	(\$874,586,286)	(\$878,812,782)	(\$881,239,460)) (\$867,174,0
7	NET PLANT	\$1,778,523,707	\$1,797,669,478	\$1,817,377,071	\$1,841,348,122	\$1,865,767,009	\$1,886,284,479	\$1,917,781,778	\$1,930,152,559	\$1,954,757,479	\$1,976,704,014	\$1,993,883,969	\$2,012,126,057	\$2,052,611,238	\$1,909,614,3
8	OTHER INVESTMENTS	\$1,027,777	\$1,172,773	\$679,787	\$1,153,410	\$538,848	\$814,853	\$1,037,828	\$1,474,440	\$1,006,072	\$1,343,628	\$532,971	\$833,076	\$846,205	\$958,5
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	TOTAL PROPERTY & INVEST.	\$1,027,777	\$1,172,773	\$679,787	\$1,153,410	\$538,848	\$814,853	\$1,037,828	\$1,474,440	\$1,006,072	\$1,343,628	\$532,971	\$833,076	\$846,205	
12	CASH	\$2,104,297	\$2,421,368	\$2,914,083	\$2,916,986	\$3,086,251	\$3,094,260	\$3,178,444	\$3,526,586	\$3,591,648	\$3,683,845	\$4,119,330	\$3,693,148	\$3,398,831	\$3,209,9
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,0
15	TEMP CASH INVESTMENTS	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,9
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	CUST. ACCTS. RECGAS	\$34,889,403	\$46,802,984	\$51,862,175	\$42,268,945	\$40,632,815	\$41,650,049	\$37,929,803	\$40,669,428	\$36,887,532	\$36,611,248	\$34,676,258	\$32,838,623	\$37,678,297	\$39,645,9
18	OTHER ACCOUNTS RECEIVABLE	\$4,473,620	\$334,654	\$639,109	\$446,418	\$467,664	\$549,196	\$1,602,836	\$3,601,357	\$706,082	\$2,131,383	\$1,460,710	\$2,753,148	\$1,528,487	\$1,591,8
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(\$1,399,522)	(\$1,454,324)	(\$1,452,668)	(\$1,468,640)	(\$1,385,694)	(\$1,400,061)	(\$1,421,281)	(\$1,418,467)	(\$1,499,461)	(\$1,499,790)	(\$1,499,667)	(\$1,403,566)	(\$888,665)) (\$1,399,
20	RECEIVABLE ASSOC. COMPANIES	\$9,985,215	\$8,951,965	\$10,205,363	\$10,528,066	\$9,956,718	\$10,337,559	\$9,979,168	\$9,678,886	\$10,135,318	\$9,639,007	\$9,123,362	\$9,579,075	\$9,393,666	\$9,807,
21	RECEIVABLE ASSOC. CO. SERVICES	\$828,793	\$1,924,043	\$1,004,314	\$2,367,831	\$1,594,424	\$5,390,555	\$7,130,648	\$4,630,428	\$5,402,518	\$4,004,252	\$2,491,051	\$1,993,234	\$3,816,943	\$3,275,
22	FUEL STOCK	\$864,732	\$891,567	\$785,938	\$566,425	\$566,425	\$566,425	\$708,429	\$708,429	\$703,622	\$769,734	\$933,797	\$959,433	\$413,689	\$726,
23	PLANT & OPER.MATERIAL & SUPPL.	\$2,635,012	\$3,634,159	\$3,462,774	\$3,847,499	\$4,272,214	\$4,533,298	\$4,553,497	\$4,636,480	\$4,527,009	\$5,185,664	\$6,167,061	\$6,268,300	\$4,817,154	\$4,503,
24	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	PREPAYMENTS	\$3,413,030	\$6,193,235	\$6,227,481	\$5,022,503	\$4,682,754	\$3,907,114	\$3,587,776	\$7,492,948	\$7,172,513	\$5,981,295	\$5,185,982	\$4,429,968	\$3,955,618	\$5,173,2
27	UNBILLED REVENUE & MISC	\$20,933,311	\$26,483,954	\$25,252,832	\$22,032,306	\$20,486,811	\$19,034,183	\$17,118,976	\$16,220,343	\$17,742,286	\$16,780,030	\$19,784,865	\$17,916,293	\$20,018,758	\$19,984,9
28	DERIVATIVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	TOTAL CURR.& ACCR. ASSETS	\$78,755,842	\$96,211,556	\$100,929,350	\$88,556,288	\$84,388,333	\$87,690,529	\$84,396,245	\$89,774,368	\$85,397,017	\$83,314,619	\$82,470,699	\$79,055,604	\$84,160,729	\$86,546,2
30	UNAMORT. DD&E	\$4,248,945	\$4,226,523	\$4,204,367	\$4,182,211	\$4,161,037	\$4,138,758	\$4,116,479	\$4,568,228	\$4,607,048	\$4,577,846	\$4,562,267	\$4,533,620	\$4,543,244	\$4,359,2
31	DEFERRED TAX ASSET	\$58,824,206	\$59,182,826	\$60,411,843	\$58,537,919	\$58,883,218	\$59,124,026	\$59,227,865	\$59,234,740	\$58,915,849	\$59,442,146	\$59,602,496	\$59,999,366	\$62,146,609	\$59,502,
32	OTHER DEFERRED/MISC.	\$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,
33	CONSERVATION TRUE-UP	\$601,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,
34	CAST IRON/BARE STEEL RIDER TRUE-UP	\$563,794	\$359,095	\$131,728	\$4,678	\$0	\$0	\$0	\$0	\$0	\$318,939	\$426,784	\$525,661	\$845,047	\$244,2
35	UNAMORT. RATE CASE	\$846,953	\$811,663	\$776,373	\$741,084	\$705,794	\$670,504	\$635,215	\$599,925	\$564,635	\$529,346	\$494,056	\$458,766	\$423,476	\$635,
36	UNRECOVERED GAS COST	\$12,048,954	\$7,487,263	\$2,120,777	\$2,683,952	(\$1,958,648)	(\$376,234)	(\$676,003)	(\$1,437,704)	(\$5,007,899)	(\$10,208,061)	(\$13,346,907)	(\$3,400,043)	\$2,081,893	(\$768,
37	TOTAL DEFERRED CHARGES	\$131,918,052	\$126,869,855	\$122,121,942	\$119,805,927	\$115,684,834	\$118,114,789	\$115,725,420	\$115,461,362	\$111,774,326	\$106,876,820	\$103,435,272	\$114,005,102	\$129,831,358	\$117,817,3
38	TOTAL ASSETS	\$1 990 225 377	\$2,021,923,662	\$2 041 108 150	\$2 050 863 748	\$2,066,379,025	\$2 092 904 651	\$2 118 941 271	\$2 136 862 729	\$2 152 934 894	\$2 168 239 080	\$2 180 322 912	\$2 206 019 839	\$2 267 449 530	\$2 114 936
00	. C. MERODETO	φ1,000,220,011	¥2,021,020,002	<i>↓∟</i> ,0 <i>−</i> 1,100,130	ψ 2 ,000,000,740	\$2,000,07 <i>0</i> ,020	φ <u>2</u> ,002,004,001	ψ ε ,110,041,271	Ψ£,100,002,129	<i>42,102,004,094</i>	ψ <u></u> , 100,203,000	φ <u>2</u> , 100,022,012	<i>42,200,010,000</i>	ψ <u>,</u> ,201, 44 8,030	ψ <u>ε</u> , ι 14,300,

39 Totals may be affected due to rounding. SUPPORTING SCHEDULES: B-4, B-9, B-10

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RECAP SCHEDULES: B-2, B-7, B-8, B-12, B-13, D-3, D-6, D-10, G- G-1 p. 6

HEDULE B-		13-MONTH AVERAGE BALANCE SHEET EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE										PAGE 2 OF 2					
ORIDA PI	JBLIC SERVICE COMMISSION PEOPLES GAS SYSTEM, INC.					A SCHEDULE CAI TS BY PRIMARY							TYPE OF DATA S HISTORIC BASE WITNESS: R. P/	YEAR DATA: 12/	/31/22		
OCKET NO.:	20230023-GU																
LINE NO.	CAPITALIZATION & LIABILITIES	(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	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2	ADDITIONAL CAPITAL	\$665,550,169	\$665,550,169	\$740,550,169	\$740,550,169	\$740,550,169	\$770,550,169	\$770,550,169	\$770,550,169	\$810,550,169	\$810,550,169	\$810,550,169	\$835,550,169	\$870,550,169	\$769,396,3		
3	UNAPPROPRIATED RET. EARN.	\$120,983,769	\$130,771,706	\$122,850,967	\$133,757,599	\$110,923,736	\$117,179,080	\$123,837,640	\$128,232,838	\$113,171,954	\$120,441,962	\$109,018,662	\$114,951,681	\$121,058,801	\$120,552,		
4	OTHER	(\$299,358)	(\$297,306)	(\$295,254)	(\$293,202)	(\$291,149)	(\$289,097)	(\$287,045)	(\$284,993)	(\$282,940)	(\$280,888)	(\$278,836)	(\$276,784)	(\$274,732)	(\$287,		
5	TOTAL STOCKHOLDERS EQUITY	\$786,234,580	\$796,024,570	\$863,105,882	\$874,014,566	\$851,182,756	\$887,440,152	\$894,100,764	\$898,498,015	\$923,439,183	\$930,711,243	\$919,289,995	\$950,225,066	\$991,334,238	\$889,661,		
6	FM BONDS	\$520,000,000	\$520,000,000	\$520,000,000	\$520,000,000	\$520,000,000	\$520,000,000	\$520,000,000	\$595,000,000	\$595,000,000	\$570,000,000	\$570,000,000	\$570,000,000	\$570,000,000	\$546,923		
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8	OTHER LT DEBT	(\$1,648,776)	(\$1,640,945)	(\$1,633,114)	(\$1,625,284)	(\$1,617,453)	(\$1,609,622)	(\$1,601,791)	(\$1,654,048)	(\$1,645,492)	(\$1,636,936)	(\$1,628,634)	(\$1,620,333)	(\$1,612,031)	(\$1,628,		
9	TOTAL LONG TERM DEBT	\$518,351,224	\$518,359,055	\$518,366,886	\$518,374,716	\$518,382,547	\$518,390,378	\$518,398,209	\$593,345,952	\$593,354,508	\$568,363,064	\$568,371,366	\$568,379,667	\$568,387,969	\$545,294,		
10	NOTES PAYABLE	\$189,522,084	\$210,398,800	\$158,200,102	\$166,329,492	\$174,483,978	\$177,717,844	\$198,344,903	\$136,571,247	\$124,775,692	\$156,383,680	\$159,112,875	\$161,937,357	\$166,097,150	\$167,682		
11	ACCOUNTS PAYABLE	\$73,129,695	\$72,888,359	\$65,834,937	\$55,387,405	\$54,040,905	\$64,432,228	\$60,540,165	\$59,584,702	\$63,132,711	\$60,897,482	\$63,213,065	\$81,182,573	\$72,943,726	\$65,169		
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
13	ACCOUNTS PAY. ASSOC. CO. SERVICES	\$16,072,203	\$13,834,652	\$13,329,202	\$15,230,921	\$10,942,504	\$13,229,110	\$15,795,050	\$15,179,282	\$11,760,573	\$11,920,240	\$9,260,250	\$14,395,230	\$28,136,525	\$14,545		
14	CUSTOMER DEPOSITS-CURRENT	\$604,000	\$604,000	\$604,000	\$604,000	\$604,000	\$614,000	\$614,000	\$614,000	\$614,000	\$614,000	\$614,000	\$614,000	\$715,000	\$617		
15	TAXES ACCRUED-GENERAL	\$5,474,313	\$6,474,381	\$8,297,277	\$9,448,641	\$11,075,494	\$12,632,660	\$14,367,795	\$14,345,528	\$16,090,256	\$17,343,188	\$19,264,953	\$3,602,945	\$4,856,984	\$11,021		
16	TAXES ACCRUED-INCOME	\$0	(\$1,115,764)	\$2,334,877	\$2,523,711	\$5,651,287	\$6,110,647	\$4,441,967	\$4,240,324	\$814,503	\$1,624,983	\$1,025,912	\$1,042,330	\$339,217	\$2,233		
17	INTEREST ACCRUED	\$3,091,860	\$4,784,626	\$6,477,241	\$4,481,145	\$6,172,978	\$5,381,667	\$3,425,060	\$5,281,656	\$7,248,785	\$5,501,164	\$7,413,286	\$6,844,257	\$4,458,907	\$5,427		
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$29,543,003	\$0	\$0	\$0	\$0	\$0	\$16,227,366	\$0	\$0	\$3,520		
19	TAX COLLECTIONS PAYABLE	\$1,049,881	\$1,134,876	\$1,266,383	\$1,089,645	\$1,018,569	\$953,867	\$1,369,259	\$1,151,169	\$903,282	\$942,410	\$984,103	\$888,568	\$1,006,768	\$1,058		
20	INACTIVE DEPOSITS	\$51,289	\$51,289	\$52,023	\$87,422	\$87,422	\$87,422	\$91,297	\$91,297	\$91,297	\$93,897	\$93,727	\$93,246	\$93,246	\$81		
21	CONSERVATION COST TRUE-UP	\$0	\$511,351	\$2,149,534	\$1,757,017	\$2,533,930	\$3,255,968	\$4,198,707	\$2,816,051	\$2,530,232	\$1,877,803	\$1,636,684	\$1,405,116	\$1,548,438	\$2,016		
22	CAST IRON/BARE STEEL RIDER COST TRUE	\$0	\$0	\$0	\$0	\$54,906	\$64,228	\$303,348	\$203,346	\$79,918	\$0	\$0	\$0	\$0	\$54		
23	NON-UTILITY ACCRUED LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
24	DERIVATIVE LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
25	MISC. CURRENT LIABILITIES	\$16,245,723	\$14,292,117	\$16,074,465	\$15,938,972	\$14,640,359	\$14,422,423	\$14,518,929	\$14,058,078	\$12,311,263	\$13,683,248	\$12,974,784	\$12,701,257	\$11,756,707	\$14,124		
26	TOTAL CURR.& ACCRUED LIAB.	\$305,241,048	\$323,858,688	\$274,620,041	\$272,878,371	\$310,849,334	\$298,902,065	\$318,010,480	\$254,136,679	\$240,352,512	\$270,882,095	\$291,821,005	\$284,706,881	\$291,952,669	\$287,554		
27	ACCUMULATED DEFERRED INC. TAX	\$211,197,866	\$212,003,377	\$212,703,653	\$214,194,041	\$215,581,022	\$217,400,716	\$219,359,476	\$220,915,137	\$225,494,482	\$227,522,767	\$229,834,208	\$232,132,552	\$236,868,092	\$221,169		
28	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
29	CUSTOMER ADVANCES FOR CONST.	\$18,210,108	\$18,325,299	\$18,691,976	\$18,995,226	\$19,514,100	\$19,823,386	\$20,211,823	\$20,537,693	\$21,002,287	\$21,468,778	\$21,711,739	\$21,948,610	\$22,520,306	\$20,227		
30	CUSTOMER DEPOSITS	\$26,450,409	\$26,724,605	\$26,837,940	\$27,025,576	\$27,142,983	\$27,369,427	\$27,734,424	\$27,952,512	\$28,170,521	\$28,457,241	\$28,627,535	\$28,840,164	\$29,144,419	\$27,729		
31	OTHER DEFERRED CREDITS	\$4,140,080	\$6,125,143	\$6,126,205	\$5,238,089	\$3,417,992	\$3,219,531	\$3,472,597	\$3,397,795	\$3,326,315	\$3,774,772	\$3,928,714	\$3,135,686	\$3,322,921	\$4,048		
32 33	REGULATORY LIABILITIES - TAX RELATED TOTAL DEFERRED CREDITS	\$88,446,090 \$348,444,553	\$88,506,456 \$351,684,881	\$88,566,338 \$352,926,112	\$88,307,193 \$353,760,125	\$88,362,329 \$354,018,426	\$88,416,495 \$356,229,555	\$88,290,718 \$359,069,038	\$88,341,332 \$361,144,469	\$88,539,587 \$366,533,193	\$88,612,189 \$369,835,747	\$88,681,889 \$372,784,085	\$88,752,435 \$374,809,447	\$88,659,849 \$380,515,589	\$88,498 \$361,673		
34	PENSIONS & BENEFITS RESERVE	\$31,953,973	\$31,996,469	\$32,089,229	\$31,835,970	\$31,945,962	\$31,942,500	\$29,362,780	\$29,737,614	\$29,255,498	\$28,446,931	\$28,056,461	\$27,898,777	\$35,259,065	\$30,752		
35	TOTAL CAPITAL. & LIAB.	\$1,990,225,377	\$2,021,923,662	\$2,041,108,150	\$2,050,863,748	\$2,066,379,025	\$2,092,904,651	\$2,118,941,271	\$2,136,862,729	\$2,152,934,894	\$2,168,239,080	\$2,180,322,912	\$2,206,019,839	\$2,267,449,530	\$2,114,936		

36 Totals may be affected due to rounding. SUPPORTING SCHEDULES: B-4, B-9, B-10

RECAP SCHEDULES: B-2, B-7, B-8, B-12, B-13, D-3, D-6, D-10, G- G-1 p. 6

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RATE BASE - 13 MONTH AVERAGE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

COMPANY: PEOPLES GAS SYSTEM, INC.

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

DOCKET NO.: 20230023-GU

LINE		AVERAGE		ADJUSTED	
NO.	UTILITY PLANT	PER BOOKS	ADJUSTMENT	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	
	DEDUCTIONS				
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	
	ALLOWANCE FOR WORKING CAPITAL				
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	
10			<i>(</i>		
18	NET OPERATING INCOME	\$101,167,131	(\$1,339,387)	\$99,827,744	
19	RATE OF RETURN	5.38%		5.76%	
13					

RECAP SCHEDULES: A-2, E-6 p.1, E-6 p.2, G-1 p.1

SCHEDULE	B-3		RATE BASE ADJUSTMENTS	i	PAGE 1 OF 1			
COMPANY:	UBLIC SERVICE COMMISSION PEOPLES GAS SYSTEM, INC. D.: 20230023-GU	FOR THE HISTORIC BASE Y	EAR. CALCULATE THE REVENUE	ENT TO THE 13-MONTH RATE BASE IMPACT OF EACH ADJUSTMENT, SION FACTOR REMAIN CONSTANT.	HISTORIC	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		
	UTILITY PLANT IN SERVICE							
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		(\$72,252,881)	0	(\$72,252,881)	(\$7,232,867)		
8		TOTAL	(\$133,088,074)	(\$1,109,995)	(\$131,978,078)	(\$13,322,768)		
	ACCUM. DEPRUTILITY PLANT							
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			\$0	0	0	\$0		
13		TOTAL	\$3,478,353	\$419,406	\$3,058,947	\$348,200		
	ALLOWANCE FOR WORKING CAPITAL							
14	(SEE SCHEDULE B-13 FOR DETAIL)		(\$17,664,342)	0	(\$17,664,342)	(\$1,768,287		
15	TOTAL RATE BASE ADJUSTMENTS		(\$147,274,062)	(\$690,589)	(\$146,583,474)	(\$14,742,855		
16	Totals may be affected due to rounding.							
SUPPORTIN	NG SCHEDULES: B-5 p.1, B-6, B-7, B-11, B-13, G-3 p. 2, G	-4			RE	CAP SCHEDULES: B-2, D-10		

MONTHLY PLANT BALANCES BASE YEAR - 13 MONTHS EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

