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Attorneys and Counselors at Law
123 South Calhoun Street
P.O. Box 391 32302
Tallahassee, FL 32301
P: (850) 224-9115
F: (850) 222-7560
ausley.com

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 E, G, H, and I (excluding E-9 Proposed Tariffs) (Exhibit No. PGSI-2).

Thank you for your assistance with this matter.

(Document 14 of 16)

Sincerely,

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

J. Jeffry Wahlen

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

JJW/dh
Attachments

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

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

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

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

LINE NO.		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
1	NO. OF BILLS	1,628,531	2,519,787	1,314,324	15,155	28	36	0	13,905	157,299	243,768	94,860	9,907
2	THERM SALES	9,213,742	34,967,394	45,646,267	139,352	7,818	26,728	503,468	615,140	10,319,404	98,887,233	139,529,213	80,159,006
3	UNBILLED THERM SALES	29,434	168,886	292,293	0	0	0	(502)	0	(22,719)	34,346	47,312	172,114
4	TOTAL THERM SALES	9,243,177	35,136,280	45,938,560	139,352	7,818	26,728	502,966	615,140	10,296,686	98,921,579	139,576,526	80,331,120
5	CUSTOMER CHARGE REVENUE	\$31,153,735	\$61,653,162	\$41,541,968	\$493,482	\$851	\$1,946	\$0	\$755,204	\$6,772,305	\$16,101,118	\$11,686,329	\$4,970,470
6	BASE NON-FUEL REVENUE	3,236,480.36	\$12,281,983	\$16,031,036	\$39,328	1,023.02	7,031.64	204,610.08	174,551.42	5,078,914.03	\$45,858,948	\$55,395,879	\$27,240,129
7	UNBILLED BASE NON-FUEL REVENUE	383,328	1,023,849	589,648	0	0	0	82	0	120,041	959,906	1,061,896	548,375
8	TOTAL BASE NON-FUEL REVENUE	\$34,773,543	\$74,958,995	\$58,162,652	\$532,810	\$1,874	\$8,978	\$204,692	\$929,756	\$11,971,260	\$62,919,972	\$68,144,104	\$32,758,974
9	FUEL REVENUE	\$6,958,586	\$26,461,356	\$34,656,407	\$103,257	\$300	556.60	46,831.83	195,011.71	3,840,205.95	\$19,263,801	\$12,896,915	\$4,631,769
10	UNBILLED FUEL REVENUE	(20,607)	(45,183)	(29,758)	0	0	0	(588)	0	(37,406)	(98,668)	(35,127)	(11,210)
11	TOTAL FUEL REVENUE	\$6,937,979	\$26,416,173	\$34,626,649	\$103,257	\$300	\$557	\$46,264	\$195,012	\$3,802,800	\$19,165,133	\$12,861,788	\$4,620,559
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL REVENUE (PG)	\$41,711,523	\$101,375,167	\$92,789,301	\$636,066	\$2,174	\$9,534	\$250,956	\$1,124,767	\$15,774,060	\$82,085,105	\$81,005,892	\$37,379,533
(1) OTHER REVENUE (regulated only):													
14	48701 Forfeited Discounts	1,386,073											
15	Misc. Service Revenue (488's)	7,232,588											
16	49301 Rental Income	228,786											
17	Other Gas Revenues	4,642,594											
18	Other related to PGA	0											
19	Revenue Related Taxes	0											
20	Energy Conservation	0											
21	TOTAL	\$13,490,041											

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Interr. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2024 TOTAL
1	NO. OF BILLS	1,912	2,064	329	157	0	0	121	160	43	6,002,386
2	THERM SALES	64,297,528	181,861,921	44,468,907	160,954,755	0	0	4,880,622	1,152,881,781	98,233,890	2,127,594,170
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	721,164
4	TOTAL THERM SALES	64,297,528	181,861,921	44,468,907	160,954,755	0	0	4,880,622	1,152,881,781	98,233,890	2,128,315,334
5	CUSTOMER CHARGE REVENUE	\$1,816,819	\$4,339,338	\$802,207	\$377,230	\$0	\$0	\$72,435	\$4,102,347	\$0	\$186,640,943
6	BASE NON-FUEL REVENUE	\$16,902,584	33,986,291.30	4,475,341.59	8,122,611.04	\$0	\$0	754,342	21,339,734	4,838,374	\$255,969,192
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	\$4,687,125
8	TOTAL BASE NON-FUEL REVENUE	\$18,719,403	\$38,325,629	\$5,277,548	\$8,499,841	\$0	\$0	\$826,778	\$25,442,080	\$4,838,374	\$447,297,260
9	FUEL REVENUE	\$914,196	2,098,630.10	\$33,634	\$577,734	\$0	\$0	\$1,896,987	(637,750.58)	32,409,742.90	\$146,348,171
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$278,527)
11	TOTAL FUEL REVENUE	\$914,196	\$2,098,630	\$33,634	\$577,734	\$0	\$0	\$1,896,987	(\$637,751)	\$32,409,743	\$146,069,644
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,490,041	\$13,490,041
13	TOTAL REVENUE (PG)	\$19,633,598	\$40,424,259	\$5,311,183	\$9,077,575	\$0	\$0	\$2,723,765	\$24,804,330	\$50,738,158	\$606,856,945
	(1) OTHER REVENUE (regulated only):	Reconciling Items:									
		Cast Iron / Bare Steel Ride									861,920
14	48701 Forfeited Discounts	Energy Conservation									43,501,412
		Franchise Fees									17,454,422
15	Misc. Service Revenue (488's)	Gross Receipts									18,875,307
		Deferred Revenue / Other									10,698,740
16	49301 Rental Income	Total - C-3									\$698,248,746
17	Other Gas Revenues										
18	Other related to PGA										
19	Revenue Related Taxes										
20	Energy Conservation										
21	TOTAL										

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

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

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

LINE NO.		Residential 1	Residential 2	Residential 3	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
22	NO. OF BILLS	1,770,930	2,744,923	1,381,060	16,505	24	63	0	13,873	163,472	252,781	98,378	10,173
23	THERM SALES	9,666,247	37,007,814	49,612,450	86,557	8,473	47,348	525,047	604,077	9,873,474	100,411,837	141,622,572	82,620,743
24	UNBILLED THERM SALES	13,665	56,418	120,849	0	0	0	0	0	7,636	116,247	108,779	73,038
25	TOTAL THERM SALES	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
26	CUSTOMER CHARGE REVENUE	\$33,824,763	\$67,003,570	\$43,558,632	\$520,568	\$757	\$3,316	\$0	\$730,275	\$7,040,739	\$16,696,185	\$12,146,732	\$5,112,136
27	BASE NON-FUEL REVENUE	\$3,399,134	\$13,013,799	\$17,446,219	\$24,442	\$1,050	\$12,463	\$213,590	\$170,573	\$4,866,240	\$46,614,188	\$56,256,734	\$28,074,529
28	UNBILLED BASE NON-FUEL REVENUE	4,805.28	19,839.27	42,496.59	\$0	\$0	\$0	-	\$0	3,763.38	53,965.50	43,210.34	24,818.31
29	TOTAL BASE NON-FUEL REVENUE	\$37,228,702	\$80,037,208	\$61,047,348	\$545,010	\$1,807	\$15,780	\$213,590	\$900,848	\$11,910,743	\$63,364,339	\$68,446,676	\$33,211,483
30	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL REVENUE	\$37,228,702	\$80,037,208	\$61,047,348	\$545,010	\$1,807	\$15,780	\$213,590	\$900,848	\$11,910,743	\$63,364,339	\$68,446,676	\$33,211,483
32	DIFF. IN NO. OF BILLS	142,399	225,136	66,736	1,350	(4)	27	0	(32)	6,173	9,013	3,518	266
33	DIFF. IN THERM SALES	436,736	1,927,952	3,794,739	(52,795)	655	20,621	22,081	(11,063)	(415,576)	1,606,506	2,154,826	2,362,661
34	DIFF. IN CUSTOMER CHARGE REVENUE	\$2,671,028	\$5,350,408	\$2,016,664	\$27,086	(\$94)	\$1,370	\$0	(\$24,929)	\$268,434	\$595,067	\$460,403	\$141,666
35	DIFF. IN BASE NON-FUEL REVENUE	(\$215,869)	(\$272,194)	\$868,032	(\$14,886)	\$27	\$5,432	\$8,898	(\$3,979)	(\$328,951)	(\$150,700)	(\$157,831)	\$310,843
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIFF. IN TOTAL REVENUE	\$2,455,159	\$5,078,214	\$2,884,696	\$12,200	(\$67)	\$6,802	\$8,898	(\$28,908)	(\$60,517)	\$444,367	\$302,572	\$452,509

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

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

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

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Inter. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2026 TOTAL
22	NO. OF BILLS	1,783	2,304	336	138	0	0	156	274	48	6,457,221
23	THERM SALES	52,669,966	188,953,310	47,399,664	151,139,143	0	0	2,315,711	1,108,801,224	65,700,000	2,049,065,658
24	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	496,632
25	TOTAL THERM SALES	52,669,966	188,953,310	47,399,664	151,139,143	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
26	CUSTOMER CHARGE REVENUE	\$1,698,111	\$4,840,704	\$820,109	\$389,665	\$0	\$0	\$103,777	\$0	\$0	\$194,490,040
27	BASE NON-FUEL REVENUE	\$13,864,316	\$33,818,861	\$4,775,042	\$7,887,952	\$0	\$0	\$508,947	\$33,424,540	\$2,645,888	\$267,018,507
28	UNBILLED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,899
29	TOTAL BASE NON-FUEL REVENUE	\$15,562,427	\$38,659,565	\$5,595,151	\$8,277,617	\$0	\$0	\$612,724	\$33,424,540	\$2,645,888	\$461,701,446
30	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 14,654,277	\$14,654,277
31	TOTAL REVENUE	\$15,562,427	\$38,659,565	\$5,595,151	\$8,277,617	\$0	\$0	\$612,724	\$33,424,540	\$17,300,165	\$476,355,723
32	DIFF. IN NO. OF BILLS	(129)	240	7	(19)	0	0	35	114	5	454,835
33	DIFF. IN THERM SALES	(11,627,562)	7,091,389	2,930,757	(9,815,612)	0	0	(2,564,911)	(44,080,556)	(32,533,890)	(78,753,044)
34	DIFF. IN CUSTOMER CHARGE REVENUE	(\$118,707)	\$501,366	\$17,902	\$12,435	\$0	\$0	\$31,342	(\$4,102,347)	\$0	\$7,849,097
35	DIFF. IN BASE NON-FUEL REVENUE	(\$3,038,268)	(\$167,431)	\$299,701	(\$234,659)	\$0	\$0	(\$245,395)	\$12,084,806	(\$2,192,487)	\$6,555,089
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,164,236	\$1,164,236
37	DIFF. IN TOTAL REVENUE	(\$3,156,975)	\$333,936	\$317,603	(\$222,224)	\$0	\$0	(\$214,053)	\$7,982,460	(\$1,028,250)	\$15,568,421

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

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PROPOSED RATES

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

LINE NO.		Residential 1	Residential 2	Residential 3 N/A	Residential Standby Generators	Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
38	NO. OF BILLS	1,770,930	2,744,923	1,381,060	16,505	24	63	0	13,873	163,472	252,781	98,378	10,173
39	THERM SALES	9,679,912	37,064,232	49,733,299	86,557	8,473	47,348	525,047	604,077	9,881,110	100,528,085	141,731,351	82,693,781
40	CUSTOMER CHARGE REVENUE	\$46,929,645	\$97,444,767	\$49,027,630	\$676,705	\$1,344	\$4,032	\$0	\$971,110	\$10,298,736	\$20,475,261	\$14,855,078	\$6,256,395
41	BASE NON-FUEL REVENUE	\$4,483,639	\$17,167,782	\$23,035,967	\$51,009	\$1,069	\$12,497	\$223,733	\$231,730	\$4,971,582	\$45,898,108	\$61,780,696	\$31,984,300
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$3,146,087	\$4,876,402	\$2,453,476	\$26,150	\$36	\$262	\$727	\$59,182	\$738,376	\$1,442,607	\$636,420	\$142,875
44	TOTAL REVENUE	\$54,559,371	\$119,488,950	\$74,517,073	\$753,864	\$2,449	\$16,792	\$224,460	\$1,262,022	\$16,008,694	\$67,815,975	\$77,272,194	\$38,383,570
INCREASE													
45	DOLLAR AMOUNT (102+103-8)	\$16,639,740	\$39,653,554	\$13,900,945	\$194,904	\$539	\$7,552	\$19,041	\$273,084	\$3,299,058	\$3,453,397	\$8,491,670	\$5,481,722
46	DOLLAR AMOUNT (102+103-59)	\$14,184,581	\$34,575,340	\$11,016,249	\$182,704	\$606	\$749	\$10,143	\$301,992	\$3,359,575	\$3,009,030	\$8,189,098	\$5,029,212
47	% NON-FUEL ((102+103)/8)	147.85%	152.90%	123.90%	136.58%	128.78%	184.12%	109.30%	129.37%	127.56%	105.49%	112.46%	116.73%
48	% TOTAL (106/13)	130.80%	117.87%	80.31%	118.52%	112.65%	176.12%	89.44%	112.20%	101.49%	82.62%	95.39%	102.69%

PRESENT				PROPOSED			
SERVICE CHARGES - PGS							
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	
49 CONNECTION / RECONNECT CHARGE-RESIDENTIAL	49,927	\$82.03	\$ 4,095,597	49,927	\$94.93	\$ 4,739,585	(* Blended rate for connect and Reconnect)
50 CONNECTION / RECONNECT CHARGE-COMMERCIAL	3,204	\$ 107.00	\$ 342,846	3,204	\$ 121.00	\$ 387,704	
51 TRIP CHARGE	1,203	\$ 29.00	\$ 34,898	1,203	\$ 25.00	\$ 30,084	
52 MISSED APPOINTMENT	0	\$25.00	-	0	\$25.00	-	
53 ACCOUNT ACTIVATION ONLY (CHANGE OUT)	47,921	\$ 33.00	\$ 1,581,385	47,921	\$ 31.00	\$ 1,485,543	
54 RETURN CHECK CHARGE	13,639	\$25.00	\$ 340,975	13,639	\$25.00	\$ 340,975	
55 IT ADMINISTRATION CHARGE	338	\$216.00	\$ 876,272	338	\$ 313.80	\$ 1,273,012	
56 POOL MANAGER CHARGES	2,559	\$ 148.00	378,696	2,559	\$ 148.00	378,696	\$142+\$0.91 per acct
57 FORFEITED DISCOUNTS			1,420,597			1,420,597	
58 OTHER REVENUE (RENT)		Varies	1,073,737		Varies	1,073,737	
59 TEMPORARY DISCONNECT CHARGE	704	\$ 33.00	23,223	704	\$ 33.00	23,223	
60 FAILED TRIP CHARGE	1,932	\$ 25.00	48,300	1,932	\$ 31.00	59,892	
61 AMORTIZATION / MAINTENANCE			(215,569)			(215,569)	
62 MISCELLANEOUS SERVICE REVENUES - OTHER	7,200	\$25.00	180,000	7,200	\$25.00	180,000	
63 GAS PLANT LEASED TO OTHERS			4,473,320	0		4,473,320	
64	121,427		\$ 14,654,277	121,427		\$ 15,650,800	

SCHEDULE E-1	COST OF SERVICE	PAGE 6 OF 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	UNDER PROPOSED RATES	HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU		PROJECTED TEST YEAR: 12/31/26
		WITNESS: J. TAYLOR

LINE NO.		General Service 4	General Service 5	Small Inter. Service	Interr. Service	Interr. Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Other Revenue / Off System Sales	2026 TOTAL
38	NO. OF BILLS	1,783	2,304	336	138	0	0	156	274	48	6,457,221
39	THERM SALES	52,669,966	188,953,310	47,399,664	151,139,143	0	0	2,315,711	1,108,801,224	65,700,000	2,049,562,290
40	CUSTOMER CHARGE REVENUE	\$2,267,976	\$6,462,720	\$1,095,024	\$503,976	\$0	\$0	\$138,528	\$0	\$0	\$257,408,927
41	BASE NON-FUEL REVENUE	\$18,511,386	\$45,156,284	\$6,375,729	\$10,203,404	\$0	\$0	\$679,592	\$33,470,782	\$0	\$304,239,287
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$25,267	\$377,201	\$43,041	\$17,678	\$0	\$0	\$39,498	\$4,271,403	\$0	\$18,296,688
44	TOTAL REVENUE	\$20,804,629	\$51,996,205	\$7,513,794	\$10,725,057	\$0	\$0	\$857,618	\$37,742,186	\$0	\$579,944,901
INCREASE											
45	DOLLAR AMOUNT (102+103-8)	\$2,059,960	\$13,293,375	\$2,193,204	\$2,207,539	\$0	\$0	(\$8,658)	\$8,028,702	(\$4,838,374)	\$119,189,327
46	DOLLAR AMOUNT (102+103-59)	\$5,216,935	\$12,959,439	\$1,875,602	\$2,429,763	\$0	\$0	\$205,395	\$46,242	(\$2,645,888)	\$102,592,655
47	% NON-FUEL ((102+103)/8)	111.00%	134.69%	141.56%	125.97%	0.00%	0.00%	98.95%	131.56%	0.00%	125.56%
48	% TOTAL (106/13)	105.96%	128.63%	141.47%	118.15%	0.00%	0.00%	31.49%	152.16%	0.00%	95.57%

		INCREASE		
SERVICE CHARGES - PGS		NUMBER	CHARGE	REVENUE
49	CONNECTION / RECONNECT CHARGE-RESIDE	0	\$12.90	\$ 643,988
50	CONNECTION / RECONNECT CHARGE-COMME	0	\$14.00	44,858
51	TRIP CHARGE	0	(\$4.00)	(4,814)
52	MISSED APPOINTMENT	0	\$0.00	-
53	ACCOUNT ACTIVATION ONLY (CHANGE OUT)	0	(\$2.00)	(95,842)
54	RETURN CHECK CHARGE	0	\$0.00	-
55	IT ADMINISTRATION CHARGE	0	\$97.80	396,739
56	POOL MANAGER CHARGES	0	\$0.00	-
57	FORFEITED DISCOUNTS	0	\$0.00	-
58	OTHER REVENUE (RENT)	0	\$0.00	-
59	TEMPORARY DISCONNECT CHARGE	0	\$0.00	-
60	FAILED TRIP CHARGE	0		11,592
61	AMORTIZATION / MAINTENANCE	0		-
62	MISCELLANEOUS SERVICE REVENUES - OTH	0		-
63	GAS PLANT LEASED TO OTHERS	0		-
64		0		\$ 996,523

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

PRESENT RATE STRUCTURE				PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL (1)									
CUSTOMER CHARGE	1,628,531	\$19.13	\$31,153,735	1,770,930	\$19.10	\$33,824,763	1,770,930	\$26.50	\$46,929,645
ENERGY CHARGE	9,243,177	\$0.39162	3,619,808	9,679,912	\$0.35165	3,403,939	9,679,912	\$0.46319	4,483,639
TOTAL			\$34,773,543			\$37,228,702			\$51,413,284
RESIDENTIAL (2)									
CUSTOMER CHARGE	2,519,787	\$24.47	\$61,653,162	2,744,923	\$24.41	\$67,003,570	2,744,923	\$35.50	\$97,444,767
ENERGY CHARGE	35,136,280	\$0.37869	13,305,832	37,064,232	\$0.35165	13,033,638	37,064,232	\$0.46319	17,167,782
TOTAL			\$74,958,995			\$80,037,208			\$114,612,548
RESIDENTIAL (3)									
CUSTOMER CHARGE	1,314,324	\$31.61	\$41,541,968	1,381,060	\$31.54	\$43,558,632	1,381,060	\$35.50	\$49,027,630
ENERGY CHARGE	45,938,560	\$0.36180	16,620,684	49,733,299	\$0.35165	17,488,716	49,733,299	\$0.46319	23,035,967
TOTAL			\$58,162,652			\$61,047,348			\$72,063,597
RESIDENTIAL STAND BY GENERATORS									
CUSTOMER CHARGE	15,155	\$32.56	\$493,482	16,505	\$31.54	\$520,568	16,505	\$41.00	\$676,705
ENERGY CHARGE	139,352	\$0.28222	39,328	86,557	\$0.28239	24,442	86,557	\$0.58931	51,009
TOTAL			\$532,810			\$545,010			\$727,714
RESIDENTIAL HEAT PUMP									
CUSTOMER CHARGE	28	\$30.38	\$851	24	\$31.54	\$757	24	\$56.00	\$1,344
ENERGY CHARGE	7,818	\$0.13	1,023	8,473	\$0.12	1,050	8,473	\$0.12617	1,069
TOTAL			\$1,874			\$1,807			\$2,413
COMMERCIAL HEAT PUMP									
CUSTOMER CHARGE	36	\$54.05	\$1,946	63	\$52.64	\$3,316	63	\$64.00	\$4,032
ENERGY CHARGE	26,728	\$0.26	7,032	47,348	\$0.26323	12,463	47,348	\$0.26394	12,497
TOTAL			\$8,978			\$15,780			\$16,529

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

PRESENT RATE STRUCTURE				PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
COMMERCIAL STREET LIGHTING									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	502,966	\$0.40697	204,692	525,047	\$0.40680	213,590	525,047	\$0.42612	223,733
TOTAL			\$204,692			\$213,590			\$223,733
COMMERCIAL STANDBY GENERATORS									
CUSTOMER CHARGE	13,905	\$54.31	\$755,204	13,873	\$52.64	\$730,275	13,873	\$70.00	\$971,110
ENERGY CHARGE	615,140	\$0.28376	174,551	604,077	\$0.28237	170,573	604,077	\$0.38361	231,730
TOTAL			\$929,756			\$900,848			\$1,202,840
SMALL GENERAL SERVICE									
CUSTOMER CHARGE	157,299	\$43.05	\$6,772,305	163,472	\$43.07	\$7,040,739	163,472	\$63.00	\$10,298,736
ENERGY CHARGE	10,296,686	\$0.50492	5,198,955	9,881,110	\$0.49286	4,870,004	9,881,110	\$0.50314	4,971,582
TOTAL			\$11,971,260			\$11,910,743			\$15,270,318
GENERAL SERVICE (1)									
CUSTOMER CHARGE	243,768	\$66.05	\$16,101,118	252,781	\$66.05	\$16,696,185	252,781	\$81.00	\$20,475,261
ENERGY CHARGE	98,921,579	\$0.47329	46,818,854	100,528,085	\$0.46423	46,668,154	100,528,085	\$0.45657	45,898,108
TOTAL			\$62,919,972			\$63,364,339			\$66,373,369
GENERAL SERVICE (2)									
CUSTOMER CHARGE	94,860	\$123.20	\$11,686,329	98,378	\$123.47	\$12,146,732	98,378	\$151.00	\$14,855,078
ENERGY CHARGE	139,576,526	\$0.40449	56,457,775	141,731,351	\$0.39723	56,299,944	141,731,351	\$0.43590	61,780,696
TOTAL			\$68,144,104			\$68,446,676			\$76,635,774

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
GENERAL SERVICE (3)									
CUSTOMER CHARGE	9,907	\$501.71	\$4,970,470	10,173	\$502.52	\$5,112,136	10,173	\$615.00	\$6,256,395
ENERGY CHARGE	80,331,120	\$0.34592	27,788,504	82,693,781	\$0.33980	28,099,347	82,693,781	\$0.38678	31,984,300
TOTAL			\$32,758,974			\$33,211,483			\$38,240,695
GENERAL SERVICE (4)									
CUSTOMER CHARGE	1,912	\$950.22	\$1,816,819	1,783	\$952.39	\$1,698,111	1,783	\$1,272.00	\$2,267,976
ENERGY CHARGE	64,297,528	\$0.26288	16,902,584	52,669,966	\$0.26323	13,864,316	52,669,966	\$0.35146	18,511,386
TOTAL			\$18,719,403			\$15,562,427			\$20,779,362
GENERAL SERVICE (5)									
CUSTOMER CHARGE	2,064	\$2,102.39	\$4,339,338	2,304	\$2,101.00	\$4,840,704	2,304	\$2,805.00	\$6,462,720
ENERGY CHARGE	181,861,921	\$0.18688	33,986,291	188,953,310	\$0.17898	33,818,861	188,953,310	\$0.23898	45,156,284
TOTAL			\$38,325,629			\$38,659,565			\$51,619,004
SMALL INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	329	\$2,438.32	\$802,207	336	\$2,440.80	\$820,109	336	\$3,259.00	\$1,095,024
ENERGY CHARGE	44,468,907	\$0.10064	4,475,342	47,399,664	\$0.10074	4,775,042	47,399,664	\$0.13451	6,375,729
TOTAL			\$5,277,548			\$5,595,151			\$7,470,753

PRESENT RATE STRUCTURE				PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	157	\$2,402.74	\$377,230	138	\$2,823.66	\$389,665	138	\$3,652.00	\$503,976
ENERGY CHARGE	160,954,755	\$0.05047	8,122,611	151,139,143	\$0.05219	7,887,952	151,139,143	\$0.06751	10,203,404
TOTAL			\$8,499,841			\$8,277,617			\$10,707,380
INTERRUPTIBLE SERVICE LARGE VOLUME									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0
TOTAL			\$0			\$0			\$0
WHOLESALE									
CUSTOMER CHARGE	121	\$598.64	\$72,435	156	\$665.24	\$103,777	156	\$888.00	\$138,528
ENERGY CHARGE	4,880,622	\$0.15456	754,342	2,315,711	\$0.21978	508,947	2,315,711	\$0.29347	679,592
TOTAL			\$826,778			\$612,724			\$818,120
SPECIAL CONTRACTS									
CUSTOMER CHARGE	160	\$25,639.67	\$4,102,347	274	\$0.00	\$0	274	\$168.77	\$46,242
ENERGY CHARGE	1,152,881,781	\$0.01851	21,339,734	1,108,801,224	\$0.03014	33,424,540	1,108,801,224	\$0.03014	33,424,540
TOTAL			\$25,442,080			\$33,424,540			\$33,470,782

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

PRESENT RATE STRUCTURE				PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
OFF SYSTEM SALES									
CUSTOMER CHARGE	43	\$0.00	\$0	48	\$0.00	\$0	48	\$0.00	\$0
ENERGY CHARGE	98,233,890	\$0.04925	4,838,374	65,700,000	\$0.04027	2,645,888	65,700,000	\$0.04027	2,645,888
TOTAL			\$4,838,374			\$2,645,888			\$2,645,888
SUB-TOTAL	Bills 6,002,386 Therms 2,128,315,334		447,297,260	6,457,221 2,049,562,290		\$461,701,446	6,457,221 2,049,562,290		\$564,294,101
MISCELLANEOUS SERVICE REVENUE			\$13,490,041			\$14,654,277			\$15,650,800
TOTAL			\$460,787,302			\$476,355,723			\$579,944,901

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU		WITNESS: L. BUZARD

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST	Note
1	<p>CUSTOMER CONTACT: Customer Experience Contact Center</p> <ul style="list-style-type: none">· Communications - Initial Contact with call center.· Move-In process and set up data address browse in Custom Relationship Management system.· Account Set Up - Customer data, positive id, premise data, record interaction records.· Requirements - Review account requirements and service information requirements.· Scheduling - Launch scheduler, pick appointment, read turn on script, record call ahead info/work order notes.· Recap and confirm process, address, email, and contact info.· Communication - Other topics.· Inform the customer direct debit review, budget billing review, e-bill options, web option - pay line. <p>At a rate of \$40.19¹ per Hour Loaded Cost for Customer Service Professionals</p>	8.56 minutes	\$40.19	\$5.73	
2	<p>INTERNAL CONTACTS & PROCESSING</p> <ul style="list-style-type: none">· A customers request for same day service or any special request from the customer generates a call to the Dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the Dispatcher. Technician contacts the Dispatcher as needed to assist with completing the requested call before dispatching or if he/she needs the order researched. <p>At a rate of \$38.45² per Hour Loaded Cost for Dispatchers</p>	0.18 minutes	\$38.45	\$0.12	
3	<p>CUSTOMER CONTACT: Operations</p> <ul style="list-style-type: none">· Technician reviews service order and special instructions. When requested, the technician contacts the customer before dispatching and discusses en route travel and any special access instructions. <p>At a rate of \$43.58³ per Hour Loaded Cost for Technicians doing residential work</p>	3.00 minutes	\$43.58	\$2.18	
4	<p>CONNECTION AT SITE:</p> <ul style="list-style-type: none">· One way travel time· Check customer information. Contact customer at site. Identify meter by meter number. Determine if job can be completed or reschedule. Locate and turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found, isolate the leak if possible and disconnect appliance and leave gas on. If isolation is not possible leave gas off. Verify test dial movement. Verify odor and billing pressure. Place equipment into operation or red tag if unsafe. Provide information to customer. Enter remarks and complete order. <p>At a rate of \$43.58³ per Hour Loaded Cost</p>	29.92 ⁴ 49.07 ⁵			
		78.99 minutes	\$43.58	\$57.37	
5	<p>MATERIALS AND SUPPLIES:</p> <ul style="list-style-type: none">· Meter Valve Grease· Grey Paint· Leak Detection Soap· Yellow Meter Sticker· Rubber Washers			\$0.45 \$0.99 \$0.12 \$0.02 \$0.28	

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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU		WITNESS: L. BUZARD

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
6	OVERHEADS: · Insurance and employees benefits are included in hourly rates for each function. · Transportation clearing rate at average \$7.24/hour ⁶ , applied to total time charged to job.			\$9.53
7	ADMINISTRATION/SUPERVISION · Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$4.88/hour ⁷ .			\$6.42
8	OUTSIDE CONTRACTOR COST			\$10.51
9	OTHER: (EXPLAIN)			\$0.00
10	TOTAL COST OF CONNECTING INITIAL SERVICE			<u>\$93.73</u>
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$35.64</u>

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: L. BUZARD
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: Account Manager			
	a · When a commercial customer calls in for service and meter is off, the call center researches account and forwards customer to Account Manager; if meter is on, the move in is processed, and Account Manager is notified.	3.01 minutes	\$40.19	\$2.02
	b · Account Manager contacts customer and collects new customer data, service and billing info, appliance and load data and calculated a customer deposit.	20.00 minutes	\$31.53	\$10.51
	c · Account Manager drafts new Gas Service Agreement ("GSA") with information and relays costs, payment options, etc. to the customer. Sends GSA to customer electronically for signature. Generates new customer record in Customer Relationship Management system.	10.00 minutes	\$31.53	\$5.26
	At a rate of \$40.19 ¹ per Hour Loaded Cost for a			
	At a rate of \$31.53 ² per Hour Loaded Cost for b & c			
2	INTERNAL CONTACTS & PROCESSING			
	· Back office move-in performed per Gas Service Agreement by dispatcher to start account and generate the turn on order for the field.	10.00 minutes	\$40.19	\$6.70
	· A customers request for same day service or any special request from the customer generates a call to the dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the dispatcher. Technician contacts the dispatcher as needed to assist with completing the requested call before dispatching or if he/she needs the order researched. Dispatcher contacts the technician assigned if there are special instructions (ladder needed, two man job, high pressure, special customer needs).	0.64 minutes	\$40.19	\$0.43
	At a rate of \$40.19 ¹ per Hour Loaded Cost			
3	CUSTOMER CONTACT: Operations			
	· Technician reviews service order and special instructions. When requested, the technician contacts the customer before dispatching. Discusses enroute travel and any special access instructions with customer.			
	At a rate of \$49.07 ³ per Hour Loaded Cost	3.00 minutes	\$49.07	\$2.45

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LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE: <ul style="list-style-type: none">· One way travel time· Check customer information. Contact customer at site. Identify meter by meter number. Determine if job can be completed or reschedule. Locate and turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found, isolate the leak if possible and disconnect appliance and leave gas on. If isolation is not possible leave gas off. Verify test dial movement. Verify odor and billing pressure. Place equipment into operation or red tag if unsafe. Provide information to customer. Enter remarks and complete order.· Perform meter set maintenance as needed· Replace meter as needed· Replace regulator as needed· Replace index as needed <p>At a rate of \$49.07³ per Hour Loaded Cost</p>	31.46 ⁴ 65.24 ⁵		
		96.70 minutes	\$49.07	\$79.08
5	MATERIALS AND SUPPLIES: <ul style="list-style-type: none">· Meter Valve Grease· Grey Paint· Leak Detection Soap· Yellow Meter Sticker· Rubber Washers			\$0.45 \$0.99 \$0.12 \$0.02 \$0.28
6	OVERHEADS: <ul style="list-style-type: none">· Insurance and employees benefits are included in hourly rates for each function.· Transportation clearing rate at average \$7.24/hour⁶, applied to total time charged to job.			\$11.67
7	ADMINISTRATION/SUPERVISION <ul style="list-style-type: none">· Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$0.35/hour⁷.			\$0.56
8	OUTSIDE CONTRACTOR COST			\$0.16
9	OTHER: (EXPLAIN)			\$0.00
10	TOTAL COST OF CONNECTING INITIAL SERVICE ⁸			<u>\$120.70</u>
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$53.36</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: L. BUZARD

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	<p>CUSTOMER CONTACT: Customer Experience Contact Center</p> <ul style="list-style-type: none">· Communications - Initial contact with Call Center.· Requirements - Review account requirements and service information requirements scheduling.· Confirm Payment - Place IR on account schedule.· Recap and confirm process and address.· Schedule reconnect in Web IC. Read disclaimers. <p>At a rate of \$40.19¹ per Hour Loaded Cost</p>	7.68 minutes	\$40.19	\$5.14
2	<p>INTERNAL CONTACTS & PROCESSING</p> <ul style="list-style-type: none">· A customers request for same day service or any special request from the customer generates a call to the dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the dispatcher. Technician contacts the dispatcher as needed to assist with completing the requested call before dispatching or if he needs the order researched. <p>At a rate of \$38.45² per Hour Loaded Cost</p>	0.72 minutes	\$38.45	\$0.46
3	<p>CUSTOMER CONTACT: Operations</p> <ul style="list-style-type: none">· Technician reviews service order and special instructions. When requested, the technician contacts the customer before dispatching. After contacting the customer the technician will determine whether to Dispatch, Reschedule, or Cancel the order. <p>At a rate of \$43.58³ per Hour Loaded Cost</p>	3.00 minutes	\$43.58	\$2.18

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: L. BUZARD

DOCKET NO.: 20250029-GU

LINE NO	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE: <ul style="list-style-type: none">· One way travel time· Check customer information. Contact customer at site. Identify meter by meter number. Determine if job can be completed or reschedule. Locate and turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found, isolate the leak if possible and disconnect appliance and leave gas on. If isolation is not possible leave gas off. Verify test dial movement. Verify odor and billing pressure. Place equipment into operation or red tag if unsafe. Provide information to customer. Enter remarks and complete order.· Replace regulator as needed· Replace index as needed· As needed follow minor repair procedures	21.57 ⁴ 45.39 ⁵		
	At a rate of \$43.58 ³ per Hour Loaded Cost	66.96 minutes	\$43.58	\$48.64
5	MATERIALS AND SUPPLIES: <ul style="list-style-type: none">· Meter Valve Grease· Grey Paint· Leak Detection Soap· Yellow Meter Sticker· Rubber Washers			\$0.45 \$0.99 \$0.12 \$0.02 \$0.28
6	OVERHEADS: <ul style="list-style-type: none">· Insurance and employees benefits are included in hourly rates for each function.· Transportation clearing rate at average \$7.24/hour⁶, applied to total time charged to job.			\$5.87
7	ADMINISTRATION/SUPERVISION <ul style="list-style-type: none">· Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$2.26/hour⁷.			\$2.52
8	OUTSIDE CONTRACTOR COST			\$0.39
9	OTHER: (EXPLAIN) <ul style="list-style-type: none">· Cost of disconnection for cause (see page 5 of 10)			\$32.21
10	TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE ⁸			<u>\$99.27</u>
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$32.97</u>

DESCRIPTION		TIME INVOLVED	RATE PER HOUR	COST
LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: Customer Experience Contact Center <ul style="list-style-type: none">· Communications - Initial contact with Call Center.· Address browse· Requirements - Review account requirements and service information.· Confirm payment - Place IR on account schedule reconnect with Web IC and read disclaimers.· Recap and confirm process and address. <p>At a rate of \$40.19¹ per Hour Loaded Cost</p>	7.24 minutes	\$40.19	\$4.85
2	INTERNAL CONTACTS & PROCESSING <ul style="list-style-type: none">· A customers request for same day service or any special request from the customer generates a call to the dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the dispatcher. Technician contacts the dispatcher as needed to assist with completing the requested call before dispatching or if he/she needs the order researched. <p>At a rate of \$38.45² per Hour Loaded Cost</p>	0.72 minutes	\$38.45	\$0.46
3	CUSTOMER CONTACT: Operations <ul style="list-style-type: none">· Technician reviews service order and special instructions. When requested, the technician contacts the customer before dispatching. After contacting the customer the technician will determine whether to Dispatch, Reschedule, or Cancel the order. <p>At a rate of \$49.07³ per Hour Loaded Cost</p>	3.00 minutes	\$49.07	\$2.45

SCHEDULE E-3		COST STUDY - CONNECTIONS AND RECONNECTIONS - COMMERCIAL AFTER DISCONNECTION FOR CAUSE		PAGE 4b OF 10	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE		TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.				HISTORIC BASE YEAR DATA: 12/31/24	
DOCKET NO.: 20250029-GU				WITNESS: L. BUZARD	
LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST	
4	CONNECTION AT SITE: <ul style="list-style-type: none">One way travel timeCheck customer information. Contact customer at site. Identify meter by meter number. Determine if job can be completed or reschedule. Locate and turn off all appliances or pilots. For existing meter sets, check the condition of the meter, regulator, riser and fittings. For existing meter sets, check that meter and regulator are operating properly. Record meter reading. Check for leakage. If leak found, isolate the leak if possible and disconnect appliance and leave gas on. If isolation is not possible leave gas off. Verify test dial movement. Verify odor and billing pressure. Place equipment into operation or red tag if unsafe. Provide information to customer. Enter remarks and complete order.Perform meter set maintenance as needed.Replace meter, regulator, and/or as needed.As needed follow minor repair proceduresIf leak exists that cannot be isolated, install outlet valve with test-T and Union, disconnect houseline and cap. Leave gas on.Collect fees and deposit as needed and leave receipt.	24.88 ⁴ 52.37 ⁵			
	At a rate of \$49.07 ³ per Hour Loaded Cost	77.25 minutes	\$49.07	\$63.18	
5	MATERIALS AND SUPPLIES: <ul style="list-style-type: none">Meter Valve GreaseGrey PaintLeak Detection SoapYellow Meter StickerRubber Washers			\$0.45 \$0.99 \$0.12 \$0.02 \$0.28	
6	OVERHEADS: <ul style="list-style-type: none">Insurance and employees benefits are included in hourly rates for each function.Transportation clearing rate at average \$7.24/hour², applied to total time charged to job.			\$9.32	
7	ADMINISTRATION/SUPERVISION <ul style="list-style-type: none">Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$0.15/hour.			\$0.19	
8	OUTSIDE CONTRACTOR COST			\$0.12	
9	OTHER: (EXPLAIN) <ul style="list-style-type: none">Cost of disconnection for cause (see page 5 of 10)			\$32.21	
10	TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:			<u>\$114.64</u>	
11	INCREMENTAL COST FOR LIGHTING ADDITIONAL UNITS AT SAME PREMISE			<u>\$42.83</u>	

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	<div>CUSTOMER CONTACT: Customer Experience Contact Center<ul style="list-style-type: none">· Communications - Initial contact with Call Center.· Address browse.· Requirements - Review account and service information requirements.· Scheduling completed in the Customer Relationship Management System.· Recap and confirm process and address.</div>			
	At a rate of \$40.19 ¹ per Hour Loaded Cost	6.32 minutes	\$40.19	\$0.42
2	<div>COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE<ul style="list-style-type: none">· Dispatcher - Monitor dunning screen in Work Asset Management System and dispatch cut order to a technician.</div>	1.00		
	At a rate of \$38.45 ² per Hour Loaded Cost	1.00 minutes	\$38.45	\$0.64
3	<div>INTERNAL CONTACTS & PROCESSING<ul style="list-style-type: none">· A customers request for same day service or any special request from the customer generates a call to the dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the dispatcher. Technician contacts the dispatcher as needed to assist with completing the requested call before dispatching or if he/she needs the order researched.</div>			
	At a rate of \$38.45 ² per Hour Loaded Cost	0.36 minutes	\$38.45	\$0.23

COMPANY: PEOPLES GAS SYSTEM, INC.

