



March 31, 2025

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 20250029-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 is Minimum Filing Requirement – Schedules A, B, C and D (Exhibit No. PGSI-1).

Thank you for your assistance with this matter.

(Document 13 of 16)

Sincerely,

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

Jeffrey Wahlen

cc: Major Thompson, OGC
Jacob Imig, OGC
Walt Trierweiler, Public Counsel
Jon Moyle, FIPUG

JJW/dh
Attachments

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20250029-GU

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		LAST RATE CASE								CURRENT RATE CASE		
		REQUESTED				AUTHORIZED				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 12/31/24	HISTORICAL N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/24	PROJECTED TEST YEAR 12/31/26	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE
1	DOCKET NUMBER				20230023-GU				20230023-GU / 20240028-GU	20250029-GU		
2	HISTORICAL DATA OR TEST YEAR				12/31/22				12/31/22	12/31/24		
3	PROJECTED TEST YEAR				12/31/24				12/31/24	12/31/26		
4	RATE INCREASE - PERMANENT				\$139,271,846				\$118,713,612 ***	\$103,591,089	(\$15,122,523)	-12.74%
5	RATE INCREASE - INTERIM				\$0				\$0	\$0	\$0	0.00%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$2,366,788,452				\$2,357,327,760	\$2,954,441,634	\$597,113,874	25.33%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				\$72,337,240				\$78,322,715 ***	\$146,922,776	\$68,600,061	87.59%
8	RATE OF RETURN BEFORE RATE RELIEF				3.06%				N/A	4.97%	4.97%	N/A
9	SYSTEM CAPITALIZATION				\$2,366,788,452				\$2,357,327,760	\$2,954,441,634	\$597,113,874	25.33%
10	OVERALL RATE OF RETURN				7.42%				7.05% ***	7.57%	0.52%	7.38%
11	COST OF LONG-TERM DEBT				5.54%				5.64% ***	5.64%	0.00%	0.00%
12	COST OF PREFERRED STOCK				N/A				N/A	N/A	N/A	N/A
13	COST OF SHORT-TERM DEBT				4.85%				4.85%	4.24%	-0.61%	-12.58%
14	COST OF CUSTOMER DEPOSITS				2.53%				2.53%	2.52%	-0.01%	-0.40%
15	COST OF COMMON EQUITY				11.00%				10.15%	11.10%	0.95%	9.36%
16	NUMBER OF CUSTOMERS - AVERAGE				490,125				490,125	538,102	47,977	9.79%
17	DATE NEW PERMANENT RATES EFFECTIVE				1/1/2024				1/1/2024	1/1/2026 (A)		

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

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

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

*** Reflects Order No. PSC-2024-0170-TRF-GU in Long-Term Debt Cost Rate True-Up Mechanism Docket No. 20240028-GU.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN

COMPANY: PEOPLES GAS SYSTEM, INC.

PROJECTED TY LAST CASE: 12/31/24

PROJECTED TY CURRENT CASE: 12/31/26

DOCKET NO.: 20250029-GU

WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 7.05%	\$ (4,656,368)	-4.49%
2	INCREASE IN REQUESTED OVERALL RATE OF RETURN FROM 7.05% TO 7.57%	16,685,369	16.11%
3	EFFECT OF PROJECTED TEST YEAR	<u>91,562,088</u>	<u>88.39%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>\$103,591,089</u>	<u>100.00%</u>

5 Totals may be affected due to rounding.

SUPPORTING SCHEDULES: A-1, B-2, G-3 p.2, G-4, G-5

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN:

HISTORIC BY LAST CASE: 12/31/22

PROJECTED TY LAST CASE: 12/31/24

PROJECTED TY CURRENT CASE: 12/31/26

DOCKET NO.: 20250029-GU

WITNESS: J. CHRONISTER / A. NICHOLS

		RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				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 12/31/24	PROJECTED TEST YEAR 12/31/26	DOLLAR DIFFERENCE	PERCENT DIFFERENCE	
<u>UTILITY PLANT</u>									
1	PLANT IN SERVICE	\$0	\$0	\$0	\$3,296,475,850	\$3,993,674,365	\$697,198,515	N/A	
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	26,434,732	36,165,984	9,731,252	N/A	
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	5,031,897	0	(5,031,897)	N/A	
4	GROSS UTILITY PLANT	0	0	0	3,327,942,479	4,029,840,349	701,897,870	N/A	
<u>DEDUCTIONS</u>									
5	ACCUMULATED DEPRECIATION	0	0	0	(886,777,252)	(995,372,047)	(108,594,796)	N/A	
6	ACCUMULATED AMORTIZATION	0	0	0	(35,790,455)	(51,584,419)	(15,793,964)	N/A	
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	N/A	
8	ACQUISITION ADJUSTMENT	0	0	0	0	0	0	N/A	
9	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	(20,000,000)	(29,550,659)	(9,550,659)	N/A	
10	TOTAL DEDUCTIONS	0	0	0	(942,567,707)	(1,076,507,125)	(133,939,418)	N/A	
11	NET UTILITY PLANT	0	0	0	2,385,374,771	2,953,333,224	567,958,452	N/A	
12	<u>ALLOWANCE FOR WORKING CAPITAL</u>	0	0	0	(28,047,011)	1,108,410	29,155,421	N/A	
13	RATE BASE	\$0	\$0	\$0	\$2,357,327,760	\$2,954,441,634	\$597,113,873	25.33%	

* 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).

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

PROJECTED TY LAST CASE: 12/31/24

PROJECTED TY CURRENT CASE: 12/31/26

DOCKET NO.: 20250029-GU

WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE	(6)**	(7)
		(1)*	(2)*	(3)*	(4)*	(5)		
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/24	PROJECTED TEST YEAR 12/31/26	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$459,054,540	\$579,946,814	\$120,892,274	26.34%
	OPERATING REVENUE DEDUCTIONS:							
2	COST OF GAS				0	0	0	N/A
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	140,376,122	161,541,469	21,165,348	15.08%
4	DEPRECIATION & AMORTIZATION	0	0	0	87,271,967	105,657,765	18,385,798	21.07%
5	AMORTIZATION - OTHER	0	0	0	1,000,000	1,000,000	(0)	0.00%
6	TAXES OTHER THAN INCOME	0	0	0	29,864,631	38,194,157	8,329,526	27.89%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	12,185,786	18,132,956	5,947,171	48.80%
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	22,489,825	31,991,923	9,502,098	42.25%
9	INTEREST SYNCHRONIZATION	0	0	0	105,530	0	(105,530)	-100.00%
10	GAIN ON SALE OF PROPERTY	0	0	0	(495,917)	(224,601)	271,316	-54.71%
11	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	292,797,944	356,293,669	63,495,725	21.69%
12	NET OPERATING INCOME	\$0	\$0	\$0	\$166,256,596	\$223,653,145	\$57,396,549	34.52%

(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).

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	OVERALL RATE OF RETURN COMPARISON	PROJECTED TY LAST CASE: 12/31/24
		PROJECTED TY CURRENT CASE: 12/31/26
DOCKET NO.: 20250029-GU		WITNESS: J. CHRONISTER / A. NICHOLS

		PROJECTED TEST YEAR 12/31/24 (AUTHORIZED)				PROJECTED TEST YEAR 12/31/26 (REQUESTED)			
LINE NO.	ITEM	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO. 20240028-GU									
ORDER NO. PSC-2024-02364-FOF-GU									
LAST RATE CASE (AUTHORIZED)									
1	LONG-TERM DEBT	\$830,722,209	35.24%	5.64%	1.99%	\$1,082,595,581	36.64%	5.64%	2.07%
2	SHORT-TERM DEBT	99,496,189	4.22%	4.85%	0.20%	93,604,452	3.17%	4.24%	0.13%
3	CUSTOMER DEPOSITS	27,528,000	1.17%	2.53%	0.03%	29,475,164	1.00%	2.52%	0.03%
4	COMMON EQUITY	1,122,029,733	47.60%	10.15%	4.83%	1,420,982,244	48.10%	11.10%	5.34%
5	TAX CREDITS	0	0.00%		0.00%	0	0.00%		0.00%
6	DEFERRED TAXES	277,551,630	11.77%		0.00%	327,784,194	11.09%		0.00%
7	TOTAL CAPITALIZATION	\$2,357,327,760	100.00%		7.05%	\$2,954,441,635	100.00%		7.57%

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC	HIS. BASE YR DATA CURRENT: 12/31/24
DOCKET NO.: 20250029-GU	DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE	BASE YR + 1 CURRENT CASE: 12/31/25
	PRESENT HISTORIC DATA BASE YEAR.	PROJECTED TY CURRENT CASE: 12/31/26
		WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	5.15	3.80	3.18	2.64	4.12
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	5.00	3.74	3.14	2.62	4.10
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	4.67%	2.61%	2.56%	1.27%	0.66%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	20.05%	34.47%	32.29%	28.15%	32.20%
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	Not Applicable - Peoples Gas has no Preferred Dividends				
6	EXCLUDING AFUDC	Not Applicable - Peoples Gas has no Preferred Dividends				
<u>RATIO OF EARNINGS TO FIXED CHARGES:</u>						
7	INCLUDING AFUDC	5.09	3.78	3.17	2.64	4.11
8	EXCLUDING AFUDC	4.93	3.72	3.12	2.62	4.09
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC					
10	EXCLUDING AFUDC	Not Applicable - Peoples Gas has no publically traded stock				
11	DIVIDENDS PER SHARE					
12	Totals may be affected due to rounding.					
SUPPORTING SCHEDULES: D-11 p.1-3, G-3 p. 11						RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO	ASSETS	(1) Dec-23	(2) Jan-24	(3) Feb-24	(4) Mar-24	(5) Apr-24	(6) May-24	(7) Jun-24	(8) Jul-24	(9) Aug-24	(10) Sep-24	(11) Oct-24	(12) Nov-24	(13) Dec-24	13 MONTH AVERAGE
1	GAS PLANT IN SERV.	\$3,118,333,482	\$3,141,275,412	\$3,167,430,073	\$3,171,962,504	\$3,189,812,750	\$3,202,035,132	\$3,237,401,112	\$3,252,026,023	\$3,272,274,204	\$3,299,698,078	\$3,326,350,616	\$3,338,467,655	\$3,362,464,997	\$3,236,117,949
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	\$1,939,552
3	CWIP	\$142,812,968	\$133,910,766	\$137,277,065	\$143,396,702	\$149,393,333	\$160,585,720	\$153,086,202	\$163,496,744	\$170,852,696	\$175,488,106	\$174,297,326	\$190,159,932	\$193,457,445	\$160,616,539
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	GROSS UTILITY PLANT	\$3,263,086,002	\$3,277,125,730	\$3,296,646,690	\$3,317,298,757	\$3,341,145,634	\$3,364,560,404	\$3,392,426,865	\$3,417,462,319	\$3,444,866,451	\$3,477,125,736	\$3,502,587,494	\$3,530,567,139	\$3,557,861,894	\$3,398,673,940
6	ACCUM. PROVISION FOR DEPR.	(\$906,669,814)	(\$912,857,450)	(\$918,897,594)	(\$925,328,781)	(\$930,069,094)	(\$936,225,852)	(\$942,236,978)	(\$948,138,000)	(\$952,960,752)	(\$956,908,414)	(\$962,730,060)	(\$968,399,408)	(\$973,140,969)	(\$941,120,244)
7	NET PLANT	\$2,356,416,188	\$2,364,268,280	\$2,377,749,097	\$2,391,969,977	\$2,411,076,540	\$2,428,334,552	\$2,450,189,887	\$2,469,324,318	\$2,491,905,699	\$2,520,217,322	\$2,539,679,434	\$2,562,167,730	\$2,584,721,025	\$2,457,553,696
8	OTHER INVESTMENTS	\$1,001,717	\$1,420,280	\$1,070,190	\$1,616,359	\$1,917,166	\$941,619	\$1,260,170	\$1,501,437	\$845,388	\$1,331,125	\$494,632	\$694,697	\$1,057,850	\$1,165,602
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	NON UTILITY PROPERTY	\$11,072,359	\$11,033,469	\$10,994,580	\$11,002,788	\$10,963,734	\$10,924,680	\$10,885,626	\$10,846,572	\$10,807,517	\$11,260,888	\$11,220,110	\$11,179,333	\$11,426,620	\$11,047,560
11	TOTAL PROPERTY & INVEST.	\$12,074,075	\$12,453,749	\$12,064,770	\$12,619,147	\$12,880,900	\$11,866,299	\$12,145,796	\$12,348,008	\$11,652,905	\$12,592,013	\$11,714,942	\$11,874,030	\$12,484,471	\$12,213,162
12	CASH	\$11,705,647	\$23,846,695	\$34,180,921	\$10,982,345	\$4,983,085	\$4,716,059	\$5,520,447	\$5,043,716	\$13,129,973	\$12,668,132	\$5,732,729	\$16,324,467	\$19,870,937	\$12,977,319
13	SPECIAL DEPOSITS	\$0	\$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	\$25,000
15	TEMP CASH INVESTMENTS	\$2,950	\$2,950	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,623
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUST. ACCTS. REC.-GAS	\$34,477,675	\$52,612,925	\$50,143,028	\$48,625,645	\$44,656,466	\$39,450,945	\$39,961,241	\$35,601,559	\$32,909,315	\$38,868,808	\$35,569,058	\$42,676,379	\$47,548,197	\$41,777,018
18	OTHER ACCOUNTS RECEIVABLE	\$2,176,951	\$1,467,108	\$760,919	\$317,917	\$342,872	\$179,897	\$459,076	\$582,196	\$1,367,826	\$1,072,531	\$1,047,880	\$957,128	\$8,089,622	\$1,447,840
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(\$1,001,587)	(\$1,101,561)	(\$1,018,033)	(\$1,000,441)	(\$1,085,706)	(\$1,086,055)	(\$1,061,574)	(\$1,070,779)	(\$1,007,255)	(\$1,002,496)	(\$1,004,445)	(\$1,000,485)	(\$999,919)	(\$1,033,872)
20	RECEIVABLE ASSOC. COMPANIES	\$9,177,700	\$8,638,517	\$9,480,654	\$9,160,890	\$8,150,865	\$9,226,244	\$8,619,264	\$8,413,133	\$8,329,663	\$8,449,923	\$7,317,288	\$8,121,438	\$8,098,839	\$8,552,648
21	RECEIVABLE ASSOC. CO. SERVICES	\$1,804,783	\$1,881,293	\$1,732,633	\$1,511,391	\$1,475,532	\$1,666,753	\$1,828,874	\$1,827,782	\$1,810,729	\$1,971,253	\$3,144,475	\$2,160,534	\$3,100,897	\$1,993,610
22	FUEL STOCK	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
23	PLANT & OPER. MATERIAL & SUPPL.	\$5,043,901	\$5,612,145	\$5,568,870	\$6,000,833	\$6,418,787	\$6,479,856	\$6,629,083	\$5,436,781	\$3,839,239	\$3,478,877	\$3,507,441	\$3,565,529	\$3,707,870	\$5,022,247
24	PLANT & OPER. MATERIAL & SUPPL. (NON-UTILITY)	\$0	\$0	\$0	\$0	\$0	\$901,368	\$512,866	\$495,586	\$801,273	\$1,106,954	\$1,567,427	\$1,228,329	\$1,356,227	\$613,079
25	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	PREPAYMENTS	\$5,776,664	\$5,530,325	\$5,603,351	\$4,682,587	\$3,725,453	\$3,707,285	\$3,323,795	\$8,926,439	\$9,951,051	\$9,456,256	\$8,010,745	\$7,155,479	\$6,015,988	\$6,297,340
27	UNBILLED REVENUE & MISC	\$19,975,994	\$26,982,653	\$26,672,003	\$25,073,091	\$23,637,397	\$22,404,725	\$20,633,226	\$20,942,786	\$20,401,660	\$19,800,813	\$22,145,956	\$23,513,068	\$26,822,408	\$23,000,444
28	DEFERRED TAX ASSET (NON-UTILITY)	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$2,905,676	\$3,534,100	\$2,954,201
29	TOTAL CURR. & ACCR. ASSETS	\$92,071,553	\$128,403,925	\$136,057,921	\$108,287,835	\$95,238,326	\$90,580,654	\$89,359,875	\$89,132,773	\$94,466,749	\$98,804,323	\$89,971,830	\$107,635,142	\$127,172,556	\$103,629,497
30	UNAMORT. DD&E	\$1,992,576	\$2,696,360	\$2,695,475	\$2,667,380	\$2,640,396	\$2,612,289	\$2,584,820	\$2,556,706	\$2,528,592	\$2,500,478	\$2,472,364	\$2,444,251	\$2,416,137	\$2,523,679
31	DEFERRED TAX ASSET	\$62,955,782	\$64,157,443	\$62,733,795	\$63,417,737	\$64,293,980	\$64,985,686	\$65,519,727	\$65,995,337	\$69,711,742	\$69,449,273	\$71,499,352	\$72,546,802	\$62,350,080	\$65,355,132
32	OTHER DEFERRED/MISC.	\$67,162,937	\$67,203,819	\$67,231,008	\$66,725,810	\$70,107,022	\$70,350,141	\$69,756,542	\$70,077,298	\$70,071,980	\$70,913,527	\$71,729,770	\$69,937,702	\$68,765,131	\$69,233,284
33	CONSERVATION TRUE-UP	\$11,590,787	\$9,216,690	\$6,746,026	\$4,675,516	\$4,111,590	\$4,154,711	\$4,520,704	\$4,813,007	\$4,854,479	\$5,234,961	\$4,612,488	\$1,616,632	\$2,079,195	\$5,248,214
34	CAST IRON/BARE STEEL RIDER TRUE-UP	\$102,499	\$0	\$0	\$1,434	\$0	\$0	\$127,961	\$128,853	\$146,812	\$185,796	\$234,642	\$288,333	\$330,890	\$119,017
35	UNAMORT. RATE CASE	\$2,756,706	\$2,682,342	\$2,608,147	\$2,533,809	\$2,457,027	\$2,380,245	\$2,303,463	\$2,226,680	\$2,149,898	\$2,073,116	\$1,996,334	\$1,919,552	\$1,844,031	\$2,302,412
36	UNRECOVERED GAS COST	(\$3,228,959)	(\$5,094,158)	(\$7,994,825)	(\$8,818,174)	(\$11,488,589)	(\$11,915,089)	(\$12,505,693)	(\$12,683,474)	(\$12,084,802)	(\$12,638,668)	(\$11,497,094)	(\$7,610,975)	(\$5,246,346)	(\$9,445,142)
37	TOTAL DEFERRED CHARGES	\$143,332,329	\$140,862,495	\$134,018,627	\$131,203,513	\$132,141,416	\$132,567,983	\$132,307,524	\$133,114,408	\$137,378,702	\$137,718,484	\$141,047,857	\$141,142,296	\$122,539,099	\$135,336,595
38	TOTAL ASSETS	\$2,603,894,145	\$2,645,988,449	\$2,659,891,415	\$2,644,080,471	\$2,651,337,183	\$2,663,349,488	\$2,684,003,082	\$2,703,919,508	\$2,735,404,055	\$2,769,332,141	\$2,782,592,063	\$2,822,819,198	\$2,846,917,150	\$2,708,732,950
39	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-7, D-10, G-1 p. 5, G-1 p. 6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) Dec-23	(2) Jan-24	(3) Feb-24	(4) Mar-24	(5) Apr-24	(6) May-24	(7) Jun-24	(8) Jul-24	(9) Aug-24	(10) Sep-24	(11) Oct-24	(12) Nov-24	(13) Dec-24	13 MONTH AVERAGE
1	COMMON STOCK	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
2	ADDITIONAL CAPITAL	\$963,050,169	\$963,050,169	\$998,050,169	\$998,050,169	\$998,050,169	\$1,038,050,169	\$1,038,050,169	\$1,038,050,169	\$1,094,050,169	\$1,094,050,169	\$1,094,050,169	\$1,104,050,169	\$1,104,050,169	\$1,040,357,861
3	UNAPPROPRIATED RET. EARN.	\$124,959,977	\$142,513,341	\$135,260,238	\$145,794,788	\$156,273,339	\$124,114,056	\$130,717,004	\$138,133,447	\$117,817,503	\$127,925,901	\$113,015,149	\$122,276,049	\$132,170,876	\$131,613,205
4	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL STOCKHOLDERS EQUITY	\$1,088,010,246	\$1,105,563,610	\$1,133,310,507	\$1,143,845,057	\$1,154,323,609	\$1,162,164,325	\$1,168,767,273	\$1,176,183,716	\$1,211,867,772	\$1,221,976,170	\$1,207,065,419	\$1,226,326,318	\$1,236,221,145	\$1,171,971,167
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LONG TERM NOTES	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL LONG TERM DEBT	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000	\$925,000,000
10	NOTES PAYABLE	\$55,000,000	\$75,000,000	\$60,000,000	\$27,000,000	\$14,000,000	\$14,000,000	\$45,000,000	\$48,000,000	\$36,000,000	\$65,000,000	\$59,000,000	\$103,000,000	\$138,000,000	\$56,846,154
11	ACCOUNTS PAYABLE	\$55,090,529	\$51,679,962	\$40,902,680	\$40,662,299	\$47,383,867	\$42,225,587	\$46,311,583	\$44,512,687	\$43,593,676	\$40,984,466	\$40,530,911	\$47,429,354	\$59,761,598	\$46,236,092
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	ACCOUNTS PAY. ASSOC. CO. SERVICES	\$16,188,836	\$10,982,757	\$11,810,265	\$11,458,450	\$13,076,129	\$13,166,940	\$13,926,442	\$18,168,802	\$13,661,778	\$11,304,492	\$8,435,223	\$9,958,843	\$14,083,140	\$12,786,315
14	CUSTOMER DEPOSITS-CURRENT	\$705,000	\$705,000	\$705,000	\$705,000	\$705,000	\$705,000	\$705,000	\$705,000	\$715,000	\$715,000	\$735,000	\$735,000	\$735,000	\$713,462
15	TAXES ACCRUED-GENERAL	\$4,811,298	\$6,871,153	\$9,686,810	\$9,963,258	\$11,905,886	\$13,644,551	\$15,443,777	\$15,593,718	\$17,840,421	\$20,150,104	\$22,492,106	\$5,760,513	\$5,814,991	\$12,213,738
16	TAXES ACCRUED-INCOME	\$1,111,000	\$6,688,970	\$8,392,893	\$10,839,816	\$6,408,486	\$8,152,802	\$2,784,177	\$4,023,400	\$9,111,840	(\$746,318)	\$1,324,759	\$3,945,552	\$0	\$4,772,108
17	INTEREST ACCRUED	\$2,022,943	\$6,446,929	\$10,759,186	\$15,113,637	\$19,490,676	\$23,915,225	\$23,312,819	\$6,702,514	\$11,114,999	\$15,525,251	\$19,887,404	\$24,321,944	\$2,091,107	\$12,284,972
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,823,947
19	TAX COLLECTIONS PAYABLE	\$1,183,536	\$1,576,993	\$3,754,212	\$1,429,188	\$1,380,951	\$1,214,554	\$1,622,296	\$1,117,183	\$1,054,214	\$1,114,619	\$1,608,016	\$1,229,201	\$1,385,073	\$1,513,080
20	INACTIVE DEPOSITS	\$117,843	\$117,843	\$119,193	\$119,193	\$89,793	\$92,893	\$92,893	\$92,893	\$110,543	\$110,543	\$110,543	\$110,543	\$110,543	\$107,328
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	CAST IRON/BARE STEEL RIDER COST TRUE-UP	\$0	\$16,386	\$124,348	\$0	\$75,455	\$124,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,185
23	NON-UTILITY ACCRUED LIABILITY	\$0	\$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	\$0
25	MISC. CURRENT LIABILITIES	\$7,533,606	\$6,586,604	\$5,417,716	\$6,579,075	\$6,060,302	\$6,204,951	\$6,174,799	\$5,584,041	\$5,736,529	\$6,310,318	\$6,239,554	\$6,388,949	\$7,344,264	\$6,320,054
26	TOTAL CURR. & ACCRUED LIAB.	\$143,764,591	\$166,672,597	\$150,672,303	\$123,869,916	\$120,576,545	\$123,446,713	\$134,373,788	\$144,500,239	\$138,739,001	\$160,468,475	\$184,074,821	\$202,879,900	\$229,325,716	\$155,643,431
27	ACCUMULATED DEFERRED INC. TAX	\$262,136,984	\$263,589,798	\$264,974,592	\$266,621,224	\$269,033,835	\$271,074,276	\$273,871,029	\$275,562,744	\$275,935,160	\$277,166,101	\$280,026,813	\$281,498,899	\$268,589,726	\$271,537,014
28	ACCUMULATED DEFERRED INC. TAX (NON-UTILITY)	\$368,247	\$368,247	\$368,247	\$368,247	\$368,247	\$368,247	\$368,247	\$368,247	\$733,988	\$779,706	\$825,424	\$871,141	\$1,081,642	\$556,760
29	CUSTOMER ADVANCES FOR CONST.	27,387,592.22	27,657,677.22	28,490,456.47	28,945,320.97	28,862,500.97	25,845,868.95	26,113,816.61	26,533,623.27	26,763,040.27	27,170,024.27	27,401,302.77	27,572,943.77	27,706,504.77	\$27,265,436
30	CUSTOMER DEPOSITS	\$28,554,217	\$28,467,421	\$28,435,700	\$28,295,852	\$28,218,162	\$28,403,241	\$28,367,140	\$28,447,470	\$28,688,479	\$28,733,312	\$28,875,582	\$28,974,533	\$29,196,495	\$28,589,046
31	OTHER DEFERRED CREDITS	\$3,223,836	\$3,096,894	\$3,092,865	\$2,658,094	\$2,533,082	\$2,546,065	\$2,790,244	\$2,868,721	\$2,923,226	\$3,051,167	\$3,094,400	\$3,418,036	\$4,458,823	\$3,058,112
32	REGULATORY LIABILITIES - TAX RELATED	\$88,042,904	\$88,071,599	\$88,127,638	\$88,166,268	\$88,207,331	\$88,248,166	\$88,288,964	\$88,328,371	\$88,860,403	\$88,737,018	\$88,812,942	\$88,890,650	\$89,118,958	\$88,438,632
33	TOTAL DEFERRED CREDITS	\$409,713,781	\$411,251,637	\$413,489,498	\$415,055,007	\$415,223,158	\$416,485,885	\$419,798,440	\$422,110,176	\$423,804,296	\$425,637,329	\$429,036,463	\$431,226,204	\$420,152,148	\$419,445,000
34	PENSIONS & BENEFITS RESERVE	\$37,405,527	\$37,500,604	\$37,419,106	\$36,310,492	\$36,213,871	\$36,252,584	\$36,062,581	\$36,125,377	\$36,192,985	\$36,250,167	\$37,415,361	\$37,386,777	\$36,218,142	\$36,673,352
35	TOTAL CAPITAL & LIAB.	\$2,603,894,145	\$2,645,988,449	\$2,659,891,415	\$2,644,080,472	\$2,651,337,183	\$2,663,349,488	\$2,684,003,082	\$2,703,919,508	\$2,735,404,055	\$2,769,332,141	\$2,782,592,063	\$2,822,819,198	\$2,846,917,150	\$2,708,732,950

36 Totals may be affected due to rounding.
SUPPORTING SCHEDULES: B-4, B-9, B-10RECAP SCHEDULES: B-2, B-7, B-8, B-12, B-13, D-3,
D-7, D-10, G-1 p. 5, G-1 p. 6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$3,236,117,849	(\$263,715)	\$3,235,854,134
2	COMMON PLANT ALLOCATED	\$0	(\$1,194,826)	(\$1,194,826)
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$1,939,552	(\$1,939,552)	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$160,616,539	(\$59,466,383)	\$101,150,156
6	TOTAL PLANT	\$3,398,673,940	(\$62,864,476)	\$3,335,809,464
	DEDUCTIONS			
7	CUSTOMER ADVANCES FOR CONS	(\$27,265,436)	\$0	(\$27,265,436)
8	ACCUM. DEPR. - UTILITY PLANT	(\$905,917,064)	(\$141,725)	(\$906,058,788)
9	ACCUM. DEPR. - COMMON PLANT	\$0	\$477,377	\$477,377
10	ACCUM. AMORT - ACQ. ADJ.	\$0	\$0	\$0
11	ACCUM. AMORT. - LEASEHOLD/OTHER	(\$35,203,180)	\$0	(\$35,203,180)
12				\$0
13				\$0
14	TOTAL DEDUCTIONS	(\$968,385,680)	\$335,653	(\$968,050,027)
15	PLANT NET	\$2,430,288,260	(\$62,528,823)	\$2,367,759,437
	ALLOWANCE FOR WORKING CAPITAL			
16	BALANCE SHEET METHOD	\$47,559,410	(\$38,661,689)	\$8,897,722
17	TOTAL RATE BASE	\$2,477,847,670	(\$101,190,511)	\$2,376,657,159
18	NET OPERATING INCOME	\$168,827,176	\$2,176,059	\$171,003,235
19	RATE OF RETURN	6.81%		7.20%