PAGE 1 OF 1

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

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

DOCKET NO.: 20230023-GU

NO. NC 1 30 2 30. 3 30 4 30 5 33 6 33 7 36 8 37 10 37 11 37 12 37 13 37 14 37 15 37 16 38 17 38	01 ORGANIZATION 02 FRANCHISES AND CONSENTS 03 MISC INTANGIBLE PLANT 03 CUSTOMIZED SOFTWARE 06 RENG PURIFICATION EQUIP 06 RENEWABLE NATURAL GAS (RNG) 06 LING LUGIFIED NATURAL GAS 14 LNG LUGIFIED NATURAL GAS 15 STRUCTURES & IMPROVEMENTS 16 MAINS (PLASTIC) 17 COMPRESSOR EQUIPMENT 18 MEAS & REG STAT EQUP-GEN 19 MEAS & REG STAT EQUP-CITY 10 SERVICES (PLASTIC)	Dec-21 \$12,620 - 815,325 54,992,606 - - 14,985,873 4,268,873 4,268,873 4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560 84,861,800	Jan-22 \$12,620 - 815,325 55,035,399 - - 15,014,411 4,268,873 25,821,063 679,588,615 720,552,468 19,158,246 21,533,407	Feb-22 \$12,620 - 815,325 60,916,504 - 15,014,536 4,268,873 25,828,201 681,854,288 724,287,463	Mar-22 \$12,620 - 815,325 61,040,714 - 15,014,774 4,268,873 25,829,152 682,427,297	Apr-22 \$12,620 - 815,325 61,062,146 - 16,110,326 4,268,873 25,842,850 683,538,831	May-22 \$12,620 - 815,325 61,122,973 - - - 16,111,865 4,268,873 25,842,850	Jun-22 \$12,620 - 815,325 60,971,998 - - - 16,112,289 4,268,873	Jul-22 \$12,620 - 815,325 60,994,395 - - 16,113,616 4,268,873	Aug-22 \$12,620 	Sep-22 \$12,620 - 815,325 61,039,832 - - - 16,122,904 4,268,873	Oct-22 \$12,620 - 815,325 61,061,596 - - - 16,122,904 4,268,873	Nov-22 \$12,620 - 815,325 61,701,383 - - - 16,123,094	Dec-22 \$12,620 - 815,325 61,701,028 - - - 16,157,149	AVERAGE \$12,620 - 815,325 60,202,447 - - - 15,778,953
2 300 3 300 4 300 5 333 6 333 7 36 8 37 9 37 10 37 11 37 12 37 13 37 14 37 15 37 16 38	22 FRANCHISES AND CONSENTS 33 MISC INTANGIBLE PLANT 34 CUSTOMIZED SOFTWARE 35 CUSTOMIZED SOFTWARE 36 RNG PURIFICATION EQUIP 36 RENEWABLE NATURAL GAS (RNG) 36 LAND RURIFICATION EQUIP 36 RENEWABLE NATURAL GAS (RNG) 36 LAND & LAND RIGHTS 37 LAND RIGHTS / EASEMENTS 36 STRUCTURES & IMPROVEMENTS 37 STRUCTURES & IMPROVEMENTS 36 MAINS (STEEL) 37 MEAS & REG STAT EQUP-GEN 38 SERVICES (STEEL) 30 SERVICES (STEEL) 30 SERVICES (STEEL)	815,325 54,992,606 14,985,873 4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	815,325 55,035,399 15,014,411 4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	815,325 60,916,504 15,014,536 4,268,873 25,828,201 681,854,288 724,287,463	815,325 61,040,714 15,014,774 4,268,873 25,829,152 682,427,297	815,325 61,062,146 - - - 16,110,326 4,268,873 25,842,850	815,325 61,122,973 - - - 16,111,865 4,268,873	815,325 60,971,998 - - - 16,112,289 4,268,873	815,325 60,994,395 - - 16,113,616	815,325 60,991,233 - - - 16,122,644	815,325 61,039,832 - - 16,122,904	815,325 61,061,596 - - 16,122,904	815,325 61,701,383 - - 16,123,094	815,325 61,701,028 - - - 16,157,149	815,325 60,202,447 - - 15,778,953
3 30 4 30 5 33 6 33 7 36 8 37 10 37 11 37 12 37 13 37 14 37 15 37 16 38	 MISC INTANGIBLE PLANT CUSTOMIZED SOFTWARE RNG PURIFICATION EQUIP RENEWABLE NATURAL GAS (RNG) LNG LIQUIFIED NATURAL GAS LAND & LAND RIGHTS LAND RIGHTS / EASEMENTS STRUCTURES & IMPROVEMENTS MAINS (STEEL) MAINS (REG STAT EQUP-GEN SERVICES (STEEL) SERVICES (PLASTIC) 	54,992,606 14,985,873 4,268,873 25,824,228 677,690,779 19,091,948 21,356,560	55,035,399 - 15,014,411 4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	60,916,504 	61,040,714 	61,062,146 - - 16,110,326 4,268,873 25,842,850	61,122,973 - - 16,111,865 4,268,873	815,325 60,971,998 - - - 16,112,289 4,268,873	60,994,395 - - 16,113,616	60,991,233 - - 16,122,644	61,039,832 - - 16,122,904	61,061,596 - - 16,122,904	61,701,383 - - 16,123,094	61,701,028 - 16,157,149	60,202,447 - - 15,778,953
4 30 5 33 6 33 7 36 8 37 10 37 11 37 12 37 12 37 14 37 14 37 15 37 16 38	 CUSTOMIZED SOFTWARE RNG PURIFICATION EQUIP RENEWABLE NATURAL GAS (RNG) LNG LUGIFIED NATURAL GAS LAND & LAND RIGHTS LAND RIGHTS / EASEMENTS STRUCTURES & IMPROVEMENTS MAINS (PLASTIC) COMPRESSOR EQUIPMENT MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY SERVICES (PLASTIC) 	54,992,606 14,985,873 4,268,873 25,824,228 677,690,779 19,091,948 21,356,560	55,035,399 - 15,014,411 4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	60,916,504 	61,040,714 	61,062,146 - - 16,110,326 4,268,873 25,842,850	61,122,973 - - 16,111,865 4,268,873	60,971,998 - - 16,112,289 4,268,873	60,994,395 - - 16,113,616	60,991,233 - - 16,122,644	61,039,832 - - 16,122,904	61,061,596 - - 16,122,904	61,701,383 - - 16,123,094	61,701,028 - 16,157,149	60,202,447 - - 15,778,953
5 33 6 33 7 36 8 37 9 37 10 37 11 37 13 37 14 37 15 37 16 38	 86 RNG PURIFICATION EQUIP 86 RENEWABLE NATURAL GAS (RNG) 84 LING LIQUIFIED NATURAL GAS 84 LAND & LAND RIGHTS 84 LAND RIGHTS / EASEMENTS 85 STRUCTURES & IMPROVEMENTS 76 MAINS (STEEL) 77 COMPRESSOR EQUIPMENT 78 MEAS & REG STAT EQUP-GEN 79 MEAS & REG STAT EQUP-CITY 80 SERVICES (STEEL) 30 SERVICES (PLASTIC) 	14,985,873 4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	15,014,411 4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	15,014,536 4,268,873 25,828,201 681,854,288 724,287,463	15,014,774 4,268,873 25,829,152 682,427,297	16,110,326 4,268,873 25,842,850	16,111,865 4,268,873	- - 16,112,289 4,268,873	- - 16,113,616	- - 16,122,644	- - 16,122,904	- - 16,122,904	16,123,094	- - 16,157,149	- - 15,778,953
6 33 7 36 8 37 9 37 10 37 11 37 12 37 13 37 14 37 15 37 16 38	 RENEWABLE NATURAL GAS (RNG) LNG LIQUIFIED NATURAL GAS LAND & LAND RIGHTS LAND RIGHTS / EASEMENTS STRUCTURES & IMPROVEMENTS MAINS (STEEL) MAINS (PLASTIC) TOMPRESSOR EQUIPMENT MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 	4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	4,268,873 25,828,201 681,854,288 724,287,463	4,268,873 25,829,152 682,427,297	4,268,873 25,842,850	4,268,873	4,268,873							
7 36 8 37. 9 37. 10 37. 11 37. 12 37. 13 37. 14 37. 15 37. 16 38.	 LING LIQUIFIED NATURAL GAS LAND & LAND RIGHTS LAND RIGHTS / EASEMENTS STRUCTURES & IMPROVEMENTS MAINS (STEEL) MAINS (PLASTIC) COMPRESSOR EQUIPMENT MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 	4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	4,268,873 25,828,201 681,854,288 724,287,463	4,268,873 25,829,152 682,427,297	4,268,873 25,842,850	4,268,873	4,268,873							
8 37. 9 37. 10 37. 11 37. 12 37. 13 37. 13 37. 14 37. 15 37. 16 38.	 LAND & LAND RIGHTS LAND RIGHTS / EASEMENTS STRUCTURES & IMPROVEMENTS MAINS (STEEL) MAINS (PLASTIC) COMPRESSOR EQUIPMENT MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 	4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	4,268,873 25,828,201 681,854,288 724,287,463	4,268,873 25,829,152 682,427,297	4,268,873 25,842,850	4,268,873	4,268,873							
9 37 10 37 11 37 12 37 13 37 14 37 15 37 16 38	 LAND RIGHTS / EASEMENTS STRUCTURES & IMPROVEMENTS MAINS (STEEL) MAINS (PLASTIC) COMPRESSOR EQUIPMENT MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 	4,268,873 25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	4,268,873 25,821,063 679,588,615 720,552,468 19,158,246	4,268,873 25,828,201 681,854,288 724,287,463	4,268,873 25,829,152 682,427,297	4,268,873 25,842,850	4,268,873	4,268,873							
10 37 11 37 12 37 13 37 14 37 15 37 16 38	 STRUCTURES & IMPROVEMENTS MAINS (STEEL) MAINS (PLASTIC) COMPRESSOR EQUIPMENT MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 	25,824,228 677,690,713 716,903,779 19,091,948 21,356,560	25,821,063 679,588,615 720,552,468 19,158,246	25,828,201 681,854,288 724,287,463	25,829,152 682,427,297	25,842,850	1 1	, ,	4,268,873	4 268 873	4 000 070	4 000 070		1 0 0 0 0 0 0	1 0 0 0 0 0 0 0
11 37 12 37 13 37 14 37 15 37 16 38	76 MAINS (STEEL) 76 MAINS (PLASTIC) 77 COMPRESSOR EQUIPMENT 78 MEAS & REG STAT EQUP-GEN 79 MEAS & REG STAT EQUP-CITY 80 SERVICES (STEEL) 30 SERVICES (PLASTIC)	677,690,713 716,903,779 19,091,948 21,356,560	679,588,615 720,552,468 19,158,246	681,854,288 724,287,463	682,427,297		25,842,850			4,200,070	4,200,073	4,200,073	4,268,873	4,268,873	4,268,873
12 37 13 37 14 37 15 37 16 38	76 MAINS (PLASTIC) 77 COMPRESSOR EQUIPMENT 78 MEAS & REG STAT EQUP-GEN 79 MEAS & REG STAT EQUP-CITY 80 SERVICES (STEEL) 30 SERVICES (PLASTIC)	716,903,779 19,091,948 21,356,560	720,552,468 19,158,246	724,287,463		683 538 831		25,934,211	25,955,194	26,352,767	26,189,107	26,221,109	26,460,730	26,530,873	26,048,641
13 37 14 37 15 37 16 38	77 COMPRESSOR EQUIPMENT 78 MEAS & REG STAT EQUP-GEN 79 MEAS & REG STAT EQUP-CITY 80 SERVICES (STEEL) 30 SERVICES (PLASTIC)	19,091,948 21,356,560	19,158,246		707 407 667	000,000,001	684,615,302	686,096,367	687,065,686	689,185,445	693,101,188	736,085,469	738,332,299	736,309,135	696,606,972
14 37 15 37 16 38	 MEAS & REG STAT EQUP-GEN MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 	21,356,560		10 150 577	727,137,367	728,993,006	738,687,566	744,263,571	745,628,278	748,173,623	749,323,453	754,012,291	755,234,764	752,443,785	738,895,493
15 37 16 38	 MEAS & REG STAT EQUP-CITY SERVICES (STEEL) SERVICES (PLASTIC) 		21 533 407	19,158,673	19,159,480	19,160,472	19,165,319	19,166,762	19,169,144	19,180,163	19,181,093	19,181,093	19,181,738	19,187,298	19,164,725
16 38	30 SERVICES (STEEL) 30 SERVICES (PLASTIC)	84,861,800	21,000,407	21,687,238	21,724,052	21,861,401	21,914,397	21,910,599	21,916,002	21,964,517	21,999,275	22,024,152	22,075,034	22,131,053	21,853,668
	30 SERVICES (PLASTIC)		84,957,505	84,963,350	84,967,630	91,947,920	95,474,778	95,509,004	95,521,050	95,744,445	95,749,863	95,763,191	95,763,153	95,966,774	92,091,574
17 39		62,844,319	63,414,930	63,814,443	64,080,106	64,326,784	64,652,762	65,050,102	65,475,134	66,520,058	66,774,795	67,384,526	67,712,502	68,085,342	65,395,062
17 30		487,344,021	491,539,396	496,829,645	503,165,941	507,641,050	511,202,559	515,461,175	520,825,150	526,715,324	530,694,258	535,005,219	539,704,203	549,279,831	516,569,829
18 38	31 METERS	84,626,200	85,142,947	85,690,011	86,148,685	86,608,236	87,056,422	88,331,263	89,562,795	90,100,939	90,319,809	91,774,485	92,073,735	92,581,814	88,462,872
19 38	32 METER INSTALLATIONS	81,412,880	81,919,222	82,468,894	84,327,349	84,858,221	85,458,283	86,486,707	87,350,477	88,167,028	88,604,841	89,465,789	90,315,651	92,345,039	86,398,491
20 38	33 HOUSE REGULATORS	18,287,448	18,326,014	18,454,258	18,580,131	18,696,605	18,824,195	18,998,936	19,170,864	19,485,146	19,626,012	19,702,442	19,760,920	19,925,781	19,064,519
21 38	HOUSE REG-INST	32,160,125	32,666,470	33,216,595	32,891,872	33,422,746	34,022,808	35,051,232	35,915,002	36,731,556	37,169,371	38,030,318	38,880,183	38,677,155	35,295,033
22 38	35 IND MEAS & REG STAT EQUP	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,049,730	15,196,827	15,196,827	15,072,360
23 38	37 OTHER EQUIPMENT	12,926,003	12,978,222	12,984,632	12,984,990	13,021,674	13,114,080	13,125,531	13,149,240	13,179,089	13,214,377	13,224,333	13,229,091	13,431,843	13,120,239
24 39	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
25 39	0 STRUCTURES & IMPROVEMENTS-	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
26 39	OFFICE EQUIPMENT	1,878,515	1,878,515	1,878,515	1,878,515	1.895.115	1,895,115	1,895,115	1,897,227	1,907,190	1,907,190	1,910,249	1,910,249	1,910,249	1,895,520
27 39	COMPUTER EQUIPMENT	3,210,854	3,211,023	3,211,191	3,211,358	3,226,138	3,226,307	3,231,109	3,247,725	3,253,361	3,253,541	3,253,718	3,258,190	3,258,364	3,234,837
28 39	01 OFFICE MACHINES	1,464,000	1,464,000	1,464,000	1,464,000	1,466,644	1,466,644	1,465,063	1,465,063	1,465,063	1,475,527	1,496,254	1,496,228	1,529,674	1,475,551
29 39		8,019,568	7,754,931	7,810,955	7,967,482	7,967,734	8,017,987	8,157,822	8,280,667	8,617,770	8,995,155	9,036,493	9,479,028	9,211,747	8,409,026
30 39		15,737,019	15,770,312	15,896,876	16,003,024	16,003,644	16,205,571	16,566,028	16,583,503	17,052,889	17,592,362	17,629,118	18,144,609	17,803,655	16,691,432
31 39			-	-	-	-	-	-	-	-	-	-	-	-	-
32 39		3,282,003	3,282,259	3,282,985	3,282,910	3,282,910	3,282,910	3,282,910	3,282,910	3,283,074	3,283,074	3,283,074	3,296,463	3,296,463	3,284,919
33 392		2,904,244	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,731,052	2,564,139	2,731,535
34 39		1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
35 39	TOOLS, SHOP, GARAGE EQUP	7,040,326	7,052,957	7,052,957	7,052,957	7,052,957	7,054,171	7,058,297	7,069,474	7,070,973	7,070,973	7,070,973	7,104,844	7,110,422	7,066,329
36 39		13,182,691	13,182,691	13,182,691	10,436,463	10,436,463	10,436,463	10,446,080	2,590,867	2,590,867	2,590,867	2,590,867	2,586,039	2,586,039	7,449,161
37 39			-	-	-	-	-	-	_	-	-	-	-	-	_
38 39		3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,105,360	3,116,056	3,116,056	3,107,006
39 39		3.060.529	3,060,529	3,060,529	3,060,529	3,060,529	3,060,529	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	3,006,479
40 39		212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167	212,167
41	UTILITY PLANT IN SERVICE	\$2,478,715,954	\$2,490,664,285	\$2,510,368,182	\$2,520,195,533	\$2,537,843,156	\$2,558,270,610	\$2,573,891,075	\$2,577,548,369	\$2,593,174,070	\$2,604,597,772	\$2,660,648,571	\$2,673,300,830	\$2,680,770,298	\$2,573,845,285
42	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL UTILITY PLANT	\$2,478,715,954	\$2,490,664,285	\$2,510,368,182	\$2,520,195,533	\$2,537,843,156	\$2,558,270,610	\$2,573,891,075	\$2,577,548,369	\$2,593,174,070	\$2,604,597,772	\$2,660,648,571	\$2,673,300,830	\$2,680,770,298	\$2,573,845,285

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-5, E-6 p.1, G-1 p.9, I-4

SCHEDUL	E B-5			ALLOCATION OF COMMON PLANT									PAGE 1 OF 13			
FLORIDA	PUBLIC SE	ERVICE COMMISSION			ANATION: PROV									TYPE OF DATA		
COMPAN	Y:	PEOPLES GAS SYSTEM, INC.			ITH THE 13 MON REGULATED AN									HISTORIC BAS WITNESS: R.	SE YEAR DATA: PARSONS	12/31/22
DOCKET	NO.:	20230023-GU				F	REGULATED PO	RTIONS SHALL	BE DESCRIBED							
LINE	A/C															13 MONTH
NO.	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	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

134,160

6,587,897

134,160

6,588,066

TOTAL

TOTAL

390.02 STRUCTURES & IMPROVEMENTS-Leasehold

OFFICE & COMPUTER EQUIPMENT

\$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 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,604 \$110,254,175 \$111,112,219 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,604 \$110,254,175 \$111,112,219 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,604 \$110,254,175 \$111,112,219 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,175 \$111,112,219 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,175 \$111,112,219 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,175 \$111,112,219 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,175 \$111,212,19 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,604 \$110,254,175 \$111,212,19 \$111,249,682 \$108,798,293 \$109,712,130 \$109,835,565 \$110,254,604 \$110,254,604 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$100,256 \$110,256 \$100,256

METHOD OF ALLOCATION

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

DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

13 MONTH NONUTILITY 13 MONTH AVG AVERAGE % NONUTILITY 303.01 CUSTOMIZED SOFTWARE \$60,202,447 0.0% \$0 8 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 \$108,798,293 \$1,109,995

134,160

6,553,369

134,160

6,553,537

134,160

6,553,705

134,160

6,553,873

SUPPORTING SCHEDULES: B-4, B-5 p.2, B-5 p.4, B-5 p.11

RECAP SCHEDULES: B-3, B-5 p.2

2

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6

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13

391

134,160

6,625,615

134,160

6,636,258

134,160

6,660,221

134,160

6,664,667

134,160

6,698,287

134,160

6,605,908

134,160

6,591,287

134,160

6,610,015

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

DETAIL OF COMMON PLANT

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. 30, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

PAGE 2 OF 13

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

				13-1	MONTH AVERAGE				
				PLANT		ACCUMULATE	D DEPRECIATION//	AMORTIZATION	
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
1	374	01 - EASEMENT - GAS MAIN	\$384,265		\$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		12,413		-	-	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY,N MIAMI BCH,PARCEL # 1	32,215		38,351	-	-	-	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954		22,954	-	-	-	
6	374 374	01 - PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1 01 - PLANT SITE - PAVING ASSESSMENT	32,270 770		32,270 917		-	-	
8	374						-	-	
8	374	01 - PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994 5.334	-	5,994 5.334	(483	-	(483)	
9 10	374	02 - EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT 02 - LAND - GATE STATION @ LITHIA PINECREST RD	5,334	-	5,334 8,000	(483)		(483)	
11	374		0,000	-	8,000	(3/0		(370)	
12	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE STATI	265.983		265,983	(9.508		(9,508)	
12	374	02 - LAND - SUN City - Gulfstream Gate Station - US Highway 301 (approx 1 m	200,903	-	200,900	(9,508		(9,508)	
14	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	(15,122		(15,275)	
15	374		8,909		8,909	(13,122)		(13,273) (487)	
16	374		7,960		7,960	(469		(469)	
17	374	02 - LAND-PORT SUTTON GATE STATION,78TH & MADISON- PARCEL #3	4,939		4,939	(403		(603)	
18	374	03 - LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18.216		18,588	(000		(000)	
19	374	03 - LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18.013		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		500		500	_			
23	374	03 - LAND-REG STATION, S SIDE 30 AVE N.WEST OF 16 ST N., PAR #6	3.000		3.000				
24	374	03 - LAND-REG STATION, S SIDE 30 AVE S.WEST OF 30 ST S., PAR #5	3.800		3.800				
25	374	03 - MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900		2,900				
26	374		39,249		41,315		-	-	
27	374	04 - LAND-FAIRVILLA SITE, US HWY 441.N OF SILVER STAR, PARCEL #3	1.997		1.997		-		
28	374	04 - LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2.485	49.693		-	-	
29	374	05 - LAND-DIVISION OFFICE SITE, 1724 KURT ST, EUSTIS, PARCEL # 2	8,820	180	9,000		-	-	
30	374	05 - LAND-EUSTIS INDUSTRIAL PARK MTR STA SITE, PARCEL # 1	500	-	500		-		
31	374	05 - LAND-MT. DORA GATE STATION, WOLF BRANCH RD., PARCEL # 3	8,516	-	8,516		-	-	
32	374	06 - EASEMENTE PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	-	10,000		-		
33	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DR &	147,896	-	147,896		-	-	
34	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	-	22,989		-	-	
35	374	06 - LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	-	13,282		-	-	
36	374	06 - LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000		99,000		-	-	
37	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294		9,294		-	-	
38	374		1,582		1,582		-	-	
39	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583		39,371		-	-	
40	374		200		200		-	-	
41	374	06 - LAND-MAGNOLIA & MCCOY STREETS, REG STA, PARCEL #11	986		986		-	-	
42	374		300		300		-	-	
43	374	06 - LAND-PART OF LOT 3 BL 138,NEWMAN BET STATE&ORANGE HAT,PAR#6	400		400		-	-	
44	374		539		539		-	-	
45	374		1,000		1,000		-	-	
46	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324		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	07.		\$5.384.527	\$33.387	\$5.417.914	(\$27.042	(6450)	(607.40.1)	
50	314	SUB TOTALS CONTINUED ON B-5 p. 3	30,384,527	\$33,387	⊅ 3,417,914	(\$27,042) (\$153)	(\$27,194)	

SUPPORTING SCHEDULES:

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

SCHEDULE B-5	DETAIL OF COMMON PLANT	PAGE 3 OF 13
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.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	30, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

13-MONTH AVERAGE

LINE	A/C			PLANT		ACCUMULATED	DEPRECIATION/	MORTIZATION	
NO.	NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
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 PROPER
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 BI)	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		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		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		269,866				
19	374	15 - APRAISAL - 8TH AVE & 16TH STREET	246,276		209,800	-	-	-	
20	374	15 - ENVIROMENTAL AUDIT - LAND	2,980		2,980	-	-	-	
	374					-	-	-	
21		15 - LAND - 316 SW 33RD AVE	60,904		66,200		-	-	
22	374	15 - LAND - LEVEY COUNTY GATE STATION. LOT 9 ONLY. LOTS 10 & 11 SOLD.	14,038		14,038		-	-	
23	374	15 - LAND - SILVER SPRINGS GATE STATION	28,038		28,038		-	-	
24	374		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		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 Traning 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 Statio	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								
45	374		-	-	-	-	-	-	
40 47	374			-	-	-	-	-	
47	374			-	-		-	-	
				-	-		-	-	
49	374		-	-	-	-	-	-	
50	374	TOTAL 374	\$15.662.493	\$116.460	\$15,778,953	(\$59,759)	(\$466)	(\$60,225)	
50	514	ICIALOT	\$10,002,495	φ110, 4 00	ψ13,770,833	(\$39,759)	(4 406)	(400,223)	

14

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

COMPANY:

FLORIDA PUBLIC SERVICE COMMISSION

PEOPLES GAS SYSTEM, INC.