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: L. BUZARD

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
4	CONNECTION AT SITE: · One way travel time. · Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading. Shut off service valve and lock the meter. Install blind plate/block if needed. Enter remarks and complete order. At a rate of \$43.58 ³ per Hour Loaded Cost	17.87 ⁴ 7.15 ⁵ 25.02 minutes	 \$43.58	 \$18.17
5	MATERIALS AND SUPPLIES: · Yellow Meter Tag			\$0.40
6	OVERHEADS: · Insurance and employees benefits are included in hourly rates for each function. · Transportation clearing rate at average \$7.24/hour ⁶ , applied to total time charged to job.			\$3.02
7	ADMINISTRATION/SUPERVISION · Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$6.63/hour ⁷ .			\$2.76
8	OUTSIDE CONTRACTOR COST			\$6.56
9	OTHER: (EXPLAIN)			\$0.00
10	TOTAL COST OF DISCONNECTING SERVICE ⁸			<u>\$32.21</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: L. BUZARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: Customer Experience Contact Center · Communications - Initial Contact with Call Center. · Move-In process and set up data address browse in Customer Relationship Management System. · Account Set Up - Customer data, positive id, premise data, record interaction records. · Requirements - Review account and service information requirements. · Scheduling - Launch scheduler, pick appointment, read turn on script. · Recap and Confirm - Process, address, email, and contact info. · Inform the Customer - Direct debit review, budget billing review, e-bill options, web option - pay line. At a rate of \$40.19 ¹ per Hour Loaded Cost	8.24 minutes	\$40.19	\$5.52
2	WORK PERFORMED AT SITE: · One way travel time · Check customer information. Identify meter by meter number. Determine if job can be completed or reschedule, cancel or confirm that we could not get in. Take meter reading. Enter remarks and complete order. At a rate of \$43.58 ² per Hour Loaded Cost	18.12 ³ 6.36 ⁴ 24.48 minutes	\$43.58	\$17.78
3	MATERIALS AND SUPPLIES: · None			
4	OVERHEADS: · Insurance and employees benefits are included in hourly rates for each function. · Transportation clearing rate at average \$7.24/hour ⁵ , applied to total time charged to job.			\$2.95
5	ADMINISTRATION/SUPERVISION · Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$10.61/hour ⁶ .			\$4.33
6	OTHER: (EXPLAIN)			\$0.00
7	TOTAL COST TO PROVIDE THE ADMINISTRATIVE FOR NAME CHANGES WHEN METER HAS BEEN LEFT ON (METER READ ONLY)'			<u>\$30.58</u>

LINE NO.	DESCRIPTION	BILL COLLECTION AT CUSTOMER PREMISES ⁵			FINAL TERMINATION NOTICE		
		TIME INVOLVED	RATE PER HOUR	COST	TIME INVOLVED	RATE PER HOUR	COST
1	COLLECTIONS ACTIVITY IN SUPPORT OF TERMINATION FOR CAUSE · Dispatcher - Monitor dunning screen in Work Asset Management System and dispatch cut order to a technician. At a rate of \$38.45 ¹ per Hour Loaded Cost	0.00 minutes	\$38.45	\$0.00	1.00 1.00 minutes	\$38.45	\$0.64
2	WORK PERFORMED AT SITE: · One way travel time · Knock on door, inform customer of disconnection and provide 2 day notice, if no one at customer premise, hang Final Termination Notice door hanger on customer door. At a rate of \$43.58 ² per Hour Loaded Cost	0.00 0.00 0.00 minutes	43.58	\$0.00	17.86 ³ 7.15 ⁴ 25.01 minutes	\$43.58	\$18.17
3	MATERIAL AND SUPPLIES: · Final Termination Notice door hanger			\$0.00			\$0.03
4	OVERHEADS: · Insurance and employees benefits are included in hourly rates for each function. · Transportation clearing rate at average \$7.24/hour ³ , applied to total time charged to job.			\$0.00			\$3.02
5	ADMINISTRATION/SUPERVISION · Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$6.21/hour ⁵ .			\$0.00			\$2.59
6	OUTSIDE CONTRACTOR COST			\$0.00			\$0.00
7	TOTAL COST OF FINAL TERMINATION NOTICE OR COLLECTING BILL ⁷			<u>\$0.00</u>			<u>\$24.44</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR
A FAILED TRIP AND RESCHEDULING OF FAILED TRIPTYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: L. BUZARD

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	CUSTOMER CONTACT: Customer Experience Contact Center · Communications - Initial contact with Call Center. · Address browse. · Generate service notification for technician to return to address to attempt work again. · Re-read disclaimer/advise of fees. At a rate of \$40.19 ¹ per Hour Loaded Cost	7.00 minutes	\$40.19	\$4.69
2	INTERNAL CONTACTS & PROCESSING · A customers request for same day service or any special request from the customer generates a call to the dispatcher before the order is scheduled. Any same day service order is assigned to the technician by the dispatcher. Technician contacts the dispatcher as needed to assist with completing the requested call before dispatching or if he/she needs the order researched. At a rate of \$38.45 ² per Hour Loaded Cost	0.30 minutes	\$ 38.45	\$0.19
3	CUSTOMER CONTACT: Operations · Technician reviews service order and special instructions. When requested, the technician contacts the customer before dispatching and discusses en route travel and any special access instructions. At a rate of \$43.58 ³ per Hour Loaded Cost	3.00 minutes	\$43.58	\$2.18
4	CONNECTION AT SITE: · One way travel time · Wait for customer to arrive. Check customer information. Attempt to contact customer at site. Identify meter by meter number. Leave a door hanger. At a rate of \$43.58 ³ per Hour Loaded Cost	24.90 ⁴ 20.50 ⁵ 45.40 minutes	\$43.58	\$14.89
5	MATERIALS AND SUPPLIES: · "Sorry I Missed" You Door Hanger			\$0.03
6	OVERHEADS: · Insurance and employees benefits are included in hourly rates for each function. · Transportation clearing rate at average \$7.24/hour ⁶ , applied to total time charged to job.			\$5.48
7	ADMINISTRATION/SUPERVISION · Allocation of administrative and supervisory payroll applied to total time charged to job at a rate of \$4.01/hour ⁷ .			\$3.03
8	TOTAL COST OF FAILED TRIP AND RESCHEDULING ⁸			<u><u>\$30.49</u></u>

LINE NO.	DESCRIPTION	TIME INVOLVED	RATE PER HOUR	COST
1	POOL MANAGER CONTACT: NCTS Administrator - Pool Manager provides notice of customer termination to NCTS Administrator. Notice includes notarized affidavit and proof of customer delinquency and Pool Manager's collection efforts. NCTS Administrator reviews affidavit and documentation, verifies customers Pool Manager and researches customer's account, meter status and billing records on SAP at an average rate of \$42.38 per hour plus fringe.	15 minutes 15	\$ 58.06	\$ 14.52
2	RETURN CUSTOMER TO SYSTEM SUPPLY (PGA) SERVICE: Commercial Billing Analyst verifies customer account data, updates SAP system to reflect customer is PGA customer and effective date at an average rate of \$36.68 per hour.	10 minutes	\$ 50.25	\$ 8.38
	NCTS Administrator synchronizes Gas Management System with SAP System by changing Pool Manager to PGA and including the effective date for the transition at an average rate of \$42.38 per hour.	10 minutes	\$ 58.06	\$ 9.68
	NCTS Administrator receives call from customer to discuss customer alternatives at an average rate of \$42.38 per hour plus fringe.	8 minutes 28	\$ 58.06	\$ 7.74
3	OVERHEADS:			\$0.00
4	SUPERVISION/ADMINISTRATION: Allocation of administrative and supervisory payroll applied to total time charged to job.			\$ 21.42
5	TOTAL COST OF TERMINATING TRANSPORTATION SERVICE			\$ 61.74

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE COST FOR THE ITS ADMINISTRATION CHARGE	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: L. BUZARD
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

LINE NO.	DESCRIPTION	MONTHLY FIXED COMPONENT
1	Costs:	
	Employee Expenses:	\$ 303,604.36
	Telemetry & Other Operations O&M Expense	\$ 602,776.21
	Software Maintenance Agreement	\$ 438,726.41
		\$ 1,345,106.98
	With Regulatory Fee and Bad Debt	\$ 1,355,597.47
2	Allocation:	
	Number of ITS Meters	360
	Annual Cost Per Meter	\$ 3,765.55
	Billing factor	\$ 313.80

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU		WITNESS: J. TAYLOR

SYSTEM MONTHLY SALES

(THERMS)

		YEARS ENDED - 2021 - 2026				
Line No.	MONTH	2021 *	2022 *	2023 *	2024 *	PROJECTED 2026 *
1	JANUARY	184,507,386	179,607,501	192,128,112	187,339,170	182,658,205
2	FEBRUARY	157,061,830	160,315,991	169,903,720	172,839,751	168,217,852
3	MARCH	166,140,117	155,103,816	178,543,493	172,774,790	175,977,971
4	APRIL	159,806,580	148,548,665	165,659,750	166,830,196	160,745,832
5	MAY	153,672,529	163,824,513	159,239,651	163,290,595	161,273,192
6	JUNE	151,027,796	160,709,805	160,211,312	165,949,654	165,770,095
7	JULY	161,942,871	163,536,362	168,054,434	174,361,476	170,251,337
8	AUGUST	159,170,523	162,311,954	170,473,512	175,179,621	168,979,621
9	SEPTEMBER	146,306,880	134,755,770	154,546,968	164,084,291	153,861,057
10	OCTOBER	151,527,801	144,879,012	145,652,221	159,459,488	150,202,891
11	NOVEMBER	147,438,643	147,655,521	157,454,493	158,322,941	158,467,000
12	DECEMBER	150,918,511	157,327,881	159,477,653	169,649,472	167,457,235
13	TOTAL	1,889,521,469	1,878,576,790	1,981,345,318	2,030,081,444	1,983,862,290

* Excludes Off System Sales

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: J. TAYLOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	2021 *	2022 *	2023 *	2024 *	PROJECTED 2026 *
1	RESIDENTIAL	14,416,090.9	12,346,492.4	14,108,803.9	14,644,197.8	14,038,925.0
2	Residential Stand by Generator	11,230.5	14,205.1	11,945.9	16,178.7	11,678.8
3	Residential Gas Heat Pump	114.3	415.8	357.7	369.4	500.0
4	Commercial Standby Generator	43,970.2	40,687.2	48,666.2	54,557.5	54,557.5
5	Small General Service	1,101,933.7	1,086,816.4	1,099,222.8	1,355,793.3	1,168,357.6
6	Gen. Service - 1	9,468,263.5	11,258,034.3	10,010,103.8	11,454,899.7	10,949,127.5
7	Gen. Service - 2	13,849,823.4	15,056,080.4	14,464,035.3	15,293,038.8	15,268,931.2
8	Gen. Service - 3	8,124,655.2	8,639,066.3	7,915,283.3	8,020,151.6	8,732,585.6
9	Gen. Service - 4	6,852,601.4	5,521,562.8	5,640,252.4	5,956,415.5	4,799,361.2
10	Gen. Service - 5	12,066,372.3	13,447,533.4	15,127,407.0	15,342,490.5	16,543,365.9
11	Commercial Street Lighting	43,647.0	44,037.2	43,678.6	45,847.5	31,742.7
12	Natural Gas Vehicle Sales	3,525.4	-	-	-	-
13	Commercial Gas Heat Pump	26.9	113.5	969.7	725.2	1,725.2
14	Small Interruptible Service	4,044,944.6	4,098,974.3	4,136,407.3	4,239,186.1	4,505,199.0
15	Interruptible Large Volume 1	10,453,439.3	15,428,183.9	13,217,171.8	14,385,022.3	12,631,767.3
16	Interruptible Large Volume 2	-	-	-	-	-
17	Contract Transportation Service (flex)	103,492,306.9	92,147,364.2	105,692,351.7	95,951,208.9	93,591,248.0
18	Wholesale	534,440.7	477,933.6	611,454.6	579,087.4	329,133.0
19	TOTAL	184,507,386.2	179,607,500.8	192,128,112.0	187,339,170.2	182,658,205.4

* Excludes Off System Sales

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

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

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

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

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

RS 1

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$19.10		CUSTOMER CHARGE	\$26.50		
DISTRIB. CHARGE	\$0.35165	PER THERM	DISTRIB. CHARGE	\$0.46319	PER THERM	
CIBS RIDER	\$0.01391	PER THERM	CIBS RIDER	\$0.01364	PER THERM	
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.17732	PER THERM	Conservation Charge	\$0.17732	PER THERM	
EST. GAS COST			\$1.00135 PER THERM			
THERM USAGE INCREMENT			2 THERMS			
AVERAGE USAGE PER CUSTOMER			5.5 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$19.10	\$19.10	\$26.50	\$26.50	38.74%	38.74%
2	\$20.20	\$22.21	\$27.83	\$29.83	37.73%	34.33%
4	\$21.31	\$25.31	\$29.15	\$33.16	36.82%	30.99%
6	\$22.41	\$28.42	\$30.48	\$36.48	36.00%	28.39%
8	\$23.51	\$31.52	\$31.80	\$39.81	35.26%	26.30%
10	\$24.61	\$34.63	\$33.13	\$43.14	34.59%	24.58%
12	\$25.72	\$37.73	\$34.45	\$46.47	33.97%	23.15%
14	\$26.82	\$40.84	\$35.78	\$49.80	33.40%	21.93%
16	\$27.92	\$43.94	\$37.10	\$53.12	32.88%	20.89%
18	\$29.02	\$47.05	\$38.43	\$56.45	32.40%	19.99%
20	\$30.13	\$50.15	\$39.75	\$59.78	31.95%	19.19%

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

RS 2

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$24.41		CUSTOMER CHARGE	\$35.50	
DISTRIB. CHARGE	\$0.35165	PER THERM	DISTRIB. CHARGE	\$0.46319	PER THERM
CIBS RIDER	\$0.01391	PER THERM	CIBS RIDER	\$0.01364	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.17732	PER THERM	Conservation Charge	\$0.17732	PER THERM

EST. GAS COST \$1.00135 PER THERM
THERM USAGE INCREMENT 3 THERMS
AVERAGE USAGE PER CUSTOMER 13.5 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$24.41	\$24.41	\$35.50	\$35.50	45.43%	45.43%
3	\$25.79	\$28.29	\$37.16	\$39.66	44.08%	40.18%
5	\$27.17	\$32.17	\$38.81	\$43.82	42.87%	36.20%
8	\$28.55	\$36.06	\$40.47	\$47.98	41.77%	33.07%
10	\$29.92	\$39.94	\$42.13	\$52.14	40.78%	30.55%
13	\$31.30	\$43.82	\$43.78	\$56.30	39.87%	28.48%
15	\$32.68	\$47.70	\$45.44	\$60.46	39.04%	26.75%
18	\$34.06	\$51.58	\$47.10	\$64.62	38.28%	25.27%
20	\$35.44	\$55.46	\$48.75	\$68.78	37.57%	24.01%
23	\$36.82	\$59.35	\$50.41	\$72.94	36.92%	22.91%
25	\$38.19	\$63.23	\$52.07	\$77.10	36.32%	21.94%

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

RS 3

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$31.54		CUSTOMER CHARGE	\$35.50	
DISTRIB. CHARGE	\$0.35165	PER THERM	DISTRIB. CHARGE	\$0.46319	PER THERM
CIBS RIDER	\$0.01391	PER THERM	CIBS RIDER	\$0.01364	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.17732	PER THERM	Conservation Charge	\$0.17732	PER THERM

EST. GAS COST \$1.00135 PER THERM
THERM USAGE INCREMENT 5 THERMS
AVERAGE USAGE PER CUSTOMER 36.0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$31.54	\$31.54	\$35.50	\$35.50	12.56%	12.56%
5	\$34.30	\$39.30	\$38.81	\$43.82	13.17%	11.49%
10	\$37.05	\$47.07	\$42.13	\$52.14	13.69%	10.78%
15	\$39.81	\$54.83	\$45.44	\$60.46	14.14%	10.27%
20	\$42.57	\$62.59	\$48.75	\$68.78	14.53%	9.88%
25	\$45.32	\$70.36	\$52.07	\$77.10	14.87%	9.58%
30	\$48.08	\$78.12	\$55.38	\$85.42	15.18%	9.34%
35	\$50.84	\$85.89	\$58.69	\$93.74	15.45%	9.15%
40	\$53.60	\$93.65	\$62.01	\$102.06	15.69%	8.98%
45	\$56.35	\$101.41	\$65.32	\$110.38	15.91%	8.84%
50	\$59.11	\$109.18	\$68.63	\$118.70	16.11%	8.72%

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

RGHP

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$31.54		CUSTOMER CHARGE	\$56.00	
DISTRIB. CHARGE	\$0.12395	PER THERM	DISTRIB. CHARGE	\$0.12617	PER THERM
CIBS RIDER	\$0.01391	PER THERM	CIBS RIDER	\$0.01459	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.17732	PER THERM	Conservation Charge	\$0.17732	PER THERM

EST. GAS COST \$1.00135 PER THERM
THERM USAGE INCREMENT 50 THERMS
AVERAGE USAGE PER CUSTOMER 353 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$31.54	\$31.54	\$56.00	\$56.00	77.55%	77.55%
50	\$47.72	\$97.79	\$72.33	\$122.40	51.56%	25.16%
100	\$63.91	\$164.04	\$88.66	\$188.79	38.73%	15.09%
150	\$80.09	\$230.29	\$104.99	\$255.19	31.08%	10.81%
200	\$96.28	\$296.55	\$121.32	\$321.59	26.01%	8.44%
250	\$112.46	\$362.80	\$137.64	\$387.98	22.39%	6.94%
300	\$128.64	\$429.05	\$153.97	\$454.38	19.69%	5.90%
350	\$144.83	\$495.30	\$170.30	\$520.78	17.59%	5.14%
400	\$161.01	\$561.55	\$186.63	\$587.17	15.91%	4.56%
450	\$177.20	\$627.80	\$202.96	\$653.57	14.54%	4.10%
500	\$193.38	\$694.06	\$219.29	\$719.96	13.40%	3.73%

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

RSG

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$31.54		CUSTOMER CHARGE	\$41.00	
DISTRIB. CHARGE	\$0.28237	PER THERM	DISTRIB. CHARGE	\$0.58931	PER THERM
CIBS RIDER	\$0.01391	PER THERM	CIBS RIDER	\$0.01361	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.17732	PER THERM	Conservation Charge	\$0.17732	PER THERM

EST. GAS COST \$1.00135 PER THERM
THERM USAGE INCREMENT 5 THERMS
AVERAGE USAGE PER CUSTOMER 10.0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$31.54	\$31.54	\$41.00	\$41.00	29.99%	29.99%
5	\$33.95	\$38.96	\$44.94	\$49.95	32.38%	28.22%
10	\$36.36	\$46.37	\$48.89	\$58.90	34.45%	27.01%
15	\$38.77	\$53.79	\$52.83	\$67.85	36.26%	26.14%
20	\$41.18	\$61.21	\$56.77	\$76.80	37.86%	25.47%
25	\$43.59	\$68.63	\$60.72	\$85.75	39.29%	24.96%
30	\$46.00	\$76.04	\$64.66	\$94.70	40.56%	24.54%
35	\$48.41	\$83.46	\$68.61	\$103.65	41.71%	24.19%
40	\$50.82	\$90.88	\$72.55	\$112.60	42.75%	23.91%
45	\$53.23	\$98.30	\$76.49	\$121.55	43.69%	23.66%
50	\$55.65	\$105.71	\$80.44	\$130.50	44.55%	23.45%

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)
PROPOSED RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)

CSLS

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$	-	CUSTOMER CHARGE	\$0.00		
DISTRIB. CHARGE	\$0.40680	PER THERM	DISTRIB. CHARGE	\$0.42612	PER THERM	
CIBS RIDER	\$0.00364	PER THERM	CIBS RIDER	\$0.00416	PER THERM	
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.03822	PER THERM	Conservation Charge	\$0.03822	PER THERM	
EST. GAS COST			\$1.00135 PER THERM			
THERM USAGE INCREMENT			200 THERMS			
AVERAGE USAGE PER CUSTOMER			1,200 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
200	\$91.43	\$291.70	\$95.40	\$295.67	4.34%	1.36%
400	\$182.86	\$583.40	\$190.80	\$591.34	4.34%	1.36%
600	\$274.30	\$875.11	\$286.20	\$887.01	4.34%	1.36%
800	\$365.73	\$1,166.81	\$381.60	\$1,182.68	4.34%	1.36%
1,000	\$457.16	\$1,458.51	\$477.00	\$1,478.35	4.34%	1.36%
1,200	\$548.59	\$1,750.21	\$572.40	\$1,774.02	4.34%	1.36%
1,400	\$640.02	\$2,041.91	\$667.80	\$2,069.69	4.34%	1.36%
1,600	\$731.46	\$2,333.62	\$763.20	\$2,365.36	4.34%	1.36%
1,800	\$822.89	\$2,625.32	\$858.61	\$2,661.04	4.34%	1.36%
2,000	\$914.32	\$2,917.02	\$954.01	\$2,956.71	4.34%	1.36%

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)
PROPOSED RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)

CSG

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$52.64		CUSTOMER CHARGE	\$70.00	
DISTRIB. CHARGE	\$0.28237	PER THERM	DISTRIB. CHARGE	\$0.38361	PER THERM
CIBS RIDER	\$0.00516	PER THERM	CIBS RIDER	\$0.00514	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.05851	PER THERM	Conservation Charge	\$0.05851	PER THERM

EST. GAS COST \$1.00135 PER THERM
THERM USAGE INCREMENT 20 THERMS
AVERAGE USAGE PER CUSTOMER 43.5 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$52.64	\$52.64	\$70.00	\$70.00	32.98%	32.98%
20	\$59.73	\$79.76	\$79.12	\$99.14	32.45%	24.30%
40	\$66.82	\$106.88	\$88.23	\$128.28	32.04%	20.03%
60	\$73.91	\$133.99	\$97.35	\$157.43	31.70%	17.49%
80	\$81.00	\$161.11	\$106.46	\$186.57	31.43%	15.80%
100	\$88.09	\$188.23	\$115.58	\$215.71	31.20%	14.60%
120	\$95.18	\$215.35	\$124.69	\$244.85	31.00%	13.70%
140	\$102.28	\$242.46	\$133.81	\$274.00	30.83%	13.00%
160	\$109.37	\$269.58	\$142.92	\$303.14	30.68%	12.45%
180	\$116.46	\$296.70	\$152.04	\$332.28	30.55%	11.99%
200	\$123.55	\$323.82	\$161.15	\$361.42	30.44%	11.61%

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)
PROPOSED RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)

CGHP

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$52.64		CUSTOMER CHARGE	\$64.00		
DISTRIB. CHARGE	\$0.26323	PER THERM	DISTRIB. CHARGE	\$0.26394	PER THERM	
CIBS RIDER	\$0.00516	PER THERM	CIBS RIDER	\$0.00587	PER THERM	
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.05851	PER THERM	Conservation Charge	\$0.05851	PER THERM	
EST. GAS COST			\$1.00135 PER THERM			
THERM USAGE INCREMENT			150 THERMS			
AVERAGE USAGE PER CUSTOMER			752 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$52.64	\$52.64	\$64.00	\$64.00	21.58%	21.58%
150	\$102.95	\$253.15	\$114.52	\$264.72	11.24%	4.57%
300	\$153.26	\$453.67	\$165.04	\$465.45	7.69%	2.60%
450	\$203.57	\$654.18	\$215.57	\$666.17	5.89%	1.83%
600	\$253.88	\$854.69	\$266.09	\$866.90	4.81%	1.43%
750	\$304.19	\$1,055.20	\$316.61	\$1,067.62	4.08%	1.18%
900	\$354.50	\$1,255.72	\$367.13	\$1,268.35	3.56%	1.01%
1,050	\$404.81	\$1,456.23	\$417.66	\$1,469.07	3.17%	0.88%
1,200	\$455.12	\$1,656.74	\$468.18	\$1,669.80	2.87%	0.79%
1,350	\$505.43	\$1,857.25	\$518.70	\$1,870.52	2.63%	0.71%
1,500	\$555.74	\$2,057.77	\$569.22	\$2,071.25	2.43%	0.66%

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)
PROPOSED RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)

SGS

PRESENT RATES				PROPOSED RATES			
CUSTOMER CHARGE	\$43.07			CUSTOMER CHARGE	\$63.00		
DISTRIB. CHARGE	\$0.49286	PER THERM		DISTRIB. CHARGE	\$0.50314	PER THERM	
CIBS RIDER	\$0.00818	PER THERM		CIBS RIDER	\$0.00890	PER THERM	
CRA	\$0.00850	PER THERM		CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.11074	PER THERM		Conservation Charge	\$0.11074	PER THERM	
EST. GAS COST				\$1.00135 PER THERM			
THERM USAGE INCREMENT				15 THERMS			
AVERAGE USAGE PER CUSTOMER				60 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	
0	\$43.07	\$43.07	\$63.00	\$63.00	46.27%	46.27%	
15	\$52.37	\$67.39	\$72.47	\$87.49	38.37%	29.82%	
30	\$61.68	\$91.72	\$81.94	\$111.98	32.85%	22.09%	
45	\$70.98	\$116.04	\$91.41	\$136.47	28.77%	17.60%	
60	\$80.29	\$140.37	\$100.88	\$160.96	25.65%	14.67%	
75	\$89.59	\$164.69	\$110.35	\$185.45	23.17%	12.60%	
90	\$98.90	\$189.02	\$119.82	\$209.94	21.15%	11.07%	
105	\$108.20	\$213.34	\$129.28	\$234.43	19.49%	9.88%	
120	\$117.50	\$237.67	\$138.75	\$258.92	18.08%	8.94%	
135	\$126.81	\$261.99	\$148.22	\$283.41	16.89%	8.17%	
150	\$136.11	\$286.31	\$157.69	\$307.89	15.85%	7.54%	

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

GS 1

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$66.05		CUSTOMER CHARGE	\$81.00	
DISTRIB. CHARGE	\$0.46423	PER THERM	DISTRIB. CHARGE	\$0.45657	PER THERM
CIBS RIDER	\$0.00516	PER THERM	CIBS RIDER	\$0.00547	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.05851	PER THERM	Conservation Charge	\$0.05851	PER THERM
EST. GAS COST			\$1.00135 PER THERM		
THERM USAGE INCREMENT			100 THERMS		
AVERAGE USAGE PER CUSTOMER			400 THERMS/MONTH		

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$66.05	\$66.05	\$81.00	\$81.00	22.63%	22.63%
100	\$119.69	\$219.83	\$133.90	\$234.04	11.88%	6.47%
200	\$173.33	\$373.60	\$186.81	\$387.08	7.78%	3.61%
300	\$226.97	\$527.38	\$239.71	\$540.12	5.62%	2.42%
400	\$280.61	\$681.15	\$292.62	\$693.16	4.28%	1.76%
500	\$334.25	\$834.93	\$345.52	\$846.20	3.37%	1.35%
600	\$387.89	\$988.70	\$398.43	\$999.24	2.72%	1.07%
700	\$441.53	\$1,142.48	\$451.33	\$1,152.28	2.22%	0.86%
800	\$495.17	\$1,296.25	\$504.24	\$1,305.32	1.83%	0.70%
900	\$548.81	\$1,450.03	\$557.14	\$1,458.36	1.52%	0.57%
1,000	\$602.45	\$1,603.80	\$610.05	\$1,611.40	1.26%	0.47%

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

GS 2

PRESENT RATES				PROPOSED RATES			
CUSTOMER CHARGE	\$123.47			CUSTOMER CHARGE	\$151.00		
DISTRIB. CHARGE	\$0.39723	PER THERM		DISTRIB. CHARGE	\$0.43590	PER THERM	
CIBS RIDER	\$0.00477	PER THERM		CIBS RIDER	\$0.00509	PER THERM	
CRA	\$0.00850	PER THERM		CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.04497	PER THERM		Conservation Charge	\$0.04497	PER THERM	
EST. GAS COST				\$1.00135 PER THERM			
THERM USAGE INCREMENT				300 THERMS			
AVERAGE USAGE PER CUSTOMER				1,440 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	
0	\$123.47	\$123.47	\$151.00	\$151.00	22.30%	22.30%	
300	\$244.07	\$544.48	\$283.30	\$583.70	16.07%	7.20%	
600	\$364.67	\$965.48	\$415.60	\$1,016.41	13.97%	5.27%	
900	\$485.27	\$1,386.49	\$547.89	\$1,449.11	12.91%	4.52%	
1,200	\$605.87	\$1,807.49	\$680.19	\$1,881.81	12.27%	4.11%	
1,500	\$726.47	\$2,228.50	\$812.49	\$2,314.52	11.84%	3.86%	
1,800	\$847.07	\$2,649.50	\$944.79	\$2,747.22	11.54%	3.69%	
2,100	\$967.67	\$3,070.51	\$1,077.09	\$3,179.92	11.31%	3.56%	
2,400	\$1,088.27	\$3,491.51	\$1,209.38	\$3,612.62	11.13%	3.47%	
2,700	\$1,208.87	\$3,912.52	\$1,341.68	\$4,045.33	10.99%	3.39%	
3,000	\$1,329.47	\$4,333.52	\$1,473.98	\$4,478.03	10.87%	3.33%	

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

GS 3

PRESENT RATES				PROPOSED RATES			
CUSTOMER CHARGE	\$502.52			CUSTOMER CHARGE	\$615.00		
DISTRIB. CHARGE	\$0.33980	PER THERM		DISTRIB. CHARGE	\$0.38678	PER THERM	
CIBS RIDER	\$0.00468	PER THERM		CIBS RIDER	\$0.00481	PER THERM	
CRA	\$0.00850	PER THERM		CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.03793	PER THERM		Conservation Charge	\$0.03793	PER THERM	
EST. GAS COST				\$1.00135 PER THERM			
THERM USAGE INCREMENT				1,150 THERMS			
AVERAGE USAGE PER CUSTOMER				8,130 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	
0	\$502.52	\$502.52	\$615.00	\$615.00	22.38%	22.38%	
1,150	\$952.07	\$2,103.62	\$1,118.72	\$2,270.28	17.50%	7.92%	
2,300	\$1,401.61	\$3,704.72	\$1,622.45	\$3,925.55	15.76%	5.96%	
3,450	\$1,851.16	\$5,305.82	\$2,126.17	\$5,580.83	14.86%	5.18%	
4,600	\$2,300.71	\$6,906.92	\$2,629.89	\$7,236.10	14.31%	4.77%	
5,750	\$2,750.25	\$8,508.02	\$3,133.61	\$8,891.38	13.94%	4.51%	
6,900	\$3,199.80	\$10,109.11	\$3,637.34	\$10,546.65	13.67%	4.33%	
8,050	\$3,649.35	\$11,710.21	\$4,141.06	\$12,201.93	13.47%	4.20%	
9,200	\$4,098.89	\$13,311.31	\$4,644.78	\$13,857.20	13.32%	4.10%	
10,350	\$4,548.44	\$14,912.41	\$5,148.50	\$15,512.48	13.19%	4.02%	
11,500	\$4,997.99	\$16,513.51	\$5,652.23	\$17,167.75	13.09%	3.96%	

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 4) PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 4)

GS 4

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$952.39		CUSTOMER CHARGE	\$1,272.00	
DISTRIB. CHARGE	\$0.26323	PER THERM	DISTRIB. CHARGE	\$0.35146	PER THERM
CIBS RIDER	\$0.00333	PER THERM	CIBS RIDER	\$0.00456	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.02739	PER THERM	Conservation Charge	\$0.02739	PER THERM

EST. GAS COST	\$1.00135	PER THERM
THERM USAGE INCREMENT	6,000	THERMS
AVERAGE USAGE PER CUSTOMER	29,540	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$952.39	\$952.39	\$1,272.00	\$1,272.00	33.56%	33.56%
6,000	\$2,767.09	\$8,775.19	\$3,623.43	\$9,631.53	30.95%	9.76%
12,000	\$4,581.79	\$16,597.99	\$5,974.86	\$17,991.06	30.40%	8.39%
18,000	\$6,396.49	\$24,420.79	\$8,326.29	\$26,350.59	30.17%	7.90%
24,000	\$8,211.19	\$32,243.59	\$10,677.72	\$34,710.12	30.04%	7.65%
30,000	\$10,025.89	\$40,066.39	\$13,029.15	\$43,069.65	29.96%	7.50%
36,000	\$11,840.59	\$47,889.19	\$15,380.58	\$51,429.18	29.90%	7.39%
42,000	\$13,655.29	\$55,711.99	\$17,732.01	\$59,788.71	29.85%	7.32%
48,000	\$15,469.99	\$63,534.79	\$20,083.44	\$68,148.24	29.82%	7.26%
54,000	\$17,284.69	\$71,357.59	\$22,434.87	\$76,507.77	29.80%	7.22%
60,000	\$19,099.39	\$79,180.39	\$24,786.30	\$84,867.30	29.78%	7.18%

*CRA and Conservation Charge reflect current approved cost recovery factors

SUPPORTING SCHEDULES: E-1 p.6, H-1 p.12, G2 p. 8	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
DOCKET NO.: 20250029-GU

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

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

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

GS 5

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$2,101.00		CUSTOMER CHARGE	\$2,805.00	
DISTRIB. CHARGE	\$0.17898	PER THERM	DISTRIB. CHARGE	\$0.23898	PER THERM
CIBS RIDER	\$0.00228	PER THERM	CIBS RIDER	\$0.00194	PER THERM
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM
Conservation Charge	\$0.01918	PER THERM	Conservation Charge	\$0.01918	PER THERM

EST. GAS COST

\$1.00135 PER THERM

THERM USAGE INCREMENT

10,000 THERMS

AVERAGE USAGE PER CUSTOMER

82,010 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$2,101.00	\$2,101.00	\$2,805.00	\$2,805.00	33.51%	33.51%
10,000	\$4,190.40	\$14,203.90	\$5,491.01	\$15,504.51	31.04%	9.16%
20,000	\$6,279.80	\$26,306.80	\$8,177.01	\$28,204.01	30.21%	7.21%
30,000	\$8,369.20	\$38,409.70	\$10,863.02	\$40,903.52	29.80%	6.49%
40,000	\$10,458.60	\$50,512.60	\$13,549.02	\$53,603.02	29.55%	6.12%
50,000	\$12,548.00	\$62,615.50	\$16,235.03	\$66,302.53	29.38%	5.89%
60,000	\$14,637.40	\$74,718.40	\$18,921.04	\$79,002.04	29.27%	5.73%
70,000	\$16,726.80	\$86,821.30	\$21,607.04	\$91,701.54	29.18%	5.62%
80,000	\$18,816.20	\$98,924.20	\$24,293.05	\$104,401.05	29.11%	5.54%
90,000	\$20,905.60	\$111,027.10	\$26,979.05	\$117,100.55	29.05%	5.47%
100,000	\$22,995.00	\$123,130.00	\$29,665.06	\$129,800.06	29.01%	5.42%

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

SIS

PRESENT RATES				PROPOSED RATES			
CUSTOMER CHARGE	\$2,440.80			CUSTOMER CHARGE	\$3,259.00		
DISTRIB. CHARGE	\$0.10074	PER THERM		DISTRIB. CHARGE	\$0.13451	PER THERM	
CIBS RIDER	\$0.00127	PER THERM		CIBS RIDER	\$0.00129	PER THERM	
CRA	\$0.00850	PER THERM		CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.00000	PER THERM		Conservation Charge	\$0.00000	PER THERM	
EST. GAS COST				\$1.00135 PER THERM			
THERM USAGE INCREMENT				25,000 THERMS			
AVERAGE USAGE PER CUSTOMER				141,070 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	
0	\$2,440.80	\$2,440.80	\$3,259.00	\$3,259.00	33.52%	33.52%	
25,000	\$5,203.55	\$30,237.30	\$6,866.41	\$31,900.16	31.96%	5.50%	
50,000	\$7,966.30	\$58,033.80	\$10,473.82	\$60,541.32	31.48%	4.32%	
75,000	\$10,729.05	\$85,830.30	\$14,081.22	\$89,182.47	31.24%	3.91%	
100,000	\$13,491.80	\$113,626.80	\$17,688.63	\$117,823.63	31.11%	3.69%	
125,000	\$16,254.55	\$141,423.30	\$21,296.04	\$146,464.79	31.02%	3.56%	
150,000	\$19,017.30	\$169,219.80	\$24,903.45	\$175,105.95	30.95%	3.48%	
175,000	\$21,780.05	\$197,016.30	\$28,510.86	\$203,747.11	30.90%	3.42%	
200,000	\$24,542.80	\$224,812.80	\$32,118.26	\$232,388.26	30.87%	3.37%	
225,000	\$27,305.55	\$252,609.30	\$35,725.67	\$261,029.42	30.84%	3.33%	
250,000	\$30,068.30	\$280,405.80	\$39,333.08	\$289,670.58	30.81%	3.30%	

*CRA and Conservation Charge reflect current approved cost recovery factors

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

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

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

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

IS

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$2,823.66		CUSTOMER CHARGE	\$3,652.00		
DISTRIB. CHARGE	\$0.05219 PER THERM		DISTRIB. CHARGE	\$0.06751 PER THERM		
CIBS RIDER	\$0.00030 PER THERM		CIBS RIDER	\$0.00031 PER THERM		
CRA	\$0.00850 PER THERM		CRA	\$0.00850 PER THERM		
Conservation Charge	\$0.00000 PER THERM		Conservation Charge	\$0.00000 PER THERM		
EST. GAS COST			\$1.00135 PER THERM			
THERM USAGE INCREMENT			175,000 THERMS			
AVERAGE USAGE PER CUSTOMER			1,095,210 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$2,823.66	\$2,823.66	\$3,652.00	\$3,652.00	29.34%	29.34%
175,000	\$13,496.91	\$188,733.16	\$17,008.21	\$192,244.46	26.02%	1.86%
350,000	\$24,170.16	\$374,642.66	\$30,364.43	\$380,836.93	25.63%	1.65%
525,000	\$34,843.41	\$560,552.16	\$43,720.64	\$569,429.39	25.48%	1.58%
700,000	\$45,516.66	\$746,461.66	\$57,076.85	\$758,021.85	25.40%	1.55%
875,000	\$56,189.91	\$932,371.16	\$70,433.07	\$946,614.32	25.35%	1.53%
1,050,000	\$66,863.16	\$1,118,280.66	\$83,789.28	\$1,135,206.78	25.31%	1.51%
1,225,000	\$77,536.41	\$1,304,190.16	\$97,145.49	\$1,323,799.24	25.29%	1.50%
1,400,000	\$88,209.66	\$1,490,099.66	\$110,501.71	\$1,512,391.71	25.27%	1.50%
1,575,000	\$98,882.91	\$1,676,009.16	\$123,857.92	\$1,700,984.17	25.26%	1.49%
1,750,000	\$109,556.16	\$1,861,918.66	\$137,214.14	\$1,889,576.64	25.25%	1.49%

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)
PROPOSED RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)

ISLV

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$3,110.82		CUSTOMER CHARGE	\$4,024.00	
DISTRIB. CHARGE	\$0.01354	PER THERM	DISTRIB. CHARGE	\$0.01751	PER THERM
CIBS RIDER	\$0.00000	PER THERM	CIBS RIDER	\$0.00000	PER THERM
CRA	\$0.00000	PER THERM	CRA	\$0.00000	PER THERM
Conservation Charge	\$0.00000	PER THERM	Conservation Charge	\$0.00000	PER THERM

EST. GAS COST \$1.00135 PER THERM
THERM USAGE INCREMENT 750,000 THERMS
AVERAGE USAGE PER CUSTOMER 5,000,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$3,110.82	\$3,110.82	\$4,024.00	\$4,024.00	29.35%	29.35%
750,000	\$13,265.82	\$764,278.32	\$17,156.50	\$768,169.00	29.33%	0.51%
1,500,000	\$23,420.82	\$1,525,445.82	\$30,289.00	\$1,532,314.00	29.33%	0.45%
2,250,000	\$33,575.82	\$2,286,613.32	\$43,421.50	\$2,296,459.00	29.32%	0.43%
3,000,000	\$43,730.82	\$3,047,780.82	\$56,554.00	\$3,060,604.00	29.32%	0.42%
3,750,000	\$53,885.82	\$3,808,948.32	\$69,686.50	\$3,824,749.00	29.32%	0.41%
4,500,000	\$64,040.82	\$4,570,115.82	\$82,819.00	\$4,588,894.00	29.32%	0.41%
5,250,000	\$74,195.82	\$5,331,283.32	\$95,951.50	\$5,353,039.00	29.32%	0.41%
6,000,000	\$84,350.82	\$6,092,450.82	\$109,084.00	\$6,117,184.00	29.32%	0.41%
6,750,000	\$94,505.82	\$6,853,618.32	\$122,216.50	\$6,881,329.00	29.32%	0.40%
7,500,000	\$104,660.82	\$7,614,785.82	\$135,349.00	\$7,645,474.00	29.32%	0.40%

*CRA and Conservation Charge reflect current approved cost recovery factors

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR
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PRESENT RATE SCHEDULE: WHOLESALE (WHS)
PROPOSED RATE SCHEDULE: WHOLESALE (WHS)

WHS

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$665.24		CUSTOMER CHARGE	\$888.00		
DISTRIB. CHARGE	\$0.21978	PER THERM	DISTRIB. CHARGE	\$0.29347	PER THERM	
CIBS RIDER	\$0.00269	PER THERM	CIBS RIDER	\$0.00291	PER THERM	
CRA	\$0.00850	PER THERM	CRA	\$0.00850	PER THERM	
Conservation Charge	\$0.00000	PER THERM	Conservation Charge	\$0.00000	PER THERM	
EST. GAS COST			\$1.00135 PER THERM			
THERM USAGE INCREMENT			2,000 THERMS			
AVERAGE USAGE PER CUSTOMER			14,840 THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$665.24	\$665.24	\$888.00	\$888.00	33.5%	33.5%
2,000	\$1,127.18	\$3,129.88	\$1,497.75	\$3,500.45	32.9%	11.8%
4,000	\$1,589.12	\$5,594.52	\$2,107.51	\$6,112.91	32.6%	9.3%
6,000	\$2,051.06	\$8,059.16	\$2,717.26	\$8,725.36	32.5%	8.3%
8,000	\$2,513.00	\$10,523.80	\$3,327.01	\$11,337.81	32.4%	7.7%
10,000	\$2,974.94	\$12,988.44	\$3,936.77	\$13,950.27	32.3%	7.4%
12,000	\$3,436.88	\$15,453.08	\$4,546.52	\$16,562.72	32.3%	7.2%
14,000	\$3,898.82	\$17,917.72	\$5,156.27	\$19,175.17	32.3%	7.0%
16,000	\$4,360.76	\$20,382.36	\$5,766.03	\$21,787.63	32.2%	6.9%
18,000	\$4,822.70	\$22,847.00	\$6,375.78	\$24,400.08	32.2%	6.8%
20,000	\$5,284.64	\$25,311.64	\$6,985.54	\$27,012.54	32.2%	6.7%

*CRA and Conservation Charge reflect current approved cost recovery factors

SCHEDULE E-6		DERIVATION OF OVERALL COST OF SERVICE				PAGE 2 OF 5		
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)				TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 PRIOR YEARS: 12/31/20 - 12/31/23 WITNESS: A. NICHOLS		
COMPANY: PEOPLES GAS SYSTEM, INC.								
DOCKET NO.: 20250029-GU								
		13-MO. AVG. YEAR ENDED 12/31/20	13-MO. AVG. YEAR ENDED 12/31/21	13-MO. AVG. YEAR ENDED 12/31/22	13-MO. AVG. YEAR ENDED 12/31/2023	HISTORIC BASE YEAR ENDED 12/31/24		PROJECTED TEST YEAR ENDED 12/31/26
						PER BOOKS	COMPANY ADJUSTED	
LINE NO.	ACCT. NO.	ACCUMULATED DEPRECIATION						
1	362-364	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	(61,188)
2	301-303	INTANGIBLE PLANT:	(16,509,717)	(19,413,678)	(23,063,622)	(27,458,291)	(34,042,318)	(50,305,867)
3	336	PURIFICATION EQUIPMENT (RNG)	\$0	\$0	\$0	\$0	(\$1,582,012)	(6,739,095)
DISTRIBUTION PLANT:								
4	374	LAND AND LAND RIGHTS	60,225	60,225	60,225	60,225	55,592	0
5	375	STRUCTURES AND IMPROVEMENTS	(6,739,236)	(7,390,904)	(8,111,390)	(8,849,532)	(9,566,052)	(6,345,829)
6	376	MAINS	(409,424,201)	(420,790,757)	(428,800,001)	(430,684,426)	(448,845,386)	(477,166,723)
7	377	COMPRESSOR STA. EQUIP.	-	(25,053)	(524,295)	(1,083,947)	(1,718,086)	(2,933,429)
8	378	MEAS & REG. STA. EQUIP.-GEN.	(4,009,019)	(4,803,652)	(4,992,039)	(5,512,477)	(6,082,611)	(7,551,687)
9	379	MEAS & REG. STA. EQUIP.	(13,807,528)	(15,783,162)	(17,572,597)	(19,567,666)	(21,860,290)	(25,460,893)
10	380	SERVICES	(221,627,711)	(229,399,785)	(240,488,056)	(253,209,371)	(259,994,082)	(286,128,264)
11	381-382	METERS	(61,833,533)	(66,557,991)	(72,414,911)	(78,753,782)	(84,521,013)	(95,895,136)
12	383-384	HOUSE REGULATORS	(21,832,674)	(23,086,544)	(24,034,176)	(25,118,381)	(26,194,518)	(27,991,019)
13	385	INDUSTRIAL MEAS.®. EQUIP.	(6,702,558)	(6,462,249)	(6,808,259)	(7,156,358)	(7,477,989)	(8,100,980)
14	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-
15	387	OTHER EQUIPMENT	(4,352,001)	(4,850,886)	(5,232,840)	(5,632,792)	(6,050,472)	(6,962,475)
16		TOTAL DISTR. PLANT	(\$750,268,236)	(\$778,900,757)	(\$808,918,339)	(\$835,507,507)	(\$870,252,907)	(\$944,536,435)
17		GENERAL PLANT:						
18		RWIP:	(\$27,992,230)	(\$28,777,760)	(\$29,120,814)	(\$30,266,316)	(\$34,082,146)	(\$44,080,523)
19		AMORT. ACQ. ADJUSTMENT	(4,929,066)	(5,015,761)	(5,028,153)	(4,641,372)	-	-
20		AMORT. OTHER UTILITY PLANT	(925,466)	(984,315)	(1,043,184)	(1,102,014)	(1,160,863)	(1,233,367)
21		PRODUCTION PLANT	-	-	-	-	-	-
22		CUST. ADV. FOR CONSTRUCTION	(14,222,411)	(16,970,399)	(20,227,795)	(25,419,528)	(27,265,436)	(29,550,659)
23		TOTAL ACCUMULATED DEPRECIATION	(\$914,847,126)	(\$950,062,671)	(\$987,401,887)	(\$924,395,029)	(\$968,050,028)	(1,076,507,125)
24		NET PLANT (Plant less Accum. Dep.)	\$1,353,092,999	\$1,631,336,832	\$1,899,386,589	\$2,183,844,184	\$2,430,288,257	\$2,953,333,224
25		Plus: WORKING CAPITAL	(39,060,546)	(27,546,024)	(8,153,158)	1,786,711	8,897,722	1,108,410
26		Equals: TOTAL RATE BASE	\$1,314,032,453	\$1,603,790,808	\$1,881,233,431	\$2,185,630,895	\$2,477,847,668	\$2,954,441,634
Totals may be affected due to rounding.								
SUPPORTING SCHEDULES: B-2, B-9, B-10, G-1 p. 1, G-1 p. 4, G-1 p. 8, G-1 p. 12, G-1 p. 14, G-1 p. 22						RECAP SCHEDULES: H-3 p. 1-4		