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	Remove WFNG Acquisition Adjustment		\$0	0	\$0	\$0
2	Adjust for non-utility use of Common Plant		(\$1,194,826)	(\$1,194,826)	0	(\$122,114)
3	Adjust for Cast Iron/ Bare Steel Rider Plant in Service		(\$263,715)	0	(263,715)	(\$26,952)
4	Adjust for Cast Iron/ Bare Steel Rider CWIP		(\$9,549,595)	0	(\$9,549,595)	(\$975,993)
5	Remove Non-Utility Martin Cty Expansion		\$0	\$0	0	\$0
6	Property held for future use		(\$1,939,552)	0	(\$1,939,552)	(\$198,227)
7	Remove AFUDC - Eligible CWIP		<u>(\$49,916,789)</u>	<u>0</u>	<u>(\$49,916,789)</u>	<u>(\$5,101,624)</u>
8		TOTAL	(\$62,864,476)	(\$1,194,826)	(\$61,669,650)	(\$6,424,911)
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
9	Remove WFNG Acquisition Adjustment		\$0	0	\$0	\$0
10	Adjust for non-utility use of Common Plant		\$477,377	\$477,377	0	\$48,789
11	Remove Cast Iron/ Bare Steel Rider		(\$141,725)	0	(\$141,725)	(\$14,485)
12			<u>\$0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
13		TOTAL	\$335,653	\$477,377	(\$141,725)	\$34,305
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
14	(SEE SCHEDULE B-13 FOR DETAIL)		<u>(\$38,661,689)</u>	<u>(24,058,568)</u>	<u>(\$14,603,121)</u>	<u>(\$3,951,324)</u>
15	TOTAL RATE BASE ADJUSTMENTS		<u>(\$101,190,511)</u>	<u>(\$24,776,016)</u>	<u>(\$76,414,495)</u>	<u>(\$10,341,930)</u>
16	Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION															TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.															HISTORIC BASE YEAR DATA: 12/31/24	
DOCKET NO : 20250029-GU															WITNESS: A. NICHOLS	
EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.																
LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
1	301	ORGANIZATION	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620	\$12,620
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	106,480,322	106,619,596	106,621,966	106,722,075	107,007,351	107,523,659	109,365,948	109,608,461	110,052,843	110,147,748	110,124,363	110,129,921	110,153,982	108,504,480
5	336	RNG PURIFICATION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336.01	RENEWABLE NATURAL GAS (RNG) 104	35,909,430	35,909,430	35,909,430	35,909,430	35,909,430	35,909,430	35,909,430	35,909,430	35,909,430	35,935,838	35,935,838	35,935,838	35,935,838	35,917,555
7	364	LNG LIQUIFIED NATURAL GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	374	LAND & LAND RIGHTS	27,388,632	27,388,056	27,396,124	27,402,819	26,632,450	26,635,702	26,640,687	26,643,466	26,643,813	26,646,706	26,646,706	26,650,497	26,680,875	26,676,656
9	374.02	LAND RIGHTS / EASEMENTS	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873	4,268,873
10	375	STRUCTURES & IMPROVEMENTS	28,105,166	28,110,082	28,114,540	28,187,213	28,187,213	28,187,213	28,591,321	28,618,465	28,676,527	29,109,102	29,179,277	29,200,488	29,398,022	28,589,587
11	376	MAINS (STEEL)	843,081,636	850,261,144	854,137,036	856,177,912	856,633,317	859,703,471	870,600,090	871,297,757	872,284,992	873,416,825	879,089,833	880,067,252	884,123,951	865,452,708
12	376.02	MAINS (PLASTIC)	852,836,812	857,668,201	862,478,640	868,576,122	873,959,191	875,551,143	886,834,828	891,092,324	897,394,573	908,447,564	920,047,381	924,190,025	933,529,837	888,662,049
13	377	COMPRESSOR EQUIPMENT	19,177,801	19,177,801	19,177,801	19,177,801	19,647,845	19,647,845	19,647,845	19,737,980	19,737,980	19,737,980	19,737,980	19,737,980	19,851,446	19,553,545
14	378	MEAS & REG STAT EQUIP-GEN	26,463,732	26,547,345	26,515,047	26,634,835	26,493,042	26,509,995	26,690,624	26,531,764	26,740,437	26,844,367	27,134,682	27,134,741	27,182,016	26,724,818
15	378.01	REGULATOR STATIONS - MEASU	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074	58,074
16	379	MEAS & REG STAT EQUIP-CITY	110,729,074	114,836,518	114,886,585	114,922,012	115,260,989	115,260,989	115,291,717	115,291,717	115,291,719	115,291,719	115,291,719	115,291,719	115,291,719	114,841,400
17	379.01	STATIONS - MEASU	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682	25,682
18	380	SERVICES (STEEL)	72,578,580	72,730,153	73,143,125	73,920,676	74,196,309	74,526,050	74,689,451	75,162,735	75,630,588	76,922,112	77,275,633	77,422,253	78,161,725	75,104,589
19	380.02	SERVICES (PLASTIC)	630,956,556	635,297,671	639,515,891	642,573,626	649,762,473	654,700,506	659,677,232	665,963,976	674,947,711	684,341,618	687,066,279	691,238,551	697,268,773	662,562,376
20	381	METERS	99,928,285	99,627,876	100,621,034	101,603,603	102,458,361	102,926,575	103,868,548	104,916,239	105,962,844	107,337,945	108,528,997	108,765,889	103,968,884	103,968,884
21	382	METER INSTALLATIONS	104,333,823	104,976,937	105,792,225	110,888,589	114,265,891	114,924,854	115,574,540	116,319,548	117,617,852	121,318,535	122,133,408	122,505,685	124,581,280	115,002,550
22	383	HOUSE REGULATORS	21,483,783	21,529,175	21,613,220	21,691,924	21,468,998	21,552,177	21,718,517	21,827,685	21,870,554	21,711,165	21,852,237	21,885,118	21,963,045	21,705,200
23	384	HOUSE REG-INST	42,646,583	43,279,540	44,078,271	40,388,828	38,828,604	39,415,289	40,058,944	40,800,960	41,009,332	38,950,142	39,765,013	40,137,272	39,276,068	40,664,219
24	385	IND MEAS & REG STAT EQUIP	15,200,675	15,200,675	15,200,675	15,200,675	15,200,675	15,200,675	15,206,529	15,206,529	15,206,529	15,140,451	15,190,177	15,190,177	15,200,847	15,195,792
25	387	OTHER EQUIPMENT	13,983,885	14,048,541	14,099,864	14,102,228	14,173,817	14,170,904	14,595,656	14,625,923	14,688,097	14,820,296	15,153,302	15,159,550	15,398,238	14,538,485
26	380	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
27	380.02	STRUCTURES & IMPROVEMENTS-LEASEHOLD	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
28	391	OFFICE EQUIPMENT	2,128,952	2,128,952	2,137,869	2,139,251	2,139,251	2,139,251	2,139,251	2,139,251	2,139,251	2,177,068	2,177,068	2,177,068	2,178,947	2,149,296
29	391.01	COMPUTER EQUIPMENT	5,697,827	5,707,826	5,724,313	5,737,498	5,751,815	5,754,071	5,785,659	7,899,268	7,900,364	7,916,020	7,941,108	7,945,601	7,952,119	8,907,191
30	391.02	OFFICE MACHINES	1,569,964	1,570,510	1,573,276	1,573,911	1,574,537	1,575,164	1,575,794	1,576,429	1,586,057	1,586,711	1,587,366	1,588,055	1,601,895	1,579,967
31	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10,093,502	10,090,540	10,090,542	10,090,542	10,090,542	10,041,559	10,041,559	10,041,559	10,041,559	10,930,573	12,352,787	12,537,430	12,979,229	10,724,763
32	392.02	AUTO & TRUCK 3/4 - 1 TON	19,931,630	19,885,688	19,849,868	19,849,868	21,436,883	21,444,599	21,443,768	21,445,753	21,448,205	22,798,643	23,758,112	24,217,748	24,474,124	21,691,146
33	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	392.04	TRAILERS, OTHER	3,410,792	3,410,792	3,410,792	3,410,792	3,410,792	3,410,792	3,475,090	3,475,090	3,475,090	3,475,090	3,475,090	3,475,090	4,351,292	3,512,814
35	392.05	TRUCKS OVER 1 TON	2,718,916	2,718,916	2,718,916	2,647,582	2,647,582	2,647,582	2,647,582	2,647,582	2,647,582	2,647,582	2,647,582	2,647,582	2,647,582	2,664,043
36	393	STORES EQUIPMENT	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283
37	394	TOOLS, SHOP, GARAGE EQUIP	7,384,020	7,450,491	7,486,087	7,495,721	7,538,421	7,538,421	8,057,519	8,073,000	8,083,340	8,129,625	8,155,208	8,178,456	8,221,669	7,830,152
38	394.01	CNG - STATION EQUIPMENT	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871	2,626,871
39	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	396	POWER OPERATED EQUIPMENT	3,201,876	3,201,876	3,203,268	3,203,268	3,203,268	3,203,268	3,248,355	3,248,355	3,285,532	3,356,691	3,359,463	3,359,463	3,359,463	3,264,165
41	397	COMMUNICATION EQUIPMENT	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151	2,960,151
42	398	MISC EQUIPMENT	969,835	969,846	1,002,446	1,002,481	1,002,481	1,002,726	1,003,406	1,003,555	1,003,744	1,003,843	1,003,843	1,003,845	1,004,503	998,196
43		UTILITY PLANT IN SERVICE	\$3,118,333,482	\$3,141,275,412	\$3,157,430,073	\$3,171,962,504	\$3,189,812,750	\$3,202,035,132	\$3,237,401,112	\$3,252,026,023	\$3,272,274,204	\$3,299,698,078	\$3,326,350,616	\$3,338,467,655	\$3,362,484,997	\$3,236,117,849
44		GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45		TOTAL UTILITY PLANT	\$3,118,333,482	\$3,141,275,412	\$3,157,430,073	\$3,171,962,504	\$3,189,812,750	\$3,202,035,132	\$3,237,401,112	\$3,252,026,023	\$3,272,274,204	\$3,299,698,078	\$3,326,350,616	\$3,338,467,655	\$3,362,484,997	\$3,236,117,849

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
1	303	CUSTOMIZED SOFTWARE	106,480,322	106,619,596	106,621,966	106,722,075	107,007,351	107,523,659	109,365,948	109,608,461	110,052,843	110,147,748	110,124,363	110,129,921	110,153,982	\$108,504,480
2	374.00	LAND & LAND RIGHTS	27,388,632	27,388,056	27,396,124	27,402,819	26,632,450	26,635,702	26,640,687	26,643,466	26,643,813	26,646,706	26,646,706	26,650,497	26,680,875	26,876,656
3	375	STRUCTURES & IMPROVEMENTS	28,105,166	28,110,082	28,114,540	28,187,213	28,187,213	28,187,213	28,591,321	28,618,465	28,676,527	29,109,102	29,179,277	29,200,488	29,398,022	28,589,587
4	390.00	STRUCTURES & IMPROVEMENTS	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184	28,184
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
6	391	OFFICE & COMPUTER EQUIPMENT	9,396,642	9,407,288	9,435,458	9,450,660	9,465,603	9,468,485	11,590,704	11,604,948	11,625,672	11,679,799	11,705,540	11,710,746	11,732,361	10,636,454

7	TOTAL	<u>\$171,533,106</u>	<u>\$171,687,366</u>	<u>\$171,730,433</u>	<u>\$171,925,111</u>	<u>\$171,454,961</u>	<u>\$171,977,403</u>	<u>\$176,351,004</u>	<u>\$176,637,685</u>	<u>\$177,161,200</u>	<u>\$177,745,699</u>	<u>\$177,818,230</u>	<u>\$177,853,996</u>	<u>\$178,127,584</u>	<u>\$174,769,521</u>
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			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
8	303	CUSTOMIZED SOFTWARE	\$108,504,480	0.0%	\$0
9	374.00	LAND & LAND RIGHTS	26,876,656	0.4%	116,486
10	375	STRUCTURES & IMPROVEMENTS	28,589,587	3.6%	1,032,402
11	390	STRUCTURES & IMPROVEMENTS	162,344	2.6%	4,156
12	391	OFFICE & COMPUTER EQUIPMENT	10,636,454	0.4%	41,782
13	TOTAL		<u>\$174,769,521</u>		<u>\$1,194,826</u>

METHOD OF ALLOCATION

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

13-MONTH AVERAGE									
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	01 - EASEMENT - GAS MAIN	\$384,265	\$0	\$384,265	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, Fl 33160	2,310,652	-	2,310,652	-	-	-	
3	374	01 - LAND-COCONUT CREEK REG STA, 100 W ATLANTIC BLVD, POMP, PAR# 4	12,413	-	12,413	-	-	-	
4	374	01 - LAND-FULFORD PLANT, 15779 W DIXIE HWY, N MIAMI BCH, PARCEL # 1	32,215	6,136	38,351	-	-	-	
5	374	01 - LAND-PLANTATION GATE STA, PETERS ROAD PARCEL # 5	22,954	-	22,954	-	-	-	
6	374	01 - PLANT SITE - NW 1ST AVE & NW 17TH ST, PARCEL # 1	32,270	-	32,270	-	-	-	
7	374	01 - PLANT SITE - PAVING ASSESSMENT	770	147	917	-	-	-	
8	374	01 - PLANT SITE - STORM SEWER & PAVING ASSESSMENT	5,994	-	5,994	-	-	-	
9	374	02 - EASEMENT-NEBRASKA AVE FROM BIRD ST SOUTH 432 FT	5,334	-	5,334	(267)	-	(267)	
10	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	-	8,000	(214)	-	(214)	
11	374	02 - LAND - NW Quadrant of McCoy St & Trask St	1	-	1	(0)	-	(0)	
12	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE STATION	265,983	-	265,983	(5,616)	-	(5,616)	
13	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 m	1	-	1	(0)	-	(0)	
14	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	(11,135)	(112)	(11,247)	
15	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	-	8,909	(278)	-	(278)	
16	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	-	7,960	(266)	-	(266)	
17	374	02 - LAND-PORT SUTTON GATE STATION, 78TH & MADISON- PARCEL #3	4,939	-	4,939	(330)	-	(330)	
18	374	03 - LAND - DIVISION NEW OFFICE - 1920 9th Ave N	18,216	372	18,588	-	-	-	
19	374	03 - LAND-LOT N SIDE, 1800 9TH AVE N., ST PETE, PARCEL #2	18,013	368	18,381	-	-	-	
20	374	03 - LAND-MAIN GATE STATION, 77TH AVE & 18TH WAY, ST PETE, PAR #4	2,928	-	2,928	-	-	-	
21	374	03 - LAND-NORTH GATE STATION, 13800 62 ST N., ST PETE, PARCEL #3	16,535	-	16,535	-	-	-	
22	374	03 - LAND-REG STATION, 3 AVE S & 16 STREET S, PARCEL #7	500	-	500	-	-	-	
23	374	03 - LAND-REG STATION, S SIDE 30 AVE N, WEST OF 16 ST N., PAR #6	3,000	-	3,000	-	-	-	
24	374	03 - LAND-REG STATION, S SIDE 30 AVE S, WEST OF 30 ST S., PAR #5	3,800	-	3,800	-	-	-	
25	374	03 - MDBH1020, MADIERA BEACH-EASEMENT @ 127 AVE TREASURE ISLAND	2,900	-	2,900	-	-	-	
26	374	04 - LAND-DIST YARD, 601 W. ROBINSON STREET, PARCEL # 2	39,249	2,066	41,315	-	-	-	
27	374	04 - LAND-FAIRVILLA SITE, US HWY 441, N OF SILVER STAR, PARCEL #3	1,997	-	1,997	-	-	-	
28	374	04 - LAND-PLANT SITE, 600 W. ROBINSON STREET, PARCEL # 1	47,209	2,485	49,693	-	-	-	
29	374	05 - LAND-DIVISION OFFICE SITE, 1724 KURT ST, EUSTIS, PARCEL # 2	10,086	206	10,292	-	-	-	
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 - EASEMENT PURCHASE - 13245 Atlantic Blvd - See WO File Attachment for	10,000	-	10,000	-	-	-	
33	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DR &	147,896	-	147,896	-	-	-	
34	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	-	22,989	-	-	-	
35	374	06 - LAND - JERICHO ROAD GATE STATION, PARCEL # 15	13,282	-	13,282	-	-	-	
36	374	06 - LAND - Purchase land at corner of Caca Road and US17/US100, Palatka, P	99,000	-	99,000	-	-	-	
37	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	-	9,294	-	-	-	
38	374	06 - LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	-	1,582	-	-	-	
39	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	-	-	-	
40	374	06 - LAND-KING STREET BET FORBES & POST ST, REG STA, PARCEL #8	-	200	200	-	-	-	
41	374	06 - LAND-MAGNOLIA & MCCOY STREETS, REG STA, PARCEL #11	986	-	986	-	-	-	
42	374	06 - LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	-	300	-	-	-	
43	374	06 - LAND-PART OF LOT 3 BL 138, NEWMAN BET STATE & ORANGE HAT, PAR#6	400	-	400	-	-	-	
44	374	06 - LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT, PARCEL #7	539	-	539	-	-	-	
45	374	06 - LAND-PEARL PLAZA SILVER & 24TH STREET, REG STA, PARCEL #9	1,000	-	1,000	-	-	-	
46	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	-	-	-	
47	374	06 - LAND-SOUTHSIDE REG STA, PIONESSA PROPERTY, PARCEL #13	12,947	-	12,947	-	-	-	
48	374	06 - LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D, REG STA, PAR#5	538	-	538	-	-	-	
49	374	08 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	-	919	-	-	-	
50	374	SUB TOTALS CONTINUED ON B-5 p. 3	\$5,385,793	\$33,413	\$5,419,206	(\$18,105)	(\$112)	(\$18,217)	

FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.			TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS		
COMPANY: PEOPLES GAS SYSTEM, INC.								
DOCKET NO.: 20250029-GU								

13-MONTH AVERAGE								
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	374	SUB-TOTAL From B-5, pg. 2	\$5,385,793	\$33,413	\$5,419,206	(\$18,105)	(\$112)	(\$18,217)
2	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	(13,426)	(274)	(13,700)
3	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	-	2,196	(480)	-	(480)
4	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	-	477	(96)	-	(96)
5	374	11 - 100' X 50' parcel of land purchase	(21,805)	-	(21,805)	-	-	-
6	374	11 - EASEMENT - LAND RIGHTS - Non exclusive easement (50' X50') from the pr	25,000	-	25,000	-	-	-
7	374	11 - EASEMENT - LAND RIGHTS - North 10' of Ajax's Asphalt's property	10,000	-	10,000	-	-	-
8	374	11 - LAND - 8261 VICO CT, SARASOTA/3 ACRES NEW BUILDING FOR SAR OPS-8261 VI	201,204	6,223	207,427	-	-	-
9	374	11 - LAND - GATE STATION, 12th & CENTRAL, SARASOTA	50,000	-	50,000	-	-	-
10	374	13 - LAND - PBG OPERATIONS FACILITY/S 1/2 LOT 30 JUPITER PARK COMM @ 1363 J	224,013	6,928	230,941	-	-	-
11	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 37	86,973	3,624	90,597	-	-	-
12	374	14 - LAND - Green Circle Gate Station	47,868	-	47,868	-	-	-
13	374	14 - LAND - Parcel number 23214-000-000 - 0.041 Acres - Legal description 1	11,187	-	11,187	-	-	-
14	374	14 - LAND - PC GATE STATION	35,065	-	35,065	-	-	-
15	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	-	-	-
16	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	-	23,645	-	-	-
17	374	14 - LAND-MAPLE AVE GATE STATION	3,080	-	3,080	-	-	-
18	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	-	-	-
19	374	15 - APPRAISAL - 8TH AVE & 16TH STREET	800	-	800	-	-	-
20	374	15 - ENVIROMENTAL AUDIT - LAND	2,980	-	2,980	-	-	-
21	374	15 - LAND - 316 SW 33RD AVE	60,904	5,296	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	15 - LAND RIGHTS - RIGHT OF WAY / BASELINE RD	1,200	-	1,200	-	-	-
25	374	15 - LEGAL FEES - RICHARD, BLINN & HALDEN	10,336	-	10,336	-	-	-
26	374	15 - SURVEY - GATE STATION PROPERTY	250	-	250	-	-	-
27	374	16 - LAND @ 5901 ENTERPRISE PKWY, FT MYERS FT MYERS LAND @ 5901 ENTERPRISE	107,522	4,480	112,002	-	-	-
28	374	90 - LAND - LAND RIGHTS	735,021	-	735,021	-	-	-
29	374	02 - LAND - Tampa Div Operations and Traning Facility Palm River	1,045,082	-	1,045,082	(11,573)	-	(11,573)
30	374	06 - Project to Engineer Procure and Construct a Pipeline Compressor Statio	1,735,548	-	1,735,548	-	-	-
31	374	15 - Purchase 8 mustang GLS-26 Squeeze tool and 2 PS-62B squeeze tool.	9,039	-	9,039	-	-	-
32	374	06 - CITY GATE - LAND	35,157	-	35,157	-	-	-
33	374	01 - Cast Iron Sewer Replacement 40ft trench concrete. The downstream rema	19,300	-	19,300	-	-	-
34	374	15 - Full cost WO, Sabal Trail Wildwood Gate. Originally initiated in 2016,	343,534	-	343,534	-	-	-
35	374	01 - Two components for work located at 60 NW 17th St. Improvements to st	81,130	-	81,130	-	-	-
36	374	02 - Engineering and Construction - Full Estimate (Dade Sumterville Connector)	11,143,663	-	11,143,663	(11,526)	-	(11,526)
37	374	06 - LAND - For the construction of the Baldwin Thompson Comp Sta	3,579,567	-	3,579,567	-	-	-
38	374	15 - LAND	557,832	-	557,832	-	-	-
39	374							
40	374							
41	374							
42	374							
43	374							
44	374							
45	374							
46	374							
47	374							
48	374							
49	374							
50	374	TOTAL 374	\$26,760,171	\$116,486	\$26,876,656	(\$55,205)	(\$386)	(\$55,592)

SCHEDULE B-5			DETAIL OF COMMON PLANT						PAGE 4 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. 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: 12/31/24 WITNESS: A. NICHOLS	
COMPANY: PEOPLES GAS SYSTEM, INC.										
DOCKET NO.: 20250029-GU										
13-MONTH AVERAGE										
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION	
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL		
1	375	01 -000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$79,640	\$15,170	\$94,810	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY	
2	375	01 -044-00 TRUCKS	\$1,900	\$362	\$2,262	\$801	\$153	\$954		
3	375	01 -046-00 OFFICE FURNITURE	\$8,145	\$1,552	\$9,697	\$2,175	\$414	\$2,590		
4	375	01 -047-00 GENERATOR	\$49,154	\$9,363	\$58,517	\$17,601	\$3,352	\$20,953		
5	375	01 -051-00 AIR CONDITION EQUIP	\$120,869	\$23,023	\$143,892	\$38,122	\$7,261	\$45,383		
6	375	01 -051-00 BUILDING IMPROVEMENTS	\$451,625	\$86,024	\$537,649	\$237,363	\$45,212	\$282,575		
7	375	01 -051-00 FENCE	\$38,986	\$7,426	\$46,412	\$14,246	\$2,714	\$16,960		
8	375	01 -051-00 IMPROVEMENTS TO PROPERTY	\$239,682	\$45,654	\$285,336	\$123,816	\$23,584	\$147,400		
9	375	01 -051-00 REMODELING	\$757,296	\$144,247	\$901,543	\$263,430	\$50,177	\$313,608		
10	375	01 -051-00 SECURITY	\$103,910	\$19,792	\$123,703	\$25,889	\$4,931	\$30,820		
11	375	01 -Two components for work located at 60 NW 17th St. Improvements to structures estimated at \$120K. Improvements to the property estimated at \$40K.	\$22,757	\$4,335	\$27,092	\$565	\$108	\$672		
12	375	02 -000-00 MISCELLANEOUS	\$54,348	\$0	\$54,348	(\$17,196)	\$0	(\$17,196)		
13	375	02 -051-00 AIR CONDITION EQUIP	\$50,207	\$507	\$50,715	(\$2,960)	(\$30)	(\$2,990)		
14	375	02 -051-00 BUILDING IMPROVEMENTS	\$59,410	\$600	\$60,010	(\$3,560)	(\$36)	(\$3,596)		
15	375	02 -051-00 DIVISION OFFICE	\$6,141,382	\$62,034	\$6,203,416	(\$481,534)	(\$4,864)	(\$486,398)		
16	375	02 -051-00 IMPROVEMENTS TO PROPERTY (Project Tampa Midtown)	\$388,390	\$3,923	\$392,314	(\$24,968)	(\$252)	(\$25,221)		
17	375	02 -051-00 NEW LOGO SIGN	\$6,481	\$65	\$6,546	(\$254)	(\$3)	(\$256)		
18	375	02 -051-00 REMODELING	\$66,447	\$671	\$67,118	(\$3,259)	(\$33)	(\$3,292)		
19	375	02 -051-00 SECURITY	(\$11,970)	(\$121)	(\$12,091)	\$3,452	\$35	\$3,487		
20	375	02 -074-00 LAND	\$20,079	\$0	\$20,079	(\$5,558)	\$0	(\$5,558)		
21	375	02 -Construct 3 new work stations at the Palm River Training Center.	\$12,135	\$0	\$12,135	(\$115)	\$0	(\$115)		
22	375	03 -000-00 MISCELLANEOUS	\$10,908	\$223	\$11,131	\$10,489	\$214	\$10,703		
23	375	03 -046-00 PANEL	\$2,877	\$0	\$2,877	\$2,290	\$0	\$2,290		
24	375	03 -047-00 SHELVING	\$12,815	\$262	\$13,077	\$5,051	\$103	\$5,154		
25	375	03 -051-00 AIR CONDITION EQUIP	\$66,770	\$1,363	\$68,133	\$18,521	\$378	\$18,899		
26	375	03 -051-00 BUILDING IMPROVEMENTS	\$434,079	\$8,859	\$442,938	\$133,241	\$2,719	\$135,960		
27	375	03 -051-00 DIVISION OFFICE	\$922,741	\$18,831	\$941,573	\$765,871	\$15,630	\$781,501		
28	375	03 -051-00 FENCE	\$18,143	\$370	\$18,514	\$15,745	\$321	\$16,067		
29	375	03 -051-00 IMPROVEMENTS TO PROPERTY	\$158,454	\$3,234	\$161,688	\$121,575	\$2,481	\$124,056		
30	375	03 -051-00 NEW LOGO SIGN	\$17,790	\$363	\$18,153	\$4,093	\$84	\$4,176		
31	375	03 -051-00 REMODELING	\$156,896	\$0	\$156,896	\$21,428	\$0	\$21,428		
32	375	03 -051-00 SECURITY	\$87,755	\$1,791	\$89,545	\$11,985	\$245	\$12,230		
33	375	03 -054-00 REGULATORS	\$2,760	\$0	\$2,760	\$2,721	\$0	\$2,721		
34	375	04 -000-00 MISCELLANEOUS	\$255,375	\$13,441	\$268,816	\$199,861	\$10,519	\$210,380		
35	375	04 -046-00 CAMERA	\$11,731	\$617	\$12,349	\$9,018	\$475	\$9,493		
36	375	04 -046-00 OFFICE FURNITURE	\$20,592	\$0	\$20,592	\$10,395	\$0	\$10,395		
37	375	04 -047-00 CARPORT	\$36,567	\$1,925	\$38,492	\$13,430	\$707	\$14,137		
38	375	04 -047-00 GENERATOR	\$69,110	\$3,637	\$72,747	\$19,412	\$1,022	\$20,434		
39	375	04 -051-00 AIR CONDITION EQUIP	\$614,912	\$32,364	\$647,276	\$266,039	\$14,002	\$280,041		
40	375	04 -051-00 BUILDING IMPROVEMENTS	\$938,249	\$49,382	\$987,630	\$423,777	\$22,304	\$446,081		
41	375	04 -051-00 FENCE	\$117,522	\$3,635	\$121,157	\$39,740	\$1,229	\$40,969		
42	375	04 -051-00 IMPROVEMENTS TO PROPERTY	\$242,540	\$7,501	\$250,041	\$221,796	\$6,860	\$228,656		
43	375	04 -051-00 NEW LOGO SIGN	\$2,572	\$80	\$2,652	\$573	\$18	\$590		
44	375	04 -051-00 REMODELING	\$161,590	\$4,998	\$166,588	\$68,838	\$2,129	\$70,967		
45	375	04 -051-00 SECURITY	\$93,137	\$2,881	\$96,018	\$14,203	\$439	\$14,642		
46	375	05 -000-00 MISCELLANEOUS	\$48,670	\$993	\$49,663	\$36,018	\$735	\$36,753		
47	375	05 -046-00 COMPUTER	\$1,343	\$0	\$1,343	\$985	\$0	\$985		
48	375	05 -047-00 GENERATOR	\$37,638	\$768	\$38,406	\$10,237	\$209	\$10,446		
49	375	05 -051-00 AIR CONDITION EQUIP	\$14,030	\$738	\$14,768	\$2,363	\$124	\$2,488		
50 375 SUB-TOTAL, CONTINUED ON B-5, Pg. 5			\$13,296,299	\$597,710	\$13,894,009	\$2,717,393	\$230,840	\$2,948,233		
SUPPORTING SCHEDULES:										
RECAP SCHEDULES: B-5 p. 1, B-11, G-1 p. 16, G-1 p. 19										

SCHEDULE B-5			DETAIL OF COMMON PLANT			PAGE 5 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. 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: 12/31/24 WITNESS: A. NICHOLS			
COMPANY: PEOPLES GAS SYSTEM, INC.									
DOCKET NO.: 20250029-GU									
13-MONTH AVERAGE									
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB-TOTAL From B-5, Pg. 4	\$13,296,299	\$597,710	\$13,894,009	\$2,717,393	\$230,840	\$2,948,233	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	05 -051-00 BUILDING IMPROVEMENTS	245,459	12,919	258,378	99,852	5,255	105,108	
3	375	05 -051-00 DIVISION OFFICE	267,976	14,104	282,080	183,725	9,670	193,395	
4	375	05 -051-00 FENCE	16,992	894	17,886	4,968	261	5,229	
5	375	05 -051-00 IMPROVEMENTS TO PROPERTY	53,774	2,830	56,604	13,563	714	14,277	
6	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	1,132	23	1,155	
7	375	05 -051-00 REMODELING	90,125	4,743	94,869	32,893	1,731	34,624	
8	375	05 -051-00 SECURITY	126,399	6,653	133,052	11,452	603	12,054	
9	375	05 -074-00 LAND	1,990	105	2,095	1,534	81	1,615	
10	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	493,201	10,065	503,266	
11	375	06 -046-00 PANEL	9,382	191	9,574	6,837	140	6,977	
12	375	06 -047-00 CARPORT	13,614	278	13,892	523	11	534	
13	375	06 -047-00 SHELVING	15,059	307	15,366	125	3	128	
14	375	06 -051-00 AIR CONDITION EQUIP	850,353	17,354	867,707	443,227	9,045	452,273	
15	375	06 -051-00 BUILDING IMPROVEMENTS	2,596,645	52,993	2,649,638	1,746,819	35,649	1,782,468	
16	375	06 -051-00 FENCE	65,842	-	65,842	36,330	-	36,330	
17	375	06 -051-00 IMPROVEMENTS TO PROPERTY	656,657	13,401	670,058	92,670	1,891	94,561	
18	375	06 -051-00 NEW LOGO SIGN	5,201	106	5,308	1,325	27	1,352	
19	375	06 -051-00 REMODELING	59,088	1,206	60,294	32,275	659	32,933	
20	375	06 -051-00 SECURITY	178,314	3,639	181,953	19,613	400	20,014	
21	375	06 -074-00 LAND	22,560	-	22,560	19,633	-	19,633	
22	375	06 -30x80 Pole Barn w/ Asphalt and concrete footings. Material storage structure.	74,877	1,528	76,405	1,810	37	1,847	
23	375	06 -Fire Alarm System Installation and Pressure Principle Backflow	77,108	1,574	78,682	1,890	39	1,928	
24	375	06 -NEW SIGN TO REPLACE BROKEN TECO SIGN INTO BUILDING	382	8	390	4	0	4	
25	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	67,474	2,811	70,286	
26	375	08 -046-00 CAMERA	2,051	85	2,136	1,256	52	1,309	
27	375	08 -047-00 GENERATOR	18,060	752	18,812	12,851	535	13,386	
28	375	08 -051-00 AIR CONDITION EQUIP	122,357	5,098	127,455	50,483	2,103	52,587	
29	375	08 -051-00 BUILDING IMPROVEMENTS	320,230	13,343	333,573	83,577	3,482	87,059	
30	375	08 -051-00 FENCE	54,589	2,275	56,864	23,864	994	24,859	
31	375	08 -051-00 IMPROVEMENTS TO PROPERTY	57,007	2,375	59,382	40,798	1,700	42,498	
32	375	08 -051-00 REMODELING	230,617	9,609	240,226	145,387	6,058	151,445	
33	375	08 -051-00 SECURITY	29,447	1,227	30,674	5,567	232	5,799	
34	375	09 -000-00 MISCELLANEOUS	20,882	-	20,882	8,924	-	8,924	
35	375	09 -047-00 GENERATOR	81,976	1,673	83,649	25,628	523	26,151	
36	375	09 -051-00 AIR CONDITION EQUIP	21,554	440	21,994	3,107	63	3,170	
37	375	09 -051-00 BUILDING IMPROVEMENTS	226,028	4,613	230,641	38,530	786	39,316	
38	375	09 -051-00 DIVISION OFFICE	344,277	7,026	351,303	191,333	3,905	195,238	
39	375	09 -051-00 FENCE	22,241	454	22,694	9,765	199	9,964	
40	375	09 -051-00 IMPROVEMENTS TO PROPERTY	42,353	864	43,217	13,826	282	14,109	
41	375	09 -051-00 NEW LOGO SIGN	6,470	132	6,602	3,596	73	3,669	
42	375	09 -051-00 SECURITY	87,667	1,789	89,456	9,586	196	9,782	
43	375	09 -061-00 GATE STATION	30,192	616	30,808	21,278	434	21,712	
44	375	10 -051-00 FENCE	1,174	-	1,174	1,590	-	1,590	
45	375	11 -051-00 AIR CONDITION EQUIP	347,029	10,733	357,762	44,869	1,388	46,257	
46	375	11 -051-00 BUILDING IMPROVEMENTS	328,719	10,167	338,886	16,879	522	17,401	
47	375	11 -051-00 DIVISION OFFICE	990,664	30,639	1,021,303	559,464	17,303	576,767	
48	375	11 -051-00 FENCE	11,866	367	12,233	4,310	133	4,443	
49	375	11 -051-00 IMPROVEMENTS TO PROPERTY	42,465	1,313	43,778	14,971	463	15,434	
50	375	SUB-TOTAL, CONTINUED ON B-5, Pg. 6	\$22,830,548	\$853,501	\$23,684,049	\$7,361,708	\$351,384	\$7,713,092	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p. 1, B-11, G-1 p. 16, G-1 p. 1