DETAIL OF COMMON PLANT

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. PAGE 4 OF 13

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

DOCKET NO.: 20230023-GU

Link Link Link CONCLUSTED SPECIAL ACCESS Link Conclusted SPECIAL ACCESS Link L					13-	MONTH AVERAGE					
No. DESCRIPTION ADDRESS UTLIFY NON-TITY TOTAL UTLIFY NON-TITY NON-TITY		NC			PLANT		ACCUMULAT	TED DE	EPRECIATION/A	MORTIZATION	
2 75 01 -044-07 TUCKS 684 152 684 684 152 684 684 164			DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	Ν	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
3 75 01 - 04-60 OFFICE FUNTURE 8.14 1,552 8.697 1,137 346 2,163 4 75 01 - 04-50 OFFICE FUNTURE 40,164 8.337 55,377 15,303 2,286 7,353 5 01 - 04-50 OFFICE FUNTURE 40,164 8.517 7,27 42,044 12,253 2,334 14,547 7 01 - 04-50 OFFICE FUNTURE 7,730 44,247 12,253 2,344 14,557 7 01 - 04-50 OFFICE FUNTURE 7,730 44,247 80,543 12,550 2,348 14,557 7 01 - 04-50 OFFICE FUNTURE 5,504 5,564 6,50,150 2,549 12,74 4,540 14,557 7 01 - 04-50 OFFICE FUNTURE 5,504 5,564 6,51,150 12,559 2,548 14,557 7 01 - 04-50 OFFICE FUNTURE 5,504 5,564 6,603 16,603 16,603 16 75 02 - 603 OFFICE FUNTURE 5,504 5,564 16,010 14,357 14,357 16,010 16,010 17 75 02 - 603 OFFICE FUNTURE 6,143	1	375	01 -000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$69,5	66	\$13,251	\$82,816	
4 975 01 407-00 GENERATOR 40,00 93,00 95,00 17,000 7 975 01 650 AG CONDINCE QUIP 20,00 413,00 20,00 81,40 31,30 7 975 01 650 AG CONDINCE QUIP 20,00 413,00 12,233 143,00 8 975 01 650 AG MEXONENTS TO PROCEENTY 20,00 12,00 12,00 20,00 14,00 8 97 01 650 AG MEXONENTS TO PROCEENTY 20,00 140,00 10,00 16,00 16,00 16,00 97 01 650 AG MEXONENTS TO PROCEENTY 750,00 57,00 20,10 16,00	2										BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
5 715 01 <td< td=""><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	3										
6 375 01 45-05 BULDING MERCYCHENTS 45,648 86,202 327,807 30,810 326,203 7 10 45-05 BULCING 10 45-05 BULCING 10 45,203 10 45,203 10 45,203 10 45,203 7 10 45-05 BULCING 10 45,203 10 45,203 10 45,203 10 45,203 10 45,203 10 45,203 11 175 0.45-05 BULCING 10 45,403 10 45,413 10 45,413 10 45,413 10 45,413 10 45,413 10 45,414 10 45,413 10 45,414 10 45,413 10 45,414 10 45,414 10 45,414	4										
7 975 01.0510 DENCE 35.017 0.2010 12.253 2.314 14.567 9 375 01.4510 DENCEMENTS TO PROPERTY 22.862 45.664 20.535 22.501 22.501 9 375 01.4510 DENCEMENTS TO PROPERTY 22.862 45.664 20.536 22.501 22.501 10 375 01.4510 DENCEMENTS TO PROPERTY 23.862 55.67 50.715 (4.468) (45)	5										
8 375 01-05-00 MARCOVEMENTS OPROPERTY 29.082 44.247 29.053 22.051 42.272 129.511 10 316 01-05-00 REMORDING 50.041 12.280 77.430 21.441 40.067 25.403 11 317 01-05-00 REMORDING EQUIPTY 60.01 77.228 14.450 44.060 25.403 12 327 02-05-00 ARCONTON EQUIP 50.047 50.044 (50.023) (61) (50.03) 13 327 02-05-00 ARCONTON EQUIP 38.303 32.02 40.04 (61.03.02) (61) (50.03) 14 327 02-05-00 ARCONTON EQUIP PROPERTY 38.303 32.03 (30.42) (80.01) (50.02) 15 327 02-05-00 ARCONTON EQUIP 38.303 32.03 (30.42) (30.42) (40.40)	6										
9 375 01-85-0 REMODELING 772:28 114:249 201.64.28 225.001 42.887 225.849 11 336 02-80-50 MISCELLAREOUS 55.34 16.348 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
10 975 01-461.03 SEURITY 60,041 12.88 77.430 21.419 4.080 25.469 12 375 02-461.04 AR CONDITION EQUERTS 52.20 52.20 52.20 (56.712) (64.82) (61.72) 13 375 02-461.04 AR CONDITION EQUERTS 52.20 52.204 52.004 (62.014) (62.021) (62.210) 14 375 02-461.04 MEN CONDITION EQUERTS 64.41 66 65.44 (28.71) (38.221) 15 377 02-461.04 MEN CONS DRIN 64.41 66 65.44 (28.7) (38.621) 16 376 02-461.04 MEN CONS DRIN 64.41 66 65.44 (28.7) (38.621) 17 376 02-461.05 SEURITY 64.41 66 65.44 (28.7) (38.621) (38.621) 18 376 02-461.04 MEN COS DRIN 6.41 66 54.40 (40.7) (41.752) (41.752) 20 376 02-460.04 MEN COS DRIN 12.81 376 02-460.04 MEN COS DRIN 12.81 12.201 12.201 12.201 12.201 12.201	8		01 -051-00 IMPROVEMENTS TO PROPERTY	239,682	45,654	285,336	108,7	89	20,722	129,511	
11 370 02-00/COM MISCIELLANE/OUS 64,348 - 64,348 - (66,712) 13 370 02-051/COM RECONSTONT FOR COMPARITS 53,048 620 55,751 (4.480) (45) (4,532) 13 370 02-051/COM RECONSTONT FOR COMPARITS 53,048 620 55,241 (51,02) (58) (58,03) 14 370 02-051/COM RECONSTONT FOR COMPARITS 64,044 66 6,646 (68,72) (69) (60) 15 370 02-051/COM RECONSCONSTONT FOR COMPARITS 66,441 67 (71) (71) (44,04) (45) (44,04) 16 370 02-051/COM RECONSCONSTONT FOR COMPARITS (11,07) (11,07) (11,01) (72,02) (74) (73,02) 17 370 02-051/COM RECONSCONSCONSCONSCONSCONSCONSCONSCONSCONS	9		01 -051-00 REMODELING	757,296	144,247	901,543	225,0	01	42,857	267,858	
12 375 02-0451-00 AR CONDITION EQUIP 50.207 507 50.715 1(4.486) (4.486) 14 375 02-0451-00 BULDON WARPOVENENTS 50.204 6.203.416 (80.012) (82.101) 14 375 02-051-00 BULDON WARPOVENENTS 50.204 6.203.416 (80.012) (82.101) 15 375 02-051-00 BULDON WARPOVENENTS 50.6414 (80.012) (82.101) 16 375 02-051-00 ENDODELING 60.447 67.1 67.148 (4.440) (40) (4.440) 17 02-051-00 ENDODELING (10.77) (71) 67.14 (17.20) 7.322 7.4 (7.366) 18 375 02-045-00 SELCONTY (11.215) - 2.177 - (11.722) - (11.722) 19 375 02-045-00 ANEL 0.207 - 12.077 3.781 7.7.386 20 03-05 00 ANELONO 04.217 12.82 2.46 12.847 2.168 21 02-045-00 ANELONO 12.877 2.86 12.847 2.168 2.1284 23	10		01 -051-00 SECURITY		12,389	77,430			4,080	25,499	
13 375 02 - 05-00 BULLDNO IMPROVEMENTS 55,084 55,084 (50.32) (51) (50.83) 15 375 02 - 05-00 DULLDNO IMPROVEMENTS TO PROPERTY 388,300 392,314 (69.423) (69.84) (69.842) 16 375 02 - 05-00 DULLDO SIGN 6.847 6.6546 (62.77) (8) (89.82) 17 325 02 - 05-00 SECURITY (10.72) (12.1) (12.2) 7.4 7.386 18 375 02 -05-00 SECURITY 20.079 (-2.079) (11.752) - (11.752) 19 375 02 -05-00 SECURITY 20.079 (-2.079) (11.752) - (11.752) 20 37 02 -05-00 SECURITY 0.098 2.23 11.313 10.419 21.5 10.632 21 375 03 -06-00 MECONTON COLLANEOUS 0.098 2.247 10.813 12.56 10.824 22 376 03 -06-00 MECONTON COLLANEOUS 207.65 7.70 1.833 105.608 12.216 110.824 237 03 -06-00 MECONTON COLLANEOUS 22.76 8.833 106.60	11	375	02 -000-00 MISCELLANEOUS	54,348	-	54,348	(36,7	12)	-	(36,712)	
14 375 02 <t< td=""><td></td><td></td><td>02 -051-00 AIR CONDITION EQUIP</td><td>50,207</td><td></td><td>50,715</td><td></td><td></td><td>(45)</td><td>(4,532)</td><td></td></t<>			02 -051-00 AIR CONDITION EQUIP	50,207		50,715			(45)	(4,532)	
15 375 02.451-00 MURPCVEMENTS TO PROPERTY 388.390 3.923 392.34 (198.92) 16 375 02.451-00 REVLOGOS ISON 66.447 671 671.18 (4.440) (45) (4.444) 17 375 02.451-00 REVLOGOS ISON 66.447 671 671.18 (4.440) (45) (4.444) 18 375 02.451-00 REVLOGOS ISON 4.228 4 4.370 (1112) 1.111 1.01419 213 1.00632 20 375 02.40440 PANEL 2.277 - 2.877 2.166 - - 2.686 21 375 03.404400 PANEL 2.277 - 2.877 2.166 - - 2.686 22 375 03.404400 PANEL 2.277 - 2.877 2.166 - - 1.054 24 375 03.404400 PANEL 0.0047 2.798 2.8533 110.6104 - 2.166 - 1.054 25 30.304500 DINFORDERD 270.655 1.708 2.85433 110.6104 - 2.466 1.0124 <td></td>											
16 375 22-0510 REWLOGO SIGN 6.8.447 67.1 67.1 67.4.440 (4.440) (4.484) 18 375 22-0510 REMODELING (11,772) (11,732) 7.322 7.4 7.386 19 375 02-0510 REMODELING (11,772) (11,732) (11,732) (11,732) 20 375 03-000-00 MISCELLANEOUS 10,984 223 11,131 0.419 10 10,832 21 375 03-000-00 MISCELLANEOUS 12,845 226 13,077 3,781 7 3,858 23 375 03-050-00 MISCELIANEOUS 12,841 228,141 18,813 12,551 2256 12,007 25 375 03-051-00 MISCOMFRICE 22,141 18,813 41,373 73,818 77 3,858 26 375 03-051-00 MISCOMFRICE 22,141 18,813 41,373 118,824 2,344 110,824 27 375 03-051-00 MISCOMFRICE 22,141 18,813 116,824 2,244 118,914 27 375 03-051-00 M			02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(820,8	12)	(8,291)	(829,103)	
17 375 62-6510 REMODELING 66.47 67.1 67.16 (4.40) (45) 18 375 62-6740 LAND 20.079 - 20.079 - 7.322 74 7.386 19 375 62-6740 LAND 20.079 - 20.079 - (11.752) - (11.752) 21 375 62-6740 LAND MAD 20.7 1.157 10.633 - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - (11.752) - <td></td> <td></td> <td></td> <td></td> <td></td> <td>392,314</td> <td></td> <td></td> <td>(398)</td> <td>(39,821)</td> <td></td>						392,314			(398)	(39,821)	
18 375 02-061-00 SECURITY (11,172) (11,752) 7.4 T,386 19 375 02-074-00 LAND 20,079 - 20,079 (11,752) - (11,752) 20 375 02-074-00 LAND 20,079 - 20,079 (11,752) - (11,752) 21 375 03-046-00 PAREL 2,877 - 2,877 2,166 - 2,166 23 375 03-047-00 SHLVME 2,817 - 2,877 3,781 77 3,881 24 375 03-047-00 SHLVME 2,817 - 2,877 3,781 74 74,863 25 375 03-047-00 SHLVME 2,817 - 2,877 3,781 74 74,863 26 375 03-047-00 SHLVME 2,817 1,881 48,173 77 3,881 14,977 74,863 27 375 03-051-00 MFNO2/MENTS 75,86 1,813 14,977 74,863 12,891 28 375 03-051-00 MFNO2/MENTS 75,85 1,791 85,45 15,548			02 -051-00 NEW LOGO SIGN	6,481		6,546			(3)	(290)	
19 375 02-074-00 LAND - - 20,079 (11,722) 375 02-0000 MISCELLANEOUS 10,908 2.33 11,131 10,019 213 10,032 21 375 03-00400 MISCELLANEOUS 12,807 - 2,877 2,166 - 2,166 22 375 03-047.00 SHELVING 12,817 - 2,877 2,166 - 2,166 23 03-045.00 SHELVING 12,817 - 2,877 3,781 7.7 3,889 24 375 03-051-00 DIVISION OFFICE 12,2741 18,843 941,573 733,886 14,977 748,863 25 375 03-051-00 DIVISION OFFICE 12,741 18,843 316 115,823 2,394 118,184 26 375 03-051-00 DIVISION OFFICE 22,376 - 2,376 1,484 - 1,544 27 03 03-051-00 DIVISION OFFICE 23,376 - 2,376 1,44 - 1,544 28 375 03-051-00 DIVISION OFFICE 23,376 - 2,376 1,548			02 -051-00 REMODELING	66,447	671	67,118			(45)	(4,484)	
20 375 02-Construct 5 Offices Pain River Ops 4.38 4.4 4.370 (407) (4) (411) 21 375 03-0400 DNECLLANEOUS 2.87 - 2.877 - 2.877 - 2.877 - 2.875 3.760 - 2.166 - 2.166 22 375 03-047.00 SHELWIG 12.815 2.82 13.077 3.781 77 3.853 24 375 03-047.00 SHELWIG 0.070 1.933 0.81.33 112.551 2.56 110.824 25 375 03-051.00 RECONDICAL EOUP 0.071 1.933 0.81.33 112.551 2.56 12.807 26 375 03-051.00 REVOLMENTS TO PROPERTY 158.454 17.823 119.826 2.246 15 2.547 27 03-051.00 REVOLMORE UNROS GIGN 2.776 - 2.776 2.7271 - 2.7271 27 03-051.00 REVOLDELING 2.757 1.741 89.455 9.766 15.821 27 03-051.00 REVOLDELING 2.776 - 2.776 2.721 -					(121)				74		
21 375 03-000-00 MISCELLANEOUS 11,131 10,419 213 10,532 23 376 03-0440-0 PANEL 2,877 - 2,877 3,761 77 3,868 23 375 03-0450-0 MICNON EQUIP 66,770 1,833 68,133 12,551 256 12,807 25 375 03-051-00 MIRCOVEMENTS 279,685 5,708 286,333 108,608 2,216 11,084 26 375 03-051-00 DILLOING MIRROVEMENTS 279,685 5,708 286,333 108,608 2,216 11,084 27 37 03-051-00 DILLOING MIRROVEMENTS TO PROPERTY 158,443 370 18,514 15,228 3,515 2,464 115,161 28 375 03-051-00 DENCION 510 2,770 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 - 2,760 <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>					-						
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27 375 03. 061-00 FENCE 18.143 370 18.514 15.291 312 15.604 28 375 03. 061-00 MEW LOGO SIGM 17.700 383 18.153 2.496 51 2.547 31 375 03.061-00 NEW LOGO SIGM 27.70 383 18.153 2.496 51 2.547 31 375 03.061-00 REWLOELING 27.70 2.721 - - 2.721 33 375 04.000-00 MISCELLANEOUS 25.375 13.41 2.8846 185.556 9.766 195.322 34 375 04.046-00 OFFICE FURNTURE 20.592 - 2.8492 1.1016 580 11.566 36 375 04.046-00 OFFICE FURNTURE 20.592 - 2.0592 8.085 - 8.985 37 04.047-00 CARPORT 50.667 1.925 38.492 1.1016 580 11.566 38 375 04.047-00 CARPORT 50.4047-00 CARPORT 50.342 2.718 542.555 22.596 11.985 337.80 39 375 04.047-00 CARPORT <td></td>											
28 375 03. doi:100 IMPROVEMENTS TO PROPERTY 188,454 3.243 116.888 115.528 2.344 118,191 29 375 03. doi:100 NEWL LOGO SIGN 17.700 363 18,153 2.496 51 2.5376 30 375 03. doi:100 NEWL LOGO SIGN 25,376 - 2.5376 1.548 - 1.548 310 375 03. doi:00 SECULATORS 2.760 - 2.760 2.721 - 2.721 34 375 04.406.00 MISCELLANEOUS 255.375 13.441 28.886 9.766 195.522 34 375 04.406.00 CAMERA 11.731 1617 12.349 8.385 9.985 8.735 36 375 04.404.00 CAMERA 11.731 1617 12.349 8.385 9.91 15.981 37 04.404.00 CAMERATOR 11.731 3.637 7.247 15.030 191 15.842 38 375 04.404.500 CARCONT 2.9594 11.016 590 11.596 38 375 04.4051.00 RECONTINN EQUIP 51.542 2.7128 <td></td>											
29 375 03 -061-00 NEW LOGO SIGN 17,790 363 18,153 2,466 51 2,547 30 375 03 -061-00 REMODELING 25,576 -2,536 1,548 -1,548 31 375 03 -061-00 REGULATORS 2,760 2,721 - 2,721 33 375 04 -000-00 MISCELLANEOUS 255,575 13,441 206,816 195,556 9,766 195,522 34 375 04 -040-00 CAREPA 11,731 617 12,349 8,335 439 8,773 35 04 -040-00 CAREPA 11,731 617 12,349 8,335 439 8,773 36 375 04 -040-00 CAREPA 11,731 617 12,349 8,335 439 8,773 37 37 04 -047-00 CAREPATOR 36,567 1,925 38,492 11,016 560 11,595 38 375 04 -047-00 CAREPATOR 69,170 3,6567 1,225 32,249 11,995 39,381 39 375 04 -051-00 ALPONDEMENTS TO REMORENTS 52,042 27,366 547,729											
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34 375 04-046-00 CAMERA 11,731 617 12,349 8,335 439 8,773 35 375 04-046-00 CFHCE FURNITURE 20,592 - 20,592 8,985 - 8,985 36 375 04-047-00 CARPORT 36,657 1,925 38,492 11,016 580 11,596 37 375 04-047-00 CARPORT 69,110 3,637 72,747 15,030 791 15,821 38 375 04-051-00 BULDING IMPROVEMENTS 520,342 27,386 547,729 374,196 19,695 33,891 40 375 04-051-00 BULDING IMPROVEMENTS 520,342 27,386 547,729 374,196 19,695 33,891 41 375 04-051-00 INPROVEMENTS TO PROPERTY 242,540 7,501 250,041 215,488 6,665 222,153 42 375 04-051-00 REMODELING 25,72 80 2,652 416 13 428 43 375 04-051-00 REMODELING 25,424 3,673 129,116 1,422 44 1,466 44					-				-		
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 11,995 333,891 40 375 04-051-00 FUNCE 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 IMPROVEMENTS TO PROPERTY 24,240 7,501 250,041 17,95 59,836 43 375 04-051-00 REMODELING 161,590 4,988 166,588 58,041 1,795 59,836 44 375 04-051-00 REMODELING 161,590 4,988 166,588 58,041 1,795 59,836 45 </td <td></td>											
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37 04-047-00 GENERATOR 69,110 3,637 72,747 15,030 791 15,821 38 375 04-051-00 BULIDING IMPROVEMENTS 515,428 27,128 542,555 225,996 11,895 338,811 40 375 04-051-00 BULIDING IMPROVEMENTS 520,342 27,386 547,729 374,196 19,695 333,811 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 REMODELING 161,590 4,988 166,588 58,041 1,795 59,836 43 375 04-051-00 REMODELING 161,590 4,988 166,588 58,041 1,795 59,836 44 375 04-051-00 REMODELING 161,590 4,988 166,588 58,041 1,795 59,836 45 375 04-20struction/Renovation of office space. 125,242 3,873 129,116 1,422 44 1,466 </td <td></td>											
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49 375 05-046-00 COMPUTER 1,343 - 1,343 910 - 910											
					993				681		
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	49	375	05 -046-00 COMPUTER	1,343	-	1,343	9	10	-	910	
	50	375	SUB-TOTAL CONTINUED ON B-5 Pg 5	\$12 566 895	\$550 660	\$13 126 554	\$1 077 0	65	\$108 137	\$2 175 402	
	50	375	SUB-TOTAL, CONTINUED ON D-3, Fg. 3	J1∠,000,880	\$009,009	<u>⊅13,120,334</u>	\$1,977,2	00	\$190,137	φ <u>2,173,402</u>	

SUPPORTING SCHEDULES:

COMPANY:

FLORIDA PUBLIC SERVICE COMMISSION

PEOPLES GAS SYSTEM, INC.

DETAIL OF COMMON PLANT

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. PAGE 5 OF 13

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

DOCKET NO.: 20230023-GU

LINE	A/C			PLANT		ACCUMULATE	DEPRECIATION/	AMORTIZATION	
NO.	NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
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	
2	375	05 -047-00 GENERATOR	32,667	667	33,334	8,149	166	8,315	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
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	
	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 10	375 375	05 -051-00 REMODELING 05 -051-00 SECURITY	90,125 8,764	4,743 461	94,869 9,226	27,688 4,877	1,457 257	29,146 5,134	
10	375	05-051-00 SECORITY 05-074-00 LAND	8,764 1.990	105	9,226	4,877	257	5,134	
12	375	05 -Building Security improvement project	12.002	245	12,247	1,430	3	1,505	
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 vinly 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 1	4,361	
36 37	375 375	08 -A/C replacement for Lakeland officeNEW - Condensing UnitM#CH14NB048P0GAAAA Si 08 -To make certain improvements to the Lakeland Division Office as a result of the FDOT part	2,862 48,652	119 2,027	2,982 50,680	31 15,825	1 659	33 16,484	
37	375	09 -000-00 MISCELLANEOUS	48,652	2,027	10,929	8,304	609	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	400	2,507	
40	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	
43	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 builiding security at ma	77,571	1,583	79,154	1,991	41	2,031	
49	375	09 -Repair existing roof leaks at office building 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	
	0.0		10,L0L,100	¥100,022	2.010011100	\$0,070,020	<i>\\</i> 200,000	\$0,000,100	

SUPPORTING SCHEDULES:

SCHEDULE B-5	DETAIL OF COMMON PLANT	PAGE 6 OF 13
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.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU	ALLOCATED TO OTHET FAND NOR OTHET OF EXCLOSES AND THE ALLOCATION DAGID.	

				13-	MONTH AVERAGE				
				PLANT		ACCUMULATED	DEPRECIATION/	MORTIZATION	
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
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	
2	375	09 -Replace office lighting fixtures from standard to LED Fixtures.	12,078	246	12,325	310	6	317	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
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 -050-00 MISCELLANEOUS	170.194	7.091	177.286	34.846	1.452	36.298	
20	375	14 -051-00 DIVISION OFFICE	798,202	33,258	831,461	309,508	12,896	322,404	
21	375	14 -051-00 IMPROVEMENTS TO PROPERTY	22,441	935	23,376	5,095	212	5,307	
22	375	14-051-00 NEW LOGO SIGN	4.497	187	4,684	350	15	365	
23 24	375			2.145					
		14-051-00 SECURITY	51,474		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	

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

FLORIDA PUBLIC SERVICE COMMISSION

PEOPLES GAS SYSTEM, INC. COMPANY:

DOCKET NO .: 20230023-GU

DETAIL OF COMMON PLANT

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.

13-MONTH AVERAGE

PAGE 7 of 13

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

				13-0	NONTHAVENAGE					
1.11.15				PLANT		ACC	UMULATED	DEPRECIATION/AI	IORTIZATION	
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	l	JTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
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	φ0+0	58,645		(131,583)	φ1,207 -	(131,583)	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE
3	391	01 -046-00 FILING CABINETS	4,940	941	5,881		17,500	3,333	20,833	COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
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 1pf765 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	-	-	-		1,001	-	2,201	
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	2,000		2,300		2,505		2,303	
21	391	02 -046-00 FURNITURE	40,279	407	40,686		24,388	246	24,634	
23	391	02 -046-00 MONITOR	4,057	407	4,057		24,300	240	2,638	
24	391	02 -046-00 OFFICE EQUIPMENT	435,093	4,395	439,488		214,239	2,164	216.403	
24	391	02 -040-00 PERSONAL COMPUTERS	13,474	4,555	13,474		13,435	2,104	13,435	
26	391	02 -046-00 PRINTERS	12,467	126	12,593		12,218	123	12,341	
20	391	02 -040-00 PRINTERS 02 -046-00 SOFTWARE	414	120	414		406	123	406	
28	391	02 -046-00 TABLES	414		414		400		400	
20	391	02 -040-00 ICE MACHINE	4.242	43	4.285		4,241	43	4,284	
30	391		4,242	43	4,265		4,241	43	4,264	
30	391	02 -AV EQUIPMENT - 80x60 pulldown screen, Mits. Projector model XD28OU,A/V 02 -CHAIR - SWIVEL TILT #106 & #107 (EXPENSED)	730	1	/ 30		470	5	4/5	
32	391	02 -CHAIR- SWIVEL TIET #100 & #107 (EAPENSED) 02 -CHAIRS- STACK WITH SERIES 9000 WORKSTATIONS (EXPENSED)	-	-	-		-	-		
33	391	02 -CHAIRS- SWIVEL TILT W ARMS, CONFERENCE ROOM (EXPENSED)					-			
33	391	02 -CHAIRS- SWIVEL HET WARMS, CONFERENCE ROOM (EXPENSED)	2.450	-	2.450		2.441	-	2.441	
34	391	02 -FC300 SCREAD RADIO	2,450	-	1,669		1,669	-	1,669	
36	391	02 -Furniture	1,009	17	1,009		771	- 8	779	
30	391	02 -FURNITURE - PGS Operations - Palm River	1,704	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		2,253	-	2,255	
40	391	02 -Laptop - Elite 850 Laptop w/ software Auto CAD - Gas Design	281		281		126		126	
40	391	02 -Laptop - Ente 850 Eaptop W software Auto CAD - Gas Design	353	- 4	357		353	- 4	357	
41	391		28,223	285	28.508		10.276	104	10.379	
		02 -Office Furniture - Tampa Operations - Palm River	28,223		28,508			104		
43 44	391 391	02 -SOFTWARE - AUTOCAD 02 -TABLES - 30"X20"X20".LIGHT OAK #106 & #107 (EXPENSED)	35	-	30		34	-	34	
44 45	391	02 -TABLES - 30"X20"X20",LIGHT OAK #106 & #107 (EXPENSED) 03 -000-00 MISCELLANEOUS	2,148	- 44	2,192		2,773	57	2,829	
45	391	03 -046-00 OFFICE EQUIPMENT	2,140	795	39,734		2,773	537	26,850	
46										
	391	03 -046-00 OFFICE FURNITURE	51,677	1,055	52,732		111,839	2,282	114,122	
48	391 391	03-046-00 PRINTERS	14,734	301	15,035		63,435	1,295 50	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	
50	351	COB-TOTAL, CONTINUED ON B-0, Fg. 0	φ011,324	φ20,033	\$500,505		ψυυ, τυυψ	901, 44 0	φ000,102	

SUPPORTING SCHEDULES:

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

ELORIDA PUBLIC SERVICE COMMISSION COMPANY:

DETAIL OF COMMON PLANT 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.

PAGE 8 of 13

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

DOCKET NO .: 20230023-GU

PEOPLES GAS SYSTEM, INC.

13-MONTH AVERAGE PLANT ACCUMULATED DEPRECIATION/AMORTIZATION LINE A/C DESCRIPTION & ADDRESS NO. NO UTILITY NON-UTILITY TOTAL UTILITY NON-UTILITY TOTAL BASIS FOR ALLOCATION 391 SUB-TOTAL From B-5, Pg. 7 \$877,524 \$28,835 \$906,359 \$507,686 \$31,446 \$539,132 391 03 -OFFICE FURNITURE - Ops Manager - Ops Supervisor - Engineering - Sales 704 14 718 1,512 31 1,543 DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE 3 391 03 -Refrigerators for office 249 254 45 46 COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS 04 -000-00 MISCELLANEOUS 391 14,699 455 15,154 (39,440) (1,220) (40,659) 4 5 391 04 -046-00 BOOKCASE 391 04 -046-00 CHAIRS 6 391 04 -046-00 COMPUTER 25,689 25,689 (43,927) (43,927) 391 04 -046-00 FILING CABINETS 5,053 156 5,209 276 9,204 8 8,928 q 391 04 -046-00 OFFICE EQUIPMENT 16 875 522 17.397 7.736 239 7.976 04 -046-00 OFFICE FURNITURE 10 391 14.310 443 14,753 69 4 54 2.148 71.602 11 391 04 -046-00 PRINTERS 1,693 52 1,745 (164) (170) (5) 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 - Flite 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) 05 -046-00 COMPUTER 10,563 10,563 20 391 5.417 5.417 21 391 05 -046-00 DESKS 22 391 05 -046-00 SOFTWARE 1,828 1,828 (25,742) (25,742) 23 24 25 26 391 05 -047-00 ICE MACHINE 3,091 3,091 5,759 5,759 391 05 -TTVN Monitor System 326 7 332 (4 592) (94) (4.686) 06 -046-00 COMPUTER 391 23.615 23,615 35,662 35,662 391 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 5,372 391 06 -046-00 PROJECTORS 34 29 1 689 34 1 7 2 3 1 649 1 683 06 -047-00 TOOLS, SHOP, AND GARAGE EQUI 30 391 10.761 10,761 (7.712)(7.712)31 391 3,011 61 3,072 6,347 130 6,476 06 -Convert wareouse to gym 32 391 06 -Mobile Collector Lite meter read collection unit. Itron 1,956 1,956 (1,476) (1,476) 33 34 391 08 -046-00 COMPUTER 08 -046-00 FILING CABINETS 2,161 2,161 8,310 8,310 391 35 08 -046-00 OFFICE EQUIPMENT 391 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 39 391 08 -046-00 SOFTWARE 6 3 1 8 6.318 4 236 391 08 -046-00 VIDEO EO 4 236 40 391 08 -047-00 TOOLS, SHOP, AND GARAGE EQUI 5,753 5,753 12,713 12,713 08 -051-00 WATER COOLER 41 391 42 391 08 -Display 65" HDMI w/2 dongles 505 21 526 330 14 343 08 -Non-unitized 09 -046-00 COMPUTER 43 391 661 661 744 744 22.748 (10.318) 44 391 22.748 (10.318) 45 09 -046-00 OFFICE EQUIPMENT 391 14,078 287 9,074 185 14,365 9,259 09 -046-00 PRINTERS 46 391 7,808 159 (2,958) (3,018) 7,967 (60) 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 1/1 7,028 2,928 60 2,988 09 -HP DesignJet Scanner/Plotter T830 49 391 651 13 664 (249) (5) (255) SUB-TOTAL, CONTINUED ON B-5, Pg. 9 \$1,180,263 \$33,354 \$1,213,617 \$36,194 \$739,419 50 391 \$703,225

SUPPORTING SCHEDULES:

SCHEDULE B-5	DETAIL OF COMMON PLANT	PAGE 9 of 13
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT	HISTORIC BASE YEAR DATA: WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU	ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.	

50,096

10,620

1.286

1,854

5,050

225

57,606

10,298

220,858

(74,411)

74,411

\$1,858,210

PLANT

13-MONTH AVERAGE

50,096

10,620

1.286

1,931

5,050

57,606

10,298

220,858

(74,411)

74,411

234

77

9

\$39,246 \$1,897,456

ACCUMULATED DEPRECIATION/AMORTIZATION

NON-UTILITY

\$36,194

4

96

604

(44)

524

(524)

(54)

55 57

562 4

75

130

-

22

4

209

61

\$37,988

TOTAL

\$739,419

599

201

209

18,084

2,391

20,128

72,784

(1,459) 2,444

5,186 1,652 17,476 (17,473)

(1,811)

143,893

1,363

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14,043

(3,061)

1,887

22,628 3,260

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3,545

3,276 74,564

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10,265

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234

38,731 (395,651) 7,151

151,246

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UTILITY

\$703,225

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201 52

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72,784 (1,415) 2,444

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22,628 3,129

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1,328

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140

224

38,731 (395,651) 7,151

151,246

\$1,033,760

-

249

41

86

143,893

LINE	A/C			PLANT	
10.	NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL
1	391	SUB-TOTAL From B-5, Pg. 8	\$1,180,263	\$33,354	\$1,213,617
2	391	09 -Itron Processor - Model #FC200SR	744	-	744
3	391	09 -Non-unitized	2,200	-	2,200
4	391	09 -One TTVN System for Daytona office. Includes MacMini Computer, 32" Samsung TV, wall mount, MacMini	162	3	166
5	391	09 -PROJECTOR - Infocus Projector	235	5	239
6	391	10 -046 OFFICE EQUIPMENT	-	-	-
7	391	10 -046-00 OFFICE EQUIPMENT	3,353	140	3,492
8	391	11 -046-00 CAMERA	12,174	377	12,551
9	391	11 -046-00 COMPUTER	45,211		45,211
10	391	11 -046-00 OFFICE EQUIPMENT	43,862	1,357	45,219
11	391	11 -Handheld FC-300	1,604		1,604
12	391	11 -Itron FC300 Handheld Computer	3,262	-	3,262
13	391	13 -046-00 MONITOR	2,144	-	2,144
14	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706
15	391	13 -046-00 PRINTERS	14,565	450	15,015
16	391	13 -PLOTTER - Cannon ipf 785 m40 plotter	861	27	887
17	391	14 -046-00 COMPUTER	13,567	-	13,567
18	391	14 -046-00 COPY MACHINE	7.284	304	7.588
19	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429
20	391	14 -046-00 OFFICE EQUIPMENT	59,478	2,478	61,956
21	391	14 -Copier Scanner Kyocera 3253Cl	607	25	632
22	391	14 -Mobile Collector Lite - Itron Read ERT's - container and attena. S#72503229 - Model DCU-5310-201 - 14-C	855	-	855
23	391	14 -New TTVN unit for PC - Mac Mini #a1347 with LED TV MX23BN9636429	159	7	166
24	391	14 -Non-unitized	9,128	-	9,128
25	391	14 -Video Conference Equipment - Panama City Operations Office	3,339	139	3,478
26	391	15 -046-00 COMPUTER		-	· · ·
27	391	15 -046-00 COPY MACHINE	9,871	-	9,871
28	391	15 -046-00 DESKS	1.679	-	1.679
29	391	15 -046-00 OFFICE EQUIPMENT	57,045	-	57,045
30	391	15 -046-00 PROJECTORS	1.060	-	1,060
31	391	15 -051-00 AIR CONDITION EQUIP	4,184	-	4,184
32	391	15 -Central Air Unit	321	28	349
33	391	15 -Non-unitized	1,973	-	1,973
34	391	15 -Refrigerator	224	20	244
35	391	15 -Video Conference Equipment - Ocala Operations Office	3,200	278	3,478
36	391	16 -046-00 COMPUTER	10,738		10,738
	501		10,100		10,100

SUPPORTING SCHEDULES:

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16 -046-00 PRINTERS 16 -046-00 PROJECTORS

55 -046-00 CHAIRS 55 -046-00 HARD DRIVE

16 -Non-unitized

55 -Non-unitized

16 -046-00 OFFICE EQUIPMENT

55 -046-00 OFFICE EQUIPMENT

55 -046-00 OFFICE FURNITURE

391 SUB-TOTAL, CONTINUED ON B-5, Pg. 10

16 -Canon Image Prograf IPF 765 MFP

16 -PROJECTOR - COMPUTER - DELL 3400 MP

55 -PGS IVR Replacement Project Ben# 602 55 -WORKSTATIONS - CRC - Tampa Ops Bldng - 2 addiitonal Steelcase Workstations

TA: 12/31/22

BASIS FOR ALLOCATION

DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE

COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

COMPANY:

ELORIDA PUBLIC SERVICE COMMISSION

DETAIL OF COMMON PLANT 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 ACCUMULATE DEPRECIATION AMOUNT.

ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

PAGE 10 of 13

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

DOCKET NO.: 20230023-GU

PEOPLES GAS SYSTEM, INC.

13-MONTH AVERAGE PLANT ACCUMULATED DEPRECIATION/AMORTIZATION LINE A/C DESCRIPTION & ADDRESS UTILITY NON-UTILITY TOTAL UTILITY NON-UTILITY TOTAL BASIS FOR ALLOCATION NO. NO. SUB-TOTAL From B-5, Pg. 9 \$1,858,210 391 \$39,246 \$1,897,456 \$1,033,760 \$37,988 \$1,071,748 90 -000-00 MISCELLANEOUS 19,805 19,805 (3,739) (3,739) DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE 2 391 3 391 90 -046-00 CHAIRS 506 506 (52) (52) COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS 4 391 90 -046-00 COMPUTER 970,586 970,586 1,024,621 1,024,621 90 -046-00 COPY MACHINE 5 391 318,895 318,895 202,862 202.862 90 -046-00 DESKS 6 391 391 90 -046-00 FACSIMILE MACHINE 8 391 90 -046-00 FILE SERVER 1,771,017 1,771,017 1,876,039 1,876,039 391 90 -046-00 FURNITURE 9,635 9,635 (1,208) (1,208) 9 90 -046-00 OFFICE EQUIPMENT 10 391 802.821 802.821 89 059 89.059 90 -046-00 OFFICE FURNITURE 11 12 391 468.818 468.818 (52.603)(52,603) 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 15 391 90 -046-00 PROJECTORS 66,364 66,364 66,253 66,253 391 90 -046-00 SOFTWARE 47 634 47 634 53 403 53,403 90 -046-00 VIDEO EQ 31,187 31,187 16 391 123,159 123,159 17 391 236 236 90 -Boardroom Table (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 5.443 487 224 90 -Corporate P7 487 224 21 22 391 391 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 25 26 27 391 90 -LAPTOPS - Toughbooks - Essentials Application 12,967 12,967 13,923 13,923 391 90 -Non-unitized 40.302 40 302 11.978 11.978 391 90 -PGS Avon Park 670 325 670 325 391 90 -PGS Tampa Operations 548 548 266 266 28 391 90 -PROJECTOR - Infocus LP540 1700 Lumes XGA. With Channelside-Safety. File Attch with WO 417 417 417 417 29 391 90 -PROJECTOR - Infocus LP540 1700 Lumes XGA. With Purchasing. File Attch with WO 278 278 278 668 278 90 -PROJECTOR-Ceiling Mounted - XGA resolution 5000 ANSI Lumen, liquid cooled, single chip DLP. Added t 30 391 672 672 668 90 -SECURECenter Facility for SCADA Disaster Recover 31 32 391 3,785 3,785 (304) (304)391 90 -SOFTWARE - AutoCAD 323 323 362 362 33 391 90 -SOFTWARE - AUTOCAD - 2015 license 336 336 371 371 90 -VIDEO CONFERENCE EQUIPMENT - PGS BOARDROOM 34 35 391 7,251 7,251 6,092 6,092 391 36 37 391 391 38 391 39 40 391 391 41 391 42 391 43 391 44 45 391 391 46 391 47 391 48 391 49 391 \$6,566,662 \$4,359,045 50 391 TOTAL \$39,246 \$6,605,908 \$37,988 \$4,397,034

SUPPORTING SCHEDULES:

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

DETAIL OF COMMON PLANT

PAGE 11 of 13

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

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.

DOCKET NO .: 20230023-GU

LINE	A/C			PLANT		ACCUMULATEE	DEPRECIATION/A	MORTIZATION	
NO.	NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
1	390	01 -051-00 SECURITY/ 39002	\$1,948	\$371	\$2,319	\$735	\$140	\$875	
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,456	479	23,935	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
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)		(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 12	390 390	TOTAL 390	\$158.188	\$4,156	\$162,344	\$46.433	\$565	\$46,999	
12	390	TOTAL 390	\$158,188	\$4,150	\$162,344	\$40,433	\$905	\$40,999	
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
14	303	02 -046-00 SOFTWARE	11.945		11.945	(8,532)		(8,532)	COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
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 Unitized	-	-	-	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	303 303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Aspen Process Explorer &	323	-	323	323	-	323	
36 37	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Info Plus 2.1 Software 90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - NT Server & File Server S	1,191 855	-	1,191 855	1,191 855	-	1,191 855	
37	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - NT Server & File Server S 90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - SQL Plus	800 397	-	397	855 397	-	397	
39	303	90 -ADD L SOFTWARE RELATED TO CENTRALIZED SCADA - SQL Flus 90 -Automated Password Solution	8,273	-	8,273	4,365	-	4,365	
40	303	90 -Automated Password Solution 90 -CAD MAPPING UPGRADE - COMPATATBILITY TO GIS SYSTEM	2,251	-	2,251	2,205	-	2,205	
40	303	90 -Digital Maps of Dade County distribution system viewed via Microstation	2,590	-	2,590	2,203		2,203	
41	303	90 -Digital Maps of Dade County distribution system viewed via Microstation 90 -Digital Maps of Distribution System viewed via Microstation Software fo	2,390	-	2,390	2,390	-	2,390	
42	303	90 -Digital Maps of Distribution System viewed via Microstation Software NA	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 -Elevon 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	

SUPPORTING SCHEDULES:

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

DETAIL OF COMMON PLANT

PAGE 12 of 13

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

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

DOCKET NO.: 20230023-GU

LINE	A/C			PLANT		ACCUMULATED	DEPRECIATION/	AMORTIZATION	
NO.	NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION
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 INVOI
15	303	90 -MAPPING - Eustis Stoner Model	1,964	-	1,964	1,964	-	1,964	COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
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-unitized	3,225,518		3,225,518	223,525		223,525	
21	303	90 -Pipeline Integrety 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	4,000	-	47,129	47.129		47,129	
32	303	90 -SOFTWARE - ERP/SAP/Financial	361,849	-	361.849	240.858		240.858	
33	303	90 -SOFTWARE - ERP/SAP/Priorinalicial 90 -SOFTWARE - ERP/SAP/Procurement	111.055	-	111.055	73.588	-	73.588	
34 35			8.374		8.374	4.419	-	4,419	
35 36	303 303	90 -SOFTWARE - Exchange Upgrade	8,374 16.852	-	16,852	4,419	-	6,590	
		90 -SOFTWARE - Field Mapping (ESRI)		-		6,590	-	6,590	
37	303	90 -SOFTWARE - Frameworks	1,141	-	1,141		-		
38	303	90 -SOFTWARE - Gas Leak Data Complience	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

DETAIL OF COMMON PLANT

PAGE 13 OF 13

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/22

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

13-MONTH AVERAGE ACCUMULATED DEPRECIATION/AMORTIZATION PLANT LINE A/C NO. NO. DESCRIPTION & ADDRESS UTILITY NON-UTILITY TOTAL UTILITY NON-UTILITY TOTAL BASIS FOR ALLOCATION 303 SUB-TOTAL From B.5, pg. 12 \$59,552,535 \$0 \$59,552,535 \$22,161,018 \$0 \$22,161,018 303 90 -SOFTWARE - Sequal Upgrade 6,156 6,156 3,249 3,249 DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE 2 303 90 -Software - Stoner Modeling Software for flow analysis Stoner Modeling S 3,832 3,832 3,832 3,832 COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS 3 4 303 90 -SOFTWARE - System Center Upgrade 3,257 3,257 1,777 1,777 303 90 -SOFTWARE - Technical Toolbox Software w 7 licenses - Pipeline Toolbox G 321 321 315 315 5 6 303 90 -Software Upgrade - PowerPlant V10.3 - Reimbursable Module - Capital Bud 60,147 60,147 39,855 39,855 303 90 -Software Upgrade SW-001-9XX for Mecury Instrumentation 2,650 2,650 1,963 1,963 7 303 90 -SOFTWARE-New Century Express Loader 6,076 6,076 3,508 3,508 8 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 90 -STONER MODEL - FLOW ANALYSIS OF GAS DISTRIBUTION SYSTEM 12 303 73,392 73,392 4,715 4,715 13 14 15 16 17 303 90 -The project is to upgrade our current GIS software from 10.5 to 10.8 pr 303 303 303 303 18 19 20 21 22 23 24 25 26 27 28 29 30 31 303 303 303 303 303 303 303 303 303 -303 303 303 303 303 303 32 33 34 35 303 303 303 303 36 303 37 303 50 303 TOTAL 303 \$60,202,447 \$0 \$60,202,447 \$22,248,297 \$0 \$22,248,297

SUPPORTING SCHEDULES:

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

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.

WITNESS: R. PARSONS

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SCHEDULE B-6	ACQUISITION ADJUSTMENT	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSI	ON EXPLANATION: PROVIDE THE FOLLOWING INFORMATION ACQUISITION ADJUSTMENT INCLUDED IN THE I	
COMPANY: PEOPLES GAS SYSTEM,	INC.	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		
1. Describe the property acquired which r	resulted in the acquisition adjustment.	4. Was the property purchased from a related party?
	A. Natural gas distribution property acquired from Southern Gas Company	A. No
	B. Natural gas distribution property acquired from Palm Beach County Utilities	B. No
	C. Natural gas distribution property acquired in merger with West Florida Natural Gas	C. No
2. Date of acquisition.		5. Has the acquisition adjustment been approved by the Commission?
	A. 1990	A. Yes
	B. 1991	B. Yes
	C. 1996	C. No
3. Amount of acquisition adjustment.		6. Provide the Docket No. and Order No. approving the acquisition adjustment.
	A. \$2,332,472	- The acquisition adjustments listed above (A and B) have been reviewed and approved during the course of
	B. (\$247,453)	numerous rate cases, the most recent of which was Docket No. 20200051-GU, Order No. PSC-03-0038-FOF-G
	C. \$2,946,879	 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 ACCUMULATED AMORTIZATION MONTHLY AMORTIZATION	\$2,332,472 (2,332,472)	\$2,332,472 (\$2,332,472) \$0												
B. ACQUISITION ADJUSTMENT ACCUMULATED AMORTIZATION MONTHLY AMORTIZATION	(\$247,453) 247,453	(\$247,453) \$247,453 \$0												
C. ACQUISITION ADJUSTMENT ACCUMULATED AMORTIZATION MONTHLY AMORTIZATION	\$2,946,879 (2,946,879)	\$2,946,879 (\$2,946,879) \$0												
TOTAI: ACQUISITION ADJUSTMENT ACCUMULATED AMORTIZATION MONTHLY AMORTIZATION	\$5,031,897 (\$5,031,897)	\$5,031,897 (\$5,031,897) \$0												

SUPPORTING SCHEDULES:	B-1

SCHE	DULE B-7			PROPERTY H	IELD FOR FUTU	JRE USE-13 MC		PAGE 1 OF 2										
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY M																		
FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC B. COMPANY: PEOPLES GAS SYSTEM, INC.										TORIC BASE YE	EAR.		HISTORIC BAS WITNESS: R. P		12/31/22			
DOCK	ET NO.:	20230023-GU																
LINE	ACCT.															13 MONTH		
NO.	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	AVERAGE		
													\$1.939.552					

PROPERTY HELD FOR FUTURE USE DETAILS

PAGE 2 0F 2

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

DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR FUTURE USE.

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

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

SUPPORTING SCHEDULES:

SCHEDUL	E B-8		CONSTRUCTION WORK IN PROGRESS											PAGE 1 OF 1			
COMPAN	HISTORIC BA										TYPE OF DATA S HISTORIC BASE WITNESS: R. P.	ASE YEAR DATA: 12/31/22					
	DESCRIPTION	Dec-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	13 MONTH AVERAGE		
LINE NO.	AFUDC CHARGED DESCRIPTION*																
1 2	Distribution Plant ** General Plant **	35,932,263 11,062,109	38,503,346 12,160,753	42,548,596 13,374,694	45,418,783 14,509,464	51,421,356 16,209,447	55,957,314 17,463,146	64,894,489 19,258,366	71,802,353 19,973,114	75,999,029 21,197,312	80,866,185 22,107,026	42,183,999 22,759,144	43,973,187 23,741,633	45,968,881 30,001,465	53,497,675 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		
	TION OF COMPANY'S POLICY OF CHAR TION OF HISTORIC BASE YEAR A.F.U.		The Commission a PU issue January Were originally ex that the total cost The calculation of same formula app and AFUDC Debt	6, 2021. The Comp pected to be compl of the bundled projon the AFUDC rate wa roach as the electri	pany policy is to a leted in one year o ects excluding AF as approved in Or	ccrue AFUDC if: 1. or less and are sus UDC is less than the der No. PSC-2020	Projects that invo pended for six more total cost of the -0485-FOF-GU. Th	lve gross additions of this or more, or ar unbundled project ne approved rate o	s to plant exceeds e not ready for ser ts. This is consisten f 6.00 percent was	\$25,000, a. Are ex vice after one year nt with the gas Rul based on a 13-mo	2. A utility may b 2. A utility may b 25-7.0141 1.a.b	bleted in excess of undle related proje and 2.	one year after con cts that achieve a period ending Dec	nmencement of co specific outcome i ember 31, 2020. P	nstruction, or b. if it demonstrates Peoples used the		

* 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

RECAP SCHEDULES:

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DEPRECIATION RESERVE BALANCES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT TYPE OF DATA SHOWN: OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED HISTORIC BASE YEAR DATA: 12/31/22 COMPANY: PEOPLES GAS SYSTEM, INC. TO THE AVERAGE MONTHLY BALANCE. DOCKET NO.: 20230023-GU

LINE	A/C															13 MONTH
NO.	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	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		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		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		AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0	
25		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

SUPPORTING SCHEDULES:

SCHEDULE B-10	AMORTIZATION / RECOVERY RESERVE BALANCES
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.
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	\$22,206,839	\$22,513,319	\$22,820,035	\$23,159,097	\$23,498,841	\$23,838,704	\$24,031,076	\$24,370,443	\$24,709,933	\$25,049,406	\$25,389,146	\$25,729,005	\$26,072,384	\$24,106,787
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	\$27,234,992	\$27,541,472	\$27,848,188	\$28,187,250	\$28,526,994	\$28,866,857	\$29,059,229	\$29,398,596	\$29,738,086	\$30,077,559	\$30,417,299	\$30,757,158	\$31,100,537	\$29,134,940

SUPPORTING SCHEDULES: B-9

RECAP SCHEDULES: B-1, B-2, B-11, E-6 p.2, G-1 p.13

PAGE 1 OF 1

TYPE OF DATA SHOWN:

WITNESS: R. PARSONS

HISTORIC BASE YEAR DATA: 12/31/22

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT

PAGE 1 OF 1

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

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 CUST	DMIZED 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 STRU0	CTURES 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 STRUC	CTURES 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 STRUC	TURES & 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 OFFIC	E & 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

TOTAL	\$32,225,423 \$32,634,702	\$33,044,210	\$33,486,083	\$33,928,643	\$34,371,585	\$34,665,459	\$35,108,156	\$35,551,189	\$35,995,234	\$36,439,224	\$36,883,541	\$37,331,977	\$34,743,494

			NONUTILITY	13 MONTH AVG	
		AVERAGE	%	NONUTILITY	METHOD OF ALLOCATION
8 9 10 11 12	303.01 CUSTOMIZED SOFTWARE 374.00 LAND AND LAND RIGHTS 375 STRUCTURES AND IMPROVEMENTS 390 STRUCTURES AND IMPROVEMENTS 391 OFFICE & COMPUTER EQUIPMENT	\$22,248,297 (60,225) 8,111,390 46,999 4,397,033	0.00% 0.77% 4.70% 1.20% 0.86%	(466)	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSET 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, NUMBER OF BILLS AND NUMBER OF ASSETS

13

7

\$34,743,494

\$419,406

TOTAL

CUSTOMER ADVANCES FOR CONSTRUCTION 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.

PAGE 1 OF 1

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

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	\$ <u>(262,961,332)</u>
		13 MONTH AVERAGE	\$ (20,227,795)

SCHEDULE B-13 FLORIDA PUBLIC SERVICE COMMISSION

WORKING CAPITAL

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

PAGE 1 OF 2

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

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

NE IO.	DESCRIPTION	AVERAGE PER BOOKS		ADJUSTMENT		ADJUSTED AVERAGE
		T EIR BOOKO				, WEIVIOE
				CAPITAL		
	CURRENT AND ACCRUED ASSETS	* 0	NON UTILITY	STRUCTURE	OTHER	•
1 2		\$0		(058 500)		9
2 3		958,590 0		(958,590)		
.	NON UTILITY PROPERTY	•				0.000.00
F 5	CASH SPECIAL DEPOSITS	3,209,929 0				3,209,9
		° °				05.0
i ,		25,000			(0.050)	25,0
		2,950	2		(2,950)	
	NOTES RECEIVABLE	0	0			
)	CUST. ACCTS. REC GAS	39,645,966				39,645,9
0	OTHER ACCT RECEIVABLE	1,591,897	(1,591,897)			
1	ACCUM. PROV.UNCOLLECT.ACCTS.	(1,399,370)				(1,399,3
2	RECEIVABLE ASSOC. COMPANIES	9,807,182	(9,807,182)			
3	RECEIVABLE ASSOC. CO - SERVICES	3,275,310				3,275,3
1	FUEL STOCK	726,050				726,0
5	PLANT & OPER.MATERIAL & SUPPL.	4,503,086				4,503,0
6	MERCHANDISE	0	0			
7	STORES EXPENSE	0				
3	PREPAYMENTS	5,173,247				5,173,2
9	UNBILLED REVENUE & MISC.	19,984,996			(3,640,032)	16,344,9
)	DERIVATIVE	0				
1	TOTAL CURRENT ASSETS	87,504,834	(11,399,079)	(958,590)	(3,642,982)	71,504,18
	DEFERRED DEBITS					
2	UNAMORTIZED DD&E	4,359,275		(4,359,275)		
3	DEFERRED TAX ASSET	0				
	OTHER DEFERRED/MISC.	53,798,059				53,798,0
	CONSERVATION COST TRUE-UP	46,289				46,2
6	CAST IRON/BARE STEEL RIDER COST TRUE-UP	244,287			(189,998)	54,2
,	UNAMORTIZED RATE CASE EXPENSE	635,215			(635,215)	- ,
	UNRECOVERED GAS COSTS	(768,359)			0	(768,3
1	TOTAL DEFFERED DEBITS	58,314,765	0	(4,359,275)	(825,213)	53,130,2
1	TOTAL CURRENT AND DEFERRED ASSETS	\$145,819,600	(\$11,399,079)	(\$5,317,865)	(\$4,468,195)	\$124,634,4

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2, B-3, D-10, G-1 p.2

OMPANY:		EXPLANATION: PROVIDE A SCHE	DULE CALCULATING THE 13-	MONTH AVERAGE	TYPE OF DATA SHOW	N.
		WORKING CAPITAL ALI	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS			
CKET NO .:	PEOPLES GAS SYSTEM, INC.				WIINESS: R. PARSON	5
	: 20230023-GU					
NE		AVERAGE				ADJUSTE
0.	DESCRIPTION	PER BOOKS		ADJUSTMENT		AVERAGE
				CAPITAL		
	CURRENT LIABILITIES		NON UTILITY	STRUCTURE	OTHER	
	NOTES PAYABLE	\$0		0		
	ACCOUNTS PAYABLE	65,169,843		-		65,169,
	ACCOUNTS PAY, ASSOC. CO.	0	0			00,100,
	ACCOUNTS PAY. ASSOC. CO. SERVICES	14,545,057	Ũ			14,545,0
	CUSTOMER DEPOSITS-CURRENT	0		0		11,010,
	TAXES ACCRUED-GENERAL	11,021,109		Ũ		11,021,
	TAXES ACCRUED-INCOME	2,233,384				2,233,
	INTEREST ACCRUED	5,427,895				5,427,
	DIVIDENDS DECLARED	3,520,798			(3,520,798)	5,427,
	TAX COLLECTIONS PAYABLE	1,058,368			(5,520,790)	1,058,
	INACTIVE DEPOSITS	1,000,000		0		1,000,
	CONSERVATION COST TRUE-UP	2,016,987		0	0	2,016
					0	
	CAST IRON/BARE STEEL RIDER COST TRUE-UP	54,288 0	0			54
		0	0		0	
		•			0	44.404
)	MISC. CURRENT LIABILITIES	14,124,487				14,124,
7	TOTAL CURRENT LIABILITIES	119,172,214	0	0	(3,520,798)	115,651,
	DEFERRED CREDITS AND OPERATING RESERVES	<u>3</u>				
3	ACCUMULATED DEFERRED INC. TAX	0		0		
9	DEF. INVESTMENT TAX CREDIT	0		0		
	CUSTOMER ADVANCES FOR CONST.	0			0	
	CUSTOMER DEPOSITS	0		0		
	OTHER DEFERRED CREDITS	4,048,142				4,048,
	PENSIONS & BENEFITS RESERVE	30,752,402				30,752
1	TOTAL DEFERRED CREDITS AND					
	OPERATING RESERVES	34,800,544	0	0	0	34,800,
5	TOTAL LIABILITIES	\$153,972,758	\$0	\$0	(\$3,520,798)	\$150,451,
6	TOTAL ASSETS LESS LIABILITIES	(\$8,153,158)	(\$11,399,079)	(\$5,317,865)	(\$947,398)	(\$25,817,
7	NET WORKING CAPITAL INCLUDED IN RATE	(\$8,153,158)	(\$11,399,079)	(\$5,317,865)	(\$947,398)	(\$25,817,
	BASE (SCHEDULE)					
3	TOTALS MAY BE EFFECTED DUE TO ROUNDING					

					DETAIL OF	MISCELLANEO	JS DEBITS									
SCHEDULE B-1	14											PAGE 1 OF 1				
FLORIDA PUBL	IC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.										SHOWN:			
				DETAILEI	D DESCRIPTION	OF EACH TYPE	E OF ITEM INCL	UDED IN				HISTORIC BASE	YEAR DATA:	12/31/22		
COMPANY:	PEOPLES GAS SYSTEM, INC.			MISCELLANE		WITNESS:	R. PARSONS									
DOCKET NO .:	20230023-GU															
															13 MO.	
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	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.

RECAP SCHEDULES:

SCHE	EDULE	B-15					DETAIL OF	OTHER DEFER	RRED CREDIT	S				PAGE 1 OF 1		
FLOR	RIDA PL	IBLIC SERVICE COMMISSION						A SCHEDULE						TYPE OF DAT		
COM	PANY:	PEOPLES GAS SYSTEM, INC.						OF EACH TYP FOR THE HIS			HER			HISTORIC BA		A: 12/31/22
DOC	KET NC	.: 20230023-GU														
Line No.	EERC	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					•				\$(3,326,315)	•				
2	254	Regulatory Liabilities	-	-	-	200,000	-	-	-	-	-	(186,245)	(258,813)	-	-	(18,851)
3		Total Deferred Credits	\$(4,140,080)	\$(6,125,143)	\$(6,126,205)	\$(5,238,089)	\$(3,417,992)	\$(3,219,531)	\$(3,472,597)	\$(3,397,795)	\$(3,326,315)	\$(3,774,772)	\$(3,928,714)	\$(3,135,686)	\$(3,322,921)	\$(4,048,142)

SCHEDULE B-16	ADDITIONAL RAT	E BASE COMPONENTS		PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: FOR ANY RATE BASE CC PROVIDE THE 13 MONTH AVERAGE			TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	PROVIDE THE 13 MONTH AVERAGE	BALANCE FOR THE HISTORIC B	ASE YEAR.	WITNESS: R. PARSONS
DOCKET NO 20230023-GU				
		NON- UTILITY	NON-	
	13-MONTH		NON- REGULATED	

NONE

SUPPORTING SCHEDULES:

SCHEDULE B-17	INVESTMENT TAX CREDITS - ANALYSIS	PAGE 1 OF 4
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED	TYPE OF DATA SHOWN:
	ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	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	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU	DATA FOR THE 3% DEFERED 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.	

			AMOUNT REA	ALIZED		AMORTIZATION			AMOUNT REA	LIZED		AMORTIZATION	
	YEAR/ MONTH	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	-	-	-	-	-	-	-	-	-	-	-	-
	1/22 2/22	-	-	-	-	-	-	-	-	-	-	-	-
	3/22		-	-	-		-	-	-	-	-	-	-
,	4/22												
	5/22	-	-		-		-	-			-		-
	6/22	-	-	-	-	-	-	-	-	-	-	-	-
	7/22	-	-	-	-	-	-	-	-	-	-	-	-
	8/22	-	-	-	-	-	-	-	-	-	-	-	-
	9/22 10/22	-	-	-	-	-	-	-	-	-	-	-	-
	10/22								-	-	-	-	
	12/22	-	-		-								-
5													
5													
,													
2													
5													
5													
				13-MONTH AVERA	GE		S -			13-MONTH AVERA	GE		\$ -
							-						

SCHEDULE B-17	INVESTMENT TAX CREDITS - ANALYSIS	PAGE 2 OF 4
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED	TYPE OF DATA SHOWN:
	ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE	WITNESS: R. PARSONS
	HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY	
DOCKET NO.: 20230023-GU	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.	

				8% ITC						10% ITC			
			AMOUNT REA	ALIZED		AMORTIZATION			AMOUNT REA	LIZED		AMORTIZATION	
	YEAR/ MONTH	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 3/22		-	-	-	-	-	-	-	-	-	-	
5	4/22		-	-	-		-	-	-	-	-	-	
7	5/22												
8	6/22	-			-	-			-		_		
9	7/22	-	-				-						
10	8/22	-	-	-	-	-	-	-	-	-	-	-	
11	9/22	-	-		-	-	-	-	-	-	-	-	
12	10/22	-	-	-	-	-	-	-	-	-	-	-	
13 14	11/22 12/22	-	-	-	-		-	-	-	-	-		
15 16 17 18 19 20 21	12/22		-	-	-	-	-	-	-	-	-	-	
22 23 24 25 25 25 26				13-MONTH AVERA	GE		\$ -			13-MONTH AVERA	GE		\$

SCHEDULE B-17	INVESTMENT TAX CREDITS - COMPANY POLICIES	PAGE 3 OF 4
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	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.	HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU	SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.	
	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	

THE COMPANY ELECTED TO ACCOUNT FOR THE AMORTIZATION OF INVESTMENT TAX CREDITS UNDER SECTION 46(12) OF THE U.S. INTERTANL 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:

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f), INTERNAL REVENUE CODE. PAGE 4 OF 4

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

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

FLORIDA PUBLIC SERVICE COMMISSION

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

SUPPORTING SCHEDULES:

SCHEDU	ILE B-18
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17 18 19

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

ACCUMULATED DEFERRED INCOME TAXES - SUMMARY

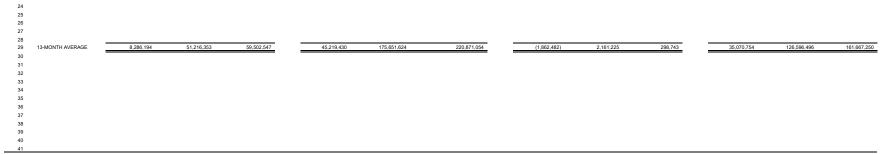
EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN.

