



April 28, 2023

Ms. Judy Harlow, Director  
Division of Economics  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Dear Ms. Harlow:

Pursuant to Rule 25-7.045, F.A.C., Peoples Gas System submits this annual depreciation status report for Gas Plant in Service and related Accumulated Provision for Depreciation for each functional category of plant for which a depreciation rate has been approved for the year ending December 31, 2022, with supporting schedules including the prescribed components of booked plant and reserve activity.

Sincerely,

A handwritten signature in blue ink that reads "Rosemary J. Barbour".

Rosemary J. Barbour  
Controller – General Accounting

Name of Respondent		For the Year Ended	
Peoples Gas System		Dec. 31, 2022	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
Line No.	Item (a)	Total (b)	Gas (c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified)	2,346,274,646	2,346,274,646
4	101.1 Property Under Capital Leases	-	-
5	102 Plant Purchased or Sold	-	-
6	106 Completed Construction not Classified	331,968,650	331,968,650
7	103 Experimental Plant Unclassified	-	-
8	104 Leased to Others	2,527,001	2,527,001
9	105 Held for Future Use	1,939,552	1,939,552
10	114 Acquisition Adjustments	5,031,897	5,031,897
11	TOTAL Utility Plant (Total of lines 3 through 10 )	2,687,741,747	2,687,741,747
12	107 Construction Work in Progress	246,108,952	246,108,952
13	Accum. Provision for Depreciation, Amortization, & Depletion	881,239,460	881,239,460
14	Net Utility Plant (Total of lines 11 plus 12 less line 13)	2,052,611,238	2,052,611,238
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation	875,553,924	875,553,924
18	111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights	-	-
19	111 Amort. of Underground Storage Land and Land Rights	-	-
20	119 Amortization of Other Utility Plant	-	-
21	TOTAL in Service (Total of lines 17 through 20)	875,553,924	875,553,924
22	Leased to Others		
23	108 Depreciation	657,383	657,383
24	111 Amortization and Depletion	-	-
25	TOTAL Leased to Others (Total of lines 23 and 24)	657,383	657,383
26	Held for Future Use		
27	108 Depreciation	-	-
28	111 Amortization	-	-
29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)	-	-
30	111 Abandonment of Leases (Natural Gas)	-	-
31	115 Amortization of Plant Acquisition Adjustment	5,028,153	5,028,153
32	TOTAL Accum. Provisions (Should agree with line 13 above) (Total of lines 21, 25, 29, 30, and 31)	881,239,460	881,239,460