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. 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: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

13-MONTH AVERAGE									
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB-TOTAL From B-5, Pg. 5	\$22,830,548	\$853,501	\$23,684,049	\$7,361,708	\$351,384	\$7,713,092	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	11 -051-00 NEW LOGO SIGN	5,909	183	6,092	953	29	982	
3	375	11 -051-00 SECURITY	61,035	1,888	62,923	24,849	769	25,618	
4	375	13 -047-00 GENERATOR	18,854	583	19,437	499	15	514	
5	375	13 -051-00 AIR CONDITION EQUIP	19,006	588	19,594	3,745	116	3,861	
6	375	13 -051-00 BUILDING IMPROVEMENTS	106,984	3,309	110,292	6,124	189	6,313	
7	375	13 -051-00 DIVISION OFFICE	740,362	22,898	763,259	442,740	13,693	456,433	
8	375	13 -051-00 FENCE	57,509	1,779	59,287	21,189	655	21,844	
9	375	13 -051-00 NEW LOGO SIGN	58,345	1,804	60,149	7,954	246	8,200	
10	375	13 -051-00 SECURITY	68,909	2,131	71,041	9,394	291	9,684	
11	375	14 -000-00 MISCELLANEOUS	89,933	3,747	93,681	11,803	492	12,295	
12	375	14 -051-00 AIR CONDITION EQUIP	1,612	67	1,679	21	1	22	
13	375	14 -051-00 BUILDING IMPROVEMENTS	170,194	7,091	177,286	44,211	1,842	46,054	
14	375	14 -051-00 DIVISION OFFICE	797,696	33,237	830,933	354,446	14,769	369,215	
15	375	14 -051-00 IMPROVEMENTS TO PROPERTY	22,441	935	23,376	6,350	265	6,615	
16	375	14 -051-00 NEW LOGO SIGN	4,497	187	4,684	590	25	615	
17	375	14 -051-00 SECURITY	121,840	5,077	126,916	26,548	1,106	27,655	
18	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	4,227	368	4,594	
19	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	6,516	567	7,083	
20	375	15 -047-00 SHELVING	5,403	-	5,403	2,269	-	2,269	
21	375	15 -051-00 AIR CONDITION EQUIP	129,097	11,226	140,323	26,067	2,267	28,333	
22	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	32,417	2,819	35,236	
23	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	138,131	12,011	150,142	
24	375	15 -051-00 FENCE	2,077	181	2,258	1,713	149	1,862	
25	375	15 -051-00 IMPROVEMENTS TO PROPERTY	91,399	7,948	99,346	47,111	4,097	51,208	
26	375	15 -051-00 REMODELING	89,157	7,753	96,910	46,842	4,073	50,916	
27	375	15 -051-00 SECURITY	57,150	4,970	62,119	7,765	675	8,440	
28	375	16 -047-00 GENERATOR	25,183	1,049	26,232	16,022	668	16,690	
29	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	2,846	119	2,965	
30	375	16 -051-00 BUILDING IMPROVEMENTS	422,923	17,622	440,545	222,391	9,266	231,657	
31	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	291,641	12,152	303,793	
32	375	16 -051-00 IMPROVEMENTS TO PROPERTY	9,742	406	10,148	114	5	119	
33	375	16 -051-00 NEW LOGO SIGN	4,397	183	4,581	52	2	54	
34	375	16 -051-00 SECURITY	22,704	946	23,650	266	11	277	
35	375	55 -051-00 BUILDING IMPROVEMENTS	-	-	-	(90,796)	(3,783)	(94,579)	
36	375	90 -000-00 MISCELLANEOUS	126,656	-	126,656	9,794	-	9,794	
37	375	90 -047-00 CARPORT	22,858	-	22,858	2,066	-	2,066	
38	375	90 -051-00 BUILDING IMPROVEMENTS	211,462	-	211,462	9,854	-	9,854	
39	375	90 -051-00 IMPROVEMENTS TO PROPERTY	432,519	-	432,519	33,445	-	33,445	
40	375	90 -051-00 REMODELING	6,980	-	6,980	335	-	335	
41	375	90 -051-00 SECURITY	4,536	-	4,536	489	-	489	
42	375								
43	375								
44	375								
45	375								
46	375								
47	375								
48	375								
49	375								
50	375	TOTAL 375	\$27,557,185	\$1,032,402	\$28,589,587	\$9,134,701	\$431,350	\$9,566,052	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p. 1, B-11, G-1 p. 16, G-1 p. 19

			13-MONTH AVERAGE									BASIS FOR ALLOCATION
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION						
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL				
1	391	01 -000-00 MISCELLANEOUS	\$2,324	\$443	\$2,766	\$8,490	\$1,617	\$10,107	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS			
2	391	01 -046-00 COMPUTER	94,586	-	94,586	(141,980)	-	(141,980)				
3	391	01 -046-00 FILING CABINETS	5,352	1,019	6,371	19,554	3,725	23,278				
4	391	01 -046-00 OFFICE EQUIPMENT	48,596	9,256	57,852	177,551	33,819	211,370				
5	391	01 -046-00 OFFICE FURNITURE	3,259	621	3,880	10,889	2,074	12,963				
6	391	01 -046-00 PRINTERS	53,502	10,191	63,693	(65,197)	(12,418)	(77,616)				
7	391	01 -046-00 PROJECTORS	3,125	595	3,721	2,365	450	2,815				
8	391	01 -046-00 SOFTWARE	1,567	-	1,567	(2,868)	-	(2,868)				
9	391	02 -046-00 COMPUTER	33,572	-	33,572	34,230	-	34,230				
10	391	02 -046-00 COPY MACHINE	8,374	85	8,458	2,471	25	2,496				
11	391	02 -046-00 DESKS	3,048	31	3,079	2,959	30	2,988				
12	391	02 -046-00 FURNITURE	43,093	435	43,528	36,949	373	37,323				
13	391	02 -046-00 MONITOR	4,794	-	4,794	3,585	-	3,585				
14	391	02 -046-00 OFFICE EQUIPMENT	464,575	4,693	469,267	291,985	2,949	294,934				
15	391	02 -046-00 PERSONAL COMPUTERS	15,923	-	15,923	16,505	-	16,505				
16	391	02 -046-00 PRINTERS	12,467	126	12,593	12,878	130	13,008				
17	391	02 -046-00 SOFTWARE	449	-	449	464	-	464				
18	391	02 -047-00 ICE MACHINE	4,595	46	4,642	4,595	46	4,642				
19	391	02 -Construct 3 new work stations at the Palm River Training Center.	12,135	-	12,135	1,000	-	1,000				
20	391	03 -000-00 MISCELLANEOUS	2,148	44	2,192	3,061	62	3,124				
21	391	03 -046-00 OFFICE EQUIPMENT	39,189	800	39,988	31,531	643	32,175				
22	391	03 -046-00 OFFICE FURNITURE	53,515	1,092	54,607	121,813	2,486	124,299				
23	391	03 -046-00 PRINTERS	14,734	301	15,035	63,306	1,292	64,598				
24	391	03 -new hire apprentice equipment	2,707	-	2,707	3,086	-	3,086				
25	391	04 -000-00 MISCELLANEOUS	14,699	455	15,154	(28,036)	(867)	(28,903)				
26	391	04 -046-00 COMPUTER	30,577	-	30,577	(37,170)	-	(37,170)				
27	391	04 -046-00 FILING CABINETS	5,053	156	5,209	6,497	201	6,698				
28	391	04 -046-00 OFFICE EQUIPMENT	17,210	532	17,742	6,443	199	6,642				
29	391	04 -046-00 OFFICE FURNITURE	14,310	443	14,753	26,614	823	27,438				
30	391	04 -046-00 PERSONAL COMPUTERS	3,594	-	3,594	(443)	-	(443)				
31	391	04 -046-00 PRINTERS	5,026	155	5,181	143	4	147				
32	391	04 -046-00 PROJECTORS	11,860	367	12,227	554	17	571				
33	391	04 -046-00 SOFTWARE	266	-	266	(33)	-	(33)				
34	391	04 -Office Furniture and Meeting table and 6 chairs	49,707	1,537	51,245	53,220	1,646	54,866				
35	391	04 -Purchase of 4 laptops and docking stations for the Orlando office/Field Technicians.	11,548	-	11,548	(7,255)	-	(7,255)				
36	391	04 -Purchase of 4 laptops/docking stations for Orlando Field Technicians	7,980	-	7,980	(690)	-	(690)				
37	391	05 -046-00 CAMERA	4,243	87	4,329	(614)	(13)	(626)				
38	391	05 -046-00 COMPUTER	5,417	-	5,417	11,171	-	11,171				
39	391	05 -046-00 SOFTWARE	2,161	-	2,161	(29,983)	-	(29,983)				
40	391	05 -047-00 ICE MACHINE	3,091	-	3,091	6,121	-	6,121				
41	391	05 -Purchase new ice maker for Eustis Office	1,771	36	1,807	(5)	(0)	(5)				
42	391	06 -046-00 COMPUTER	48,403	-	48,403	28,040	-	28,040				
43	391	06 -046-00 OFFICE EQUIPMENT	40,539	827	41,366	107,111	2,186	109,297				
44	391	06 -046-00 OFFICE FURNITURE	17,670	361	18,031	44,159	901	45,060				
45	391	06 -046-00 PRINTERS	12,485	255	12,739	7,097	145	7,242				
46	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,689	34	1,723				
47	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	12,717	-	12,717	(2,756)	-	(2,756)				
48	391	08 -046-00 COMPUTER	2,161	-	2,161	6,228	-	6,228				
49	391	08 -046-00 OFFICE FURNITURE	1,417	29	1,446	1,610	33	1,642				
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 8	\$1,253,218	\$35,052	\$1,288,270	\$838,932	\$42,615	\$881,547				

			13-MONTH AVERAGE								
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION					
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	BASIS FOR ALLOCATION		
1	391	SUB-TOTAL From B-5, Pg. 7	\$1,253,218	\$35,052	\$1,288,270	\$838,932	\$42,615	\$881,547	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS		
2	391	08 -046-00 PRINTERS	12,144	248	12,391	14,416	294	14,711			
3	391	08 -046-00 VIDEO EQ	6,844	-	6,844	5,483	-	5,483			
4	391	08 -047-00 TOOLS, SHOP, AND GARAGE EQUI	5,753	-	5,753	11,762	-	11,762			
5	391	08 -Purchase three HP Zbook Laptops with operating software, Docking Station, Keyboard, and Mouse.	4,296	-	4,296	6,085	-	6,085			
6	391	09 -046-00 COMPUTER	23,492	-	23,492	(3,883)	-	(3,883)			
7	391	09 -046-00 OFFICE EQUIPMENT	14,240	291	14,531	10,779	220	10,999			
8	391	09 -046-00 PRINTERS	8,459	173	8,631	(3,236)	(66)	(3,302)			
9	391	09 -046-00 PROJECTORS	1,525	31	1,556	1,525	31	1,556			
10	391	09 -051-00 AIR CONDITION EQUIP	6,888	141	7,028	3,850	79	3,969			
11	391	09 -purchase of 3 new ipads and accessories	4,482	-	4,482	(125)	-	(125)			
12	391	09 -Purchase 3 42" file cabinets for the Daytona office.	3,059	-	3,059	373	-	373			
13	391	09 -Shelving needed to organize equipment and material	1,494	-	1,494	373	-	373			
14	391	10 -046-00 OFFICE EQUIPMENT	3,353	140	3,492	2,738	114	2,852			
15	391	11 -046-00 CAMERA	12,174	377	12,551	17,805	551	18,356			
16	391	11 -046-00 COMPUTER	71,756	-	71,756	95,902	-	95,902			
17	391	11 -046-00 OFFICE EQUIPMENT	43,862	1,357	45,219	21,916	678	22,594			
18	391	13 -046-00 MONITOR	2,144	-	2,144	2,211	-	2,211			
19	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706	13,104	405	13,510			
20	391	13 -046-00 PRINTERS	15,426	477	15,903	(16,115)	(498)	(16,613)			
21	391	13 -PGS Operations, Jupiter office. Remodeling and furniture purchase.	11,293	349	11,642	4,329	134	4,463			
22	391	14 -046-00 COMPUTER	15,180	-	15,180	125,599	-	125,599			
23	391	14 -046-00 COPY MACHINE	7,891	329	8,220	7,534	314	7,847			
24	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,399	58	1,457			
25	391	14 -046-00 OFFICE EQUIPMENT	63,638	2,652	66,289	16,937	706	17,643			
26	391	14 -Three New HP EliteBook 850 GS for PC to replace computers. Brent's, Tim N. & Jamie's	12,603	-	12,603	47,950	-	47,950			
27	391	15 -046-00 COPY MACHINE	9,871	-	9,871	5,153	-	5,153			
28	391	15 -046-00 DESKS	1,679	-	1,679	3,774	-	3,774			
29	391	15 -046-00 OFFICE EQUIPMENT	60,767	-	60,767	84,567	-	84,567			
30	391	15 -046-00 PROJECTORS	1,060	-	1,060	1,060	-	1,060			
31	391	15 -051-00 AIR CONDITION EQUIP	4,533	-	4,533	4,142	-	4,142			
32	391	15 -One laptop for Ocala Operations new hire	1,636	-	1,636	4,202	-	4,202			
33	391	15 -Order four HP EliteBook 850 laptops, four HP Docking Stations, and four Logitech M325 Wireless Mice	5,573	-	5,573	23,550	-	23,550			
34	391	16 -046-00 COMPUTER	12,225	-	12,225	39,696	-	39,696			
35	391	16 -046-00 OFFICE EQUIPMENT	50,096	-	50,096	64,213	-	64,213			
36	391	16 -046-00 PRINTERS	12,551	-	12,551	12,484	-	12,484			
37	391	16 -046-00 PROJECTORS	1,520	-	1,520	1,520	-	1,520			
38	391	16 -Purchase 2 Ergonomic Office Chairs for Ft. Myers Office, Office Furniture/Equipment. 2021	13,108	-	13,108	3,371	-	3,371			
39	391	55 -046-00 CHAIRS	57,606	-	57,606	45,296	-	45,296			
40	391	55 -046-00 OFFICE EQUIPMENT	9,568	-	9,568	7,100	-	7,100			
41	391	55 -046-00 OFFICE FURNITURE	220,858	-	220,858	176,394	-	176,394			
42	391	55 -PGS I/R Replacement Project Bent# 602	-	-	-	(355,749)	-	(355,749)			
43	391	90 -000-00 MISCELLANEOUS	19,805	-	19,805	107	-	107			
44	391	90 -046-00 CHAIRS	598	-	598	4	-	4			
45	391	90 -046-00 COMPUTER	2,119,890	-	2,119,890	1,023,707	-	1,023,707			
46	391	90 -046-00 COPY MACHINE	329,119	-	329,119	244,226	-	244,226			
47	391	90 -046-00 FILE SERVER	1,803,807	-	1,803,807	1,803,801	-	1,803,801			
48	391	90 -046-00 FURNITURE	9,635	-	9,635	60	-	60			
49	391	90 -046-00 OFFICE EQUIPMENT	814,611	-	814,611	170,448	-	170,448			
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 9	\$7,170,296	\$41,782	\$7,212,078	\$4,550,807	\$45,635	\$4,596,443			

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

			13-MONTH AVERAGE					
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	391	SUB-TOTAL From B-5, Pg. 8	\$7,170,296	\$41,782	\$7,212,078	\$4,550,807	\$45,635	\$4,596,443
2	391	90 -046-00 OFFICE FURNITURE	469,054	-	469,054	3,007	-	3,007
3	391	90 -046-00 PANEL	24,878	-	24,878	7,694	-	7,694
4	391	90 -046-00 PRINTERS	1,916	-	1,916	1,900	-	1,900
5	391	90 -046-00 PROJECTORS	67,731	-	67,731	67,719	-	67,719
6	391	90 -046-00 SOFTWARE	48,293	-	48,293	48,293	-	48,293
7	391	90 -046-00 VIDEO EQ	123,159	-	123,159	49,104	-	49,104
8	391	90 -ADDITIONS. Purchase of new PC's for new hires - internal and external. Not for replacement of PC's.	191,634	-	191,634	65,092	-	65,092
9	391	90 -Executive Table - PGS VP Finance and Planning.	22,744	-	22,744	169	-	169
10	391	90 -Office upgrades. Board room remodel. Office Furniture P7 PGS.	162,868	-	162,868	1,161	-	1,161
11	391	90 -PGS Copier/Plotter/Scanner. Requests from CE Strategy & Svc Excell Direct to purchase (own) copiers	20,701	-	20,701	2,933	-	2,933
12	391	90 -PGS Training Dept., 3ea YZ DTEX Odorant Detection Systems. 8ea new Laptops w docking stations.	16,570	-	16,570	15,620	-	15,620
13	391	90 -Purchase 4ea chairs for the gas control room.	5,932	-	5,932	44	-	44
14	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, FtLauderdale. \$2,000 per unit.	8,180	-	8,180	3,689	-	3,689
15	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, FtLauderdale. \$2,000 per unit. Rev	77,481	-	77,481	35,000	-	35,000
16	391	90 -Software JANA DIMP Customized Software	2,183,236	-	2,183,236	734,599	-	734,599
17	391							
18	391							
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47	391							
48	391							
49	391							
50	391	SUB-TOTAL, CONTINUED ON B-5, Pg. 10	\$10,594,672	\$41,782	\$10,636,454	\$5,586,829	\$45,635	\$5,632,464

SCHEDULE B-5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-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.

PAGE 10 of 13

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

13-MONTH AVERAGE									
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB-TOTAL From B-5, Pg. 9	\$10,594,672	\$41,782	\$10,636,454	\$5,586,829	\$45,635	\$5,632,464	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	-	-	-	-	-	-	-	
3	391	-	-	-	-	-	-	-	
4	391	-	-	-	-	-	-	-	
5	391	-	-	-	-	-	-	-	
6	391	-	-	-	-	-	-	-	
7	391	-	-	-	-	-	-	-	
8	391	-	-	-	-	-	-	-	
9	391	-	-	-	-	-	-	-	
10	391	-	-	-	-	-	-	-	
11	391	-	-	-	-	-	-	-	
12	391	-	-	-	-	-	-	-	
13	391	-	-	-	-	-	-	-	
14	391	-	-	-	-	-	-	-	
15	391	-	-	-	-	-	-	-	
16	391	-	-	-	-	-	-	-	
17	391	-	-	-	-	-	-	-	
18	391	-	-	-	-	-	-	-	
19	391	-	-	-	-	-	-	-	
20	391	-	-	-	-	-	-	-	
21	391	-	-	-	-	-	-	-	
22	391	-	-	-	-	-	-	-	
23	391	-	-	-	-	-	-	-	
24	391	-	-	-	-	-	-	-	
25	391	-	-	-	-	-	-	-	
26	391	-	-	-	-	-	-	-	
27	391	-	-	-	-	-	-	-	
28	391	-	-	-	-	-	-	-	
29	391	-	-	-	-	-	-	-	
30	391	-	-	-	-	-	-	-	
31	391	-	-	-	-	-	-	-	
32	391	-	-	-	-	-	-	-	
33	391	-	-	-	-	-	-	-	
34	391	-	-	-	-	-	-	-	
35	391	-	-	-	-	-	-	-	
36	391	-	-	-	-	-	-	-	
37	391	-	-	-	-	-	-	-	
38	391	-	-	-	-	-	-	-	
39	391	-	-	-	-	-	-	-	
40	391	-	-	-	-	-	-	-	
41	391	-	-	-	-	-	-	-	
42	391	-	-	-	-	-	-	-	
43	391	-	-	-	-	-	-	-	
44	391	-	-	-	-	-	-	-	
45	391	-	-	-	-	-	-	-	
46	391	-	-	-	-	-	-	-	
47	391	-	-	-	-	-	-	-	
48	391	-	-	-	-	-	-	-	
49	391	-	-	-	-	-	-	-	
50	391	TOTAL	\$10,594,672	\$41,782	\$10,636,454	\$5,586,829	\$45,635	\$5,632,464	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1, B-11, G-1 p. 16, G-1 p.19

13-MONTH AVERAGE									
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	390	01 -051-00 SECURITY/ 39002	\$1,948	\$371	\$2,319	\$832	\$158	\$991	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	3,308	68	3,375	23,643	483	24,126	
3	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,847	405	20,252	
4	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	2,414	101	2,515	
5	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(3,914)	(163)	(4,077)	
6	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(29,177)	(902)	(30,080)	
7	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	-	59,903	24,138	-	24,138	
8	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	16,737	697	17,435	
9	390								
10	390								
11	390								
12	390	TOTAL 390	\$158,188	\$4,156	\$162,344	\$54,520	\$779	\$55,299	
13	303	01 -046-00 SOFTWARE	\$2,975	\$0	\$2,975	\$2,660	\$0	\$2,660	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
14	303	01 -AutoCad2014	892	-	892	789	-	789	
15	303	02 -046-00 SOFTWARE	12,405	-	12,405	(7,386)	-	(7,386)	
16	303	03 -046-00 SOFTWARE	1,828	-	1,828	815	-	815	
17	303	03 -TV WITH TTVN SYS	332	-	332	142	-	142	
18	303	04 -046-00 SOFTWARE	6,892	-	6,892	8,104	-	8,104	
19	303	04 -SOFTWARE - ESRI - UAI MAPPING PROJECT	2,628	-	2,628	3,090	-	3,090	
20	303	05 -046-00 SOFTWARE	-	-	-	271	-	271	
21	303	08 -046-00 SOFTWARE	61,023	-	61,023	67,814	-	67,814	
22	303	11 -046-00 SOFTWARE	90,051	-	90,051	90,051	-	90,051	
23	303	15 -046-00 SOFTWARE	1,072	-	1,072	436	-	436	
24	303	55 -046-00 SOFTWARE	9,295,607	-	9,295,607	1,778,906	-	1,778,906	
25	303	55 -5470 Interactive Billing Experience	639,982	-	639,982	76,853	-	76,853	
26	303	55 -APC Smart-UPS RT 5000VA 208V Tower	216	-	216	179	-	179	
27	303	55 -CMS Web Phase 3.0 Approach Includes:Implementing a language toggling solution	101,187	-	101,187	2,615	-	2,615	
28	303	55 -Customized Software. MyTECOnet Replacement..	47,644	-	47,644	8,221	-	8,221	
29	303	55 -Implement the National Automated Clearing House Association (NACHA)	73,162	-	73,162	4,606	-	4,606	
30	303	55 -PGS_5700 eGAIN R21 Upgrade	2,583	-	2,583	67	-	67	
31	303	55 -Software - Centralized Employee Communications.	72,043	-	72,043	12,432	-	12,432	
32	303	90 -046-00 SOFTWARE	67,517,160	-	67,517,160	28,454,606	-	28,454,606	
33	303	90 -ADD'L SOFTWARE RELATED TO CENTRALIZED SCADA - Process Net Software for Windows NT	28,094	-	28,094	28,094	-	28,094	
34	303	90 -DIGITAL MAPS - MICROSTATION - Converted Miami Distribution maps to Microstation Digital	39,357	-	39,357	39,357	-	39,357	
35	303	90 -Digital Maps of Distribution System viewed via Microstation Software	73,498	-	73,498	73,498	-	73,498	
36	303	90 -Digital Maps of Distribution System viewed via Microstation Software	56,642	-	56,642	56,642	-	56,642	
37	303	90 -Digital Maps of Jacksonville Distribution System viewed via Microstation	65,463	-	65,463	65,463	-	65,463	
38	303	90 -Eleven Imaging System - Image & Scan Application Software and Licensing.	26,340	-	26,340	26,340	-	26,340	
39	303	90 -Interactive Voice Response (IVR) - Software, Application, Development, Programming	35,564	-	35,564	35,564	-	35,564	
40	303	90 -IT 5166 Technical Training Management. Safety Training Scheduling & Tracking software	56,991	-	56,991	1,459	-	1,459	
41	303	90 -IT Split Project for SAP Enhancements 2022	121,838	-	121,838	8,187	-	8,187	
42	303	90 -PGS HR Talent Acquisition	26,768	-	26,768	1,797	-	1,797	
43	303	90 -PGS ERP Technical Enhancements	209,329	-	209,329	14,169	-	14,169	
44	303	90 -PGS HR Metrics and Analytics	60,577	-	60,577	4,070	-	4,070	
45	303	90 -PGS Payroll Optimization 2.0	63,038	-	63,038	4,236	-	4,236	
46	303	90 -PGS Solution Manager PH 2	16,084	-	16,084	1,081	-	1,081	
47	303	90 -RCC Tax Process Automation. PowerPlan Tax Provision upgrades to support reporting to Emera.	32,545	-	32,545	725	-	725	
48	303	90 -Software - Budget Billing - Provides levelized billing opts	62,177	-	62,177	62,177	-	62,177	
49	303	90 -SOFTWARE - Call Sponsor - Geneys I-Server - upgrade IVR server	53,429	-	53,429	53,429	-	53,429	
50	303	SUB TOTALS CONTINUED ON B-5 p. 12	\$78,957,416	\$0	\$78,957,416	\$30,981,562	\$0	\$30,981,562	

13-MONTH AVERAGE									
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB-TOTAL From B.5, pg. 11	\$78,957,416	\$0	\$78,957,416	\$30,981,562	\$0	\$30,981,562	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303								
3	303	90 -Software - DB2 Upgrade for Elevon / Walker VSAM Software	94,258	-	94,258	94,258	-	94,258	
4	303	90 -SOFTWARE - SCADA Upgrade - Software Matikon ip21 - ProcessGuard - iFix	7,980	-	7,980	7,980	-	7,980	
5	303	90 -SOFTWARE - SmartSheet w License	58,692	-	58,692	1,504	-	1,504	
6	303	90 -Statewide GPS Bar Coding Project.	3,277,328	-	3,277,328	667,422	-	667,422	
7	303	90 -Success Factors Enhancements 2022 PGS Share from IT	85,405	-	85,405	5,743	-	5,743	
8	303	90 -The project is to upgrade our current GIS software from 10.5 to 10.8	584,202	-	584,202	118,999	-	118,999	
9	303	90 -The project is to upgrade the FCS Meter Reading System and Mobile Device	65,399	-	65,399	1,366	-	1,366	
10	303	90 -The Thomas (formally Baldwin) Station project started as a construction	299,553	-	299,553	20,139	-	20,139	
11	303	90 -Upgrade existing PowerPlan PowerTax.	168,100	-	168,100	4,683	-	4,683	
12	303	90 -Work and Asset Management (WAM) solution	24,906,147	-	24,906,147	1,323,338	-	1,323,338	
13	303								
14	303								
15	303								
16	303								
17	303								
18	303								
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38	303	SUB TOTALS CONTINUED ON B-5 p. 13	\$108,504,480	\$0	\$108,504,480	\$33,226,992	\$0	\$33,226,992	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

4. Was the property purchased from a related party?

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

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

2. Date of acquisition.

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

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

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

3. Amount of acquisition adjustment.

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

- A. \$2,332,472 Fully amortized and removed from books and records.
- B. (\$247,453) Fully amortized and removed from books and records.
- C. \$2,946,879 Fully amortized and removed from books and records.

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

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MO. AVG./ 12 MO. TOTAL
A. ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL: ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

LINE NO.	ACCT. NO.	DESCRIPTION	Dec-2023	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	July-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	13 MONTH AVERAGE
1	105	PROPERTY HELD FOR FUTURE USE	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552	\$1,939,552

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	FUTURE USE.	HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU		WITNESS: A. NICHOLS

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

	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
LINE NO.	AFUDC CHARGED DESCRIPTION*														
1	Distribution Plant **	3,058,578	3,372,240	3,373,285	3,676,482	4,890,669	4,932,393	8,310,963	12,344,278	16,068,168	22,109,649	22,178,952	26,535,967	31,207,328	12,466,073
2	General Plant **	20,889,730	22,341,857	24,100,637	27,072,255	30,911,378	35,182,076	38,097,062	41,269,924	44,233,291	47,003,808	49,067,975	51,597,088	55,092,220	37,450,716
3	TOTAL - A.F.U.D.C. CHARGED	\$23,948,309	\$25,714,097	\$27,473,922	\$30,748,737	\$35,802,047	\$40,114,469	\$46,408,025	\$53,614,202	\$60,301,459	\$69,113,457	\$71,246,927	\$78,133,054	\$86,299,548	\$49,916,789
	AFUDC NOT CHARGED DESCRIPTION*														
4	CWIP Balance (excludes AFUDC)	118,864,659	108,196,670	109,803,143	112,647,965	113,591,286	120,471,251	106,678,176	109,882,542	110,351,237	106,374,650	103,050,399	112,026,878	107,157,897	110,699,750
5	TOTAL - AFUDC NOT CHARGED	\$118,864,659	\$108,196,670	\$109,803,143	\$112,647,965	\$113,591,286	\$120,471,251	\$106,678,176	\$109,882,542	\$110,351,237	\$106,374,650	\$103,050,399	\$112,026,878	\$107,157,897	\$110,699,750
6	TOTAL C.W.I.P.	\$142,812,968	\$133,910,766	\$137,277,065	\$143,396,702	\$149,393,333	\$160,585,720	\$153,086,202	\$163,496,744	\$170,652,696	\$175,488,106	\$174,297,326	\$190,159,932	\$193,457,445	\$160,616,539

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

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: The calculation of the AFUDC rate was approved in Order No. PSC-2024-0168-PAA-GU. The approved rate of 7.08 percent was based on a 13-month average capital structure for the period ending December 31, 2022. Peoples used the same formula approach as the electric industry to determine the appropriate AFUDC rate. The approved monthly compounding rate is 0.005717 percent. The total AFUDC accrued in 2024 was \$3,403,760 (AFUDC Equity - \$2,312,437 and AFUDC Debt - \$1,091,323).