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

DOCKET NO.: 20230023-GU

			ACCOUNT NO. 190			ACCOUNT NO. 282			ACCOUNT NO. 283		NET	DEFERRED INCOME TAXE	ES
LINE	YEAR/	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
NO.	MONTH	Dr(Cr)	Dr(Cr)	Dr(Cr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	Cr(Dr)	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	43,155,685	169,156,723	212,312,408	(1,862,494)	2,253,738	391,244	32,839,174	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	44,008,765	171,994,781	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
16													





SUPPORTING SCHEDULES:

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

PAGE 1 OF 3

SCHEDULE B-18

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,

ACCUMULATED DEFERRED INCOME TAXES - STATE

AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

DOCKET NO.: 20230023-GU

			A	ACCOUNT NO. 190				A	CCOUNT NO. 282				А	CCOUNT NO. 283		
LINE NO.	YEAR/ MONTH	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	BEGINNING BALANCE Cr(Dr)	CURRENT YEAR DEFERRAL Cr(Dr)	FLOWBACK TO CURRENT YEAR Cr(Dr)	ADJUST. DEBIT (CREDIT) Cr(Dr)	ENDING BALANCE Cr(Dr)
NU.	MONTH	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)	Cr(Dr)	Gr(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)
16																





SUPPORTING SCHEDULES:

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

RECAP SCHEDULES:

PAGE 2 OF 3

SCHEDULE B-18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

ACCUMULATED DEFERRED INCOME TAXES - FEDERAL 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

			А	CCOUNT NO. 190				A	CCOUNT NO. 282				A	CCOUNT NO. 283		
LINE NO.	YEAR/ MONTH	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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29																
30	13 Month Average					51,216,353					175,651,624				13 Month Average	2,161,225
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SCHEDULE C-1	NET OPERATING INCOME	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING	TYPE OF DATA SHOWN:
	INCOME PER BOOKS FOR THE HISTORIC BASE YEAR	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	AND THE PRIOR YEAR.	HISTORIC BASE YR - 1: 12/31/21 WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

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

O. (BASE YEAR - 1) PER BOOKS ADJUSTMENTS (2) - (3) ADJUSTMENT PROPOSED RATES 12/31/2021 12/31/2022 12/31/2022 12/31/2022 5 313,013,533 - \$ \$ 313,013,533 OPERATING REVENUES \$ 517,145,588 \$ 644,223,425 \$ (331,209,892) \$ 313,013,533 - \$ \$ 313,013,533 OPERATING EXPENSES: 161,278,817 263,438,319 (263,438,319) - </th <th></th> <th></th> <th>Ρ</th> <th>(1) RIOR YEAR ENDED</th> <th>н</th> <th>(2) CURRENT STORIC BASE</th> <th></th> <th>(3)</th> <th></th> <th>(4)</th> <th></th> <th>(5)</th> <th></th> <th>(6)</th>			Ρ	(1) RIOR YEAR ENDED	н	(2) CURRENT STORIC BASE		(3)		(4)		(5)		(6)
O. (BASE YEAR - 1) PER BOOKS ADJUSTMENTS (2) - (3) ADJUSTMENT PROPOSED RATES 12/31/2021 12/31/2022 12/31/2022 12/31/2022 5 313,013,533 - \$ \$ 313,013,533 OPERATING REVENUES \$ 517,145,588 \$ 644,223,425 \$ (331,209,892) \$ 313,013,533 - \$ \$ 313,013,533 OPERATING EXPENSES: 161,278,817 263,438,319 (263,438,319) - </td <td></td> <td></td> <td>тот</td> <td>AL COMPANY</td> <td>Y</td> <td>EAR ENDED</td> <td></td> <td></td> <td></td> <td>COMPANY</td> <td></td> <td></td> <td>JL</td> <td>JRISDICTIONAL</td>			тот	AL COMPANY	Y	EAR ENDED				COMPANY			JL	JRISDICTIONAL
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:	LINE													
1 OPERATING REVENUES \$ 517,145,588 \$ 644,223,425 \$ (331,209,892) \$ 313,013,533 \$ - \$ 313,013,533 0PERATING 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 - 1NCOME 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) - 0 DEFERRED INCOME TAXES 2 10,760,742 16,804,780 - 16,804,780 - 16,804,780 - 9 - STATE 2 2,531,053 4,730,255 - 4,730,255 - 4,730,255 - 4,730,255 - 4,730,255 - 0 INVESTMENT TAX CREDIT - NET - - - - - - - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - - (223,826) - (223,826) - (223,826) - (223,826) -	NO.		(BA	SE YEAR - 1)	I	PER BOOKS	AI	DJUSTMENTS		(2) - (3)	A	DJUSTMENT	PR	OPOSED RATES
OPERATING EXPENSES: 161,278,817 263,438,319 (263,438,319) -				12/31/2021		12/31/2022								
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 5 - 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) 0 DEFERRED INCOME TAXES 9 - STATE 16,804,780 - 16,804,780 - 16,804,780 9 - STATE 2,531,053 4,730,255 - 4,730,255 - 4,730,255 - 4,730,255 - - - - - - - - - - - - - - - - - - </td <td>1</td> <td>OPERATING REVENUES</td> <td>\$</td> <td>517,145,588</td> <td>\$</td> <td>644,223,425</td> <td>\$</td> <td>(331,209,892)</td> <td>\$</td> <td>313,013,533</td> <td>\$</td> <td>-</td> <td>\$</td> <td>313,013,533</td>	1	OPERATING REVENUES	\$	517,145,588	\$	644,223,425	\$	(331,209,892)	\$	313,013,533	\$	-	\$	313,013,533
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 5 - 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 10,760,742 16,804,780 - 16,804,780 - 16,804,780 8 - FEDERAL 2,531,053 4,730,255 - 4,730,255 - 4,730,255 9 - STATE 2,531,053 4,730,255 - 4,730,255 - - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - (223,826) - (223,826) - (223,826)		OPERATING EXPENSES:												
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 5 - 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 10,760,742 16,804,780 - 16,804,780 - 16,804,780,255 8 - FEDERAL 2,531,053 4,730,255 - 4,730,255 - 4,730,255 9 - STATE 2,531,053 4,730,255 - - - - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) - (223,826) <	2	GAS EXPENSE		161,278,817		263,438,319		(263,438,319)		-		-		-
5 TAXES OTHER THAN INCOME TAXES 47,718,678 53,866,712 (32,208,778) 21,657,934 - 21,657,934 5 INCOME TAXES: 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 3 - 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 - 4,730,255 0 INVESTMENT TAX CREDIT - NET - <t< td=""><td>3</td><td>OPERATION & MAINTENANCE</td><td></td><td>140,031,483</td><td></td><td>153,041,292</td><td></td><td>(30,659,528)</td><td></td><td>122,381,764</td><td></td><td>-</td><td></td><td>122,381,764</td></t<>	3	OPERATION & MAINTENANCE		140,031,483		153,041,292		(30,659,528)		122,381,764		-		122,381,764
INCOME TAXES: 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 3 - 16,804,780 - 16,804,780 - 16,804,780 3 - 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 0 INVESTMENT TAX CREDIT - NET - - - - - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - (223,826) - (223,826)	4	DEPRECIATION & AMORTIZATION		55,696,881		47,035,837		(454,559)		46,581,278				46,581,278
7 - STATE 724,697 461,000 (674,739) (213,739) - (213,739) DEFERRED INCOME TAXES - - - 16,804,780 - 16,904,780 - 16,904,980	5			47,718,678		53,866,712		(32,208,778)		21,657,934		-		21,657,934
DEFERRED INCOME TAXES 3 - 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 0 INVESTMENT TAX CREDIT - NET - - - - - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - (223,826) - (223,826)	6	- FEDERAL		7,513,856		3,901,927		(2,434,583)		1,467,344		-		1,467,344
3 - 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 0 INVESTMENT TAX CREDIT - NET - - - - - - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - (223,826) - (223,826)	7	- STATE		724,697		461,000		(674,739)		(213,739)		-		(213,739)
9 - STATE 2,531,053 4,730,255 - 4,730,255 - 4,730,255 0 INVESTMENT TAX CREDIT - NET -		DEFERRED INCOME TAXES												
0 INVESTMENT TAX CREDIT - NET - 1 GAIN ON SALE OF PROPERTY 61,983 (223,826) -	8	- FEDERAL		10,760,742		16,804,780		-		16,804,780		-		16,804,780
1 GAIN ON SALE OF PROPERTY 61,983 (223,826) - (223,826) - (223,826)	9	- STATE		2,531,053		4,730,255		-		4,730,255		-		4,730,255
	10	INVESTMENT TAX CREDIT - NET		-		-		-		-		-		-
2 TOTAL OPERATING EXPENSES \$ 426,318,191 \$ 543,056,295 \$ (329,870,506) \$ 213,185,789 \$ - \$ 213,185,789	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
3 OPERATING INCOME \$ 90,827,397 \$ 101,167,131 \$ (1,339,387) \$ 99,827,744 \$ - \$ 99,827,744	13				•		•	(1 000 05=)	•		•			

Totals may be affected due to rounding. SUPPORTING SCHEDULES: C-2

SCHEDULE C-			NET OPERATING INCOME A			PAGE 1 OF 2
	IC SERVICE COMMISSION		ANATION: PROVIDE A SCHEDULE (TYPE OF DATA SHOWN:
COMPANY:	PEOPLES GAS SYSTEM, INC.		. (FROM SCHEDULE C-1) AND THE			HISTORIC BASE YEAR DATA: 12/31/
DOCKET NO.:	20230023-GU		CT ON EACH. INDICATE WHICH A			WITNESS: R. PARSONS
		IN TH	IE COMPANY'S LAST FULL REVENU	JE REQUIREMENTS CASE.		
					INCREASE	
ADJUST.	ADJUSTMENT	ADJUSTMENT	NON-UTILITY	REGULATED	(DECREASE)	
NO.	TITLE	AMOUNT	AMOUNT	AMOUNT	REV REQUIREMENT	
	OPERATING REVENUE					
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	(331,209,892)		(331,209,892)		
	OPERATIONS & MAINTENANCE EXPENSE					
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)	-	
10	EMPLOYEE ACTIVITIES *	(79,176)	_	(79,176)	_	
12	LOBBYING INCLUDED IN DUES	-		(13,110)		
12	CIVIC / SOCIAL CLUB DUES *	-	-	-	-	
13			-		-	
	ECONOMIC DEVELOPMENT ADJUSTMENT *	(16,081)	-	(16,081)	-	
15		-	-	-	-	
16	MAINTENANCE OF GENERAL PLANT *	(58,710)	(58,710)	-	-	
17	MAINT. OF STRUCTURES AND IMPROVEMENTS *	(7,662)	(7,662)	-	-	
18					<u> </u>	
19	TOTAL O & M ADJUSTMENTS	(294,097,847)	(66,372)	(294,031,475)	<u> </u>	
	DEPRECIATION EXPENSE					
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	(454,559)	(39,200)	(415,359)		

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

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

SCHEDULE C-2			NET OPERATING INCOME AI	JUSTMENTS		PAGE 2 OF 2
FLORIDA PUBL	IC SERVICE COMMISSION	EXPLA	NATION: PROVIDE A SCHEDULE O	F 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	EFFE	CT ON EACH. INDICATE WHICH AI	JUSTMENTS WERE MADE		WITNESS: R. PARSONS
		IN TH	E COMPANY'S LAST FULL REVENU	E REQUIREMENTS CASE.		
					INCREASE	
ADJUST.	ADJUSTMENT	ADJUSTMENT	NON-UTILITY	REGULATED	(DECREASE)	
NO.	TITLE	AMOUNT	AMOUNT	AMOUNT	REV REQUIREMENT	
	TAXES OTHER THAN INCOME					
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	(32,208,778)		(32,208,778)	<u> </u>	
	FEDERAL INCOME TAXES					
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	(2,434,583)		(2,434,583)	<u> </u>	
	STATE INCOME TAXES					
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	(674,739)		(674,739)		
	DEFERRED INCOME TAXES					
38	DEFFERED INCOME TAX	-	-	-	-	
39	TOTAL DEFERRED TAX ADJUSTMENTS					
40	NET GAIN ON SALE OF PROPERTY (after tax) *					
41	TOTAL ALL ADJUSTMENTS	(1,339,387)	105,572	(1,444,958)	-	

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

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

47

SCHEDU	CCHEDULE C-3 OPERATING REVENUES BY MONTH												PAGE 1 OF 1			
FLORIDA COMPAN DOCKET	NY:	ERVICE COMMISSION PEOPLES GAS SYSTEM, INC. 20230023-GU					HEDULE OF OPERATIN	NG REVENUE BY MON HISTORIC BASE YEAR.	,				1	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS / L. RUTKIN		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
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	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	3,060,81	
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	217,61	
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)	51,24	
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	

SCHEDULE C-4	UNBILLED REVENUES PAGE 1 OF 4													
FLORIDA PUBLIC SERVICE COMMISSION					DE (1) THE DET						TYPE OF DATA			
COMPANY: PEOPLES GAS SYSTEM, INC.			AND	(2) THE DETAIL	D REVENUES IN LED CALCULAT AR NET OPERA	ION OF UNBILL	ED REVENUES	S INCLUDED IN	THE		HISTORIC BAS WITNESS: R. I		.: 12/31/22	
DOCKET NO.: 20230023-GU				HOWN ON A MO	ONTHLY BASIS	ALL SUPPOR	TING SCHEDU	LES SHOULD E						
				INSEF	RTED IMMEDIAT	ELY FOLLOWI	NG THIS SCHE	DULE.						
					COMPUTATIO	N OF UNBILLE	D REVENUES							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO.
-	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22		AVERAGE
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var. charge)														
RESIDENTIAL RESIDENTIAL-2	\$488,780 \$1,929,649	\$788,238 \$3,079,564	\$755,588 \$3,348,925	\$609,565 \$2,194,713	\$529,312 \$1,825,578	\$450,078 \$1,603,212	\$354,337 \$1,363,266	\$314,275 \$1,246,090	\$410,897 \$1,670,902	\$367,269 \$1,484,670	\$526,142 \$1,982,132	\$346,504 \$1,362,048	\$439,529 \$1,724,225	
RESIDENTIAL-2 RESIDENTIAL-3	\$3,330,974	\$5,319,954	\$5,070,818	\$3,853,084	\$3,246,856	\$2,599,854	\$1,808,728	\$1,391,608	\$1,809,588	\$1,464,670	\$2,558,522	\$1,302,048	\$2,759,689	
RESIDENTIAL-RG1	\$521,553	\$783,234	\$663,140	\$531,156	\$449,259	\$321,572	\$173,565	\$141,608	\$156,996	\$139,077	\$293,986	\$313,596	\$498,687	
RESIDENTIAL-RG2	\$43,312	\$65,848	\$61,379	\$45,938	\$40,628	\$34,233	\$21,190	\$21,192	\$23,733	\$22,701	\$33,536	\$33,757	\$45,924	
RESIDENTIAL-RG3	\$560	(\$687)	(\$16)	\$18	\$16	\$15	(\$38)	\$8	\$3,061	(\$2,585)	\$12	\$6	\$1	
COMM - ST. LIGHTING	\$2,094	\$2,901	\$2,107	\$2,188	\$2,047	\$1,923	\$1,954	\$1,965	\$2,449	\$2,234	\$2,315	\$1,479	\$1,625	
SMALL GEN. SERVICE GEN SVC 1	\$292,747 \$1,029,194	\$418,699 \$1,424,933	\$418,631 \$1,207,296	\$348,081 \$1,132,070	\$306,866 \$1,084,775	\$288,931 \$1,059,522	\$261,224 \$960,688	\$225,754 \$887,613	\$284,365 \$1,161,829	\$271,966 \$1,055,682	\$333,176 \$1,198,063	\$231,064 \$867,767	\$274,049 \$976,616	
GEN SVC 1 GEN SVC 2	\$713,755	\$1,040,671	\$913,067	\$834,917	\$784,932	\$737,201	\$657,899	\$659,536	\$884,361	\$791,962	\$902,425	\$685,107	\$777,354	
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	\$226,906	\$293,652	\$266,378	\$207,861	\$207,214	\$218,270	\$132,195	\$112,378	\$135,781	\$127,033	\$144,783	\$77,314	\$129,894	
TRANSP-RT1	\$42,529	\$55,487	\$57,099	\$38,780	\$32,713	\$21,654	\$11,769	\$7,351	\$6,674	\$5,850	\$11,249	\$21,088	\$31,756	
TRANSP-RT2 TRANSP-RT3(condo)	\$79,656	\$94,982 \$51,800	\$93,431 \$45,286	\$78,293 \$42,236	\$68,926 \$35,585	\$60,167 \$33,434	\$42,595 \$25,979	\$33,535 \$25,957	\$30,457 \$21,747	\$27,765 \$20,858	\$38,649 \$24,864	\$55,275 \$31,537	\$72,928	
TRANSP-RT3(condo) TRANSP SMALL GEN. SVC	\$41,419 \$107.941	\$125,925	\$45,286 \$131,802	\$42,236 \$109,654	\$35,585 \$100,879	\$33,434 \$93,511	\$25,979 \$77,716	\$25,957 \$55,560	\$21,747 \$54,473	\$20,858 \$53,576	\$24,864 \$71,858	\$31,537 \$72,149	\$38,106 \$87,657	
TRANSP GEN SVC 1	\$1.096.771	\$1.369.729	\$1,140,324	\$1.079.336	\$1.033.567	\$993,116	\$913.605	\$828.470	\$809.613	\$715.424	\$834.692	\$865.961	\$977.277	
TRANSP GEN SVC 2	\$1,510,428	\$1,860,813	\$1,582,612	\$1,473,954	\$1,380,775	\$1,307,332	\$1,173,209	\$1,154,500	\$1,118,884	\$997,448	\$1,171,093	\$1,269,748	\$1,447,587	
TRANSP GEN SVC 3	\$719,117	\$908,569	\$734,679	\$715,347	\$627,019	\$609,303	\$561,281	\$566,426	\$533,086	\$467,962	\$602,401	\$636,569	\$703,543	
Total _	\$12,177,385	\$17,684,312	\$16,492,545	\$13,297,193	\$11,756,946	\$10,433,327	\$8,541,163	\$7,673,829	\$9,118,895	\$8,177,881	\$10,729,900	\$8,863,335	\$10,986,448	
Customer Charge														
RESIDENTIAL	\$786,921	\$787,586	\$788,016	\$789,511	\$788,371	\$786,974	\$784,845	\$867,706	\$866,695	\$865,162	\$864,702	\$864,316	\$865,464	
RESIDENTIAL-2	\$1,619,416	\$1,622,258	\$1,624,973	\$1,626,520	\$1,627,670	\$1,628,683	\$1,628,403	\$1,677,390	\$1,678,956	\$1,678,820	\$1,679,580	\$1,680,223	\$1,683,463	
										¢1 461 052	\$1,484,549	\$1,507,722	\$1,533,318	
RESIDENTIAL-3	\$1,482,888	\$1,503,663	\$1,522,285	\$1,543,429	\$1,560,550	\$1,582,506	\$1,602,173	\$1,415,410	\$1,441,093	\$1,461,953		ACC		
RESIDENTIAL-RG1	\$47,340	\$47,273	\$47,340	\$47,340	\$47,295	\$47,250	\$47,205	\$55,755	\$55,620	\$55,530	\$55,530	\$55,575	\$55,643	
RESIDENTIAL-RG1 RESIDENTIAL-RG2	\$47,340 \$1,681	\$47,273 \$1,681	\$47,340 \$1,722	\$47,340 \$1,722	\$47,295 \$1,681	\$47,250 \$1,681	\$47,205 \$1,681	\$55,755 \$2,132	\$55,620 \$2,132	\$55,530 \$2,132	\$55,530 \$2,132	\$2,173	\$55,643 \$2,091	
RESIDENTIAL-RG1	\$47,340	\$47,273	\$47,340	\$47,340	\$47,295 \$1,681 \$1,260	\$47,250	\$47,205 \$1,681 \$630	\$55,755	\$55,620	\$55,530	\$55,530		\$55,643	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3	\$47,340 \$1,681 \$2,940	\$47,273 \$1,681 \$3,150	\$47,340 \$1,722 \$1,470	\$47,340 \$1,722 \$1,260	\$47,295 \$1,681	\$47,250 \$1,681 \$630	\$47,205 \$1,681	\$55,755 \$2,132 \$420	\$55,620 \$2,132 \$630	\$55,530 \$2,132 \$420	\$55,530 \$2,132 \$630	\$2,173 \$420	\$55,643 \$2,091 \$420	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998	\$47,273 \$1,681 \$3,150 \$0 \$114,123 \$106,245	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575	\$47,250 \$1,681 \$630 \$0 \$112,945 \$109,598	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710	\$55,755 \$2,132 \$420 \$0 \$114,413 \$106,425	\$55,620 \$2,132 \$630 \$0 \$114,352 \$106,650	\$55,530 \$2,132 \$420 \$0 \$114,429 \$107,168	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775	\$2,173 \$420 \$0 \$114,551 \$108,945	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324	\$47,273 \$1,681 \$3,150 \$0 \$114,123 \$106,245 \$32,062	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882	\$47,250 \$1,681 \$630 \$0 \$112,945 \$109,598 \$33,046	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710 \$34,276	\$55,755 \$2,132 \$420 \$0 \$114,413 \$106,425 \$34,563	\$55,620 \$2,132 \$630 \$0 \$114,352 \$106,650 \$34,030	\$55,530 \$2,132 \$420 \$0 \$114,429 \$107,168 \$34,604	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324 \$0	\$47,273 \$1,681 \$3,150 \$0 \$114,123 \$106,245 \$32,062 \$0	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882 \$0	\$47,250 \$1,681 \$630 \$0 \$112,945 \$109,598 \$33,046 \$0	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710 \$34,276 \$0	\$55,755 \$2,132 \$420 \$0 \$114,413 \$106,425 \$34,563 \$0	\$55,620 \$2,132 \$630 \$0 \$114,352 \$106,650 \$34,030 \$0	\$55,530 \$2,132 \$420 \$0 \$114,429 \$107,168 \$34,604 \$0	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768 \$0	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NA	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324 \$0 \$0	\$47,273 \$1,681 \$3,150 \$0 \$114,123 \$106,245 \$32,062 \$0 \$0 \$0	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$0 \$0	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$0 \$0	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882 \$0 \$0 \$0	\$47,250 \$1,681 \$630 \$112,945 \$109,598 \$33,046 \$0 \$0 \$0	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710 \$34,276 \$0 \$0 \$0	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$0 \$0	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$0 \$0	\$55,530 \$2,132 \$420 \$0 \$114,429 \$107,168 \$34,604 \$0 \$0 \$0	\$55,530 \$2,132 \$630 \$114,383 \$107,775 \$34,768 \$0 \$0 \$0	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$0 \$0	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$0 \$0	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE N/A GEN SVC 3	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324 \$0 \$0 \$11,130	\$47,273 \$1,681 \$3,150 \$00 \$114,123 \$106,245 \$32,062 \$0 \$0 \$0 \$10,920	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$0 \$0 \$11,340	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$0 \$11,340	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882 \$0 \$0 \$11,340	\$47,250 \$1,681 \$630 \$112,945 \$109,598 \$33,046 \$0 \$0 \$10,290	\$47,205 \$1,681 \$630 \$113,373 \$109,710 \$34,276 \$0 \$0 \$10,710	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$0 \$9,660	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$0 \$9,240	\$55,530 \$2,132 \$420 \$114,429 \$107,168 \$34,604 \$0 \$0 \$9,030	\$55,530 \$2,132 \$630 \$114,383 \$107,775 \$34,768 \$0 \$0 \$8,400	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$0 \$9,030	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$0 \$0 \$8,820	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NA GEN SVC 3 TRANSP-R11	\$47,340 \$1,681 \$2,940 \$113,710 \$105,998 \$31,324 \$0 \$0 \$11,130 \$9,135	\$47,273 \$1,681 \$3,150 \$0 \$114,123 \$106,245 \$32,062 \$0 \$0 \$10,920 \$9,135	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$0 \$11,340 \$9,090	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$0 \$11,340 \$9,113	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882 \$0 \$0 \$11,340 \$9,135	\$47,250 \$1,681 \$630 \$112,945 \$109,598 \$33,046 \$0 \$0 \$10,290 \$9,135	\$47,205 \$1,681 \$630 \$113,373 \$109,710 \$34,276 \$0 \$0 \$10,710 \$9,158	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$0 \$9,660 \$9,135	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$0 \$9,240 \$9,158	\$55,530 \$2,132 \$420 \$114,429 \$107,168 \$34,604 \$0 \$9,030 \$9,030	\$55,530 \$2,132 \$630 \$114,383 \$107,775 \$34,768 \$0 \$0 \$8,400 \$9,068	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$0 \$9,030 \$9,068	\$55,643 \$2,091 \$420 \$114,368 \$108,338 \$34,850 \$0 \$0 \$8,820 \$9,045	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE N/A GEN SVC 3	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324 \$0 \$0 \$11,130	\$47,273 \$1,681 \$3,150 \$00 \$114,123 \$106,245 \$32,062 \$0 \$0 \$0 \$10,920	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$0 \$0 \$11,340	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$0 \$11,340	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882 \$0 \$0 \$11,340	\$47,250 \$1,681 \$630 \$112,945 \$109,598 \$33,046 \$0 \$0 \$10,290	\$47,205 \$1,681 \$630 \$113,373 \$109,710 \$34,276 \$0 \$0 \$10,710	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$0 \$9,660	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$0 \$9,240	\$55,530 \$2,132 \$420 \$114,429 \$107,168 \$34,604 \$0 \$0 \$9,030	\$55,530 \$2,132 \$630 \$114,383 \$107,775 \$34,768 \$0 \$0 \$8,400	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$0 \$9,030	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$0 \$0 \$8,820	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NA GEN SVC 3 TRANSP-RT1	\$47,340 \$1,681 \$2,940 \$00 \$113,710 \$105,998 \$31,324 \$0 \$0 \$11,130 \$9,135 \$10,455	\$47,273 \$1,681 \$3,150 \$0 \$114,123 \$106,245 \$32,062 \$0 \$0 \$10,920 \$9,135 \$10,332	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$11,340 \$9,090 \$11,340	\$47,340 \$1,722 \$1,260 \$00 \$113,327 \$107,843 \$33,210 \$0 \$0 \$11,340 \$0 \$11,340 \$0 \$11,341 \$10,291	\$47,295 \$1,681 \$1,260 \$0 \$113,358 \$109,575 \$32,882 \$0 \$0 \$11,340 \$9,135 \$10,250	\$47,250 \$1,681 \$630 \$0 \$112,945 \$109,598 \$33,046 \$0 \$10,290 \$9,135 \$10,209	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710 \$34,276 \$0 \$0 \$10,710 \$34,276 \$0 \$10,710 \$34,276 \$0 \$10,710	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$9,660 \$9,135 \$10,332	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$9,240 \$9,158 \$10,373	\$55,530 \$2,132 \$420 \$114,429 \$107,168 \$34,604 \$0 \$9,030 \$9,030 \$9,158 \$10,373	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768 \$0 \$8,400 \$9,068 \$10,291	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$9,030 \$9,030 \$9,068 \$10,414	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$8,820 \$9,045 \$10,250	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NIA GEN SVC 3 TRANSP-RT1 TRANSP-RT2 TRANSP-RT2 TRANSP-RT3(condo) TRANSP SMALL GEN. SVC	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324 \$0 \$0 \$11,130 \$0 \$11,130 \$0 \$11,130 \$0 \$11,135 \$10,455 \$10,455 \$10,455 \$10,508	\$47,273 \$1,681 \$3,150 \$100,245 \$32,062 \$0 \$10,920 \$10,920 \$11,920 \$10,920 \$10,920 \$10,920 \$10,322 \$10,500 \$74,909 \$308,295	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$0 \$11,340 \$9,090 \$10,291 \$10,500 \$75,322 \$307,778	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$1,722 \$1,260 \$0 \$1,722 \$1,260 \$0 \$1,722 \$1,260 \$0 \$1,722 \$1,260 \$0 \$0 \$1,722 \$1,260 \$0 \$0 \$1,722 \$1,260 \$0 \$0 \$1,723 \$1,260 \$0 \$0 \$1,724 \$1,724 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,327 \$0 \$0 \$0 \$1,327 \$0 \$0 \$0 \$1,327 \$0 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$1,326 \$0 \$1,327 \$1,327 \$0 \$1,327 \$1,327 \$1,327 \$1,327 \$1,327 \$1,327 \$1,326 \$1,327 \$1,326 \$1	\$47,295 \$1,681 \$1,260 \$113,358 \$109,575 \$32,882 \$0 \$11,340 \$9,135 \$10,250 \$10,250 \$74,771 \$309,173	\$47,250 \$1,681 \$630 \$112,945 \$109,598 \$33,046 \$0 \$10,290 \$10,290 \$10,209 \$10,209 \$10,209 \$10,500 \$75,016	\$47,205 \$1,681 \$630 \$113,373 \$109,710 \$34,276 \$0 \$0 \$10,710 \$9,158 \$10,250 \$10,500 \$74,113 \$311,760	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$9,660 \$9,135 \$10,332 \$10,332 \$10,713	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$9,240 \$9,240 \$9,158 \$10,373 \$10,500 \$75,031 \$304,853	\$55,530 \$2,132 \$420 \$107,168 \$34,604 \$0 \$9,030 \$9,030 \$9,158 \$10,373 \$10,710 \$74,633 \$304,763	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768 \$0 \$9,068 \$10,291 \$10,219 \$74,480 \$304,808	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$9,030 \$9,030 \$9,068 \$10,414 \$10,710 \$74,450 \$305,663	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$8,820 \$9,045 \$10,250 \$10,710 \$74,572 \$307,103	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NAA GEN SVC 3 TRANSP-RT1 TRANSP-RT2 TRANSP-RT3(condo) TRANSP SMALL GEN. SVC TRANSP GEN SVC 1	\$47,340 \$1,681 \$2,940 \$00 \$105,998 \$31,324 \$00 \$11,130 \$9,135 \$10,455 \$10,500 \$75,444 \$307,058 \$252,396	\$47,273 \$1,681 \$3,150 \$0 \$106,245 \$32,062 \$0 \$10,920 \$9,135 \$10,332 \$10,332 \$10,500 \$74,909 \$308,295 \$253,052	\$47,340 \$1,722 \$1,470 \$0 \$107,483 \$32,103 \$0 \$10,291 \$10,500 \$75,322 \$307,778	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$11,340 \$9,113 \$10,291 \$10,500 \$75,307 \$308,903 \$253,011	\$47,295 \$1,681 \$1,260 \$0 \$109,575 \$32,882 \$0 \$11,340 \$9,135 \$10,250 \$10,250 \$10,500 \$74,771 \$309,173 \$253,626	\$47,250 \$1,681 \$630 \$0 \$112,945 \$109,598 \$33,046 \$0 \$10,290 \$9,135 \$10,209 \$10,209 \$10,500 \$75,016 \$310,680 \$254,897	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710 \$34,276 \$0 \$10,710 \$9,158 \$10,250 \$10,500 \$74,113 \$311,760 \$254,979	\$55,755 \$2,132 \$420 \$0 \$114,413 \$106,425 \$34,563 \$0 \$9,660 \$9,135 \$10,332 \$10,710 \$75,475 \$303,773 \$267,935	\$55,620 \$2,132 \$630 \$0 \$114,352 \$106,650 \$34,030 \$0 \$9,240 \$9,158 \$10,373 \$10,500 \$75,031 \$304,853 \$269,042	\$55,530 \$2,132 \$420 \$00 \$114,429 \$107,168 \$34,604 \$0 \$9,030 \$9,158 \$10,373 \$10,710 \$74,633 \$304,763 \$269,206	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768 \$0 \$0 \$8,400 \$9,068 \$10,291 \$10,710 \$74,480 \$304,808 \$266,837	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$9,030 \$9,030 \$9,030 \$9,068 \$10,414 \$10,710 \$74,450 \$305,663 \$269,452	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$8,820 \$9,045 \$10,250 \$10,710 \$74,572 \$307,103 \$270,723	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NIA GEN SVC 3 TRANSP-RT1 TRANSP-RT2 TRANSP-RT2 TRANSP-RT3(condo) TRANSP SMALL GEN. SVC	\$47,340 \$1,681 \$2,940 \$0 \$113,710 \$105,998 \$31,324 \$0 \$0 \$11,130 \$0 \$11,130 \$0 \$11,130 \$0 \$11,135 \$10,455 \$10,455 \$10,455 \$10,508	\$47,273 \$1,681 \$3,150 \$100,245 \$32,062 \$0 \$10,920 \$10,920 \$11,920 \$10,920 \$10,920 \$10,920 \$10,322 \$10,500 \$74,909 \$308,295	\$47,340 \$1,722 \$1,470 \$0 \$113,495 \$107,483 \$32,103 \$0 \$0 \$11,340 \$9,090 \$10,291 \$10,500 \$75,322 \$307,778	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$11,340 \$0 \$1,722 \$1,260 \$0 \$1,722 \$1,260 \$0 \$1,722 \$1,260 \$0 \$1,722 \$1,260 \$0 \$0 \$1,722 \$1,260 \$0 \$0 \$1,722 \$1,260 \$0 \$0 \$1,723 \$1,260 \$0 \$0 \$1,724 \$1,724 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,725 \$0 \$0 \$1,327 \$0 \$0 \$0 \$1,327 \$0 \$0 \$0 \$1,327 \$0 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$0 \$0 \$1,327 \$1,326 \$0 \$1,327 \$1,327 \$0 \$1,327 \$1,327 \$1,327 \$1,327 \$1,327 \$1,327 \$1,326 \$1,327 \$1,326 \$1	\$47,295 \$1,681 \$1,260 \$113,358 \$109,575 \$32,882 \$0 \$11,340 \$9,135 \$10,250 \$10,250 \$74,771 \$309,173	\$47,250 \$1,681 \$630 \$112,945 \$109,598 \$33,046 \$0 \$10,290 \$10,290 \$10,209 \$10,209 \$10,209 \$10,500 \$75,016	\$47,205 \$1,681 \$630 \$113,373 \$109,710 \$34,276 \$0 \$0 \$10,710 \$9,158 \$10,250 \$10,500 \$74,113 \$311,760	\$55,755 \$2,132 \$420 \$114,413 \$106,425 \$34,563 \$0 \$9,660 \$9,135 \$10,332 \$10,332 \$10,713	\$55,620 \$2,132 \$630 \$114,352 \$106,650 \$34,030 \$0 \$9,240 \$9,240 \$9,158 \$10,373 \$10,500 \$75,031 \$304,853	\$55,530 \$2,132 \$420 \$107,168 \$34,604 \$0 \$9,030 \$9,030 \$9,158 \$10,373 \$10,710 \$74,633 \$304,763	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768 \$0 \$9,068 \$10,291 \$10,219 \$74,480 \$304,808	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$9,030 \$9,030 \$9,068 \$10,414 \$10,710 \$74,450 \$305,663	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$8,820 \$9,045 \$10,250 \$10,710 \$74,572 \$307,103	
RESIDENTIAL-RG1 RESIDENTIAL-RG2 RESIDENTIAL-RG3 COMM - ST. LIGHTING SMALL GEN. SERVICE GEN SVC 1 GEN SVC 2 NAT. GAS VEHICLE NAA GEN SVC 3 TRANSP-RT1 TRANSP-RT2 TRANSP-RT3(condo) TRANSP SMALL GEN. SVC TRANSP GEN SVC 1	\$47,340 \$1,681 \$2,940 \$00 \$105,998 \$31,324 \$00 \$11,130 \$9,135 \$10,455 \$10,500 \$75,444 \$307,058 \$252,396	\$47,273 \$1,681 \$3,150 \$0 \$106,245 \$32,062 \$0 \$10,920 \$9,135 \$10,332 \$10,332 \$10,500 \$74,909 \$308,295 \$253,052	\$47,340 \$1,722 \$1,470 \$0 \$107,483 \$32,103 \$0 \$10,291 \$10,500 \$75,322 \$307,778	\$47,340 \$1,722 \$1,260 \$0 \$113,327 \$107,843 \$33,210 \$0 \$11,340 \$9,113 \$10,291 \$10,500 \$75,307 \$308,903 \$253,011	\$47,295 \$1,681 \$1,260 \$0 \$109,575 \$32,882 \$0 \$11,340 \$9,135 \$10,250 \$10,250 \$10,500 \$74,771 \$309,173 \$253,626	\$47,250 \$1,681 \$630 \$0 \$112,945 \$109,598 \$33,046 \$0 \$10,290 \$9,135 \$10,209 \$10,209 \$10,500 \$75,016 \$310,680 \$254,897	\$47,205 \$1,681 \$630 \$0 \$113,373 \$109,710 \$34,276 \$0 \$10,710 \$9,158 \$10,250 \$10,500 \$74,113 \$311,760 \$254,979	\$55,755 \$2,132 \$420 \$0 \$114,413 \$106,425 \$34,563 \$0 \$9,660 \$9,135 \$10,332 \$10,710 \$75,475 \$303,773 \$267,935	\$55,620 \$2,132 \$630 \$0 \$114,352 \$106,650 \$34,030 \$0 \$9,240 \$9,158 \$10,373 \$10,500 \$75,031 \$304,853 \$269,042	\$55,530 \$2,132 \$420 \$00 \$114,429 \$107,168 \$34,604 \$0 \$9,030 \$9,158 \$10,373 \$10,710 \$74,633 \$304,763 \$269,206	\$55,530 \$2,132 \$630 \$0 \$114,383 \$107,775 \$34,768 \$0 \$0 \$8,400 \$9,068 \$10,291 \$10,710 \$74,480 \$304,808 \$266,837	\$2,173 \$420 \$0 \$114,551 \$108,945 \$35,342 \$0 \$9,030 \$9,030 \$9,030 \$9,068 \$10,414 \$10,710 \$74,450 \$305,663 \$269,452	\$55,643 \$2,091 \$420 \$0 \$114,368 \$108,338 \$34,850 \$0 \$8,820 \$9,045 \$10,250 \$10,710 \$74,572 \$307,103 \$270,723	