SCHEDULE E-6			DERIVATION OF OVERALL COST OF SERVICE					PAGE 3 OF 5	
FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)					TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 PROJECTED TEST YEAR: 12/31/26 PRIOR YEARS: 12/31/20 - 12/31/23 WITNESS: A. NICHOLS	
COMPANY: PEOPLES GAS SYSTEM, INC.									
DOCKET NO.: 20250029-GU									
			HISTORIC BASE YEAR ENDED 12/31/24						
			12/31/20	12/31/21	12/31/22	12/31/23	PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/26
LINE NO.	ACCT. NO.								
OPERATION AND MAINTENANCE									
1	740-848	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION PLANT:									
2	870	SUPERVISION & ENGINEERING	1,447,923	1,816,803	1,683,286	1,716,340	1,944,827	1,944,827	2,842,329
3	871	DISTRIBUTION LOAD DISPATCHING	394,550	458,018	508,470	495,101	557,922	557,922	603,962
4	872	COMPRESSOR STATION	1,413	189,221	478,898	326,703	443,720	443,720	490,273
5	873	COMPRESSOR STA. FUEL	1,363	25,314	49,049	63,868	52,897	52,897	59,628
6	874	MAINS & SERVICES	10,262,242	10,846,581	11,870,728	11,808,645	12,396,029	12,396,029	14,615,451
7	875	MEAS & REG. - GENERAL	47,040	25,973	28,879	162,435	312,195	312,195	348,688
8	876	MEAS & REG. - INDUSTRIAL	2,670	38,470	28,531	28,621	15,071	15,071	15,878
9	877	MEAS & REG. - CITY GATE	300,513	124,083	154,679	254,131	214,552	214,552	238,525
10	878	METER & HOUS REG. EXPENSE	5,180,922	5,430,989	6,209,145	5,958,047	6,074,258	6,074,258	6,023,304
11	879	CUSTOMER INSTALLATIONS	2,405,430	2,976,899	3,135,605	3,267,359	3,609,485	3,609,485	3,933,614
12	880	OTHER EXPENSE	3,926,955	3,979,955	5,356,215	5,108,906	5,462,512	5,462,512	7,572,109
13	881	RENTS	234,571	237,940	232,667	255,770	348,186	348,186	365,211
14	885	SUPERVISION & ENGINEERING	51,662	37,686	40,760	3,073	18,621	18,621	20,484
15	886	STRUCTURES & IMPROVEMENTS	159,454	191,289	247,156	227,471	180,384	174,792	196,754
16	887	MAINS	3,150,906	4,713,516	4,957,600	5,362,115	4,991,427	4,991,427	7,107,891
17	888	COMPRESSOR STA. EQUIPMENT	13,834	11,838	4,648	30,119	12,487	12,487	13,926
18	889	MEAS & REG. - GENERAL	635,529	851,506	856,863	857,979	944,247	944,247	1,035,027
19	890	MEAS & REG. - INDUSTRIAL	652,161	767,344	824,095	1,193,137	1,080,616	1,080,616	1,152,555
20	891	MEAS & REG. - GATE STATION	1,627,816	1,694,841	1,978,239	1,610,728	2,153,921	2,153,921	2,376,039
21	892	SERVICES	1,465,022	1,271,719	1,473,218	1,483,776	1,573,376	1,573,376	1,701,580
22	893	METERS & HOUSE REGULATORS	765,709	791,234	1,032,712	553,839	754,796	754,796	833,605
23	894	OTHER EQUIPMENT	49,231	74,488	95,721	62,958	133,063	133,063	149,457
24		TOTAL DISTRIBUTION EXPENSES	\$32,775,918	\$36,165,306	\$41,247,171	\$40,633,120	\$43,274,793	\$43,269,201	\$51,694,290
Totals may be affected due to rounding.									
SUPPORTING SCHEDULES: C-5 p.1, G-2, p.12, G-2 p.13								RECAP SCHEDULES: H-3 p. 1-4	

SCHEDULE E-6			DERIVATION OF OVERALL COST OF SERVICE					PAGE 4 OF 5	
FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)					TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.								HISTORIC BASE YEAR DATA: 12/31/24	
DOCKET NO.: 20250029-GU								PROJECTED TEST YEAR: 12/31/26	
								PRIOR YEARS: 12/31/20 - 12/31/23	
								WITNESS: A. NICHOLS	
			HISTORIC BASE YEAR ENDED 12/31/24					PROJECTED TEST YEAR ENDED 12/31/26	
			12/31/20	12/31/21	12/31/22	12/31/23	PER BOOKS	COMPANY ADJUSTED	
LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE							
CUSTOMER ACCOUNTS									
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	1,194,507	1,232,525	1,384,353	1,259,219	1,564,207	1,564,207	1,305,048
3	903	CUST. RECORDS & COLLECTIONS	11,729,206	12,689,703	13,191,923	14,391,939	15,092,224	15,092,224	18,657,720
4	904	UNCOLLECTIBLE ACCOUNTS	1,866,446	1,572,723	990,792	1,356,186	1,630,819	1,630,819	1,815,103
5	905	MISCELLANEOUS	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS	<u>\$14,790,159</u>	<u>\$15,494,951</u>	<u>\$15,567,069</u>	<u>\$17,007,345</u>	<u>\$18,287,250</u>	<u>\$18,287,250</u>	<u>\$21,777,872</u>
7	907-910	CUSTOMER SERV. & INFO. EXP.	17,033,184.15	16,997,872.47	22,824,651.08	30,492,486.48	\$ 33,724,427	\$0	\$0
8	911-916	SALES EXPENSE	8,768,768	8,740,628	9,000,367	9,274,205	9,594,547	9,594,547	10,109,143
9	920-931	ADMINISTRATION AND GENERAL	51,213,845	53,262,755	57,011,388	61,385,581	66,132,665	66,013,992	76,754,592
10	932	MAINT. OF GEN. PLANT	252,680	289,522	442,091	477,402	479,874	416,147	443,450
11	407.3*	REGULATORY DEBITS (CLAUSE RELATED/DEFERRED TAX REFORM)	7,616,536	8,277,379	6,568,588	757,169	19,161,448	388,935	388,936
12	413	GAS PLANT LEASED TO OTHERS	827,847	803,068	379,967	36,605	119,708	119,708	80,000
13		TOTAL OPER. & MAINT. EXPENSE	<u>\$133,278,937</u>	<u>\$140,031,483</u>	<u>\$153,041,292</u>	<u>\$160,063,913</u>	<u>\$190,774,711</u>	<u>\$138,089,777</u>	<u>\$161,248,281</u>
* 2022 AND 2023 Included 4074212 (Deferred Tax Reform Regulatory Credit)									
Totals may be affected due to rounding.									
SUPPORTING SCHEDULES: C-5 p.2, G-2 p. 12, G-2 p. 14, G-2 p. 15, G-2 p. 16, G-2 p.17, G-2 p. 18									
RECAP SCHEDULES: H-3 p. 1-4									

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS				TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: J. TAYLOR	
COMPANY: PEOPLES GAS SYSTEM, INC.							
DOCKET NO.: 20250029-GU							

RATE CLASSES										
LINE NO.	DESCRIPTION	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	COMMERCIAL GENERATORS	COMMERCIAL HEAT PUMP	GENERAL SERVICE 1	GENERAL SERVICE 2
1	SERVICE LINE: PIPE AND PIPING	\$ 2,037.36	\$2,285.26	\$2,016.30	\$0.00	\$4,309.75	\$7,863.18	\$2,016.30	\$5,254.44	\$12,982.82
2	METER: METER COST	\$ 206.91	357.79	1,015.46	253.38	736.97	1,279.82	914.43	1,015.93	1,867.24
3	REGULATOR: REGULATOR COST	173.18	763.88	2,414.25	353.29	1,716.51	2,952.68	3,192.83	2,728.52	4,330.03
4	TOTAL	<u>\$2,417.45</u>	<u>\$3,406.93</u>	<u>\$5,446.01</u>	<u>\$606.67</u>	<u>\$6,763.23</u>	<u>\$12,095.68</u>	<u>\$6,123.57</u>	<u>\$8,998.89</u>	<u>\$19,180.10</u>
5	INDEX (1)	1.00	1.41	2.25	0.25	2.80	5.00	2.53	3.72	7.93

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

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: J. TAYLOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

RATE CLASSES										
LINE NO.	DESCRIPTION	GENERAL SERVICE 3	GENERAL SERVICE 4	GENERAL SERVICE 5	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE LARGE VOLUME	NATURAL GAS VEHICLES	WHOLESALE	SPECIAL CONTRACTS
1	SERVICE LINE: PIPE AND PIPING	\$31,774.66	\$39,030.49	\$46,212.59	\$42,736.29	\$48,213.52	\$0.00	DISCONTINUED \$0.00	\$48,213.52	\$28,028.61
2	METER: METER COST	4,807.53	7,185.82	10,637.73	11,826.26	23,206.94	-	\$0.00	9,926.17	20,513.43
3	REGULATOR: REGULATOR COST	4,670.30	5,184.47	5,796.51	5,742.65	6,950.00	-	\$0.00	5,750.00	5,142.18
4	TOTAL	<u>\$ 41,252.49</u>	<u>\$51,400.78</u>	<u>\$62,646.84</u>	<u>\$60,305.20</u>	<u>\$78,370.45</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$63,889.69</u>	<u>\$53,684.22</u>
5	INDEX (1)	17.06	21.26	25.91	24.95	32.42	0.00	0.00	26.43	22.21

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

SCHEDULE E-8		COST STUDY - DERIVATION OF FACILITIES				PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE DERIVATION OF DEDICATED FACILITIES.				TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.						HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU						WITNESS: J. TAYLOR
LINE NO.	DESCRIPTION:	(500,000 - 999,999) GENERAL SERVICE 5	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(> 50,000,000) INTERRUPTIBLE LARGE VOLUME	SPECIAL CONTRACTS
1	SYSTEM MILES OF MAIN:					
2	MILES OF MAIN DEDICATED TO CLASS:					
3	NET COST OF MAIN DEDICATED TO CLASS:	Please refer to detailed cost data included in cost of service model allocations at Schedule H-2, Pages 3 and 4				
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:					
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:					
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:					
SUPPORTING SCHEDULES:					RECAP SCHEDULES:	

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

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

RECAP SCHEDULES: A-1, A-3, C-13, E-6 p. 1-2, G-5

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/24
 HISTORIC BASE YR + 1: 12/31/25
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	HBY + 1 12/31/2025 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2024 (PER BOOKS)	COMPANY ADJUSTMENTS					
	<u>CURRENT AND ACCRUED ASSETS</u>							
1	SINKING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS	1,165,602	(1,165,602)	-	1,168,198	1,168,415	(1,168,415)	-
3	NON UTILITY PROPERTY	11,047,560	(11,047,560)	-	11,175,905	10,674,474	(10,674,474)	-
4	CASH	12,977,319	-	12,977,319	6,143,918	5,000,000	-	5,000,000
5	SPECIAL DEPOSITS	-	-	-	-	-	-	-
6	WORKING FUNDS	25,000	-	25,000	25,000	25,000	-	25,000
7	TEMPORARY CASH INVESTMENTS	2,623	(2,623)	-	2,954	3,000	(3,000)	-
8	NOTES RECEIVABLE	-	-	-	-	-	-	-
9	CUST. ACCTS. REC. - GAS	41,777,018	-	41,777,018	46,368,205	47,646,435	-	47,646,435
10	OTHER ACCT RECEIVABLE	1,447,840	(1,447,840)	-	1,785,976	1,199,267	(1,199,267)	-
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,033,872)	-	(1,033,872)	(955,551)	(994,712)	-	(994,712)
12	ACCOUNTS RECEIVABLE -MISC	-	-	-	-	-	-	-
13	RECEIVABLE ASSOC. COMPANIES	8,552,648	(8,552,648)	-	9,129,886	9,520,209	(9,520,209)	-
14	RECEIVABLE ASSOC. CO - SERVICES	1,993,610	-	1,993,610	2,015,583	1,854,603	-	1,854,603
15	FUEL STOCK	(0)	-	(0)	(0)	-	-	-
16	PLANT & OPER. MATERIAL & SUPPL.	5,022,247	-	5,022,247	3,793,436	3,881,256	-	3,881,256
17	INVENTORY NON-UTILITY	613,079	(613,079)	-	1,101,954	1,028,909	(1,028,909)	-
18	STORES EXPENSE	-	-	-	-	-	-	-
19	PREPAYMENTS	6,297,340	-	6,297,340	7,305,322	7,244,728	-	7,244,728
20	UNBILLED REVENUE & MISC.	23,000,444	(5,091,706)	17,908,739	24,761,845	24,861,356	(5,693,200)	19,168,156
21	DEFERRED TAX ASSET-NON UTILITY	2,954,201	(2,954,201)	-	3,534,056	3,534,052	(3,534,052)	-
22	TOTAL CURRENT ASSETS	\$ 115,842,659	\$ (30,875,259)	\$ 84,967,400	\$ 117,356,687	\$ 116,646,992	\$ (32,821,526)	\$ 83,825,466
	<u>DEFERRED DEBITS</u>							
23	UNAMORTIZED DD&E	2,523,679	(2,523,679)	-	2,513,353	2,637,135	(2,637,135)	-
24	DEFERRED TAX ASSET	-	-	-	-	-	-	-
25	OTHER DEFERRED/MISC.	69,233,284	-	69,233,284	70,280,881	65,272,302	-	65,272,302
26	CONSERVATION COST TRUE-UP	5,248,214	(5,248,214)	-	578,045	142,449	-	142,449
27	CAST IRON/BARE STEEL COST TRUE-UP	119,017	(92,833)	26,185	67,096	17,480	-	17,480
28	NON-UTILITY TAX ASSET	-	-	-	-	-	-	-
29	UNAMORTIZED RATE CASE EXPENSE	2,302,412	(2,302,412)	-	1,588,858	2,695,790	(2,695,790)	-
30	UNRECOVERED GAS COSTS	(9,445,142)	-	(9,445,142)	(5,283,951)	(2,226,004)	-	(2,226,004)
31	REGULATORY DERIVATIVE	-	-	-	-	-	-	-
32	TOTAL DEFERRED DEBITS	\$ 69,981,463	\$ (10,167,137)	\$ 59,814,326	\$ 69,744,282	\$ 68,539,152	\$ (5,332,925)	\$ 63,206,227
33	TOTAL CURRENT AND DEFERRED ASSETS	\$ 185,824,122	\$ (41,042,395)	\$ 144,781,726	\$ 187,100,969	\$ 185,186,144	\$ (38,154,451)	\$ 147,031,693

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/24
 HISTORIC BASE YR + 1: 12/31/25
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR. + 1		PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/24 (PER BOOKS)	COMPANY ADJUSTMENTS		12/31/25 AVERAGE YEAR				
	<u>CURRENT LIABILITIES</u>								
1	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	46,236,092	-	46,236,092	50,190,272	56,806,472	-	-	56,806,472
3	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	12,786,315	-	12,786,315	13,407,229	12,983,782	-	-	12,983,782
5	CUSTOMER DEPOSITS-CURRENT	-	-	-	-	-	-	-	-
6	TAXES ACCRUED-GENERAL	12,213,738	-	12,213,738	13,660,274	15,088,836	-	-	15,088,836
7	TAXES ACCRUED-INCOME	4,772,106	-	4,772,106	287,915	404,587	-	-	404,587
8	INTEREST ACCRUED	12,284,972	-	12,284,972	13,259,056	14,816,540	-	-	14,816,540
9	DIVIDENDS DECLARED	1,823,947	(1,823,947)	-	-	-	-	-	-
10	TAX COLLECTIONS PAYABLE	1,513,080	-	1,513,080	1,533,219	1,620,048	-	-	1,620,048
11	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-
12	CONSERVATION COST TRUE-UP	-	-	-	374,369	1,042,174	-	-	1,042,174
13	CAST IRON/BARE STEEL RIDER COST TRUE-UP	26,185	-	26,185	137,443	443,933	-	-	443,933
14	NON-UTILITY ACCRUED LIABILITY	-	-	-	-	-	-	-	-
15	DERIVATIVE LIABILITY	-	-	-	-	-	-	-	-
16	MISC. CURRENT LIABILITIES	6,320,054	-	6,320,054	5,657,084	2,794,943	-	-	2,794,943
17	TOTAL CURRENT LIABILITIES	\$ 97,976,488	\$ (1,823,947)	\$ 96,152,541	\$ 98,506,860	\$ 106,001,316	\$ -	-	\$ 106,001,316
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>								
18	ACCUMULATED DEFERRED INC. TAX	-	-	-	-	-	-	-	-
19	ACCUMULATED DEFERRED INC. TAX NON-UTILITY	556,760	(556,760)	-	1,336,203	1,769,697	(1,769,697)	-	-
20	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	-	-
21	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-
22	OTHER DEFERRED CREDITS	3,058,112	-	3,058,112	4,029,896	3,526,501	-	-	3,526,501
23	PENSIONS & BENEFITS RESERVE	36,673,352	-	36,673,352	36,076,862	36,395,465	-	-	36,395,465
24	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ 40,288,224	\$ (556,760)	\$ 39,731,464	\$ 41,442,961	\$ 41,691,663	\$ (1,769,697)	-	\$ 39,921,967
25	TOTAL LIABILITIES	\$ 138,264,711	\$ (2,380,706)	\$ 135,884,005	\$ 139,949,821	\$ 147,692,980	\$ (1,769,697)	-	\$ 145,923,283
26	WORKING CAPITAL	\$ 47,559,410	\$ (38,661,689)	\$ 8,897,722	\$ 47,151,148	\$ 37,493,164	\$ (36,384,754)	-	\$ 1,108,410

27 Totals may be affected due to rounding.

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

RECAP SCHEDULES: G-1 p. 1

SCHEDULE G-1		RATE BASE ADJUSTMENTS			PAGE 4 OF 28
FLORIDA PUBLIC SERVICE COMMISSION					TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.					PROJECTED TEST YEAR: 12/31/26
DOCKET NO.: 20250029-GU					WITNESS: A. NICHOLS
ADJ NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
UTILITY PLANT IN SERVICE					
1	Remove WFNG Acquisition Adjustment	\$0	\$0	\$0	
2	Adjust for non-utility use of Common Plant	(3,665,090)	(3,665,090)	0	Remove non-utility plant from adjusted rate base.
3	Adjust for Cast Iron/ Base Steel Rider Plant in Service	(24,344,884)	0	(24,344,884)	Remove CI/BSR plant from adjusted rate base as recovered in rider.
4	Adjust for Cast Iron/ Base Steel Rider CWIP	(3,345,150)	0	(3,345,150)	Remove CI/BSR CWIP from adjusted rate base as recovered in rider.
5	Remove Non-Utility	0	0	0	
6	Property held for future use	(1,939,552)	0	(1,939,552)	Remove PHFFU from adjusted rate base consistent with prior rate cases.
7	Remove AFUDC - Eligible CWIP	(14,888,771)	0	(14,888,771)	Remove AFUDC CWIP from adjusted rate base.
8	TOTAL	(48,183,447)	(3,665,090)	(44,518,357)	
ACCUM. DEPR.-UTILITY PLANT					
9	Remove WFNG Acquisition Adjustment	0	0	0	
10	Adjust for non-utility use of Common Plant	356,755	356,755	0	Remove non-utility Accum. Depr. from adjusted rate base.
11	Adjust for Cast Iron/ Base Steel Rider	124,419	0	124,419	Remove CI/BSR Accum. Depr. from adjusted rate base as recovered in rider.
12		0	0	0	
13	TOTAL	481,175	356,755	124,419	
ALLOWANCE FOR WORKING CAPITAL					
14	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	(36,384,754)	(13,467,739)	(22,917,015)	Remove Working Capital Items on G-1 pages 2-3 from adjusted rate base consistent with prior rate cases.
15	TOTAL RATE BASE ADJUSTMENTS	(\$84,087,027)	(\$16,776,073)	(\$67,310,953)	
16 Totals may be affected due to rounding.					
SUPPORTING SCHEDULES: G-1 p.2-3, G-1 p.7, G-1 p.18, G-1 p.22					RECAP SCHEDULES: G-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ASSETS	BEG BALANCE	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 MONTH AVERAGE
1	GAS PLANT IN SERV.	\$3,362,464,997	\$3,446,374,791	\$3,505,271,068	\$3,544,447,300	\$3,573,454,414	\$3,661,497,780	\$3,682,572,498	\$3,704,203,353	\$3,726,449,256	\$3,750,072,903	\$3,773,818,631	\$3,794,652,309	\$3,834,140,214	\$3,643,032,270
2	PROPERTY HELD FOR FUTURE USE	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552
3	OWIP	193,457,445	135,049,717	104,060,638	92,366,178	92,542,827	27,228,402	34,271,112	36,094,709	37,971,748	39,853,581	39,822,834	42,841,160	26,838,142	69,415,269
4	GAS PLANT ACQ. ADJ.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	GROSS UTILITY PLANT	3,557,861,994	3,583,364,059	3,611,271,258	3,638,753,030	3,667,936,792	3,690,665,734	3,718,783,161	3,742,237,613	3,766,360,555	3,791,866,035	3,815,581,017	3,839,433,020	3,862,917,907	3,714,387,091
6	ACCUM. PROVISION FOR DEPR.	(973,140,969)	(972,919,271)	(974,762,842)	(978,450,607)	(982,763,920)	(981,936,359)	(997,100,676)	(992,281,598)	(997,480,291)	(1,002,818,394)	(1,008,040,942)	(1,013,634,067)	(1,018,776,201)	(991,085,087)
7	NET PLANT	2,584,721,025	2,610,444,788	2,636,508,416	2,660,302,423	2,685,172,872	2,708,729,375	2,731,682,485	2,749,956,015	2,768,880,265	2,789,047,641	2,807,540,075	2,825,798,953	2,844,141,706	2,723,302,003
8	OTHER INVESTMENTS	1,057,850	1,304,546	866,755	1,226,149	1,564,881	963,638	1,274,260	1,551,324	874,910	1,192,274	1,432,260	818,459	1,059,269	1,168,198
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON UTILITY PROPERTY	11,426,620	11,384,835	11,343,049	11,301,263	11,259,477	11,217,691	11,175,905	11,134,119	11,092,333	11,050,547	11,008,761	10,966,975	10,925,189	11,175,905
11	TOTAL PROPERTY & INVEST.	12,484,471	12,689,380	12,209,804	12,527,412	12,824,358	12,181,329	12,450,164	12,685,443	11,967,243	12,242,821	12,441,021	11,785,435	11,984,458	12,344,103
12	CASH	19,870,937	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	6,143,918
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	2,400	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,954
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CUSTOMER ACCOUNTS RECEIVABLE	47,548,187	52,873,546	56,104,935	52,962,035	48,377,541	44,622,687	41,732,246	40,875,271	40,027,447	40,130,183	41,794,884	44,836,154	50,901,548	46,368,205
18	OTHER ACCOUNTS RECEIVABLE	8,089,622	1,813,827	972,326	961,478	605,448	1,368,351	1,850,036	1,552,170	1,163,171	1,078,260	996,507	2,274,872	1,785,976	1,785,976
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(999,919)	(1,043,741)	(944,663)	(872,282)	(906,219)	(943,438)	(928,824)	(958,166)	(936,485)	(951,206)	(968,798)	(967,675)	(1,000,753)	(955,551)
20	ACCOUNTS RECEIVABLE - MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RECEIVABLE ASSOC. COMPANIES	8,098,839	8,516,755	9,353,310	8,696,540	8,590,980	8,925,331	8,838,471	8,879,720	9,552,913	9,658,462	9,599,605	10,004,189	9,873,401	9,129,886
22	RECEIVABLE ASSOC. CO. SERVICES	3,100,897	1,924,890	1,929,890	1,926,890	1,923,890	1,924,890	1,923,890	1,921,890	1,925,890	1,924,890	1,923,890	1,925,890	1,924,890	2,015,583
23	FUEL STOCK	(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
24	PLANT & OPER. MATERIAL & SUPPL.	3,707,870	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,800,567	3,793,436
25	MERCHANDISE	1,356,227	1,353,043	1,399,836	1,011,141	1,053,238	1,078,966	864,294	886,507	931,587	1,021,504	1,139,310	1,195,496	1,034,252	1,101,954
26	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	PREPAYMENTS	6,015,988	5,922,986	5,805,846	4,850,741	3,746,265	3,604,786	12,158,652	10,850,408	10,494,126	9,809,306	8,281,785	7,320,554	6,107,735	7,305,322
28	UNBILLED REVENUE & MISC	26,822,408	27,836,163	26,823,937	25,195,749	24,695,674	23,712,659	23,388,405	22,811,965	22,639,356	23,188,134	23,469,868	24,426,046	26,893,628	24,761,845
29	DEFERRED TAX ASSETS - NON-UTILITY	3,534,100	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,056
30	TOTAL CURR. & ACCR. ASSETS	127,172,556	111,570,089	113,798,037	107,094,911	100,449,436	96,656,852	100,931,374	99,480,251	98,549,624	98,307,065	98,681,425	102,098,782	110,372,192	105,012,584
31	UNAMORT. DD&E	2,416,137	2,388,041	2,359,946	2,331,851	2,303,756	2,275,661	2,253,936	2,271,586	2,689,235	2,656,885	2,624,535	2,592,185	2,559,834	2,513,353
32	DEFERRED TAX ASSETS	52,350,060	53,218,975	51,857,170	52,989,624	53,935,599	54,717,641	55,568,976	56,164,522	56,715,086	57,447,047	58,024,242	58,702,761	59,820,136	55,500,911
33	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	MISC. DEFERRED DEBITS	68,785,131	68,806,985	69,206,758	69,616,532	70,026,306	70,436,080	70,845,854	71,255,628	71,665,402	71,975,176	72,268,335	72,278,109	66,415,163	70,280,881
35	CONSERVATION TRUE-UP	2,079,195	539,023	0	0	0	0	0	0	337,686	823,246	1,419,214	1,474,530	742,691	579,045
36	CAST IRON/BARE STEEL RIDER TRUE-UP	330,890	96,904	0	0	0	0	0	0	0	0	51,104	166,111	227,237	67,096
37	UNBUNDLING TRANSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNAMORT. RATE CASE	1,944,031	1,767,249	1,690,467	1,613,685	1,536,903	1,460,121	1,383,339	1,306,557	1,229,775	1,152,993	1,076,211	999,429	3,594,386	1,588,858
39	UNRECOVERED GAS COST	(5,246,346)	(6,257,101)	(6,083,274)	(5,908,693)	(5,733,354)	(5,557,254)	(5,380,390)	(5,202,758)	(5,024,354)	(4,845,178)	(4,665,220)	(4,484,483)	(4,302,958)	(5,283,951)
40	REGULATORY DERIVATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	TOTAL DEFERRED CHARGES	122,539,099	120,649,076	119,031,068	120,643,000	122,069,210	123,332,249	125,171,716	126,245,535	127,612,830	129,310,171	130,798,420	131,728,642	129,056,488	125,245,193
42	TOTAL ASSETS	\$2,846,917,150	\$2,856,353,332	\$2,881,547,325	\$2,900,567,746	\$2,920,515,876	\$2,940,899,805	\$2,970,235,739	\$2,988,367,244	\$3,007,009,962	\$3,028,907,696	\$3,049,480,941	\$3,071,412,812	\$3,095,554,844	\$2,965,903,883

SCHEDULE G-1

CALCULATION OF THE PROJECTED TEST YEAR - BALANCE SHEET

PAGE 6 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET
FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$100	100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	1,104,050,169	1,104,050,169	1,154,050,169	1,154,050,169	1,154,050,169	1,198,050,169	1,198,050,169	1,198,050,169	1,219,050,169	1,219,050,169	1,219,050,169	1,222,050,169	1,222,050,169	1,181,973,246	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	132,170,876	145,511,948	130,029,155	139,048,527	148,412,908	121,020,617	127,038,284	132,884,164	116,218,516	122,129,362	128,618,920	119,519,653	130,217,251	130,216,782	CAP. STRUCTURE
4	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	1,236,221,145	1,249,562,217	1,284,079,425	1,293,096,797	1,302,463,177	1,319,070,886	1,325,088,533	1,330,934,433	1,335,268,785	1,341,179,631	1,347,669,189	1,341,569,922	1,352,267,521	1,312,190,128	
6	FM BONDS	925,000,000	925,000,000	925,000,000	925,000,000	925,000,000	925,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	992,307,692	CAP. STRUCTURE
7	REVOLVING CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	925,000,000	925,000,000	925,000,000	925,000,000	925,000,000	925,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	992,307,692	
10	NOTES PAYABLE	138,000,000	130,766,305	116,795,690	120,995,107	120,247,020	115,756,430	34,417,168	42,405,638	48,471,002	55,721,484	56,488,387	97,984,304	127,656,140	92,744,975	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	59,761,598	58,498,934	55,547,972	53,545,140	50,496,836	48,593,750	48,015,455	45,745,240	43,668,901	45,217,532	45,940,167	46,979,515	50,462,496	50,190,272	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	ACCTS. PAYABLE ASSOC. CO-SERV	14,083,140	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,350,904	13,407,229	WORKING CAP.
14	CUSTOMER DEPOSITS	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	CAP. STRUCTURE
15	TAXES ACCRUED-GENERAL	5,814,991	7,383,224	9,551,359	11,125,381	13,469,448	15,569,974	17,764,264	18,221,958	20,839,091	23,300,655	26,012,817	2,714,365	6,016,029	13,680,274	WORKING CAP.
16	TAXES ACCRUED-INCOME	0	(2,782,025)	(2,755,264)	(1,577,859)	3,212,802	4,096,974	1,310,627	1,490,477	1,717,772	(1,604,138)	(314,794)	948,348	0	287,915	WORKING CAP.
17	INTEREST ACCRUED	2,091,107	6,515,304	10,887,460	15,269,392	19,650,548	24,037,494	2,892,120	7,773,351	12,726,701	17,679,522	22,626,441	27,600,105	2,618,179	13,259,056	WORKING CAP.
18	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	1,385,073	1,591,734	3,285,493	1,413,596	1,381,381	1,216,645	1,637,456	1,111,694	1,128,729	1,200,221	1,774,067	1,309,339	1,496,436	1,533,219	WORKING CAP.
20	INACTIVE DEPOSITS	110,543	110,543	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	95,609	CAP. STRUCTURE
21	CONSERVATION COST TRUE-UP	0	0	288,313	824,008	1,306,896	1,204,160	916,425	326,999	0	0	0	0	0	374,369	WORKING CAP.
22	CBR COST TRUE-UP	0	0	105,609	235,515	313,315	333,469	313,467	253,280	165,308	66,791	0	0	0	137,443	WORKING CAP.
23	NON-UTILITY ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	DERIVATIVE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
25	MISC. CURRENT LIABILITIES	7,344,264	6,168,076	4,571,960	6,140,844	5,487,140	5,670,238	6,047,623	5,508,595	5,700,612	5,411,189	5,591,595	5,769,036	4,130,927	5,657,084	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	229,325,716	222,337,999	212,457,370	222,149,921	229,744,153	230,657,927	127,493,401	137,016,029	148,396,913	161,172,053	172,297,477	197,463,809	206,559,005	192,082,444	
27	CUSTOMER DEPOSITS	29,196,495	28,590,004	28,613,829	28,637,674	28,661,539	28,685,423	28,709,328	28,733,252	28,757,197	28,781,161	28,805,145	28,829,150	28,853,174	28,757,952	CAP. STRUCTURE
28	CUSTOMER ADVANCES FOR CONST.	27,706,505	28,206,505	26,943,108	25,107,131	25,607,131	26,107,131	24,074,622	24,574,622	25,074,622	25,574,622	26,074,622	26,574,622	27,074,622	26,053,836	RATE BASE
29	OTHER DEFERRED CREDITS	4,458,823	4,442,335	4,426,112	3,555,152	3,617,270	3,554,294	3,909,434	3,846,237	3,782,992	4,137,965	4,074,625	4,011,417	4,571,991	4,029,896	WORKING CAP.
30	ACCUMULATED DEFERRED INC. TAX	268,589,726	270,950,033	273,681,305	276,557,697	278,842,035	281,126,374	284,046,166	286,330,505	288,614,843	290,899,182	293,297,573	295,581,911	298,543,402	283,620,058	CAP. STRUCTURE
31	ACCUM DEFERRED INC. TAX (NON-UTILITY)	1,081,642	1,124,069	1,166,496	1,208,922	1,251,349	1,293,776	1,336,203	1,378,630	1,421,057	1,463,484	1,505,911	1,548,338	1,590,764	1,336,203	WORKING CAP.
32	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
33	REGULATORY LIABILITIES - TAX RELATED	89,118,958	89,173,934	89,228,910	89,283,886	89,338,861	89,393,837	89,448,813	89,503,789	89,558,765	89,613,740	89,668,716	89,723,692	89,778,668	89,448,813	
34	TOTAL DEFERRED CREDITS	420,152,148	422,486,879	424,059,759	424,350,461	427,318,185	430,160,835	431,524,566	434,367,035	437,209,475	440,470,154	443,426,592	446,269,130	450,412,621	433,246,757	
35	PENSIONS & BENEFITS RESERVE	36,218,142	35,966,237	35,950,771	35,970,567	35,990,362	36,010,158	36,129,239	36,049,748	36,134,789	36,085,861	36,067,684	36,109,951	36,315,698	36,076,862	WORKING CAP.
36	TOTAL OPERATING RESERVES	456,370,290	458,453,117	460,010,530	460,321,028	463,308,547	466,170,993	467,653,805	470,416,783	473,344,265	476,556,015	479,494,275	482,379,081	486,728,319	469,323,619	
37	TOTAL CAPITAL & LIAB.	\$2,846,917,150	\$2,855,353,332	\$2,881,547,325	\$2,900,567,746	\$2,920,515,877	\$2,940,899,806	\$2,970,235,739	\$2,988,367,245	\$3,007,009,962	\$3,028,907,899	\$3,049,460,941	\$3,071,412,812	\$3,095,554,844	\$2,965,903,883	

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: G-1 p.1, G-1 p.3, G-1 p.5, G-3 p.1,

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

Just Plant in Serv.

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	OCTOBER 2026	NOVEMBER 2026	DECEMBER 2026	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$3,834,140,214	\$3,856,849,991	\$3,880,721,474	\$3,910,312,670	\$3,934,358,803	\$3,979,428,063	\$4,014,203,972	\$4,040,945,970	\$4,091,753,088	\$4,128,900,539	\$4,156,420,195	\$4,192,801,795	\$4,261,059,636	\$4,021,684,339	RATE BASE
2	PROPERTY HELD FOR FUTURE USE	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	RATE BASE
3	CWIP	26,838,142	38,904,105	52,534,496	60,423,262	72,756,591	63,430,531	65,746,262	75,760,773	59,098,379	55,265,385	59,987,928	57,117,061	20,355,860	54,399,806	RATE BASE
4	GAS PLANT ACQ. ADJ.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	GROSS UTILITY PLANT	3,862,917,907	3,897,693,647	3,935,195,522	3,972,675,484	4,009,054,946	4,044,798,145	4,081,889,786	4,118,646,295	4,151,781,018	4,186,095,476	4,218,347,674	4,251,858,408	4,283,355,047	4,078,023,796	
6	ACCUM. PROVISION FOR DEPR.	(1,018,776,201)	(1,023,896,348)	(1,028,902,393)	(1,033,886,411)	(1,039,032,596)	(1,043,652,478)	(1,048,001,708)	(1,053,128,961)	(1,056,219,233)	(1,060,785,521)	(1,066,021,036)	(1,070,569,558)	(1,073,816,891)	(1,047,437,641)	RATE BASE
7	NET PLANT	2,844,141,706	2,873,797,302	2,906,293,128	2,938,789,072	2,970,022,350	3,001,145,667	3,033,888,078	3,065,517,334	3,095,561,786	3,125,309,955	3,152,326,639	3,181,288,849	3,209,538,156	3,030,586,155	
8	OTHER INVESTMENTS	1,059,269	1,305,961	866,755	1,226,148	1,564,880	963,638	1,274,259	1,551,323	874,909	1,192,272	1,432,258	818,457	1,059,267	1,168,415	WORKING CAP
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
10	NON UTILITY PROPERTY	10,925,189	10,883,403	10,841,617	10,799,832	10,758,046	10,716,280	10,674,474	10,632,688	10,590,902	10,549,116	10,507,330	10,465,544	10,423,758	10,674,474	WORKING CAP
11	TOTAL PROPERTY & INVEST.	11,984,458	12,189,365	11,708,372	12,025,980	12,322,926	11,679,897	11,948,732	12,184,010	11,465,811	11,741,388	11,939,588	11,284,001	11,483,025	11,842,889	
12	CASH	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	WORKING CAP
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
14	WORKING FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	WORKING CAP
15	TEMP CASH INVESTMENTS	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	WORKING CAP
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
17	CUSTOMER ACCOUNTS RECEIVABLE	50,901,548	56,971,019	56,962,258	53,808,859	49,144,049	45,372,585	42,455,750	41,618,622	40,826,860	41,026,574	42,708,407	45,763,812	51,843,306	47,646,435	WORKING CAP
18	OTHER ACCOUNTS RECEIVABLE	2,274,872	1,821,086	982,217	793,332	605,906	1,108,179	455,696	1,206,140	1,526,619	816,449	1,591,031	1,228,680	1,180,283	1,199,267	WORKING CAP
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,000,753)	(1,072,651)	(981,348)	(936,362)	(995,963)	(1,014,746)	(995,199)	(1,014,473)	(971,870)	(976,851)	(986,621)	(984,079)	(1,000,336)	(994,712)	WORKING CAP
20	ACCOUNTS RECEIVABLE -MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
21	RECEIVABLE ASSOC. COMPANIES	9,873,401	9,122,063	10,145,171	9,463,947	9,333,889	9,643,742	9,488,252	9,269,476	9,766,300	9,625,270	9,311,524	9,522,191	9,197,486	9,520,209	WORKING CAP
22	RECEIVABLE ASSOC. CO. SERVICES	1,924,890	1,848,496	1,853,496	1,850,496	1,847,496	1,848,496	1,847,496	1,845,496	1,849,496	1,849,496	1,847,496	1,849,496	1,849,496	1,854,603	WORKING CAP
23	FUEL STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
24	PLANT & OPER MATERIAL & SUPPL.	3,800,567	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,887,980	3,881,256	WORKING CAP
25	PLANT & OPER MATERIAL & SUPPL. (NON UTILITY)	1,034,252	1,086,572	1,108,784	981,392	1,080,059	1,127,090	939,186	1,006,343	1,047,602	892,392	1,051,791	1,099,354	921,003	1,028,909	WORKING CAP
26	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
27	PREPAYMENTS	6,107,735	5,796,889	5,618,823	4,648,534	3,526,298	3,367,391	12,128,033	10,798,860	10,426,331	9,722,104	8,175,265	7,194,665	6,670,511	7,244,728	WORKING CAP
28	UNBILLED REVENUE & MISC	26,893,628	27,950,535	26,944,196	25,247,103	24,738,582	23,732,617	23,418,062	22,870,956	22,771,812	23,337,554	23,628,535	24,594,267	27,069,780	24,861,356	WORKING CAP
29	DEFERRED TAX ASSETS-NON-UTILITY	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	3,534,052	WORKING CAP
30	TOTAL CURR & ACCR. ASSETS	110,372,192	115,974,042	115,083,630	108,307,334	101,730,348	97,635,386	102,187,309	100,051,454	99,693,183	98,742,020	99,777,479	102,718,398	110,180,561	104,804,103	
31	UNAMORT. DD&E	2,559,834	2,527,485	2,495,134	2,462,784	2,430,434	2,398,084	2,735,005	2,699,552	2,664,099	2,628,645	2,593,192	3,064,108	3,024,400	2,637,135	WORKING CAP
32	DEFERRED TAX ASSETS	59,820,136	60,958,183	59,485,215	59,999,676	60,822,630	61,465,984	61,862,447	62,366,991	62,835,219	63,146,988	63,649,797	64,246,959	64,878,710	61,964,534	CAP. STRUCTURE
33	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
34	MISC DEFERRED DEBITS	66,415,163	66,255,327	66,395,491	66,535,656	66,200,820	65,865,984	65,531,149	65,205,313	64,879,477	64,553,642	64,218,806	63,883,970	62,599,127	65,272,302	WORKING CAP
35	CONSERVATION TRUE UP	742,691	0	0	0	0	0	0	0	0	0	499,710	609,441	0	142,449	WORKING CAP
36	CBSR TRUE UP	227,237	0	0	0	0	0	0	0	0	0	0	0	0	17,460	WORKING CAP
37	UNBUNDLING TRANSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
38	UNAMORT. RATE CASE	3,594,386	3,444,620	3,294,854	3,145,088	2,995,322	2,845,556	2,695,780	2,546,024	2,396,258	2,246,492	2,096,726	1,946,960	1,797,194	2,695,790	WORKING CAP
39	UNRECOVERED GAS COST	(4,302,958)	(3,962,282)	(3,620,126)	(3,276,485)	(2,931,352)	(2,584,721)	(2,236,585)	(1,886,937)	(1,535,771)	(1,183,080)	(828,858)	(473,098)	(115,796)	(2,226,004)	WORKING CAP
40	REGULATORY DERIVATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP
41	TOTAL DEFERRED CHARGES	129,056,488	129,223,332	128,050,568	128,866,718	129,517,854	129,990,887	130,587,806	130,930,942	131,239,281	131,392,687	132,229,372	133,278,340	132,183,636	130,503,686	
42	TOTAL ASSETS	\$3,095,554,844	\$3,131,184,040	\$3,161,135,698	\$3,187,969,104	\$3,213,593,478	\$3,240,451,838	\$3,278,611,925	\$3,308,683,740	\$3,337,960,061	\$3,367,186,049	\$3,396,273,078	\$3,428,569,589	\$3,463,385,377	\$3,277,736,833	

FLORIDA PUBLIC SERVICE COMMISSION															TYPE OF DATA SHOWN:	
EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.															PROJECTED TEST YEAR: 12/31/26	
COMPANY: PEOPLES GAS SYSTEM, INC.															WITNESS: A. NICHOLS	
DOCKET NO. : 20250029-GU																
LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	OCTOBER 2026	NOVEMBER 2026	DECEMBER 2026	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	1,222,050,169	1,222,050,169	1,302,050,169	1,302,050,169	1,302,050,169	1,356,050,169	1,356,050,169	1,356,050,169	1,381,050,169	1,381,050,169	1,381,050,169	1,381,050,169	1,381,050,169	1,332,588,631	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	130,217,251	141,593,874	126,229,550	133,524,312	141,173,578	117,719,799	122,513,679	126,990,572	113,607,638	118,317,007	123,406,895	116,530,613	125,853,751	125,975,271	CAP. STRUCTURE
4	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	1,352,267,521	1,363,644,143	1,428,279,819	1,435,574,581	1,443,223,848	1,473,770,068	1,478,563,948	1,483,040,842	1,494,657,808	1,499,367,276	1,504,457,164	1,497,580,882	1,506,904,020	1,458,564,001	
6	FM BONDS & LONG TERM NOTES	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,125,000,000	1,125,000,000	1,125,000,000	1,125,000,000	1,125,000,000	1,250,000,000	1,250,000,000	1,109,615,385	CAP. STRUCTURE
7	REVOLVING CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
8	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,050,000,000	1,125,000,000	1,125,000,000	1,125,000,000	1,125,000,000	1,125,000,000	1,250,000,000	1,250,000,000	1,109,615,385	
10	NOTES PAYABLE	127,656,140	134,186,412	81,317,359	92,235,499	101,117,428	89,087,116	65,509,876	84,253,501	93,448,741	108,902,013	122,769,094	52,893,517	90,887,764	95,712,651	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	50,462,496	56,684,005	61,423,717	61,693,271	58,147,278	56,064,756	56,298,438	56,250,548	54,557,287	54,851,591	54,240,217	56,172,628	61,647,908	56,806,472	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
13	ACCTS. PAYABLE ASSOC. CO-SERV	13,350,904	12,455,522	12,607,612	12,941,360	12,938,801	12,914,240	12,892,238	12,996,381	13,014,517	12,900,403	13,170,317	13,255,706	13,351,166	12,983,732	WORKING CAP.
14	CUSTOMER DEPOSITS	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	CAP. STRUCTURE
15	TAXES ACCRUED-GENERAL	6,016,029	7,799,952	10,291,428	12,149,811	14,823,268	17,250,617	19,784,558	20,539,980	23,287,250	26,282,009	29,339,638	2,470,768	6,119,581	15,088,836	WORKING CAP.
16	TAXES ACCRUED-INCOME	0	1,876,216	962,732	856,000	2,253,607	1,797,903	1,808,968	769,555	(170,607)	(1,288,327)	(1,787,543)	(1,808,875)	0	404,587	WORKING CAP.
17	INTEREST ACCRUED	2,618,179	7,583,135	12,492,781	17,404,880	22,359,093	27,299,802	3,209,802	8,474,408	13,762,552	19,045,019	24,333,771	30,094,093	3,937,507	14,816,540	WORKING CAP.
18	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	1,496,436	1,653,015	3,824,332	1,483,941	1,442,190	1,269,996	1,740,581	1,164,725	1,140,169	1,208,503	1,808,322	1,324,780	1,503,635	1,620,048	WORKING CAP.
20	INACTIVE DEPOSITS	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	92,893	CAP. STRUCTURE
21	CONSERVATION COST TRUE-UP	0	853,861	1,610,630	2,052,166	2,501,630	2,346,729	2,010,272	1,377,692	671,163	41,968	0	0	52,147	1,042,174	WORKING CAP.
22	CBR COST TRUE-UP	0	81,257	351,051	550,150	690,593	763,868	779,566	741,448	659,810	544,973	386,893	199,994	21,528	443,933	WORKING CAP.
23	NON-UTILITY ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
24	DERIVATIVE LIABILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	MISC. CURRENT LIABILITIES	4,130,927	3,125,690	3,250,791	3,234,715	2,760,827	3,003,967	3,008,850	2,531,706	2,757,729	2,090,510	2,324,724	2,547,819	1,566,208	2,794,943	WORKING CAP.
26	TOTAL CURR & ACCRUED LIAB.	206,559,005	227,126,958	188,950,326	205,448,686	219,862,407	212,626,889	167,871,041	189,927,806	203,956,524	225,406,555	247,413,327	157,978,324	179,915,337	202,541,860	
27	CUSTOMER DEPOSITS	28,853,174	28,877,218	28,901,282	28,925,367	28,949,471	28,973,596	28,997,741	29,021,905	29,046,090	29,070,295	29,094,521	29,118,766	29,143,032	28,997,881	CAP. STRUCTURE
28	CUSTOMER ADVANCES FOR CONST.	27,074,622	27,574,622	28,074,622	28,574,622	29,074,622	29,574,622	30,074,622	30,574,622	31,074,622	31,574,622	29,804,113	30,304,113	30,804,113	29,550,859	RATE BASE
29	OTHER DEFERRED CREDITS	4,571,891	4,509,313	4,446,655	3,935,486	3,867,225	3,804,216	3,300,046	3,283,207	3,266,406	2,800,982	2,784,036	2,767,265	2,507,670	3,526,501	WORKING CAP.
30	ACCUMULATED DEFERRED INC. TAX	298,543,402	301,580,206	304,541,051	307,501,895	310,462,739	313,423,584	316,384,428	319,345,273	322,306,117	325,266,962	328,917,319	331,878,163	334,839,006	316,537,703	CAP. STRUCTURE
31	ACCUM. DEFERRED INC. TAX-Non Utility	1,590,764	1,620,586	1,650,409	1,680,231	1,710,053	1,739,875	1,769,697	1,799,519	1,829,341	1,859,163	1,888,985	1,918,807	1,948,629	1,769,697	WORKING CAP.
32	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
33	REGULATORY LIABILITIES - TAX RELATED	89,778,668	89,855,170	89,931,672	90,008,174	90,084,676	90,161,178	90,237,680	90,314,182	90,390,684	90,467,186	90,543,688	90,620,190	90,696,692	90,237,680	CAP. STRUCTURE
34	TOTAL DEFERRED CREDITS	450,412,621	454,017,116	457,545,691	460,625,774	464,148,787	467,677,070	470,764,213	474,338,708	477,913,261	481,039,210	483,032,662	486,607,325	489,939,142	470,620,122	
35	PENSIONS & BENEFITS RESERVE	36,315,698	36,395,925	36,359,864	36,339,064	36,358,438	36,377,812	36,412,723	36,376,386	36,432,370	36,373,008	36,369,926	36,403,058	36,626,878	36,395,465	WORKING CAP.
36	TOTAL OPERATING RESERVES	486,728,319	490,412,941	493,905,554	496,964,838	500,507,224	504,054,882	507,176,936	510,715,094	514,345,631	517,412,219	519,402,587	523,010,383	526,566,020	507,015,587	
37	TOTAL CAPITAL & LIAB.	\$3,095,554,844	\$3,131,184,042	\$3,161,135,699	\$3,187,989,105	\$3,213,593,479	\$3,240,451,839	\$3,278,611,926	\$3,308,683,741	\$3,337,960,062	\$3,367,186,050	\$3,396,273,079	\$3,428,569,589	\$3,463,385,377	\$3,277,736,833	