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

** Projects accruing AFUDC in 2024 include the following:
Distribution Plant - Dade-Broward, Tampa, Orlando, Jacksonville, Lakeland, Palm Beach, Ocala, SW Florida, Corporate
General Plant - Corporate

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED
TO THE AVERAGE MONTHLY BALANCE.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES-GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
1	336.01	RNG PURIFICATION EQUIP	378,978	579,473	779,967	980,461	1,180,956	1,381,450	1,581,944	1,782,439	1,982,933	2,183,427	2,384,069	2,584,711	2,785,353	1,582,012
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)	0	(55,592)
4	375	STRUCTURES AND IMPROVEMENTS	9,233,547	9,299,126	9,364,716	9,430,316	9,496,087	9,561,857	9,627,627	9,694,340	9,761,116	9,828,879	9,895,030	9,961,186	10,027,347	9,566,052
5	376	MAINS - STEEL	202,109,313	203,486,592	204,647,959	206,225,430	207,759,755	209,078,870	210,370,679	211,348,115	211,875,667	213,290,117	214,437,570	215,423,612	216,561,881	209,739,659
6	376.02	MAINS - PLASTIC	231,772,810	232,692,795	233,647,904	234,962,322	236,324,104	237,752,547	239,166,057	240,574,524	241,978,977	243,378,484	244,778,991	246,178,498	247,578,005	237,105,727
7	377	COMPRESSOR EQUIPMENT	1,440,389	1,484,927	1,530,068	1,575,879	1,613,245	1,654,312	1,705,149	1,748,687	1,803,556	1,856,106	1,906,522	1,950,163	2,040,114	1,716,086
8	378	M & R EQUIPMENT - GENERAL	5,814,812	5,881,117	5,947,631	6,010,321	6,073,011	6,135,701	6,198,391	6,261,081	6,323,771	6,386,461	6,449,151	6,511,841	6,574,531	6,082,611
9	379	M & R EQUIPMENT - CITY	20,605,044	20,808,095	21,018,675	21,229,348	21,434,723	21,646,081	21,857,440	22,068,856	22,280,271	22,491,686	22,703,101	22,914,516	23,125,932	21,860,290
10	380	SERVICE LINES -S TEEL	33,414,457	33,649,387	33,888,506	34,127,625	34,366,744	34,605,863	34,844,982	35,084,101	35,323,220	35,562,339	35,801,458	36,040,577	36,279,696	33,673,807
11	380.02	SERVICE LINES - PLASTIC	217,909,997	219,306,846	220,703,684	222,472,836	224,241,988	226,011,140	227,780,292	229,549,444	231,318,596	233,087,748	234,856,900	236,626,052	238,395,204	226,320,275
12	381	METERS	41,507,788	41,895,257	42,282,466	42,669,566	43,056,666	43,443,766	43,830,866	44,217,966	44,605,066	44,992,166	45,379,266	45,766,366	46,153,466	43,465,588
13	382	METER INSTALLATIONS	39,960,870	40,186,927	40,413,077	40,639,127	40,865,177	41,091,227	41,317,277	41,543,327	41,769,377	41,995,427	42,221,477	42,447,527	42,673,577	41,055,425
14	383	REGULATORS	9,468,333	9,504,139	9,540,021	9,575,903	9,611,785	9,647,667	9,683,549	9,719,431	9,755,313	9,791,195	9,827,077	9,862,959	9,898,841	9,608,136
15	384	REGULATOR INSTALL HOUSE	16,230,950	16,316,243	16,402,802	16,489,959	16,571,736	16,649,393	16,728,224	16,808,342	16,889,944	16,971,546	17,052,148	17,132,750	17,213,352	16,586,382
16	385	M & R EQUIPMENT - INDUSTRIAL	7,331,131	7,358,999	7,386,867	7,414,734	7,442,602	7,470,470	7,498,338	7,526,206	7,554,074	7,581,942	7,609,810	7,637,678	7,665,546	7,477,989
17	387	OTHER EQUIPMENT	5,837,495	5,872,455	5,907,415	5,942,375	5,977,335	6,012,295	6,047,255	6,082,215	6,117,175	6,152,135	6,187,095	6,222,055	6,257,015	6,050,472
18	390	STRUCTURES AND IMPROVEMENTS	16,235	16,331	16,427	16,523	16,619	16,715	16,811	16,907	17,003	17,100	17,196	17,292	17,388	16,813
19	391	OFFICE FURNITURE	1,114,859	1,123,908	1,132,956	1,142,004	1,151,052	1,160,100	1,169,148	1,178,196	1,187,244	1,196,292	1,205,340	1,214,388	1,223,436	1,169,403
20	391.01	COMPUTER EQUIPMENT	3,200,842	3,237,878	3,274,914	3,311,950	3,348,986	3,386,022	3,423,058	3,460,094	3,497,130	3,534,166	3,571,202	3,608,238	3,645,274	3,446,947
21	391.02	OFFICE EQUIPMENT/MACHINES	966,507	974,748	982,989	991,230	999,471	1,007,712	1,015,953	1,024,194	1,032,435	1,040,676	1,048,917	1,057,158	1,065,399	1,016,115
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	5,565,468	5,639,129	5,712,790	5,786,451	5,860,112	5,933,773	6,007,434	6,081,095	6,154,756	6,228,417	6,302,078	6,375,739	6,449,400	6,018,816
23	392.02	AUTO & TRUCK 3/4 TO 1 TON	8,471,202	8,543,757	8,616,312	8,688,867	8,761,422	8,833,977	8,906,532	8,979,087	9,051,642	9,124,197	9,196,752	9,269,307	9,341,862	9,171,513
24	392.03	AIRPLANES	0	0	0	0	0	0	0	0	0	0	0	0	0	-
25	392.04	TRAILERS, OTHER	791,928	798,750	805,572	812,393	819,215	826,036	832,858	839,679	846,500	853,321	860,142	866,963	873,784	826,671
26	392.05	TRUCKS OVER 1 TON	1,315,049	1,328,190	1,341,332	1,354,473	1,367,614	1,380,755	1,393,896	1,407,037	1,420,178	1,433,319	1,446,460	1,459,601	1,472,742	1,340,280
27	393	STORES EQUIPMENT	592	596	601	606	610	615	619	624	629	633	638	642	647	619
28	394.00	TOOLS SHOP & GARAGE EQUIPMENT	4,498,289	4,527,825	4,557,361	4,586,897	4,616,433	4,645,969	4,675,505	4,705,041	4,734,577	4,764,113	4,793,649	4,823,185	4,852,721	4,681,638
29	394.01	TOOLS SHOP & GARAGE EQUIPMENT	803,661	814,825	825,989	837,153	848,317	859,481	870,645	881,809	892,973	904,137	915,301	926,465	937,629	870,646
30	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
31	396	POWER OPERATED EQUIPMENT	2,153,627	2,161,365	2,169,103	2,176,841	2,184,579	2,192,317	2,200,055	2,207,793	2,215,531	2,223,269	2,231,007	2,238,745	2,246,483	2,200,395
32	397	COMMUNICATION EQUIPMENT	2,938,086	2,957,081	2,976,076	2,995,071	3,014,066	3,033,061	3,052,056	3,071,051	3,090,046	3,109,041	3,128,036	3,147,031	3,166,026	3,052,052
33	398	MISC. EQUIPMENT	248,885	252,360	255,835	259,310	262,785	266,260	269,735	273,210	276,685	280,160	283,635	287,110	290,585	270,238
34		DEPRECIATION RESERVE	875,040,921	880,638,895	886,236,869	891,834,843	897,432,817	903,030,791	908,628,765	914,226,739	919,824,713	925,422,687	931,020,661	936,618,635	942,216,609	905,917,065
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	\$875,040,921	\$880,638,895	\$886,236,869	\$891,834,843	\$897,432,817	\$903,030,791	\$908,628,765	\$914,226,739	\$919,824,713	\$925,422,687	\$931,020,661	\$936,618,635	\$942,216,609	\$905,917,065

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A . NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	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	29,682,129	30,266,888	30,852,413	31,437,950	32,024,038	32,611,695	33,202,192	33,802,822	34,404,785	35,009,192	35,614,122	36,218,922	36,823,754	33,226,993
5	374.02	LAND RIGHTS / EASEMENTS	1,094,629	1,099,254	1,103,878	1,108,503	1,113,128	1,117,752	1,122,377	1,127,001	1,131,626	1,136,251	1,140,875	1,145,500	1,150,124	1,122,377
6	390.02	STRUCTURES & IMPROVEMENTS-Leased	36,809	37,089	37,368	37,648	37,927	38,207	38,486	38,766	39,045	39,325	39,604	39,884	40,163	38,486
7		SUBTOTAL	\$31,628,893	\$32,218,555	\$32,808,984	\$33,399,426	\$33,990,418	\$34,582,979	\$35,178,380	\$35,783,914	\$36,390,781	\$37,000,093	\$37,609,926	\$38,219,631	\$38,829,366	\$35,203,180
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9		TOTAL	\$31,628,893	\$32,218,555	\$32,808,984	\$33,399,426	\$33,990,418	\$34,582,979	\$35,178,380	\$35,783,914	\$36,390,781	\$37,000,093	\$37,609,926	\$38,219,631	\$38,829,366	\$35,203,180

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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: 12/31/24
WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	29,682,129	30,266,888	30,852,413	31,437,950	32,024,038	32,611,695	33,202,192	33,802,822	34,404,785	35,009,192	35,614,122	36,218,922	36,823,754	33,226,993
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)	0	(55,592)
3	375	STRUCTURES AND IMPROVEMENTS	9,233,547	9,299,126	9,364,716	9,430,316	9,496,087	9,561,857	9,627,627	9,694,340	9,761,116	9,828,879	9,895,030	9,960,693	10,027,406	9,566,052
4	390.00	STRUCTURES AND IMPROVEMENTS	16,235	16,331	16,428	16,524	16,620	16,716	16,813	16,909	17,005	17,102	17,198	17,294	17,391	16,813
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	36,809	37,089	37,368	37,648	37,927	38,207	38,486	38,766	39,045	39,325	39,604	39,884	40,163	38,486
6	391	OFFICE & COMPUTER EQUIPMENT	5,282,208	5,336,533	5,390,928	5,445,481	5,500,130	5,554,875	5,609,638	5,678,194	5,746,842	5,815,613	5,884,650	5,953,854	6,023,090	5,632,464
7		TOTAL	\$44,190,704	\$44,895,742	\$45,601,627	\$46,307,695	\$47,014,577	\$47,723,125	\$48,434,531	\$49,170,806	\$49,908,570	\$50,449,886	\$51,190,379	\$51,926,692	\$52,713,466	\$48,425,215
			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION										
8	303.01	CUSTOMIZED SOFTWARE	\$33,226,993	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY										
9	374.00	LAND AND LAND RIGHTS	(55,592)	0.70%	(386)											
10	375	STRUCTURES AND IMPROVEMENTS	9,566,052	4.51%	431,350	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY										
11	390	STRUCTURES AND IMPROVEMENTS	55,299	1.41%	779											
12	391	OFFICE & COMPUTER EQUIPMENT	5,632,464	0.81%	45,635	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS										
13		TOTAL	\$48,425,215		\$477,377											

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD	HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU	ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.	WITNESS: A. NICHOLS

LINE NO.		MONTH	AMOUNT
1	2023	DECEMBER	\$ (27,387,592)
2	2024	JANUARY	(27,657,677)
3	2024	FEBRUARY	(28,490,456)
4	2024	MARCH	(28,945,321)
5	2024	APRIL	(26,862,501)
6	2024	MAY	(25,845,869)
7	2024	JUNE	(26,113,817)
8	2024	JULY	(26,533,623)
9	2024	AUGUST	(26,763,040)
10	2024	SEPTEMBER	(27,170,024)
11	2024	OCTOBER	(27,401,303)
12	2024	NOVEMBER	(27,572,944)
13	2024	DECEMBER	(27,706,505)
14		TOTAL	\$ (354,450,673)
		13 MONTH AVERAGE	\$ (27,265,436)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/24

WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS		ADJUSTMENT	ADJUSTED AVERAGE
	<u>CURRENT AND ACCRUED ASSETS</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
1	SINKING FUNDS	\$ -			\$ -
2	OTHER INVESTMENTS	1,165,602		(1,165,602)	-
3	NON UTILITY PROPERTY	11,047,560	(11,047,560)		-
4	CASH	12,977,319			12,977,319
5	SPECIAL DEPOSITS	-			-
6	WORKING FUNDS	25,000			25,000
7	TEMPORARY CASH INVESTMENTS	2,623			-
8	NOTES RECEIVABLE	-	-		-
9	CUST. ACCTS. REC.- GAS	41,777,018			41,777,018
10	OTHER ACCT RECEIVABLE	1,447,840	(1,447,840)		-
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,033,872)			(1,033,872)
12	RECEIVABLE ASSOC. COMPANIES	8,552,648	(8,552,648)		-
13	RECEIVABLE ASSOC. CO - SERVICES	1,993,610			1,993,610
14	FUEL STOCK	(0)			(0)
15	PLANT & OPER.MATERIAL & SUPPL.	5,022,247			5,022,247
16	MERCHANDISE	-	-		-
17	INVENTORY NON-UTILITY	613,079	(613,079)		-
18	PREPAYMENTS	6,297,340			6,297,340
19	UNBILLED REVENUE & MISC.	23,000,444			17,908,739
20	DEFERRED TAX ASSET NON-UTILTY	2,954,201	(2,954,201)		-
21	TOTAL CURRENT ASSETS	<u>\$ 115,842,659</u>	<u>\$ (24,615,328)</u>	<u>\$ (1,165,602)</u>	<u>\$ (5,094,329)</u>
	<u>DEFERRED DEBITS</u>				
22	UNAMORTIZED DD&E	2,523,679		(2,523,679)	-
23	DEFERRED TAX ASSET	-			-
24	OTHER DEFERRED/MISC.	69,233,284			69,233,284
25	CONSERVATION COST TRUE-UP	5,248,214			-
26	CAST IRON/BARE STEEL RIDER COST TRUE-UP	119,017			26,185
27	UNAMORTIZED RATE CASE EXPENSE	2,302,412			-
28	UNRECOVERED GAS COSTS	(9,445,142)			(9,445,142)
29	TOTAL DEFERRED DEBITS	<u>69,981,463</u>	<u>-</u>	<u>(2,523,679)</u>	<u>(7,643,458)</u>
30	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$ 185,824,122</u>	<u>\$ (24,615,328)</u>	<u>\$ (3,689,281)</u>	<u>\$ (12,737,786)</u>
31	TOTALS MAY BE EFFECTED DUE TO ROUNDING				

SUPPORTING SCHEDULES: B-1

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS		ADJUSTMENT		ADJUSTED AVERAGE
	<u>CURRENT LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>	
1	NOTES PAYABLE	\$ -		\$ -		\$ -
2	ACCOUNTS PAYABLE	46,236,092				46,236,092
3	ACCOUNTS PAY. ASSOC. CO.	-	-			-
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	12,786,315				12,786,315
5	CUSTOMER DEPOSITS-CURRENT	-		-		-
6	TAXES ACCRUED-GENERAL	12,213,738				12,213,738
7	TAXES ACCRUED-INCOME	4,772,106				4,772,106
8	INTEREST ACCRUED	12,284,972				12,284,972
9	DIVIDENDS DECLARED	1,823,947			(1,823,947)	-
10	TAX COLLECTIONS PAYABLE	1,513,080				1,513,080
11	INACTIVE DEPOSITS	-		-		-
12	CONSERVATION COST TRUE-UP	-			-	-
13	CAST IRON/BARE STEEL RIDER COST TRUE-UP	26,185				26,185
14	NON-UTILITY ACCRUED LIABILITY	-	-			-
15	DERIVATIVE LIABILITY	-			-	-
16	MISC. CURRENT LIABILITIES	6,320,054				6,320,054
17	TOTAL CURRENT LIABILITIES	\$ 97,976,488	\$ -	\$ -	\$ (1,823,947)	\$ 96,152,541
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>					
18	ACCUMULATED DEFERRED INC. TAX	-		-		-
19	ACCUMULATED DEFERRED INC. TAX NON-UTILITY	556,760	(556,760)			-
20	CUSTOMER ADVANCES FOR CONST.	-			-	-
21	CUSTOMER DEPOSITS	-		-		-
22	OTHER DEFERRED CREDITS	3,058,112				3,058,112
23	PENSIONS & BENEFITS RESERVE	36,673,352				36,673,352
24	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ 40,288,224	\$ (556,760)	\$ -	\$ -	\$ 39,731,464
25	TOTAL LIABILITIES	\$ 138,264,711	\$ (556,760)	\$ -	\$ (1,823,947)	\$ 135,884,005
26	TOTAL ASSETS LESS LIABILITIES	\$ 47,559,410	\$ (24,058,568)	\$ (3,689,281)	\$ (10,913,840)	\$ 8,897,722
27	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	\$ 47,559,410	\$ (24,058,568)	\$ (3,689,281)	\$ (10,913,840)	\$ 8,897,722

28 TOTALS MAY BE EFFECTED DUE TO ROUNDING

SUPPORTING SCHEDULES: B-1

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEARTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MO. AVERAGE
1	Environmental Remediation	\$19,591,143	\$19,641,889	\$19,666,756	\$19,652,634	\$19,625,944	\$19,622,522	\$19,679,024	\$19,610,562	\$19,699,765	\$19,673,837	\$19,856,927	\$19,855,755	\$19,959,241	\$19,702,769
2	FAS 158 Pension Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FAS 158 Pension	32,529,856	32,529,856	32,529,856	32,338,936	32,338,936	32,338,936	32,123,782	32,123,782	32,123,782	31,920,745	31,920,745	31,920,745	31,738,582	32,190,657
4	FAS 158 SERP	1,846,358	1,846,358	1,846,358	1,819,576	1,819,576	1,819,576	1,779,402	1,779,402	1,779,402	1,739,228	1,739,228	1,739,228	1,699,054	1,788,673
5	Other Work in Progress	2,809,399	2,818,219	2,849,322	2,846,421	6,236,332	6,451,966	6,286,560	6,730,752	6,577,485	7,059,985	7,424,453	5,223,031	4,358,191	5,205,547
6	Transmission Integrity Mgmt	3,506,565	3,426,086	3,342,872	3,260,314	3,177,100	3,129,781	3,052,695	2,969,481	2,886,266	2,820,213	2,736,999	2,653,784	2,570,570	3,040,979
7	Loss Prop Sales	10,331	5,165	-	-	-	-	-	-	-	-	-	-	-	1,192
8	LTD Interest Mech	-	72,840	145,680	-	85,838	171,676	-	-	-	-	-	-	-	36,618
9	Non-Capital SW Impl. Costs (non-current)	-	-	-	184,422	184,422	184,422	232,259	232,259	232,259	229,466	229,466	229,466	286,699	171,165
10	Non-Capital SW Impl. Costs (current)	769,631	804,088	828,779	637,095	682,137	682,352	658,236	691,746	669,069	667,551	789,375	798,160	757,160	725,798
11	Deferred State Tax Reform	1,166,807	1,134,396	1,101,984	1,069,573	1,037,162	1,004,750	972,339	939,928	907,516	875,105	842,694	810,283	777,871	972,339
12	Reg Asset - Storm Reserve	526,029	494,362	462,696	431,029	399,362	383,589	351,922	320,255	288,589	956,922	1,156,781	1,611,519	1,503,007	683,543
13	FAS 109 Income Tax	4,406,821	4,430,559	4,456,706	4,485,810	4,520,214	4,560,571	4,620,324	4,679,132	4,907,847	4,970,475	5,033,103	5,095,731	5,114,756	4,714,004
14	TOTAL	\$67,162,937	\$67,203,819	\$67,231,008	\$66,725,810	\$70,107,022	\$70,350,141	\$69,756,542	\$70,077,298	\$70,071,980	\$70,913,527	\$71,729,770	\$69,937,702	\$68,765,131	\$69,233,284

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

Line No.	FERC	Description	(1) Dec-23	(2) Jan-24	(3) Feb-24	(4) Mar-24	(5) Apr-24	(6) May-24	(7) Jun-24	(8) Jul-24	(9) Aug-24	(10) Sep-24	(11) Oct-24	(12) Nov-24	(13) Dec-24	13 MONTH AVERAGE
1	253	Other Deferred Credits	\$(2,667,017)	\$(2,540,075)	\$(2,536,046)	\$(2,101,275)	\$(1,976,263)	\$(1,989,246)	\$(2,233,425)	\$(2,311,901)	\$(2,366,407)	\$(2,494,348)	\$(2,537,580)	\$(2,861,217)	\$(3,902,003)	\$(2,501,293)
2	254	Regulatory Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		Total Deferred Credits	<u>\$(2,667,017)</u>	<u>\$(2,540,075)</u>	<u>\$(2,536,046)</u>	<u>\$(2,101,275)</u>	<u>\$(1,976,263)</u>	<u>\$(1,989,246)</u>	<u>\$(2,233,425)</u>	<u>\$(2,311,901)</u>	<u>\$(2,366,407)</u>	<u>\$(2,494,348)</u>	<u>\$(2,537,580)</u>	<u>\$(2,861,217)</u>	<u>\$(3,902,003)</u>	<u>\$(2,501,293)</u>

SCHEDULE B-16		ADDITIONAL RATE BASE COMPONENTS		PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES, PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.		TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.				HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO : 20250029-GU				WITNESS: A. NICHOLS
DESCRIPTION	13-MONTH AVERAGE	NON-UTILITY ALLOCATION FACTOR	NON-REGULATED AMOUNT	BASIS FOR ALLOCATION
NONE				
SUPPORTING SCHEDULES:		RECAP SCHEDULES:		

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

SUPPORTING SCHEDULES:	RECAP SCHEDULES: C-20
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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 BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

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

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

THERE ARE NO UNUSED INVESTMENT TAX CREDITS.

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

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

FLORIDA PUBLIC SERVICE COMMISSION	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: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

LINE NO.	YEAR/MONTH	ACCOUNT NO. 190			ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)	STATE Cr(Dr)	FEDERAL Cr(Dr)	TOTAL Cr(Dr)
1	12/21	8,108,491	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
2	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	38,160,845	136,560,839	174,721,484
3	12/23	8,922,239	54,033,543	62,955,782	54,007,947	203,650,669	257,658,316	(913,188)	5,760,102	4,846,914	44,172,220	155,377,228	199,549,448
4	1/24	9,182,090	54,974,752	64,157,442	54,334,077	204,827,262	259,161,339	(920,791)	5,717,497	4,796,706	44,230,596	155,570,007	199,800,603
5	2/24	8,873,435	53,860,360	62,733,795	54,849,465	205,964,017	260,813,482	(932,114)	5,661,471	4,729,357	44,843,916	157,765,128	202,609,044
6	3/24	9,021,538	54,398,199	63,417,737	54,987,940	207,184,072	262,172,012	(909,703)	5,727,162	4,817,459	45,056,699	158,515,035	203,571,734
7	4/24	9,211,371	55,082,608	64,293,979	55,514,524	209,082,857	264,597,381	(909,179)	5,713,880	4,804,701	45,393,974	159,714,129	205,108,103
8	5/24	9,361,159	55,624,526	64,985,685	55,959,627	210,687,649	266,647,276	(907,939)	5,703,185	4,795,246	45,690,529	160,766,308	206,456,837
9	6/24	9,476,733	56,042,994	65,519,727	56,370,485	212,168,874	268,539,359	(708,328)	6,408,244	5,699,916	46,185,424	162,534,124	208,719,548
10	7/24	9,579,627	56,415,710	65,995,337	56,725,029	213,446,912	270,171,941	(692,204)	6,451,252	5,759,048	46,453,198	163,462,454	209,935,652
11	8/24	10,378,230	59,333,513	69,711,743	56,789,353	213,940,934	270,410,287	(602,151)	6,761,010	6,158,859	46,788,972	161,068,431	208,857,403
12	9/24	10,539,751	58,909,523	69,449,274	57,085,044	214,711,031	271,776,075	(596,499)	6,766,231	6,169,732	46,928,794	162,567,739	208,496,533
13	10/24	10,763,029	60,735,724	71,499,353	57,865,965	216,882,455	274,548,420	(564,110)	6,867,925	6,303,815	46,338,226	163,014,699	209,352,882
14	11/24	10,989,670	61,557,132	72,546,802	57,994,779	218,072,066	276,066,845	(560,952)	6,864,146	6,303,194	46,444,157	163,379,080	209,823,237
15	12/24	10,365,502	41,984,559	52,350,061	59,135,880	212,822,430	271,958,310	(705,600)	(1,581,343)	(2,286,943)	46,064,778	169,256,528	217,321,306
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29	13-MONTH AVERAGE	9,743,506	55,611,626	65,355,132	56,244,801	211,010,864	267,255,465	(763,289)	5,601,597	4,838,308	46,737,806	161,000,834	208,738,641
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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: 12/31/24
WITNESS: A. NICHOLS

ACCOUNT NO. 190							ACCOUNT NO. 282					ACCOUNT 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	12/21	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)
2	12/22	8,109,491	522,346		(259,682)	8,891,519	42,158,225	5,707,717		(635,033)	48,500,975	(1,292,931)	(455,115)		(299,235)	(1,448,811)
3	12/23	8,891,519	(63,443)		(64,163)	8,922,239	48,500,975	4,859,603		(647,069)	54,007,647	(1,448,811)	320,472		(215,151)	(913,188)
4	1/24	8,922,239	260,451		0	9,182,690	54,007,647	380,108		53,678	54,334,077	(913,188)	(8,092)		(489)	(920,791)
5	2/24	9,182,690	(309,255)		0	8,873,435	54,334,077	368,680		53,292	54,649,465	(920,791)	(10,442)		881	(932,114)
6	3/24	8,873,435	158,604		10,501	9,021,538	54,649,465	391,471		52,996	54,987,940	(932,114)	32,626		10,215	(909,703)
7	4/24	9,021,538	189,833		0	9,211,371	54,987,940	578,634		52,050	55,514,524	(909,703)	103		(421)	(909,179)
8	5/24	9,211,371	149,788		0	9,361,159	55,514,524	496,335		51,232	55,959,627	(909,179)	443		(797)	(907,939)
9	6/24	9,361,159	127,407		11,833	9,476,733	55,959,627	458,792		47,934	56,370,485	(907,939)	209,617		10,006	(708,328)
10	7/24	9,476,733	102,894		0	9,579,627	56,370,485	402,547		48,003	56,725,029	(708,328)	14,349		(1,775)	(692,204)
11	8/24	9,579,627	798,603		0	10,378,230	56,725,029	65,291		20,967	56,769,353	(692,204)	94,793		4,740	(682,151)
12	9/24	10,378,230	172,888		11,167	10,539,751	56,769,353	343,086		47,395	57,065,044	(682,151)	18,822		11,170	(596,499)
13	10/24	10,539,751	223,878		0	10,763,629	57,065,044	648,166		47,245	57,665,965	(596,499)	32,392		3	(564,110)
14	11/24	10,763,629	226,041		0	10,989,670	57,665,965	376,446		47,632	57,994,779	(564,110)	3,161		3	(560,952)
15	12/24	10,989,670	(575,518)		48,650	10,365,502	57,994,779	1,195,405		54,304	59,135,880	(560,952)	(123,645)		20,803	(705,600)
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29	13 Month Average					<u>9,743,506</u>					<u>56,244,601</u>				13 Month Average	<u>(763,289)</u>
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		

DOCKET NO.: 20250029-GU

ACCOUNT NO. 190							ACCOUNT NO. 282					ACCOUNT 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	12/21	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
2	12/22	50,714,715	1,003,405		(936,970)	53,255,090	166,023,748	20,034,549		29,290	186,029,007	4,308,824	(1,026,369)		(1,104,467)	3,786,922
3	12/23	53,255,090	616,713		(161,740)	54,033,543	186,029,007	16,986,682		(634,980)	203,650,669	3,786,922	1,172,101		(801,079)	5,760,102
4	1/24	54,033,543	941,209		0	54,974,752	203,650,669	1,127,085		(49,508)	204,827,262	5,760,102	(41,330)		1,275	5,717,497
5	2/24	54,974,752	(1,114,392)		0	53,860,360	204,827,262	1,106,253		(30,502)	205,964,017	5,717,497	(49,806)		6,220	5,661,471
6	3/24	53,860,360	573,727		37,888	54,396,199	205,964,017	1,174,859		(45,196)	207,184,072	5,661,471	105,590		39,899	5,727,162
7	4/24	54,396,199	686,409		0	55,082,608	207,184,072	1,852,293		(46,492)	209,082,857	5,727,162	(11,760)		1,522	5,713,880
8	5/24	55,082,608	541,918		0	55,624,526	209,082,857	1,554,674		(50,118)	210,687,649	5,713,880	(10,533)		162	5,703,185
9	6/24	55,624,526	481,165		42,697	56,042,994	210,687,649	1,419,716		(61,509)	212,168,874	5,703,185	744,203		39,144	6,408,244
10	7/24	56,042,994	372,716		0	56,415,710	212,168,874	1,216,775		(61,263)	213,446,912	6,408,244	39,642		(3,366)	6,451,252
11	8/24	56,415,710	2,829,040		(88,763)	59,333,513	213,446,912	161,727		(32,295)	213,640,934	6,451,252	329,901		20,143	6,761,010
12	9/24	59,333,513	(394,793)		29,197	58,969,523	213,640,934	1,022,539		(47,558)	214,711,031	6,761,010	48,565		43,344	6,766,231
13	10/24	58,969,523	1,815,106		(11,095)	60,735,724	214,711,031	2,123,324		(48,100)	216,882,455	6,766,231	104,746		3,052	6,867,925
14	11/24	60,735,724	810,313		(11,095)	61,557,132	216,882,455	1,142,969		(46,702)	218,072,066	6,867,925	(727)		3,052	6,864,146
15	12/24	61,557,132	(18,860,754)		681,819	41,984,559	218,072,066	(4,463,091)		786,545	212,822,430	6,864,146	(8,367,390)		78,099	(1,581,343)
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30	13 Month Average					<u>55,611,626</u>					<u>211,010,864</u>				13 Month Average	<u>5,601,597</u>
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SUPPORTING SCHEDULES: RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
AND THE PRIOR YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/
HISTORIC BASE YR - 1: 12/31/23
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2024