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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SCHEDU	JLE C-4
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

UNBILLED REVENUES

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.

COMPUTATION OF UNBILLED REVENUES

PAGE 2 OF 4

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

					COMPUTATIO		DIREVENUES							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO.
_	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	AVERAGE
(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 COMM - ST. LIGHTING	\$555 \$230	(\$1,246) \$807	(\$795) (\$795)	\$35 \$81	(\$0,011) (\$2) (\$141)	(\$0,000) (\$2) (\$124)	(\$53) \$31	\$47 \$11	\$3,053 \$484	(\$5,646) (\$216)	\$2,597 \$81	(\$5) (\$836)	(\$5) \$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)	(\$896)	\$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 COMM - ST. LIGHTING SMALL GEN. SERVICE	(\$840) \$0 \$245	\$210 \$0 \$413	(\$1,680) \$0 (\$627)	(\$210) \$0 (\$168)	\$0 \$0 \$31	(\$630) \$0 (\$413)	\$0 \$0 \$428	(\$210) \$0 \$1,040	\$210 \$0	(\$210) \$0 \$77	\$210 \$0 (\$46)	(\$210) \$0 \$168	\$0 \$0 (\$184)	
GEN SVC 1 GEN SVC 2	\$243 \$563 \$287	\$413 \$248 \$738	(3027) \$1,238 \$41	\$360 \$1,107	\$31 \$1,733 (\$328)	(3413) \$23 \$164	\$420 \$113 \$1,230	(\$3,285) \$287	(\$61) \$225 (\$533)	\$518 \$574	(\$40) \$608 \$164	\$1,170 \$574	(\$608) (\$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	(\$420)	\$26,847	\$210	\$26,202	\$0 \$18,811	\$23,863	(\$420) \$19,307	(\$29,721)	\$420	(\$210) \$19,527	\$1,470	\$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.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

UNBILLED REVENUES 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. PAGE 3 OF 4

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

						COMPUTATION		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 Therms Sold * %	50%	50%	60%	50%	50%	50%	50%	50%	50%	50%	43%	50%	50%	50%
RESIDENTIAL RESIDENTIAL-2	258,001 1,020,351	374,114 1,476,961	539,246 2.106.779	516,910 2.291.054	417,013 1.501,439	362,111 1.248.907	307,906 1.096.784	242,408 932.633	215,001 852,470	208,046 846.014	185,956 751,720	277,643 1.045.964	272,814 1,072,386	346,056 1,357,540
RESIDENTIAL-2 RESIDENTIAL-3	1,592,917	2,549,540	2,106,779	2,291,054 3,469,029	2,635,957	2,221,227	1,096,764	932,633	852,470 952,022	916,233	824,792	1,045,964	1,072,366	2,172,795
RESIDENTIAL-S	232,727	386.825	520.930	441.056	353,273	298.803	213,878	115,439	94,184	77,843	68,959	151,788	239,040	380,126
RESIDENTIAL-RG2	24,018	33.248	45,165	42,100	31,509	27,866	23,480	14,534	14.536	12,040	11.516	17.732	26,658	36,266
RESIDENTIAL-RG3	21,010	446	(487)	(12)	13	12	10	(27)	6	1,592	(1,344)	6	20,000	1
COMM - ST. LIGHTING	1,422	1,597	1,978	1,436	1,492	1,395	1,311	1,332	1,340	1,237	1,128	1,218	1,160	1,274
SMALL GEN. SERVICE	161,184	205,384	264,899	264,856	220,221	194,145	182,798	165,269	142,828	135,807	129,885	165,439	166,356	197,304
GEN SVC 1	624,721	763,333	947,725	802,974	752,942	721,485	704,689	638,955	590,353	576,070	523,439	618,572	661,458	744,429
GEN SVC 2	434,497	547,905	713,795	626,272	572,669	538,384	505,646	451,252	452,375	448,634	401,760	477,163	541,026	613,874
NAT. GAS VEHICLE	0	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	0
GEN SVC 3	125,882	180,917	208,347	188,996	147,478	147,019	154,863	93,793	79,733	70,619	66,069	78,570	63,486	106,662
TRANSP-RT1	79,660	136,354	177,901	183,070	124,334	104,884	69,426	37,734	23,570	21,396	18,756	36,065	67,611	101,814
TRANSP-RT2	216,341	299,110	356,659	350,836	293,992	258,821	225,928	159,945	125,925	114,367	104,259	145,129	207,559	273,848
TRANSP-RT3(condo)	151,037	190,163	237,821	207,914	193,913	163,375	153,503	119,273	119,174	99,845	95,762	114,155	144,790	174,949
TRANSP SMALL GEN. SVC TRANSP GEN SVC 1	229,036 2,940,710	277,505 3,516,419	323,741 4,391,564	338,849 3,656,057	281,909 3,460,521	259,348 3,313,778	240,406 3,184,083	199,799 2,929,161	142,840 2,656,204	140,044 2,595,745	137,739 2,293,760	184,740 2,676,152	185,487 2,776,407	225,358 3,133,303
TRANSP GEN SVC 1 TRANSP GEN SVC 2	4,521,995	5,671,692	4,391,564 6,987,394	5,942,745	5,534,732	5,184,840	3,184,083 4,909,060	4,405,428	2,050,204	4,201,433	2,293,760 3,745,438	4,397,481	4,767,932	5,435,722
TRANSP GEN SVC 2 TRANSP GEN SVC 3	2,695,224	3,301,579	4,171,384	3,373,028	5,534,732 3,284,270	2,878,742	4,909,060 2,797,406	4,405,428 2,576,930	2,600,553	2,447,482	3,745,436 2,148,486	2,765,719	2,922,588	3,230,077
	2,000,224	0,001,010	4, 11 1,004	0,010,020	0,204,210	2,010,142	2,101,400	2,010,000	2,000,000	2,447,402	2,140,400	2,700,710	2,022,000	0,200,011
Total per therm:														
RESIDENTIAL	1.30650	1.30650	1.46174	1.46174	1.46174	1.46174	1.46174	1.46174	1.46174	1.97503	1.97503	1.89503	1.27011	1.27011
RESIDENTIAL-2	1.30650	1.30650	1.46174	1.46174	1.46174	1.46174	1.46174	1.46174	1.46174	1.97503	1.97503	1.89503	1.27011	1.27011
RESIDENTIAL-3	1.30650	1.30650	1.46174	1.46174	1.46174	1.46174	1.46174	1.46174	1.46174	1.97503	1.97503	1.89503	1.27011	1.27011
RESIDENTIAL-RG1	1.34829	1.34829	1.50353	1.50353	1.50353	1.50353	1.50353	1.50353	1.50353	2.01682	2.01682	1.93682	1.31190	1.31190
RESIDENTIAL-RG2	1.30270	1.30270	1.45794	1.45794	1.45794	1.45794	1.45794	1.45794	1.45794	1.97123	1.97123	1.89123	1.26631	1.26631
RESIDENTIAL-RG3	1.25420	1.25420	1.40944	1.40944	1.40944	1.40944	1.40944	1.40944	1.40944	1.92273	1.92273	1.84273	1.21781	1.21781
COMM - ST. LIGHTING	1.31152	1.31152	1.46676	1.46676	1.46676	1.46676	1.46676	1.46676	1.46676	1.98005	1.98005	1.90005	1.27513	1.27513
SMALL GEN. SERVICE	1.42536	1.42536	1.58060	1.58060	1.58060	1.58060	1.58060	1.58060	1.58060	2.09389	2.09389	2.01389	1.38897	1.38897
GEN SVC 1	1.34829	1.34829	1.50353	1.50353	1.50353	1.50353	1.50353	1.50353	1.50353	2.01682	2.01682	1.93682	1.31190	1.31190
GEN SVC 2 NAT. GAS VEHICLE	1.30270 0.00000	1.30270 0.00000	1.45794 0.00000	1.45794 0.00000	1.45794 0.00000	1.45794 0.00000	1.45794 0.00000	1.45794 0.00000	1.45794 0.00000	1.97123 0.00000	1.97123 0.00000	1.89123 0.00000	1.26631	1.26631 0.00000
NAT. GAS VEHICLE N/A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000
GEN SVC 3	1.25420	1.25420	1.40944	1.40944	1.40944	1.40944	1.40944	1.40944	1.40944	1.92273	1.92273	1.84273	1.21781	1.21781
TRANSP-RT1	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190
TRANSP-RT2	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631
TRANSP-RT3(condo)	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781
TRANSP SMALL GEN. SVC	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897	0.38897
TRANSP GEN SVC 1	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190	0.31190
TRANSP GEN SVC 2	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631	0.26631
TRANSP GEN SVC 3	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781	0.21781

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. FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

UNBILLED REVENUES

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. PAGE 4 OF 4

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

						COMPUTATION	I 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 RESIDENTIAL-2	104,144 178,661	104,228 178,941	104,316 179,255	104,373 179,555	104,571 179,726	104,420 179,853	104,235 179,965	103,953 179,934	114,928 185,347	114,794 185,520	114,591 185,505	114,530 185,589	114,479 185,660	114,631 186,018
RESIDENTIAL-2	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	49	407	406	44	407	40	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	6,566	6,557	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 COMM - ST. LIGHTING	\$210.00 \$0.00	\$210.00	\$210.00 \$0.00	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00 \$0.00	\$210.00 \$0.00	\$210.00	\$210.00	\$210.00 \$0.00	\$210.00	\$210.00 \$0.00
SMALL GEN. SERVICE	\$0.00 \$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 TRANSP GEN SVC 2	\$22.50 \$41.00													
TRANSP GEN SVC 2 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
INVINOI GENOVOU	ψ2 10.00	ψ210.00	ψ210.00	ψ210.00	ψ210.00	ψ210.00	ψ210.00	ψ2 10.00	ψ210.00	ψ210.00	ψ210.00	ψ210.00	ψ210.00	ψ2 10.00

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.

SUPPORTING SCHEDULES:

	Totals may be affected due to rounding.
SUPPORTING SCHEE	DULES:

							,			5					
		OTHER GAS SUPPLY EXPENSES													
		OPERATION													
1 8	01 to 808	NATURAL GAS PURCHASES	\$ 28,608,190 \$	25,662,570 \$	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 8	12	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 \$	25,605,041 \$	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
		DISTRIBUTION EXPENSES													
		OPERATION													
4 8	70	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 8	71	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 8	72	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 8	73	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 8	74	MAINS & SERVICES	879,586	920,585	1,060,567	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
98	75	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 8	76	MEAS & REG - INDUSTRIAL	27,254	-	1,100	-	-	52	-	-	125	-	-	-	28,531
11 8	77	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 8	78	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 8	79	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 8	80	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 8	81	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 8	85	SUPERVISION & ENGINEERING	1,935	2,689	563	13,955	4,004	5,823	706	934	2,335	742	904	6,171	40,760
18 8	86	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 8	87	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 8	88	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	1,072	20	40	-	-	2,407	1,108	4,648
21 8	89	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 8	90	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 8	91	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 8	92	SERVICES	117,571	83,520	95,316	143,411	85,444	112,424	108,471	130,428	122,251	77,686	151,058	245,637	1,473,218
25 8	93	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 8	94	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

SCHEDULE C-5			OPERATION & MAINTENANCE EXPENSES								PAGE 1 OF 2				
FLORIDA PUBLIC SERVI	ICE COMMISSION		EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND												
COMPANY: P	PEOPLES GAS SYSTEM, INC.		MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE									HISTORIC BASE YEAR DATA: 12/31/22			
DOCKET NO.: 20	0230023-GU		HISTORIC BASE YEAR.						WITNESS: R. PARSONS						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
LINE N0. 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	TOTAL	

SCHEDU								NCE EXPENSES					GE 2 OF 2			
		ERVICE COMMISSION		EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE									TYPE OF DATA SHOWN:			
COMPAN	IY:	PEOPLES GAS SYSTEM, INC.			MA	INTENANCE EXPE	NSES BY PRIMAR	Y ACCOUNT FOR T	ΉE			HISTORIC BASE YEAR DATA: 12/31/22				
DOCKET	NO.:	20230023-GU	HISTORIC BASE YEAR.								WI	TNESS: R. PARSO	NS			
LINE			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
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	TOTAL	
		CUSTOMER ACCOUNTS EXPENSE														
1 9	901	SUPERVISION	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
2 9	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	1,384,3	
3 9	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	13,191,9	
4 9	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)	990,7	
5 9	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 \$	15,567,06	
		CUSTOMER SVCE & INFORMATION														
7 9	907	CNG	-	-				-			-		-	-	-	
8 9	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	21,618,63	
9 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	1,206,01	
10			\$ 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 \$		
		SALES EXPENSE		s												
11 9	911	SUPERVISION			_	_		_			_	_	_	_		
	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	7,907,6	
	913	ADVERTISING	80,608	52,002	104,914	60,449	31,968	132,321	164,079	107,717	27,356	83,929	93,002	110,841	1,049,2	
	916	MISC. SALES EXPENSE	80,008	52,031	104,914	60,449	31,900	132,321	164,079	43,550	27,330	63,929	93,002	110,041		
14 9 15	910		- \$ 784,574 \$	- 674,893 \$	- 739,876 \$	- 689,300 \$	- 709,597 \$	- 761,201 \$	- 804,793 \$	43,550 804,123 \$	- 659,577 \$	- 707,975 \$	- 731,023 \$	- 933,435 \$	43,5 9,000,3	
15			y 104,014 y	074,093 \$	739,070 ¢	009,000 \$	105,551 \$	701,201 ¢	004,793 \$	004,123 φ	039,311 4	101,913 φ	731,023 ¢	900,400 Ø	3,000,30	
		ADMINISTRATIVE & GEN EXP														
16 9	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	17,067,5	
17 9	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	3,660,72	
18 9	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)	(12,782,1	
19 9	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	4,898,7	
20 9	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	452,0	
21 9	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	8,888,9	
	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	10,183,2	
	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	423,4	
	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	23,713,0	
)31	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	505,7	
	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	442,09	
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 \$	57,453,4	
		OTHER EXPENSE														
28 4	07.3	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	6,568,5	
	07.3 13	GAS PLANT LEASED TO OTHERS	62,482	64,619	361,302 61,482	47,750	48,171	48.239	35,159	309	3,562	3,083	2,638	2,474	0,508,5 379,9	
29 4 30	13	-	\$ 1,380,336 \$	1,929,995 \$	422,784 \$	883,119 \$	331,845 \$	48,239 923,845 \$	206,728 \$	171,877 \$	3,562	3,083	2,638	2,474		
			• .,•••,••• •		422,784 \$		331,845 \$	923,845 \$ 37.698.187 \$		39.340.029 \$	34.553.323 \$	1/4,651 \$ 34,104,886 \$	24.261.542 \$			
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 \$	416,479,61	

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

SCHEDULE C-6	ALLOCATION OF EXPENSES	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING	HISTORIC BASE YEAR DATA: 12/31/22
DOCKET NO.: 20230023-GU	GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A	WITNESS: R. PARSONS
	DETAILED DESCRIPTION OF ALLOCATION USED.	