SCHEDULE G-1

CALCULATION OF THE PROJECTED TEST YEAR RATE BASE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY
PLANT FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/25

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	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	110,153,982	\$114,985,088	\$117,936,212	\$121,832,437	\$122,584,278	\$123,089,389	\$123,612,314	\$124,064,926	\$124,517,537	\$126,560,808	\$127,188,419	\$128,011,513	\$137,430,013	123,228,224
5	303.02	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336	PURIFICATION EQUIPMENT	-	\$17,665	\$18,704	\$3,424,167	\$3,476,206	\$3,484,206	\$3,492,206	\$3,500,206	\$3,508,206	\$3,508,206	\$3,508,206	\$3,508,206	\$7,433,962	2,980,780
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	35,935,838	\$35,937,720	\$35,937,831	\$35,937,942	\$35,938,052	\$35,938,052	\$35,938,052	\$35,938,052	\$35,938,052	\$35,938,052	\$35,938,052	\$35,938,052	\$35,938,052	35,937,831
8	364	LNG PLANT	-	-	-	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,075,836
9	374	LAND AND LAND RIGHTS	26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	\$26,680,875	26,680,875
10	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
11	375	STRUCTURES AND IMPROVEMENTS	29,398,022	\$31,200,047	\$31,954,397	\$32,394,447	\$32,939,018	\$98,864,215	\$100,069,824	\$100,396,211	\$100,564,434	\$100,792,225	\$100,885,901	\$100,950,887	\$102,224,957	74,048,814
12	376	MAINS - STEEL	884,123,951	\$892,241,313	\$819,339,237	\$823,396,830	\$825,517,582	\$826,370,293	\$826,462,072	\$826,669,939	\$826,796,963	\$827,067,231	\$827,395,867	\$827,657,941	\$828,440,233	920,113,804
13	376.02	MAINS - PLASTIC	933,529,837	\$989,512,843	\$1,008,010,239	\$1,023,213,679	\$1,038,711,330	\$1,050,347,981	\$1,060,164,081	\$1,072,186,704	\$1,084,474,799	\$1,096,066,874	\$1,110,148,983	\$1,120,988,116	\$1,136,418,160	1,055,667,971
14	377	COMPRESSOR STATION EQUIPMENT	19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	\$19,851,446	19,851,446
15	378	M & R EQUIPMENT - GENERAL	27,182,016	\$27,182,016	\$27,182,016	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	\$27,202,020	27,187,404
16	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
17	379	MEAS & REG STAT EQUIP-CITY	115,291,719	\$117,205,961	\$117,807,227	\$118,173,645	\$118,531,973	\$118,755,530	\$118,984,774	\$119,210,311	\$119,399,626	\$119,556,964	\$119,719,958	\$119,853,719	\$119,981,618	118,650,225
18	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
19	380	SERVICE LINES - STEEL	78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	\$78,161,725	78,161,725
20	380.02	SERVICE LINES - PLASTIC	697,268,773	\$701,072,433	\$705,632,641	\$710,741,461	\$716,357,307	\$721,453,510	\$727,293,385	\$733,000,409	\$738,850,382	\$744,728,946	\$750,613,227	\$756,498,652	\$762,384,305	728,145,802
21	381	METERS	108,766,889	\$109,073,550	\$109,424,165	\$110,440,936	\$111,026,616	\$112,105,326	\$112,622,162	\$113,026,624	\$114,069,091	\$114,578,679	\$114,981,691	\$116,023,867	\$116,533,397	112,513,230
22	382	METER INSTALLATIONS	124,581,280	\$128,076,128	\$130,116,411	\$132,013,622	\$134,010,690	\$135,694,817	\$137,316,357	\$138,902,593	\$140,405,811	\$141,854,447	\$143,292,168	\$144,712,513	\$146,129,384	136,700,478
23	383	REGULATORS	21,963,045	\$22,036,303	\$22,105,301	\$22,175,927	\$22,252,559	\$22,320,685	\$22,395,984	\$22,451,843	\$22,517,815	\$22,583,808	\$22,649,807	\$22,715,807	\$22,780,680	22,390,120
24	384	REGULATOR INSTALL HOUSE	39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	\$39,276,068	39,276,068
25	385	M & R EQUIPMENT - INDUSTRIAL	15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	\$15,200,847	15,200,847
26	387	OTHER EQUIPMENT	15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	\$15,398,238	15,398,238
27	380	STRUCTURES & IMPROVEMENTS	28,184	\$28,184	\$28,184	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	\$1,276,431	988,374
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	\$134,160	134,160
29	391	OFFICE FURNITURE	2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	\$2,178,347	2,178,347
30	391.01	COMPUTER EQUIPMENT	7,952,119	\$8,055,249	\$8,096,792	\$8,150,124	\$8,305,389	\$8,340,941	\$8,386,591	\$8,433,341	\$8,469,590	\$8,500,379	\$8,480,637	\$8,500,228	\$8,495,245	8,638,202
31	391.02	OFFICE EQUIPMENT/MACHINES	1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	\$1,601,895	1,601,895
32	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	12,979,229	\$15,107,776	\$16,478,820	\$16,923,800	\$17,636,460	\$18,274,807	\$18,693,309	\$18,913,665	\$19,094,393	\$19,310,118	\$19,489,919	\$19,525,879	\$19,707,606	17,856,599
34	392.02	AUTO & TRUCK 3/4 - 1 TON	24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	\$24,474,124	24,474,124
35	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	392.04	TRAILERS, OTHER	4,351,292	\$4,351,249	\$4,351,237	\$4,351,233	\$4,351,229	\$4,351,228	\$4,351,228	\$4,351,228	\$4,351,228	\$4,351,228	\$4,351,228	\$4,351,228	\$4,351,228	4,351,236
37	392.05	TRUCKS OVER 1 TON	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	\$2,647,582	\$2,647,582	\$2,647,582	2,647,582
38	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
39	394	TOOLS, SHOP, & GARAGE EQUIPMENT	8,221,669	\$8,867,813	\$9,018,468	\$9,171,880	\$9,351,367	\$9,428,948	\$9,541,190	\$9,606,332	\$9,657,638	\$9,794,433	\$9,866,694	\$9,925,312	\$10,012,113	9,420,286
40	394.01	CNG STATION EQUIPMENT	2,626,871	\$2,732,760	\$2,872,284	\$3,030,992	\$3,205,995	\$3,365,571	\$3,522,061	\$3,677,934	\$3,833,663	\$4,145,128	\$4,300,847	\$4,456,566	\$4,612,288	3,520,008
41	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	396	POWER OPERATED EQUIPMENT	3,359,463	\$3,543,386	\$3,685,878	\$3,820,682	\$3,927,177	\$3,953,076	\$4,103,965	\$4,153,463	\$4,255,546	\$4,280,583	\$4,390,999	\$4,417,686	\$4,427,623	4,024,577
43	397	COMMUNICATIONS EQUIPMENT	2,960,151	\$2,986,351	\$2,993,132	\$2,998,030	\$2,998,150	\$2,998,574	\$2,998,659	\$2,998,676	\$2,998,680	\$2,998,680	\$2,998,680	\$2,998,681	\$3,001,993	2,994,341
44	398	MISC EQUIPMENT - GAS	1,004,503	\$1,371,792	\$1,494,732	\$1,593,287	\$1,668,835	\$1,696,427	\$1,990,081	\$2,056,694	\$2,081,580	\$2,097,751	\$2,108,868	\$2,118,974	\$2,128,878	1,800,954
45		TOTAL PLANT IN SERVICE	\$3,362,464,997	\$3,446,374,791	\$3,505,271,068	\$3,544,447,300	\$3,573,454,414	\$3,601,497,780	\$3,632,572,498	\$3,704,203,353	\$3,726,449,256	\$3,750,072,903	\$3,773,816,631	\$3,794,652,309	\$3,834,140,214	\$3,643,032,270

SUPPORTING SCHEDULES: B-4, G-1 p 23-25

RECAP SCHEDULES: G-1 p 5, G-1 p 10, G-1 p 15

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN
PROJECTED TEST YEAR:
WITNESS A. NICHOLS 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/26

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	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	137,430,013	137,768,346	138,106,680	138,737,870	139,173,823	140,778,525	141,408,227	142,037,930	142,653,346	145,840,013	146,646,680	147,453,346	164,153,649	143,245,265
5	303.02	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336	RNG PURIFICATION EQUIP	7,433,962	7,433,962	7,433,962	11,937,275	11,937,275	25,430,298	25,430,298	25,430,298	25,430,298	25,430,298	25,430,298	25,430,298	25,430,298	19,201,448
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052	35,938,052
8	364	LNG LIQUEFIED NATURAL GAS	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587	1,398,587
9	374	LAND AND LAND RIGHTS	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875
10	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
11	375	STRUCTURES AND IMPROVEMENTS	102,224,957	103,067,232	103,951,948	104,968,592	106,007,222	106,963,257	107,925,924	108,834,719	110,041,859	111,079,772	112,003,615	113,048,165	113,991,736	108,008,231
12	376	MAINS - STEEL	928,440,233	928,617,815	928,812,454	929,010,505	929,220,279	929,454,477	929,660,439	929,860,755	930,059,941	930,295,702	930,513,017	930,715,603	930,915,244	929,659,728
13	376.02	MAINS - PLASTIC	1,136,418,160	1,148,997,672	1,162,764,667	1,177,117,866	1,190,778,011	1,210,928,818	1,235,288,140	1,251,318,772	1,266,816,473	1,310,733,839	1,327,690,759	1,348,982,901	1,384,592,156	1,244,032,926
14	377	COMPRESSOR EQUIPMENT	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446	19,851,446
15	378	M & R EQUIPMENT - GENERAL	27,202,020	27,322,398	27,442,777	27,563,155	27,683,533	27,879,752	27,879,752	27,879,752	27,879,752	27,879,752	27,879,752	27,879,752	27,879,752	27,853,223
16	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
17	379	M & R EQUIPMENT - CITY	119,981,616	120,387,223	120,805,055	121,225,332	121,646,098	122,068,962	122,487,845	122,970,638	127,911,907	128,335,272	128,756,655	133,685,642	134,182,202	124,957,111
18	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
19	380	SERVICE LINES - STEEL	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725	78,161,725
20	380.02	SERVICE LINES - PLASTIC	762,384,305	767,628,343	773,184,057	778,522,107	783,856,624	789,180,434	794,524,103	799,857,744	805,191,379	810,525,013	815,858,646	821,192,280	826,525,913	794,810,842
21	381	METERS	116,533,397	117,161,713	117,857,786	118,539,410	119,222,145	119,905,102	120,588,103	121,271,113	121,954,125	122,637,137	123,320,149	124,003,161	124,686,173	120,875,347
22	382	METER INSTALLATIONS	146,129,384	147,465,454	148,785,365	150,102,043	151,418,074	152,733,877	154,049,854	155,365,725	156,681,595	157,997,466	159,313,336	160,629,206	161,945,076	154,047,427
23	383	REGULATORS	22,780,680	22,948,262	22,916,385	22,984,616	23,052,870	23,121,127	23,189,385	23,257,644	23,325,903	23,394,161	23,462,420	23,530,678	23,598,937	23,189,467
24	384	REGULATOR INSTALL HOUSE	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068	39,276,068
25	385	M & R EQUIPMENT - INDUSTRIAL	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847	15,200,847
26	387	OTHER EQUIPMENT	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238	15,398,238
27	390	STRUCTURES & IMPROVEMENTS	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
29	391	OFFICE FURNITURE	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347	2,178,347
30	391.01	COMPUTER EQUIPMENT	9,895,245	9,715,849	9,741,370	9,816,674	9,849,935	9,874,787	9,995,557	10,059,511	10,080,502	10,134,900	10,161,980	10,180,796	10,214,759	9,963,990
31	391.02	OFFICE EQUIPMENT/MACHINES	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895	1,601,895
32	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	19,707,606	20,288,752	20,740,981	21,207,426	21,716,716	22,090,573	22,373,345	23,189,898	23,793,210	24,393,872	24,994,005	25,530,031	26,036,437	22,774,066
34	392.02	AUTO & TRUCK 3/4 - 1 TON	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124	24,474,124
35	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	392.04	TRAILERS, OTHER	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228	4,351,228
37	392.05	TRUCKS OVER 1 TON	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	2,647,582	2,647,582	2,647,582	2,647,582
38	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
39	394	TOOLS, SHOP & GARAGE EQUIPMENT	10,012,113	10,074,344	10,146,381	10,312,821	10,407,172	10,519,754	10,668,741	10,750,233	10,830,539	10,959,819	11,038,026	11,119,126	11,237,625	10,621,215
40	394.01	CNG STATION EQUIPMENT	4,456,568	4,487,710	4,493,939	4,495,184	4,495,434	4,495,493	4,495,493	4,495,493	4,495,493	4,495,493	4,495,493	4,495,493	4,495,493	5,140,982
41	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	396	POWER OPERATED EQUIPMENT	4,427,623	4,461,835	4,581,126	4,743,929	4,826,378	4,889,812	5,082,041	5,156,392	5,299,902	5,416,029	5,471,479	5,518,473	5,560,097	5,033,470
43	397	COMMUNICATIONS EQUIPMENT	3,001,993	3,002,655	3,002,787	3,002,814	3,002,814	3,002,820	3,002,820	3,002,821	3,002,821	3,002,821	3,002,821	3,002,821	3,002,821	3,003,477
44	398	MISC EQUIPMENT - GAS	2,128,878	2,148,964	2,202,293	2,275,787	2,312,934	2,351,643	2,402,441	2,455,068	2,542,579	2,597,617	2,629,601	2,652,557	2,684,749	2,414,239
45		TOTAL PLANT IN SERVICE	\$3,834,140,214	\$3,856,949,991	\$3,880,721,474	\$3,910,312,670	\$3,934,358,803	\$3,979,428,083	\$4,014,203,972	\$4,040,945,970	\$4,081,763,088	\$4,128,900,539	\$4,156,420,195	\$4,192,801,795	\$4,261,059,636	\$4,021,684,339

SUPPORTING SCHEDULES: G-1 p. 7, G-1 p. 8, G-1 p. 27-28

RECAP SCHEDULES: E-6 p.1, G-1 p.7, G-1 p. 18-19

SCHEDULE G-1

DEPRECIATION RESERVE BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2024	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	13 MONTH AVERAGE
1	336	RNG - RENEWABLE NATURAL GAS	3.4%	\$0	\$0	\$50	\$103	\$9,805	\$19,654	\$29,526	\$39,421	\$49,338	\$59,278	\$69,218	\$79,158	\$89,098	\$34,204
2	338.01	RNG - RENEWABLE NATURAL GAS	6.7%	2,785,353	2,985,994	3,186,647	3,387,299	3,587,953	3,788,607	3,989,261	4,189,915	4,390,570	4,591,224	4,791,878	4,992,532	5,193,186	3,989,263
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	-	-	-	-	4,079	8,158	12,238	16,317	20,396	24,475	28,554	32,634	36,713	14,120
4	374	LAND AND LAND RIGHTS	0.0%	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5	375	STRUCTURES AND IMPROVEMENTS	2.8%	9,809,069	9,759,754	9,807,441	9,885,749	9,957,672	4,324,520	4,450,367	4,655,482	4,875,112	5,089,954	5,318,991	5,546,740	5,671,503	6,867,720
6	376	MAINS - STEEL	2.4%	216,581,591	217,639,555	217,076,193	219,562,037	220,224,416	222,001,304	223,846,084	225,680,913	227,523,207	229,353,299	231,179,857	233,010,860	234,798,150	224,419,749
7	376.02	MAINS - PLASTIC	1.8%	243,926,779	239,806,407	238,984,139	238,407,134	237,860,119	237,645,512	237,602,162	237,443,399	237,252,344	237,114,707	236,829,607	236,580,915	236,575,658	238,176,991
8	377	COMPRESSOR EQUIPMENT	3.0%	2,040,114	2,089,742	2,139,371	2,189,000	2,238,628	2,288,257	2,337,886	2,387,514	2,437,143	2,486,771	2,536,400	2,586,029	2,635,657	2,337,886
9	378	M & R EQUIPMENT - GENERAL	3.0%	6,377,765	6,445,866	6,513,966	6,580,327	6,648,477	6,716,627	6,784,777	6,852,928	6,921,078	6,989,228	7,057,378	7,125,528	7,193,679	6,785,202
10	379	M & R EQUIPMENT - CITY	2.2%	23,125,932	23,155,441	23,302,631	23,452,081	23,593,482	23,748,600	23,880,195	23,979,687	24,142,018	24,330,779	24,505,030	24,712,932	24,921,590	23,911,569
11	380	SERVICE LINES - STEEL	4.3%	32,029,511	32,309,591	32,589,670	32,869,750	33,149,829	33,429,909	33,709,988	33,990,068	34,270,147	34,550,227	34,830,306	35,110,386	35,390,466	33,709,988
12	380.02	SERVICE LINES - PLASTIC	3.1%	234,032,587	234,888,102	235,687,657	236,451,287	237,184,028	237,976,459	238,717,389	239,484,959	240,254,841	241,037,349	241,834,547	242,646,846	243,474,328	238,743,875
13	381	METERS	4.7%	46,322,313	46,721,560	46,118,276	46,459,440	46,840,071	47,181,125	47,575,261	47,981,194	48,333,233	48,735,691	49,149,413	49,509,194	49,919,254	47,603,459
14	382	METER INSTALLATIONS	2.6%	41,746,892	41,848,007	41,883,188	41,735,230	41,762,701	41,861,710	41,949,810	42,044,494	42,149,834	42,263,177	42,380,808	42,502,665	42,628,101	42,028,954
15	383	REGULATORS	2.0%	9,653,780	9,669,734	9,686,551	9,703,184	9,719,373	9,736,448	9,753,894	9,771,380	9,788,975	9,806,679	9,824,492	9,842,415	9,860,546	9,755,185
16	384	REGULATOR INSTALL HOUSE	2.4%	16,753,039	16,831,591	16,910,143	16,988,695	17,067,247	17,145,800	17,224,352	17,302,904	17,381,456	17,460,008	17,538,560	17,617,112	17,695,665	17,224,352
17	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	7,589,352	7,627,220	7,655,088	7,682,956	7,710,824	7,738,693	7,766,561	7,794,429	7,822,297	7,850,166	7,878,034	7,905,902	7,933,770	7,766,561
18	387	OTHER EQUIPMENT	3.0%	6,269,554	6,308,050	6,346,546	6,385,041	6,423,537	6,462,032	6,500,528	6,539,024	6,577,519	6,616,015	6,654,510	6,693,006	6,731,502	6,500,528
19	390	STRUCTURES & IMPROVEMENTS	4.1%	17,391	17,487	17,583	(90,864)	(98,503)	(82,141)	(77,780)	(73,419)	(69,058)	(64,697)	(60,338)	(55,975)	(51,614)	(50,764)
20	391	OFFICE FURNITURE	5.1%	1,224,350	1,233,608	1,242,866	1,252,124	1,261,382	1,270,640	1,279,898	1,289,156	1,298,414	1,307,672	1,316,930	1,326,188	1,335,446	1,279,898
21	391.01	COMPUTER EQUIPMENT	7.8%	3,732,811	3,784,499	3,836,188	3,888,488	3,942,463	3,996,448	4,050,665	4,105,177	4,159,994	4,215,046	4,270,324	4,325,448	4,380,719	4,055,880
22	391.02	OFFICE EQUIPMENT/MACHINES	6.3%	1,065,930	1,074,339	1,082,749	1,091,159	1,099,569	1,107,979	1,116,389	1,124,799	1,133,209	1,141,619	1,150,029	1,158,439	1,166,849	1,116,389
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.01	AUTO & TRUCK LESS THAN 1/2 TON	9.5%	6,519,035	6,621,787	6,741,391	6,541,848	6,615,828	6,715,450	6,850,126	6,998,114	7,147,847	7,299,011	7,441,883	7,596,178	7,730,927	6,986,110
25	392.02	AUTO & TRUCK 3/4 - 1 TON	7.5%	10,008,571	10,161,534	10,314,497	10,467,461	10,620,424	10,773,387	10,926,351	11,079,314	11,232,277	11,385,240	11,538,204	11,691,167	11,844,130	10,926,351
26	392.03	AIRPLANES	0.0%	-	0	0	0	0	0	0	0	0	0	0	0	0	-
27	392.04	TRAILERS, OTHER	2.4%	791,424	800,127	808,829	817,532	826,234	834,937	843,639	852,342	861,044	869,747	878,450	887,151	895,854	843,639
28	392.05	TRUCKS OVER 1 TON	5.8%	1,401,492	1,414,289	1,427,085	1,439,882	1,452,679	1,465,475	1,478,272	1,491,069	1,503,865	1,516,662	1,529,459	1,542,255	1,555,052	1,478,272
29	393	STORES EQUIPMENT	4.3%	647	652	656	661	665	670	675	679	684	688	693	698	702	675
30	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.8%	4,872,571	4,849,271	4,871,642	4,894,377	4,915,455	4,946,115	4,974,070	5,006,570	5,040,534	5,067,270	5,100,164	5,134,533	5,168,687	4,987,635
31	394.01	CNG STATION EQUIPMENT	5.1%	937,631	948,585	959,980	971,956	984,593	997,960	1,011,992	1,026,675	1,042,008	1,057,990	1,074,621	1,091,901	1,109,829	1,016,594
32	395	LABORATORY EQUIPMENT	5.0%	-	0	0	0	0	0	0	0	0	0	0	0	0	-
33	396	POWER OPERATED EQUIPMENT	2.9%	2,248,068	2,240,183	2,236,356	2,233,541	2,233,514	2,240,763	2,237,185	2,242,799	2,243,960	2,252,068	2,252,010	2,261,101	2,270,913	2,245,634
34	397	COMMUNICATIONS EQUIPMENT	7.7%	3,166,018	3,182,734	3,201,307	3,220,261	3,239,301	3,258,602	3,277,736	3,296,975	3,316,217	3,335,458	3,354,700	3,373,941	3,392,895	3,276,157
35	398	MISC EQUIPMENT - GAS	4.3%	291,784	263,446	256,046	251,894	250,087	253,678	234,221	235,560	240,766	246,819	253,369	260,047	266,779	254,193
36		DEPRECIATION RESERVE		\$934,311,603	\$933,479,154	\$934,685,402	\$937,719,615	\$941,357,945	\$939,851,267	\$944,333,688	\$948,829,837	\$953,341,269	\$957,969,622	\$962,511,182	\$967,399,866	\$971,833,033	\$948,280,268
37	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	108	TOTAL DEPRECIATION RESERVE		934,311,603	933,479,154	934,685,402	937,719,615	941,357,945	939,851,267	944,333,688	948,829,837	953,341,269	957,969,622	962,511,182	967,399,866	971,833,033	948,280,268
39		TOTAL AMORTIZATION RESERVE		\$38,829,368	\$39,440,117	\$40,077,439	\$40,730,993	\$41,405,975	\$42,085,093	\$42,766,989	\$43,451,780	\$44,139,022	\$44,828,772	\$45,529,761	\$46,234,201	\$46,943,169	42,804,821
40		TOTAL DEPR/AMORT RESERVE		\$973,140,969	\$972,919,271	\$974,762,842	\$978,450,607	\$982,763,920	\$981,936,359	\$987,100,676	\$992,281,598	\$997,480,291	\$1,002,818,394	\$1,008,040,942	\$1,013,634,067	\$1,018,776,201	\$991,085,087

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	13 MONTH AVERAGE
1	336	RNG PURIFICATION EQUIP	3.4%	\$89,098	\$110,160	\$131,223	\$152,286	\$186,108	\$219,931	\$291,983	\$364,036	\$436,088	\$508,141	\$580,193	\$652,246	\$724,298	\$341,984
2	336.01	RNG PURIFICATION EQUIP 104	6.7%	5,193,186	5,393,840	5,594,494	5,795,148	5,995,803	6,196,457	6,397,111	6,597,765	6,798,419	6,999,073	7,199,727	7,400,381	7,601,036	6,397,111
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	36,713	40,792	44,871	48,951	53,030	57,109	61,188	65,267	69,347	73,426	77,505	81,584	85,663	61,188
4	374	LAND AND LAND RIGHTS	0.0%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	375	STRUCTURES AND IMPROVEMENTS	2.9%	5,671,503	5,836,787	6,003,345	6,154,670	6,309,103	6,473,319	6,639,190	6,811,991	6,990,970	7,127,461	7,308,333	7,476,945	7,659,574	6,848,239
6	376	MAINS - STEEL	2.4%	234,798,150	236,639,589	238,479,989	240,320,302	242,160,082	243,998,158	245,839,157	247,681,059	249,523,460	251,363,079	253,204,773	255,048,183	256,892,254	245,842,165
7	376.02	MAINS - PLASTIC	1.8%	236,575,658	236,132,846	235,556,536	234,963,038	234,473,341	233,437,944	232,034,239	231,443,335	229,142,869	227,852,048	227,170,364	226,158,904	223,895,588	231,448,978
8	377	COMPRESSOR EQUIPMENT	3.0%	2,635,657	2,734,914	2,835,800	2,934,172	3,033,000	3,131,943	3,230,886	3,329,829	3,428,772	3,527,715	3,626,658	3,725,601	3,824,544	3,231,201
9	378	M & R EQUIPMENT - GENERAL	3.0%	7,193,679	7,251,361	7,309,345	7,367,629	7,426,215	7,485,506	7,544,351	7,603,692	7,663,033	7,722,374	7,781,715	7,841,056	7,900,397	7,551,687
10	379	M & R EQUIPMENT - CITY	2.2%	24,921,590	25,049,028	25,176,148	25,303,620	25,432,221	25,561,384	25,691,318	25,821,252	25,951,186	26,081,120	26,211,054	26,341,000	26,471,000	25,460,893
11	380	SERVICE LINES - STEEL	4.3%	35,390,466	35,870,545	36,350,625	36,830,704	37,310,784	37,790,863	38,270,943	38,751,022	39,231,102	39,711,181	40,191,261	40,671,340	41,151,420	37,070,943
12	380.02	SERVICE LINES - PLASTIC	3.1%	243,474,328	244,346,224	245,239,863	246,148,874	247,071,983	248,008,934	248,959,675	249,924,199	250,902,501	251,894,582	252,900,441	253,920,079	254,953,495	249,057,321
13	381	METERS	4.7%	49,919,254	50,319,301	50,719,474	51,121,812	51,526,723	51,934,289	52,344,526	52,757,437	53,173,023	53,591,285	54,012,221	54,435,833	54,862,119	52,338,254
14	382	METER INSTALLATIONS	2.6%	42,628,101	42,770,974	42,918,147	43,068,461	43,221,684	43,377,769	43,536,708	43,698,498	43,863,140	44,030,632	44,200,976	44,374,171	44,550,216	43,556,883
15	383	REGULATORS	2.0%	9,860,546	9,854,094	9,847,707	9,841,425	9,835,254	9,829,197	9,823,253	9,817,423	9,811,707	9,806,616	9,801,616	9,796,241	9,791,980	9,824,042
16	384	REGULATOR INSTALL HOUSE	2.4%	17,695,665	17,774,217	17,852,769	17,931,321	18,009,873	18,088,425	18,166,977	18,245,529	18,324,082	18,402,634	18,481,186	18,559,738	18,638,290	18,166,977
17	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	7,933,770	7,961,639	7,989,507	8,017,375	8,045,243	8,073,111	8,100,980	8,128,848	8,156,716	8,184,584	8,212,452	8,240,321	8,268,189	8,100,980
18	387	OTHER EQUIPMENT	3.0%	6,731,502	6,769,997	6,808,493	6,846,988	6,885,484	6,923,979	6,962,475	7,000,971	7,039,466	7,077,962	7,116,457	7,154,953	7,193,449	6,962,475
19	390	STRUCTURES & IMPROVEMENTS	4.1%	(51,614)	(47,252)	(42,891)	(38,530)	(34,169)	(29,808)	(25,447)	(21,086)	(16,724)	(12,363)	(8,002)	(3,641)	720	(25,447)
20	391	OFFICE FURNITURE	5.1%	1,335,446	1,344,704	1,353,962	1,363,220	1,372,478	1,381,736	1,390,994	1,400,251	1,409,509	1,418,767	1,428,025	1,437,283	1,446,541	1,390,994
21	391.01	COMPUTER EQUIPMENT	7.8%	4,399,719	4,462,739	4,525,892	4,589,210	4,653,019	4,717,043	4,781,203	4,846,201	4,911,588	4,977,176	5,043,053	5,109,105	5,175,281	4,783,943
22	391.02	OFFICE EQUIPMENT/MACHINES	6.3%	1,166,849	1,175,259	1,183,669	1,192,079	1,200,489	1,208,899	1,217,309	1,225,719	1,234,128	1,242,538	1,250,948	1,259,358	1,267,768	1,217,309
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.01	AUTO & TRUCK LESS THAN 1/2 TON	9.5%	7,730,827	7,886,945	8,047,564	8,201,764	8,359,656	8,511,580	8,666,464	8,843,586	9,007,173	9,195,536	9,378,654	9,576,523	9,778,636	8,708,077
25	392.02	AUTO & TRUCK 3/4 - 1 TON	7.5%	11,844,130	11,997,093	12,150,057	12,303,020	12,455,983	12,608,947	12,761,910	12,914,873	13,067,836	13,220,800	13,373,763	13,526,726	13,679,690	12,761,910
26	392.03	AIRPLANES	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.04	TRAILERS, OTHER	2.4%	895,854	904,556	913,259	921,961	930,664	939,366	948,069	956,771	965,474	974,176	982,879	991,581	1,000,283	948,069
28	392.05	TRUCKS OVER 1 TON	5.8%	1,555,052	1,567,848	1,580,644	1,593,442	1,606,238	1,619,035	1,631,832	1,644,628	1,657,425	1,670,222	1,683,018	1,695,815	1,708,612	1,631,832
29	393	STORIES EQUIPMENT	4.3%	702	707	711	716	721	725	730	734	739	744	749	753	757	730
30	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.8%	5,168,687	5,201,324	5,235,357	5,261,470	5,294,516	5,326,442	5,355,475	5,391,064	5,427,082	5,458,153	5,496,201	5,533,301	5,567,473	5,382,734
31	394.01	CNG STATION EQUIPMENT	5.1%	1,109,829	1,128,407	1,147,114	1,165,847	1,184,585	1,203,324	1,222,064	1,240,803	1,259,543	1,278,282	1,297,022	1,315,762	1,334,501	1,222,083
32	395	LABORATORY EQUIPMENT	5.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	396	POWER OPERATED EQUIPMENT	2.9%	2,270,913	2,278,638	2,279,048	2,275,962	2,280,257	2,286,405	2,291,508	2,297,323	2,303,141	2,308,961	2,314,781	2,320,601	2,326,421	2,287,708
34	397	COMMUNICATIONS EQUIPMENT	7.7%	3,392,895	3,412,100	3,431,355	3,450,621	3,469,889	3,489,157	3,508,425	3,527,693	3,546,961	3,566,229	3,585,497	3,604,765	3,624,033	3,508,368
35	398	MISC EQUIPMENT - GAS	4.3%	266,779	272,660	278,541	284,422	290,303	296,184	302,065	307,946	313,827	319,708	325,589	331,470	337,351	291,365
36		DEPRECIATION RESERVE		\$971,833,033	\$976,192,408	\$980,435,826	\$984,655,353	\$988,033,575	\$992,883,097	\$996,483,141	\$1,000,797,744	\$1,003,101,904	\$1,006,878,695	\$1,011,307,185	\$1,015,044,246	\$1,017,475,682	\$995,853,222
37	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	108	TOTAL DEPRECIATION RESERVE		971,833,033	976,192,408	980,435,826	984,655,353	988,033,575	992,883,097	996,483,141	1,000,797,744	1,003,101,904	1,006,878,695	1,011,307,185	1,015,044,246	1,017,475,682	995,853,222
39		TOTAL AMORTIZATION RESERVE		46,943,169	47,703,938	48,466,568	49,231,059	49,999,021	50,769,381	51,548,567	52,331,217	53,117,329	53,906,827	54,713,851	55,525,312	56,341,209	51,584,419
40		TOTAL DEPR/AMORT RESERVE		\$1,018,776,201	\$1,023,896,346	\$1,028,902,393	\$1,033,886,411	\$1,039,032,596	\$1,043,852,478	\$1,048,001,708	\$1,053,128,961	\$1,056,219,233	\$1,060,785,521	\$1,066,021,036	\$1,070,569,558	\$1,073,816,891	\$1,047,437,641

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

DOCKET NO. : 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	0
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	36,823,754	37,429,601	38,062,019	38,710,668	39,380,746	40,054,960	40,731,951	41,411,819	42,094,176	42,779,023	43,475,107	44,174,643	44,878,707	40,769,783
5	374.02	LAND RIGHTS / EASEMENTS	1,150,124	1,154,749	1,159,374	1,163,998	1,168,623	1,173,247	1,177,872	1,182,497	1,187,121	1,191,746	1,196,370	1,200,995	1,205,620	1,177,872
6	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	40,163	40,443	40,722	41,002	41,281	41,561	41,840	42,120	42,399	42,679	42,958	43,238	43,517	41,840
7		SUBTOTAL	38,829,366	39,440,117	40,077,439	40,730,993	41,405,975	42,085,093	42,766,989	43,451,760	44,139,022	44,828,772	45,529,761	46,234,201	46,943,169	42,804,820
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9		TOTAL	\$38,829,366	\$39,440,117	\$40,077,439	\$40,730,993	\$41,405,975	\$42,085,093	\$42,766,989	\$43,451,760	\$44,139,022	\$44,828,772	\$45,529,761	\$46,234,201	\$46,943,169	\$42,804,820

LINE NO.	A/C NO.	DESCRIPTION	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTANGIBLE PLANT	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325	815,325
4	303.01	CUSTOMIZED SOFTWARE	44,878,707	45,634,572	46,392,298	47,151,884	47,914,943	48,680,399	49,454,681	50,232,426	51,013,634	51,798,228	52,600,348	53,406,905	54,217,898	49,490,532
5	374.02	LAND RIGHTS / EASEMENTS	1,205,620	1,210,244	1,214,869	1,219,494	1,224,118	1,228,743	1,233,367	1,237,992	1,242,617	1,247,241	1,251,866	1,256,490	1,261,115	1,233,367
6	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	43,517	43,797	44,076	44,356	44,635	44,915	45,194	45,474	45,753	46,033	46,312	46,592	46,871	45,194
7		SUBTOTAL	46,943,169	47,703,938	48,466,568	49,231,059	49,999,021	50,769,381	51,548,567	52,331,217	53,117,329	53,906,827	54,713,851	55,525,312	56,341,209	51,584,419
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL	46,943,169	47,703,938	48,466,568	49,231,059	49,999,021	50,769,381	51,548,567	52,331,217	53,117,329	53,906,827	54,713,851	55,525,312	56,341,209	51,584,419

LINE NO.	A/C NO.	DESCRIPTION	Dec-2024	Jan-2025	Feb-2025	Mar-2025	Apr-2025	May-2025	Jun-2025	Jul-2025	Aug-2025	Sep-2025	Oct-2025	Nov-2025	Dec-2025	13 MONTH AVERAGE
1	303	CUSTOMIZED SOFTWARE	110,153,982	114,985,088	117,936,212	121,832,437	122,584,278	123,089,389	123,812,314	124,064,926	124,517,537	126,560,808	127,188,419	128,011,513	137,430,013	\$123,228,224
2	374.00	LAND AND LAND RIGHTS	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875	26,680,875
3	375	STRUCTURES AND IMPROVEMENTS	29,398,022	31,200,047	31,954,397	32,394,447	32,939,018	98,984,215	100,069,824	100,396,211	100,564,434	100,792,225	100,885,901	100,950,887	102,224,957	74,048,814
4	390.00	STRUCTURES AND IMPROVEMENTS	28,184	28,184	28,184	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	1,276,431	988,374
5	390.02	STRUCTURES AND IMPROVEMENTS	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160	134,160
6	391	OFFICE & COMPUTER EQUIPMENT	11,732,361	11,835,491	11,877,034	11,930,366	12,085,631	12,121,183	12,166,833	12,213,583	12,249,832	13,130,621	13,260,879	13,360,470	13,475,487	12,418,444
7		TOTAL	\$178,127,584	\$184,863,847	\$188,610,862	\$194,248,716	\$195,700,393	\$262,166,254	\$263,940,437	\$264,766,186	\$265,423,269	\$268,575,120	\$269,426,665	\$270,414,335	\$281,221,923	\$237,498,892
8	303.01	CUSTOMIZED SOFTWARE	\$123,228,224		0.0%	\$0										
9	374	LAND AND LAND RIGHTS	26,680,875		0.4%	\$116,486										
10	375	STRUCTURES AND IMPROVEMENTS	74,048,814		2.2%	\$1,628,378										
11	390	STRUCTURES AND IMPROVEMENTS	1,122,534		2.1%	\$23,360										
12	391	OFFICE & COMPUTER EQUIPMENT	12,418,444		0.4%	\$54,702										
13		TOTAL	\$237,498,892			\$1,822,925										

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE			METHOD OF ALLOCATION		
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	374	01 - EASEMENT - GAS MAIN	\$384,285	\$0	\$384,285	\$0	\$0	\$0
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, FL 33180	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 W 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	-	-	-
10	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	-	8,000	-	-	-
11	374	02 - LAND - NW Quadrant of McCoy St & Tresk St	1	-	1	-	-	-
12	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE STATION	265,983	-	265,983	-	-	-
13	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 mile north of Parrish, FL)	1	-	1	-	-	-
14	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	-	-	-
15	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	-	8,909	-	-	-
16	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	-	7,960	-	-	-
17	374	02 - LAND-PORT SUTTON GATE STATION, 78TH & MADISON- PARCEL #3	4,939	-	4,939	-	-	-
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	10,000	-	10,000	-	-	-
33	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DR & CENTER PLACE WAY	147,896	-	147,896	-	-	-
34	374	06 - LAND - CAPPER ROAD GATE STATION, PARCEL # 16	22,989	-	22,989	-	-	-
35	374	06 - LAND - JERICO ROAD GATE STATION, PARCEL # 15	13,282	-	13,282	-	-	-
36	374	06 - LAND - Purchase land at corner of Coca Road and US17/US100, Palatka	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	06 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	-	919	-	-	-
50	374	SUB TOTALS	\$5,385,793	\$33,413	\$5,419,206	\$0	\$0	\$0

SUPPORTING SCHEDULES: B-5 p 2-3, B-5 p 4-6, B-5 p 7-10, B-5 p 11-13, G1-9, G1-11, G1-13

RECAP SCHEDULES: G-1 p 15, G-1 p 21

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE			METHOD OF ALLOCATION			
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM G1 p. 16a	\$5,385,793	\$33,413	\$5,419,206	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	-	-	-	
3	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	-	2,196	-	-	-	
4	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fortress Bl)	-	-	477	-	-	-	
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 property at sw corner of O'Neal & Buckeye Rd	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 VICO COURT	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 Jupiter Park Dr	224,013	6,928	230,941	-	-	-	
11	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 3706 W 23rd St	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 11 4S 14W	11,187	-	11,187	-	-	-	
14	374	14 - LAND - PC GATE STATION	35,065	-	35,065	-	-	-	
15	374	14 - LAND- DISTRIBUTION OFFICE - 3706 W 23rd St - Panama City, FL	763,626	31,818	795,444	-	-	-	
16	374	14 - LAND-GULF ASPHALT GATE STATION	23,645	-	23,645	-	-	-	
17	374	14 - LAND-MAPLE AVE GATE STATION	3,080	-	3,080	-	-	-	
18	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	-	-	-	
19	374	15 - APPRAISAL - 8TH AVE & 16TH STREET	800	-	800	-	-	-	
20	374	15 - ENVIRONMENTAL AUDIT - LAND	2,980	-	2,980	-	-	-	
21	374	15 - LAND - 316 SW 33RD AVE	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 PKWY	107,522	4,480	112,002	-	-	-	
28	374	90 - LAND - LAND RIGHTS	735,021	-	735,021	-	-	-	
29	374	02 - LAND - Tampa Div Operations and Training Facility Palm River	1,045,082	-	1,045,082	-	-	-	
30	374	06 - Project to Engineer Procure and Construct a Pipeline Compressor Station	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 remaining 75ft	19,300	-	19,300	-	-	-	
34	374	15 - Full cost W/O, Sabal Trail Wilwood Gate	343,534	-	343,534	-	-	-	
35	374	01 - Two components for work located at 60 NW 17th St	81,130	-	81,130	-	-	-	
36	374	02 - Engineering and Construction - Full Estimate (Dade Sumterville Connector)	10,947,882	-	10,947,882	-	-	-	
37	374	06 - LAND - For the construction of the Baldwin Thompson	3,579,567	-	3,579,567	-	-	-	
38	374	15 - LAND	557,832	-	557,832	-	-	-	
39	374	TOTAL 374	\$26,564,390	\$116,486	\$26,680,875	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
40	375	01 -000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$57,093	\$10,875	\$67,967	
41	375	01 -044-00 TRUCKS	1,900	362	2,262	575	109	\$684	
42	375	01 -046-00 OFFICE FURNITURE	8,145	1,552	9,697	1,559	297	\$1,856	
43	375	01 -047-00 GENERATOR	49,154	9,363	58,517	12,617	2,403	\$15,021	
44	375	01 -051-00 AIR CONDITION EQUIP	120,869	23,023	143,892	27,329	5,206	\$32,535	
45	375	01 -051-00 BUILDING IMPROVEMENTS	451,625	86,024	537,649	170,161	32,412	\$202,573	
46	375	01 -051-00 FENCE	38,986	7,426	46,412	10,213	1,945	\$12,158	
47	375	01 -051-00 IMPROVEMENTS TO PROPERTY	783,255	149,191	932,446	88,761	16,907	\$105,668	
48	375	SUB TOTALS CONTINUED ON G-1 p. 16c	\$1,611,434	\$306,940	\$1,918,373	\$368,309	\$70,164	\$438,463	