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/2023	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/2024	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	\$ 548,905,786	\$ 698,248,745	\$ (237,068,998)	\$ 461,179,748	\$ -	\$ 461,179,748
	OPERATING EXPENSES:						
2	GAS EXPENSE	153,607,060	146,932,672	(146,932,672)	-	-	-
3	OPERATION & MAINTENANCE	160,063,913	190,774,711	(52,684,933)	138,089,777	-	138,089,777
4	DEPRECIATION & AMORTIZATION	48,846,774	87,283,744	15,086	87,298,830	-	87,298,830
5	TAXES OTHER THAN INCOME TAXES	55,906,732	65,242,901	(36,625,992)	28,616,909	-	28,616,909
	INCOME TAXES:						
6	- FEDERAL	(12,770)	17,463,928	(2,361,940)	15,101,988	-	15,101,988
7	- STATE	(601,840)	4,828,055	(654,607)	4,173,448	-	4,173,448
	DEFERRED INCOME TAXES						
8	- FEDERAL	17,253,736	13,139,917	-	13,139,917	-	13,139,917
9	- STATE	5,163,606	4,286,666	-	4,286,666	-	4,286,666
10	INVESTMENT TAX CREDIT - NET	-	-	-	-	-	-
11	GAIN ON SALE OF PROPERTY	(494,836)	(531,024)	-	(531,024)	-	(531,024)
12	TOTAL OPERATING EXPENSES	\$ 439,732,375	\$ 529,421,569	\$ (239,245,057)	\$ 290,176,512	\$ -	\$ 290,176,512
13	OPERATING INCOME	\$ 109,173,411	\$ 168,827,176	\$ 2,176,059	\$ 171,003,235	\$ -	\$ 171,003,235

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: B-2, E-6 p.5, G-2 p.1

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

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

HISTORIC BASE YEAR DATA: 12/31/2

DOCKET NO.: 20250029-GU

EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE

WITNESS: A. NICHOLS

IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	ENERGY CONSERVATION REVENUES *	(52,042,016)	-	(52,042,016)	-
2	FUEL REVENUE ADJUSTMENT *	(147,500,971)	-	(147,500,971)	-
3	GROSS RECEIPTS & FRANCHISE FEE TAXES *	(36,329,729)	-	(36,329,729)	-
4	CAST IRON/BARE STEEL RIDER (CIBSR) *	(285,794)	-	(285,794)	-
5	CAST IRON/BARE STEEL RIDER (CIBSR) - ROI *	(779,517)	-	(779,517)	-
6	LEASE OF PHFFU *	(130,971)	-	(130,971)	-
7	TOTAL REVENUE ADJUSTMENTS	(237,068,998)	-	(237,068,998)	-
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
8	ENERGY CONSERVATION EXPENSES *	(52,042,016)	-	(52,042,016)	-
9	FUEL COST ADJUSTMENT *	(146,932,672)	-	(146,932,672)	-
10	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES *	(454,925)	-	(454,925)	-
11	EMPLOYEE ACTIVITIES *	(100,335)	-	(100,335)	-
12	LOBBYING INCLUDED IN DUES	-	-	-	-
13	CIVIC / SOCIAL CLUB DUES *	-	-	-	-
14	ECONOMIC DEVELOPMENT ADJUSTMENT *	(18,339)	-	(18,339)	-
15	INTERCOMPANY ADJUSTMENT *	-	-	-	-
16	MAINTENANCE OF GENERAL PLANT *	(63,727)	(63,727)	-	-
17	MAINT. OF STRUCTURES AND IMPROVEMENTS *	(5,592)	(5,592)	-	-
18		-	-	-	-
19	TOTAL O & M ADJUSTMENTS	(199,617,605)	(69,319)	(199,548,286)	-
<u>DEPRECIATION EXPENSE</u>					
20	NON-UTILITY USE OF COMMON PLANT *	(42,078)	(42,078)	-	-
21	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES *	57,164	-	57,164	-
22	NON-REGULATED ASSETS (WFNG) *	-	-	-	-
23		-	-	-	-
24	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	15,086	(42,078)	57,164	-

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

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-35

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SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

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

HISTORIC BASE YEAR DATA: 12/31/2

DOCKET NO.: 20250029-GU

EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE

WITNESS: A. NICHOLS

IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
25	REMOVE TAXES RELATED TO FUEL *	(568,300)	-	(568,300)	-
26	GROSS RECEIPTS & FRANCHISE FEE TAXES *	(36,169,658)	-	(36,169,658)	-
27	CAST IRON/BARE STEEL RIDER (CIBSR) TAXES *	111,965	-	111,965	-
28	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(36,625,992)</u>	<u>-</u>	<u>(36,625,992)</u>	<u>-</u>
<u>FEDERAL INCOME TAXES</u>					
29	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE *	(166,795)	-	(166,795)	-
30	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION *	320,990	-	320,990	-
31	INVESTMENT TAX CREDIT AMORTIZATION *	-	-	-	-
32	PARENT DEBT ADJUSTMENT *	<u>(2,516,135)</u>	<u>-</u>	<u>(2,516,135)</u>	<u>-</u>
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>(2,361,940)</u>	<u>-</u>	<u>(2,361,940)</u>	<u>-</u>
<u>STATE INCOME TAXES</u>					
34	ADJUST STATE TAX FOR THE EFFECT ON ABOVE *	(46,227)	-	(46,227)	-
35	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION *	88,962	-	88,962	-
36	PARENT DEBT ADJUSTMENT *	<u>(697,341)</u>	<u>-</u>	<u>(697,341)</u>	<u>-</u>
37	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>(654,607)</u>	<u>-</u>	<u>(654,607)</u>	<u>-</u>
<u>DEFERRED INCOME TAXES</u>					
38	DEFERRED INCOME TAX	-	-	-	-
39	TOTAL DEFERRED TAX ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
40	NET GAIN ON SALE OF PROPERTY (after tax) *	-	-	-	-
41	TOTAL ALL ADJUSTMENTS	<u>2,176,059</u>	<u>111,397</u>	<u>2,064,662</u>	<u>-</u>

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

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-35

SCHEDULE C-3		OPERATING REVENUES BY MONTH										PAGE 1 OF 1	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,										TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.		AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.										HISTORIC BASE YEAR DATA: 12/31/24	
DOCKET NO.: 20250029-GU												WITNESS: A. NICHOLS	

LINE NO.	A/C NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	TOTAL
			Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
1	480	RESIDENTIAL	\$31,586,528	\$25,218,799	\$22,542,834	\$21,532,281	\$18,535,333	\$16,056,931	\$16,427,128	\$15,755,161	\$16,116,678	\$18,376,170	\$19,430,480	\$24,951,458	\$246,529,782
2	481	COMMERCIAL & INDUSTRIAL	9,739,752	7,761,420	7,488,709	7,261,033	8,845,940	8,235,893	7,870,073	7,470,959	8,132,624	7,508,084	8,286,685	8,523,783	97,125,554
3	483	SALES FOR RESALE	331,542	280,209	264,133	237,881	191,846	166,129	129,911	142,594	148,930	153,529	171,736	274,723	2,493,162
4	489	TRANSPORTATION	26,056,298	22,893,943	21,828,780	21,171,337	19,993,080	17,565,549	18,776,314	17,874,048	18,704,894	19,101,325	19,981,750	23,181,109	247,218,406
5		SUB-TOTAL	\$67,714,120	\$56,154,371	\$52,124,456	\$50,202,532	\$47,566,180	\$42,024,503	\$43,203,426	\$41,342,762	\$43,103,126	\$45,139,707	\$47,880,651	\$56,911,072	\$593,366,904
6	487	LATE FEES	110,021	135,768	132,982	107,703	119,866	118,146	109,981	100,738	96,746	120,188	113,765	120,168	1,386,073
7	488	MISC. SERVICE REVENUE	545,263	601,061	566,325	634,726	647,982	654,145	653,657	571,912	635,343	524,495	588,851	599,026	7,232,588
8	493	RENT FROM GAS PROPERTY	10,488	7,684	7,684	7,684	138,655	7,684	10,488	7,684	7,684	7,684	7,684	7,684	228,798
9	495	OTHER GAS REVENUES	14,290	12,793	13,788	14,340	15,063	14,513	13,945	13,948	14,180	14,181	14,384	13,849	169,274
10	495	CAST IRON BARE STEEL	96,293	92,865	86,801	82,242	70,671	46,513	58,948	56,943	57,198	60,407	67,183	85,856	861,920
11	495	GROSS RECEIPTS / FRANCHISE FEES	4,083,803	3,781,230	3,520,589	3,326,371	2,840,510	2,328,022	2,454,573	2,435,301	2,596,319	2,595,795	2,884,008	3,482,333	36,329,729
12	495	ENERGY CONSERVATION	5,262,533	4,820,102	4,452,719	4,111,651	3,386,365	2,871,151	2,703,348	2,554,033	2,798,195	2,912,754	3,290,223	4,336,337	43,501,412
13	495 / 407	DEFERRED AND OTHER REVENUES	4,181	889,807	229,005	574,502	1,098,596	1,845,564	1,250,924	1,442,516	1,497,710	643,328	2,379	1,420,227	10,698,740
14	412	OTHER REVENUES RENT FOR LEASED FACILITE:	372,777	372,777	372,777	372,777	372,777	372,777	372,777	372,777	372,777	372,777	372,777	372,777	4,473,320
15		TOTAL OTHER OPER. REV	1,149,131	1,222,948	1,186,357	1,219,471	1,365,014	1,213,777	1,219,796	1,124,002	1,183,826	1,099,732	1,174,444	1,199,360	104,881,842
15		TOTAL OPER. REVENUES	\$68,863,251	\$57,377,319	\$53,304,813	\$51,422,003	\$48,931,193	\$43,238,280	\$44,423,222	\$42,466,764	\$44,287,054	\$46,239,439	\$49,055,094	\$58,110,433	\$698,248,745

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO.
	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AVERAGE
(1) Balance of Unbilled Revenues														
Unbilled Revenue (Var. charge)														
RESIDENTIAL	\$442,108	\$640,140	\$630,165	\$534,313	\$454,310	\$384,898	\$300,844	\$290,690	\$261,958	\$223,172	\$343,969	\$360,381	\$465,436	
RESIDENTIAL-2	\$1,751,025	\$2,696,180	\$2,602,325	\$1,991,179	\$1,547,364	\$1,373,838	\$1,094,125	\$1,099,084	\$1,000,340	\$850,849	\$1,188,913	\$1,245,019	\$1,898,428	
RESIDENTIAL-3	\$2,509,539	\$3,675,787	\$3,345,804	\$2,969,992	\$2,613,887	\$1,991,265	\$1,206,280	\$1,086,525	\$951,359	\$824,227	\$1,271,598	\$1,705,225	\$2,773,638	
RESIDENTIAL-RG1	\$427,043	\$633,765	\$556,969	\$478,121	\$409,133	\$261,642	\$112,054	\$104,983	\$81,452	\$72,693	\$119,799	\$260,055	\$456,531	
RESIDENTIAL-RG2	\$40,185	\$52,373	\$47,096	\$43,691	\$35,159	\$23,432	\$14,705	\$13,056	\$7,647	\$8,591	\$10,800	\$26,761	\$33,094	
RESIDENTIAL-RG3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,767	\$2,867	\$2,717	\$3,139	\$4,525	\$5,229	
COMM - ST. LIGHTING	\$2,358	\$2,662	\$2,736	\$2,566	\$2,896	\$2,622	\$2,719	\$3,085	\$2,693	\$2,542	\$2,661	\$3,123	\$1,872	
SMALL GEN. SERVICE	\$267,542	\$352,921	\$378,452	\$304,266	\$275,163	\$245,926	\$197,795	\$179,117	\$164,575	\$239,419	\$300,457	\$310,203	\$242,700	
GEN SVC 1	\$883,008	\$1,129,321	\$1,031,418	\$1,011,266	\$946,400	\$859,897	\$758,090	\$789,452	\$708,600	\$606,789	\$717,423	\$786,107	\$946,207	
GEN SVC 2	\$651,567	\$816,454	\$801,953	\$705,316	\$621,164	\$550,349	\$475,800	\$532,047	\$481,267	\$397,658	\$467,320	\$548,107	\$725,067	
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	\$156,483	\$79,208	\$182,579	\$205,370	\$174,461	\$187,711	\$206,204	\$237,146	\$173,268	\$158,303	\$169,689	\$164,209	\$160,736	
TRANSP-RT1	\$42,044	\$81,429	\$75,513	\$56,810	\$47,974	\$27,579	\$12,433	\$9,844	\$8,181	\$7,189	\$11,044	\$24,655	\$55,415	
TRANSP-RT2	\$80,851	\$142,807	\$138,600	\$117,651	\$106,116	\$81,526	\$53,314	\$51,548	\$44,211	\$43,715	\$51,835	\$88,029	\$126,266	
TRANSP-RT3(condo)	\$37,360	\$67,291	\$66,695	\$56,661	\$57,159	\$45,438	\$31,523	\$33,722	\$26,217	\$28,887	\$32,236	\$54,238	\$65,054	
TRANSP SMALL GEN. SVC	\$98,990	\$154,294	\$158,424	\$142,790	\$117,171	\$112,376	\$89,664	\$83,549	\$71,955	\$70,257	\$86,293	\$102,674	\$124,858	
TRANSP GEN SVC 1	\$1,038,608	\$1,664,807	\$1,659,279	\$1,550,637	\$1,439,008	\$1,373,486	\$1,220,836	\$1,272,048	\$1,191,906	\$1,048,099	\$1,236,794	\$1,315,514	\$1,556,592	
TRANSP GEN SVC 2	\$1,506,579	\$2,345,657	\$2,381,004	\$2,213,830	\$2,038,321	\$1,907,207	\$1,652,427	\$1,731,797	\$1,619,609	\$1,426,848	\$1,666,872	\$1,838,984	\$2,243,570	
TRANSP GEN SVC 3	\$738,517	\$1,181,699	\$1,266,585	\$1,205,355	\$990,607	\$980,733	\$824,353	\$872,786	\$818,223	\$709,682	\$866,574	\$980,119	\$1,201,863	
Total	\$10,673,808	\$15,716,795	\$15,325,596	\$13,589,815	\$11,876,293	\$10,409,927	\$8,253,165	\$8,393,045	\$7,616,330	\$6,721,637	\$8,547,415	\$9,817,928	\$13,082,555	
Customer Charge														
RESIDENTIAL	\$993,988	\$1,256,569	\$1,255,225	\$1,254,729	\$1,254,396	\$1,252,070	\$1,249,507	\$1,337,126	\$1,336,885	\$1,335,539	\$1,335,262	\$1,333,190	\$1,333,381	
RESIDENTIAL-2	\$1,821,530	\$2,468,679	\$2,477,838	\$2,495,061	\$2,511,528	\$2,522,222	\$2,531,686	\$2,582,659	\$2,595,357	\$2,612,822	\$2,627,968	\$2,639,282	\$2,652,793	
RESIDENTIAL-3	\$1,396,850	\$1,800,357	\$1,806,086	\$1,814,208	\$1,824,203	\$1,830,326	\$1,836,339	\$1,650,308	\$1,658,058	\$1,667,914	\$1,676,903	\$1,684,599	\$1,692,641	
RESIDENTIAL-RG1	\$49,838	\$72,765	\$72,765	\$72,699	\$72,929	\$72,962	\$72,732	\$73,028	\$73,051	\$73,216	\$73,282	\$73,018	\$73,282	
RESIDENTIAL-RG2	\$1,804	\$2,772	\$2,772	\$5,853	\$8,009	\$8,133	\$8,009	\$7,948	\$7,532	\$6,976	\$8,050	\$5,371	\$5,124	
RESIDENTIAL-RG3	\$0	\$0	\$251	\$501	\$0	\$0	\$0	\$501	\$506	\$506	\$506	\$503	\$503	
COMM - ST. LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SMALL GEN. SERVICE	\$117,932	\$166,870	\$166,633	\$165,946	\$166,032	\$165,559	\$165,172	\$167,257	\$167,607	\$167,521	\$168,124	\$168,059	\$167,908	
GEN SVC 1	\$110,003	\$162,007	\$164,907	\$164,050	\$165,368	\$166,357	\$166,324	\$163,160	\$163,837	\$165,786	\$166,512	\$169,782	\$169,121	
GEN SVC 2	\$34,399	\$50,828	\$53,416	\$52,985	\$51,876	\$51,444	\$51,506	\$53,724	\$53,895	\$53,401	\$53,339	\$54,389	\$55,500	
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	\$9,030	\$10,782	\$12,286	\$11,534	\$11,785	\$11,534	\$11,785	\$13,540	\$12,312	\$12,563	\$12,814	\$12,312	\$12,060	
TRANSP-RT1	\$9,135	\$13,347	\$13,347	\$13,347	\$13,314	\$13,281	\$13,281	\$12,589	\$12,583	\$12,516	\$12,483	\$12,417	\$12,351	
TRANSP-RT2	\$9,840	\$14,786	\$14,786	\$14,786	\$14,786	\$14,786	\$14,848	\$15,772	\$15,804	\$15,804	\$15,804	\$15,742	\$15,742	
TRANSP-RT3(condo)	\$9,450	\$11,283	\$11,283	\$11,283	\$11,283	\$11,283	\$11,283	\$11,534	\$11,558	\$11,558	\$11,558	\$11,558	\$11,558	
TRANSP SMALL GEN. SVC	\$82,697	\$115,616	\$114,714	\$114,649	\$114,219	\$114,047	\$113,403	\$117,443	\$116,698	\$115,858	\$115,126	\$114,523	\$114,329	
TRANSP GEN SVC 1	\$308,588	\$453,856	\$453,098	\$455,603	\$457,152	\$458,602	\$458,865	\$454,746	\$456,670	\$457,495	\$457,462	\$457,793	\$460,005	
TRANSP GEN SVC 2	\$269,821	\$407,612	\$407,180	\$408,351	\$412,479	\$413,095	\$412,849	\$412,479	\$413,625	\$416,464	\$416,526	\$416,896	\$417,452	
TRANSP GEN SVC 3	\$152,670	\$182,539	\$182,539	\$183,542	\$182,789	\$185,046	\$184,043	\$182,539	\$184,174	\$182,666	\$183,169	\$183,420	\$183,671	
Total	\$5,377,572	\$7,190,668	\$7,209,127	\$7,239,127	\$7,272,149	\$7,290,749	\$7,301,631	\$7,256,352	\$7,280,149	\$7,308,605	\$7,332,889	\$7,352,853	\$7,377,423	
Total Balance of Unbilled Revenue	\$16,051,380	\$22,907,462	\$22,534,723	\$20,828,942	\$19,148,442	\$17,700,675	\$15,554,796	\$15,649,398	\$14,896,479	\$14,030,243	\$15,880,304	\$17,170,781	\$20,459,979	\$17,908,739

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	13 MO. AVERAGE
	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
(2) Monthly Change in Unbilled Revenues														
Unbilled Revenue (Var. charge)														
RESIDENTIAL	\$118,453	\$198,031	(\$9,975)	(\$95,852)	(\$80,003)	(\$69,412)	(\$84,055)	(\$10,154)	(\$28,732)	(\$38,786)	\$120,798	\$16,411	\$105,056	
RESIDENTIAL-2	\$556,868	\$945,154	(\$93,855)	(\$611,146)	(\$443,815)	(\$173,526)	(\$279,714)	\$4,959	(\$98,744)	(\$149,491)	\$338,065	\$56,106	\$653,408	
RESIDENTIAL-3	\$729,646	\$1,166,248	(\$329,983)	(\$375,811)	(\$356,105)	(\$622,622)	(\$784,985)	(\$119,755)	(\$135,166)	(\$127,132)	\$447,370	\$433,627	\$1,068,413	
RESIDENTIAL-RG1	\$138,498	\$206,722	(\$76,796)	(\$78,848)	(\$68,989)	(\$147,491)	(\$149,588)	(\$7,071)	(\$23,531)	(\$8,759)	\$47,106	\$140,257	\$196,476	
RESIDENTIAL-RG2	\$12,653	\$12,188	(\$5,277)	(\$3,405)	(\$8,532)	(\$11,728)	(\$8,728)	(\$1,648)	(\$5,409)	\$944	\$2,209	\$15,981	\$6,334	
RESIDENTIAL-RG3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,767	\$100	(\$150)	\$422	\$1,386	\$704	
COMM - ST. LIGHTING	\$288	\$305	\$73	(\$170)	\$330	(\$274)	\$96	\$366	(\$391)	(\$151)	\$118	\$462	(\$1,252)	
SMALL GEN. SERVICE	\$65,307	\$85,379	\$25,531	(\$74,185)	(\$29,103)	(\$29,237)	(\$48,131)	(\$18,678)	(\$14,541)	\$74,843	\$61,038	\$9,746	\$67,503)	
GEN SVC 1	\$128,285	\$246,313	(\$97,902)	(\$20,152)	(\$64,866)	(\$86,503)	(\$101,807)	\$31,363	(\$80,852)	(\$101,811)	\$110,633	\$68,684	\$160,100	
GEN SVC 2	\$106,865	\$164,887	(\$14,501)	(\$96,637)	(\$84,152)	(\$70,814)	(\$74,549)	\$56,247	(\$50,779)	(\$83,610)	\$69,662	\$80,787	\$176,960	
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	\$44,539	(\$77,275)	\$103,371	\$22,791	(\$30,909)	\$13,250	\$18,493	\$30,942	(\$63,878)	(\$14,964)	\$11,386	(\$5,480)	(\$3,473)	
TRANSP-RT1	\$16,647	\$39,385	(\$5,916)	(\$18,703)	(\$8,836)	(\$20,395)	(\$15,146)	(\$2,789)	(\$1,463)	(\$992)	\$3,855	\$13,611	\$30,760	
TRANSP-RT2	\$19,824	\$61,956	(\$4,207)	(\$20,949)	(\$11,535)	(\$24,590)	(\$28,212)	(\$1,766)	(\$7,337)	(\$496)	\$8,119	\$36,194	\$38,238	
TRANSP-RT3(condo)	\$7,661	\$29,931	(\$596)	(\$10,034)	\$498	(\$11,721)	(\$13,915)	\$2,199	(\$7,505)	\$2,670	\$3,349	\$22,002	\$10,816	
TRANSP SMALL GEN. SVC	\$18,550	\$55,304	\$4,130	(\$15,634)	(\$25,619)	(\$4,795)	(\$22,712)	(\$6,115)	(\$11,594)	(\$1,698)	\$16,036	\$16,381	\$22,184	
TRANSP GEN SVC 1	\$141,345	\$626,199	(\$5,528)	(\$108,642)	(\$111,629)	(\$85,522)	(\$152,850)	\$51,212	(\$80,141)	(\$143,807)	\$188,694	\$78,720	\$241,078	
TRANSP GEN SVC 2	\$260,923	\$839,078	\$35,346	(\$167,174)	(\$175,509)	(\$131,114)	(\$254,780)	\$79,370	(\$112,188)	(\$192,761)	\$240,024	\$172,112	\$404,586	
TRANSP GEN SVC 3	\$138,081	\$443,182	\$84,885	(\$61,230)	(\$214,749)	(\$9,873)	(\$156,380)	\$48,432	(\$54,563)	(\$108,541)	\$156,893	\$113,545	\$221,743	
Total	\$2,504,434	\$5,042,987	(\$391,199)	(\$1,735,781)	(\$1,713,522)	(\$1,466,366)	(\$2,156,762)	\$139,881	(\$776,716)	(\$894,693)	\$1,825,778	\$1,270,512	\$3,264,628	
Customer Charge														
RESIDENTIAL	\$921	\$262,581	(\$1,344)	(\$496)	(\$334)	(\$2,325)	(\$2,564)	\$87,619	(\$240)	(\$1,347)	(\$277)	(\$2,072)	\$191	
RESIDENTIAL-2	\$14,245	\$647,149	\$9,159	\$17,223	\$16,467	\$10,694	\$9,464	\$50,973	\$12,697	\$17,465	\$15,146	\$11,314	\$13,511	
RESIDENTIAL-3	\$11,107	\$403,507	\$5,729	\$8,122	\$9,995	\$6,123	\$6,013	(\$186,031)	\$7,750	\$9,856	\$8,989	\$7,696	\$8,043	
RESIDENTIAL-RG1	\$225	\$22,927	\$0	(\$66)	\$231	\$33	(\$231)	\$297	\$23	\$165	\$66	(\$264)	\$264	
RESIDENTIAL-RG2	\$205	\$968	\$0	\$3,081	\$2,156	\$123	(\$123)	(\$62)	(\$416)	(\$556)	(\$926)	(\$679)	(\$247)	
RESIDENTIAL-RG3	\$0	\$0	\$251	\$251	(\$501)	\$0	\$0	\$501	\$4	\$0	\$0	(\$3)	\$0	
COMM - ST. LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SMALL GEN. SERVICE	\$184	\$48,937	(\$236)	(\$688)	\$86	(\$473)	(\$387)	\$2,085	\$350	(\$86)	\$603	(\$65)	(\$151)	
GEN SVC 1	\$1,238	\$52,004	\$2,900	(\$857)	\$1,318	\$989	(\$33)	(\$3,164)	\$677	\$1,948	\$727	\$3,269	(\$661)	
GEN SVC 2	(\$205)	\$16,429	\$2,588	(\$431)	(\$1,109)	(\$431)	\$62	\$2,218	\$171	(\$494)	(\$62)	\$1,049	\$1,111	
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	\$210	\$1,752	\$1,504	(\$752)	\$251	(\$251)	\$251	\$1,755	(\$1,228)	\$251	\$251	(\$503)	(\$251)	
TRANSP-RT1	\$0	\$4,212	\$0	\$0	(\$33)	(\$33)	\$0	(\$692)	(\$6)	(\$66)	(\$33)	(\$66)	(\$66)	
TRANSP-RT2	(\$82)	\$4,946	\$0	\$0	\$0	\$0	\$62	\$924	\$32	\$0	\$0	(\$62)	\$0	
TRANSP-RT3(condo)	\$0	\$1,833	\$0	\$0	\$0	\$0	\$0	\$251	\$24	\$0	\$0	\$0	\$0	
TRANSP SMALL GEN. SVC	(\$352)	\$32,920	(\$903)	(\$64)	(\$430)	(\$172)	(\$645)	\$4,040	(\$745)	(\$840)	(\$732)	(\$603)	(\$194)	
TRANSP GEN SVC 1	\$428	\$145,269	(\$758)	\$2,505	\$1,549	\$1,450	\$264	(\$4,119)	\$1,924	\$826	(\$33)	\$330	\$2,213	
TRANSP GEN SVC 2	\$574	\$137,791	(\$431)	\$1,171	\$4,128	\$616	(\$246)	(\$370)	\$1,146	\$2,840	\$62	\$370	\$556	
TRANSP GEN SVC 3	\$1,260	\$29,869	\$0	\$1,003	(\$752)	\$2,257	(\$1,003)	(\$1,504)	\$1,635	(\$1,508)	\$503	\$251	\$251	
Total	\$29,956	\$1,813,095	\$18,460	\$30,000	\$33,022	\$18,600	\$10,883	(\$45,279)	\$23,797	\$28,456	\$24,283	\$19,964	\$24,570	
Total Monthly Change in Unbilled Revenues	\$2,534,390	\$6,856,082	(\$372,739)	(\$1,705,781)	(\$1,680,500)	(\$1,447,767)	(\$2,145,879)	\$94,602	(\$752,919)	(\$866,236)	\$1,850,062	\$1,290,476	\$3,289,198	\$534,076

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.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Number of Therms Sold * %	50%	50%	47%	50%	49%	46%	50%	47%	50%	50%	40%	50%	50%	50%
RESIDENTIAL	302,450	413,143	556,179	547,512	476,656	405,287	343,365	268,380	259,322	244,444	218,443	336,680	352,744	442,577
RESIDENTIAL-2	1,115,920	1,636,304	2,342,548	2,261,004	1,776,316	1,380,392	1,225,591	976,060	980,485	933,458	832,818	1,163,719	1,218,636	1,805,190
RESIDENTIAL-3	1,663,281	2,345,123	3,193,671	2,906,968	2,649,508	2,331,829	1,776,393	1,076,114	969,281	887,752	806,761	1,244,651	1,669,089	2,637,415
RESIDENTIAL-RG1	259,506	384,066	501,659	440,870	387,664	331,727	212,141	90,854	85,121	68,780	64,090	105,621	229,279	392,131
RESIDENTIAL-RG2	25,819	37,686	43,773	39,363	37,456	30,141	20,088	12,606	11,193	6,844	8,050	10,119	25,075	30,162
RESIDENTIAL-RG3	0	0	0	0	0	0	0	0	2,495	2,706	2,690	3,108	4,481	5,029
COMM - ST. LIGHTING	1,925	2,193	2,208	2,268	2,182	2,463	2,230	2,312	2,623	2,390	2,361	2,471	2,901	1,691
SMALL GEN. SERVICE	170,092	225,020	273,167	292,928	241,106	218,044	194,876	156,737	141,936	135,692	205,888	258,377	266,758	203,461
GEN SVC 1	678,768	794,143	893,917	816,422	819,941	767,347	697,210	614,664	640,093	588,364	534,979	632,520	693,075	812,732
GEN SVC 2	510,829	611,049	682,392	670,272	604,664	532,520	471,812	407,901	456,121	430,768	372,607	437,881	513,579	660,816
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	109,986	153,745	69,533	160,278	185,162	157,294	169,240	185,913	213,811	163,491	156,767	168,043	162,616	154,584
TRANSP-RT1	81,427	134,800	175,743	162,976	122,610	103,540	59,522	26,834	20,815	17,623	15,486	23,790	53,109	119,369
TRANSP-RT2	229,157	303,596	360,205	349,594	296,754	267,659	205,636	134,475	130,021	111,299	110,050	130,490	221,606	317,867
TRANSP-RT3(condo)	136,350	171,524	198,416	196,659	167,073	168,542	133,980	92,950	99,434	77,154	85,011	94,868	159,618	191,448
TRANSP SMALL GEN. SVC	206,803	254,493	313,632	322,027	290,248	238,172	228,425	182,258	169,828	145,995	142,549	175,087	208,322	253,333
TRANSP GEN SVC 1	2,876,767	3,329,940	3,593,056	3,581,126	3,346,650	3,105,728	2,964,315	2,634,859	2,745,387	2,567,491	2,257,716	2,664,183	2,833,755	3,353,062
TRANSP GEN SVC 2	4,677,468	5,657,239	5,916,505	6,005,659	5,583,993	5,141,302	4,810,590	4,167,953	4,368,151	4,077,258	3,591,994	4,196,239	4,629,519	5,648,037
TRANSP GEN SVC 3	2,756,696	3,390,649	3,484,400	3,734,696	3,554,152	2,920,937	2,891,824	2,430,717	2,573,526	2,407,954	2,088,527	2,550,249	2,884,401	3,536,970
Total per therm:														
RESIDENTIAL	1.07011	1.07011	1.15096	1.15096	1.12096	1.12096	1.12096	1.12096	1.12096	1.07165	1.02165	1.02165	1.02165	1.05165
RESIDENTIAL-2	1.07011	1.07011	1.15096	1.15096	1.12096	1.12096	1.12096	1.12096	1.12096	1.07165	1.02165	1.02165	1.02165	1.05165
RESIDENTIAL-3	1.07011	1.07011	1.15096	1.15096	1.12096	1.12096	1.12096	1.12096	1.12096	1.07165	1.02165	1.02165	1.02165	1.05165
RESIDENTIAL-RG1	1.11190	1.11190	1.26334	1.26334	1.23334	1.23334	1.23334	1.23334	1.23334	1.18423	1.13423	1.13423	1.13423	1.16423
RESIDENTIAL-RG2	1.06631	1.06631	1.19646	1.19646	1.16646	1.16646	1.16646	1.16646	1.16646	1.11723	1.06723	1.06723	1.06723	1.09723
RESIDENTIAL-RG3	1.01781	1.01781	1.13914	1.13914	1.10914	1.10914	1.10914	1.10914	1.10914	1.05980	1.00980	1.00980	1.00980	1.03980
COMM - ST. LIGHTING	1.07513	1.07513	1.20600	1.20600	1.17600	1.17600	1.17600	1.17600	1.17600	1.12680	1.07680	1.07680	1.07680	1.10680
SMALL GEN. SERVICE	1.18897	1.18897	1.29196	1.29196	1.26196	1.26196	1.26196	1.26196	1.26196	1.21286	1.16286	1.16286	1.16286	1.19286
GEN SVC 1	1.11190	1.11190	1.26334	1.26334	1.23334	1.23334	1.23334	1.23334	1.23334	1.18423	1.13423	1.13423	1.13423	1.16423
GEN SVC 2	1.06631	1.06631	1.19646	1.19646	1.16646	1.16646	1.16646	1.16646	1.16646	1.11723	1.06723	1.06723	1.06723	1.09723
NAT. GAS VEHICLE	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
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
GEN SVC 3	1.01781	1.01781	1.13914	1.13914	1.10914	1.10914	1.10914	1.10914	1.10914	1.05980	1.00980	1.00980	1.00980	1.03980
TRANSP-RT1	0.31190	0.31190	0.46334	0.46334	0.46334	0.46334	0.46334	0.46334	0.46334	0.46423	0.46423	0.46423	0.46423	0.46423
TRANSP-RT2	0.26631	0.26631	0.39646	0.39646	0.39646	0.39646	0.39646	0.39646	0.39646	0.39723	0.39723	0.39723	0.39723	0.39723
TRANSP-RT3(condo)	0.21781	0.21781	0.33914	0.33914	0.33914	0.33914	0.33914	0.33914	0.33914	0.33980	0.33980	0.33980	0.33980	0.33980
TRANSP SMALL GEN. SVC	0.38897	0.38897	0.49196	0.49196	0.49196	0.49196	0.49196	0.49196	0.49196	0.49286	0.49286	0.49286	0.49286	0.49286
TRANSP GEN SVC 1	0.31190	0.31190	0.46334	0.46334	0.46334	0.46334	0.46334	0.46334	0.46334	0.46423	0.46423	0.46423	0.46423	0.46423
TRANSP GEN SVC 2	0.26631	0.26631	0.39646	0.39646	0.39646	0.39646	0.39646	0.39646	0.39646	0.39723	0.39723	0.39723	0.39723	0.39723
TRANSP GEN SVC 3	0.21781	0.21781	0.33914	0.33914	0.33914	0.33914	0.33914	0.33914	0.33914	0.33980	0.33980	0.33980	0.33980	0.33980