Annual Status Report									
Analysis of Plant in Service Accounts									
Company: Peoples Gas System									
For the Year Ended December 31, 2022									
									Page 1 of 2
Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<b>Amortizable General Plant Assets:</b>									
30100	Organization	0.0	12,620	-	-	-	-	-	12,620
30200	Franchise & Consents	4.0	-	-	-	-	-	-	-
30300	Misc Intangible Plant	4.0	815,325	-	-	-	-	-	815,325
30301	Custom Intangible Plant	6.6	54,992,606	6,856,247	(147,825)	-	-	-	61,701,028
37402	Land Rights	1.3	4,268,873	-	-	-	-	-	4,268,873
39002	Structures & Improve Leases	2.4	134,160	-	-	-	-	-	134,160
	<b>Subtotal</b>		60,223,584	6,856,247	(147,825)	-	-	-	66,932,006
<b>Depreciable Assets:</b>									
37400	Land Distribution	0.0	14,985,873	1,171,277	-	-	-	-	16,157,149
37500	Structures & Improvements	2.8	25,824,228	706,645	-	-	-	-	26,530,873
37600	Mains Steel	2.1	677,690,713	59,588,526	(970,104)	-	-	-	736,309,135
37602	Mains Plastic	1.6	716,903,779	38,039,873	(2,499,867)	-	-	-	752,443,785
37700	37700 - Compressor Equipment	3.0	19,091,948	95,350	-	-	-	-	19,187,298
37800	Meas & Reg Station Eq Gen	2.7	21,356,560	934,795	(160,303)	-	-	-	22,131,053
37900	Meas & Reg Station Eq City	2.1	84,861,800	11,129,230	(24,255)	-	-	-	95,966,774
38000	Services Steel	4.0	62,844,319	5,277,038	(36,015)	-	-	-	68,085,342
38002	Services Plastic	2.7	487,344,021	62,233,681	(297,872)	-	-	-	549,279,831
38100	Meters	5.0	84,626,200	7,955,614	-	-	-	-	92,581,814
38200	Meter Installations	2.2	81,412,880	10,932,159	-	-	-	-	92,345,039
38300	House Regulators	1.8	18,287,448	1,638,332	-	-	-	-	19,925,781
38400	House Regulator Installs	1.9	32,160,125	6,517,029	-	-	-	-	38,677,155
38500	Meas & Reg Station Eq Ind	2.3	15,049,730	147,097	-	-	-	-	15,196,827
38700	Other Equipment	3.0	12,926,003	506,840	(1,000)	-	-	-	13,431,843
39000	Structures & Improvements	2.4	28,184	-	-	-	-	-	28,184
39100	Office Furniture	5.9	1,878,515	31,735	-	-	-	-	1,910,249
39101	Computer Equipment	11.1	3,210,854	47,510	-	-	-	-	3,258,364
39102	Office Equipment	6.7	1,464,000	67,255	(1,581)	-	-	-	1,529,674
39201	Vehicles up to 1/2 Tons	7.0	8,019,568	1,724,118	(531,939)	-	-	-	9,211,747
39202	Vehicles from 1/2 - 1 Tons	5.6	15,737,019	2,475,254	(408,618)	-	-	-	17,803,655
39203	Airplane	0.0	-	-	-	-	-	-	-
39204	Trailers & Other	2.9	3,282,003	14,459	-	-	-	-	3,296,463
39205	Vehicles over 1 Ton	6.6	2,904,244	-	(340,104)	-	-	-	2,564,139
39300	Stores Equipment	4.2	1,283	-	-	-	-	-	1,283
39400	Tools, Shop & Garage Equip	5.6	7,040,326	70,096	-	-	-	-	7,110,422
39401	CNG Stations	5.0	54,249	4,789	-	-	-	-	59,037
39500	Laboratory Equipment	5.0	-	-	-	-	-	-	-
39600	Power Operated Equipment	2.7	3,105,360	10,696	-	-	-	-	3,116,056
39700	Communication Equipment	7.7	3,060,529	-	(100,378)	-	-	-	2,960,151
39800	Miscellaneous Equipment	5.0	212,167	-	-	-	-	-	212,167
39900	Other Tangible Property	0.0	-	-	-	-	-	-	-

Annual Status Report									
Analysis of Plant in Service Accounts									
Company: Peoples Gas System									
For the Year Ended December 31, 2022									
									Page 2 of 2
Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
<b>Total Account 101 and 106*</b>			2,465,587,512	218,175,644	(5,519,860)	-	-	-	2,678,243,296
10400	Lease to Others	5.0	13,128,442	-	(10,601,441)	-			2,527,001
10500	Property Held for Future Use	0.0	1,939,552						1,939,552
11400	Acquisition Adjustment	0.0	5,031,897						5,031,897
	Subtotal		20,099,891	-	(10,601,441)	-	-	-	9,498,450
<b>Total Utility Plant **</b>			2,485,687,403	218,175,644	(16,121,301)	-	-	-	2,687,741,747
<p>Note: * The total of ending balances must agree to acct. 101,106, Plant in Service, Line 3, and Line 6, Page 12.</p> <p>Note: ** The total of ending balances must agree to Line 11, Page 12.</p>									