SUPPORTING SCHEDULES: B-5 p.2-3, B-5 p.4-6, B-5 p.7-10, B-5 p.11-13, G1-9, G1-11, G1-13

RECAP SCHEDULES: G-1 p.15, G-1 p.21

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE						METHOD OF ALLOCATION
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16b	\$1,611,434	\$306,940	\$1,918,373	\$368,309	\$70,154	\$438,463	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	01 -051-00 REMODELING	757,296	144,247	\$901,543	188,848	35,971	\$224,819	
3	375	01 -051-00 SECURITY	103,910	19,792	\$123,703	18,559	3,535	\$22,094	
4	375	01 -Two components for work located at 60 NW 17th St.	22,757	4,335	\$27,092	-	77	\$482	
5	375	02 -000-00 MISCELLANEOUS	54,348	-	\$54,348	(12,328)	-	(\$12,328)	
6	375	02 -051-00 AIR CONDITION EQUIP	50,207	507	\$50,715	(2,122)	(21)	(\$2,143)	
7	375	02 -051-00 BUILDING IMPROVEMENTS	59,410	600	\$60,010	(2,552)	(26)	(\$2,578)	
8	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	\$6,203,416	(345,202)	(3,487)	(\$348,689)	
9	375	02 -051-00 IMPROVEMENTS TO PROPERTY (Project Tampa Midtown)	41,835,705	420,563	\$42,056,268	(17,899)	(181)	(\$18,080)	
10	375	02 -051-00 NEW LOGO SIGN	6,481	65	\$6,546	(182)	(2)	(\$184)	
11	375	02 -051-00 REMODELING	66,447	671	\$67,118	(2,336)	(24)	(\$2,360)	
12	375	02 -051-00 SECURITY	(11,970)	(121)	(\$12,091)	2,475	25	\$2,500	
13	375	02 -074-00 LAND	20,079	-	\$20,079	(3,984)	-	(\$3,984)	
14	375	02 -Construct 3 new work stations at the Palm River Training Center.	758,444	-	\$758,444	(82)	-	(\$82)	
15	375	03 -000-00 MISCELLANEOUS	10,908	223	\$11,131	7,519	153	\$7,673	
16	375	03 -046-00 PANEL	2,877	-	\$2,877	1,642	-	\$1,642	
17	375	03 -047-00 SHELVING	12,815	262	\$13,077	3,621	74	\$3,695	
18	375	03 -051-00 AIR CONDITION EQUIP	66,770	1,363	\$68,133	13,277	271	\$13,548	
19	375	03 -051-00 BUILDING IMPROVEMENTS	434,079	8,859	\$442,938	95,518	1,949	\$97,467	
20	375	03 -051-00 DIVISION OFFICE	922,741	18,831	\$941,573	549,038	11,205	\$560,243	
21	375	03 -051-00 FENCE	18,143	370	\$18,514	11,288	230	\$11,518	
22	375	03 -051-00 IMPROVEMENTS TO PROPERTY	463,412	9,457	\$472,869	87,155	1,779	\$88,933	
23	375	03 -051-00 NEW LOGO SIGN	17,790	363	\$18,153	2,934	60	\$2,994	
24	375	03 -051-00 REMODELING	156,896	-	\$156,896	15,362	-	\$15,362	
25	375	03 -051-00 SECURITY	87,755	1,791	\$89,545	8,592	175	\$8,767	
26	375	03 -054-00 REGULATORS	2,760	-	\$2,760	1,951	-	\$1,951	
27	375	04 -000-00 MISCELLANEOUS	255,375	13,441	\$268,816	143,277	7,541	\$150,817	
28	375	04 -046-00 CAMERA	11,731	617	\$12,349	6,465	340	\$6,805	
29	375	04 -046-00 OFFICE FURNITURE	20,592	-	\$20,592	7,452	-	\$7,452	
30	375	04 -047-00 CARPORT	36,567	1,925	\$38,492	9,628	507	\$10,134	
31	375	04 -047-00 GENERATOR	69,110	3,637	\$72,747	13,916	732	\$14,649	
32	375	04 -051-00 AIR CONDITION EQUIP	614,912	32,364	\$647,276	190,718	10,038	\$200,756	
33	375	04 -051-00 BUILDING IMPROVEMENTS	938,249	49,382	\$987,630	303,798	15,989	\$319,787	
34	375	04 -051-00 FENCE	117,522	3,635	\$121,157	28,489	881	\$29,370	
35	375	04 -051-00 IMPROVEMENTS TO PROPERTY	501,054	15,497	\$516,551	159,001	4,918	\$163,919	
36	375	04 -051-00 NEW LOGO SIGN	2,572	80	\$2,652	411	13	\$423	
37	375	04 -051-00 REMODELING	161,590	4,998	\$166,588	49,348	1,526	\$50,875	
38	375	04 -051-00 SECURITY	93,137	2,881	\$96,018	10,182	315	\$10,497	
39	375	05 -000-00 MISCELLANEOUS	48,670	993	\$49,663	25,821	527	\$26,348	
40	375	05 -046-00 COMPUTER	1,343	-	\$1,343	706	-	\$706	
41	375	05 -047-00 GENERATOR	37,638	768	\$38,406	7,339	150	\$7,488	
42	375	05 -051-00 AIR CONDITION EQUIP	14,030	738	\$14,768	1,694	89	\$1,783	
43	375	05 -051-00 BUILDING IMPROVEMENTS	245,459	12,919	\$258,378	71,582	3,767	\$75,350	
44	375	05 -051-00 DIVISION OFFICE	267,976	14,104	\$282,080	131,709	6,932	\$138,641	
45	375	05 -051-00 FENCE	16,992	894	\$17,886	3,561	187	\$3,749	
46	375	05 -051-00 IMPROVEMENTS TO PROPERTY	80,475	4,236	\$84,710	9,723	512	\$10,235	
47	375	05 -051-00 NEW LOGO SIGN	6,446	132	\$6,578	812	17	\$828	
48	375	05 -051-00 REMODELING	90,125	4,743	\$94,869	23,581	1,241	\$24,822	
49	375	05 -051-00 SECURITY	126,399	6,653	\$133,052	8,210	432	\$8,642	
50	375	SUB TOTALS CONTINUED ON G-1 p. 16d	\$57,230,840	\$1,175,787	\$58,406,626	\$2,197,225	\$178,573	\$2,375,798	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE						METHOD OF ALLOCATION
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16c	\$57,230,840	\$1,175,787	\$58,406,626	\$2,197,225	\$178,573	\$2,375,798	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	05 -074-00 LAND	1,990	105	2,095	1,100	58	\$1,158	
3	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	353,567	7,216	\$360,782	
4	375	06 -046-00 PANEL	9,392	191	9,583	4,302	100	\$5,002	
5	375	06 -047-00 CARPORT	13,814	278	13,892	375	8	\$383	
6	375	06 -047-00 SHELVING	15,059	307	15,366	90	2	\$91	
7	375	06 -051-00 AIR CONDITION EQUIP	850,353	17,354	867,707	317,741	6,485	\$324,226	
8	375	06 -051-00 BUILDING IMPROVEMENTS	2,596,645	52,993	2,649,638	1,252,281	25,556	\$1,277,817	
9	375	06 -051-00 FENCE	65,842	-	65,842	26,044	-	\$26,044	
10	375	06 -051-00 IMPROVEMENTS TO PROPERTY	1,354,676	27,646	1,382,323	66,433	1,356	\$67,789	
11	375	06 -051-00 NEW LOGO SIGN	5,201	106	5,307	950	19	\$969	
12	375	06 -051-00 REMODELING	59,088	1,206	60,294	23,137	472	\$23,609	
13	375	06 -051-00 SECURITY	178,314	3,639	181,953	14,061	287	\$14,347	
14	375	06 -074-00 LAND	22,560	-	22,560	14,075	-	\$14,075	
15	375	06 -30x80 Pole Barn w/ Asphalt and concrete footings. Material storage structure.	74,877	1,528	76,405	1,297	26	\$1,324	
16	375	06 -Fire Alarm System Installation and Pressure Principle Backflow	77,108	1,574	78,682	1,355	28	\$1,382	
17	375	06 -NEW SIGN TO REPLACE BROKEN TECO SIGN INTO BUILDING	392	8	399	3	0	\$3	
18	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,389	48,371	2,015	\$50,387	
19	375	08 -046-00 CAMERA	2,051	85	2,136	901	38	\$938	
20	375	08 -047-00 GENERATOR	18,060	752	18,812	9,212	384	\$9,596	
21	375	08 -051-00 AIR CONDITION EQUIP	122,357	5,098	127,455	36,190	1,508	\$37,698	
22	375	08 -051-00 BUILDING IMPROVEMENTS	320,230	13,343	333,573	59,915	2,496	\$62,411	
23	375	08 -051-00 FENCE	54,589	2,275	56,864	17,108	713	\$17,821	
24	375	08 -051-00 IMPROVEMENTS TO PROPERTY	103,722	4,322	108,043	29,247	1,219	\$30,466	
25	375	08 -051-00 REMODELING	230,617	9,609	240,226	104,225	4,343	\$108,568	
26	375	08 -051-00 SECURITY	29,447	1,227	30,674	3,991	166	\$4,157	
27	375	09 -000-00 MISCELLANEOUS	20,892	-	20,892	6,397	-	\$6,397	
28	375	09 -047-00 GENERATOR	81,976	1,673	83,649	18,372	375	\$18,747	
29	375	09 -051-00 AIR CONDITION EQUIP	21,554	440	21,994	2,227	45	\$2,273	
30	375	09 -051-00 BUILDING IMPROVEMENTS	226,028	4,613	230,641	27,621	564	\$28,185	
31	375	09 -051-00 DIVISION OFFICE	344,277	7,026	351,303	137,163	2,799	\$139,962	
32	375	09 -051-00 FENCE	22,241	454	22,694	7,000	143	\$7,143	
33	375	09 -051-00 IMPROVEMENTS TO PROPERTY	219,763	4,383	219,145	9,912	202	\$10,114	
34	375	09 -051-00 NEW LOGO SIGN	6,470	132	6,602	2,578	53	\$2,630	
35	375	09 -051-00 SECURITY	87,667	1,789	89,456	6,872	140	\$7,012	
36	375	09 -061-00 GATE STATION	30,192	616	30,808	15,254	311	\$15,565	
37	375	10 -051-00 FENCE	1,174	-	1,174	1,140	-	\$1,140	
38	375	11 -051-00 AIR CONDITION EQUIP	347,029	10,733	357,762	32,166	995	\$33,161	
39	375	11 -051-00 BUILDING IMPROVEMENTS	328,719	10,167	338,886	12,100	374	\$12,474	
40	375	11 -051-00 DIVISION OFFICE	990,664	30,639	1,021,303	401,069	12,404	\$413,474	
41	375	11 -051-00 FENCE	11,866	367	12,233	3,090	96	\$3,185	
42	375	11 -051-00 IMPROVEMENTS TO PROPERTY	120,424	3,724	124,149	10,732	332	\$11,064	
43	375	11 -051-00 NEW LOGO SIGN	5,309	183	5,492	683	21	\$704	
44	375	11 -051-00 SECURITY	61,035	1,888	62,923	17,814	551	\$18,365	
45	375	13 -047-00 GENERATOR	18,854	583	19,437	357	11	\$368	
46	375	13 -051-00 AIR CONDITION EQUIP	19,006	588	19,594	2,685	83	\$2,768	
47	375	13 -051-00 BUILDING IMPROVEMENTS	214,233	6,626	220,859	4,390	136	\$4,526	
48	375	13 -051-00 DIVISION OFFICE	740,362	22,898	763,259	317,392	9,816	\$327,208	
49	375	13 -051-00 FENCE	57,509	1,779	59,287	15,180	470	\$15,680	
50	375	SUB TOTALS CONTINUED ON G-1 p. 16e	\$68,069,929	\$1,445,967	\$69,515,896	\$5,635,979	\$262,988	\$5,898,968	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE			METHOD OF ALLOCATION			
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	375	SUB TOTALS FROM G1 p. 16d	\$68,089,929	\$1,445,967	\$69,515,896	\$5,635,979	\$262,988	\$5,898,968	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	375	13 -051-00 NEW LOGO SIGN	58,345	1,804	60,149	5,702	176	\$5,878	
3	375	13 -051-00 SECURITY	88,909	2,131	71,041	6,734	208	\$6,943	
4	375	14 -000-00 MISCELLANEOUS	89,933	3,747	93,681	8,462	353	\$8,814	
5	375	14 -051-00 AIR CONDITION EQUIP	1,612	67	1,679	15	1	\$15	
6	375	14 -051-00 BUILDING IMPROVEMENTS	170,194	7,091	177,286	31,694	1,321	\$33,015	
7	375	14 -051-00 DIVISION OFFICE	797,696	33,237	830,933	254,096	10,587	\$264,683	
8	375	14 -051-00 IMPROVEMENTS TO PROPERTY	40,592	1,691	42,283	4,552	180	\$4,742	
9	375	14 -051-00 NEW LOGO SIGN	4,497	187	4,684	423	18	\$441	
10	375	14 -051-00 SECURITY	121,840	5,077	126,916	19,032	793	\$19,825	
11	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	3,030	263	\$3,294	
12	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	4,671	406	\$5,077	
13	375	15 -047-00 SHELVING	5,403	-	5,403	1,627	-	\$1,627	
14	375	15 -051-00 AIR CONDITION EQUIP	129,097	11,226	140,323	18,687	1,625	\$20,312	
15	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	23,239	2,021	\$25,260	
16	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	99,024	8,611	\$107,634	
17	375	15 -051-00 FENCE	2,077	181	2,258	1,228	107	\$1,335	
18	375	15 -051-00 IMPROVEMENTS TO PROPERTY	369,758	32,153	401,911	33,773	2,937	\$36,710	
19	375	15 -051-00 REMODELING	89,157	7,753	96,910	33,580	2,920	\$36,500	
20	375	15 -051-00 SECURITY	57,150	4,970	62,119	5,566	484	\$6,050	
21	375	16 -047-00 GENERATOR	25,183	1,049	26,232	11,486	479	\$11,965	
22	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	2,040	85	\$2,125	
23	375	16 -051-00 BUILDING IMPROVEMENTS	422,923	17,622	440,545	159,428	6,643	\$166,070	
24	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	209,072	8,711	\$217,783	
25	375	16 -051-00 IMPROVEMENTS TO PROPERTY	244,330	10,180	254,510	82	3	\$85	
26	375	16 -051-00 NEW LOGO SIGN	4,397	183	4,581	37	2	\$38	
27	375	16 -051-00 SECURITY	22,704	946	23,650	191	8	\$199	
28	375	55 -051-00 BUILDING IMPROVEMENTS	-	-	-	(67,802)	-	(\$67,802)	
29	375	90 -000-00 MISCELLANEOUS	126,656	-	126,656	7,021	-	\$7,021	
30	375	90 -047-00 CARPORT	22,858	-	22,858	1,481	-	\$1,481	
31	375	90 -051-00 BUILDING IMPROVEMENTS	313,694	-	313,694	7,064	-	\$7,064	
32	375	90 -051-00 IMPROVEMENTS TO PROPERTY	432,519	-	432,519	23,976	-	\$23,976	
33	375	90 -051-00 REMODELING	6,980	-	6,980	240	-	\$240	
34	375	90 -051-00 SECURITY	4,536	-	4,536	351	-	\$351	
35	375	TOTAL 375	\$72,420,436	\$1,628,378	\$74,048,814	\$6,545,781	\$311,939	\$6,857,720	
36	391	01 -000-00 MISCELLANEOUS	\$2,324	\$443	\$2,766	\$8,606	\$1,639	\$10,246	
37	391	01 -046-00 COMPUTER	94,586	-	94,586	(139,680)	-	(\$139,680)	
38	391	01 -046-00 FILING CABINETS	5,352	1,019	6,371	19,923	3,776	\$23,599	
39	391	01 -046-00 OFFICE EQUIPMENT	73,720	14,042	87,762	180,188	34,323	\$214,521	
40	391	01 -046-00 OFFICE FURNITURE	3,259	621	3,880	11,092	2,113	\$13,205	
41	391	01 -046-00 PRINTERS	53,502	10,191	63,693	(56,845)	(10,828)	(\$67,672)	
42	391	01 -046-00 PROJECTORS	3,125	595	3,721	2,270	432	\$2,702	
43	391	01 -046-00 SOFTWARE	1,567	-	1,567	(2,729)	-	(\$2,729)	
44	391	02 -046-00 COMPUTER	33,572	-	33,572	36,173	-	\$36,173	
45	391	02 -046-00 COPY MACHINE	8,374	85	8,458	3,072	31	\$3,103	
46	391	02 -046-00 DESKS	3,048	31	3,079	3,244	33	\$3,277	
47	391	02 -046-00 FURNITURE	43,093	435	43,528	40,936	413	\$41,349	
48	391	02 -046-00 MONITOR	4,794	-	4,794	3,824	-	\$3,824	
49	391	SUB TOTALS CONTINUED ON G-1 p. 16f	\$330,316	\$27,462	\$357,777	\$109,986	\$31,934	\$141,920	

SUPPORTING SCHEDULES: B-5 p.2-3, B-5 p.4-6, B-5 p.7-10, B-5 p.11-13, G1-9, G1-11, G1-13

RECAP SCHEDULES: G-1 p.15, G-1 p.21

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE						METHOD OF ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 16e	\$330,315	\$27,462	\$357,777	\$109,986	\$31,934	\$141,920	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	02 -046-00 OFFICE EQUIPMENT	512,578	5,178	517,755	319,197	3,224	\$322,421	
3	391	02 -046-00 PERSONAL COMPUTERS	15,923	-	15,923	18,074	-	\$18,074	
4	391	02 -046-00 PRINTERS	12,467	126	12,593	13,904	141	\$14,136	
5	391	02 -046-00 SOFTWARE	449	-	449	504	-	\$504	
6	391	02 -047-00 ICE MACHINE	4,595	46	4,642	4,595	46	\$4,642	
7	391	02 -Construct 3 new work stations at the Palm River Training Center.	12,135	-	12,135	2,465	-	\$2,465	
8	391	03 -000-00 MISCELLANEOUS	2,148	44	2,192	3,198	65	\$3,263	
9	391	03 -046-00 OFFICE EQUIPMENT	53,343	1,089	54,432	34,113	696	\$34,809	
10	391	03 -046-00 OFFICE FURNITURE	53,515	1,092	54,607	124,480	2,641	\$127,031	
11	391	03 -046-00 PRINTERS	14,734	301	15,035	67,100	1,165	\$58,265	
12	391	03 -new hire apprentice equipment	2,707	-	2,707	11,037	-	\$11,037	
13	391	04 -000-00 MISCELLANEOUS	14,699	455	15,154	(22,465)	(695)	(\$23,159)	
14	391	04 -046-00 COMPUTER	30,577	-	30,577	(32,363)	-	(\$32,363)	
15	391	04 -046-00 FILING CABINETS	5,053	156	5,209	6,723	208	\$6,931	
16	391	04 -046-00 OFFICE EQUIPMENT	55,705	1,723	57,427	7,666	237	\$7,903	
17	391	04 -046-00 OFFICE FURNITURE	14,310	443	14,753	26,580	822	\$27,403	
18	391	04 -046-00 PERSONAL COMPUTERS	3,594	-	3,594	(2,718)	-	(\$2,718)	
19	391	04 -046-00 PRINTERS	5,026	155	5,181	525	16	\$541	
20	391	04 -046-00 PROJECTORS	11,860	367	12,227	1,509	47	\$1,556	
21	391	04 -046-00 SOFTWARE	266	-	266	(201)	-	(\$201)	
22	391	04 -Office Furniture and Meeting table and 6 chairs	49,707	1,537	51,245	56,315	1,742	\$58,057	
23	391	04 -Purchase of 4 laptops and docking stations for the Orlando office/Field Technicians.	11,548	-	11,548	(7,745)	-	(\$7,745)	
24	391	04 -Purchase of 4 laptops/docking stations for Orlando Field Technicians	7,980	-	7,980	(1,646)	-	(\$1,646)	
25	391	05 -046-00 CAMERA	4,243	87	4,329	(214)	(4)	(\$219)	
26	391	05 -046-00 COMPUTER	10,416	-	10,416	11,483	-	\$11,483	
27	391	05 -046-00 SOFTWARE	2,161	-	2,161	(29,815)	-	(\$29,815)	
28	391	05 -047-00 ICE MACHINE	3,091	-	3,091	6,283	-	\$6,283	
29	391	05 -Purchase new ice maker for Eustis Office	1,771	36	1,807	(8)	(0)	(\$8)	
30	391	06 -046-00 COMPUTER	48,403	-	48,403	27,509	-	\$27,509	
31	391	06 -046-00 OFFICE EQUIPMENT	103,050	2,103	105,153	111,175	2,269	\$113,444	
32	391	06 -046-00 OFFICE FURNITURE	17,670	361	18,031	46,101	841	\$47,041	
33	391	06 -046-00 PRINTERS	12,485	255	12,739	7,990	163	\$8,153	
34	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,689	34	\$1,723	
35	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	12,717	-	12,717	209	-	\$209	
36	391	08 -046-00 COMPUTER	6,968	-	6,968	6,200	-	\$6,200	
37	391	08 -046-00 OFFICE FURNITURE	1,417	29	1,446	1,670	34	\$1,705	
38	391	08 -046-00 PRINTERS	12,144	248	12,391	15,047	307	\$15,354	
39	391	08 -046-00 VIDEO EQ	6,844	-	6,844	5,914	-	\$5,914	
40	391	08 -047-00 TOOLS, SHOP, AND GARAGE EQUI	5,753	-	5,753	12,161	-	\$12,161	
41	391	08 -Purchase three HP Zbook Laptops with operating software, Docking Station, Keyboard, and Mouse.	4,296	-	4,296	6,704	-	\$6,704	
42	391	09 -046-00 COMPUTER	23,492	-	23,492	(1,013)	-	(\$1,013)	
43	391	09 -046-00 OFFICE EQUIPMENT	23,620	482	24,102	11,613	237	\$11,850	
44	391	09 -046-00 PRINTERS	8,459	173	8,631	(2,934)	(60)	(\$2,994)	
45	391	09 -046-00 PROJECTORS	1,525	31	1,556	1,525	31	\$1,556	
46	391	09 -051-00 AIR CONDITION EQUIP	6,888	141	7,028	4,415	90	\$4,505	
47	391	09 -purchase of 3 new Ipads and accessories	4,482	-	4,482	(489)	-	(\$489)	
48	391	09 -Purchase 3 42" file cabinets for the Daytona office.	3,059	-	3,059	565	-	\$565	
49	391	09 -Shelving needed to organize equipment and material	1,494	-	1,494	469	-	\$469	
50	391	SUB TOTALS CONTINUED ON G-1 p. 16g	\$1,553,367	\$44,151	\$1,597,518	\$975,183	\$46,232	\$1,021,415	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

		13-MONTH AVERAGE						METHOD OF ALLOCATION	
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 16f	\$1,553,367	\$44,151	\$1,597,518	\$975,183	\$46,232	\$1,021,415	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	10 -046-00 OFFICE EQUIPMENT	3,353	140	3,492	2,949	123	\$3,072	
3	391	11 -046-00 CAMERA	12,174	377	12,551	10,875	584	\$19,462	
4	391	11 -046-00 COMPUTER	71,756	-	71,756	101,372	-	\$101,372	
5	391	11 -046-00 OFFICE EQUIPMENT	149,757	4,632	154,389	25,524	789	\$26,313	
6	391	13 -046-00 MONITOR	2,144	-	2,144	2,290	-	\$2,290	
7	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706	3,594	111	\$3,706	
8	391	13 -046-00 PRINTERS	39,441	1,220	40,661	(14,730)	(456)	(\$15,185)	
9	391	13 -PGS Operations - Jupiter office. Remodeling and furniture purchase.	11,293	349	11,642	15,354	475	\$15,829	
10	391	14 -046-00 COMPUTER	15,180	-	15,180	116,959	-	\$116,959	
11	391	14 -046-00 COPY MACHINE	7,891	329	8,220	9,087	337	\$8,424	
12	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,535	64	\$1,599	
13	391	14 -046-00 OFFICE EQUIPMENT	80,068	3,336	83,404	20,843	868	\$21,712	
14	391	14 -Three New HP EliteBook 850 GS for PC to replace computers. Brent's, Tim N. & Jamie's	12,603	-	12,603	58,794	-	\$58,794	
15	391	15 -046-00 COPY MACHINE	9,871	-	9,871	6,079	-	\$6,079	
16	391	15 -046-00 DESKS	1,679	-	1,679	3,985	-	\$3,985	
17	391	15 -046-00 OFFICE EQUIPMENT	68,266	-	68,266	87,979	-	\$87,979	
18	391	15 -046-00 PROJECTORS	1,060	-	1,060	1,060	-	\$1,060	
19	391	15 -051-00 AIR CONDITION EQUIP	4,533	-	4,533	4,411	-	\$4,411	
20	391	15 -One laptop for Ocala Operations new hire	1,636	-	1,636	5,163	-	\$5,163	
21	391	15 -Order four HP EliteBook 850 laptops, four HP Docking Stations, and four Logitech M325 Wireless Mice	5,573	-	5,573	23,152	-	\$23,152	
22	391	16 -046-00 COMPUTER	12,225	-	12,225	39,869	-	\$39,869	
23	391	16 -046-00 OFFICE EQUIPMENT	54,895	-	54,895	84,611	-	\$84,611	
24	391	16 -046-00 PRINTERS	12,551	-	12,551	12,551	-	\$12,551	
25	391	16 -046-00 PROJECTORS	1,520	-	1,520	1,520	-	\$1,520	
26	391	16 -Purchase 2 Ergonomic Office Chairs for Ft. Myers Office. Office Furniture/Equipment. 2021	13,108	-	13,108	7,841	-	\$7,841	
27	391	55 -046-00 CHAIRS	57,606	-	57,606	48,244	-	\$48,244	
28	391	55 -046-00 OFFICE EQUIPMENT	9,568	-	9,568	7,603	-	\$7,603	
29	391	55 -046-00 OFFICE FURNITURE	220,858	-	220,858	\$187,632	-	\$187,632	
30	391	55 -PGS IVR Replacement Project Ben# 602	-	-	-	(\$395,749)	-	(\$395,749)	
31	391	90 -000-00 MISCELLANEOUS	19,805	-	19,805	3,732	-	\$3,732	
32	391	90 -046-00 CHAIRS	598	-	598	104	-	\$104	
33	391	90 -046-00 COMPUTER	2,119,890	-	2,119,890	1,210,393	-	\$1,210,393	
34	391	90 -046-00 COPY MACHINE	329,119	-	329,119	266,526	-	\$266,526	
35	391	90 -046-00 FILE SERVER	1,803,807	-	1,803,807	1,803,684	-	\$1,803,684	
36	391	90 -046-00 FURNITURE	9,635	-	9,635	1,706	-	\$1,706	
37	391	90 -046-00 OFFICE EQUIPMENT	1,176,029	-	1,176,029	286,088	-	\$286,088	
38	391	90 -046-00 OFFICE FURNITURE	469,054	-	469,054	81,744	-	\$81,744	
39	391	90 -046-00 PANEL	24,878	-	24,878	(139,556)	-	(\$139,556)	
40	391	90 -046-00 PRINTERS	1,916	-	1,916	1,930	-	\$1,930	
41	391	90 -046-00 PROJECTORS	67,731	-	67,731	67,742	-	\$67,742	
42	391	90 -046-00 SOFTWARE	1,089,833	-	1,089,833	56,602	-	\$56,602	
43	391	90 -046-00 VIDEO EQ	123,159	-	123,159	59,050	-	\$59,050	
44	391	90 -ADDITIONS - Purchase of new PC's for new hires - Internal and external. Not for replacement of PC's.	191,634	-	191,634	118,400	-	\$118,400	
45	391	90 -Executive Table - PGS VP Finance and Planning	22,744	-	22,744	3,112	-	\$3,112	
46	391	90 -Office upgrades. Board room remodel. Office Furniture P7 PGS	162,868	-	162,868	18,730	-	\$18,730	
47	391	90 -PGS Copier/Plotter/Scanner. Requests from CE Strategy & Svc Excell Direct to purchase (own) copiers	20,701	-	20,701	4,501	-	\$4,501	
48	391	90 -PGS Training Dept. 3ea YZ DTEX Odorant Detection Systems. 8ea new Laptops w docking stations.	16,570	-	16,570	12,013	-	\$12,013	
49	391	90 -Purchase 4ea chairs for the gas control room.	5,932	-	5,932	812	-	\$812	
50	391	SUB TOTALS CONTINUED ON G-1 p. 16h	\$10,094,844	\$54,702	\$10,149,546	\$5,299,896	\$49,128	\$5,349,024	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE			METHOD OF ALLOCATION			
LINE NO. A/C NO. DESCRIPTION & ADDRESS			PLANT		ACCUMULATED DEPRECIATION/AMORTIZATION				
			UTILITY	NON-UTILITY	UTILITY	NON-UTILITY	TOTAL		
1	391	SUB TOTALS FROM G1 p. 16g	\$10,094,844	\$54,702	\$10,149,546	\$5,299,896	\$49,128	\$5,349,024	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauderdale. \$2,000 per unit.	8,180	-	8,180	4,350	-	4,350	
3	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauderdale. \$2,000 per unit. Rev	77,481	-	77,481	45,188	-	45,188	
4	391	90 -Software JANA DIMP Customized Software	2,163,236	-	2,163,236	1,053,605	-	1,053,605	
5	391	TOTAL 391	\$12,363,742	\$54,702	\$12,418,444	\$6,403,039	\$49,128	\$6,452,167	
6	390	01 -051-00 SECURITY/ 39002	\$1,948	\$371	\$2,319	\$26,160	\$4,983	31,142.32	
7	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	944,294	19,271	963,564.86	(73,071)	(1,491)	(74,562)	
8	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	19,960	407	20,368	
9	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	3,923	121	3,023	
10	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(3,704)	(154)	(3,958)	
11	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(28,796)	(891)	(29,687)	
12	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	-	59,903	25,628	-	25,628	
13	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	18,260	761	19,021	
14	390	TOTAL 390	\$1,099,174	\$23,360	\$1,122,534	(\$12,660)	\$3,736	(\$8,924)	
15	303	01 -046-00 SOFTWARE	\$2,975	\$0	\$2,975	\$3,263	\$0	3,263.40	
16	303	01 -AutoCad2014	892	-	892	969	-	969	
17	303	02 -046-00 SOFTWARE	12,405	-	12,405	(9,062)	-	(9,062)	
18	303	03 -046-00 SOFTWARE	1,828	-	1,828	1,000	-	1,000	
19	303	03 -TV WITH TTVN SYS	332	-	332	174	-	174	
20	303	04 -046-00 SOFTWARE	6,892	-	6,892	9,944	-	9,944	
21	303	04 -SOFTWARE - ESRI - UAI MAPPING PROJECT	2,628	-	2,628	3,792	-	3,792	
22	303	05 -046-00 SOFTWARE	-	-	-	332	-	332	
23	303	08 -046-00 SOFTWARE	61,023	-	61,023	83,209	-	83,209	
24	303	11 -046-00 SOFTWARE	90,051	-	90,051	110,494	-	110,494	
25	303	15 -046-00 SOFTWARE	1,072	-	1,072	535	-	535	
26	303	55 -046-00 SOFTWARE	9,295,607	-	9,295,607	2,182,732	-	2,182,732	
27	303	55 -5470 Interactive Billing Experience	639,982	-	639,982	94,299	-	94,299	
28	303	55 -APC SmartUPS RT 5000VA 208V Tower	216	-	216	220	-	220	
29	303	55 -CMS Web Phase 3.0 Approach includes: Implementing a language toggling solution	101,187	-	101,187	3,208	-	3,208	
30	303	55 -Customized Software. MyTECOnet Replacement.	47,644	-	47,644	10,088	-	10,088	
31	303	55 -Implement the National Automated Clearing House Association (NACHA)	73,162	-	73,162	5,651	-	5,651	
32	303	55 -PGS_5700 eGAIN R21 Upgrade	2,583	-	2,583	82	-	82	
33	303	55 -Software - Centralized Employee Communications.	14,795,787	-	14,795,787	15,254	-	15,254	
34	303	90 -046-00 SOFTWARE	67,517,160	-	67,517,160	34,914,027	-	34,914,027	
35	303	90 -ADDL SOFTWARE RELATED TO CENTRALIZED SCADA - Process Net Software for Windows NT	28,094	-	28,094	34,471	-	34,471	
36	303	90 -DIGITAL MAPS - MICROSTATION - Converted Miami Distribution maps to Microstation Digital	39,357	-	39,357	48,292	-	48,292	
37	303	90 -Digital Maps of Distribution System viewed via Microstation Software	73,498	-	73,498	90,183	-	90,183	
38	303	90 -Digital Maps of Distribution System viewed via Microstation Software	56,642	-	56,642	69,500	-	69,500	
39	303	90 -Digital Maps of Jacksonville Distribution System viewed via Microstation	85,463	-	85,463	80,323	-	80,323	
40	303	90 -Eleven Imaging System - Image & Scan. Application Software and Licensing.	26,340	-	26,340	32,320	-	32,320	
41	303	90 -Interactive Voice Response (IVR) - Software, Application, Development, Programming	35,564	-	35,564	43,637	-	43,637	
42	303	90 -IT 5186 Technical Training Management. Safety Training Scheduling & Tracking software	56,991	-	56,991	1,790	-	1,790	
43	303	90 -IT Split Project for SAP Enhancements 2022	121,838	-	121,838	10,046	-	10,046	
44	303	90 -PGS HR Talent Acquisition	26,768	-	26,768	2,206	-	2,206	
45	303	90 -PGS ERP Technical Enhancements	209,329	-	209,329	17,386	-	17,386	
46	303	SUB TOTALS CONTINUED ON G-1 p. 16i	\$93,393,311	\$0	\$93,393,311	\$37,860,366	\$0	\$37,860,366	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

			13-MONTH AVERAGE						METHOD OF ALLOCATION
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB TOTALS FROM G1 p. 16h	\$93,393,311	\$0	\$93,393,311	\$37,860,366	\$0	\$37,860,366	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -PGS HR Metrics and Analytics	60,577	-	60,577	4,995	-	4,995	
3	303	90 -PGS Payroll Optimization 2.0	63,038	-	63,038	5,197	-	5,197	
4	303	90 -PGS Solution Manager Ph 2	16,084	-	16,084	1,326	-	1,326	
5	303	90 -RCC Tax Process Automation. PowerPlan Tax Provision upgrades to support reporting to Emera.	32,545	-	32,545	890	-	890	
6	303	90 -Software - Budget Billing - Provides levelized billing opts	62,177	-	62,177	76,291	-	76,291	
7	303	90 -SOFTWARE - Call Sponsor - Geney's I-Server - upgrade IVR server	53,429	-	53,429	65,557	-	65,557	
8	303	90 -Software - DB2 Upgrade for Elecon / Walker VSAM Software	94,258	-	94,258	115,655	-	115,655	
9	303	90 -SOFTWARE - SCADA Upgrade - Software Matikon Ip21 - ProcessGuard - IFix	7,980	-	7,980	9,791	-	9,791	
10	303	90 -SOFTWARE - SmartSheet w License	58,692	-	58,692	1,845	-	1,845	
11	303	90 -Statewide GPS Bar Coding Project	3,277,328	-	3,277,328	818,932	-	818,932	
12	303	90 -Success Factors Enhancements 2022 - PGS Share from IT	85,405	-	85,405	7,046	-	7,046	
13	303	90 -The project is to upgrade our current GIS software from 10.5 to 10.8	584,202	-	584,202	146,013	-	146,013	
14	303	90 -The project is to upgrade the FCS Meter Reading System and Mobile Device	65,399	-	65,399	1,676	-	1,676	
15	303	90 -The Thomas (formally Baldwin) Station project started as a construction	299,553	-	299,553	24,710	-	24,710	
16	303	90 -Upgrade existing PowerPlan PowerTax.	168,100	-	168,100	5,746	-	5,746	
17	303	90 -Work and Asset Management (WAM) solution	24,906,147	-	24,906,147	1,623,746	-	1,623,746	
18	303								
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50		TOTAL 303	\$123,228,224	\$0	\$123,228,224	\$40,769,783	\$0	\$40,769,783	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE				METHOD OF ALLOCATION			
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION				
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL		
1	374	01 - EASEMENT - GAS MAIN	\$384,265	\$0	\$384,265	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY	
2	374	01 - LAND - 15700 Biscayne Blvd, Miami, FL 33160	2,310,652	-	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	6,138	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	-	-	-		
10	374	02 - LAND - GATE STATION @ LITHIA PINECREST RD	8,000	-	8,000	-	-	-		
11	374	02 - LAND - NW Quadrant of McCoy St & Trask St	1	-	1	-	-	-		
12	374	02 - LAND - PROPERTY AT COUNTYLINE RD & CYPRESS CREEK RD - PASCO GATE STATION	265,983	-	265,983	-	-	-		
13	374	02 - LAND - Sun City - Gulfstream Gate Station - US Highway 301 (approx 1 mile north of Parrish, FL)	1	-	1	-	-	-		
14	374	02 - LAND IMPROVEMENTS	1,440,905	14,555	1,455,460	-	-	-		
15	374	02 - LAND RIGHTS-PURCHASE FOR NW GATE STATION	8,909	-	8,909	-	-	-		
16	374	02 - LAND-CSX RR PROPERTY W OF 13 ST @ FRANK ADAMO DR (SR 60)	7,960	-	7,960	-	-	-		
17	374	02 - LAND-PORT SUTTON GATE STATION, 78TH & MADISON- PARCEL #3	4,939	-	4,939	-	-	-		
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	10,000	-	10,000	-	-	-		
33	374	06 - LAND - 43,599 SQ FT/SE & NE QUADRANT PARCEL # 3.1 @ COMMERCE LAKE DR & CENTER PLACE WAY	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 Coca Road and US17/US100, Palatka	99,000	-	99,000	-	-	-		
37	374	06 - LAND FOR REGULATOR STATION - N Main Street and Zoo Parkway	9,294	-	9,294	-	-	-		
38	374	06 - LAND-CEDER HILLS GATE STATION SITE, PARCEL # 3	1,582	-	1,582	-	-	-		
39	374	06 - LAND-CHURCH STREET PLANT SITE, PARCEL # 1	38,583	787	39,371	-	-	-		
40	374	06 - LAND-KING STREET BET FORBES & POST ST, REG STA, PARCEL #8	200	-	200	-	-	-		
41	374	06 - LAND-MAGNOLIA & MCCOY STREETS, REG STA, PARCEL #11	986	-	986	-	-	-		
42	374	06 - LAND-OAK STREET & EDISON AVE REG STA, PARCEL # 4	300	-	300	-	-	-		
43	374	06 - LAND-PART OF LOT 3 BL 138, NEWMAN BET STATE&ORANGE HAT, PAR#6	400	-	400	-	-	-		
44	374	06 - LAND-PART OF LOT 5 BL 12, 11 ST WARRENS REPLAT, PARCEL #7	539	-	539	-	-	-		
45	374	06 - LAND-PEARL PLAZA SILVER & 24TH STREET, REG STA, PARCEL #9	1,000	-	1,000	-	-	-		
46	374	06 - LAND-PHILLIPS HWY PLANT PROPERTY, PARCEL #14	308,324	6,292	314,616	-	-	-		
47	374	06 - LAND-SOUTHSIDE REG STA, PIONESSA PROPERTY, PARCEL #13	12,947	-	12,947	-	-	-		
48	374	06 - LAND-W 12 FT OF N 12 FT LOT 1 BL 32 DOTEN S/D, REG STA, PAR#5	538	-	538	-	-	-		
49	374	08 - LAND - PEACHTREE PLANT SITE (PARCEL # 1)	919	-	919	-	-	-		
50	374	SUB TOTALS CONTINUED ON G-1 p. 19b	\$5,385,793	\$33,413	\$5,419,206	\$0	\$0	\$0		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE			METHOD OF ALLOCATION			
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	SUB TOTALS FROM G1 p. 19a	\$5,385,793	\$33,413	\$5,419,206	\$0	\$0	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
2	374	09 - LAND-1722 RIDGEWOOD AVE, HOLY HILL FL 32117	152,632	3,115	155,747	-	-	-	
3	374	09 - LAND-GATE STATION SITE, PARCEL # 3	2,196	-	2,196	-	-	-	
4	374	09 - LAND-REGULATOR STA SITE, PARCEL # 1 (INDUSTRIAL PARK-Fentress Bl)	477	-	477	-	-	-	
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 property at sw corner of O'Neal & Buckeye Rd	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 VICO COURT	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 Jupiter Park Dr	224,013	6,928	230,941	-	-	-	
11	374	14 - LAND - 50' X 75' Parcel adjacent to Panama City Operations Office @ 3706 W 23rd St	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 11 4 S 14W	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	23,845	-	23,845	-	-	-	
17	374	14 - LAND-MAPLE AVE GATE STATION	3,080	-	3,080	-	-	-	
18	374	15 - 2 Acre parcel adjacent to the operations center	248,276	21,589	269,866	-	-	-	
19	374	15 - APPRAISAL - 8TH AVE & 16TH STREET	800	-	800	-	-	-	
20	374	15 - ENVIRONMENTAL AUDIT - LAND	2,980	-	2,980	-	-	-	
21	374	15 - LAND - 316 SW 33RD AVE	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 PKWY	107,522	4,480	112,002	-	-	-	
28	374	90 - LAND - LAND RIGHTS	735,021	-	735,021	-	-	-	
29	374	02 - LAND - Tampa Div Operations and Training Facility Palm River	1,045,082	-	1,045,082	-	-	-	
30	374	06 - Project to Engineer Procure and Construct a Pipeline Compressor Station	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 remaining 75ft	19,300	-	19,300	-	-	-	
34	374	15 - Full cost WVO, Sabal Trail Wildwood Gate	343,534	-	343,534	-	-	-	
35	374	01 - Two components for work located at 60 NW 17th St	81,130	-	81,130	-	-	-	
36	374	02 - Engineering and Construction - Full Estimate (Dade Sumterville Connector)	10,947,882	-	10,947,882	-	-	-	
37	374	06 - LAND - For the construction of the Baldwin Thompson	3,579,567	-	3,579,567	-	-	-	
38	374	15 - LAND	557,832	-	557,832	-	-	-	
39	374	TOTAL 374	\$26,564,390	\$116,486	\$26,680,875	\$0	\$0	\$0	
40	375	01 -000-00 MISCELLANEOUS	\$157,498	\$30,000	\$187,498	\$55,349	\$10,543	\$65,891	
41	375	01 -044-00 TRUCKS	1,900	362	2,262	557	106	663	
42	375	01 -046-00 OFFICE FURNITURE	8,145	1,552	9,697	1,512	288	1,800	
43	375	01 -047-00 GENERATOR	49,154	9,363	58,517	12,232	2,330	14,562	
44	375	01 -051-00 AIR CONDITION EQUIP	120,869	23,023	143,892	26,494	5,047	31,541	
45	375	01 -051-00 BUILDING IMPROVEMENTS	451,625	86,024	537,649	164,963	31,422	196,385	
46	375	01 -051-00 FENCE	38,986	7,426	46,412	9,901	1,886	11,787	
47	375	01 -051-00 IMPROVEMENTS TO PROPERTY	6,744,273	1,284,623	8,028,897	86,050	16,390	102,440	
48	375	SUB TOTALS CONTINUED ON G-1 p. 19c	\$7,572,452	\$1,442,372	\$9,014,824	\$357,058	\$68,011	\$425,069	