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

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

COMPUTATION OF UNBILLED REVENUES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Number of Bills:														
RESIDENTIAL	131,532	131,654	131,854	131,713	131,661	131,626	131,382	131,113	140,307	139,988	139,847	139,818	139,601	139,621
RESIDENTIAL-2	199,700	201,274	202,683	203,435	204,849	206,201	207,079	207,856	212,041	212,647	214,078	215,319	216,246	217,353
RESIDENTIAL-3	112,662	113,565	114,381	114,745	115,261	115,896	116,285	116,667	104,848	105,140	105,765	106,335	106,823	107,333
RESIDENTIAL-RG1	2,205	2,215	2,208	2,208	2,206	2,213	2,214	2,207	2,216	2,212	2,217	2,219	2,211	2,219
RESIDENTIAL-RG2	39	44	45	45	95	130	132	130	129	122	113	98	87	83
RESIDENTIAL-RG3	-	-	-	1	2	-	-	-	2	2	2	2	2	2
COMM - ST. LIGHTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SMALL GEN. SERVICE	7,696	7,708	7,765	7,754	7,722	7,726	7,704	7,686	7,783	7,779	7,787	7,807	7,804	7,797
GEN SVC 1	4,834	4,889	4,916	5,004	4,978	5,018	5,048	5,047	4,951	4,961	5,020	5,042	5,141	5,121
GEN SVC 2	844	839	825	867	860	842	835	836	872	873	865	864	881	899
NAT. GAS VEHICLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN SVC 3	42	43	43	49	46	47	46	47	54	49	50	51	49	48
TRANSP-RT1	406	406	405	405	405	404	403	403	382	381	379	378	376	374
TRANSP-RT2	242	240	240	240	240	240	240	241	256	256	256	256	255	255
TRANSP-RT3(condo)	45	45	45	45	45	45	45	45	46	46	46	46	46	46
TRANSP SMALL GEN. SVC	5,428	5,405	5,380	5,338	5,335	5,315	5,307	5,277	5,465	5,419	5,380	5,346	5,318	5,309
TRANSP GEN SVC 1	13,696	13,715	13,772	13,749	13,825	13,872	13,916	13,924	13,799	13,828	13,853	13,852	13,862	13,929
TRANSP GEN SVC 2	6,567	6,581	6,616	6,609	6,628	6,695	6,705	6,701	6,695	6,700	6,746	6,747	6,753	6,762
TRANSP GEN SVC 3	721	727	728	728	732	729	738	734	728	733	727	729	730	731
Customer Charge (@ 50%):														
RESIDENTIAL	\$7.55	\$7.55	\$9.53	\$9.53	\$9.53	\$9.53	\$9.53	\$9.53	\$9.53	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55
RESIDENTIAL-2	\$9.05	\$9.05	\$12.18	\$12.18	\$12.18	\$12.18	\$12.18	\$12.18	\$12.18	\$12.21	\$12.21	\$12.21	\$12.21	\$12.21
RESIDENTIAL-3	\$12.30	\$12.30	\$15.74	\$15.74	\$15.74	\$15.74	\$15.74	\$15.74	\$15.74	\$15.77	\$15.77	\$15.77	\$15.77	\$15.77
RESIDENTIAL-RG1	\$22.50	\$22.50	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$33.03	\$33.03	\$33.03	\$33.03	\$33.03
RESIDENTIAL-RG2	\$41.00	\$41.00	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.74	\$61.74	\$61.74	\$61.74	\$61.74
RESIDENTIAL-RG3	\$210.00	\$210.00	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$252.76	\$252.76	\$252.76	\$251.26	\$251.26
COMM - ST. LIGHTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SMALL GEN. SERVICE	\$15.30	\$15.30	\$21.49	\$21.49	\$21.49	\$21.49	\$21.49	\$21.49	\$21.49	\$21.54	\$21.54	\$21.54	\$21.54	\$21.54
GEN SVC 1	\$22.50	\$22.50	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$33.03	\$33.03	\$33.03	\$33.03	\$33.03
GEN SVC 2	\$41.00	\$41.00	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.74	\$61.74	\$61.74	\$61.74	\$61.74
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	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$251.26	\$251.26	\$251.26	\$251.26	\$251.26
TRANSP-RT1	\$22.50	\$22.50	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$33.03	\$33.03	\$33.03	\$33.03	\$33.03
TRANSP-RT2	\$41.00	\$41.00	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.74	\$61.74	\$61.74	\$61.74	\$61.74
TRANSP-RT3(condo)	\$210.00	\$210.00	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$251.26	\$251.26	\$251.26	\$251.26	\$251.26
TRANSP SMALL GEN. SVC	\$15.30	\$15.30	\$21.49	\$21.49	\$21.49	\$21.49	\$21.49	\$21.49	\$21.49	\$21.54	\$21.54	\$21.54	\$21.54	\$21.54
TRANSP GEN SVC 1	\$22.50	\$22.50	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$32.96	\$33.03	\$33.03	\$33.03	\$33.03	\$33.03
TRANSP GEN SVC 2	\$41.00	\$41.00	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.61	\$61.74	\$61.74	\$61.74	\$61.74	\$61.74
TRANSP GEN SVC 3	\$210.00	\$210.00	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$250.74	\$251.26	\$251.26	\$251.26	\$251.26	\$251.26

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.

SCHEDULE C-5

OPERATION & MAINTENANCE EXPENSES

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE

HISTORIC BASE YEAR DATA: 12/31/24

DOCKET NO.: 20250029-GU

HISTORIC BASE YEAR:

WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-24	(2) Feb-24	(3) Mar-24	(4) Apr-24	(5) May-24	(6) Jun-24	(7) Jul-24	(8) Aug-24	(9) Sep-24	(10) Oct-24	(11) Nov-24	(12) Dec-24	TOTAL
<u>OTHER GAS SUPPLY EXPENSES</u>															
OPERATION															
1	801 to 808	NATURAL GAS PURCHASES	\$ 20,493,574	\$ 16,175,746	\$ 13,301,962	\$ 12,329,752	\$ 11,909,543	\$ 9,753,051	\$ 9,361,128	\$ 9,074,751	\$ 8,775,608	\$ 9,779,727	\$ 11,013,007	\$ 15,479,554	\$ 147,447,405
2	812	LESS: COMPANY USED GAS	(22,005)	(94,391)	14,296	(110,994)	12,320	(78,155)	(3,130)	(126,892)	(42,640)	14,947	(29,330)	(48,958)	(514,733)
3		COST OF GAS	\$ 20,471,569	\$ 16,081,355	\$ 13,316,258	\$ 12,218,757	\$ 11,921,864	\$ 9,674,896	\$ 9,357,998	\$ 8,948,058	\$ 8,732,968	\$ 9,794,675	\$ 10,983,677	\$ 15,430,597	\$ 146,932,672
<u>DISTRIBUTION EXPENSES</u>															
OPERATION															
4	870	SUPERVISION & ENGINEERING	184,862	169,696	184,153	175,432	174,553	115,027	129,464	150,581	159,832	161,154	160,668	179,405	1,944,827
5	871	DISTRIBUTION LOAD DISPATCHING	48,634	38,604	38,720	50,518	46,125	43,986	50,976	49,827	45,584	50,196	43,009	53,743	557,922
6	872	COMPRESSOR STATION	(225)	58,036	40,182	41,803	56,743	14,139	57,070	50,394	132,088	31,185	54,655	(92,349)	443,720
7	873	COMPRESSOR STA. FUEL	4,943	5,948	5,819	5,209	6,356	2,727	2,696	3,066	3,398	3,955	5,136	3,644	52,897
8	874	MAINS & SERVICES	1,108,100	1,026,694	883,297	1,045,741	1,000,023	945,323	1,044,403	1,024,567	1,120,864	1,050,582	1,003,697	1,142,737	12,396,029
9	875	MEAS & REG - GENERAL	54,845	13,081	15,392	24,142	63,038	17,140	19,856	23,629	17,184	14,199	17,993	31,895	312,195
10	876	MEAS & REG - INDUSTRIAL	683	376	-	211	95	418	-	-	-	1,703	(721)	12,327	15,071
11	877	MEAS & REG - CITY GATE	19,063	20,116	17,380	13,296	18,380	14,221	33,237	16,457	14,081	15,421	15,115	17,785	214,552
12	878	METER & HOUSE REG EXPENSE	489,496	453,832	392,915	517,333	458,780	489,245	584,521	521,511	655,810	455,210	509,778	545,835	6,074,258
13	879	CUSTOMER INSTALLATIONS	417,377	337,162	262,954	292,526	238,646	229,288	225,546	251,510	344,129	288,117	288,839	433,392	3,609,485
14	880	OTHER EXPENSE	411,640	512,670	565,837	503,245	589,185	463,345	296,930	419,831	423,970	380,869	342,312	552,678	5,462,512
15	881	RENTS	43,311	12,793	361	330	28,048	1,864	8,151	2,976	715	175,381	15,074	59,181	348,186
16		TOTAL OPERATION	\$ 2,782,699	\$ 2,649,009	\$ 2,405,010	\$ 2,669,788	\$ 2,679,971	\$ 2,336,721	\$ 2,452,851	\$ 2,514,351	\$ 2,917,656	\$ 2,627,972	\$ 2,455,555	\$ 2,940,073	\$ 31,431,854
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	2,153	169	1,942	813	1,658	2,199	347	1,843	2,922	2,109	1,977	686	18,821
18	886	STRUCTURES & IMPROVEMENTS	25,378	22,630	17,797	23,374	20,344	(8,230)	12,457	6,077	11,834	23,430	12,800	12,493	180,384
19	887	MAINS	407,027	415,745	380,514	444,950	453,673	397,545	410,773	407,716	386,533	422,753	429,775	434,423	4,991,427
20	888	COMPRESSOR STATION EQUIPMENT	5,084	156	4,774	-	137	-	-	40	307	1,960	-	30	12,487
21	889	MEAS & REG - GENERAL	115,765	76,430	67,482	51,993	68,503	82,274	72,445	81,147	68,257	86,693	78,838	94,421	944,247
22	890	MEAS & REG - INDUSTRIAL	211,894	(66,766)	78,963	72,756	122,072	41,163	130,998	81,493	99,579	83,830	94,687	129,946	1,080,616
23	891	MEAS & REG - GATE STATION	121,073	132,654	159,023	191,963	184,864	159,148	161,497	212,598	139,234	163,888	146,467	381,711	2,153,921
24	892	SERVICES	144,144	146,049	122,766	113,074	95,993	111,851	111,810	114,440	132,123	129,672	198,214	153,242	1,573,376
25	893	METERS & HOUSE REGULATORS	56,037	48,942	40,771	49,116	87,060	59,343	52,997	50,669	71,282	71,706	115,295	51,578	754,796
26	894	OTHER EQUIPMENT	5,182	8,126	10,725	3,721	11,141	(3,311)	8,022	12,665	15,576	6,644	19,099	35,473	133,063
27		TOTAL MAINTENANCE	\$ 1,093,738	\$ 784,135	\$ 884,756	\$ 951,761	\$ 1,045,443	\$ 841,983	\$ 961,348	\$ 968,687	\$ 927,648	\$ 992,485	\$ 1,097,151	\$ 1,294,002	\$ 11,843,138

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

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

SCHEDULE C-5

OPERATION & MAINTENANCE EXPENSES

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE

HISTORIC BASE YEAR DATA: 12/31/24

DOCKET NO.: 20250029-GU

HISTORIC BASE YEAR:

WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-24	(2) Feb-24	(3) Mar-24	(4) Apr-24	(5) May-24	(6) Jun-24	(7) Jul-24	(8) Aug-24	(9) Sep-24	(10) Oct-24	(11) Nov-24	(12) Dec-24	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	902	METER READING EXPENSE	94,592	120,453	71,947	187,586	144,821	171,357	128,426	161,153	118,181	107,981	139,687	118,043	1,564,207
3	903	CUS RECORDS & COLLECTIONS	1,319,862	1,266,723	1,263,452	1,334,213	1,241,099	1,288,248	1,291,701	1,238,036	1,186,032	1,251,741	1,146,639	1,284,479	15,092,224
4	904	UNCOLLECTIBLE ACCOUNTS	194,065	(2,040)	70,768	205,879	250,463	126,984	199,316	119,480	160,075	162,740	78,997	64,092	1,630,819
5	905	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS EXP.	\$ 1,608,519	\$ 1,385,136	\$ 1,408,167	\$ 1,727,678	\$ 1,636,383	\$ 1,566,589	\$ 1,619,442	\$ 1,518,668	\$ 1,464,288	\$ 1,522,442	\$ 1,365,323	\$ 1,466,614	\$ 18,287,250
CUSTOMER SVCE & INFORMATION															
7	907	CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
8	908	CONSERVATION EXPENSE	2,826,242	2,239,160	2,153,498	3,453,207	3,410,187	3,093,026	2,785,201	2,545,712	2,954,668	2,263,278	152,222	4,611,498	32,487,898
9	909	CONSERVATION ADVERTISING	16,000	75,000	203,468	75,000	998	124,888	189,868	28,667	202,765	7,200	130,053	182,522	1,236,529
10		TOTAL CUSTOMER SVCE & INFO	\$ 2,842,242	\$ 2,314,160	\$ 2,356,966	\$ 3,528,207	\$ 3,411,185	\$ 3,218,014	\$ 2,975,069	\$ 2,574,379	\$ 3,157,433	\$ 2,270,478	\$ 282,274	\$ 4,794,020	\$ 33,724,427
SALES EXPENSE															
11	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
12	912	DEMONSTRATING & SELLING	689,571	818,156	690,694	689,647	740,206	691,156	719,868	720,656	704,331	719,690	705,619	861,008	8,750,601
13	913	ADVERTISING	51,203	3,043	66,478	49,728	38,752	60,530	59,729	50,781	58,346	6,547	174,247	187,661	807,046
14	916	MISC. SALES EXPENSE	(66,375)	-	-	-	-	-	-	-	100,000	3,200	75	-	36,900
15		TOTAL SALES EXPENSE	\$ 674,399	\$ 821,199	\$ 757,171	\$ 739,375	\$ 778,958	\$ 751,686	\$ 779,596	\$ 771,437	\$ 862,677	\$ 729,437	\$ 879,942	\$ 1,048,670	\$ 9,594,547
ADMINISTRATIVE & GEN EXP															
16	920	ADMIN & GEN SALARIES	1,819,405	778,182	2,286,363	1,988,531	2,003,077	1,846,778	2,013,537	1,996,041	1,832,138	1,837,915	2,684,243	2,495,174	23,581,382
17	921	OFFICE SUPPLIES & EXP	371,399	455,989	471,968	400,934	427,870	368,444	285,242	362,775	422,433	528,576	397,367	399,788	4,892,785
18	922	ADMIN EXP TRANS (CR)	(1,255,777)	(1,256,543)	(1,255,036)	(1,231,047)	(1,233,052)	(1,221,690)	(1,228,366)	(1,462,234)	(5,437,616)	(1,731,262)	(1,731,262)	(2,246,265)	(21,290,150)
19	923	OUTSIDE SERVICES EMPLOYED	74,189	247,088	241,189	236,707	228,144	212,675	325,899	282,892	347,174	255,284	211,281	844,596	3,307,127
20	924	PROPERTY INSURANCE	41,446	40,850	43,399	43,399	43,544	33,660	39,407	40,175	40,175	40,175	40,175	26,020	472,426
21	925	INJURIES & DAMAGES	1,102,444	652,878	1,581,623	889,039	841,560	1,160,670	982,662	1,418,627	1,423,305	1,127,254	1,518,563	2,061,195	14,739,821
22	926	EMPLOYEE PENSION & BENEFITS	569,290	1,441,620	814,929	1,337,734	1,009,907	1,155,997	956,325	973,965	1,227,763	692,094	1,027,686	1,756,602	12,963,911
23	928	REGULATORY COMMISSION EXP.	76,638	76,782	76,926	76,782	76,782	76,782	76,782	76,782	76,782	76,782	76,782	77,413	922,016
24	930	MISC. GENERAL EXPENSE	1,876,380	1,778,469	2,675,857	1,668,010	1,799,550	2,599,936	1,877,015	2,247,134	2,610,931	1,981,848	1,540,409	3,357,649	26,013,187
25	931	RENTS	42,572	42,572	42,572	42,572	48,845	42,572	43,418	43,008	43,084	46,855	46,855	45,655	530,160
26	932	MAINT OF GENERAL PLANT	27,096	31,328	21,752	37,031	18,222	29,245	47,102	80,573	66,610	63,190	(40,863)	98,588	479,874
27		TOTAL A & G EXPENSE	\$ 4,745,082	\$ 4,289,225	\$ 7,001,540	\$ 5,489,693	\$ 5,264,449	\$ 6,305,068	\$ 5,399,023	\$ 6,059,738	\$ 2,652,759	\$ 4,918,510	\$ 5,771,037	\$ 8,716,415	\$ 66,612,539
OTHER EXPENSE															
28	407.3	REGULATORY DEBITS	2,571,778	2,646,005	2,220,630	1,145,092	1,116,681	1,073,717	1,069,257	1,069,257	1,069,257	1,069,257	3,041,249	1,069,265	19,161,448
29	413	GAS PLANT LEASED TO OTHERS	10,828	8,643	3,573	5,939	13,547	2,360	9,212	19,544	13,878	16,099	9,030	7,253	119,708
30		TOTAL OTHER EXPENSE	\$ 2,582,406	\$ 2,654,649	\$ 2,224,203	\$ 1,151,031	\$ 1,130,228	\$ 1,076,077	\$ 1,078,470	\$ 1,088,802	\$ 1,083,136	\$ 1,085,357	\$ 3,050,279	\$ 1,076,518	\$ 19,281,156
31		TOTAL EXPENSE	\$ 36,800,655	\$ 30,978,667	\$ 30,352,071	\$ 28,476,290	\$ 27,868,481	\$ 25,771,034	\$ 24,623,797	\$ 24,444,119	\$ 21,798,564	\$ 23,941,355	\$ 25,885,239	\$ 36,766,908	\$ 337,707,382

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/24
 WITNESS: A. NICHOLS

<u>Corporate Expenses Allocated via Account 922</u>			ALLOCATED TO						DESCRIPTION OF ALLOCATION METHODS
LINE NO.	DESCRIPTION	DEPARTMENT NUMBER	GROSS AMOUNT	LESS ADJ.	NET AMOUNT	PERCENTAGE	AMOUNT	REGULATED AMOUNT	
1	Finance	390200	5,001,123	0	\$5,001,123	3.84%	\$192,093	\$4,809,030	Modified MA formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
2	Regulatory	390240	787,250	0	787,250	3.84%	30,238	757,012	Modified MA formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
3	Corporate / Executive	390900	6,172,536	0	6,172,536	3.84%	237,087	5,935,449	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
4	Shared	390903	15,518,835	(7,113,340)	8,405,495	3.84%	322,855	8,082,640	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
5	Safety / Emergency Management	390540, 390480	1,802,555	0	1,802,555	7.46%	134,398	1,668,157	Modified MA Formula based on Net Rev., Payroll, & Gross Plant
6	Strategy and Innovation	390435	1,083,033	0	1,083,033	7.46%	80,751	1,002,282	Modified MA Formula based on Net Rev., Payroll, & Gross Plant
7	Procurement	390100, 390190	1,729,687	0	1,729,687	3.84%	66,437	1,663,250	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
8	Human Resources	390140	2,674,839	0	2,674,839	7.46%	199,436	2,475,403	Modified MA Formula based on Net Rev., Payroll, & Gross Plant
9	Information Tech and Telecom	390491, 390600 390601 390690	19,127,953	0	19,127,953	3.84%	734,705	18,393,248	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
10	Facilities	390605	1,136,542	0	1,136,542	3.84%	43,655	1,092,887	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
11	Customer Experience	360135 360157 360585 360746	3,798,786	0	3,798,786	4.14%	157,325	3,641,461	Allocation based on the number of customer billings within SAP CRB-TPI
12	Engineering	390440 390443 390444	450,177	0	450,177	3.84%	17,291	432,886	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
13	Other Support	390010 390220 390260 390280 390360	1,748,779	0	1,748,779	3.84%	67,171	1,681,608	Modified MA Formula based on Net Rev., Payroll, & Gross Plant-SeaCoast
14	Total Corporate per Calculation		<u>\$61,032,095</u>	<u>(\$7,113,340)</u>	<u>\$53,918,755</u>		2,283,442	51,635,313	<u>Note:</u> Allocation per books is charged based on budgeted expenses for the year. This schedule shows a calculation using the same allocation methodology but with updated allocators applied to actual results.
15	Difference - Overallocation						657,558	(657,558)	Based on actual results, PGS would have allocated less corporate G&A to non-regulated companies.
16	Total Corporate Allocated per Books						<u>\$2,941,000</u>	<u>\$50,977,755</u>	A large portion of costs are direct charged to non-utility affiliates.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
REVENUES			<u>TOTAL REVENUE</u>
1	4950203	Energy Conservation Revenue - PGS	43,501,412
2	4074140	DEFERRED REVENUE	<u>8,540,604</u>
3		ENERGY CONSERVATION REVENUES	<u>\$52,042,016</u>
Account 908			
EXPENSES			<u>AMOUNT</u>
			<u>TOTAL EXPENSES</u>
4	D0098798	COMMERCIAL NEW CONSTRUCTION	2,930,718
5	D0098801	COMMERCIAL RETENTION	7,096,656
6	D0098799	COMMERCIAL RETROFIT	595,896
7	D0086598, D0087176	COMMON COSTS	1,029,626
8	D0097271	COMMERCIAL WALKTHROUGH AUDIT	129,701
9	D0087391	RESIDENTIAL CUSTOMER ASSISTED AUDIT	125,000
10	D0086612, D0095406	RESIDENTIAL NEW CONSTRUCTION	17,428,900
11	D0086606, D0093746	RESIDENTIAL RETENTION	2,922,539
12	D0098786	RESIDENTIAL RETROFIT	228,861
13	4073140-4073141	DEFERRED EXPENSE	<u>18,317,590</u>
14		TOTAL ENERGY CONSERVATION EXPENSES	<u>50,805,488</u>
Account 909			
15	D0086799	Advertising	\$1,236,529
16		Total 908 & 909	<u>\$52,042,016</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR - 1: 12/31/23
WITNESS: A. NICHOLS

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
HISTORIC BASE YEAR							
1	Jan-24	(\$1,001,587)	(\$194,065)	128,882	(\$34,791)	\$0	(1,101,561)
2	Feb-24	(1,101,561)	\$2,040	125,798	(\$44,310)	0	(1,018,033)
3	Mar-24	(1,018,033)	(\$70,768)	116,632	(\$28,273)	0	(1,000,441)
4	Apr-24	(1,000,441)	(\$205,879)	171,419	(\$50,804)	0	(1,085,706)
5	May-24	(1,085,706)	(\$250,463)	290,551	(\$40,436)	0	(1,086,055)
6	Jun-24	(1,086,055)	(\$126,984)	192,007	(\$40,543)	0	(1,061,574)
7	Jul-24	(1,061,574)	(\$199,316)	227,610	(\$37,498)	0	(1,070,779)
8	Aug-24	(1,070,779)	(\$119,480)	242,510	(\$59,506)	0	(1,007,255)
9	Sep-24	(1,007,255)	(\$160,075)	203,796	(\$38,961)	0	(1,002,496)
10	Oct-24	(1,002,496)	(\$162,740)	212,176	(\$51,385)	0	(1,004,445)
11	Nov-24	(1,004,445)	(\$78,997)	127,009	(\$44,050)	0	(1,000,483)
12	Dec-24	(1,000,483)	(\$64,092)	107,541	(\$42,885)	0	(999,919)
13	TOTAL		(1,630,819)	2,145,929	(513,443)		
PRIOR YEAR							
14	Jan-23	(\$888,665)	(\$231,462)	178,428	(\$44,222)	0	(985,921.25)
15	Feb-23	(985,921)	(\$9,202)	165,692	(\$41,861)	0	(871,291.79)
16	Mar-23	(871,292)	\$88,610	121,315	(\$82,756)	0	(744,121.92)
17	Apr-23	(744,122)	(\$115,297)	165,821	(\$33,134)	0	(726,733.24)
18	May-23	(726,733)	(\$235,648)	194,299	(\$32,739)	0	(800,821.23)
19	Jun-23	(800,821)	(\$87,180)	127,244	(\$35,315)	0	(796,072.93)
20	Jul-23	(796,073)	(\$136,541)	114,088	(\$27,026)	0	(845,552.10)
21	Aug-23	(845,552)	(\$109,814)	120,548	(\$30,896)	0	(865,714.47)
22	Sep-23	(865,714)	(\$104,898)	107,164	(\$36,467)	0	(899,915.51)
23	Oct-23	(899,916)	(\$124,146)	137,360	(\$46,449)	0	(933,151.41)
24	Nov-23	(933,151)	(\$122,033)	155,263	(\$34,944)	0	(934,865.79)
25	Dec-23	(934,866)	(\$168,574)	139,002	(\$37,149)	0	(1,001,587.16)
26	TOTAL		(1,356,186)	1,726,224	(482,960)		

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 2: 12/31/22
 WITNESS: A. NICHOLS

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT(1)	ENDING BALANCE
1	Jan-22	(1,399,522)	(\$142,723)	144,785	(\$56,864)	0	(1,454,324.20)
2	Feb-22	(1,454,324)	(\$32,304)	86,169	(\$52,209)	0	(1,452,668.41)
3	Mar-22	(1,452,668)	(\$104,964)	131,859	(\$42,866)	0	(1,468,639.55)
4	Apr-22	(1,468,640)	(\$2,052)	131,828	(\$46,830)	0	(1,385,693.53)
5	May-22	(1,385,694)	(\$124,810)	150,489	(\$40,047)	0	(1,400,061.24)
6	Jun-22	(1,400,061)	(\$168,268)	187,387	(\$40,339)	0	(1,421,281.36)
7	Jul-22	(1,421,281)	(\$115,014)	159,849	(\$42,021)	0	(1,418,467.37)
8	Aug-22	(1,418,467)	(\$209,526)	161,174	(\$32,642)	0	(1,499,461.13)
9	Sep-22	(1,499,461)	(\$110,156)	148,385	(\$38,557)	0	(1,499,789.83)
10	Oct-22	(1,499,790)	(\$108,617)	151,306	(\$42,567)	0	(1,499,667.41)
11	Nov-22	(1,499,667)	(\$36,242)	178,427	(\$46,084)	0	(1,403,566.05)
12	Dec-22	(1,403,566)	\$163,885	149,636	\$201,380	0	(888,664.99)
13	TOTAL		(990,792)	1,781,293	(279,645)		

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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: 12/31/24
WITNESS: A. NICHOLS

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/2024

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909	Common Costs	\$1,236,529	\$0
3		<u>GENERAL ADVERTISING</u>		
4	913	General Advertising	\$807,046	\$807,046
			<u>\$2,043,574</u>	<u>\$807,046</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.	TYPE OF DATA SHOWN: HISTORIC BASE YR - 1: 12/31/23 WITNESS: A. NICHOLS
COMPANY PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		<u>CONSERVATION ADVERTISING</u>		
2	909	Common Costs	\$1,109,462	\$0
3		<u>GENERAL ADVERTISING</u>		
4	913	General Advertising	\$807,190	\$807,190
			<u>\$1,916,651</u>	<u>\$807,190</u>

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

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

FLORIDA PUBLIC SERVICE COMMISSION COMPANY PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION FOR THE HISTORIC BASE YEAR.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
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INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/24

LINE NO.	ORGANIZATION	AMOUNT
1	AMERICAN GAS ASSOCIATION	278,551
2	THE ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	12,500
3	FLORIDA NATURAL GAS ASSOCIATION	94,552
4	GTI - OPERATIONS TECHNOLOGY DEVELOPMENT (OTD)	165,000
5		-
6	SOUTHERN GAS ASSOCIATION	40,350
7	GTI - UTILIZATION TECHNOLOGY DEVELOPMENT (UTD)	200,000
8	NGV AMERICA	20,926
9	MGP CONSORTIUM INC	5,500
10	GTI	30,000
11	CENTER FOR CORPORATE INNOVATION	58,000
12	TOTAL	905,379

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
	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: 12/31/2024
DOCKET NO.: 20250029-GU	WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION	PROJECTED TEST YEAR: 12/31/2026
	SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING	WITNESS: A. NICHOLS
	REVENUES AND THE AMOUNT PER CUSTOMER	

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE						
LINE NO.	DESCRIPTION	PRIOR CASE* 2023	CURRENT CASE 2025	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS	\$918,801	\$823,000	-10.43%	-5.21%	
2	LEGAL SERVICES	1,755,811	1,750,000	-0.33%	-0.17%	
3	REIMBURSEMENT OF PSC OUT OF STATE AUDIT TRAVEL COSTS	0	0	N/A	N/A	
4	PAID OVERTIME	0	0	N/A	N/A	
5	OTHER EXPENSES	91,435	99,370	8.68%	4.34%	
6	TOTAL	\$2,766,047	\$2,672,370	-3.39%	-1.69%	

* Reflects actual Rate Case Expenses incurred by PGS for Docket No. 20230023-GU, which is slightly less than the \$2,778,647 approved by the Commission in Order No. PSC-2023-0388-FOF-GU.