**Annual Status Report**

**Analysis of Entries in Accumulated Depreciation & Amortization**

**Company: Peoples Gas System**  
**For the Year Ended December 31, 2022**

Acct. No.	Account Description	Beginning Balance*	Depreciation Accruals	Retirements	Cost of Removal	Salvage	Reclass.	Adjustments	Transfers	Ending Balance*
<b>Amortizable General Plant Assets:</b>										
30100	Organization	-	-	-	-	-				-
30200	Franchise & Consents	-	-	-	-	-				-
30300	Misc Intangible Plant	815,325	-	-	-	-				815,325
30301	Custom Intangible Plant	20,377,774	3,954,520	(147,825)	-	-				24,184,470
37402	Land Rights	983,639	55,495	-	-	-				1,039,134
39002	Structures & Improve Leases	30,101	3,354	-	-	-				33,455
	<b>Subtotal 108 - 404 *</b>	<b>22,206,839</b>	<b>4,013,369</b>	<b>(147,825)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,072,384</b>
<b>Items necessary to reconcile the total amortization accrual amount to Acct. 404.3, Amortization Expense, shown on Line 7, Page 8.</b>										
<b>Depreciable Assets:</b>										
37400	Land Distribution	(60,225)	-	-	-	-				(60,225)
37500	Structures & Improvements	7,748,723	728,237	-	-	-				8,476,960
37600	Mains Steel	213,548,874	191,267	(970,104)	(5,411,564)	(88,474)				207,270,000
37602	Mains Plastic	216,375,142	11,804,263	(2,499,867)	(3,974,158)	(53,063)				221,652,318
37700	37700 - Compressor Equipment	263,951	574,885	-	(67,210)	(1,471)				770,155
37800	Meas & Reg Station Eqp Gen	4,887,996	589,425	(160,303)	(109,215)	-				5,207,902
37900	Meas & Reg Station Eqp City	16,644,366	1,927,141	(24,255)	-	-				18,547,252
38000	Services Steel	37,842,038	2,606,835	(36,015)	(684,301)	(10,368)				39,718,188
38002	Services Plastic	196,096,102	13,873,788	(297,872)	(2,371,310)	(34,186)				207,266,522
38100	Meters	33,385,932	4,405,981	-	-	-				37,791,913
38200	Meter Installations	35,930,411	1,889,865	-	-	-				37,820,276
38300	House Regulators	8,755,221	341,869	-	-	-				9,097,090
38400	House Regulator Installs	14,788,684	665,251	-	-	-				15,453,935
38500	Meas & Reg Station Eqp Ind	6,635,165	346,426	-	-	-				6,981,591
38700	Other Equipment	5,037,046	392,828	(1,000)	-	1,325				5,430,199
39000	Structures & Improvements	14,882	676	-	-	-				15,559
39100	Office Furniture	879,810	111,763	-	-	-				991,573
39101	Computer Equipment	2,468,546	358,849	-	-	-				2,827,395
39102	Office Equipment	765,812	98,560	(1,581)	-	-				862,791
39201	Vehicles up to 1/2 Tons	4,853,691	583,949	(531,939)	(44,931)	237,601				5,098,371
39202	Vehicles from 1/2 - 1 Tons	6,778,740	929,530	(408,618)	(76,132)	132,685				7,356,204
39203	Airplane	0	-	-	-	-				0
39204	Trailers & Other	598,599	95,235	-	-	-				693,834
39205	Vehicles over 1 Ton	1,242,102	181,202	(340,104)	(2,959)	17,858				1,098,099
39300	Stores Equipment	484	54	-	-	-				538
39400	Tools, Shop & Garage Equip	3,701,437	395,509	-	-	-			-	4,096,945
39401	CNG Stations	5,652	2,933	-	-	-		-	-	8,584
39500	Laboratory Equipment	0	-	-	-	-				0
39600	Power Operated Equipment	1,984,466	83,869	-	-	-				2,068,335
39700	Communication Equipment	2,578,736	231,796	(100,378)	-	-				2,710,155
39800	Miscellaneous Equipment	218,472	10,608	-	-	-				229,081
39900	Other Tangible Property	-	-	-	-	-				-

**Annual Status Report**  
**Analysis of Entries in Accumulated Depreciation & Amortization**

Company: Peoples Gas System  
 For the Year Ended December 31, 2022

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Acct. No.	Account Description	Beginning Balance*	Depreciation Accruals	Retirements	Cost of Removal	Salvage	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)										
		-	-	-	-	-	-	-	-	-
<b>Capital Recovery Schedules:</b>										
	<b>Subtotal 108-403 *</b>	846,177,695	47,435,964	(5,519,860)	(12,741,781)	201,906	-	-	-	875,553,924
<b>Items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on Line 6, Page 8.</b>										
10400	Lease to Others	3,441,698	389,788	(10,601,441)	-	-	7,427,337	-	-	657,383
10500	Property Held for Future Use	-	-	-	-	-	-	-	-	-
11400	Acquisition Adjustment	5,028,153	-	-	-	-	-	-	-	5,028,153
	Subtotal	8,469,851	389,788	(10,601,441)	-	-	7,427,337	-	-	5,685,536
	<b>Total Accumulated Reserve**</b>	854,647,546	47,825,753	(16,121,301)	(12,741,781)	201,906	7,427,337	-	-	881,239,460

**Note:** \* The total of ending balances must agree to Line 17, Page 12.

**Note:** \*\* The total of ending balances must agree to Line 32, Page 12.

Per rule 25-7.045(9), there has been no change of plans or utility experience requiring a change of rates, amortization or capital recovery schedule.