SUPPORTING SCHEDULES: B-5 p.2-3, B-5 p.4-6, B-5 p.7-10, B-5 p.11-13, G1-10, G1-16, G1-18, G1-22

RECAP SCHEDULES: G-1 p.18, G-1 p.22

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE			METHOD OF ALLOCATION		
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	375	SUB TOTALS FROM G1 p. 19b	\$7,572,452	\$1,442,372	\$9,014,824	\$357,058	\$68,011	\$425,069
2	375	01 -051-00 REMODELING	757,296	144,247	901,543	183,080	34,872	217,952
3	375	01 -051-00 SECURITY	103,910	19,792	123,703	17,992	3,427	21,419
4	375	01 -Two components for work located at 60 NW 17th St.	22,757	4,335	27,092	392	75	467
5	375	02 -000-00 MISCELLANEOUS	54,348	-	54,348	(11,951)	-	(11,951)
6	375	02 -051-00 AIR CONDITION EQUIP	50,207	507	50,715	(2,057)	(21)	(2,078)
7	375	02 -051-00 BUILDING IMPROVEMENTS	59,410	600	60,010	(2,474)	(25)	(2,499)
8	375	02 -051-00 DIVISION OFFICE	6,141,382	62,034	6,203,416	(334,658)	(3,380)	(338,038)
9	375	02 -051-00 IMPROVEMENTS TO PROPERTY (Project Tampa Midtown)	41,948,239	423,720	42,371,958	(17,353)	(175)	(17,528)
10	375	02 -051-00 NEW LOGO SIGN	6,481	65	6,546	(176)	(2)	(178)
11	375	02 -051-00 REMODELING	66,447	671	67,118	(2,265)	(23)	(2,288)
12	375	02 -051-00 SECURITY	(11,970)	(121)	(12,091)	2,399	24	2,423
13	375	02 -074-00 LAND	20,079	-	20,079	(3,863)	-	(3,863)
14	375	02 -Construct 3 new work stations at the Palm River Training Center.	3,872,924	-	3,872,924	(80)	-	(80)
15	375	03 -000-00 MISCELLANEOUS	10,908	223	11,131	7,289	149	7,438
16	375	03 -046-00 PANEL	2,877	-	2,877	1,592	-	1,592
17	375	03 -047-00 SHELVEING	12,815	262	13,077	3,510	72	3,582
18	375	03 -051-00 AIR CONDITION EQUIP	66,770	1,363	68,133	12,871	263	13,134
19	375	03 -051-00 BUILDING IMPROVEMENTS	434,079	8,859	442,938	92,600	1,890	94,490
20	375	03 -051-00 DIVISION OFFICE	922,741	18,831	941,573	532,267	10,863	543,129
21	375	03 -051-00 FENCE	18,143	370	18,514	10,843	223	11,066
22	375	03 -051-00 IMPROVEMENTS TO PROPERTY	672,964	13,734	686,698	84,492	1,724	86,217
23	375	03 -051-00 NEW LOGO SIGN	17,790	363	18,153	2,844	58	2,902
24	375	03 -051-00 REMODELING	156,896	-	156,896	14,892	-	14,892
25	375	03 -051-00 SECURITY	87,755	1,791	89,546	8,330	170	8,500
26	375	03 -054-00 REGULATORS	2,760	-	2,760	1,891	-	1,891
27	375	04 -000-00 MISCELLANEOUS	255,375	13,441	268,816	138,900	7,311	146,211
28	375	04 -046-00 CAMERA	11,731	617	12,349	6,267	330	6,597
29	375	04 -046-00 OFFICE FURNITURE	20,592	-	20,592	7,224	-	7,224
30	375	04 -047-00 CARPORT	36,567	1,925	38,492	9,333	491	9,825
31	375	04 -047-00 GENERATOR	69,110	3,637	72,747	13,491	710	14,201
32	375	04 -051-00 AIR CONDITION EQUIP	614,912	32,364	647,276	184,892	9,731	194,624
33	375	04 -051-00 BUILDING IMPROVEMENTS	938,249	49,382	987,630	294,518	15,501	310,019
34	375	04 -051-00 FENCE	117,522	3,635	121,157	27,619	854	28,473
35	375	04 -051-00 IMPROVEMENTS TO PROPERTY	7,056,948	218,318	7,275,266	154,145	4,767	158,912
36	375	04 -051-00 NEW LOGO SIGN	2,572	80	2,652	398	12	410
37	375	04 -051-00 REMODELING	161,590	4,998	166,588	47,841	1,480	49,321
38	375	04 -051-00 SECURITY	93,137	2,881	96,018	9,871	305	10,176
39	375	05 -000-00 MISCELLANEOUS	48,670	993	49,663	25,032	511	25,543
40	375	05 -046-00 COMPUTER	1,343	-	1,343	684	-	684
41	375	05 -047-00 GENERATOR	37,638	768	38,406	7,114	145	7,260
42	375	05 -051-00 AIR CONDITION EQUIP	14,030	738	14,768	1,642	86	1,729
43	375	05 -051-00 BUILDING IMPROVEMENTS	245,459	12,919	258,378	69,396	3,652	73,048
44	375	05 -051-00 DIVISION OFFICE	267,976	14,104	282,080	127,686	6,720	134,406
45	375	05 -051-00 FENCE	16,992	894	17,886	3,452	182	3,634
46	375	05 -051-00 IMPROVEMENTS TO PROPERTY	203,756	10,724	214,480	9,426	496	9,922
47	375	05 -051-00 NEW LOGO SIGN	6,446	132	6,578	787	16	803
48	375	05 -051-00 REMODELING	90,125	4,743	94,869	22,860	1,203	24,063
49	375	05 -051-00 SECURITY	126,399	6,653	133,052	7,959	419	8,378
50	375	SUB TOTALS CONTINUED ON G-1 p. 19d	\$73,509,598	\$2,527,962	\$76,037,561	\$2,130,107	\$173,118	\$2,303,225

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE			METHOD OF ALLOCATION		
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	375	SUB TOTALS FROM G1 p. 19c	\$73,509,598	\$2,527,962	\$76,037,561	\$2,130,107	\$173,118	\$2,303,225
2	375	05 -074-00 LAND	1,990	105	2,095	1,066	56	1,122
3	375	06 -000-00 MISCELLANEOUS	577,158	11,779	588,937	342,766	6,995	349,761
4	375	06 -046-00 PANEL	9,382	191	9,574	4,752	97	4,849
5	375	06 -047-00 CARPORT	13,614	278	13,892	364	7	371
6	375	06 -047-00 SHELVEING	15,059	307	15,366	87	2	89
7	375	06 -051-00 AIR CONDITION EQUIP	850,353	17,354	867,707	308,035	6,286	314,322
8	375	06 -051-00 BUILDING IMPROVEMENTS	2,596,645	52,993	2,649,638	1,214,009	24,776	1,238,784
9	375	06 -051-00 FENCE	65,842	-	65,842	-	25,249	25,249
10	375	06 -051-00 IMPROVEMENTS TO PROPERTY	3,247,559	66,277	3,313,836	64,404	1,314	65,718
11	375	06 -051-00 NEW LOGO SIGN	5,201	106	5,308	921	19	939
12	375	06 -051-00 REMODELING	59,088	1,206	60,294	22,430	458	22,888
13	375	06 -051-00 SECURITY	178,314	3,639	181,953	13,631	278	13,909
14	375	06 -074-00 LAND	22,560	-	22,560	13,645	-	13,645
15	375	06 -30x80 Pole Barn w/ Asphalt and concrete footings. Material storage structure.	74,877	1,528	76,405	1,258	26	1,283
16	375	06 -Fire Alarm System Installation and Pressure Principle Backflow	77,108	1,574	78,682	1,313	27	1,340
17	375	06 -NEW SIGN TO REPLACE BROKEN TECO SIGN INTO BUILDING	382	8	390	2	0	3
18	375	08 -000-00 MISCELLANEOUS	82,933	3,456	86,388	46,894	1,954	48,847
19	375	08 -046-00 CAMERA	2,051	85	2,136	873	38	909
20	375	08 -047-00 GENERATOR	18,080	752	18,812	9,931	372	9,303
21	375	08 -051-00 AIR CONDITION EQUIP	122,357	5,098	127,455	35,085	1,462	36,547
22	375	08 -051-00 BUILDING IMPROVEMENTS	320,230	13,343	333,573	58,084	2,420	60,505
23	375	08 -051-00 FENCE	54,589	2,275	56,864	16,585	691	17,276
24	375	08 -051-00 IMPROVEMENTS TO PROPERTY	223,509	9,313	232,822	28,354	1,181	29,535
25	375	08 -051-00 REMODELING	230,617	9,609	240,226	101,041	4,210	105,252
26	375	08 -051-00 SECURITY	29,447	1,227	30,674	3,869	161	4,030
27	375	09 -000-00 MISCELLANEOUS	20,882	-	20,882	6,202	-	6,202
28	375	09 -047-00 GENERATOR	81,976	1,673	83,649	17,811	363	18,175
29	375	09 -051-00 AIR CONDITION EQUIP	21,554	440	21,994	2,159	44	2,203
30	375	09 -051-00 BUILDING IMPROVEMENTS	226,028	4,613	230,641	26,777	546	27,324
31	375	09 -051-00 DIVISION OFFICE	344,277	7,026	351,303	132,973	2,714	135,687
32	375	09 -051-00 FENCE	22,241	454	22,694	6,786	138	6,925
33	375	09 -051-00 IMPROVEMENTS TO PROPERTY	6,548,313	133,639	6,681,952	9,609	196	9,805
34	375	09 -051-00 NEW LOGO SIGN	6,470	132	6,602	2,499	51	2,550
35	375	09 -051-00 SECURITY	87,667	1,789	89,456	6,662	136	6,798
36	375	09 -061-00 GATE STATION	30,192	616	30,808	14,788	302	15,090
37	375	10 -051-00 FENCE	15,812	-	15,812	1,105	-	1,105
38	375	11 -051-00 AIR CONDITION EQUIP	347,029	10,733	357,762	31,183	964	32,148
39	375	11 -051-00 BUILDING IMPROVEMENTS	328,719	10,167	338,886	11,731	363	12,093
40	375	11 -051-00 DIVISION OFFICE	990,664	30,639	1,021,303	388,818	12,025	400,843
41	375	11 -051-00 FENCE	11,866	367	12,233	2,995	93	3,088
42	375	11 -051-00 IMPROVEMENTS TO PROPERTY	615,441	19,034	634,475	10,404	322	10,726
43	375	11 -051-00 NEW LOGO SIGN	5,909	183	6,092	662	20	682
44	375	11 -051-00 SECURITY	61,035	1,888	62,923	17,270	534	17,804
45	375	13 -047-00 GENERATOR	18,854	583	19,437	347	11	357
46	375	13 -051-00 AIR CONDITION EQUIP	19,006	588	19,594	2,603	81	2,683
47	375	13 -051-00 BUILDING IMPROVEMENTS	482,169	14,912	497,082	4,256	132	4,387
48	375	13 -051-00 DIVISION OFFICE	740,362	22,898	763,259	307,697	9,516	317,213
49	375	13 -051-00 FENCE	57,509	1,779	59,287	14,726	455	15,181
50	375	SUB TOTALS CONTINUED ON G-1 p. 19e	\$93,472,500	\$2,994,616	\$96,467,116	\$5,463,819	\$254,955	\$5,718,774

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE						METHOD OF ALLOCATION	
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION				
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL		
1	375	SUB TOTALS FROM G1 p. 19d	\$93,472,500	\$2,994,616	\$96,467,116	\$5,463,819	\$254,955	\$5,718,774	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY	
2	375	13 -051-00 NEW LOGO SIGN	58,345	1,804	60,149	5,528	171	5,699		
3	375	13 -051-00 SECURITY	68,909	2,131	71,041	6,529	202	6,731		
4	375	14 -000-00 MISCELLANEOUS	89,933	3,747	93,681	8,203	342	8,545		
5	375	14 -051-00 AIR CONDITION EQUIP	1,612	67	1,679	14	1	15		
6	375	14 -051-00 BUILDING IMPROVEMENTS	170,194	7,091	177,286	30,726	1,280	32,006		
7	375	14 -051-00 DIVISION OFFICE	797,696	33,237	830,933	246,334	10,264	256,598		
8	375	14 -051-00 IMPROVEMENTS TO PROPERTY	132,683	5,528	138,211	4,413	184	4,597		
9	375	14 -051-00 NEW LOGO SIGN	4,497	187	4,684	410	17	427		
10	375	14 -051-00 SECURITY	121,840	5,077	126,916	18,451	769	19,219		
11	375	15 -000-00 MISCELLANEOUS	6,132	533	6,665	2,937	255	3,193		
12	375	15 -045-00 TELEPHONE EQ	13,742	1,195	14,937	4,528	394	4,922		
13	375	15 -047-00 SHELVEING	5,403	-	5,403	1,577	-	1,577		
14	375	15 -051-00 AIR CONDITION EQUIP	129,097	11,226	140,323	18,116	1,575	19,691		
15	375	15 -051-00 BUILDING IMPROVEMENTS	54,413	4,732	59,145	22,529	1,959	24,488		
16	375	15 -051-00 DIVISION OFFICE	173,632	15,098	188,730	95,999	8,348	104,346		
17	375	15 -051-00 FENCE	2,077	181	2,258	1,191	104	1,294		
18	375	15 -051-00 IMPROVEMENTS TO PROPERTY	569,504	49,522	619,026	32,742	2,847	35,589		
19	375	15 -051-00 REMODELING	89,157	7,753	96,910	32,555	2,831	35,385		
20	375	15 -051-00 SECURITY	57,150	4,970	62,119	5,396	469	5,865		
21	375	16 -047-00 GENERATOR	25,183	1,049	26,232	11,135	464	11,599		
22	375	16 -051-00 AIR CONDITION EQUIP	10,965	457	11,422	1,978	82	2,060		
23	375	16 -051-00 BUILDING IMPROVEMENTS	422,923	17,622	440,545	154,558	6,440	160,997		
24	375	16 -051-00 DIVISION OFFICE	458,383	19,099	477,483	202,685	8,445	211,131		
25	375	16 -051-00 IMPROVEMENTS TO PROPERTY	6,200,892	258,371	6,459,263	79	3	83		
26	375	16 -051-00 NEW LOGO SIGN	4,397	183	4,581	36	1	37		
27	375	16 -051-00 SECURITY	22,704	946	23,650	185	8	193		
28	375	55 -051-00 BUILDING IMPROVEMENTS	-	-	-	(65,731)	-	(65,731)		
29	375	90 -000-00 MISCELLANEOUS	126,656	-	126,656	6,807	-	6,807		
30	375	90 -047-00 CARPORT	22,858	-	22,858	1,436	-	1,436		
31	375	90 -051-00 BUILDING IMPROVEMENTS	804,294	-	804,294	6,848	-	6,848		
32	375	90 -051-00 IMPROVEMENTS TO PROPERTY	432,519	-	432,519	23,244	-	23,244		
33	375	90 -051-00 REMODELING	6,980	-	6,980	233	-	233		
34	375	90 -051-00 SECURITY	4,536	-	4,536	340	-	340		
35	375	TOTAL 375	\$104,561,807	\$3,446,424	\$108,008,231	\$6,345,829	\$302,410	\$6,648,239		
36	391	01 -000-00 MISCELLANEOUS	\$2,324	\$443	\$2,766	\$8,723	\$1,662	\$10,385		
37	391	01 -046-00 COMPUTER	94,586	-	94,586	(137,113)	-	(137,113)		
38	391	01 -046-00 FILING CABINETS	5,352	1,019	6,371	20,093	3,827	23,920		
39	391	01 -046-00 OFFICE EQUIPMENT	97,017	18,480	115,497	184,614	35,165	219,779		
40	391	01 -046-00 OFFICE FURNITURE	3,259	621	3,880	11,295	2,151	13,446		
41	391	01 -046-00 PRINTERS	53,502	10,191	63,693	(48,501)	(9,238)	(57,739)		
42	391	01 -046-00 PROJECTORS	3,125	595	3,721	1,961	374	2,335		
43	391	01 -046-00 SOFTWARE	1,567	-	1,567	(2,592)	-	(2,592)		
44	391	02 -046-00 COMPUTER	33,572	-	33,572	38,108	-	38,108		
45	391	02 -046-00 COPY MACHINE	8,374	85	8,458	3,672	37	3,709		
46	391	02 -046-00 DESKS	3,048	31	3,079	3,740	38	3,778		
47	391	02 -046-00 FURNITURE	43,093	435	43,528	44,680	451	45,131		
48	391	02 -046-00 MONITOR	4,794	-	4,794	4,066	-	4,066		
49	391	SUB TOTALS CONTINUED ON G-1 p. 16f	\$353,612	\$31,899	\$385,511	\$132,746	\$34,466	\$167,213		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE						METHOD OF ALLOCATION	
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION				
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL		
1	391	SUB TOTALS FROM G1 p. 19e	\$353,612	\$31,899	\$385,511	\$132,746	\$34,466	\$167,213	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY	
2	391	02 -046-00 OFFICE EQUIPMENT	704,774	7,119	711,893	363,447	3,671	367,118		
3	391	02 -046-00 PERSONAL COMPUTERS	15,923	-	15,923	19,659	-	19,659		
4	391	02 -046-00 PRINTERS	12,467	126	12,593	15,126	153	15,279		
5	391	02 -046-00 SOFTWARE	449	-	449	544	-	544		
6	391	02 -047-00 ICE MACHINE	4,595	46	4,642	4,595	46	4,642		
7	391	02 -Construct 3 new work stations at the Palm River Training Center.	12,135	-	12,135	4,033	-	4,033		
8	391	03 -000-00 MISCELLANEOUS	2,148	44	2,192	3,333	68	3,401		
9	391	03 -046-00 OFFICE EQUIPMENT	80,471	1,642	82,113	38,995	796	39,791		
10	391	03 -046-00 OFFICE FURNITURE	53,515	1,092	54,607	127,168	2,595	129,764		
11	391	03 -046-00 PRINTERS	14,734	301	15,035	57,161	1,167	58,327		
12	391	03 -new hire apprentice equipment	2,707	-	2,707	12,794	-	12,794		
13	391	04 -000-00 MISCELLANEOUS	14,699	455	15,154	(17,411)	(538)	(17,949)		
14	391	04 -046-00 COMPUTER	30,577	-	30,577	(27,834)	-	(27,834)		
15	391	04 -046-00 FILING CABINETS	5,053	156	5,209	6,973	216	7,189		
16	391	04 -046-00 OFFICE EQUIPMENT	189,021	5,846	194,867	20,756	642	21,398		
17	391	04 -046-00 OFFICE FURNITURE	14,310	443	14,753	26,816	829	27,646		
18	391	04 -046-00 PERSONAL COMPUTERS	3,594	-	3,594	(4,082)	-	(4,082)		
19	391	04 -046-00 PRINTERS	5,026	155	5,181	894	28	921		
20	391	04 -046-00 PROJECTORS	11,860	367	12,227	2,565	79	2,644		
21	391	04 -046-00 SOFTWARE	266	-	266	(302)	-	(302)		
22	391	04 -Office Furniture and Meeting table and 6 chairs	49,707	1,537	51,245	59,401	1,837	61,238		
23	391	04 -Purchase of 4 laptops and docking stations for the Orlando office/Field Technicians.	11,548	-	11,548	(8,132)	-	(8,132)		
24	391	04 -Purchase of 4 laptops/docking stations for Orlando Field Technicians	7,980	-	7,980	(2,472)	-	(2,472)		
25	391	05 -046-00 CAMERA	4,243	87	4,329	185	4	189		
26	391	05 -046-00 COMPUTER	21,734	-	21,734	12,769	-	12,769		
27	391	05 -046-00 SOFTWARE	2,161	-	2,161	(29,646)	-	(29,646)		
28	391	05 -047-00 ICE MACHINE	3,091	-	3,091	6,445	-	6,445		
29	391	05 -Purchase new ice maker for Eustis Office	1,771	36	1,807	(8)	(0)	(8)		
30	391	06 -046-00 COMPUTER	48,403	-	48,403	27,333	-	27,333		
31	391	06 -046-00 OFFICE EQUIPMENT	189,353	3,864	193,217	122,187	2,494	124,681		
32	391	06 -046-00 OFFICE FURNITURE	17,670	361	18,031	47,979	979	48,958		
33	391	06 -046-00 PRINTERS	12,485	255	12,739	8,883	181	9,064		
34	391	06 -046-00 PROJECTORS	1,689	34	1,723	1,689	34	1,723		
35	391	06 -047-00 TOOLS, SHOP, AND GARAGE EQUI	12,717	-	12,717	3,133	-	3,133		
36	391	08 -046-00 COMPUTER	30,736	-	30,736	8,325	-	8,325		
37	391	08 -046-00 OFFICE FURNITURE	1,417	29	1,446	1,732	35	1,767		
38	391	08 -046-00 PRINTERS	12,144	248	12,391	15,678	320	15,998		
39	391	08 -046-00 VIDEO EQ	6,844	-	6,844	6,345	-	6,345		
40	391	08 -047-00 TOOLS, SHOP, AND GARAGE EQUI	5,753	-	5,753	12,563	-	12,563		
41	391	08 -Purchase three HP Zbook Laptops with operating software, Docking Station, Keyboard, and Mouse.	4,296	-	4,296	7,305	-	7,305		
42	391	09 -046-00 COMPUTER	23,492	-	23,492	1,899	-	1,899		
43	391	09 -046-00 OFFICE EQUIPMENT	95,269	1,944	97,214	18,970	387	19,357		
44	391	09 -046-00 PRINTERS	8,459	173	8,631	(2,590)	(53)	(2,643)		
45	391	09 -046-00 PROJECTORS	1,525	31	1,556	1,525	31	1,556		
46	391	09 -051-00 AIR CONDITION EQUIP	6,888	141	7,028	4,940	101	5,041		
47	391	09 -puchase of 3 new ipads and accessories	4,482	-	4,482	(792)	-	(792)		
48	391	09 -Purchase 3 42" file cabinets for the Daytona office.	3,059	-	3,059	758	-	758		
49	391	09 -Shelving needed to organize equipment and material	1,494	-	1,494	565	-	565		
50	391	SUB TOTALS CONTINUED ON G-1 p. 19g	\$2,122,343	\$58,431	\$2,180,773	\$1,114,946	\$50,569	\$1,165,514		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE						METHOD OF ALLOCATION
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	391	SUB TOTALS FROM G1 p. 19f	\$2,122,343	\$58,431	\$2,180,773	\$1,114,946	\$50,569	\$1,165,514	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	391	10 -046-00 OFFICE EQUIPMENT	3,353	140	3,492	3,161	132	3,292	
3	391	11 -046-00 CAMERA	12,174	377	12,551	19,947	617	20,564	
4	391	11 -046-00 COMPUTER	71,756	-	71,756	106,846	-	106,846	
5	391	11 -046-00 OFFICE EQUIPMENT	200,421	6,199	206,620	32,160	995	33,155	
6	391	13 -046-00 MONITOR	2,144	-	2,144	2,371	-	2,371	
7	391	13 -046-00 OFFICE FURNITURE	3,594	111	3,706	3,594	111	3,706	
8	391	13 -046-00 PRINTERS	63,901	1,976	65,877	(11,451)	(354)	(11,805)	
9	391	13 -PGS Operations. Jupiter office. Remodeling and furniture purchase.	11,293	349	11,642	17,409	538	17,948	
10	391	14 -046-00 COMPUTER	15,180	-	15,180	108,507	-	108,507	
11	391	14 -046-00 COPY MACHINE	7,891	329	8,220	8,276	345	8,621	
12	391	14 -046-00 FACSIMILE MACHINE	1,372	57	1,429	1,686	70	1,756	
13	391	14 -046-00 OFFICE EQUIPMENT	122,193	5,091	127,284	28,761	1,198	29,959	
14	391	14 -Three New HP EliteBook 850 GS for PC to replace computers. Brent's, Tim N. & Jamie's	12,603	-	12,603	69,472	-	69,472	
15	391	15 -046-00 COPY MACHINE	9,871	-	9,871	7,035	-	7,035	
16	391	15 -046-00 DESKS	1,679	-	1,679	4,194	-	4,194	
17	391	15 -046-00 OFFICE EQUIPMENT	100,586	-	100,586	94,257	-	94,257	
18	391	15 -046-00 PROJECTORS	1,060	-	1,060	1,060	-	1,060	
19	391	15 -051-00 AIR CONDITION EQUIP	4,533	-	4,533	4,677	-	4,677	
20	391	15 -One laptop for Ocala Operations new hire	1,636	-	1,636	5,979	-	5,979	
21	391	15 -Order four HP EliteBook 850 laptops, four HP Docking Stations, and four Logitech M325 Wireless Mice	5,573	-	5,573	22,898	-	22,898	
22	391	16 -046-00 COMPUTER	12,225	-	12,225	40,710	-	40,710	
23	391	16 -046-00 OFFICE EQUIPMENT	96,857	-	96,857	68,812	-	68,812	
24	391	16 -046-00 PRINTERS	12,551	-	12,551	12,551	-	12,551	
25	391	16 -046-00 PROJECTORS	1,520	-	1,520	1,520	-	1,520	
26	391	16 -Purchase 2 Ergonomic Office Chairs for Ft. Myers Office. Office Furniture/Equipment. 2021	13,108	-	13,108	12,402	-	12,402	
27	391	55 -046-00 CHAIRS	57,606	-	57,606	51,192	-	51,192	
28	391	55 -046-00 OFFICE EQUIPMENT	9,568	-	9,568	8,106	-	8,106	
29	391	55 -046-00 OFFICE FURNITURE	220,858	-	220,858	198,871	-	198,871	
30	391	55 -PGS IVR Replacement Project Ben# 602	-	-	-	(395,749)	-	(395,749)	
31	391	90 -000-00 MISCELLANEOUS	19,805	-	19,805	9,583	-	9,583	
32	391	90 -046-00 CHAIRS	598	-	598	265	-	265	
33	391	90 -046-00 COMPUTER	2,119,890	-	2,119,890	1,389,394	-	1,389,394	
34	391	90 -046-00 COPY MACHINE	329,119	-	329,119	288,690	-	288,690	
35	391	90 -046-00 FILE SERVER	1,803,807	-	1,803,807	1,803,530	-	1,803,530	
36	391	90 -046-00 FURNITURE	9,635	-	9,635	4,369	-	4,369	
37	391	90 -046-00 OFFICE EQUIPMENT	1,566,248	-	1,566,248	498,940	-	498,940	
38	391	90 -046-00 OFFICE FURNITURE	469,054	-	469,054	209,249	-	209,249	
39	391	90 -046-00 PANEL	24,878	-	24,878	(421,442)	-	(421,442)	
40	391	90 -046-00 PRINTERS	1,916	-	1,916	1,960	-	1,960	
41	391	90 -046-00 PROJECTORS	67,731	-	67,731	67,765	-	67,765	
42	391	90 -046-00 SOFTWARE	1,246,538	-	1,246,538	62,885	-	62,885	
43	391	90 -046-00 VIDEO EQ	123,159	-	123,159	69,039	-	69,039	
44	391	90 -ADDITIONS. Purchase of new PC's for new hires - internal and external. Not for replacement of PC's.	191,634	-	191,634	181,107	-	181,107	
45	391	90 -Executive Table - PGS VP Finance and Planning.	22,744	-	22,744	7,883	-	7,883	
46	391	90 -Office upgrades. Board room remodel. Office Furniture P7 PGS.	162,868	-	162,868	47,041	-	47,041	
47	391	90 -PGS Copier/Plotter/Scanner. Requests from CE Strategy & Svc Excell Direct to purchase (own) copiers	20,701	-	20,701	6,081	-	6,081	
48	391	90 -PGS Training Dept. 3ea YZ DTEX Odorant Detection Systems. 8ea new Laptops w docking stations.	16,570	-	16,570	8,514	-	8,514	
49	391	90 -Purchase 4ea chairs for the gas control room.	5,932	-	5,932	2,056	-	2,056	
50	391	SUB TOTALS CONTINUED ON G-1 p. 19h	\$11,402,274	\$73,059	\$11,475,334	\$5,881,108	\$54,221	\$5,935,329	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

			13-MONTH AVERAGE			METHOD OF ALLOCATION		
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	391	SUB TOTALS FROM G1 p. 19g	\$11,402,274	\$73,059	\$11,475,334	\$5,881,108	\$54,221	\$5,935,329
2	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauderdale. \$2,000 per unit. Rev	8,180	-	8,180	5,014	-	5,014
3	391	90 -Purchase and install 4ea TTVN units. PGS Orlando, Miami, Tampa, Ft Lauderdale. \$2,000 per unit. Rev	77,481	-	77,481	55,584	-	55,584
4	391	90 -Software JANA DIMP Customized Software	2,183,236	-	2,183,236	1,396,318	-	1,396,318
5	391	TOTAL 391	\$13,671,172	\$73,059	\$13,744,232	\$7,338,024	\$54,221	\$7,392,245
6	390	01 -051-00 SECURITY/ 39002	\$1,948	\$371	\$2,319	\$929	\$177	1,106.53
7	390	05 -051-00 BUILDING IMPROVEMENTS/ 39000	1,228,589	25,032	1,251,622	(19,785)	(403)	(20,188)
8	390	05 -051-00 FENCE/ 39000	2,777	57	2,833	20,074	410	20,484
9	390	08 -051-00 SECURITY/ 39000	11,898	496	12,394	3,390	141	3,531
10	390	10 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	8,404	350	8,754	(3,493)	(146)	(3,639)
11	390	13 -051-00 AIR CONDITION EQUIP/ 39000	9,295	287	9,582	(28,415)	(879)	(29,294)
12	390	90 -052-00 IMPROVEMENTS TO LEASED PROPE/ 39002	59,903	-	59,903	27,118	-	27,118
13	390	90 -051-00 IMPROVEMENTS TO PROPERTY/ 39002	60,657	2,527	63,184	19,784	824	20,609
14	390	TOTAL 390	\$1,381,470	\$29,121	\$1,410,591	\$19,623	\$125	\$19,747
15	303	01 -046-00 SOFTWARE	\$2,975	\$0	\$2,975	\$3,961	\$0	\$3,961
16	303	01 -AutoCad2014	892	-	892	1,176	-	1,176
17	303	02 -046-00 SOFTWARE	12,405	-	12,405	(11,001)	-	(11,001)
18	303	03 -046-00 SOFTWARE	1,828	-	1,828	1,213	-	1,213
19	303	03 -TV WITH TTVN SYS	332	-	332	211	-	211
20	303	04 -046-00 SOFTWARE	6,892	-	6,892	12,071	-	12,071
21	303	04 -SOFTWARE - ESRI - UAI MAPPING PROJECT	2,628	-	2,628	4,603	-	4,603
22	303	05 -046-00 SOFTWARE	-	-	-	403	-	403
23	303	08 -046-00 SOFTWARE	61,023	-	61,023	101,007	-	101,007
24	303	11 -046-00 SOFTWARE	90,051	-	90,051	134,129	-	134,129
25	303	15 -046-00 SOFTWARE	1,072	-	1,072	649	-	649
26	303	55 -046-00 SOFTWARE	9,295,607	-	9,295,607	2,649,623	-	2,649,623
27	303	55 -5470 Interactive Billing Experience	639,982	-	639,982	114,470	-	114,470
28	303	55 -APC Smart-UPS RT 5000VA 208V Tower	216	-	216	267	-	267
29	303	55 -CMS Web Phase 3.0 Approach Includes: Implementing a language toggling solution	101,187	-	101,187	3,895	-	3,895
30	303	55 -Customized Software. MyTECOnet Replacement..	47,844	-	47,844	12,246	-	12,246
31	303	55 -Implement the National Automated Clearing House Association (NACHA)	73,162	-	73,162	6,860	-	6,860
32	303	55 -PGS .5700 eGAIN R21 Upgrade	2,583	-	2,583	99	-	99
33	303	55 -Software - Centralized Employee Communications.	34,812,828	-	34,812,828	18,517	-	18,517
34	303	90 -046-00 SOFTWARE	67,517,160	-	67,517,160	42,382,217	-	42,382,217
35	303	90 -ADDL SOFTWARE RELATED TO CENTRALIZED SCADA - Process Net Software for Windows NT	28,094	-	28,094	41,845	-	41,845
36	303	90 -DIGITAL MAPS - MICROSTATION - Converted Miami Distribution maps to Microstation Digital	39,357	-	39,357	58,622	-	58,622
37	303	90 -Digital Maps of Distribution System viewed via Microstation Software	73,498	-	73,498	109,473	-	109,473
38	303	90 -Digital Maps of Distribution System viewed via Microstation Software	56,642	-	56,642	84,367	-	84,367
39	303	90 -Digital Maps of Jacksonville Distribution System viewed via Microstation	65,463	-	65,463	97,505	-	97,505
40	303	90 -Eleven Imaging System - Image & Scan Application Software and Licensing.	26,340	-	26,340	39,233	-	39,233
41	303	90 -Interactive Voice Response (IVR) - Software, Application, Development, Programming	35,564	-	35,564	52,972	-	52,972
42	303	90 -IT 5166 Technical Training Management. Safety Training Scheduling & Tracking software	56,991	-	56,991	2,173	-	2,173
43	303	90 -IT Split Project for SAP Enhancements 2022	121,838	-	121,838	12,195	-	12,195
44	303	90 -PGS HR Talent Acquisition	28,768	-	28,768	2,677	-	2,677
45	303	90 -PGS ERP Technical Enhancements	209,329	-	209,329	21,105	-	21,105
46	303	SUB TOTALS CONTINUED ON G-1 p. 19i	\$113,410,352	\$0	\$113,410,352	\$45,958,784	\$0	\$45,958,784

			13-MONTH AVERAGE			METHOD OF ALLOCATION			
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	303	SUB TOTALS FROM G1 p. 19h	\$113,410,352	\$0	\$113,410,352	\$45,958,784	\$0	\$45,958,784	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
2	303	90 -PGS HR Metrics and Analytics	60,577	-	60,577	6,063	-	6,063	
3	303	90 -PGS Payroll Optimization 2.0	63,038	-	63,038	6,309	-	6,309	
4	303	90 -PGS Solution Manager Ph 2	16,084	-	16,084	1,610	-	1,610	
5	303	90 -RCC Tax Process Automation. PowerPlan Tax Provision upgrades to support reporting to Emera.	32,545	-	32,545	1,080	-	1,080	
6	303	90 -Software - Budget Billing - Provides levelized billing opts	62,177	-	62,177	92,610	-	92,610	
7	303	90 -SOFTWARE - Call Sponsor - Geneys I-Server - upgrade IVR server	53,429	-	53,429	79,580	-	79,580	
8	303	90 -Software - DB2 Upgrade for Elevon / Walker VSAM Software	94,258	-	94,258	140,394	-	140,394	
9	303	90 -SOFTWARE - SCADA Upgrade - Software Matrikon ip21 - ProcessGuard - iFix	7,980	-	7,980	11,886	-	11,886	
10	303	90 -SOFTWARE - SmartSheet w License	58,692	-	58,692	2,240	-	2,240	
11	303	90 -Statewide GPS Bar Coding Project.	3,277,328	-	3,277,328	994,103	-	994,103	
12	303	90 -Success Factors Enhancements 2022 PGS Share from IT	85,405	-	85,405	8,554	-	8,554	
13	303	90 -The project is to upgrade our current GIS software from 10.5 to 10.8	584,202	-	584,202	177,245	-	177,245	
14	303	90 -The project is to upgrade the FCS Meter Reading System and Mobile Device	65,399	-	65,399	2,035	-	2,035	
15	303	90 -The Thomas (formally Baldwin) Station project started as a construction	299,553	-	299,553	29,996	-	29,996	
16	303	90 -Upgrade existing PowerPlan PowerTax.	168,100	-	168,100	6,974	-	6,974	
17	303	90 -Work and Asset Management (WAM) solution	24,906,147	-	24,906,147	1,971,069	-	1,971,069	
18	303								
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50	303	TOTAL 303	\$143,245,265	\$0	\$143,245,265	\$49,490,532	\$0	\$49,490,532	

SCHEDULE G-1	DETAIL OF COMMON PLANT	PAGE 20 OF 28
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

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LINE NO.	A/C NO.	DESCRIPTION	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	36,823,754	37,429,601	38,062,019	38,710,668	39,380,746	40,054,960	40,731,951	41,411,819	42,094,176	42,779,023	43,475,107	44,174,643	44,878,707	40,769,783
2	374.00	LAND AND LAND RIGHTS	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
3	375	STRUCTURES AND IMPROVEMENTS	9,809,069	9,759,754	9,807,441	9,885,749	9,957,672	4,324,520	4,450,367	4,655,482	4,875,112	5,089,954	5,316,991	5,546,740	5,671,503	6,857,720
4	390.00	STRUCTURES AND IMPROVEMENTS	17,391	17,487	17,583	(90,864)	(86,503)	(82,141)	(77,780)	(73,419)	(69,058)	(64,697)	(60,336)	(55,975)	(51,614)	(50,764)
5	390.02	STRUCTURES & IMPROVEMENTS-Leasehold	40,163	40,443	40,722	41,002	41,281	41,561	41,840	42,120	42,399	42,679	42,958	43,238	43,517	41,840
6	391	OFFICE & COMPUTER EQUIPMENT	6,023,090	6,092,447	6,162,474	6,232,771	6,303,415	6,375,067	6,446,951	6,519,132	6,591,617	6,664,337	6,742,783	6,822,075	6,902,014	6,452,167

7		TOTAL	52,713,466	53,339,731	54,090,238	54,779,326	55,596,612	50,713,966	51,593,330	52,555,134	53,534,246	54,511,296	55,517,502	56,530,721	57,444,128	54,070,746
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			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
8	303.01	CUSTOMIZED SOFTWARE	\$40,769,783	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS
9	374.00	LAND AND LAND RIGHTS	(0)	0.00%	-	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	375	STRUCTURES AND IMPROVEMENTS	6,857,720	4.55%	311,939	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	390	STRUCTURES AND IMPROVEMENTS	(8,923)	-41.86%	3,736	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
12	391	OFFICE & COMPUTER EQUIPMENT	6,452,167	0.76%	49,128	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, NUMBER OF BILLS AND NUMBER OF ASSETS

13		TOTAL	\$54,070,746		\$364,803	
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LINE NO.	A/C NO.	DESCRIPTION	Dec-2025	Jan-2026	Feb-2026	Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	Dec-2026	13 MONTH AVERAGE
1	303.01	CUSTOMIZED SOFTWARE	44,878,707	45,634,572	46,392,298	47,151,884	47,914,943	48,680,399	49,454,681	50,232,426	51,013,634	51,798,228	52,600,348	53,406,905	54,217,898	49,490,532
2	374	LAND AND LAND RIGHTS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
3	375	STRUCTURES AND IMPROVEMENTS	5,671,503	5,836,787	6,000,345	6,154,670	6,309,103	6,473,319	6,639,190	6,811,991	6,960,970	7,127,481	7,306,333	7,476,845	7,658,574	6,648,239
4	390	STRUCTURES AND IMPROVEMENTS	(8,096)	(3,456)	1,185	5,826	10,466	15,107	19,747	24,388	29,029	33,669	38,310	42,951	47,591	19,747
5	391	OFFICE & COMPUTER EQUIPMENT	6,902,014	6,982,701	7,063,522	7,144,509	7,225,985	7,307,678	7,389,532	7,472,171	7,555,225	7,638,482	7,722,026	7,805,747	7,889,590	7,392,245

6	TOTAL	57,444,128	58,450,604	59,457,350	60,456,889	61,460,496	62,476,502	63,503,150	64,540,976	65,558,859	66,597,860	67,667,018	68,732,447	69,813,654	63,550,764
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			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$49,490,532	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	(0)	0.00%	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	6,648,239	4.55%	\$302,410	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	19,747	0.63%	\$125	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	OFFICE & COMPUTER EQUIPMENT	7,392,245	0.73%	\$54,221	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12	TOTAL	\$63,550,764	\$356,755
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SCHEDULE G-1

CALCULATION OF THE PROJECTED TEST YEAR - RATE BASE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/25
WITNESS: A. NICHOLS / T. O'CONNOR /
C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/25)	PURCHASE PRICE OR CONSTRUCTION COST	ADDITIONS TO PLANT IN SERVICE	DATE OF RELATED RETIREMENT (12/31/25)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	301	ORGANIZATION	12 months ended 12/31/25	\$0	\$0	12 months ended 12/31/25	\$0	\$0
2	302	FRANCHISES AND CONSENTS	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
3	303	MISC INTANGIBLE PLANT	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
4	303.01	CUSTOMIZED SOFTWARE	12 months ended 12/31/25	19,145,935	27,276,031	12 months ended 12/31/25	-	-
5	303.02	CUSTOMIZED SOFTWARE		-	-		-	-
6	336	PURIFICATION EQUIPMENT	12 months ended 12/31/25	16,796,649	7,433,962	12 months ended 12/31/25	-	-
7	336.01	RENEWABLE NATURAL GAS (RNG) 104		-	2,215		-	-
8	364	LNG PLANT	12 months ended 12/31/25	-	1,398,587	12 months ended 12/31/25	-	-
9	374	LAND AND LAND RIGHTS	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
10	374.02	LAND RIGHTS / EASEMENTS	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
11	375	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/25	18,746,946	78,972,122	12 months ended 12/31/25	6,145,188	-
12	376	MAINS - STEEL	12 months ended 12/31/25	17,784,839	48,146,092	12 months ended 12/31/25	3,829,810	-
13	376.02	MAINS - PLASTIC	12 months ended 12/31/25	153,306,696	220,518,788	12 months ended 12/31/25	17,630,465	8,601,554
14	377	COMPRESSOR STATION EQUIPMENT	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
15	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/25	-	21,743	12 months ended 12/31/25	1,739	-
16	378.01	REGULATOR STATIONS - MEASU		-	-		-	-
17	379	MEAS & REG STAT EQUIP-CITY	12 months ended 12/31/25	2,477,929	5,097,715	12 months ended 12/31/25	407,817	404,954
18	379.01	STATIONS - MEASU		-	-		-	-
19	380	SERVICE LINES -S TEEL	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
20	380.02	SERVICE LINES - PLASTIC	12 months ended 12/31/25	71,024,435	70,777,753	12 months ended 12/31/25	5,662,220	7,380,109
21	381	METERS	12 months ended 12/31/25	8,498,714	8,442,944	12 months ended 12/31/25	675,436	-
22	382.00	METER INSTALLATIONS	12 months ended 12/31/25	19,935,054	23,421,852	12 months ended 12/31/25	1,873,748	778,815
23	383	REGULATORS	12 months ended 12/31/25	857,805	888,734	12 months ended 12/31/25	71,099	169,050
24	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
25	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
26	387	OTHER EQUIPMENT	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
27	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/25	140,000	1,356,790	12 months ended 12/31/25	108,543	-
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
29	391	OFFICE FURNITURE	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
30	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/25	1,616,095	1,743,127	12 months ended 12/31/25	-	-
31	391.02	OFFICE EQUIPMENT/MACHINES	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
32	391.03	OFFICE FURNITURE	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	12 months ended 12/31/25	4,147,593	6,728,377	12 months ended 12/31/25	-	469,832
34	392.02	AUTO & TRUCK 3/4 - 1 TON	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
35	392.03	AIRPLANES		-	-		-	-
36	392.04	TRAILERS, OTHER	12 months ended 12/31/25	-	(63)	12 months ended 12/31/25	-	-
37	392.05	TRUCKS OVER 1 TON	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
38	393	STORES EQUIPMENT	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
39	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/25	1,087,700	1,946,134	12 months ended 12/31/25	155,691	-
40	394.01	CNG STATION EQUIPMENT	12 months ended 12/31/25	1,868,625	1,829,695	12 months ended 12/31/25	-	-
41	395	LABORATORY EQUIPMENT	12 months ended 12/31/25	-	-	12 months ended 12/31/25	-	-
42	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/25	876,000	1,161,043	12 months ended 12/31/25	92,883	-
43	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/25	13,000	45,480	12 months ended 12/31/25	3,638	-
44	398	MISC EQUIPMENT - GAS	12 months ended 12/31/25	654,129	1,222,147	12 months ended 12/31/25	97,772	3,500
45		TOTAL		\$338,978,144	\$508,431,267		\$36,756,049	\$17,807,813

SUPPORTING SCHEDULES: G-1 p.24-25

RECAP SCHEDULES:

SCHEDULE G-1

MONTHLY PLANT ADDITIONS

PAGE 24 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	4,831,106	2,951,123	3,896,225	751,842	505,111	522,925	452,611	452,611	2,043,271	627,611	823,094	9,418,500	27,276,031
5	303.02	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336	PURIFICATION EQUIPMENT	17,665	1,039	3,405,463	52,039	8,000	8,000	8,000	8,000	-	-	-	3,925,756	7,433,962
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	1,882	111	111	111	-	-	-	-	-	-	-	-	2,215
8	364	LNG PLANT	-	-	1,398,587	-	-	-	-	-	-	-	-	-	1,398,587
9	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
11	375	STRUCTURES AND IMPROVEMENTS	1,919,935	779,463	436,302	548,235	71,635,208	1,310,444	354,769	182,851	247,599	101,822	70,636	1,384,859	78,972,122
12	376	MAINS - STEEL	8,807,937	29,445,768	4,410,427	2,305,165	926,860	99,760	225,942	138,070	293,770	357,213	284,863	850,317	48,146,092
13	376.02	MAINS - PLASTIC	60,851,094	20,105,767	16,525,186	16,844,784	12,647,847	10,668,789	13,066,983	13,355,340	12,598,593	15,304,949	11,681,945	16,867,512	220,518,788
14	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	378	M & R EQUIPMENT - GENERAL	-	-	21,743	-	-	-	-	-	-	-	-	-	21,743
16	378.01	REGULATOR STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
17	379	MEAS & REG STAT EQUIP-CITY	2,080,698	653,550	398,280	389,487	242,997	227,439	266,888	205,778	170,910	177,274	145,395	139,019	5,097,715
18	379.01	STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	380	SERVICE LINES -S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
20	380.02	SERVICE LINES - PLASTIC	4,134,413	4,956,747	5,553,065	6,104,181	5,539,351	6,347,690	6,203,287	6,358,667	6,389,743	6,395,958	6,397,201	6,397,449	70,777,753
21	381	METERS	334,414	381,103	1,105,186	636,609	1,172,511	561,779	439,633	1,133,116	553,900	438,057	1,132,801	553,837	8,442,944
22	382	METER INSTALLATIONS	3,798,747	2,217,699	2,062,186	2,170,726	1,830,574	1,762,543	1,724,169	1,633,933	1,574,605	1,562,739	1,543,854	1,540,077	23,421,852
23	383	REGULATORS	81,802	72,824	76,768	83,295	74,050	70,977	71,586	71,708	71,733	71,737	71,738	70,515	888,734
24	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
25	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
26	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390	STRUCTURES & IMPROVEMENTS	-	-	1,356,790	-	-	-	-	-	-	-	-	-	1,356,790
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	391.01	COMPUTER EQUIPMENT	103,131	41,542	53,332	155,264	35,552	45,650	46,750	36,249	880,789	130,257	99,591	115,018	1,743,127
31	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	2,128,546	1,371,045	444,980	712,659	638,348	418,502	220,356	180,727	215,725	179,801	35,960	181,727	6,728,377
34	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
35	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	392.04	TRAILERS, OTHER	(43)	(11)	(5)	(3)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(63)
37	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
38	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
39	394	TOOLS, SHOP, & GARAGE EQUIPMENT	702,330	163,753	166,733	195,117	84,327	122,002	70,807	55,768	148,690	78,544	63,715	94,349	1,946,134
40	394.01	CNG STATION EQUIPMENT	105,889	139,524	158,709	175,003	159,576	156,490	155,873	155,750	155,725	155,720	155,719	155,719	1,829,695
41	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
42	396	POWER OPERATED EQUIPMENT	199,916	154,883	146,526	115,756	28,151	164,010	53,802	110,960	27,192	120,036	29,008	10,802	1,161,043
43	397	COMMUNICATIONS EQUIPMENT	28,478	7,371	3,149	2,305	461	92	18	4	1	0	0	3,600	45,480
44	398	MISC EQUIPMENT - GAS	399,227	133,631	107,125	82,117	29,991	319,189	72,406	27,049	17,578	12,084	10,985	10,765	1,222,147
45		TOTAL ADDITIONS	\$90,527,168	\$63,576,932	\$41,726,868	\$31,324,691	\$95,558,915	\$22,806,281	\$23,433,880	\$24,106,580	\$25,389,823	\$25,713,805	\$22,546,505	\$41,719,820	\$508,431,267