	Corporate Expenses Allocated via A	Account 922				ALLOCAT NON-REGI			
INE		DEPARTMENT	GROSS	LESS	NET	NON-REG	JLATED	REGULATED	
NO.	DESCRIPTION	NUMBER	AMOUNT	ADJ.	AMOUNT	PERCENTAGE	AMOUNT	AMOUNT	DESCRIPTION OF ALLOCATION METHODS
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	on	\$34,675,127	\$0	\$34,675,127		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
11	Difference - Overallocation	n					213,819	(213,819)	methodology but with updated allocators applied to actual results.
									Based on actual results, PGS would have allocated less corporate G&A
12	Total Corporate Allocated per Bool	<s< td=""><td></td><td></td><td></td><td></td><td>\$1,782,188</td><td>\$32,892,939</td><td>to non-regulated companies. A large portion of costs are direct charged to non-utility affiliates.</td></s<>					\$1,782,188	\$32,892,939	to non-regulated companies. A large portion of costs are direct charged to non-utility affiliates.

	EXPLANATION: PROVIDE A SCHEDUL	E ITEMIZING REVENUES	TYPE OF DATA SHOWN:
	PURSUANT TO RULE 25-17.015 AND EXPE	HISTORIC BASE YEAR DATA: 12/31/22	
	TO THE COMMISSION PRESCRIBED (CONSERVATION GOALS.	WITNESS: R. PARSONS
ACCT.			
NO.	DESCRIPTION		AMOUNT
	REVENUES		TOTAL REVENUE
4950203	Energy Conservation Revenue - PGS		24,935,073
	DEFERRED REVENUE		4,714,126
	ENERGY CONSERVATION REVENUES		\$29,649,199
Account 908			
			AMOUNT
IO Order	EXPENSES		TOTAL EXPENSES
D0098798	COMMERCIAL NEW CONSTRUCTION		929,121
D0098801	COMMERCIAL RETENTION		1,270,900
D0098799	COMMERCIAL RETROFIT		1,045,837
D0086598, D0087176	COMMON COSTS		731,150
D0086602	GAS SPACE CONDITIONING		(3,450)
D0087391	RESIDENTIAL CUSTOMER ASSISTED AUDIT		125,000
D0086612	RESIDENTIAL NEW CONSTRUCTION		13,756,700
D0086608, D0093746	RESIDENTIAL RETENTION		3,209,747
D0098786	RESIDENTIAL RETROFIT		553,632
	DEFERRED EXPENSE		6,824,548
	TOTAL ENERGY CONSERVATION EXPENSES		28,443,184
	NO. 4950203 Account 908 IO Order D0098798 D0098799 D0086598, D0087176 D0086602 D0087391 D0086612 D0086608, D0093746	ACCT. DESCRIPTION NO. DESCRIPTION 4950203 Energy Conservation Revenue - PGS DEFERRED REVENUE ENERGY CONSERVATION REVENUES Account 908 ENERGY CONSERVATION REVENUES Account 908 COMMERCIAL NEW CONSTRUCTION D0098798 COMMERCIAL RETENTION D0098699 COMMERCIAL RETENTION D0098699 COMMERCIAL RETROFIT D0086698, D0087176 COMMON COSTS D0086612 RESIDENTIAL CUSTOMER ASSISTED AUDIT D0086612 RESIDENTIAL RETROFIT D0086608, D0093746 RESIDENTIAL RETENTION D0098608 RESIDENTIAL RETENTION D00986786 RESIDENTIAL RETROFIT D00986786 RESIDENTIAL RETENTION D0098786 RESIDENTIAL RETROFIT DEFERRED EXPENSE DEFERRED EXPENSE	ACCT. NO. DESCRIPTION REVENUES 4950203 Energy Conservation Revenue - PGS DEFERRED REVENUE ENERGY CONSERVATION REVENUES Account 908 COMMERCIAL NEW CONSTRUCTION D0098798 COMMERCIAL NEW CONSTRUCTION D0098691 COMMERCIAL RETENTION D0098699 COMMERCIAL RETENTION D00986598, D0087176 COMMON COSTS D0086602 GAS SPACE CONDITIONING D0098602 GAS SPACE CONDITIONING D0098602 RESIDENTIAL CUSTOMER ASSISTED AUDIT D0086602 RESIDENTIAL CUSTOMER ASSISTED AUDIT D0086602 RESIDENTIAL RETENTION D0098608 D0093746 RESIDENTIAL RETENTION D0098608 RESIDENTIAL RETENTION D0098608 RESIDENTIAL RETENTION D0098760 RESIDENTIAL RETENTION D0098780 RESIDENTIAL RETENTION RESIDENTIAL RETE

15	Account 909 D0086799	Advertising	\$1,206,015
16		Total 908 & 909	 \$29,649,199

RECAP SCHEDULES: C-2 p.1

SCHEDULE C-8		PAGE 1 OF 2						
LORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20230023-GU	EXPLAN FOR	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22 HISTORIC BASE YR - 1: 12/31/21 WITNESS: R. PARSONS						
LINE		BEGINNING	PROVISION	BAD DEBT	RECOVERIES &	COVERED BY CUSTOMER	ENDING	
<u>NO</u> .	YEAR	BALANCE	ACCRUAL	WRITE OFFS	ADJUSTMENTS	DEPOSIT(1)	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	(.,=,	
3	Mar-22	(1,452,668)	(\$104,964)	131,859	(\$42,866)	0	(.,,	
4	Apr-22	(1,468,640)	(\$2,052)	131,828	(\$46,830)	0	(.,,	
5	May-22	(1,385,694)	(\$124,810)	150,489	(\$40,047)	0	(.,	
6	Jun-22	(1,400,061)	(\$168,268)	187,387	(\$40,339)	0	())	
7	Jul-22	(1,421,281)	(\$115,014)	159,849	(\$42,021)	0	(.,,	
8	Aug-22	(1,418,467)	(\$209,526)	161,174	(\$32,642)	0	(1,100,101110	
9	Sep-22	(1,499,461)	(\$110,156)	148,385	(\$38,557)	0	(.,,	
10	Oct-22	(1,499,790)	(\$108,617)	151,306	(\$42,567)	0	(.,,	
11	Nov-22	(1,499,667)	(\$36,242)	178,427	(\$46,084)	0		
12	Dec-22	(1,403,566)	\$163,885	149,636	\$201,380	0	(888,664.99	
13	TOTAL		(990,792)	1,781,293	(279,645)			
	PRIOR YEAR							
14	Jan-21	(\$1,047,189)	(\$282,197)	148,899	(\$59,715)	0	(1,240,201.96)	1
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	())	
17	Apr-21	(1,088,199)	(\$211,401)	176,526	(\$52,910)	0		
18	May-21	(1,175,985)	(\$178,846)	171,648	(\$67,382)	0	(.,====,=====	
19	Jun-21	(1,250,565)	(\$128,740)	206,356	(\$52,491)	0	(.,===,	
20	Jul-21	(1,225,441)	(\$172,822)	179,138	(\$37,856)	0	(.,====,====,	
21	Aug-21	(1,256,982)	(\$163,962)	163,935	(\$48,691)	0	(.,	
22	Sep-21	(1,305,701)	(\$148,518)	145,672	(\$45,301)	0	(.,,.	
23	Oct-21	(1,353,848)	(\$191,030)	167,701	(\$42,563)	0	(.,,	
24	Nov-21	(1,419,740)	(\$45,370)	154,517	(\$81,896)	0	(.,,	
25	Dec-21	(1,392,490)	(\$122,363)	163,477	(\$48,146)	0	(1,399,521.73)	

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

SUPPORTING SCHEDULES:

SCHEDULE C-8	UNCOLLECTIBLE ACCOUNTS							
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20230023-GU	EXPLA FOF	TYPE OF DATA SHOWN: HISTORIC BASE YR - 2: 12/31/20 WITNESS: R. PARSONS						
		HIS	STORIC 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 2 3 4 5 6 7 8 9 10 11	Jan-20 Feb-20 Mar-20 Apr-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20	(113,419) (154,571) (121,177) (303,364) (548,276) (804,531) (1,102,638) (1,311,633) (1,549,808) (1,725,017) (1,516,640)	(\$123,637) (\$7,330) (\$176,174) (\$224,333) (\$232,940) (\$265,927) (\$203,421) \$322,058 (\$169,282) (\$893,945) (\$204,825)	148,329 87,106 51,908 1,763 10,148 (7,168) 19,670 1,205 118,825 499,711 122 296	(\$25,245) (\$561,438) (\$124,751) \$602,610		(121,177.40) (303,364.31) (548,275.95) (804,530.58) (1,102,637.56) (1,311,633.38) (1,725,016.56) (1,516,639.96)	
11 12	Nov-20 Dec-20	(1,516,640) (1,648,035)	(\$204,825) \$313,309	122,296 345,562	(\$48,867) (\$58,024)	0 0	(.,,)	

(1,866,446)

1,399,355

(466,680)

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

SUPPORTING SCHEDULES:

13

TOTAL

RECAP SCHEDULES:

57

PAGE 2 OF 2

UNCOLLECTIBLE ACCOUNTS

SCHEDULE C-9	ADVERTISING EXPENSES	PAGE 1 OF 2
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
COMPANY: PEOPLES GAS SYSTEM, INC.		WITNESS: R. PARSONS
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		CONSERVATION ADVERTISING			
2	909	Common Costs	\$1,206,015	\$0	
3		GENERAL ADVERTISING			
4	913	General Advertising	\$1,049,215	\$1,049,215	

\$1,049,215

\$2,255,230

SCHEDULE C-9	ADVERTISING EXPENSES	PAGE 2 OF 2
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
COMPANY: PEOPLES GAS SYSTEM, INC.		WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

			ADVERTISING EXPENSES FOR THE YEAF	R PRIOR TO THE HISTORIC BASE YEAR	
LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT	
1		CONSERVATION ADVERTISIN	<u>IG</u>		
2	909	Common Costs	\$1,034,272	\$0	
3		GENERAL ADVERTISING			
4	913	General Advertising	\$853,710	\$853,710	

\$853,710

\$1,887,982

60

SCHEDULE C-10		CIVIC AND CHARITAN	CIVIC AND CHARITABLE CONTRIBUTIONS			
FLORIDA PUBLIC SERVI	CE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF	TYPE OF DATA SHOWN:			
COMPANY: PEOPLES G	AS SYSTEM, INC.	INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.			HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS	
DOCKET NO.: 20230023	-GU					
			AMOUNT ALLOCATED TO	AMOUNT		
LINE						

NONE.

SCHEDULE C-11	INDUSTRY ASSOCIATION DUES	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION	HISTORIC BASE YEAR DATA: 12/31/22
DOCKET NO.: 20230023-GU	FOR THE HISTORIC BASE YEAR.	WITNESS: R. PARSONS

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	821,875	
	Totals may be affected due to rounding.		

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

SUPPORTING SCHEDULES:

SCHEDULE C-12	LOBBYING AND OTHER	POLITICAL EXPENSES	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE, FOR LOBBYING, CIVIC, POLITICAL AND		TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	IN NET OPERATING INCOME FOR TH		WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU			
LINE NO.	ORGANIZATION	AMOUNT	

NONE.

SCHEDULE C-13	TOTAL RATE CASE EXPENSE AND COMPARISONS	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES	HISTORIC BASE YEAR DATA: 12/31/2022
DOCKET NO.: 202300023-GU	WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION	PROJECTED TEST YEAR: 12/31/2024
	SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING	WITNESS: R. PARSONS
	REVENUES AND THE AMOUNT PER CUSTOMER	

		COMPARISON OF CURRE	ENT RATE CASE E	XPENSES WITH PR	RIOR CASE	
		PRIOR	CURRENT	PERCENT	PERCENT	
LINE		CASE*	CASE	CHANGE	CHANGE	
NO.	DESCRIPTION	2020	2023	(TOTAL)	(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 mark 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 de
3	REIMBURSEMENT OF PSC OUT OF STATE AUDIT TRAVEL COSTS	0	0	N/A	N/A	and witness preparation. New external legal support, complexity of case and regulatory staffing.
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.

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

	DOCKET NO. D	OCKET NO.	
	20200051-GU 20	2300023-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

SCHEDULE C-14	MISCELLANEOUS GENERAL EXPENSE	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT	HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU	ALLOCATED TO UTILITY OPERATIONS.	

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

TOTAL

\$23,713,092

\$23,713,092

Totals may be affected due to rounding. SUPPORTING SCHEDULES:

5		OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES			PAGE 1 OF 1		
C SERVICE COMMISSIC	DN				TYPE OF DATA SHOWN:		
OPLES GAS SYSTEM, IN	C.	HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT.			HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS		
20230023-GU							
		(1)	(2)	(3)	(4)		
ACCOUNT NO.	ACCOUNT TITLE	DESCRIPTION	DATE INCURRED	DEBIT	CREDIT		
	C SERVICE COMMISSIC OPLES GAS SYSTEM, IN 20230023-GU ACCOUNT	C SERVICE COMMISSION OPLES GAS SYSTEM, INC. 20230023-GU ACCOUNT ACCOUNT	C SERVICE COMMISSION DPLES GAS SYSTEM, INC. 20230023-GU ACCOUNT ACCOUNT EXPLANATION: PROVIDE A LIST OF OUT OF HISTORIC BASE YEAR AND THE RELATED AE REVENUES AND EXPENSES I (1) (1)	C 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.	C 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.	C 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 20230023-GU (1) (2) (3) (4) ACCOUNT ACCOUNT DATE (4)	

NONE

SCHEDULE C-16	GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR	HISTORIC BASE YR - 1: 12/31/21
DOCKET NO.: 20230023-GU	RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.	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			

MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS

PAGE 1 OF 1

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	29,127	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

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-2020-00485-FOF-GU

DOCKET NO. 20200051-GU DOCKET NO. 20200166-GU DOCKET NO. 20200178-GU

SUPPORTING SCHEDULES:

COMPANY:

AMORTIZATION/RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

PEOPLES GAS SYSTEM, INC.

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

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

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

PAGE 1 OF 1

FLORIDA PUBL	IC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION	TYPE OF DATA SHOWN:
		AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY:	PEOPLES GAS SYSTEM, INC.	CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.	WITNESS: R. PARSONS

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

\$409.279	\$409.508	\$441 873	\$442 560	\$442,943	\$443 279	\$442.697	\$443.033	\$444.045	\$443.990	\$111 317	\$448.436	\$5.255.959
3409.279	3409.300	3441.073	\$442.560	D442.940	\$443.279	D442.097	3443.033	5444.045	3443.990	3444.317	3440.430	ab.200.909

			12 MONTH N	ONUTILITY 1	12 MONTH
			TOTAL	% N	ON-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

6

\$5,255,959

TOTAL

TOTAL

\$39,200

SCHEDULE C-20	RECONCILIATION OF TOTAL INCOME TAX PROVISION	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

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		\$ 25,897,962	\$ 	\$ 25,897,962		

STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT

PAGE 1 OF 2

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

DOCKET NO .: 20230023-GU

LINE				*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
NUMBER	DESCRIPTION	AMOUNT	AMOUNT	LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME	s	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)		25,042,152	4 LOBBYING	83,744
				5 STATE TAX TRUE UP	205,093
5	TAXABLE INCOME PER BOOKS		105,127,296	6 401K - PERFORMANCE MATCH	(532,377)
6	LESS: NON-UTILITY EXPENSE		62,105	7 ACCRUED BONUS	990,195
7	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(79,939,448)	8 DEFERRED COMP	(193,527)
				9 FAS 106 - NC	(256,440)
8	TAXABLE INCOME		25,249,953	10 FAS 112	(262,526)
				11 LONG TERM INCENTIVE	(4,647)
			(10,100,174)	12 PAYROLL TAX 4.458%	(32,988)
9	STATE TIMING DIFFERENCES		(13,139,174)	13 PAYROLL TAX	(886,176)
10			12,110,780	14 PENSION - NC 15 RESTORATION PLAN	(1,599,277) (701,887)
10	STATE TAXABLE INCOME (LINE 8 - LINE 9) INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 10)	000 000	12,110,780	16 SERP - NC	(701,887) 136,918
12	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	666,093 (205,093)		17 VACATION ACCRUAL	565.029
12	ADJUSTIMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)	(205,093)		18 AMORT - CAPLIZED CUST ASSIST COSTS	10.479.416
13	STATE TAX - CURRENT	461.000		19 BAD DEBT	(510,857)
15	STATE TAX - CONTENT	401,000		20 COMPETITIVE RATE ADJ - C	(40,000)
				21 CONTRACTOR DAMAGE RESERVE	76.195
				22 DEFERRED EUEL	9.967.061
14	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		24.583.860	23 DEFERRED REVENUE	(769,542)
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	24 ENERGY CONSERVATION REV - C	2.150.196
10			2170	25 ENVIROMNTAL DISP COSTS NET - NC	294.995
16	FEDERAL INCOME TAX BEFORE CREDITS		5.162.611	26 HEDGES	36.531
17	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		(1,260,684)	27 INSURANCE RESERVE - NC	(1,854,191)
			()	28 INSURANCE RESERVE - C	(800,000)
				29 RATE CASE EXPENSE - NC	423,476
18	FEDERAL TAX - CURRENT	s	3,901,927	30 STORM RESERVE	(1,268,493)
				31 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	213.482
19	SUMMARY:			32 WORKERS COMPENSATION - NC	73.250
				33 CI - BS REPLACEMENT - C	(281,253)
20	FEDERAL TAX - CURRENT		3,901,927	34 AIAC	4,310,199
21	STATE TAX - CURRENT		461,000	35 AMORT - LH IMPROVE AND LAND RIGHTS	4,013,369
22	CURRENT YEAR DEFERRED TAX EXPENSE		21,535,034	36 CIAC	(3,409,521)
23	LESS: ITC AMORTIZATION		-	37 COST OF REMOVAL	(946,486)
				38 G/L - SALE OF ASSETS	1,941,467
24	TOTAL CURRENT YEAR INCOME TAX EXPENSE	\$	25,897,962	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

SUPPORTING SCHEDULES: B-17, C-1, C-20, C-22, C-23, C-24

RECAP SCHEDULES:

TOTAL ADJUSTMENTS

STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

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

DOCKET NO.: 20230023-GU

NUMBER	DESCRIPTION	
1 2	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 12	
3	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(205,093)
4	TOTAL ADJUSTMENTS	\$ (205,093)

5 6	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 17	
7	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(1,260,684)
в	TOTAL ADJUSTMENTS	\$ (1,260,684)

SCHEDULE C-22	INTEREST IN TAX EXPENSE CALCULATION	PAGE 1 OF 1		
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE	TYPE OF DATA SHOWN:		
COMPANY: PEOPLES GAS SYSTEM, INC.	NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY	HISTORIC BASE YEAR DATA: 1		
DOCKET NO.: 20230023-GU	ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF	WITNESS: R. PARSONS		
	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.			

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)	\$25,042,152	\$0	\$25,042,152

74

12/31/22

SCHEDULE C-23	BOOK/TAX DIFFERENCES - PERMANENT	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD	HISTORIC BASE YEAR DATA: 12/31/22
DOCKET NO.: 20230023-GU	INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.	WITNESS: R. PARSONS

		BOOK vs. TAX
	LINE NO.	PERMANENT DIFFERENCES
	1	CLUB DUES
	2	TRANSPORTATION FRINGE
	3	POLITICAL CONTRIBUTIONS
	4	LOBBYING
`	5	STATE TAX TRUE UP
4	6	AFUDC EQUITY
(7	AFUDC EQUITY - DEPR
	8	

SUPPORTING SCHEDULES:

9

RECAP SCHEDULES: C-21

35,314 43,781 51,000 83,744 205,093

(3,104,356) 107,536

(2,577,888)

DEFERRED INCOME TAX EXPENSE

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

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

DOCKET NO.: 20230023-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/22

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

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

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.

DEFERRED INCOME TAXES - YEAR ENDED 12/31/22

DEFERRED INCOME TAX EXPENSE

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

DOCKET NO.: 20230023-GU

LINE IUMBER	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

PAGE 2 OF 2

SCHEDULE C-25	DEFERRED TAX		PAGE 1 OF 2
LORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE INFORMATION REQUIR	ED TO ADJUST THE DEFERRED	TYPE OF DATA SHOWN:
OMPANY: PEOPLES GAS SYSTEM, INC.	TAX BALANCES FOR CHANGES IN THE STATE AND F	EDERAL STATUTORY INCOME	HISTORIC BASE YEAR DATA: 12/31/22
OCKET NO.: 20230023-GU	TAX RATES. SHOW SUPPORTING CALCULATION	IS IN DETAIL BY VINTAGE	WITNESS: R. PARSONS
	YEARS. PROTECTED FEDERAL DEFERRED TA	AX BALANCES ARE NOT	
	SUBJECT TO THIS ADJUSTM	IENT.	
LINE NO.	DESCRIPTION	TOTAL AMOUNT CR(DR)	
	STATE TAX ADJUSTMENT		
1	ADJUSTMENT AS FILED IN ORDER NO,		
	DOCKET NO (IF APPLICABLE)	N/A	
2	DEFERRED TAX BALANCES AS FOR THE 2022		
	TEST YEAR PER BOOKS	38,160,645	
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE		
	PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	38,160,645	
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE		
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES		
	AT RATES DIFFERENT THAN 5.5 % 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		
	FEDERAL TAX ADJUSTMENT (UNPROTECTED)		
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	136,560,839	
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u> </u>	
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES		
	AT RATES DIFFERENT THAN% AS REFLECTED ON THE		
	COMPANY'S BOOKS.	<u> </u>	
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES		

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

SCHEDULE C-25	DEFERRED TAX ADJUSTMENT	PAGE 2 OF 2
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME	HISTORIC BASE YEAR DATA: 12/31/22
DOCKET NO.: 20230023-GU	TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE	WITNESS: R. PARSONS
	YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT	
	SUBJECT TO THIS ADJUSTMENT.	

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR VINTAGE DEFERRED TAXES DEFERRED TAXES LINE NO. YEAR ENDED DIFFERENCE AS BOOKED RECALCULATED DTA (DTL) DTA (DTL) 2021 3,459,588 3 \$3,459,588 1 Deficiency related to the State Rate Increase \$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 0 4 0 0 5 0 0 ٥ 0 0 0 0 8 0 Λ n 9 10 11 0 Δ 12 13 14 15 16 0 0 0 17 0 0 0

\$13,809,269

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.

\$13,809,269

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.

18

19

\$0

SCHEDULE C-26				PARENT(S) DEBT INFORMATION				PAGE 1 OF 1		
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20230023-GU			INC	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. 1	LONG TERM DEBT	ACTUAL DEC. 31, 2022 AVERAGE * \$2,755,497	PERCENT OF CAPITAL 22.4%	COST RATE 4.50%	WEIGHTED COST OF DEBT 1.01%	PROJECTED DEC. 31, 2024 AVERAGE. * \$2,756,855	PERCENT OF CAPITAL 20.1%	COST RATE 5.26%	WEIGHTED COST OF DEBT	
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	\$ 12,277,258	100.0%		1.17%	\$ 13,726,218	100.0%		1.13%	
10					WEIGHTED COST OF PARE	ENT DEBT X US INCOME TA)	RATE** X EQUITY	IN SUBSIDIARY***	= PARENT DEBT ADJUSTME	ENT
						1.13%	25.345%	\$1,077,858	\$ 3,084	
	Above methodology used to determine paren PGS 2020 Settlement Agreement terms inclu * Information provided is for Emera Inc. in C ** Reflects U.S. income tax rate including Flo *** Equity in PGS (or subsidiary) is in US dolla	ded a Parent Debt Adju anadian dollars. orida state tax.					U, Docket No. 202000	51-GU,		

SCHEDULE C-27	INCOME TAX RETURNS	PAGE 1 OF 1		
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME	TYPE OF DATA SHOWN:		
	TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE	HISTORIC BASE YEAR DATA: 12/31/22		
COMPANY: PEOPLES GAS SYSTEM, INC.	AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND	WITNESS: R. PARSONS		
DOCKET NO.: 20230023-GU	REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF			
	PROVIDING THE RETURNS AND REPORTS.			

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 confidentially 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.

SCHEDUL	F C-28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.			
1	FOR PROF	IT AND LOSS PURPO	ISES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?
	A:	SUBSECTION	(a)(2)
2	WHAT TAX	YEARS ARE OPEN	VITH THE IRS?
	A:	2017, 2018, 20	19, 2020 and 2021
3	IS THE TRE	ATMENT OF CUSTO	MER DEPOSITS AT ISSUE WITH THE IRS?
	A:	NO	
4	IS THE TRE	ATMENT OF CIAC A	r ISSUE WITH THE IRS?
	A:	NO	
5	IS THE TRE	ATMENT OF UNBILL	ED REVENUE AT ISSUE WITH THE IRS?
	A:	NO	
6	FOR THE L	AST 5 TAX YEARS, V	/HAT 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		E THE AMOUNTS IN	
	A:		S PAID IN QUESTION 6 WERE PAID BY ENTRIES RECORDED IN THE INTERCOMPANY ACCOUNTS RECEIVABLE OR PAYABLE.
8			YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?
			S 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.

MISCELLANEOUS TAX INFORMATION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

SO EUSHI HAS BEEN TREATED AS THE PARENT FOR PURPOSE OF QUESTION 6.