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR							
LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT		UNAMORTIZED
			DATE	PERIOD	12/31/2024	12/31/2025	BALANCE
7	PRIOR CASE: Docket No. 202300023-GU	\$2,766,047	12/10/2023	3 Years	922,016	922,016	\$922,016
8	CURRENT CASE: Docket No. 20250029-GU	2,672,370					2,672,370
9	TOTAL	\$5,438,417			\$922,016	\$922,016	\$3,594,386

	DOCKET NO. 202300023-GU	DOCKET NO. 202500029-GU
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE	0.1173% 0.0905% **
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE	0.8127% 0.5610% **
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER	\$5.64 \$4.97 **

** Per projected test year-2026

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/24

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.1	General Advertising Expense	\$25,342	\$25,342
2	930.2	Industry Association Dues	905,379	905,379
3	930.2	Emera Inc. - Management	2,283,993	2,283,993
4	930.2	Direct Software/Hardware Maintenance/Support	2,938,220	2,938,220
5	930.2	Registration/Report Filing Fees/Bank and Letter of Credit Fees	528,104	528,104
6	930.2	Facility Costs	423,153	423,153
7	930.2	Director Fees and Expenses	111,784	111,784
8	930.2	New Mexico Gas Company (NMGC) - I.T. charges	40,509	40,509
9	930.2	Tampa Electric (TEC) - Telecom	127,677	127,677
10	930.2	Tampa Electric (TEC) - Facilities Charge	419,734	419,734
11	930.2	Tampa Electric Other Direct Intercompany Charges	4,137,418	4,137,418
12	930.2	Tampa Electric Shared Services (TEC) Corporate Overhead Allocation	2,710,639	2,710,639
13	930.2	Tampa Electric Shared Services (TEC) - Human Resources and Emp Relations	392,394	392,394
14	930.2	Tampa Electric Shared Services (TEC) - Procurement	464,778	464,778
15	930.2	Tampa Electric Shared Services (TEC) - Document Services	158,130	158,130
16	930.2	Tampa Electric Shared Services (TEC) - I.T.	7,046,129	7,046,129
17	930.2	Tampa Electric Shared Services (TEC) - Admin, Emergency Mgmt	350,570	350,570
18	930.2	Tampa Electric Shared Services (TEC) - Accounts Payable	588,757	588,757
19	930.2	Tampa Electric Shared Services (TEC) - Claims	642,317	642,317
20	930.2	Tampa Electric Shared Services (TEC) - Payroll Services	221,678	221,678
21	930.2	Tampa Electric (TEC) - IT and Telecom Asset Usage	1,413,215	1,413,215
22	930.2	Peoples Gas System Miscellaneous Internal Costs	83,266	83,266
23		TOTAL	<u>\$26,013,187</u>	<u>\$26,013,187</u>

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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: 12/31/24
WITNESS: A. NICHOLS

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

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 BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 HISTORIC BASE YR - 1: 12/31/23 HISTORIC BASE YR - 2: 12/31/22 HISTORIC BASE YR - 3: 12/31/21 HISTORIC BASE YR - 4: 12/31/20 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

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	1823108	6,174,610	-	6,174,610	247,934	6,174,610	100.0%	2024
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%	2024
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%	2024

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: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL DEPRECIATION
1	336	RNG - RENEWABLE NATURAL GAS	3.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	336.01	RNG - PLANT LEASED 15 YRS	6.7%	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,642	200,642	200,642	2,406,374
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
4	375	STRUCTURES AND IMPROVEMENTS	2.8%	65,579	65,590	65,601	65,770	65,770	65,770	66,713	66,776	66,912	67,921	68,085	68,134	798,622
5	376	MAINS - STEEL	2.4%	1,686,183	1,700,522	1,708,274	1,712,356	1,713,267	1,719,407	1,741,200	1,742,596	1,744,570	1,746,834	1,758,180	1,760,135	20,733,523
6	376.02	MAINS - PLASTIC	1.8%	1,279,255	1,286,502	1,293,718	1,302,864	1,310,939	1,313,327	1,330,252	1,336,638	1,346,092	1,362,671	1,380,071	1,386,285	15,928,615
7	377	COMPRESSOR EQUIPMENT	3.0%	47,945	47,945	47,945	47,945	49,120	49,120	49,120	49,345	49,345	49,345	49,345	49,345	585,862
8	378	M & R EQUIPMENT - GENERAL	3.0%	66,304	66,514	66,433	66,732	66,378	66,420	66,872	66,475	66,996	67,256	67,982	67,982	802,343
9	379	M & R EQUIPMENT - CITY	2.2%	203,050	210,581	210,673	210,737	211,359	211,359	211,415	211,415	211,415	211,415	211,415	211,415	2,526,250
10	380	SERVICE LINES -S TEEL	4.3%	260,074	260,616	262,096	264,882	265,870	267,052	267,637	269,333	271,010	275,638	276,904	277,430	3,218,543
11	380.02	SERVICE LINES - PLASTIC	3.1%	1,629,971	1,641,186	1,652,083	1,659,982	1,678,553	1,691,310	1,704,166	1,720,407	1,743,615	1,767,882	1,774,921	1,785,700	20,449,775
12	381	METERS	4.7%	387,469	390,209	394,099	397,947	401,295	403,129	406,818	410,922	415,360	415,021	420,407	425,072	4,867,749
13	382	METER INSTALLATIONS	2.6%	226,057	227,450	229,216	239,825	247,576	249,004	250,411	252,026	254,839	262,857	264,622	265,429	2,969,312
14	383	REGULATORS	2.0%	35,806	35,882	36,022	36,153	35,782	35,920	36,198	36,379	36,451	36,185	36,420	36,475	433,674
15	384	REGULATOR INSTALL HOUSE	2.4%	85,293	86,559	88,157	80,778	77,657	78,831	80,118	81,602	82,019	77,900	79,530	80,275	978,718
16	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	27,868	27,868	27,868	27,868	27,868	27,868	27,879	27,879	27,879	27,758	27,849	27,849	334,298
17	387	OTHER EQUIPMENT	3.0%	34,960	35,121	35,250	35,256	35,435	35,427	36,489	36,565	36,670	37,051	37,883	37,899	434,005
18	390	STRUCTURES AND IMPROVEMENTS	4.1%	96	96	96	96	96	96	96	96	96	96	96	96	1,155
19	391	OFFICE FURNITURE	5.1%	9,048	9,048	9,086	9,092	9,092	9,092	9,092	9,092	9,092	9,253	9,253	9,253	109,490
20	391.01	COMPUTER EQUIPMENT	7.8%	37,036	37,101	37,208	37,294	37,387	37,401	51,192	51,280	51,352	51,454	51,617	51,646	531,969
21	391.02	OFFICE EQUIPMENT/MACHINES	6.3%	8,242	8,245	8,260	8,263	8,266	8,270	8,273	8,276	8,327	8,330	8,334	8,337	99,423
22	392.01	AUTO & TRUCK LESS THAN 1/2 TON	9.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	392.02	AUTO & TRUCK 3/4 TO 1 TON	7.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.03	AIRPLANES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	392.04	TRAILERS, OTHER	2.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	392.05	TRUCKS OVER 1 TON	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	393	STORES EQUIPMENT	4.3%	5	5	5	5	5	5	5	5	5	5	5	5	55
28	394	TOOLS SHOP & GARAGE EQUIPMENT	4.8%	29,536	29,802	29,944	29,983	30,154	30,154	32,230	32,292	32,333	32,518	32,621	32,714	374,281
29	394.01	CNG STATION EQUIPMENT	5.1%	11,164	11,164	11,164	11,164	11,164	11,164	11,164	11,164	11,164	11,164	11,164	11,164	133,971
30	395	LABORATORY EQUIPMENT	5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
31	396	POWER OPERATED EQUIPMENT	2.9%	7,738	7,738	7,741	7,741	7,741	7,741	7,850	7,850	7,940	8,112	8,119	8,119	94,431
32	397	COMMUNICATION EQUIPMENT	7.7%	18,994	18,994	18,994	18,994	18,994	18,994	18,994	18,994	18,994	18,994	18,994	18,994	227,932
33	398	MISC. EQUIPMENT	4.3%	3,475	3,475	3,592	3,592	3,592	3,593	3,596	3,596	3,597	3,597	3,597	3,597	42,900
37		TOTAL DEPRECIATION EXPENSE		\$ 6,361,643	\$ 6,408,708	\$ 6,444,018	\$ 6,475,814	\$ 6,513,853	\$ 6,540,947	\$ 6,618,275	\$ 6,651,498	\$ 6,696,566	\$ 6,749,900	\$ 6,798,056	\$ 6,823,991	\$ 79,083,270

NOTE 1: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-2023-0388-FOF-GU

DOCKET NO. 20230023-GU
DOCKET NO. 20220219-GU
DOCKET NO. 20220212-GU

NOTE 2: VEHICLE DEPRECIATION IS NOT INCLUDED ABOVE IN DEPRECIATION EXPENSE AS IT FLOWS THROUGH TRANSPORTATION ALLOCATION TO O&M EXPENSE OR CAPITAL PROJECTS.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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: 12/31/24
WITNESS: A. NICHOLS

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	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	584,759	585,525	585,538	586,088	587,657	590,497	600,629	601,963	604,407	604,929	604,801	604,831	7,141,624
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	275	280	3,349
7		AMORTIZATION (Account 404.03)	589,663	590,429	590,442	590,992	592,561	595,401	605,534	606,867	609,311	609,829	609,705	609,735	7,200,469
8	115	UTILITY ACQUISITION ADJUSTMENT (Account 406)	-	-	-	-	-	-	-	-	-	-	-	-	-
9	182	ENVIRONMENTAL REMEDIATION (Account 407)	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
10		TOTAL AMORTIZATION	\$672,996	\$673,762	\$673,775	\$674,326	\$675,895	\$678,734	\$688,867	\$690,201	\$692,645	\$693,162	\$693,038	\$693,069	\$8,200,469

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 MONTH TOTAL
1	303.01	CUSTOMIZED SOFTWARE	\$584,759	\$585,525	\$585,538	\$586,088	\$587,657	\$590,497	\$600,629	\$601,963	\$604,407	\$604,929	\$604,801	\$604,831	\$7,141,624
2	374.00	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	375	STRUCTURES AND IMPROVEMENTS	65,579	65,590	65,601	65,770	65,770	65,770	66,713	66,776	66,912	67,921	68,085	68,134	798,622
4	390	STRUCTURES AND IMPROVEMENTS	9,328	9,328	9,365	9,371	9,371	9,371	9,371	9,371	9,371	9,527	9,532	9,532	112,840
5	391	OFFICE & COMPUTER EQUIPMENT	45,278	45,346	45,468	45,557	45,653	45,671	59,465	59,557	59,679	59,784	59,951	59,984	631,392

6		TOTAL	<u>\$704,942</u>	<u>\$705,788</u>	<u>\$705,971</u>	<u>\$706,786</u>	<u>\$708,452</u>	<u>\$711,309</u>	<u>\$736,179</u>	<u>\$737,667</u>	<u>\$740,370</u>	<u>\$742,162</u>	<u>\$742,369</u>	<u>\$742,482</u>	<u>\$8,684,478</u>
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			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$7,141,624	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	-	0.70%	-	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	798,622	4.51%	36,011	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	112,840	1.41%	1,589	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	631,392	0.81%	5,116	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF CUSTOMER COUNT, CHECKS PROCESSED, # OF BILLS & # OF USER ID'S

12		TOTAL	<u>\$8,684,478</u>		<u>\$42,716</u>	
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 22,291,983	\$ -	\$ 22,291,983
2	DEFERRED INCOME TAX EXPENSE	C-21	17,426,583	-	17,426,583
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4	ITC AMORTIZATION	B-17	-	-	-
5	TOTAL INCOME TAX EXPENSE		\$ <u>39,718,566</u>	\$ <u>-</u>	\$ <u>39,718,566</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 164,922,394	1 MEALS & ENTERTAINMENT 50%	494,633
2	ADD: INCOME TAX ACCOUNTS		39,718,566	2 CLUB DUES	26,428
3	LESS: INTEREST CHARGES (FROM C-22)		55,797,814	3 TRANSPORTATION FRINGE	64,536
4	TAXABLE INCOME PER BOOKS		148,843,146	4 POLITICAL CONTRIBUTIONS	4,488
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(57,115,156)	5 LOBBYING	93,696
6	FEDERAL TAXABLE INCOME BEFORE STATE TAX DEDUCTION		91,727,990	6 STATE TAX TRUE UP	(759,219)
7	STATE TIMING DIFFERENCES		(85,920)	7 DEF TAX GAINS	(556,819)
8	STATE TAXABLE INCOME (LINE 8 - LINE 9)		91,642,070	8 401K - PERFORMANCE MATCH	338,000
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 10)	5,040,314		9 ACCRUED BONUS	1,283,000
10	ADJUSTMENTS TO STATE TAX (PROVIDE DETAIL)*	(212,259)		10 DEFERRED COMP	15,933
11	STATE TAX - CURRENT	4,828,055		11 FAS 106 - NC	686,659
12	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		86,687,676	12 FAS 112	141,906
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	13 LONG TERM INCENTIVE	605,026
14	FEDERAL INCOME TAX BEFORE CREDITS		18,204,412	14 PENSION - NC	(1,697,690)
15	ADJUSTMENTS TO FEDERAL TAX (PROVIDE DETAIL)*		(740,484)	15 RESTORATION PLAN	99,977
16	FEDERAL TAX - CURRENT		\$ 17,463,928	16 SERP - NC	1,342,316
17	SUMMARY:			17 VACATION ACCRUAL	273,409
18	FEDERAL TAX - CURRENT		17,463,928	18 AMORT - SECTION 174	225,049
19	STATE TAX - CURRENT		4,828,055	19 AMORT - CAPLIZED CUST ASSIST COSTS	2,684,109
20	CURRENT YEAR DEFERRED TAX EXPENSE		17,426,583	20 BAD DEBT	(1,668)
21	LESS: ITC AMORTIZATION		-	21 COMPETITIVE RATE ADJ - C	(2,437,817)
22	TOTAL CURRENT YEAR INCOME TAX EXPENSE		\$ 39,718,566	22 CONTRACTOR DAMAGE RESERVE	16,951
				23 DEFERRED EXPENSES - PIPELINE	(1,312,521)
				24 DEFERRED REVENUE	469,808
				25 ENERGY CONSERVATION REV - C	9,511,592
				26 ENVIROMNTAL DISP COSTS NET - NC	(230,673)
				27 INSURANCE RESERVE - NC	862,820
				28 LEGAL EXPENSES	229,711
				29 RATE CASE EXPENSE - NC	855,216
				30 STORM RESERVE	(976,978)
				31 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	935,994
				32 WORKERS COMPENSATION - NC	100,791
				33 CI - BS REPLACEMENT - C	(228,391)
				34 DEFERRED NON CAP SOFTWARE	(1,043,859)
				35 AIAC	318,913
				36 LEASE-PLANT	2,394,195
				37 PT - FED BASIS DIFFS - NORM 190	12,737,092
				38 PT - FED BASIS DIFFS - NORM 282	6,100,259
				39 PT - FED BASIS DIFFS 481A	1,184,977
				40 PT - FED M/L - NORM	(51,384,297)
				41 PT - FED AFUDC EQUITY	(2,047,159)
				42 PT - FED REPAIRS	(40,847,985)
				43 AFUDC EQUITY - CWIP INCURRED (PERM)	2,312,437
				44 TOTAL ADJUSTMENTS	(57,115,156)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

LINE NUMBER	DESCRIPTION	
1	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
2	LINE 12	
3	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(212,259)
4	TOTAL ADJUSTMENTS	\$ (212,259)
5	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
6	LINE 17	
7	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(740,484)
8	TOTAL ADJUSTMENTS	\$ (740,484)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

INTEREST IN TAX EXPENSE CALCULATION				
LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$52,040,000	\$0	\$52,040,000
2	AMORTIZATION OF DEBT PREMIUM, DISCOUNT AND EXPENSE NET	\$340,624	\$0	\$340,624
3	INTEREST ON SHORT-TERM DEBT	\$3,238,808	\$0	\$3,238,808
4	INTERCOMPANY INTEREST	\$31,010	\$0	\$31,010
5	OTHER INTEREST EXPENSE	\$1,238,695	\$0	\$1,238,695
6	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(\$1,091,323)	\$0	(\$1,091,323)
7	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$55,797,814</u>	<u>\$0</u>	<u>\$55,797,814</u>

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: 12/31/24	
DOCKET NO.: 20250029-GU		INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.		WITNESS: A. NICHOLS	
BOOK vs. TAX					
LINE NO.	PERMANENT DIFFERENCES				
1	MEALS & ENTERTAINMENT 50%			494,633	
2	CLUB DUES			26,428	
3	TRANSPORTATION FRINGE			64,536	
4	POLITICAL CONTRIBUTIONS			4,488	
5	LOBBYING			93,696	
6	STATE TAX TRUE UP			(759,219)	
7	AFUDC EQUITY - DEPRECIATION			265,278	
8					
9				<u>189,840</u>	
SUPPORTING SCHEDULES:		RECAP SCHEDULES:			

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/24

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
	TIMING DIFFERENCES:			
1	TEMPORARY PLANT RELATED FED	(\$72,209,955)	\$0	(\$72,209,955)
2	TEMPORARY PLANT RELATED STATE	(73,055,094)	0	(73,055,094)
3	DIFFERENCE	(845,139)	0	(845,139)
	OTHER TIMING DIFFERENCES			
4	401K - PERFORMANCE MATCH	338,000	0	338,000
5	ACCRUED BONUS	1,283,000	0	1,283,000
6	DEFERRED COMP	15,933	0	15,933
7	FAS 106 - NC	686,659	0	686,659
8	FAS 112	141,906	0	141,906
9	LONG TERM INCENTIVE	605,026	0	605,026
10	PENSION - NC	(1,697,690)	0	(1,697,690)
11	RESTORATION PLAN	99,977	0	99,977
12	SERP - NC	1,342,316	0	1,342,316
13	VACATION ACCRUAL	273,409	0	273,409
14	AMORT - SECTION 174	225,049	0	225,049
15	AMORT - CAPLIZED CUST ASSIST COSTS	2,684,109	0	2,684,109
16	BAD DEBT	(1,668)	0	(1,668)
17	COMPETITIVE RATE ADJ - C	(2,437,817)	0	(2,437,817)
18	CONTRACTOR DAMAGE RESERVE	16,951	0	16,951
19	DEFERRED EXPENSES - PIPELINE	(1,312,521)	0	(1,312,521)
20	DEFERRED REVENUE	469,808	0	469,808
21	DEF TAX GAINS	(556,819)	0	(556,819)
22	ENERGY CONSERVATION REV - C	9,511,592	0	9,511,592
23	ENVIROMNTAL DISP COSTS NET - NC	(230,673)	0	(230,673)
24	INSURANCE RESERVE - NC	862,820	0	862,820
25	LEGAL EXPENSES	229,711	0	229,711
26	RATE CASE EXPENSE - NC	855,216	0	855,216
27	STORM RESERVE	(976,978)	0	(976,978)
28	TRANSMISSION INTEGRITY MGMT PROG (TIMP)	935,994	0	935,994
29	WORKERS COMPENSATION - NC	100,791	0	100,791
30	CI - BS REPLACEMENT - C	(228,391)	0	(228,391)
31	DEFERRED NON CAP SOFTWARE	(1,043,859)	0	(1,043,859)
32	AIAC	318,913	0	318,913
33	LEASE-PLANT	2,394,195	0	2,394,195
34	TOTAL OTHER TIMING DIFFERENCES	14,904,959	0	14,904,959
35	TOTAL FEDERAL TIMING DIFFERENCE	(57,304,996)	0	(57,304,996)
36	TOTAL STATE TIMING DIFFERENCE	(58,150,135)	0	(58,150,135)

SUPPORTING SCHEDULES: C-21

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/24

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(58,150,135)	0	(58,150,135)
2	STATE TAX RATE	5.500%	5.500%	5.500%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	3,198,257	0	3,198,257
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(54,106,739)	0	(54,106,739)
5	FEDERAL TAX RATE	21.00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	11,362,415	0	11,362,415
7	FEDERAL DEFERRED TAXES (LINE 6)	11,362,415	0	11,362,415
8	ADD STATE DEFERRED TAXES (LINE 3)	3,198,257	0	3,198,257
9	ADJUSTMENT (LINE 16)	2,865,910	0	2,865,910
10	TOTAL DEFERRED TAX EXPENSE	17,426,583	0	17,426,583
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	396,490	0	396,490
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	1,787,256	0	1,787,256
14	OTHER ADJUSTMENTS	(34)	0	(34)
15	EXCESS DEFERRED TAXES	682,199	0	682,199
16	TOTAL ADJUSTMENTS	2,865,910	0	2,865,910

SCHEDULE C-25		DEFERRED TAX ADJUSTMENT		PAGE 1 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: 12/31/24
DOCKET NO.: 20250029-GU		TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE		WITNESS: A. NICHOLS
		YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT		
		SUBJECT TO THIS ADJUSTMENT.		
LINE NO.	DESCRIPTION	TOTAL AMOUNT CR(DR)		
	<u>STATE TAX ADJUSTMENT</u>			
1	N/A - NONE			
	<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>			
2	N/A - NONE			
SUPPORTING SCHEDULES:		RECAP SCHEDULES:		

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
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DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR					
LINE NO.	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE	
		DTA (DTL)	DTA (DTL)		
1	N/A - NONE	\$0	\$0	\$0	
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO.		ACTUAL DEC. 31, 2024 AVERAGE *	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT	PROJECTED DEC. 31, 2026 AVERAGE. *	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	\$2,782,455	20.1%	5.17%	1.04%	\$1,962,763	13.7%	3.95%	0.54%
2	SHORT TERM DEBT	\$898,332	6.5%	6.15%	0.40%	\$1,000,141	7.0%	4.84%	0.34%
3	PREFERRED STOCK	\$1,421,821	10.3%			\$1,421,821	9.9%		
4	COMMON EQUITY	\$8,755,916	63.2%			\$9,948,125	69.4%		
5	MANDATORY CONVERTIBLE COMMON								
6	DEFERRED INCOME TAX								
7	INVESTMENT TAX CREDITS								
8	OTHER								
9	TOTAL	<u>\$ 13,858,525</u>	<u>100.0%</u>		<u>1.44%</u>	<u>\$ 14,332,849</u>	<u>100.0%</u>		<u>0.88%</u>
10	WEIGHTED COST OF PARENT DEBT X US INCOME TAX RATE** X EQUITY IN SUBSIDIARY*** = PARENT DEBT ADJUSTMENT								
						0.88%	25.345%	\$1,332,589	<u>\$ 2,967</u>

Above methodology used to determine parent debt adjustment is consistent with Commission approved methodology used in Order No. PSC-2023-0388-FOF-GU, Docket No. 20230023-GU.

* Information provided is for Emera Inc. in Canadian dollars.
** Reflects U.S. income tax rate including Florida state tax.
*** Equity in PGS (or subsidiary) is in US dollars and excludes retained earnings in accordance with Rule 25-14.004(4) , F.A.C. (amount per MFR schedule G-1, page 8, line 2).

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 TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

People Gas System, Inc. (PGS)'s income tax returns and the Internal Revenue Service 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 for PGS will be made available for review at a mutually convenient place and time.

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION
COMPAN PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

LINE NO.

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

A: SUBSECTION (a)(2)

2 WHAT TAX YEARS ARE OPEN WITH THE IRS?

A: 2017 and onwards

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

A: NO

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

A: NO

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

A: NO

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

A:		(\$000)
	2019	8,063
	2020	(1,047)
	2021	12,161
	2022	384
	2023	(701)

7 HOW WERE THE AMOUNTS IN (6) TREATED?

A: THE AMOUNTS PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES IN QUESTION 6 WERE RECORDED IN THE INTERCOMPANY ACCOUNTS RECEIVABLE OR PAYABLE AND REMITTED TO OR FROM THE PARENT.

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

		INTEREST DEDUCTED ON DEBT
A:		(\$000)
	2019	24,913
	2020	3,239
	2021	88
	2022	1,071
	2023	8,075

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

		INCOME (LOSS)									
		(\$000) BOOK BASIS					(\$000) TAX BASIS				
		YEAR					YEAR				
		2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
10	PARENT ONLY	(110,455)	255,842	(163,468)	(165,008)	177,371	174,232	726,143	(22,188)	(8,341)	342,412
11	APPLICANT ONLY	54,029	51,915	77,283	82,238	78,535	23,066	10,083	25,128	33,202	6,833
12	TOTAL GROUP	387,412	746,928	151,444	671,938	614,993	241,892	809,665	(143,973)	(318,789)	518,000
13	TOTAL GROUP EXCLUDING PARENT & APPLICANT	401,084	431,324	227,147	754,708	359,087	44,594	73,439	(146,913)	(343,650)	168,755

14 NOTE: FOR PURPOSE OF THIS MFR, EMERA US HOLDINGS INC. ("EUSHI") IS THE PARENT.

15 NOTE: ALL AMOUNTS ARE BASED ON EUSHI CONSOLIDATED RETURNS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS. PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

Peoples Gas System, Inc. (PGS) is a member of a consolidated U.S. federal income tax group with Emera US Holdings, Inc. and its subsidiaries.

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

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

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,	HISTORIC BASE YR - 1: 12/31/2
	INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.	WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2023							
LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(5)		(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	VARIOUS		35,338		-	22,582
2	STATE UNEMPLOYMENT	VARIOUS		16,996		-	10,861
3	FICA	0.0765		5,148,789		-	3,290,282
4	FEDERAL VEHICLE			-			-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		2,632,604		-	2,554,149
7	PROPERTY	VARIOUS		19,353,061		-	19,353,061
8	GROSS RECEIPTS	0.025		17,161,144		-	17,161,144
9	FRANCHISE FEE	VARIOUS		13,460,339		-	13,460,339
10	OCCUPATIONAL LICENSE	VARIOUS		54,249		-	54,249
11	FEDERAL EXCISE TAX			64			64
12							
13							
14							
15	TOTAL			57,862,584		-	55,906,732

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

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2024

LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(4)	(5)	(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	JURISDICTIONAL FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	VARIOUS		37,034			25,216
2	STATE UNEMPLOYMENT	VARIOUS		160,169			109,058
3	FICA	0.0765		5,706,919		-	3,885,800
4	FEDERAL VEHICLE			-		-	-
5	STATE INTANGIBLE	0.01		-			-
6	UTILITY ASSESSMENT FEE	0.005		3,359,812		-	3,140,964
7	PROPERTY	VARIOUS		21,895,088		-	21,895,088
8	GROSS RECEIPTS	0.025		18,850,993		-	18,850,993
9	FRANCHISE FEE	VARIOUS		17,318,665		-	17,318,665
10	OCCUPATIONAL LICENSE	VARIOUS		13,626		-	13,626
11	FEDERAL EXCISE TAX			83			83
12	MISCELLANEOUS			3,408			3,408
13							
14						-	
15	TOTAL			<u>67,345,797</u>		<u>-</u>	<u>65,242,901</u>

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE	HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU	YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,	WITNESS: A. NICHOLS
	LEGAL, FINANCIAL OR ENGINEERING.	

LINE NO.		TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
					ONE-TIME	CONTINUING	BEGIN	END		
1	1)	ACCOUNTING	Ernst & Young US LLP	Tax, Accounting, Auditing		X			923	\$489,818
2	2)	LEGAL	Ausley and McMullen PA	Legal		X			186/923	\$385,944
3			Bajo Cohen Agliano PA	Legal		X			925	\$199,945
4			Baker & Hostetler LLP	Legal		X			182/923	\$114,904
5			Barnett & Chistolini PLLC	Legal		X			925	\$105,938
6			Holland & Knight	Legal		X			923/925	\$1,270,763
7			Jones Day	Legal		X			804/various	\$587,035
8			Lau, Lane, Pieper, Conley & McCreadie PA	Legal		X			923/925	\$1,107,028
9			Schutts & Bowen LLP	Legal		X			925	\$119,603
10			The Goldstein Environmental Law Group	Legal		X			182/923	\$36,150
11			Tripp Scott PA	Legal		X			923/925	\$135,363
12	3)	ENGINEERING	Applied Consultants Inc	Engineering Services		X			107	\$61,811
13			Ayres Associates Inc	Engineering Services		X			107	\$140,315
14			Cleveland Integrity Services, Inc.	Engineering Services		X			various	\$953,493
15			Collier Engineering & Design Inc	Engineering Services		X			107	\$37,728
16			Corrpro Companies Inc	Engineering Services		X			107	\$166,691
17			DNV GL Noble Denton USA LLC	Engineering Services		X			923	\$26,485
18			Daniels Engineering, Inc.	Engineering Services		X			various	\$413,182
19			HBK Engineering LLC	Engineering Services		X			107	\$798,767
20			Heath Consultants	Engineering Services		X			various	\$593,022
21			JRGO LLC	Engineering Services		X			107/182	\$234,793
22			Mai Engineering	Engineering Services		X			various	\$358,961
23			McKim&Creed	Engineering Services		X			various	\$314,159
24			Paradigm	Engineering Services		X			925	\$41,480
25			Patrick Engineering Inc	Engineering Services		X			107	\$508,216
26			T2 Utility Engineers (UES) Inc	Engineering Services		X			107	\$512,121
27			Wade Trim Inc	Engineering Services		X			107	\$53,367
28			World Wide Nondestructive Testing	Engineering Services		X			107/various	\$586,155
29			Yuro and Associates LLC	Engineering Services		X			various	\$310,323
30									SUBTOTAL TO PG 2	\$10,663,559
31			con't on next page							
SUPPORTING SCHEDULES:									RECAP SCHEDULES: C-2	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE	HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU	YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,	WITNESS: A. NICHOLS
	LEGAL, FINANCIAL OR ENGINEERING.	