SUPPORTING SCHEDULES:

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

SCHEDULE G-1

MONTHLY PLANT RETIREMENTS

PAGE 25 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR
THE HISTORIC BASE YEAR + 1TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303.02	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	-	-	-	-	-	-	-	-	-	-	-	-
8	364	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
11	375	STRUCTURES AND IMPROVEMENTS	117,910	25,114	(3,748)	3,664	5,710,010	104,836	28,382	14,628	19,808	8,146	5,651	110,789	6,145,188
12	376	MAINS - STEEL	690,575	2,347,844	352,834	184,413	74,149	7,981	18,075	11,046	23,502	28,577	22,789	68,025	3,829,810
13	376.02	MAINS - PLASTIC	4,868,088	1,608,372	1,321,746	1,347,133	1,011,196	852,689	1,044,360	1,067,244	1,006,518	1,222,840	932,812	1,347,468	17,630,465
14	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	378	M & R EQUIPMENT - GENERAL	-	-	1,739	-	-	-	-	-	-	-	-	-	1,739
16	378.01	REGULATOR STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
17	379	MEAS & REG STAT EQUIP-CITY	168,456	52,284	31,862	31,159	19,440	18,195	21,351	16,462	13,673	14,182	11,632	11,122	407,817
18	379.01	STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	380	SERVICE LINES -S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
20	380.02	SERVICE LINES - PLASTIC	330,753	396,540	444,245	488,334	443,148	507,815	496,263	508,693	511,179	511,677	511,776	511,796	5,662,220
21	381	METERS	26,753	30,488	88,415	50,929	93,801	44,942	35,171	90,649	44,312	35,045	90,624	44,307	675,436
22	382	METER INSTALLATIONS	303,900	177,416	164,975	173,658	146,446	141,003	137,934	130,715	125,968	125,019	123,508	123,206	1,873,748
23	383	REGULATORS	6,544	5,826	6,141	6,664	5,924	5,678	5,727	5,737	5,739	5,739	5,739	5,641	71,099
24	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
25	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
26	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390	STRUCTURES & IMPROVEMENTS	-	-	108,543	-	-	-	-	-	-	-	-	-	108,543
28	390.02	STRUCTURES AND IMPROVEMENTS-Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	391.01	COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
31	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
35	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	392.04	TRAILERS, OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
37	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
38	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
39	394	TOOLS, SHOP, & GARAGE EQUIPMENT	58,186	13,100	13,339	15,609	6,746	9,760	5,665	4,461	11,895	6,284	5,097	7,548	155,691
40	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
41	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
42	396	POWER OPERATED EQUIPMENT	15,993	12,391	11,722	9,260	2,252	13,121	4,304	8,877	2,175	9,603	2,321	864	92,883
43	397	COMMUNICATIONS EQUIPMENT	2,278	590	252	184	37	7	1	0	0	0	0	288	3,638
44	398	MISC EQUIPMENT - GAS	31,938	10,690	8,570	6,569	2,399	25,535	5,792	2,164	1,406	967	879	861	97,772
45		TOTAL RETIREMENTS	6,617,374	4,680,654	2,550,635	2,317,577	7,515,548	1,731,563	1,803,025	1,860,676	1,766,176	1,968,077	1,712,827	2,231,915	36,756,049
46		REMOVAL COST	1,362,027	1,409,239	1,826,924	1,533,777	1,540,274	1,536,156	1,495,953	1,465,894	1,468,341	1,441,160	1,375,102	1,352,966	17,807,813
47		TOTAL RESERVE REDUCTION	\$7,979,402	\$6,089,893	\$4,377,559	\$3,851,354	\$9,055,823	\$3,267,719	\$3,298,978	\$3,326,571	\$3,234,517	\$3,409,237	\$3,087,930	\$3,584,881	\$54,563,863

SUPPORTING SCHEDULES:

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/26

WITNESS: A. NICHOLS / T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/26)	PURCHASE PRICE OR CONSTRUCTION COST	ADDITIONS TO PLANT IN SERVICE	DATE OF RELATED RETIREMENT (12/31/26)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT
1	301	ORGANIZATION	12 months ended 12/31/26	\$0	\$0	12 months ended 12/31/26	\$0	\$0
2	302	FRANCHISES AND CONSENTS	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
3	303	MISC INTANGIBLE PLANT	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
4	303.01	CUSTOMIZED SOFTWARE	12 months ended 12/31/26	28,945,636	26,723,636	12 months ended 12/31/26	-	-
5	303.02	CUSTOMIZED SOFTWARE	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
6	336	PURIFICATION EQUIPMENT	12 months ended 12/31/26	7,473,633	17,996,336	12 months ended 12/31/26	-	-
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
8	364	LNG PLANT	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
9	374	LAND AND LAND RIGHTS	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
10	374.02	LAND RIGHTS / EASEMENTS	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
11	375	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/26	13,025,168	12,789,978	12 months ended 12/31/26	1,023,198	-
12	376	MAINS - STEEL	12 months ended 12/31/26	3,416,926	2,690,229	12 months ended 12/31/26	215,218	-
13	376.02	MAINS - PLASTIC	12 months ended 12/31/26	268,157,767	269,680,865	12 months ended 12/31/26	21,506,869	13,354,955
14	377	COMPRESSOR STATION EQUIPMENT	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
15	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/26	2,736,665	2,736,665	12 months ended 12/31/26	218,933	-
16	378.01	REGULATOR STATIONS - MEASU	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
17	379	MEAS & REG STAT EQUP-CITY	12 months ended 12/31/26	15,373,957	15,435,419	12 months ended 12/31/26	1,234,834	748,857
18	379.01	STATIONS - MEASU	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
19	380	SERVICE LINES - S TEEL	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
20	380.02	SERVICE LINES - PLASTIC	12 months ended 12/31/26	69,569,134	69,719,139	12 months ended 12/31/26	5,577,531	7,490,432
21	381	METERS	12 months ended 12/31/26	12,908,855	12,861,713	12 months ended 12/31/26	1,028,937	-
22	382.00	METER INSTALLATIONS	12 months ended 12/31/26	17,163,524	17,190,970	12 months ended 12/31/26	1,375,278	690,729
23	383.00	REGULATORS	12 months ended 12/31/26	890,329	889,409	12 months ended 12/31/26	71,153	462,521
24	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
25	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
26	387	OTHER EQUIPMENT	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
27	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
29	391	OFFICE FURNITURE	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
30	391.01	COMPUTER EQUIPMENT	12 months ended 12/31/26	518,000	519,514	12 months ended 12/31/26	-	-
31	391.02	OFFICE EQUIPMENT/MACHINES	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
32	391.03	OFFICE FURNITURE	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	12 months ended 12/31/26	6,410,000	6,328,830	12 months ended 12/31/26	-	90,000
34	392.02	AUTO & TRUCK 3/4 - 1 TON	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
35	392.04	TRAILERS, OTHER	12 months ended 12/31/26	-	(0)	12 months ended 12/31/26	-	-
36	392.05	TRUCKS OVER 1 TON	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
37	393	STORES EQUIPMENT	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
38	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/26	1,340,692	1,332,078	12 months ended 12/31/26	106,566	-
39	394.01	CNG STATION EQUIPMENT	12 months ended 12/31/26	2,000,000	684,416	12 months ended 12/31/26	-	-
40	395	LABORATORY EQUIPMENT	12 months ended 12/31/26	-	-	12 months ended 12/31/26	-	-
41	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/26	1,239,560	1,230,950	12 months ended 12/31/26	98,476	-
42	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/26	13,000	11,300	12 months ended 12/31/26	904	-
43	398	MISC EQUIPMENT - GAS	12 months ended 12/31/26	610,264	604,207	12 months ended 12/31/26	48,337	-
44		TOTAL		<u>\$451,793,109</u>	<u>\$459,425,655</u>		<u>\$32,506,234</u>	<u>\$22,837,494</u>

SUPPORTING SCHEDULES: G-1 p.27-28

RECAP SCHEDULES: G-3 p. 10

SCHEDULE G-1

MONTHLY PLANT ADDITIONS

PAGE 27 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	338,333	338,333	631,190	435,952	1,604,702	629,702	629,702	615,417	3,186,667	806,667	806,667	16,700,303	26,723,636
5	303.02	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336	PURIFICATION EQUIPMENT	-	-	4,503,313	-	13,493,023	-	-	-	-	-	-	-	17,996,336
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	-	-	-	-	-	-	-	-	-	-	-	-
8	364	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
11	375	STRUCTURES AND IMPROVEMENTS	915,516	961,648	1,102,874	1,131,119	1,039,168	1,046,378	987,820	1,312,109	1,128,166	1,004,178	1,135,380	1,025,621	12,789,978
12	376	MAINS - STEEL	193,023	211,565	215,273	228,015	254,563	223,873	217,735	216,507	256,261	236,212	220,202	217,000	2,690,229
13	376.02	MAINS - PLASTIC	13,670,522	14,959,843	15,595,269	14,840,841	21,894,138	26,467,050	17,412,556	38,576,354	25,994,171	18,428,084	23,139,896	38,702,140	269,680,865
14	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	378	M & R EQUIPMENT - GENERAL	130,846	130,846	130,846	130,846	213,281	-	-	-	-	-	-	2,000,000	2,736,665
16	378.01	REGULATOR STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
17	379	MEAS & REG STAT EQUIP-CITY	440,877	454,165	456,823	457,354	457,461	457,482	524,775	5,370,945	460,179	458,026	5,357,595	539,738	15,435,419
18	379.01	STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	380	SERVICE LINES -S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
20	380.02	SERVICE LINES - PLASTIC	5,917,432	5,821,429	5,802,228	5,798,388	5,797,620	5,797,466	5,797,435	5,797,429	5,797,428	5,797,428	5,797,428	5,797,428	69,719,139
21	381	METERS	704,691	734,862	740,896	742,103	742,344	742,393	742,402	742,404	742,404	742,405	742,405	4,742,405	12,861,713
22	382	METER INSTALLATIONS	1,452,250	1,434,685	1,431,172	1,430,469	1,430,329	1,430,301	1,430,295	1,430,294	1,430,294	1,430,294	1,430,293	17,190,970	17,190,970
23	383	REGULATORS	73,458	74,047	74,165	74,188	74,193	74,194	74,194	74,194	74,194	74,194	74,194	74,194	889,409
24	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
25	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
26	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	391.01	COMPUTER EQUIPMENT	20,604	25,521	75,304	33,261	24,852	120,770	63,954	30,991	44,398	27,080	18,816	33,963	519,514
31	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	581,145	452,229	466,446	509,289	373,858	282,772	816,554	603,311	600,662	600,132	536,026	506,405	6,328,830
34	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
35	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	392.04	TRAILERS, OTHER	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
37	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
38	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
39	394	TOOLS, SHOP & GARAGE EQUIPMENT	67,643	78,301	180,913	102,555	121,284	163,030	88,579	87,289	140,630	84,899	88,153	128,803	1,332,078
40	394.01	CNG STATION EQUIPMENT	31,144	6,229	1,246	249	50	10	2	0	0	0	0	645,487	684,416
41	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
42	396	POWER OPERATED EQUIPMENT	37,187	129,664	176,959	89,619	88,950	208,945	80,816	155,990	126,225	60,272	51,081	45,243	1,230,950
43	397	COMMUNICATIONS EQUIPMENT	720	144	29	6	1	0	0	0	0	0	0	10,400	11,300
44	398	MISC EQUIPMENT - GAS	21,833	57,967	79,885	40,377	42,075	55,215	57,203	95,121	59,824	34,765	24,953	34,991	604,207
45		TOTAL ADDITIONS	\$24,597,225	\$25,871,477	\$31,664,831	\$26,044,632	\$47,631,893	\$37,699,580	\$28,924,023	\$55,108,353	\$40,041,504	\$29,784,634	\$39,423,089	\$72,634,414	\$459,425,655

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.26

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR
THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303.02	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
7	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	-	-	-	-	-	-	-	-	-	-	-	-
8	364	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
11	375	STRUCTURES AND IMPROVEMENTS	73,241	76,932	88,230	90,490	83,133	83,710	79,026	104,969	90,253	80,334	90,830	82,050	1,023,198
12	376	MAINS - STEEL	15,442	16,925	17,222	18,241	20,365	17,910	17,419	17,321	20,501	18,897	17,616	17,360	215,218
13	376.02	MAINS - PLASTIC	1,091,010	1,192,848	1,242,270	1,180,496	1,743,332	2,107,728	1,381,924	3,078,653	2,076,805	1,471,165	1,847,754	3,092,884	21,506,869
14	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	378	M & R EQUIPMENT - GENERAL	10,468	10,468	10,468	10,468	17,062	-	-	-	-	-	-	160,000	218,933
16	378.01	REGULATOR STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
17	379	MEAS & REG STAT EQUIP-CITY	35,270	36,333	36,546	36,588	36,597	36,599	41,982	429,676	36,814	36,642	428,608	43,179	1,234,834
18	379.01	STATIONS - MEASU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	380	SERVICE LINES - S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
20	380.02	SERVICE LINES - PLASTIC	473,395	465,714	464,178	463,871	463,810	463,797	463,795	463,794	463,794	463,794	463,794	463,794	5,577,531
21	381	METERS	56,375	58,789	59,272	59,368	59,388	59,391	59,392	59,392	59,392	59,392	59,392	379,392	1,028,937
22	382	METER INSTALLATIONS	116,180	114,775	114,494	114,438	114,426	114,424	114,424	114,424	114,423	114,423	114,423	114,423	1,375,278
23	383	REGULATORS	5,877	5,924	5,933	5,935	5,935	5,936	5,936	5,936	5,936	5,936	5,936	5,936	71,153
24	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
25	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
26	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
28	390.02	STRUCTURES AND IMPROVEMENTS-Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	391.01	COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
31	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.01	AUTO & TRUCK LESS THAN 1/2 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
35	392.03	AIRPLANES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	392.04	TRAILERS, OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
37	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
38	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
39	394	TOOLS, SHOP, & GARAGE EQUIPMENT	5,411	6,264	14,473	8,204	9,703	13,042	7,086	6,983	11,250	6,792	7,052	10,304	106,566
40	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
41	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
42	396	POWER OPERATED EQUIPMENT	2,975	10,373	14,157	7,169	5,516	16,716	6,465	12,479	10,098	4,822	4,086	3,619	98,476
43	397	COMMUNICATIONS EQUIPMENT	58	12	2	0	0	0	0	0	0	0	0	832	904
44	398	MISC EQUIPMENT - GAS	1,747	4,637	6,391	3,230	3,366	4,417	4,576	7,610	4,786	2,781	1,996	2,799	48,337
45		TOTAL RETIREMENTS	\$1,887,448	\$1,999,994	\$2,073,635	\$1,998,499	\$2,562,633	\$2,923,670	\$2,182,025	\$4,301,235	\$2,894,053	\$2,264,978	\$3,041,489	\$4,376,574	\$32,506,234
46		REMOVAL COST	1,834,041	1,884,570	1,882,987	1,862,488	1,875,844	1,889,981	1,920,725	1,896,404	1,921,852	1,964,231	1,932,854	1,971,517	22,837,494
47		TOTAL RESERVE REDUCTION	\$3,721,489	\$3,884,563	\$3,956,622	\$3,860,987	\$4,438,477	\$4,813,651	\$4,102,749	\$6,197,639	\$4,815,905	\$4,229,210	\$4,974,343	\$6,348,090	\$55,343,727

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.26

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 HISTORIC BASE YEAR + 1: 12/31/25 PROJECTED TEST YEAR: 12/31/26 WITNESS: A. NICHOLS
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

LINE NO.		HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2025	PROJECTED TEST YEAR 2026	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
1	OPERATING REVENUE:							
2	OPERATING REVENUES	\$698,248,745	(\$237,068,998)	\$461,179,748	\$650,544,686	\$663,742,396	(\$187,386,671)	\$476,355,725
3	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL REVENUES	<u>\$698,248,745</u>	<u>(\$237,068,998)</u>	<u>\$461,179,748</u>	<u>\$650,544,686</u>	<u>\$663,742,396</u>	<u>(\$187,386,671)</u>	<u>\$476,355,725</u>
4	OPERATING EXPENSES:							
5	COST OF GAS	\$146,932,672	(\$146,932,672)	\$0	\$182,689,335	\$182,689,335	(\$182,689,335)	\$0
6	OPERATION & MAINTENANCE	\$190,774,711	(\$52,684,933)	\$138,089,777	\$146,392,108	\$162,550,117	(\$1,301,836)	\$161,248,281
7	DEPRECIATION & AMORTIZATION	\$87,283,744	\$15,086	\$87,298,830	\$96,423,824	\$106,153,159	(\$495,394)	\$105,657,765
8	AMORTIZATION - OTHER	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000
9	TAXES OTHER THAN INCOME	\$65,242,901	(\$36,625,992)	\$28,616,909	\$34,276,328	\$38,455,728	(\$779,525)	\$37,676,202
10	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	INCOME TAXES FEDERAL	\$17,463,928	(\$2,361,940)	\$15,101,988	\$8,101,550	(\$3,706,006)	(\$2,487,969)	(\$6,193,975)
12	INCOME TAXES - STATE	\$4,828,055	(\$654,607)	\$4,173,448	\$2,245,393	(\$1,033,111)	(\$689,535)	(\$1,722,646)
13	DEFERRED TAXES - FEDERAL	\$13,139,917	\$0	\$13,139,917	\$17,102,197	\$24,503,251	\$0	\$24,503,251
14	DEFERRED TAXES - STATE	\$4,286,666	\$0	\$4,286,666	\$5,484,867	\$7,488,671	\$0	\$7,488,671
15	INVESTMENT TAX CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GAIN ON SALE OF PROPERTY	<u>(\$531,024)</u>	<u>\$0</u>	<u>(\$531,024)</u>	<u>(\$556,824)</u>	<u>(\$224,601)</u>	<u>\$0</u>	<u>(\$224,601)</u>
16	TOTAL OPERATING EXPENSES	<u>\$529,421,569</u>	<u>(\$239,245,057)</u>	<u>\$290,176,512</u>	<u>\$493,158,779</u>	<u>\$517,876,544</u>	<u>(\$188,443,595)</u>	<u>\$329,432,949</u>
17	OPERATING INCOME	<u>\$168,827,176</u>	<u>\$2,176,059</u>	<u>\$171,003,235</u>	<u>\$157,385,907</u>	<u>\$145,865,851</u>	<u>\$1,056,925</u>	<u>\$146,922,776</u>

Note: The above does not include revenues/expenses related to energy conservation, gross receipts or franchise fees for 2025 and 2026

SCHEDULE G-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 2 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1	ENERGY CONSERVATION REVENUES	\$0	
2	FUEL REVENUE ADJUSTMENT	(183,454,301)	Remove Fuel Revenues received through PGA clause.
3	GROSS RECEIPTS & FRANCHISE FEE TAXES	0	
4	CAST IRON/BARE STEEL RIDER (CIBSR)	(1,523,764)	Remove CI/BSR revenues received through rider.
5	CAST IRON/BARE STEEL RIDER (CIBSR) - ROI	(2,277,635)	Remove CI/BSR revenues received through rider.
6	LEASE OF PHFFU	(130,971)	Remove PHFFU revenues associated with PHFFU assets removed from rate base.
7	TOTAL REVENUE ADJUSTMENTS	<u>(\$187,386,671)</u>	
<u>COST OF GAS</u>			
8	FUEL COST ADJUSTMENT	(\$182,689,338)	Remove cost of gas recovered through PGA clause.
9	TOTAL COST OF GAS ADJUSTMENTS	<u>(\$182,689,338)</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
10	ENERGY CONSERVATION EXPENSES	\$0	
11	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES	(1,116,260)	Remove CI/BSR expenses recovered through rider.
12	EMPLOYEE ACTIVITIES	(98,325)	Remove expenses for employee activities not recovered in base rates
13	LOBBYING INCLUDED IN DUES	0	
14	CIVIC / SOCIAL CLUB DUES	0	
15	ECONOMIC DEVELOPMENT ADJUSTMENT	(20,460)	Remove portion of economic development expenses not recoverable through base rates
16	INTERCOMPANY ADJUSTMENT	0	per FAC 25-7.042
17	MAINTENANCE OF GENERAL PLANT	(60,586)	Remove O&M expenses related to non-jurisdictional amounts consistent with prior rate cases.
18	MAINT. OF STRUCTURES AND IMPROVEMENTS	(6,204)	Remove O&M expenses related to non-jurisdictional amounts consistent with prior rate cases.
19	TOTAL O & M ADJUSTMENTS	<u>(\$1,301,836)</u>	
<u>DEPRECIATION EXPENSE</u>			
20	NON-UTILITY USE OF COMMON PLANT	(102,454)	Remove non-utility asset depreciation expense not recovered in base rates
21	CAST IRON/BARE STEEL RIDER (CIBSR) EXPENSES	(392,941)	Remove CI/BSR depreciation expense recovered through the rider
22	NON-REGULATED ASSETS (WFNG)		
23	TOTAL DEPRECIATION EXPENSE ADJS	<u>(\$495,394)</u>	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: E-6 p.5, G-2 p.3

SCHEDULE G-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 3 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
1	REMOVE TAXES RELATED TO FUEL	(\$764,964)	REMOVE TAXES RELATED TO FUEL
2	GROSS RECEIPTS & FRANCHISE FEE TAXES	0	
3	CAST IRON/BARE STEEL RIDER (CIBSR) TAXES	(14,562)	REMOVE TAXES RELATED TO CAST IRON / BARE STEEL RIDER (CIBSR)
4	TOTAL TAXES OTHER THAN INCOME ADJS	(\$779,525)	
<u>INCOME TAXES - FEDERAL</u>			
5	FEDERAL TAX FOR THE EFFECT ON ABOVE	(2,743,974)	ADJUST FEDERAL TAX FOR THE EFFECT ON ABOVE/ PARENT DEBT ADJUSTMENT
6	FEDERAL TAX FOR INTEREST SYNCHRONIZATION	256,005	ADJUST FEDERAL TAX FOR INTEREST SYNCHRONIZATION
7	INVESTMENT TAX CREDITS	0	
8	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$2,487,969)	
<u>INCOME TAXES - STATE</u>			
9	STATE TAX FOR THE EFFECT ON ABOVE	(\$760,487)	ADJUST STATE TAX FOR THE EFFECT ON ABOVE/PARENT DEBT ADJUSTMENT
10	STATE TAX FOR INTEREST SYNCHRONIZATION	70,951	ADJUST STATE TAX FOR INTEREST SYNCHRONIZATION
11	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$689,535)	
<u>DEFERRED INCOME TAXES</u>			
12	STATE	\$0	
13	FEDERAL	0	
14	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	
15	GAIN ON SALE OF PROPERTY (NET)	\$0	
16	TOTAL OF ALL ADJUSTMENTS	\$1,056,927	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: G2-02

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/25

WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.		JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEPT 2025	OCT 2025	NOV 2025	DEC 2025	12 MONTHS TOTAL
1	OPERATING REVENUE	\$64,856,044	\$61,748,350	\$57,412,943	\$53,750,912	\$49,882,003	\$49,062,408	\$47,837,987	\$47,462,162	\$49,020,449	\$50,213,738	\$55,290,699	\$64,006,992	\$650,544,686
2	NET REVENUE	64,856,044	61,748,350	57,412,943	53,750,912	49,882,003	49,062,408	47,837,987	47,462,162	49,020,449	50,213,738	55,290,699	64,006,992	650,544,686
3	COST OF GAS	20,232,706	18,951,666	17,673,627	14,968,517	12,859,869	12,265,487	12,135,397	11,911,211	12,181,526	13,413,583	16,271,996	19,823,751	182,689,335
4	OPERATION & MAINTENANCE	12,254,839	11,345,002	12,982,388	11,485,404	11,873,210	12,966,940	12,056,183	11,574,235	13,142,250	11,976,116	11,211,746	13,523,795	146,392,108
5	DEPRECIATION EXPENSE	6,869,738	7,002,076	7,106,852	7,181,242	7,235,060	7,431,002	7,472,677	7,513,807	7,557,243	7,603,462	7,647,856	7,689,006	88,310,021
6	AMORT - SOFTWARE / LEASE IMP	610,751	637,322	653,553	674,983	679,118	681,896	684,772	687,261	689,751	700,989	704,440	708,967	8,113,802
7	AMORT - ACQ. ADJUST.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT - ENVIRONMENTAL	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	1,000,000
9	TAXES OTHER THAN INCOME	2,918,043	2,880,805	2,854,356	2,832,116	2,982,680	2,811,818	2,901,113	2,770,212	2,793,605	2,940,571	2,791,815	2,799,193	34,276,328
10	INCOME TAX - STATE	618,747	1,260	244,379	358,649	189,694	(32,508)	41,087	51,864	71,442	64,024	274,996	361,760	2,245,393
11	INCOME TAX - FEDERAL	2,232,533	4,528	881,744	1,294,052	684,430	(117,314)	148,230	187,114	257,754	230,989	992,215	1,305,275	8,101,550
12	DEFERRED TAX - STATE	374,133	938,702	428,927	340,915	376,489	499,349	416,960	426,721	387,357	445,692	398,954	450,666	5,484,867
13	DEFERRED TAX - FEDERAL	1,125,925	3,162,992	1,323,629	1,006,067	1,134,425	1,577,726	1,280,450	1,315,672	1,173,638	1,384,122	1,215,483	1,402,068	17,102,197
14	INVESTMENT TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
15	GAIN ON SALE OF PROPERTY	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(46,402)	(556,824)
16	TOTAL OPERATING EXPENSES	47,274,347	44,961,285	44,186,388	40,178,876	38,051,907	38,121,326	37,173,801	36,475,029	38,291,498	38,796,479	41,546,432	48,101,412	493,158,779
17	OPERATING INCOME	17,581,697	16,787,064	13,226,555	13,572,036	11,830,096	10,941,082	10,664,187	10,987,133	10,728,951	11,417,258	13,744,267	15,905,580	157,385,907
18	OTHER INCOME - NET	578,790	478,874	589,073	567,534	451,585	377,107	319,771	333,599	365,844	264,628	343,573	238,427	4,908,805
19	INTEREST CHARGES	4,823,373	4,793,841	4,801,869	4,776,975	4,843,774	5,304,148	5,142,015	5,164,274	5,187,728	5,196,286	5,273,731	5,405,431	60,713,447
20	NET INCOME	\$13,337,114	\$12,472,098	\$9,013,759	\$9,362,595	\$7,437,907	\$6,014,040	\$5,841,942	\$6,156,459	\$5,907,067	\$6,485,600	\$8,814,109	\$10,738,576	\$101,581,265
21	DIVIDENDS DECLARED		27,956,280			34,833,991			22,825,728			17,916,825		\$103,532,824
22	THERMS SOLD	186,203,558	171,270,256	179,767,101	164,612,249	165,437,099	169,558,964	173,797,210	171,708,341	156,263,204	152,795,432	160,812,895	170,038,782	2,022,265,091

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

SUPPORTING SCHEDULES: G-2 p.6, G-2 p.7, G-2 p.20, G-2 p.21

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.		JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEPT 2026	OCT 2026	NOV 2026	DEC 2026	12 MONTHS TOTAL
1	OPERATING REVENUE	\$65,975,421	\$62,882,561	\$58,426,046	\$54,773,894	\$50,859,636	\$49,953,847	\$48,805,638	\$48,593,418	\$50,205,261	\$51,424,206	\$56,543,410	\$65,299,059	\$663,742,396
2	NET REVENUE	65,975,421	62,882,561	58,426,046	54,773,894	50,859,636	49,953,847	48,805,638	48,593,418	50,205,261	51,424,206	56,543,410	65,299,059	663,742,396
3	COST OF GAS	20,232,706	18,951,666	17,673,627	14,968,517	12,859,869	12,265,487	12,135,397	11,911,211	12,181,526	13,413,583	16,271,996	19,823,751	182,689,335
4	O & M EXPENSE	13,564,326	12,730,522	14,405,295	12,897,402	13,251,375	14,260,680	13,381,161	12,817,765	14,444,028	13,328,604	12,507,879	14,961,080	162,550,117
5	DEPRECIATION EXPENSE	7,750,383	7,792,899	7,837,488	7,896,855	7,941,613	8,034,349	8,095,768	8,143,749	8,229,871	8,290,119	8,339,073	8,402,951	96,755,119
6	AMORT - SOFTWARE / LEASE IMP	760,769	762,630	764,491	767,962	770,360	779,186	782,649	786,113	789,498	807,024	811,461	815,898	9,398,041
7	AMORT - ACQ. ADJUST.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT - ENVIRONMENTAL	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	1,000,000
9	TAXES OTHER THAN INCOME	3,270,940	3,229,574	3,201,906	3,176,363	3,345,377	3,157,743	3,255,285	3,111,257	3,138,896	3,300,673	3,135,116	3,132,597	38,455,728
10	INCOME TAX - STATE	403,315	(193,900)	(34,282)	66,199	(104,611)	(252,319)	(232,679)	(207,603)	(278,085)	(327,312)	(7,592)	135,757	(1,033,111)
11	INCOME TAX - FEDERAL	1,457,038	(697,823)	(121,893)	240,663	(375,651)	(908,609)	(837,746)	(747,264)	(1,001,576)	(1,179,196)	(25,588)	491,639	(3,706,006)
12	DEFERRED TAX - STATE	471,213	1,021,333	590,051	523,106	562,080	615,657	592,203	600,083	634,036	742,207	572,104	564,598	7,488,671
13	DEFERRED TAX - FEDERAL	1,490,452	3,475,387	1,919,241	1,677,692	1,818,318	2,011,633	1,927,006	1,955,441	2,077,947	2,468,249	1,854,486	1,827,401	24,503,251
14	INVESTMENT TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
15	GAIN ON SALE OF PROPERTY	(46,402)	(46,402)	(46,402)	(46,402)	(38,993)	0	0	0	0	0	0	0	(224,601)
16	TOTAL OPERATING EXPENSES	49,438,073	47,109,220	46,272,853	42,251,691	40,113,071	40,047,140	39,182,377	38,454,085	40,299,475	40,927,285	43,542,269	50,239,005	517,876,544
17	OPERATING INCOME	16,537,348	15,773,341	12,153,193	12,522,202	10,746,566	9,906,707	9,623,261	10,139,333	9,905,786	10,496,920	13,001,141	15,060,054	145,865,851
18	OTHER INCOME - NET	293,713	234,357	424,939	430,609	411,374	454,792	402,536	387,788	461,953	297,190	365,379	388,144	4,552,774
19	INTEREST CHARGES	5,458,397	5,370,757	5,286,985	5,307,330	5,303,738	5,571,226	5,552,861	5,612,533	5,662,149	5,708,180	6,141,782	6,084,079	67,060,015
20	NET INCOME	\$11,372,665	\$10,636,941	\$7,291,148	\$7,645,481	\$5,854,202	\$4,790,273	\$4,472,936	\$4,914,587	\$4,705,590	\$5,085,931	\$7,224,738	\$9,364,119	\$83,358,611
21	DIVIDENDS DECLARED		26,004,715			29,311,775			18,301,142			14,104,470		\$87,722,102
22	THERMS SOLD	188,238,205	173,257,852	181,557,971	166,145,832	166,853,192	171,170,095	175,831,337	174,559,621	159,261,057	155,782,891	163,867,000	173,037,235	2,049,562,290

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

SUPPORTING SCHEDULES: G-2 p.8, G-2 p.23, G-2 p.24

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

HISTORIC BASE YEAR + 1: 12/31/2025

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2025

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
RESIDENTIAL 1 <100														
1	RS 1 BILLS	140,950	141,193	141,442	141,667	141,890	142,107	143,751	143,892	144,229	144,581	144,954	145,301	1,715,957
2	RS 1 THERMS	1,292,741	1,214,517	871,351	784,995	636,991	604,103	479,191	496,080	596,007	614,621	746,902	1,104,958	9,442,456
3	CUSTOMER CHARGE	\$2,692,145	\$2,696,786	\$2,701,542	\$2,705,840	\$2,710,099	\$2,714,244	\$2,745,644	\$2,748,337	\$2,754,774	\$2,761,497	\$2,768,621	\$2,775,249	\$32,774,779
4	ENERGY CHARGE	454,592	427,085	306,411	276,043	223,998	212,433	168,507	174,447	209,586	216,131	262,648	388,559	3,320,440
5	CIBSR	17,214	17,195	13,313	11,636	9,749	10,332	9,456	10,497	12,151	13,322	14,761	17,303	156,930
6	PGA	1,139,361	1,096,954	991,140	802,699	673,173	648,687	578,041	592,639	616,359	717,187	869,695	1,068,056	9,793,991
7	TOTAL	\$4,303,312	\$4,238,021	\$4,012,406	\$3,796,219	\$3,617,019	\$3,585,695	\$3,501,649	\$3,525,920	\$3,592,869	\$3,708,137	\$3,915,726	\$4,249,167	\$46,046,140
RESIDENTIAL 2 >99 <250														
8	RS 2 BILLS	217,325	217,943	218,491	219,075	219,651	220,210	222,424	222,778	223,235	223,694	224,126	224,544	2,653,496
9	RS 2 THERMS	5,099,003	4,802,364	3,001,793	2,639,887	2,203,910	2,205,971	2,030,827	1,984,538	2,355,087	2,355,035	2,860,600	4,484,303	36,003,318
10	CUSTOMER CHARGE	\$5,304,903	\$5,319,989	\$5,333,365	\$5,347,621	\$5,361,681	\$5,375,326	\$5,429,370	\$5,438,011	\$5,449,166	\$5,460,371	\$5,470,916	\$5,481,119	\$64,771,837
11	ENERGY CHARGE	1,793,064	1,688,751	1,055,580	928,316	775,005	775,730	714,140	690,830	828,166	828,148	1,005,930	1,576,905	12,660,567
12	CIBSR	67,896	67,992	45,865	39,132	33,730	37,729	40,076	41,571	48,014	51,046	56,535	70,220	599,805
13	PGA	4,494,240	4,337,733	3,414,657	2,699,685	2,329,185	2,368,613	2,449,566	2,346,893	2,435,368	2,747,962	3,331,109	4,334,294	37,289,324
14	TOTAL	\$11,660,103	\$11,414,465	\$9,849,467	\$9,014,755	\$8,499,601	\$8,557,398	\$8,633,152	\$8,517,305	\$8,760,714	\$9,087,546	\$9,864,489	\$11,462,538	\$115,321,533
RESIDENTIAL 3 >249 <2,000														
15	RS 3 BILLS	107,189	107,828	108,542	109,236	109,944	110,672	108,246	109,239	109,952	110,647	111,347	112,094	1,314,936
16	RS 3 THERMS	7,169,412	6,236,800	4,638,403	4,117,963	2,950,002	2,470,327	1,905,747	1,936,813	2,473,040	2,822,431	4,131,038	6,688,857	47,540,831
17	CUSTOMER CHARGE	\$3,380,741	\$3,400,895	\$3,423,415	\$3,445,303	\$3,467,634	\$3,490,595	\$3,414,079	\$3,445,398	\$3,467,886	\$3,489,806	\$3,511,884	\$3,535,445	\$41,473,081
18	ENERGY CHARGE	2,521,124	2,193,171	1,631,094	1,448,082	1,037,368	868,690	670,156	681,080	869,644	992,508	1,452,679	2,352,136	16,717,733
19	CIBSR	95,464	88,301	70,871	61,043	45,149	42,250	37,607	40,985	50,418	61,177	81,643	104,741	779,648
20	PGA	6,319,267	5,635,283	5,276,308	4,211,104	3,117,720	2,652,420	2,298,681	2,313,729	2,557,385	3,293,331	4,810,565	6,465,077	48,948,871
21	TOTAL	\$12,316,596	\$11,315,650	\$10,401,688	\$9,165,532	\$7,667,871	\$7,053,955	\$6,420,523	\$6,481,192	\$6,945,334	\$7,836,822	\$9,856,772	\$12,457,399	\$107,919,333
RESIDENTIAL GS1 >1,999 <10,000														
22	RGS 1 BILLS	2,225	2,232	2,235	2,238	2,239	2,244	2,321	2,330	2,332	2,333	2,333	2,333	27,395
23	RGS 1 THERMS	925,618	793,840	565,349	475,671	289,666	177,000	147,719	132,671	194,105	281,019	587,488	969,121	5,539,268
24	CUSTOMER CHARGE	\$146,961	\$147,424	\$147,622	\$147,820	\$147,886	\$148,216	\$153,302	\$153,897	\$154,029	\$154,095	\$154,095	\$154,095	\$1,809,440
25	ENERGY CHARGE	429,699	368,524	262,452	220,821	134,472	82,169	68,576	61,590	90,109	130,457	272,729	449,895	2,571,494
26	CIBSR	4,572	4,169	3,204	2,616	1,845	1,123	1,081	1,041	1,468	2,260	4,307	5,629	33,116
27	PGA	815,830	717,038	643,111	486,456	306,122	190,009	178,219	158,467	200,688	327,885	684,145	936,699	5,644,668
28	TOTAL	\$1,397,063	\$1,237,155	\$1,056,389	\$857,712	\$590,124	\$421,517	\$401,178	\$374,995	\$446,294	\$614,696	\$1,115,276	\$1,546,318	\$10,058,718
29	RST 1 BILLS	383	385	387	388	391	392	393	396	397	399	403	404	4,718
30	RST 1 THERMS	400,099	385,949	211,933	175,566	104,366	63,568	35,728	41,542	59,257	89,366	229,603	426,230	2,223,208
31	CUSTOMER CHARGE	\$25,297	\$25,429	\$25,561	\$25,627	\$25,826	\$25,892	\$25,958	\$26,156	\$26,222	\$26,354	\$26,618	\$26,684	\$311,624
32	ENERGY CHARGE	185,738	179,169	98,386	81,503	48,450	29,510	16,586	19,285	27,509	41,486	106,589	197,869	1,032,080
33	CIBSR	1,976	2,027	1,201	965	593	403	262	326	448	719	1,683	2,476	13,079
34	SWING	5,169	5,057	2,768	2,315	1,318	763	420	474	684	1,026	2,698	5,058	27,750
33	TOTAL	\$218,180	\$211,682	\$127,916	\$110,411	\$76,186	\$56,568	\$43,225	\$46,241	\$54,863	\$69,585	\$137,588	\$232,087	\$1,384,534
RESIDENTIAL GS2 >9,999 <50,000														
34	RGS 2 BILLS	97	97	98	98	98	98	98	99	99	99	100	100	1,181
35	RGS 2 THERMS	82,894	76,740	52,520	46,461	34,327	26,622	22,991	16,161	25,862	33,517	61,727	84,673	564,496
36	CUSTOMER CHARGE	\$11,977	\$11,977	\$12,100	\$12,100	\$12,100	\$12,100	\$12,100	\$12,224	\$12,224	\$12,224	\$12,347	\$12,347	\$145,818
37	ENERGY CHARGE	32,928	30,484	20,863	18,456	13,636	10,575	9,133	6,420	10,273	13,314	24,520	33,635	224,235
38	CIBSR	379	373	275	236	180	156	156	117	181	249	418	455	3,175
39	PGA	73,110	69,263	58,804	47,526	36,321	28,604	27,700	19,271	26,746	39,094	71,914	81,841	581,194
40	TOTAL	\$118,393	\$112,096	\$93,042	\$78,318	\$62,237	\$51,435	\$49,089	\$38,031	\$49,423	\$64,880	\$109,199	\$128,277	\$954,421
41	RST 2 BILLS	248	248	248	250	249	251	251	252	252	250	250	252	3,001
42	RST 2 THERMS	808,400	768,116	541,950	483,223	391,706	317,960	218,719	224,345	292,903	348,523	558,348	809,208	5,763,402
43	CUSTOMER CHARGE	\$30,621	\$30,621	\$30,621	\$30,868	\$30,744	\$30,991	\$30,991	\$31,114	\$31,114	\$30,868	\$30,868	\$31,114	\$370,533
44	ENERGY CHARGE	321,121	305,119	215,279	191,951	155,597	126,303	86,882	89,117	116,350	138,444	221,793	321,442	2,289,396
45	CIBSR	3,691	3,729	2,840	2,456	1,865	1,480	1,628	1,628	2,048	2,591	4,345	4,345	32,513
46	SWING	10,438	10,063	7,081	6,374	4,955	3,804	2,558	2,567	3,382	4,002	6,568	9,606	71,399
47	TOTAL	\$365,871	\$349,532	\$255,820	\$231,649	\$193,352	\$162,963	\$121,911	\$124,426	\$152,894	\$175,904	\$263,012	\$366,508	\$2,763,841

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p.4, G-2 p.7, G6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2025
WITNESS: L. BUZARD / E. FOX / A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2025