		DEBT
		(\$000)
A:	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	62,952	63,470	401,084	431,324	227,147		(261,630)	39,352	25,752	63,277	(160,339)
	PARENT & APPLICANT											

SUPPORTING SCHEDULES:

PAGE 1 OF 1

TYPE OF DATA SHOWN:

WITNESS: R. PARSONS

HISTORIC BASE YEAR DATA: 12/31/22

SCHEDULE C-29	CONSOLIDATED RETURN	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.	HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU	PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY.	
	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.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

DOCKET NO.: 20230023-GU

		(1)	(2) TAX	(3) TOTAL	(4) JURISDIC	(5) TIONAL	(6)
LINE NO.	TYPE OF TAX	RATE	BASIS (\$)	AMOUNT (1 X 2)	FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
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		49,372,876			47,718,678

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

SCHEDULE C-30	OTHER TAXES	PAGE 2 OF 2
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES	TYPE OF DATA SHOWN:
	FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.	WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

		(1)	(2) TAX	(3) TOTAL	(4) JURISDIC	(5) TIONAL	(6)
LINE NO.	TYPE OF TAX	RATE	BASIS (\$)	AMOUNT (1 X 2)	FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	VARIOUS		33,907			22,20
2	STATE UNEMPLOYMENT	VARIOUS		6,431			4,212
3	FICA	0.0765		4,814,764		-	3,153,54
4	FEDERAL VEHICLE			-		-	-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		3,001,326		-	2,867,06
7	PROPERTY	VARIOUS		16,855,512		-	16,855,51
8	GROSS RECEIPTS	0.025		16,252,815		-	16,252,81
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		55,676,111			53,866,71

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

SCHEDULE C-31	OUTSIDE PROFESSIONAL SERVICES	PAGE 1 OF 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE	TYPE OF DATA SHOWN:
	USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEERING.	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

LINE		TYPE OF SERVICE			CONTRAC (CHECK (PERIOD OF CONTRACT		ACCOUNT CHARGED	CONTRACT
NO.		PERFORMED	NAME OF CONTRACTOR	PROJECT	ONE-TIME	CONTINUING	BEGIN	END	(#)	COST
1	1)	ACCOUNTING	Ernst & Young US LLP	Tax, Accounting, Auditing		Х			923	\$30,00
2	2)	LEGAL	Analysis Group Inc	Legal		Х			925	\$944,33
3			Ausley & McMullen PA	Legal		Х			923/various	\$496,01
4			Bajo Cohen Agliano PA	Legal		Х			925	\$346,77
5			Bajocuva PA	Legal		Х			925	\$38,93
6			Baker & Hostetler LLP	Legal		Х			182/923	\$98,1 <i>1</i>
7			Barnett & Chistolini PLLC	Legal		Х			925	\$125,18
8			Gaylord Merlin Dudovici & Diaz	Legal		Х			107 various	\$29,50
9			Holland and Knight	Legal		Х			923	\$3,513,12
10			Jones Day	Legal		Х			804/various	\$541,93
11			Lau, Lane, Pieper, Conley & McCreadie P.			Х			923/925	\$1,999,08
12			Macfarlane Ferguson	Legal		Х			923/925	\$42,28
13			Manson Volves Donaldson Varn PA	Legal		Х			107	\$275.87
14			Shumaker Loop & Kendrick	Legal		Х			107	\$595,0
15			The Goldstein Environmental Law Group	Legal		х			182/923	\$55.74
16			Tripp Scott PA	Legal		X			923/925	\$406,6
17			Troutman Pepper Hamilton Sanders	Legal		Х			923/various	\$39,80
18	3)	ENGINEERING	AVEVA Software	Engineering Services		Х			107/877	\$263,49
19	-,		Ayres Associates Inc	Engineering Services		X			107	\$315,5
20			Cleveland Integrity Services, Inc.	Engineering Services		X			various	\$1,154,23
21			Corrpro Companies Inc	Engineering Services		X			107	\$619,5
22			Daniels Engineering, Inc.	Engineering Services		x			various	\$520.49
23			Dive-tech International Inc.	Engineering Services		X			various	\$69,94
24			EN Engineering LLC	Engineering Services		X			107	\$92,30
25			Environmental Consulting (ECT)	Engineering Services		X			various	\$26,1
26			GL Noble Denton USA LLC	Engineering Services		X			930	\$32,60
27			HBK Engineering LLC	Engineering Services		X			107	\$463.8
28			Heath Consultants	Engineering Services		X			various	\$1,441,2
29			Insight	Engineering Services		X			various	\$131,7
30			JRGO LLC	Engineering Services		x			107/182/various	\$2,313,5
31			Mai Engineering	Engineering Services		x			various	\$958,56
32			Mar Engineering McKim&Creed	Engineering Services		x			various	\$3,642,4
33			Mott Macdonald Group Inc	Engineering Services		x			107	\$28,9
34								SUE	BTOTAL TO PG 2	\$21,653,1
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OUTSIDE PROFESSIONAL SERVICES

PAGE 2 OF 3

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		TYPE OF SERVICE		r project o		CT TYPE ONE)	PERIOD OF CONTRACT		ACCOUNT CHARGED	CONTRACT
NO.		PERFORMED			ONE-TIME	CONTINUING	BEGIN	END	(#)	COST
1		SUBTOTAL FROM PG. 1								\$21,653,142
2	3)	ENGINEERING (continue	c Patrick Engineering Inc	Engineering Services		х			107	\$367,430
3			The Paradigm Alliance, Inc	Engineering Services		Х			925	\$229,488
4			Universal Ensco Inc	Engineering Services		Х			107	\$115,761
5			World Wide Nondestructive Testing	Engineering Services		Х			107/various	\$587,354
6			Yuro and Associates LLC	Engineering Services		Х			various	\$434,895
7	4)	OTHER - CONSULTING	American Innovations LTD	Software and Services		Х			107/880/various	\$250,036
8			Anthony Case	Consulting Services		Х			923	\$31,948
9			Arcadis US Inc.	Environmental Consulting Services		Х			182	\$652,629
10			Brandmark Advertising, Inc.	Advertising Services		Х			909/913/925	\$639,062
11			Calhoun Collister & Parham Inc	Appraisal Services		Х			107/923	\$489,330
12			Circadian Technologies	Management Consultant	х				923	\$28,913
13			Concentric Energy Advisors Inc.	Consulting services-rate case	Х				186	\$69,760
14			Deloitte Consulting LLP	Work Mgmt Project consultants	Х				107	\$5,697,128
15			Durrance and Associates P.A.	Appraisal Services		Х			107	\$475,680
16			Florida Public Broadcasting Service	Advertising Services		Х			913	\$116,602
17			Florida Trend	Advertising Services		Х			913	\$62,540
18			Gary L Wood Associates	Benefit Service		Х			926	\$30,000
19			Geosyntec	Environmental Consulting Services		Х			182	\$512,541
20			Jeffrey H Jacobson	Environmental Consulting Services		Х			182	\$28,178
21			Living HR	HR Service	х				923	\$443,567
22			Margaret Kaigh Doyle	Technical LNG consultant	х				107/923	\$90,000
23			McDaniel and Cullen Supply Chain	Process Consultant	х				107/923	\$252,354
24			Mirata Software	Software and Services	х				107	\$114,400
25			Morning Star Fleet Services	Consulting Services		Х			921/923	\$170.891
26			Nopetro-CH4 Holdings LLC	Lease Equipment Services		Х			413	\$367,881
27			PierceGray LLC	HR Service		Х			923	\$154,213
28			PLUS Consulting	Software and Services	х				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		х			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	х	~			923	\$950.765
35			Summit Resources	Right of Way Consultants		х			107	\$1,271,002

SUBTOTAL TO PG 3 \$38,042,335

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SCHEDULE C-31	OUTSIDE PROFESSIONAL SERVICES	PAGE 3 OF 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE	TYPE OF DATA SHOWN:
	USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE	HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,	WITNESS: R. PARSONS
	LEGAL, FINANCIAL OR ENGINEERING.	
DOCKET NO.: 20230023-GU		

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

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SCHEDULE C-32	TRANSACTIONS WITH AFFILIATED COMPANIES	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED	TYPE OF DATA SHOWN:
	COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING	HISTORIC BASE YR : 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA	WITNESS: R. PARSONS
	REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED	
DOCKET NO.: 20230023-GU	BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE	
	HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE	
	SUFFICIENT.	

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/2022

				CHARGE OR (CREDIT) DURING YEAR		
NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	AMOUNT	ACCOUNT NO.	
TECO Partners, Inc	Affiliate	Real property sublease		(98,243)	493	
		G&A Allocation		(263,836)	922	
		Labor services		(56,187)	146	
		Marketing		7,585,990	912	
		Marketing Service		900,000	107	
Tampa Electric	Affiliate	Labor & Other Services		(3,436,682)	146	
		Natural Gas sales		(5,681,863)	146	
		Real property sublease		(17,519)	146	
		Real property sublease		918,374	931	
		Natural Gas purchases		284,323	801	
		Corporate OH Allocation		4,059,400	930.2	
		IT, Telecom, Facilities		10,884,114	930.2/multi	
		Accounts Payable Assessment		616,648	930.2	
		Claims Assessment		514,258	930.2	
		Procurement Assessment		839,071	930.2	
		Other Labor Services		16,200,564	930.2/multi	
TECO Energy Inc.	Parent	Labor services		(12,220)	146	
SeaCoast Gas Transmission	Affiliate	Labor services		(743,911)	146	
		G&A Allocation		(1,391,823)	922	
		Natural Gas Purchases		6,910,911	801	
		Natural Gas Sales		(2,828,137)	146	
New Mexico Gas Company	Affiliate	Labor and IT Services		64,088	930.2/multi	
Emera Energy Services Inc.	Affiliate	Natural Gas Sales		(16,498,243)	146	
Energy Services IIC.	millate	Natural Gas Purchases		25.613.297	801	
		Natural Oas Futurases		20,010,237	001	
Emera Inc.	Parent of TECO Energy	Labor Services		(1,497)	146	
		Labor Services		1,280,784	930.2/Multi	
		Other Services		681,967	930.2/Multi	
Emera Carribean Holdings LTD	Affiliate	Labor Services		19,910	930.2/Multi	
(an Emera Company)						
		TOTAL		46,343,538		

WAGE AND SALARY INCREASES COMPARED TO CPI

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI HISTORIC BASE YEAR DATA: 12/31/21 HISTORIC BASE YR-2: 12/31/20 HISTORIC BASE YR-2: 12/31/19

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%

SUPPORTING SCHEDULES: C-37

O & M BENCHMARK COMPARISON BY FUNCTION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22 EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES. PRIOR RATE CASE BASE YR: 12/31/19 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

		COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7
LINE NO.	FUNCTION	HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	12/31/2019 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COMPOUND MULTIPLIER (MFR C-37)	HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	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	\$153,041,292	(\$30,659,530)	\$122,381,762	\$107,040,486	-	\$140,629,358	\$18,247,596

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.

O & M ADJUSTMENTS BY FUNCTION

PAGE 1 OF 1

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	(\$30,659,530)	

Totals may be affected due to rounding. SUPPORTING SCHEDULES: C-2, C-5

BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

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

PAGE 1 OF 1

DOCKET NO.: 20230023-GU

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

LINE NO.	FUNCTION	BASE YEAR ACTUAL 0&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	\$ 128,715,895	\$ (21,675,410)	\$ 107,040,486	

Totals may be affected due to rounding.

SCHEDULE C-37	O & M COMPOUND MULTIPLIER CALCULATION	PAGE 1 OF 1		
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST	TYPE OF DATA SHOWN:		
COMPANY: PEOPLES GAS SYSTEM. INC.	RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND	HIS. BASE YR LAST CASE: 12/31/19 HIS. BASE YR CURRENT CASE: 12/31/22		
	MULTIPLIER.	WITNESS: R. PARSONS		
DOCKET NO.: 20230023-GU				

LINE NO.	TOTAL CUSTOMERS (AVERAGE)				AVERAGE CPI a\	INFLATION & GROWTH COMPOUND MULTIPLIER		
-	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
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:

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O & M BENCHMARK VARIANCE BY FUNCTION	PAGE 1 OF 5
EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE	TYPE OF DATA SHOWN:
EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK	HISTORIC BASE YR LAST CASE: 12/31/19
YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY	HISTORIC BASE YR CURRENT CASE: 12/31/22
THE DIFFERENCE.	WITNESS: T. O'CONNOR / C. RICHARD
	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

	FERC ACCOUNT	S: <u>870 - 894</u>	FERC FUNC	TIONAL GROUP:	DISTRIBUTION	
						AMOUNT
				TEST YEAR ADJUST BENCHMARK	ED REQUEST	\$41,247,171 41,356,161
				VARIANCE TO JUST	IFY	\$108,991
LINE JUSTIFICATIO		BASE YEAR (PRIOR CASE)		HISTORIC BASE YEAR O&M	BENCHMARK	JUSTIFICATION
<u>NO. NO.</u> 1	DESCRIPTION TOTAL DISTRIBUTION EXPENSE	ACTUAL O&M \$31,478,374	BENCHMARK 41,356,161	REQUESTED \$41,247,171	VARIANCE \$108,991	TOTAL DISTRIBUTION EXPENSES ARE BELOW
						THE BENCHMARK

SUPPORTING SCHEDULES: C-34

SCHEDULE C-38	O & M BENCHMARK VARIANCE BY FUNCTION PAGE 2 OF 5								
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR. THE BENCHMARK							
COMPANY: PEOPLES GAS SYSTEM, INC.	HISTORIC BASE YR LAST CASE: 12/31/19 HISTORIC BASE YR CURRENT CASE: 12/31/22 WITNESS: T. O'CONNOR / R. PARSONS /								
DOCKET NO.: 20230023-GU	THE DIFFERENC	<u>ک.</u>		K. SPARKMAN					
	FERC ACCOUNTS: 901 - 905	FERC FUNCTIONAL GROUP:	CUSTOMER ACCOUNTS	<u> </u>					
				AMOUNT					
		TEST YEAR ADJU BENCHMARK	STED REQUEST	\$15,567,069 19,257,689					

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

SUPPORTING SCHEDULES: C-34

RECAP SCHEDULES:

SCHEDULE C-38	O & M BENCHMARK VARIANC	ENCHMARK VARIANCE BY FUNCTION PAGE 3 OF 5					
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF C						
COMPANY: PEOPLES GAS SYSTEM, INC.	EXPENSE BY FUNCTION FOR THE HISTORIC YEAR AND THE VARIANCE. FOR EACH FUI THE DIFFERENC	NCTIONAL VARIANCE, JUSTIFY		R LAST CASE: 12/31/19 R CURRENT CASE: 12/31/22			
DOCKET NO.: 20230023-GU		у с .	WINESS, N. FAN				
	FERC ACCOUNTS: 911-916	FERC FUNCTIONAL GROUP:	SALES PROMOTION EXPENSE				
	<u></u>						

							AMOONT
					TEST YEAR ADJUSTE BENCHMARK	ED REQUEST	\$9,000,367 11,036,748
					VARIANCE TO JUSTI	FY	\$2,036,381
			BASE YEAR		HISTORIC BASE YEAR		
LINE	JUSTIFICATIO	N	(PRIOR CASE)		0&M	BENCHMARK	JUSTIFICATION
NO.	NO.	DESCRIPTION	ACTUAL O&M	BENCHMARK	REQUESTED	VARIANCE	
1		SALES PROMOTION EXPENSE	\$8,400,656	11,036,748	\$9,000,367	\$2,036,381	TOTAL SALES PROMOTION EXPENSES ARE BELOW THE BENCHMARK

SUPPORTING SCHEDULES: C-34

SCHEDULE C-38	O & M BENCHMARK VARIANCE BY FU	PAGE 4 OF 5				
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF OPERATI EXPENSE BY FUNCTION FOR THE HISTORIC BASE Y		TYPE OF DATA S HISTORIC BASE	HOWN: YR LAST CASE: 12/31/19		
COMPANY: PEOPLES GAS SYSTEM, INC.	YEAR AND THE VARIANCE. FOR EACH FUNCTION	,	HISTORIC BASE	HISTORIC BASE YR CURRENT CASE: 12/31/22		
	THE DIFFERENCE.			ESTONE / T. O'CONNOR / R. PARSONS		
DOCKET NO.: 20230023-GU			C. RICHARD / L. F	RUTKIN		
	FERC ACCOUNTS: <u>920 - 932</u> FE	RC FUNCTIONAL GROUP:	ADMINISTRATIVE & GENERAL			

							AMOUNT
					TEST YEAR ADJUSTI BENCHMARK	ED REQUEST	\$57,291,851 67,691,667
					VARIANCE TO JUSTI	FY	\$10,399,816
LINE	JUSTIFICATIO	N	BASE YEAR (PRIOR CASE)		HISTORIC BASE YEAR O&M	BENCHMARK	JUSTIFICATION
NO.	NO.	DESCRIPTION	ACTUAL O&M	BENCHMARK	REQUESTED	VARIANCE	
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

SUPPORTING SCHEDULES: C-34

SCHEDULE C-38	O & M BENCHMARK VARIANCE BY FUNCTION	PAGE 5 OF 5
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE	TYPE OF DATA SHOWN:
	EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK	HISTORIC BASE YR LAST CASE: 12/31/19
COMPANY: PEOPLES GAS SYSTEM, INC.	YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY	HISTORIC BASE YR CURRENT CASE: 12/31/22
	THE DIFFERENCE.	WITNESS: T. O'CONNOR / R. PARSONS
DOCKET NO.: 20230023-GU		

		FERC ACCOUNTS	8: <u>407.3 & 413</u>	FERC FUNC	TIONAL GROUP: O	THER	
							AMOUNT
					TEST YEAR ADJUSTE BENCHMARK	D REQUEST	(\$724,696) 1,287,093
					VARIANCE TO JUSTIF	Υ	\$2,011,788
			BASE YEAR		HISTORIC BASE YEAR		
LINE J NO.	IUSTIFICATION NO.	N DESCRIPTION	(PRIOR CASE) ACTUAL O&M	BENCHMARK	O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1	٦	TOTAL OTHER EXPENSES	\$979,675	1,287,093	(\$724,696)	\$2,011,788	TOTAL OTHER EXPENSES ARE BELOV THE BENCHMARK

SUPPORTING SCHEDULES: C-34

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

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.

COST OF CAPITAL - 13-MONTH AVERAGE

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

PAGE 1 OF 2

DOCKET NO.: 20230023-GU

	LAST R/	ATE CASE - HISTO	RIC BASE YE	AR ENDED 12/3	1/2019		PRESENT	RATE CASE - HIST	ORIC BASE YEAR EI	NDED 12/31/202	2	
				0007		AMOUNT	ADJUS	MENTS			0007	
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE (4)	WEIGHTED COST (5)	PER BOOKS (6)	SPECIFIC (7)	PRORATA (8)	NET* (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
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	\$946,695,634	100.00%	_	6.61%	\$1,881,233,428	(\$19,571,249)	(\$127,702,813)	\$1,733,959,366	100.00%		6.06%

* 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

SUPPORTING SCHEDULES: B-1 p.2, D-2 p.1, D-3, D-4, D-5, D-6, D-10

RECAP SCHEDULES: A-1, A-2, C-22

APPLICANT'S AVERAGE COST OF CAPITAL-HISTORICAL DATA

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

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

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

		AMOUNT						WEICHTED
.INE NO.	CLASS OF CAPITAL (1)	PER BOOKS (2)	SPECIFIC (3)			RATIO (6)	COST RATE (7)	WEIGHTED COST (8)
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	\$1,603,790,808	(\$13,312,017)	(\$102,348,950)	\$1,488,129,841	100.00%		5.83%

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-1 p.2, D-2 p.1, D-3, D-4, D-5, D-6, D-10

LONG-TERM DEBT OUTSTANDING

PAGE 1 OF 1

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

											ANNUAL
				13 MO. AVERAGI	Ξ						TOTAL
		ISSUE	MATURITY	PRINCIPAL	(PREMIUM)	ISSUING	NET	LIFE	AMORTIZATION		COST
LINE	ISSUE	DATE	DATE	12/31/2022	DISCOUNT	EXPENSE & OC	(5)+(6)	(YEARS)	(7)/(8)	INTEREST	(9)+(10)
NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
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	\$546,923,076	\$2,081,014	\$6,650,846	\$8,731,860	 \$425,290	\$20,999,791	\$21,425,081
14	UNAMORTIZED ISSUE EXPENSE	(\$4,348,847)						
15	UNAMORTIZED PREMIUM / DISCOUNT	(\$1,628,804)						
16	OCI	(\$622,953)						
17	NET	\$540,322,471	:					
18	EMBEDDED COST OF LONG-TERM DEBT	3.97%	-					

SUPPORTING SCHEDULES: B-1 p.2

SCHEDULE D-3	SHORT TERM DEBT	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION		TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR THE HISTORIC BASE YEAR.	HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

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 SUPPORTING SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

SCHEDULE D-4 PREFERRED STOCK											PAGE 1 OF 1		
FLORIDA PUBLIC	C SERVICE COMMIS	SSION					SIS, AS SPECIFIED				TYPE OF DATA SHOWN:		
COMPANY: PEOF	PLES GAS SYSTEM	, INC.			ON A 13 MON	TH AVERAGE BAS	SIS FOR THE HIST	ORIC BASE YEAR			HISTORIC BASE YEAR DATA: 12/31/22 WITNESS: R. PARSONS		
DOCKET NO.: 20	0230023-GU												
			CALL		DISCOUNT OR	ISSUING				EFFECTIVE			
			PROVISIONS	PRINCIPAL	PREMIUM	EXPENSE	NET		DOLLAR	COST			
		ISSUE	OR SPECIAL	AMOUNT	ASSOCIATED	ASSOCIATED	PROCEEDS	COUPON	DIVIDENDS	RATE			
LINE	ISSUE	DATE	RESTRICTIONS	OUTSTANDING	WITH (4)	WITH (4)	(4)+(5)-(6)	RATE	(8 X 4)	(9)/(7)			
NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			

NOT APPLICABLE

COMMON STOCK ISSUES - ANNUAL DATA

PAGE 1 OF 1

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

							NET	
		PRICE		GROSS		NET	PROCEEDS	TOTAL
	METHOD OF	PER	SHARES	PROCEEDS	ISSUE	PROCEEDS	PER SHARE	SHARES
LINE	ISSUE	SHARE	ISSUED	(2)X(3)	EXPENSE	(4)-(5)	(6)/(3)	OUTSTANDING
NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

NOT APPLICABLE

SUPPORTING SCHEDULES:

CHEDULE D-6					0	CUSTOMER DEF	POSITS					PAGE 1 OF 1	
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RAT PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BAS							1						
COMPANY: PEOPLES GAS SYS	STEM, INC.			THE COMPAN			POSITS, DEPOSIT S	IZE, PAYMENT				WITNESS: R. PARSONS	
OCKET NO.: 20230023-GU					OFI	NTEREST, AND	REFUNDS.						
LINE	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)	
<u>NO.</u>	(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	(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	(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	(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	(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	(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	(,	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	(,.	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	(,	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	(,	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	(,	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	(,	8,906	39,696	61,299	
	Dec-22	715,000	7,725,822	5,442,624	15,975,972	93,246	29,952,665			9,071	39,940	51,968	
14					1	3-MONTH AVG	\$28,428,895	12-MONTH TOT \$	\$134,067	\$97,660	\$472,602	\$704,329	
15					EFFECTIVE IN	TEREST 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.

RECAP SCHEDULES: D-1 p.1

SOURCES AND USES OF FUNDS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

YEAR ENDING 12/31/22

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

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE			(*0001-)
NO.	DESCRIPTIO	<u>N</u>	(\$000's)
1	SOURCES:	NET INCOME ADD:	\$82,238
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	450,977
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	\$449,682

Totals may be affected due to rounding

SUPPORTING SCHEDULES:

SCHEDULE D-8	ISSUANCE OF SECURITIES	PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
COMPANY: PEOPLES GAS SYSTEM, INC.	AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.	WITNESS: R. PARSONS
DOCKET NO.: 20230023-GU		

NOT APPLICABLE

SCHEDULE D-9)	SUBSIDIARY INVI	ESTMENTS				PAGE 1 OF 1		
FLORIDA PUBL COMPANY: DOCKET NO.:	IC SERVICE COMMISSION PEOPLES GAS SYSTEM, INC. 20230023-GU	EXPLANATION: PROVIDE THE AVERAGE ANNUA EACH SUBSIDIARY INVESTMENT FOR THE TH AND THE 13-MONTH AVERAGE BALANCE	REE MOST RECENT C	ALENDAR YEAR			TYPE OF DATA SHO HISTORIC BASE YE HISTORIC BASE YF HISTORIC BASE YF HISTORIC BASE YF WITNESS: R. PARS	AR DATA: 12/31/22 R - 1: 12/31/21 R - 2: 12/31/20 R - 3: 12/31/19	2
				YEAR E	NDED		1	3 Month Average	
LINE NO.	SUBSIDIARY NAME	SOURCE OF INVESTMENT	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	

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RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

YEAR ENDED 12/31/2022

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

DOCKET NO.: 20230023-GU

			12/							
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	HOWIN	THORN	\$1,881,233,428
2	RECONCILING ITEMS:									
3 4					(050 500)					0
4 5	INVESTMENT IN SUBSIDIARIES NON-UTILITY PROPERTY				(958,590)					(958,590) 0
6	TEMP. CASH INVESTMENTS								(2,950)	(2,950)
7	NOTES RECEIVABLE								(2,000)	(2,000)
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 14	UNBUNDLING TRANSITION COSTS UNAMORT RATE CASE					(160.005)			(474.010)	(625.215)
14	UNRECOVERED GAS COST					(160,995)			(474,219)	(635,215)
16	COMPETITIVE RATE ADJUSTMENT					(922,566)			(2,717,466)	(3,640,032)
17	ACCOUNTS PAY - ASSOC CO.					(022,000)			(2,111,100)	(0,010,002)
18	DIVIDENDS DECLARED				3,520,798					3,520,798
19	CONSERVATION COST TRUE-UP		0							0
20	CAST IRON/BARE STEEL RIDER (CIBSR) TRUE-U	P	(189,998)							(189,998)
21	REMOVE PLANT FOR MSEA									0
22	NON-UTILITY ACCRUED LIAB				(4 000 550)					0
23 24	PROPERTY HELD FOR FUTURE USE GAIN ON SALE OF PROPERTY				(1,939,552)					(1,939,552) 0
24	NONUTILITY PLANT ADJUSTMENTS				(515,559)	(175,030)				(690,589)
26	REMOVE ACQUISITIN ADJUSTMENT				(010,000)	(175,050)			0	(030,509)
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	14,000,110	\$0
		(,- :_,,	(,,,	(.,,,,	()	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	,,		
37		\$ 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
SUPPORTING SCHEDULES: B-2, B-3
RECAP SCHEDULES: D-1 p.1

FINANCIAL INDICATORS - CALCULATION OF INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS

PAGE 1 OF 3

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

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.

(\$000)

DOCKET NO.: 20230023-GU

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

LINE NO.							
	INDICATOR	2018	2019	2020	2021 PRIOR YEAR	2022 HISTORIC BASE YEAR CURRENT RATE	2022 HISTORIC BASE YEAR PROPOSED RATES
-	INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCT	TION					
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	
-	EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRU	JCTION					
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 PORTING SCHEDULES:						RECAP SCHEDULES: A

FINANCIAL INDICATORS - CALCULATION OF PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY

PAGE 2 OF 3

HISTORIC BASE YEAR DATA: 12/31/22

HISTORIC BASE YR - 1: 12/31/21

TYPE OF DATA SHOWN:

WITNESS: R. PARSONS

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM, INC.

(\$000)

DOCKET NO.: 20230023-GU

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	2018	2019	2020	2021 PRIOR YEAR	2022 HISTORIC BASE YEAR CURRENT RATE	2022 HISTORIC BASE YEAR PROPOSED RATES
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:

FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON

PAGE 3 OF 3

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

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

DOCKET NO.: 20230023-GU

YEAR, AND THE THREE PREVIOUS CALENDAR YEARS. (\$000)

FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR

		3 PREVIOUS CALENDAR YEARS					
LINE NO.	INDICATOR	2018	2019	2020	2021 PRIOR YEAR	2022 HISTORIC BASE YEAR CURRENT RATE	2022 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%	

SCHEDULE D-	12	APPLIC	ANT'S MARKET DA	PAGE 1 OF 1				
COMPANY: PE	LIC SERVICE COMMISSION EOPLES GAS SYSTEM, INC.	EXPLANATION: PROVIDE II MOST RECENT FIVE YEAF COMPANY OR CONSOL STOCK IS N	R HISTORICAL MA	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				
DOCKET NO:	20230023-GU	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	HISTORIC BASE YR - 3: 12/31/19 HISTORIC BASE YR - 4: 12/31/18 WITNESS: R. PARSONS	
LINE		HBY-4	<u>HBY-3</u>	<u>HBY-2</u>	<u>HBY-1</u>	HISTORIC BASE YEAR*		
NO.	INDICATORS *	(1)	(2)	(3)	(4)	(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.