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	SUBTOTAL FROM PG. 1								\$10,663,559
2	4)	OTHER - CONSULTING	American Innovations LTD	Software and Services		X		107/880/various	\$60,830
3		Arcadis US Inc.	Environmental Consulting Services		X		182	\$341,222	
4		Assetworks LLC	Fleet Services		X		107/various	\$861,352	
5		Bioferm	RNG Service		X		417.1	\$1,137,354	
6		Brandmark Advertising, Inc.	Advertising Services		X		909/913/925	\$664,000	
7		Clearesult Consulting Inc.	Consulting/Verification Services		X		908	\$231,680	
8		Concentric Energy Advisors Inc.	Consulting services-rate case	X			186	\$51,381	
9		Continuum Capital	Consulting Services	X			923	\$119,804	
10		Cushman & Wakefield US Inc	Appraisal Services	X			923	\$27,000	
11		Deloitte Consulting LLP	Project consultants		X		107	\$1,264,389	
12		Duard Max Blevins	Advertising Services		X		909/913	\$236,389	
13		Florida Public Broadcasting Services	Advertising Services		X		913	\$91,920	
14		Gary L Wood Associates	Benefit Service		X		926	\$30,000	
15		Geosyntec	Environmental Consulting Services		X		182	\$539,389	
16		Living HR	HR Service		X		923	\$45,000	
17		Management Bench Advisors LLC	HR Service	X			923	\$73,280	
18		McDaniel and Cullen Supply Chain	Process Consultant	X			107/923	\$118,941	
19		Morningstar Fleet Services	Consulting Services		X		107/various	\$116,822	
20		PA Consulting	Consulting Services	X			923	\$125,000	
21		Parisella Vincelli Associates	Process Consultant	X			107/182	\$1,621,670	
22		Pierpont and Mclelland LLC	Consulting Services	X			923	\$58,972	
23		PWC Holdings No. 21 LLC	Project consultants	X			107/923	\$924,839	
24		Quorum Business Solutions	Software and Services	X			107	\$944,579	
25		SaaS E Solutions LLC	Software and Services	X			908	\$33,960	
26		Straad Consulting	Strategy Consultants	X			923	\$34,944	
27		Summit Resources	Right of Way Consultants		X		107	\$427,694	
28		The Carl Auxilliary LLC	Ad Services-visual content		X		913/930/107	\$58,600	
29		Veoci Inc	Software and Services		X		107	\$58,521	
30		Vimocity LLC	Health Consultant		X		923	\$94,679	
31	5)	AFFILIATES	TECO Partners	Marketing Consulting Services		X	912/107	\$9,533,815	
32		Tampa Electric	Various Services		X		930.2/various	\$29,846,247	
33		Emera Carribean Holdings, Inc.	Labor Services		X		930.2/various	\$42,515	
34		Emera Inc.	Various Services/Corporate Support		X		930.2/various	\$4,274,253	
35		New Mexico Gas Company	I.T. Support		X		930.2/various	\$40,509	
36	TOTAL PROFESSIONAL SERVICES								\$64,795,108

SUPPORTING SCHEDULES:	RECAP SCHEDULES: C-2
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE SUFFICIENT.	TYPE OF DATA SHOWN: HISTORIC BASE YR : 12/31/24 WITNESS: J. CHRONISTER
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/2024

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR	ACCOUNT NO.
				AMOUNT	
1 TECO Partners, Inc	Affiliate	Real property sublease		(95,976)	493
2		Corp Allocation		(534,000)	922
3		Labor services		(148,461)	146
4		Marketing Service		8,383,815	912
5		Marketing Service		1,150,000	107
6 Tampa Electric	Affiliate	Labor & Other Services		(1,849,165)	146
7		Natural Gas sales		(10,344,129)	146
8		Real property sublease		884,020	931
9		Natural Gas purchases		15,419	801
10		Corporate OH Allocation		2,710,839	930.2
11		IT Usage Fee / IT Assessment and Other		10,914,411	930.2/multi
12		Telecom and Facilities		554,764	930.2/multi
13		Accounts Payable Assessment		588,757	930.2
14		Claims Assessment		642,317	930.2
15		Procurement Assessment		464,778	930.2
16		Benefits/Employee Relations Assessment		392,395	930.2
17		Admin/Emergency Mgmt Assessment		350,570	930.2
18		Doc Svcs/Payroll Svc Assessment		379,808	930.2
19		Other Labor Services		12,847,808	930.2/multi
20 TECO Energy Inc.	Parent	Labor services		(14,767)	146
21		Real property sublease		(1,595)	146
22 TECO Holdings, Inc.	Parent	Labor services		(2,113)	146
23 SeaCoast Gas Transmission	Affiliate	Labor services		(1,269,373)	146
24		Corp Allocation		(2,407,001)	922
25		Natural Gas Purchases		7,734,491	801
26		Natural Gas Sales		(1,012,061)	146
27 New Mexico Gas Company	Affiliate	Labor and IT Services		40,509	930.2/multi
28 Emera Energy Services Inc.	Affiliate	Natural Gas Sales		(5,851,937)	146
29		Natural Gas Purchases		23,530,902	801
30 Emera Inc.	Parent of TECO Holdings	Labor Services		(25,053)	146
31		Labor Services		2,118,303	930.2/Multi
32		Other Services		2,155,950	930.2/Multi
33 Emera Carribean Holdings LTD	Affiliate				
34 (an Emera Company)		Labor Services		42,515	930.2/Multi
35		TOTAL		<u>52,346,540</u>	

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2021) PRIOR YEAR	(2022) PRIOR YEAR	(2023) PRIOR YEAR	(2024) HISTORIC BASE YEAR
1	SALARIED	3.02%	0.39%	2.81%	3.46%
2	HOURLY	2.43%	3.04%	4.14%	2.54%
3	UNION	2.77%	3.48%	5.27%	3.31%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	3.59%	4.62%	5.20%	2.80%
5	CHANGE IN CPI FROM PREVIOUS YEAR	4.70%	8.00%	4.12%	2.95%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	-1.11%	-3.39%	1.08%	-0.15%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
PRIOR RATE CASE BASE YR: 12/31/22
WITNESS: A. NICHOLS

LINE NO.	FUNCTION	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7
		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)	12/31/2022 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	\$ 43,274,793	\$0	\$43,274,793	\$41,247,171	1.1723	\$48,353,835	\$5,079,043
2	CUSTOMER ACCT. & COLLECT.	18,287,250	-	18,287,250	15,567,069	1.1723	18,249,190	(38,059)
3	CUSTOMER SVCE & INFORMATION	33,724,427	(33,724,427)	-	-	1.1723	-	-
4	SALES PROMOTION EXPENSE	9,594,547	-	9,594,547	9,000,367	1.1723	10,551,082	956,535
5	ADMINISTRATIVE & GENERAL	66,612,539	(187,993)	66,424,546	57,291,851	1.1723	67,162,928	738,382
6	OTHER EXPENSES	19,281,156	(18,772,514)	508,642	(724,696)	1.1723	(849,557)	(1,358,199)
7	TOTAL	<u>\$190,774,711</u>	<u>(\$52,684,933)</u>	<u>\$138,089,777</u>	<u>\$122,381,762</u>		<u>\$143,467,479</u>	<u>\$5,377,701</u>

Totals may be affected due to rounding.

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

SCHEDULE C-35

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: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION	\$0	
2	CUSTOMER ACCT. & COLLECT.	-	
3	CUSTOMER SVCE & INFORMATION	(33,724,427)	Remove Energy Conservation Expenses.
4	SALES PROMOTION EXPENSE	-	
5	ADMINISTRATIVE & GENERAL	(187,993)	Remove Employee Activities, Economic Development Adjustment, Maintenance of General Plant, Maintenance of Structures and Improvements.
6	OTHER EXPENSES	(18,772,514)	Remove Deferred Clause Recovery Expenses.
7	TOTAL	<u>(\$52,684,933)</u>	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-2, C-5

RECAP SCHEDULES: C-34

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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: 12/31/22
WITNESS: A. NICHOLS

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION	\$ 41,247,171	\$ -	\$ 41,247,171	
2	CUSTOMER ACCOUNTS	15,567,069	-	15,567,069	
3	CUSTOMER SVCE & INFORMATION	22,824,651	(22,824,651)	-	Remove Energy Conservation Expenses.
4	SALES EXPENSE	9,000,367	-	9,000,367	
5	ADMINISTRATIVE & GENERAL	57,453,479	(161,628)	57,291,851	Remove Employee Activities, Economic Development Adjustment, Maintenance of General Plant, Maintenance of Structures and Improvements.
6	OTHER EXPENSES	6,948,555	(7,673,251)	(724,696)	Remove Deferred Clause Recovery Expenses.
7	TOTAL	<u>\$ 153,041,292</u>	<u>\$ (30,659,530)</u>	<u>\$ 122,381,762</u>	
Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HIS. BASE YR LAST CASE: 12/31/22
DOCKET NO.: 20250029-GU		HIS. BASE YR CURRENT CASE: 12/31/24
		WITNESS: A. NICHOLS

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	2022	457,351		1.0000	292.7		1.0000
2	2023	479,905	4.93%	1.0493	304.7	4.12%	1.0412
3	2024	500,199	4.23%	1.0937	313.7	2.95%	1.0719

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

SUPPORTING SCHEDULES:	RECAP SCHEDULES: C-33, C-34
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK	HISTORIC BASE YR LAST CASE: 12/31/22
DOCKET NO.: 20250029-GU	YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY	HISTORIC BASE YR CURRENT CASE: 12/31/24
	THE DIFFERENCE.	WITNESS: T. O'CONNOR / C. RICHARD

FERC ACCOUNTS: 870 - 894 FERC FUNCTIONAL GROUP: DISTRIBUTION

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$43,274,793
BENCHMARK							48,353,835
VARIANCE TO JUSTIFY							\$5,079,043
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL DISTRIBUTION EXPENSE	\$41,247,171	48,353,835	\$43,274,793	\$5,079,043	Total distribution expenses are below the benchmark.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK	HISTORIC BASE YR LAST CASE: 12/31/22
DOCKET NO.: 20250029-GU	YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY	HISTORIC BASE YR CURRENT CASE: 12/31/24
	THE DIFFERENCE.	WITNESS: A. NICHOLS

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

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$9,594,547
BENCHMARK							10,551,082
VARIANCE TO JUSTIFY							\$956,535
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		SALES PROMOTION EXPENSE	\$9,000,367	10,551,082	\$9,594,547	\$956,535	Total sales promotion expenses are below the benchmark.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK	HISTORIC BASE YR LAST CASE: 12/31/22
DOCKET NO.: 20250029-GU	YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY	HISTORIC BASE YR CURRENT CASE: 12/31/24
	THE DIFFERENCE.	WITNESS: D. BLUESTONE / L. BUZARD / A. NICHOLS / T. O'CONNOR /
		C. RICHARD

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

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$66,424,546
BENCHMARK							67,162,928
VARIANCE TO JUSTIFY							\$738,382
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	\$57,291,851	67,162,928	\$66,424,546	\$738,382	Total A&G expenses are below the benchmark.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.	TYPE OF DATA SHOWN: HISTORIC BASE YR LAST CASE: 12/31/22 HISTORIC BASE YR CURRENT CASE: 12/31/24 WITNESS: A. NICHOLS / T. O'CONNOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

FERC ACCOUNTS: 407.3 & 413 FERC FUNCTIONAL GROUP: OTHER

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$508,642
BENCHMARK	(849,557)
VARIANCE TO JUSTIFY	(\$1,358,199)

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION
1		TOTAL OTHER EXPENSES	(\$724,696)	(849,557)	\$508,642	(\$1,358,199)	Primarily due to amortization of State Tax Reform impacts running through FERC 407 Regulatory debits/(credits) and shifting from a credit in 2022 (\$1,104,663), escalated in Benchmark calculation to (\$1,294,990) versus a debit in 2024 \$388,936.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.	TYPE OF DATA SHOWN: PRIOR HISTORIC BASE YEAR: 12/31/22 HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

LAST RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2022*						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2024						
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE (4)	WEIGHTED COST (5)	AMOUNT PER BOOKS (6)	ADJUSTMENTS		NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
							SPECIFIC (7)	PRORATA (8)				
1	COMMON EQUITY	\$813,065,986	46.89%	9.90%	4.64%	\$1,171,971,167	(\$1,816,818)	(\$43,383,359)	\$1,126,770,989	47.41%	10.15%	4.81%
2	LONG TERM DEBT	514,059,251	29.65%	3.97%	1.18%	925,000,000	(2,523,679)	(34,200,720)	888,275,601	37.37%	5.68%	2.12%
3	SHORT TERM DEBT	159,284,242	9.19%	2.20%	0.20%	56,846,154	(5,341,046)	(1,909,547)	49,595,561	2.09%	6.08%	0.13%
4	CUSTOMER DEPOSITS	26,701,639	1.54%	2.48%	0.04%	29,409,836	0	(684,618)	28,725,218	1.21%	2.48%	0.03%
5	DEFERRED INCOME TAXES	220,848,247	12.74%	0.00%	0.00%	294,620,514	(4,578,980)	(6,751,744)	283,289,790	11.92%	0.00%	0.00%
6	TAX CREDITS	0	0.00%	0.00%	0.00%	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	<u>\$1,733,959,366</u>	<u>100.00%</u>		<u>6.06%</u>	<u>\$2,477,847,670</u>	<u>(\$14,260,523)</u>	<u>(\$86,929,988)</u>	<u>\$2,376,657,159</u>	<u>100.00%</u>		<u>7.09%</u>

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

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)	TYPE OF DATA SHOWN: HISTORIC BASE YR - 1 : 12/31/23 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/2023)*								
LINE NO.	CLASS OF CAPITAL (1)	AMOUNT PER BOOKS (2)	ADJUSTMENTS		NET* (5)	RATIO (6)	COST RATE (7)	WEIGHTED COST (8)
			SPECIFIC (3)	PRORATA (4)				
1	COMMON EQUITY	\$1,024,940,112	(\$3,632,242)	(\$79,724,317)	\$942,550,797	47.40%	9.90%	4.69%
2	LONG TERM DEBT	591,200,293	(546,901)	(46,106,996)	543,872,462	27.35%	4.07%	1.11%
3	SHORT TERM DEBT	261,678,437	(4,614,085)	(20,066,701)	236,704,341	11.89%	5.84%	0.69%
4	CUSTOMER DEPOSITS	30,537,241	0	(2,149,764)	28,387,477	1.43%	2.41%	0.03%
5	DEFERRED INCOME TAXES	277,274,811	(22,125,909)	(17,961,999)	237,186,904	11.93%	0.00%	0.00%
6	TAX CREDITS	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	\$2,185,630,895	(\$30,919,137)	(\$166,009,776)	\$1,988,701,981	100.00%		6.52%

Totals may be affected due to rounding

*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).

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE	HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU	HISTORIC BASE YEAR.	WITNESS: J. CHRONISTER /
		A. NICHOLS

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE			ISSUING DISCOUNT (5)	EXPENSE & OC (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
				PRINCIPAL 12/31/2024 (4)	(PREMIUM) DISCOUNT (5)								
1	5.42% NOTES	12/19/2023	12/19/2028	\$350,000,000	\$0		\$1,050,811		\$1,050,811	5.00	\$212,192	18,970,000	\$19,182,192
2	5.63% NOTES	12/19/2023	12/19/2033	\$350,000,000	\$0		\$1,050,811		\$1,050,811	10.00	\$106,096	19,705,000	\$19,811,096
3	5.94% NOTES	12/19/2023	12/19/2053	\$225,000,000	\$0		\$663,670		\$663,670	30.00	\$22,336	13,365,000	\$13,387,336
4													
5													
6													
7													
8													
9													
10													
11													
12													
13	TOTAL			\$925,000,000	\$0		\$2,765,292		\$2,765,292		\$340,624	\$52,040,000	\$52,380,624
14	UNAMORTIZED ISSUE EXPENSE			(\$2,523,679)									
15	UNAMORTIZED PREMIUM / DISCOUNT			\$0									
16	OCI			\$0									
17	NET			\$922,476,321									
18	EMBEDDED COST OF LONG-TERM DEBT			5.68%									

SCHEDULE D-3

SHORT TERM DEBT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: J. CHRONISTER
A.NICHOLS

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	\$3,238,808	DEMAND	\$56,846,154	6.08%

Note: Daily average debt balance was \$52,172,131, which results in a daily average cost rate of 6.08%.

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-1 p.2

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: J. CHRONISTER A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

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

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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SCHEDULE D-5		COMMON STOCK ISSUES - ANNUAL DATA		PAGE 1 OF 1	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED, FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.		TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.				HISTORIC BASE YEAR DATA: 12/31/2024	
DOCKET NO.: 20250029-GU				HISTORIC BASE YR - 1: 12/31/2023	
				HISTORIC BASE YR - 2: 12/31/2022	
				HISTORIC BASE YR - 3: 12/31/2021	
				WITNESS: J. CHRONISTER / A. NICHOLS	

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	Initial capitalization of Peoples Gas 2023	\$ 1.00	100	\$ 100.00	0	\$ 100.00	\$ 1.00	100

LINE NO.	MONTH & YEAR (1)	POOL MGR CUSTOMER DEPOSITS @ 0.0% (2)	RESIDENTIAL CUSTOMER DEPOSITS @ 2.0% (3)	COMMERCIAL CUSTOMER DEPOSITS @ 2.0% (4)	COMMERCIAL CUSTOMER DEPOSITS @ 3.0% (5)	INACTIVE CUSTOMER DEPOSITS @ 0.0% (6)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4)+(5)+(6) (7)		@ 0.0% INTEREST EXPENSE (2+6)*(0%/12) (8)	@ 2.0% INTEREST EXPENSE (3)*(2%/12) (9)	@ 2.0% INTEREST EXPENSE (4)*(2%/12) (10)	@ 3.0% INTEREST EXPENSE (5)*(3%/12) (11)	TOTAL INTEREST (8)+(9)+(10)+(11) (12)		
1	Dec-23	\$ 705,000	\$ 5,997,956	\$ 5,959,676	\$ 16,596,586	\$ 117,843	\$ 29,377,061		\$0	(\$13,038)	\$9,933	\$41,491	\$38,386		
2	Jan-24	\$ 705,000	5,903,808	5,952,398	16,611,216	117,843	29,290,264		0	9,840	9,921	41,528	61,289		
3	Feb-24	\$ 705,000	5,836,664	5,953,626	16,645,409	119,193	29,259,893		0	9,728	9,923	41,614	61,265		
4	Mar-24	\$ 705,000	5,742,045	5,909,787	16,644,020	119,193	29,120,045		0	9,570	9,850	41,610	61,030		
5	Apr-24	\$ 705,000	5,687,214	5,859,245	16,671,704	89,793	29,012,956		0	9,479	9,765	41,679	60,923		
6	May-24	\$ 705,000	5,655,556	5,919,082	16,828,603	92,893	29,201,134		0	9,426	9,865	42,072	61,363		
7	Jun-24	\$ 705,000	5,580,434	5,849,861	16,936,844	92,893	29,165,033		0	9,301	9,750	42,342	61,393		
8	Jul-24	\$ 705,000	5,584,871	5,826,268	17,036,332	92,893	29,245,363		0	9,308	9,710	42,591	61,609		
9	Aug-24	\$ 715,000	5,653,025	5,862,039	17,173,415	110,543	29,514,022		0	9,422	9,770	42,934	62,126		
10	Sep-24	\$ 715,000	5,608,707	5,874,187	17,250,418	110,543	29,558,855		0	9,348	9,790	43,126	62,264		
11	Oct-24	\$ 735,000	5,626,284	5,869,842	17,379,456	110,543	29,721,125		0	9,377	9,783	43,449	62,609		
12	Nov-24	\$ 735,000	5,648,325	5,820,199	17,506,009	110,543	29,820,076		0	9,414	9,700	43,765	62,879		
13	Dec-24	\$ 735,000	5,664,644	5,904,141	17,627,711	110,543	30,042,038		0	(1,914)	9,840	44,069	51,995		
14						13-MONTH AVG		\$29,409,836	12-MONTH TOT		\$0	\$102,299	\$117,667	\$510,779	\$730,745
15					EFFECTIVE INTEREST RATE		2.48%								

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

SCHEDULE D-7

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.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

YEAR ENDING 12/31/24

LINE NO.	DESCRIPTION	(\$000's)
1	SOURCES: NET INCOME	\$119,750
	ADD:	
2	DEPRECIATION AND AMORTIZATION	87,284
3	DEFERRED INCOME TAXES, NET	17,427
4	TOTAL FROM OPERATIONS	224,461
5	NET SHORT TERM BORROWINGS	-
6	ADDITIONAL LONG TERM DEBT	83,000
7	EQUITY CONTRIBUTIONS RCVD	141,000
8	DIVIDENDS RCVD	4,083
9	TOTAL SOURCES	<u>452,543</u>
10	USES: CAPITAL EXPENDITURES	314,876
11	DEBT RETIREMENT	-
12	WORKING CAPITAL AND OTHER BALANCE SHEET CHANGES	16,963
13	DIVIDENDS PD	112,539
14	TOTAL USES	<u>\$444,378</u>

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B01, D11

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO.	DESCRIPTION	DATE OF ISSUANCE	DATE OF MATURITY	AMOUNT	RATE	PURPOSE
LONG TERM DEBT						
1	Peoples Gas Senior Notes	12/19/2023	12/19/2028	\$ 350,000,000	5.42%	The proceeds were used to finance capital expenditures and for general corporate purposes
2	Peoples Gas Senior Notes	12/19/2023	12/19/2033	\$ 350,000,000	5.63%	The proceeds were used to finance capital expenditures and for general corporate purposes
3	Peoples Gas Senior Notes	12/19/2023	12/19/2053	\$ 225,000,000	5.94%	The proceeds were used to finance capital expenditures and for general corporate purposes
	DESCRIPTION	DATE OF ISSUANCE	NUMBER OF SHARES	NET PROCEEDS	PROCEEDS PER SHARE	PURPOSE
COMMON STOCK						
4	Initial Capitalization	1/1/2023	\$ 100	\$ 100	\$ 1	Initial capitalization of Peoples Gas 2023

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

LINE NO.	SUBSIDIARY NAME	SOURCE OF INVESTMENT	YEAR ENDED				13 Month Average
			2021	2022	2023	2024	2024
1	TECO PARTNERS	Long and Short Term Debt	\$1,027,777	\$846,205	\$1,001,717	\$1,057,850	\$1,165,602

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.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

YEAR ENDED 12/31/2024

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)	\$925,000,000	\$56,846,154	\$29,409,836	\$1,171,971,167	\$294,620,514	\$0			\$2,477,847,670
2	<u>RECONCILING ITEMS:</u>									
3	SINKING FUNDS									0
4	INVESTMENT IN SUBSIDIARIES				(1,165,602)					(1,165,602)
5	NON-UTILITY PROPERTY									0
6	TEMP. CASH INVESTMENTS								(2,623)	(2,623)
7	NOTES RECEIVABLE								(14,058,080)	(14,058,080)
8	OTHER ACCOUNTS REC								(1,447,840)	(1,447,840)
9	RECEIVABLE ASSOC COMPANIES								(8,552,648)	(8,552,648)
10	MERCHANDISE									0
11	OTHER									0
12	UNAMORT DD&E	(2,523,679)								(2,523,679)
13	UNBUNDLING TRANSITION COSTS									0
14	UNAMORT RATE CASE					(583,546)			(1,718,865)	(2,302,412)
15	UNRECOVERED GAS COST									0
16	COMPETITIVE RATE ADJUSTMENT					(1,290,493)			(3,801,213)	(5,091,706)
17	ACCOUNTS PAY - ASSOC CO.									0
18	DIVIDENDS DECLARED				1,823,947					1,823,947
19	CONSERVATION COST TRUE-UP		(5,248,214)							(5,248,214)
20	CAST IRON/BARE STEEL RIDER (CIBSR) TRUE-UP		(92,833)							(92,833)
21	REMOVE PLANT FOR MSEA									0
22	NON-UTILITY ACCRUED LIAB									0
23	PROPERTY HELD FOR FUTURE USE				(1,939,552)					(1,939,552)
24	GAIN ON SALE OF PROPERTY									0
25	NONUTILITY PLANT ADJUSTMENTS				(535,611)	(181,837)				(717,448)
26	REMOVE ACQUISITION ADJUSTMENT					0			0	0
27	JOB DEVELOPMENT CREDITS									0
28	OTHER COMP INCOME - SETTLED HEDGES	0			0	0				0
29	AFUDC							(49,916,789)		(49,916,789)
30	CAST IRON/BARE STEEL RIDER (CIBSR)					(2,523,103)		(7,431,930)		(9,955,034)
31	TOTAL RECONCILING ITEMS	(2,523,679)	(5,341,046)	0	(1,816,818)	(4,578,980)	0	(57,348,719)	(29,581,269)	(101,190,511)
32	ADJUSTED CAPITAL STRUCTURE	922,476,321	51,505,108	29,409,836	1,170,154,348	290,041,534	0	(57,348,719)	(29,581,269)	2,376,657,159
33	PRORATA ALLOCATION INVESTOR SOURCE	43.0232%	2.4021%		54.5746%					100.0000%
34	PRORATA ALLOCATION ALL SOURCES %	37.4444%	2.0907%	1.1938%	47.4980%	11.7731%	0.0000%			100.0000%
35	PRORATA ALLOCATION INVESTOR SOURCES	(12,726,815)	(710,583)		(16,143,871)				29,581,269	\$0
36	PRORATA ALLOCATION ALL SOURCES	(21,473,905)	(1,198,964)	(684,618)	(27,239,488)	(6,751,744)	0	57,348,719		\$0
37	ADJUSTED CAPITAL STRUCTURE	\$ 888,275,601	\$ 49,595,561	\$ 28,725,218	\$ 1,126,770,989	\$ 283,289,790	\$ -	\$ -	\$ -	\$ 2,376,657,159

Totals may be affected due to rounding

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.					TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 HISTORIC BASE YR - 1 : 12/31/23 WITNESS: A. NICHOLS	
COMPANY: PEOPLES GAS SYSTEM, INC.								
DOCKET NO.: 20250029-GU								
		(\$000)						
		3 PREVIOUS CALENDAR YEARS						
LINE NO.	INDICATOR	2020	2021	2022	2023 PRIOR YEAR	2024 HISTORIC BASE YEAR CURRENT RATE	2024 HISTORIC BASE YEAR PROPOSED RATES	
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>								
1	EARNINGS BEFORE INTEREST	\$68,727	\$97,185	\$107,280	\$118,732	\$175,548	N/A	
2	DEBT PORTION OF AFUDC	1,002	1,051	990	1,071	1,091		
3	INCOME TAXES	14,521	21,530	25,898	21,803	39,719		
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	84,250	119,766	134,168	141,606	216,358		
5	INTEREST (BEFORE DEDUCTING AFUDC)	17,813	20,953	26,032	41,268	56,889		
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	4.7297	5.7159	5.1539	3.4313	3.8031		
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$51,915	\$77,283	\$82,238	\$78,535	\$119,750		
8	PREFERRED DIVIDENDS	N/A	N/A	N/A	N/A	N/A		
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A	N/A	N/A	N/A		
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>								
10	EARNINGS BEFORE INTEREST	\$68,727	\$97,185	\$107,280	\$118,732	\$175,548	N/A	
11	EQUITY PORTION OF AFUDC	3,122	3,295	3,104	3,359	2,312		
12	INCOME TAXES	14,521	21,530	25,898	21,803	39,719		
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	80,126	115,421	130,073	137,176	212,954		
14	INTEREST (BEFORE DEDUCTING AFUDC)	17,813	20,953	26,032	41,268	56,889		
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	4.4982	5.5085	4.9967	3.3240	3.7433		
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$47,792	\$72,938	\$78,143	\$74,105	\$116,346		
17	PREFERRED DIVIDENDS	N/A	N/A	N/A	N/A	N/A		
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A		
Totals may be affected due to rounding								
SUPPORTING SCHEDULES: C-1, C-22								
RECAP SCHEDULES: A-6, D-7								

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA: 12/31/24
		HISTORIC BASE YR - 1 : 12/31/23
DOCKET NO.: 20250029-GU	(\$000)	WITNESS: J. CHRONISTER / A. NICHOLS

		3 PREVIOUS CALENDAR YEARS			2023 PRIOR YEAR	2024 HISTORIC BASE YEAR CURRENT RATE	2024 HISTORIC BASE YEAR PROPOSED RATES
LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	2020	2021	2022			
1	NET INCOME	\$51,915	\$77,283	\$82,238	\$78,535	\$119,750	N/A
2	DEPRECIATION AND AMORTIZATION	45,496	55,697	47,036	48,847	87,284	
3	ITC (NET)	0	0	0	0	0	
4	DEFERRED TAXES (NET)	15,080	13,292	21,535	22,417	17,427	
5	AFUDC	4,124	4,345	4,094	4,430	3,404	
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	108,368	141,926	146,714	145,369	221,057	
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	
8	DIVIDENDS (PREFERRED AND COMMON) (A)	51,146	73,168	82,163	74,634	112,539	
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	57,222	68,758	64,551	70,735	108,517	
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	343,094	311,753	321,914	365,369	314,861	
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	16.68%	22.06%	20.05%	19.36%	34.47%	

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

(\$000)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/24

HISTORIC BASE YR - 1 : 12/31/23

WITNESS: A. NICHOLS

		3 PREVIOUS CALENDAR YEARS				
LINE NO.	INDICATOR	2020	2021	2022	2023 PRIOR YEAR	2024 HISTORIC BASE YEAR CURRENT RATE
						2024 HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$4,124	\$4,345	\$4,094	\$4,430	\$3,404
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	246	250	251	271	277
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	3,878	4,095	3,843	4,159	3,127
4	INCOME AVAILABLE FOR COMMON	51,915	77,283	82,238	78,535	119,750
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	7.47%	5.30%	4.67%	5.30%	2.61%

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).					TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.							HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU							HISTORIC BASE YR - 1: 12/31/23
							HISTORIC BASE YR - 2: 12/31/22
							HISTORIC BASE YR - 3: 12/31/21
							HISTORIC BASE YR - 4: 12/31/20
							WITNESS: J. CHRONISTER / A. NICHOLS
		12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	
LINE NO.	INDICATORS *	<u>HBV-4</u>	<u>HBV-3</u>	<u>HBV-2</u>	<u>HBV-1</u>	<u>HISTORIC BASE YEAR*</u>	
		(1)	(2)	(3)	(4)	(5)	
1	MARKET/BOOK RATIO	1.76	1.74	1.77	1.42	1.32	
2	AVERAGE PRICE/EARNING RATIO **	20.19	20.22	18.39	17.77	16.83	
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	1.69	1.54	2.33	1.93	1.09	
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.62	1.44	2.26	1.89	1.04	
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	11.90%	6.04%	10.11%	9.47%	4.39%	
6	DIVIDENDS/SHARE	\$2.475	\$2.575	\$2.678	\$2.790	\$2.878	
7	EARNINGS/SHARE (adjusted for non-recurring items)	\$2.68	\$2.81	\$3.20	\$2.96	\$2.94	
8	EARNINGS/SHARE (book basis)	\$3.78	\$1.98	\$3.56	\$3.57	\$1.71	
9	AVERAGE MARKET VALUE/SHARE	\$54.10	\$56.82	\$58.86	\$52.59	\$49.49	

* Information provided is for Emera, Inc., with dollar amounts in Canadian dollars.
 ** Value was computed using earnings adjusted for non-recurring items.