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
	RESIDENTIAL GS3 >49,999 <250,000													
48	RGS 3 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
49	RGS 3 THERMS	5,444	7,258	3,773	2,154	2,262	3,196	2,801	2,886	2,399	2,512	2,708	3,535	40,929
50	CUSTOMER CHARGE	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$18,091
51	ENERGY CHARGE	1,850	2,466	1,282	732	769	1,086	952	981	815	854	920	1,201	13,908
52	CIBSR	24	35	19	11	12	18	19	21	16	18	18	19	230
53	PGA	4,569	5,906	3,934	1,270	1,421	2,754	2,531	2,764	1,718	2,593	2,686	3,211	35,355
52	TOTAL	\$7,950	\$9,915	\$6,743	\$3,520	\$3,708	\$5,366	\$5,009	\$5,273	\$4,057	\$4,972	\$5,131	\$5,938	\$67,583
53	RST 3 BILLS	44	47	45	45	45	45	45	45	45	45	45	44	540
54	RST 3 THERMS	388,175	359,963	292,196	283,924	232,214	210,774	172,209	162,685	220,520	231,941	312,642	398,497	3,265,740
55	CUSTOMER CHARGE	\$22,111	\$23,618	\$22,613	\$22,613	\$22,613	\$22,613	\$22,613	\$22,613	\$22,613	\$22,613	\$22,613	\$22,111	\$271,361
56	ENERGY CHARGE	131,902	122,315	99,288	96,477	78,906	71,621	58,517	55,280	74,933	78,814	106,236	135,409	1,109,699
57	CIBSR	1,739	1,715	1,502	1,416	1,196	1,213	1,143	1,158	1,513	1,691	2,079	2,099	18,464
58	SWING	5,015	4,720	3,819	3,748	2,938	2,521	2,016	1,865	2,546	2,662	3,680	4,730	40,259
59	TOTAL	\$160,766	\$152,368	\$127,223	\$124,255	\$105,653	\$97,968	\$84,289	\$80,917	\$101,604	\$105,780	\$134,608	\$164,350	\$1,439,783
	RESIDENTIAL GENERATORS													
60	RES SG BILLS	1,309	1,312	1,310	1,316	1,320	1,323	1,326	1,337	1,341	1,347	1,352	1,354	15,947
61	RES SG THERMS	11,718	10,111	9,008	7,921	6,233	5,399	4,280	3,863	4,487	6,371	6,295	10,448	86,133
62	CUSTOMER CHARGE	\$41,286	\$41,380	\$41,317	\$41,507	\$41,633	\$41,727	\$41,822	\$42,169	\$42,295	\$42,484	\$42,642	\$42,705	\$502,968
63	ENERGY CHARGE	3,309	2,855	2,544	2,237	1,760	1,524	1,209	1,091	1,267	1,799	1,777	2,950	24,322
64	CIBSR	156	143	138	117	95	92	84	82	91	138	124	164	1,426
65	PGA	10,249	9,193	10,210	8,100	6,595	5,758	5,137	4,571	4,611	7,405	7,274	10,144	89,247
66	TOTAL	\$55,000	\$53,571	\$54,209	\$51,960	\$50,083	\$49,102	\$48,252	\$47,913	\$48,265	\$51,826	\$51,818	\$55,963	\$617,962
	SGS COMMERCIAL <2,000													
67	SGS BILLS	7,845	7,857	7,868	7,879	7,888	7,896	7,906	7,918	7,929	7,940	7,949	7,960	94,835
68	SGS THERMS	532,208	552,026	378,446	369,955	337,733	330,264	280,873	282,450	335,359	315,519	348,524	477,367	4,540,724
69	CUSTOMER CHARGE	\$337,884	\$338,401	\$338,875	\$339,349	\$339,736	\$340,081	\$340,511	\$341,028	\$341,502	\$341,976	\$342,363	\$342,837	\$4,084,543
70	ENERGY CHARGE	262,304	272,072	186,521	182,336	166,455	162,774	138,431	139,208	165,285	155,507	171,773	235,275	2,237,941
71	CIBSR	4,167	4,596	3,400	3,225	3,040	3,322	3,259	3,515	4,021	4,022	4,051	4,396	45,013
72	PGA	469,068	498,630	430,442	378,301	356,913	354,572	338,826	337,460	346,777	368,176	405,821	461,472	4,746,459
73	TOTAL	\$1,073,423	\$1,113,699	\$959,238	\$903,211	\$866,144	\$860,749	\$821,028	\$821,212	\$857,584	\$869,681	\$924,009	\$1,043,980	\$11,113,957
74	SGT BILLS	5,446	5,447	5,452	5,460	5,462	5,470	5,530	5,529	5,535	5,536	5,543	5,545	65,955
75	SGT THERMS	618,063	622,368	448,012	428,806	388,176	367,758	295,293	305,278	378,656	361,054	412,842	556,586	5,182,892
76	CUSTOMER CHARGE	\$234,559	\$234,602	\$234,818	\$235,162	\$235,248	\$235,593	\$238,177	\$238,134	\$238,392	\$238,436	\$238,737	\$238,823	\$2,840,682
77	ENERGY CHARGE	423,673	254,355	115,551	146,304	118,120	168,326	120,644	119,061	254,563	125,471	264,373	475,766	2,586,208
78	CIBSR	4,840	5,182	4,025	3,738	3,494	3,699	3,427	3,799	4,540	4,602	4,798	5,125	51,268
79	SWING	7,978	8,155	5,851	5,658	4,912	4,398	3,455	3,497	4,374	4,148	4,857	6,606	63,890
80	TOTAL	\$671,050	\$502,294	\$360,245	\$390,862	\$361,774	\$412,016	\$365,704	\$364,492	\$501,870	\$372,657	\$512,765	\$726,321	\$5,542,048
	GS1 COMMERCIAL >1,999 <10,000													
81	GS 1 BILLS	4,086	4,097	4,100	4,113	4,121	4,124	4,075	4,082	4,099	4,115	4,113	4,134	49,259
82	GS 1 THERMS	1,830,386	1,703,204	1,476,540	1,414,522	1,316,667	1,295,046	1,226,461	1,219,530	1,356,789	1,257,015	1,401,753	1,791,373	17,289,286
83	CUSTOMER CHARGE	\$269,880	\$270,607	\$270,805	\$271,664	\$272,192	\$272,390	\$269,154	\$269,616	\$270,739	\$271,796	\$271,664	\$273,051	\$3,253,557
84	ENERGY CHARGE	849,720	790,679	685,454	656,664	611,236	601,199	569,360	566,143	629,862	583,544	650,736	831,609	8,026,205
85	CIBSR	9,041	8,945	8,369	7,778	7,475	8,216	8,978	9,573	10,261	10,107	10,277	10,406	109,427
86	PGA	1,613,383	1,538,367	1,679,614	1,446,502	1,391,526	1,390,521	1,479,407	1,456,859	1,403,062	1,466,716	1,632,342	1,731,379	18,229,679
87	TOTAL	\$2,742,024	\$2,608,598	\$2,644,242	\$2,382,608	\$2,282,430	\$2,272,327	\$2,326,899	\$2,302,191	\$2,313,924	\$2,332,162	\$2,565,018	\$2,846,445	\$29,618,868
88	GTS 1 BILLS	13,685	13,704	13,730	13,742	13,762	13,778	13,880	13,894	13,905	13,923	13,954	13,962	165,919
89	GTS 1 THERMS	7,532,325	6,941,911	6,189,446	5,975,497	5,599,436	5,651,895	5,441,935	5,303,257	5,887,837	5,383,676	5,945,252	7,268,491	73,120,958
90	CUSTOMER CHARGE	\$903,894	\$905,149	\$906,867	\$907,659	\$908,980	\$910,037	\$916,774	\$917,699	\$918,425	\$919,614	\$921,664	\$922,190	\$10,958,950
91	ENERGY CHARGE	3,390,547	3,258,931	2,968,786	2,828,668	2,660,698	2,632,740	2,551,173	2,490,606	2,673,649	2,541,953	2,709,691	3,213,022	33,918,465
92	CIBSR	37,206	36,459	35,081	32,858	31,790	35,858	39,837	41,629	44,528	43,288	44,221	46,342	464,342
93	SWING	97,256	90,969	80,868	78,848	70,854	67,623	63,674	60,725	68,009	61,822	69,926	86,285	896,859
94	TOTAL	\$4,428,903	\$4,291,508	\$3,989,602	\$3,848,034	\$3,672,322	\$3,646,258	\$3,571,458	\$3,510,659	\$3,704,611	\$3,566,677	\$3,744,865	\$4,263,718	\$46,238,615

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p.4, G2 p.7, G6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/2025

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2025

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
GS 2 COMMERCIAL >9,999 <50,000														
95	GS 2 BILLS	868	872	869	865	867	867	856	858	860	856	855	862	10,355
96	GS 2 THERMS	1,298,134	1,175,913	963,634	927,471	803,308	781,564	798,501	758,393	858,714	787,701	933,662	1,249,087	11,336,082
97	CUSTOMER CHARGE	\$107,172	\$107,666	\$107,295	\$106,802	\$107,048	\$107,048	\$105,690	\$105,937	\$106,184	\$105,690	\$105,567	\$106,431	\$1,278,532
98	ENERGY CHARGE	515,658	467,108	382,784	368,419	319,098	310,461	317,188	301,256	341,107	312,899	370,879	496,175	4,503,032
99	CIBSR	5,927	5,709	5,049	4,715	4,216	4,584	5,403	5,503	6,003	5,855	6,328	6,707	66,000
100	PGA	1,144,144	1,062,085	1,096,162	948,493	848,972	839,160	963,188	905,988	887,969	919,079	1,087,222	1,207,323	11,909,785
101	TOTAL	\$1,772,901	\$1,642,568	\$1,591,290	\$1,428,428	\$1,279,334	\$1,261,254	\$1,391,470	\$1,318,685	\$1,341,264	\$1,343,523	\$1,569,995	\$1,816,637	\$17,757,349
102	GTS 2 BILLS	6,802	6,814	6,830	6,848	6,863	6,884	6,830	6,853	6,865	6,879	6,892	6,899	82,259
103	GTS 2 THERMS	12,847,645	11,875,183	10,362,284	10,182,909	9,134,987	9,062,441	8,987,213	8,577,008	9,590,901	8,678,174	10,003,359	12,472,021	121,774,124
104	CUSTOMER CHARGE	\$839,843	\$841,325	\$843,300	\$845,523	\$847,375	\$849,967	\$843,300	\$846,140	\$847,622	\$849,350	\$850,955	\$851,820	\$10,156,619
105	ENERGY CHARGE	5,103,470	4,717,179	4,116,210	4,044,957	3,628,691	3,599,874	3,569,990	3,407,045	3,809,794	3,447,231	3,973,634	4,954,261	48,372,335
106	CIBSR	58,664	57,655	54,293	51,762	47,943	53,151	60,817	62,239	67,051	64,504	67,795	66,972	712,845
107	SWING	165,885	155,616	135,386	134,366	115,595	108,433	105,158	98,208	110,783	99,653	117,660	148,050	1,494,793
108	TOTAL	\$6,167,863	\$5,771,774	\$5,149,189	\$5,076,608	\$4,639,603	\$4,611,425	\$4,579,265	\$4,413,631	\$4,835,250	\$4,460,738	\$5,010,044	\$6,021,102	\$60,736,492
GS 3 COMMERCIAL >49,999 <250,000														
109	GS 3 BILLS	48	48	47	48	46	46	46	46	46	47	45	46	559
110	GS 3 THERMS	544,325	516,969	400,705	391,940	333,851	361,021	349,045	308,711	371,092	474,798	335,370	446,765	4,834,592
111	CUSTOMER CHARGE	\$24,121	\$24,121	\$23,618	\$24,121	\$23,116	\$23,116	\$23,116	\$23,116	\$23,116	\$23,618	\$22,613	\$23,116	\$280,909
112	ENERGY CHARGE	184,962	175,666	136,160	133,181	113,442	122,675	118,606	104,900	126,097	161,337	113,959	151,811	1,642,794
113	CIBSR	2,439	2,463	2,060	1,955	1,719	2,077	2,317	2,198	2,545	3,463	2,230	2,354	27,819
114	PGA	479,830	466,931	455,822	400,814	352,779	387,633	421,011	368,831	383,760	554,061	390,587	431,899	5,093,957
115	TOTAL	\$691,351	\$669,180	\$617,660	\$560,071	\$491,056	\$535,502	\$565,049	\$499,045	\$535,518	\$742,479	\$529,389	\$609,180	\$7,045,480
116	GTS 3 BILLS	737	737	738	739	741	742	743	743	744	744	746	748	8,902
117	GTS 3 THERMS	7,617,802	7,251,712	6,275,495	5,961,706	5,537,536	5,369,467	5,140,225	5,219,628	5,430,350	5,467,929	6,085,406	7,535,891	72,893,148
118	CUSTOMER CHARGE	\$370,357	\$370,357	\$370,860	\$371,362	\$372,367	\$372,870	\$373,372	\$373,372	\$373,875	\$373,875	\$374,880	\$375,885	\$4,473,433
119	ENERGY CHARGE	2,588,529	2,464,132	2,132,413	2,025,788	1,881,655	1,824,545	1,746,648	1,773,630	1,845,233	1,858,002	2,067,821	2,560,696	24,769,092
120	CIBSR	34,128	34,543	32,260	29,733	28,514	30,897	34,128	37,161	37,248	39,876	40,464	39,702	418,655
121	SWING	98,362	95,028	81,991	78,666	70,070	64,245	60,143	59,767	62,723	62,788	71,575	89,454	894,813
122	TOTAL	\$3,091,376	\$2,964,060	\$2,617,524	\$2,505,549	\$2,352,606	\$2,292,558	\$2,214,292	\$2,243,931	\$2,319,078	\$2,334,540	\$2,554,740	\$3,065,738	\$30,555,992
GS 4 COMMERCIAL >249,000 <500,000														
123	GS 4 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
124	GS 4 THERMS	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	418,000
125	CUSTOMER CHARGE	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$34,286
126	ENERGY CHARGE	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	110,030
127	CIBSR	111	118	127	124	128	143	165	176	170	181	165	131	1,738
128	PGA	30,747	31,541	39,675	35,615	36,813	37,426	42,009	41,589	36,061	40,618	40,623	33,699	446,417
129	TOTAL	\$42,885	\$43,685	\$51,829	\$47,765	\$48,967	\$49,595	\$54,200	\$53,791	\$48,257	\$52,825	\$52,814	\$45,856	\$592,470
130	GTS 4 BILLS	141	141	141	141	142	142	142	142	142	142	142	142	1,700
131	GTS 4 THERMS	4,675,195	4,447,164	4,450,756	4,436,887	4,182,441	4,187,796	4,004,625	4,052,098	4,088,345	4,155,229	4,142,176	4,404,121	51,226,832
132	CUSTOMER CHARGE	\$134,287	\$134,287	\$134,287	\$134,287	\$135,239	\$135,239	\$135,239	\$135,239	\$135,239	\$135,239	\$135,239	\$135,239	\$1,619,063
133	ENERGY CHARGE	1,230,651	1,170,627	1,171,573	1,167,922	1,100,944	1,102,353	1,054,137	1,066,634	1,076,175	1,093,781	1,090,345	1,159,297	13,484,439
134	CIBSR	14,903	15,073	16,280	15,745	15,324	17,146	18,919	20,527	19,954	21,561	19,598	16,510	211,540
135	SWING	60,363	58,273	58,147	58,544	52,925	50,106	46,855	46,398	47,225	47,715	48,721	52,281	627,553
136	TOTAL	\$1,440,205	\$1,378,260	\$1,380,287	\$1,376,498	\$1,304,432	\$1,304,845	\$1,255,151	\$1,268,798	\$1,278,593	\$1,298,297	\$1,293,903	\$1,363,327	\$15,942,595
GS 5 COMMERCIAL >499,999 <1,000,000														
137	GS 5 BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
138	GS 5 THERMS	212,626	150,691	169,628	199,102	172,941	190,123	190,187	203,692	178,990	188,519	144,467	204,319	2,205,286
139	CUSTOMER CHARGE	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$25,212
140	ENERGY CHARGE	38,056	26,971	30,360	35,635	30,953	34,028	34,040	36,457	32,036	33,741	25,857	36,569	394,702
141	CIBSR	484	350	425	484	434	533	615	707	598	670	488	524	6,271
142	PGA	187,388	136,149	192,977	203,563	182,787	204,125	229,400	243,348	185,101	219,969	168,257	197,553	2,350,618
143	TOTAL	\$228,009	\$165,570	\$225,863	\$241,783	\$216,275	\$240,787	\$266,156	\$282,612	\$219,836	\$256,481	\$196,683	\$236,747	\$2,776,803

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p.4, G2 p.7, G6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

HISTORIC BASE YEAR + 1: 12/31/2025

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2025

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
144	GTS 5 BILLS	186	186	187	187	187	187	187	187	187	187	187	187	2,242
145	GTS 5 THERMS	15,923,862	14,827,311	15,473,077	15,423,130	15,029,530	14,801,079	14,780,105	14,717,830	14,005,661	14,919,993	14,889,210	15,732,695	180,523,483
146	CUSTOMER CHARGE	\$390,786	\$390,786	\$392,887	\$392,887	\$392,887	\$392,887	\$392,887	\$392,887	\$392,887	\$392,887	\$392,887	\$392,887	\$4,710,442
147	ENERGY CHARGE	2,850,053	2,653,792	2,769,371	2,760,432	2,689,985	2,649,097	2,645,343	2,634,197	2,506,733	2,670,380	2,664,871	2,815,838	32,310,093
148	CIBSR	34,755	34,409	38,751	37,474	37,703	41,493	47,807	51,049	46,802	53,008	48,232	40,381	511,864
149	SWING	218,928	207,332	217,294	218,108	205,039	190,805	187,062	181,796	174,532	184,014	187,416	204,071	2,376,397
150	TOTAL	\$3,494,521	\$3,286,319	\$3,418,303	\$3,408,901	\$3,325,615	\$3,274,282	\$3,273,100	\$3,259,929	\$3,120,954	\$3,300,289	\$3,293,406	\$3,453,177	\$39,908,796
	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
151	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
152	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
153	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
155	PGA	0	0	0	0	0	0	0	0	0	0	0	0	-
156	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	SITS BILLS	28	28	28	28	28	28	28	28	28	28	28	28	336
158	SITS THERMS	4,505,199	3,872,868	4,192,472	3,857,148	3,822,917	3,638,091	3,708,940	3,838,913	3,652,053	4,063,029	3,903,518	4,344,515	47,399,664
159	CUSTOMER CHARGE	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$820,109
160	ENERGY CHARGE	453,854	390,153	422,350	388,569	385,121	366,501	373,639	386,732	367,908	409,310	393,240	437,666	\$4,775,042
161	CIBSR	5,477	5,006	5,848	5,220	5,342	5,681	6,682	7,417	6,798	8,041	7,044	6,211	\$74,768
162	TOTAL	\$527,673	\$463,501	\$496,541	\$462,132	\$458,805	\$440,525	\$448,663	\$462,491	\$443,048	\$485,693	\$468,626	\$512,220	\$5,669,918
	ITS - INDUSTRIAL >3,999,999 <50,000,000													
163	ITS BILLS	11	11	11	12	12	12	12	12	12	12	12	12	141
164	ITS THERMS	12,631,767	12,768,944	12,128,534	13,444,149	13,026,858	12,690,838	11,690,781	12,669,665	11,761,381	12,687,588	12,314,296	13,421,680	151,236,481
165	CUSTOMER CHARGE	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$406,607
166	ENERGY CHARGE	659,252	666,411	632,988	701,650	679,872	662,335	610,142	661,230	613,826	662,165	642,683	700,477	\$7,893,032
167	CIBSR	3,628	3,899	3,997	4,298	4,300	4,681	4,976	5,782	5,171	5,931	5,249	4,533	56,444
168	TOTAL	\$696,763	\$704,194	\$670,869	\$739,832	\$718,056	\$700,900	\$649,001	\$700,896	\$652,882	\$701,980	\$681,816	\$738,894	\$8,356,083
	ITSLV - INDUSTRIAL >50,000,000													
169	ITSLV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
170	ITSLV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
171	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
173	CIBSR	-	-	-	-	-	-	-	-	-	-	-	-	-
174	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WHS - WHOLESALE													
175	WHS BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
176	WHS THERMS	319,436	253,680	242,024	217,664	175,005	145,434	112,424	126,782	108,223	140,938	169,478	215,546	2,226,635
177	CUSTOMER CHARGE	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$71,846
178	ENERGY CHARGE	70,206	55,754	53,192	47,838	38,463	31,964	24,708	27,864	23,785	30,975	37,248	47,373	489,370
179	CIBSR	823	695	715	624	518	481	429	519	427	591	648	653	7,121
180	PGA	281,509	229,186	275,244	222,621	184,953	156,112	135,567	151,476	111,872	164,432	197,352	208,384	2,318,710
181	TOTAL	\$358,525	\$291,622	\$335,138	\$277,071	\$229,921	\$194,544	\$166,692	\$185,846	\$142,071	\$201,986	\$241,235	\$262,397	\$2,887,047
182	WHT BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
183	WHT THERMS	9,697	7,488	7,645	7,613	7,743	5,860	7,497	5,012	6,231	7,287	7,588	9,416	89,076
184	CUSTOMER CHARGE	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$31,932
185	ENERGY CHARGE	2,131	1,646	1,680	1,673	1,702	1,288	1,648	1,102	1,369	1,601	1,668	2,070	19,577
186	CIBSR	25	21	23	22	23	19	29	21	25	31	29	29	294
187	TOTAL	\$4,817	\$4,327	\$4,364	\$4,356	\$4,386	\$3,968	\$4,337	\$3,783	\$4,055	\$4,293	\$4,358	\$4,759	\$51,803

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p.4, G2 p.7, G6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/2025

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2025

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
COMMERCIAL GENERATORS														
188	CSG BILLS	969	963	968	966	968	970	972	968	969	965	966	966	11,610
189	CSG THERMS	21,125	17,540	13,474	16,027	14,863	15,298	14,110	13,172	17,760	13,410	16,339	17,299	190,418
190	CUSTOMER CHARGE	\$51,008	\$50,692	\$50,956	\$50,850	\$50,956	\$51,061	\$51,166	\$50,956	\$51,008	\$50,798	\$50,850	\$50,850	\$611,150
191	ENERGY CHARGE	5,965	4,953	3,805	4,525	4,197	4,320	3,984	3,719	5,015	3,787	4,614	4,885	53,768
192	CIBSR	104	92	76	88	84	97	103	103	134	108	120	100	1,212
193	PGA	18,619	15,850	15,316	16,438	15,749	16,438	17,061	15,775	18,353	15,681	19,076	16,678	201,033
194	TOTAL	\$75,697	\$71,587	\$70,152	\$71,901	\$70,986	\$71,915	\$72,314	\$70,553	\$74,511	\$70,373	\$74,660	\$72,513	\$867,163
195	CTG BILLS	186	186	183	192	191	191	189	189	190	189	188	189	2,263
196	CTG THERMS	33,432	33,863	24,873	24,972	18,398	173,483	16,252	14,155	15,799	15,693	20,329	22,411	413,660
197	CUSTOMER CHARGE	\$9,791	\$8,791	\$8,633	\$10,107	\$10,054	\$10,054	\$9,949	\$9,949	\$10,002	\$9,949	\$9,896	\$9,949	\$119,124
198	ENERGY CHARGE	9,440	9,562	7,023	7,051	5,195	48,987	4,589	3,997	4,461	4,431	5,740	6,328	116,805
199	CIBSR	165	178	141	137	104	1,101	119	111	119	126	149	130	2,581
200	SWING	429	445	327	329	233	2,075	189	164	180	178	242	267	5,058
201	TOTAL	\$19,825	\$19,976	\$17,124	\$17,625	\$15,587	\$62,217	\$14,846	\$14,221	\$14,763	\$14,684	\$16,027	\$16,674	\$243,569
CSLS - STREET LIGHTING														
202	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
203	CSLS THERMS	237	1,160	1,275	1,107	1,157	2,966	4,301	2,244	5,946	4,164	4,428	5,902	34,886
204	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	ENERGY CHARGE	56	472	519	450	471	1,207	1,750	913	2,419	1,694	1,801	2,401	14,152
206	CIBSR	1	4	5	4	5	13	22	12	32	24	23	24	169
207	PGA	171	1,109	1,459	1,191	1,181	3,158	5,228	2,689	6,179	4,900	5,215	5,674	38,154
208	TOTAL	\$228	\$1,585	\$1,983	\$1,646	\$1,657	\$4,377	\$7,000	\$3,614	\$8,630	\$6,618	\$7,039	\$8,099	\$52,476
209	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
210	CTSLS THERMS	43,121	32,558	34,152	38,023	36,828	35,874	37,927	42,343	38,946	52,288	46,126	63,590	501,775
211	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212	ENERGY CHARGE	17,511	13,245	13,893	15,468	14,982	14,594	15,429	17,225	15,843	21,271	18,764	25,868	204,092
213	CIBSR	150	121	137	147	147	161	196	234	208	297	239	261	2,297
214	SWING	556	426	446	499	466	431	444	483	451	600	545	753	6,100
215	TOTAL	\$18,218	\$13,791	\$14,475	\$16,114	\$15,595	\$15,185	\$16,068	\$17,943	\$16,502	\$22,167	\$19,547	\$26,882	\$212,488
RESIDENTIAL GAS HEAT PUMP														
216	RTP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
217	RTP THERMS	500	500	500	566	778	830	800	800	800	800	800	800	8,473
218	CUSTOMER CHARGE	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$757
219	ENERGY CHARGE	62	62	62	70	96	103	99	99	99	99	99	99	1,050
220	CIBSR	7	7	8	8	12	14	16	17	16	17	16	13	151
221	SWING	0	0	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL	\$132	\$132	\$133	\$142	\$171	\$180	\$178	\$179	\$179	\$180	\$178	\$175	\$1,958
COMMERCIAL GAS HEAT PUMP														
223	CHP BILLS	5	5	5	5	5	5	5	5	5	6	6	6	63
224	CHP THERMS	1,725	1,542	2,272	3,097	3,745	5,058	6,062	4,787	5,389	5,260	4,465	3,946	47,348
225	CUSTOMER CHARGE	\$263	\$263	\$263	\$263	\$263	\$263	\$263	\$263	\$263	\$316	\$316	\$316	\$3,316
226	ENERGY CHARGE	454	406	598	815	986	1,331	1,596	1,260	1,419	1,385	1,175	1,039	12,463
227	CIBSR	9	8	13	17	21	32	44	38	41	42	33	23	321
228	PGA	20	19	30	41	48	59	71	55	62	61	51	49	565
229	TOTAL	\$746	\$696	\$904	\$1,137	\$1,318	\$1,686	\$1,974	\$1,616	\$1,784	\$1,804	\$1,575	\$1,426	\$16,666
230	CTP BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
231	CTP THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
232	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	-
234	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	-
235	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
236	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p4, G2 p7, G6

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

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
THE HISTORIC BASE YEAR + 1.
FOR THE YEAR ENDED 12/31/2025

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2025
WITNESS: L. BUZARD / E. FOX / A. NICHOLS

LINE NO.	RATE CLASS	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL
SPECIAL CONTRACT														
237	S.C. BILLS	20	20	21	20	20	20	20	20	20	20	20	21	242
238	S.C. THERMS	93,206,412	84,485,171	100,728,748	86,837,361	93,025,690	98,927,021	106,068,609	103,446,174	86,509,483	81,415,199	84,751,323	79,200,295	1,098,601,487
239	S.C. CUST. CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	S.C. ENERGY CHARGE	2,783,326	2,723,414	2,819,176	2,699,433	2,750,091	2,654,609	2,513,420	2,493,827	2,541,811	2,533,772	2,495,157	2,634,875	\$31,642,911
241	S.C. CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	\$0
242	S.C. PGA	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(\$1,240,008)
243	TOTAL	\$2,679,992	\$2,620,080	\$2,715,842	\$2,596,099	\$2,646,757	\$2,551,275	\$2,410,086	\$2,390,493	\$2,438,477	\$2,430,438	\$2,391,823	\$2,531,541	\$30,402,903
OFF SYSTEM SALES														
244	OSS BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
245	OSS THERMS	5,580,000	5,040,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	65,700,000
246	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
247	ENERGY CHARGE	224,204	217,251	224,204	211,886	214,204	211,886	214,204	214,204	211,886	221,843	219,525	221,843	\$2,607,137
248	PGA	2,672,611	2,651,753	2,672,611	2,635,658	2,642,611	2,635,658	2,642,611	2,642,611	2,635,658	2,215,528	2,208,575	2,215,528	\$30,471,412
248	TOTAL	\$2,896,814	\$2,869,004	\$2,896,814	\$2,847,544	\$2,856,814	\$2,847,544	\$2,856,814	\$2,856,814	\$2,847,544	\$2,437,370	\$2,428,100	\$2,437,370	\$33,078,550
249	OTHER REVENUE	1,128,867	1,155,883	1,198,429	1,110,667	1,155,559	1,364,527	1,197,965	1,172,523	1,142,945	1,185,651	1,254,462	1,233,269	\$14,300,748
250	TOTAL OPERATING REVENUE	\$64,856,044	\$61,748,350	\$57,412,943	\$53,750,912	\$49,882,003	\$49,062,408	\$47,837,987	\$47,462,162	\$49,020,449	\$50,213,738	\$55,290,699	\$64,006,992	\$650,544,686
251	TOTAL CUSTOMERS	510,859	512,427	514,002	515,584	517,156	518,730	520,302	521,868	523,444	525,010	526,582	528,159	6,234,123
252	TOTAL THERMS	186,203,558	171,270,256	179,767,101	164,612,249	165,437,099	169,558,964	173,797,210	171,708,341	156,263,204	152,795,432	160,812,895	170,038,782	2,022,265,091

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/2025
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.		JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	TOTAL
1	COST OF GAS													
2	FIRM THERMS SOLD	19,381,864	17,549,188	12,825,029	11,650,770	9,317,495	8,654,225	7,610,351	7,507,609	8,924,082	9,337,665	11,790,077	17,792,334	142,340,688
	COST OF GAS-FIRM	17,560,095	16,299,913	15,001,017	12,332,859	10,217,258	9,629,828	9,492,786	9,268,600	9,545,868	11,198,055	14,063,421	17,608,223	\$152,217,923
3	OSS THERMS SOLD	5,580,000	5,040,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	65,700,000
4	COST OF GAS-OSS	\$2,672,611	\$2,651,753	\$2,672,611	\$2,635,658	\$2,642,611	\$2,635,658	\$2,642,611	\$2,642,611	\$2,635,658	\$2,215,528	\$2,208,575	\$2,215,528	\$30,471,412
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	20,232,706	18,951,666	17,673,627	14,968,517	12,859,869	12,265,487	12,135,397	11,911,211	12,181,526	13,413,583	16,271,996	19,823,751	\$182,689,335
7	NET REVENUES	44,623,338	42,796,683	39,739,315	38,782,394	37,022,134	36,796,922	35,702,591	35,550,951	36,838,923	36,800,155	39,018,703	44,183,242	467,855,350

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-2026	Feb-2026	Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	Dec-2026	TOTAL
RESIDENTIAL 1 <100														
1	RS 1 BILLS	145,554	145,784	146,027	146,252	146,463	146,658	148,356	148,481	148,808	149,156	149,524	149,867	1,770,930
2	RS 1 THERMS	1,307,234	1,231,674	892,980	805,451	656,765	624,508	493,922	511,952	616,195	635,084	768,822	1,135,327	9,679,912
3	CUSTOMER CHARGE	\$2,780,081	\$2,784,474	\$2,789,116	\$2,793,413	\$2,797,443	\$2,801,168	\$2,833,600	\$2,835,987	\$2,842,233	\$2,848,880	\$2,855,908	\$2,862,460	\$33,824,763
4	ENERGY CHARGE	459,689	433,118	314,017	283,237	230,951	219,608	173,687	180,028	216,685	223,327	270,356	399,237	3,403,939
5	CIBSR	13,109	13,165	10,527	9,256	7,607	7,088	7,127	8,551	10,642	12,521	14,649	18,021	132,262
6	PGA	1,118,179	1,079,203	983,701	797,935	671,992	649,616	578,316	593,535	617,650	718,058	867,225	1,063,930	9,739,339
7	TOTAL	\$4,371,058	\$4,309,960	\$4,097,360	\$3,883,841	\$3,707,993	\$3,677,480	\$3,592,730	\$3,618,100	\$3,687,209	\$3,802,786	\$4,008,138	\$4,343,648	\$47,100,303
RESIDENTIAL 2 >99 <250														
8	RS 2 BILLS	225,072	225,658	226,165	226,710	227,251	227,780	230,121	230,421	230,833	231,255	231,643	232,014	2,744,923
9	RS 2 THERMS	5,218,856	4,923,125	3,088,189	2,720,059	2,275,770	2,279,354	2,100,348	2,030,552	2,434,754	2,433,857	2,947,864	4,611,505	37,064,232
10	CUSTOMER CHARGE	\$5,494,008	\$5,508,312	\$5,520,688	\$5,533,991	\$5,547,197	\$5,560,110	\$5,617,254	\$5,624,577	\$5,634,634	\$5,644,935	\$5,654,406	\$5,663,462	\$67,003,570
11	ENERGY CHARGE	1,835,211	1,731,217	1,065,962	956,509	800,274	801,535	738,587	714,043	856,181	855,866	1,036,617	1,621,635	13,033,638
12	CIBSR	52,335	52,620	36,404	31,258	26,359	25,869	30,305	33,915	42,050	47,985	56,169	73,198	508,468
13	PGA	4,463,834	4,313,463	3,402,113	2,694,563	2,328,496	2,371,028	2,459,105	2,354,243	2,440,348	2,751,684	3,325,207	4,321,227	37,225,331
14	TOTAL	\$11,845,388	\$11,605,632	\$10,045,166	\$8,216,322	\$8,702,326	\$8,758,541	\$8,845,251	\$8,726,777	\$8,973,213	\$9,300,470	\$10,072,399	\$11,679,522	\$117,771,008
RESIDENTIAL 3 >249 <2,000														
15	RS 3 BILLS	112,782	113,423	114,142	114,838	115,551	116,286	113,632	114,654	115,374	116,071	116,776	117,531	1,381,060
16	RS 3 THERMS	7,512,835	6,533,472	4,861,957	4,312,733	3,094,177	2,588,593	1,989,660	2,022,081	2,584,238	2,949,707	4,313,048	6,970,799	49,733,299
17	CUSTOMER CHARGE	\$3,557,144	\$3,577,361	\$3,600,039	\$3,621,991	\$3,644,479	\$3,667,660	\$3,583,953	\$3,616,187	\$3,638,896	\$3,660,879	\$3,683,115	\$3,706,928	\$43,558,632
18	ENERGY CHARGE	2,641,889	2,297,495	1,709,708	1,516,573	1,088,067	910,278	699,664	711,065	908,747	1,037,265	1,516,683	2,451,281	17,488,716
19	CIBSR	75,339	69,832	57,314	49,561	35,838	29,379	28,708	33,773	44,632	58,156	82,182	110,647	675,360
20	PGA	6,426,029	5,724,419	5,356,096	4,272,328	3,165,853	2,692,725	2,329,500	2,344,473	2,590,126	3,334,821	4,865,049	6,532,131	49,633,548
21	TOTAL	\$12,700,401	\$11,669,107	\$10,723,156	\$8,460,452	\$7,934,237	\$7,300,042	\$6,641,825	\$6,705,498	\$7,182,401	\$8,091,121	\$10,147,029	\$12,800,987	\$111,356,256
RESIDENTIAL GS1 >1,999 <10,000														
22	RGS 1 BILLS	2,332	2,337	2,336	2,337	2,335	2,339	2,421	2,430	2,429	2,429	2,429	2,427	28,581
23	RGS 1 THERMS	981,128	838,107	593,930	498,564	304,077	186,495	154,999	139,357	203,789	293,517	612,791	1,008,867	5,815,620
24	CUSTOMER CHARGE	\$154,029	\$154,359	\$154,293	\$154,359	\$154,227	\$154,491	\$159,907	\$160,502	\$160,435	\$160,435	\$160,435	\$160,303	\$1,887,775
25	ENERGY CHARGE	455,469	389,074	275,720	231,448	141,161	86,577	71,955	64,694	94,605	136,259	284,476	468,346	2,699,785
26	CIBSR	3,854	3,509	2,743	2,245	1,380	829	876	912	1,379	2,267	4,574	6,274	30,842
27	PGA	839,232	734,314	654,342	493,840	311,142	194,002	181,521	161,604	204,285	331,805	691,282	945,295	5,742,666
28	TOTAL	\$1,452,585	\$1,281,257	\$1,087,098	\$881,892	\$607,910	\$435,899	\$414,259	\$387,712	\$460,704	\$630,767	\$1,140,768	\$1,580,218	\$10,361,067
29	RST 1 BILLS	406	407	408	410	411	413	414	416	419	420	422	423	4,969
30	RST 1 THERMS	436,867	417,377	228,595	188,749	112,508	68,825	39,131	45,056	63,816	95,205	242,909	449,648	2,388,687
31	CUSTOMER CHARGE	\$26,816	\$26,882	\$26,948	\$27,081	\$27,147	\$27,279	\$27,345	\$27,477	\$27,675	\$27,741	\$27,873	\$27,939	\$328,202
32	ENERGY CHARGE	202,807	193,759	106,120	87,623	52,230	31,951	18,166	20,916	29,626	44,197	112,765	208,740	1,108,901
33	CIBSR	1,716	1,748	1,056	850	511	306	221	295	432	735	1,813	2,796	12,478
34	SWING	5,491	5,311	2,899	2,426	1,387	797	439	483	693	1,026	2,693	5,095	28,741
35	TOTAL	\$236,830	\$227,701	\$137,023	\$117,980	\$81,274	\$60,333	\$46,171	\$49,171	\$58,426	\$73,700	\$145,145	\$244,570	\$1,478,323
RESIDENTIAL GS2 >9,999 <50,000														
36	RGS 2 BILLS	101	101	101	101	101	102	102	103	104	104	105	105	1,230
37	RGS 2 THERMS	89,299	81,230	55,177	48,427	35,691	27,519	23,562	16,696	26,560	34,348	63,227	86,756	588,492
38	CUSTOMER CHARGE	\$12,470	\$12,470	\$12,470	\$12,470	\$12,470	\$12,594	\$12,594	\$12,717	\$12,841	\$12,841	\$12,964	\$12,964	\$151,868
39	ENERGY CHARGE	35,472	32,268	21,918	19,237	14,178	10,932	9,360	6,632	10,550	13,643	25,116	34,462	233,767
40	CIBSR	327	317	237	203	151	114	124	102	167	247	440	503	2,932
41	PGA	76,356	71,165	60,825	48,002	36,518	28,604	27,609	19,360	28,654	38,876	71,365	81,325	586,659
42	TOTAL	\$124,626	\$116,220	\$95,451	\$79,913	\$63,317	\$52,243	\$49,687	\$38,811	\$50,212	\$65,607	\$109,885	\$129,254	\$975,226
43	RST 2 BILLS	251	251	252	252	253	253	254	255	256	255	255	256	3,043
44	RST 2 THERMS	819,869	779,050	543,329	483,941	390,885	315,195	216,919	222,632	290,910	348,379	562,869	816,946	5,790,924
45	CUSTOMER CHARGE	\$30,991	\$30,991	\$31,114	\$31,114	\$31,238	\$31,238	\$31,361	\$31,485	\$31,608	\$31,485	\$31,485	\$31,608	\$375,719
46	ENERGY CHARGE	325,677	309,462	215,826	192,236	155,271	125,205	86,167	88,436	115,558	138,387	223,588	324,516	2,300,330
47	CIBSR	3,000	2,337	2,030	1,652	1,251	1,305	1,142	1,357	1,834	2,507	4,732	28,850	14,785
48	SWING	10,297	9,910	6,890	6,222	4,817	3,655	2,431	2,389	3,149	3,754	6,234	9,254	69,003
49	TOTAL	\$369,966	\$353,403	\$256,168	\$231,602	\$192,978	\$161,404	\$121,101	\$123,668	\$152,148	\$176,132	\$265,221	\$370,110	\$2,773,902

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, E-1 p. 3, E-1 p. 4, E-4, G-2 p. 5, G2 p. 9

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2026

PROJECTED TEST YEAR: 12/31/26

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
RESIDENTIAL GS3 >49,999 <250,000														
50	RGS 3 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
51	RGS 3 THERMS	1,481	4,504	2,011	799	1,333	2,506	2,405	2,561	2,026	2,192	2,367	3,128	27,312
52	CUSTOMER CHARGE	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$1,508	\$18,091
53	ENERGY CHARGE	503	1,531	683	271	453	852	817	870	689	745	804	1,063	9,281
54	CIBSR	5	17	8	3	5	10	12	15	12	15	16	17	134
55	PGA	804	3,687	1,600	(40)	338	1,816	1,976	2,231	1,063	2,048	2,559	2,855	20,936
54	TOTAL	\$2,820	\$6,742	\$3,799	\$1,742	\$2,304	\$4,185	\$4,312	\$4,623	\$3,271	\$4,315	\$4,886	\$5,442	\$48,441
55	RST 3 BILLS	43	47	45	44	44	45	44	45	44	44	44	44	533
56	RST 3 THERMS	400,077	367,866	296,289	286,282	233,444	211,460	172,830	163,063	220,524	231,818	312,175	397,106	3,292,933
57	CUSTOMER CHARGE	\$21,608	\$23,618	\$22,613	\$22,111	\$22,111	\$22,613	\$22,111	\$22,613	\$22,111	\$22,111	\$22,111	\$22,111	\$267,843
58	ENERGY CHARGE	135,946	125,001	100,679	97,279	79,324	71,854	58,728	55,409	74,934	78,772	106,077	134,937	1,118,939
59	CIBSR	1,380	1,352	1,201	1,131	930	825	857	937	1,310	1,572	2,045	2,167	15,707
60	SWING	5,028	4,682	3,760	3,684	2,880	2,452	1,935	1,751	2,389	2,498	3,459	4,499	39,016
61	TOTAL	\$163,962	\$154,653	\$128,254	\$124,204	\$105,245	\$97,744	\$83,631	\$80,710	\$100,744	\$104,952	\$133,692	\$163,714	\$1,441,505
RESIDENTIAL GENERATORS														
62	RES SG BILLS	1,355	1,358	1,359	1,361	1,366	1,371	1,373	1,381	1,388	1,393	1,399	1,401	16,505
63	RES SG THERMS	11,679	10,117	9,035	7,957	6,275	5,450	4,327	3,906	4,541	6,457	6,342	10,471	86,557
64	CUSTOMER CHARGE	\$42,737	\$42,831	\$42,863	\$42,926	\$43,084	\$43,241	\$43,304	\$43,557	\$43,778	\$43,935	\$44,124	\$44,188	\$520,568
65	ENERGY CHARGE	3,298	2,857	2,551	2,247	1,772	1,539	1,222	1,103	1,283	1,824	1,791	2,957	24,442
66	CIBSR	117	108	107	91	73	62	62	65	78	127	121	166	1,178
67	PGA	9,907	8,876	9,919	7,861	6,398	5,665	5,045	4,571	4,519	7,296	7,137	9,800	86,994
68	TOTAL	\$56,059	\$54,672	\$55,440	\$53,125	\$51,326	\$50,507	\$49,633	\$49,296	\$49,658	\$53,182	\$53,173	\$57,111	\$633,183
SGS COMMERCIAL <2,000														
69	SGS BILLS	7,968	7,980	7,990	8,001	8,010	8,020	8,030	8,040	8,052	8,059	8,071	8,083	96,304
70	SGS THERMS	538,020	558,926	382,630	374,302	341,806	334,370	284,364	286,063	339,714	319,656	353,060	483,516	4,596,427
71	CUSTOMER CHARGE	\$343,182	\$343,699	\$344,129	\$344,603	\$344,991	\$345,421	\$345,852	\$346,283	\$346,800	\$347,101	\$347,618	\$348,135	\$4,147,813
72	ENERGY CHARGE	265,169	275,472	188,583	184,478	168,462	164,798	140,152	140,989	167,431	157,546	174,009	238,305	2,265,395
73	CIBSR	3,483	3,857	2,912	2,777	2,556	2,450	2,649	3,085	3,788	4,069	4,343	4,955	40,922
74	PGA	460,186	489,754	421,545	370,797	349,727	347,793	332,956	331,634	340,505	361,425	398,273	453,047	4,657,641
75	TOTAL	\$1,072,020	\$1,112,782	\$957,168	\$902,656	\$865,736	\$860,462	\$821,609	\$821,991	\$858,524	\$870,141	\$924,243	\$1,044,442	\$11,111,772
76	SGT BILLS	5,548	5,548	5,556	5,561	5,561	5,568	5,633	5,633	5,633	5,636	5,645	5,648	67,168
77	SGT THERMS	630,337	634,198	456,661	437,376	395,990	375,036	301,172	311,275	386,151	368,237	421,023	567,227	5,284,683
78	CUSTOMER CHARGE	\$238,952	\$238,952	\$239,297	\$239,512	\$239,512	\$239,814	\$242,613	\$242,527	\$242,613	\$242,743	\$243,130	\$243,259	\$2,892,926
79	ENERGY CHARGE	310,668	312,571	225,070	215,565	195,168	184,840	148,436	153,415	190,318	181,489	207,505	279,564	2,604,609
80	CIBSR	4,081	4,376	3,475	3,245	2,961	2,748	2,805	3,356	4,306	4,687	5,179	5,813	47,032
81	SWING	7,917	8,072	5,792	5,622	4,881	4,348	3,370	3,342	4,184	3,965	4,667	6,424	62,586
82	TOTAL	\$561,619	\$563,971	\$473,634	\$463,945	\$442,522	\$431,750	\$397,225	\$402,641	\$441,421	\$432,884	\$460,481	\$535,060	\$5,607,152
GS1 COMMERCIAL >1,999 <10,000														
83	GS 1 BILLS	4,142	4,152	4,157	4,172	4,179	4,181	4,131	4,139	4,157	4,173	4,175	4,192	49,950
84	GS 1 THERMS	1,862,085	1,736,144	1,507,036	1,443,898	1,344,967	1,323,119	1,253,688	1,246,469	1,387,033	1,284,416	1,432,574	1,829,798	17,651,226
85	CUSTOMER CHARGE	\$273,579	\$274,240	\$274,570	\$275,561	\$276,023	\$276,155	\$272,853	\$273,381	\$274,570	\$275,627	\$275,759	\$276,882	\$3,299,198
86	ENERGY CHARGE	864,436	805,970	699,612	670,301	624,374	614,231	581,999	578,648	643,902	596,265	665,044	849,448	8,194,229
87	CIBSR	7,315	7,270	6,960	6,501	6,103	5,883	7,087	8,158	9,385	9,921	10,694	11,378	96,651
88	PGA	1,582,714	1,521,091	1,660,215	1,430,422	1,376,073	1,376,312	1,467,850	1,445,207	1,390,242	1,452,124	1,615,873	1,714,702	18,042,824
89	TOTAL	\$2,738,044	\$2,608,570	\$2,641,356	\$2,382,784	\$2,282,572	\$2,272,582	\$2,329,788	\$2,305,392	\$2,318,099	\$2,333,936	\$2,567,370	\$2,852,409	\$29,632,902
90	GTS 1 BILLS	13,974	13,991	14,012	14,020	14,044	14,064	14,158	14,175	14,183	14,203	14,226	14,231	169,281
91	GTS 1 THERMS	7,669,047	7,080,262	6,320,866	6,104,057	5,722,227	5,776,318	5,562,483	5,420,618	6,018,124	5,502,113	6,074,723	7,421,714	74,672,552
92	CUSTOMER CHARGE	\$922,983	\$924,106	\$925,493	\$926,021	\$927,606	\$928,927	\$935,136	\$936,259	\$936,787	\$938,108	\$939,627	\$939,958	\$11,181,010
93	ENERGY CHARGE	3,560,202	3,286,870	2,934,336	2,833,687	2,656,430	2,681,541	2,562,271	2,516,413	2,793,794	2,554,246	2,820,069	3,445,382	34,665,239
94	CIBSR	30,129	29,647	29,191	27,481	25,965	25,683	31,442	35,469	40,719	42,498	45,346	46,151	409,720
95	SWING	96,344	90,098	80,161	78,501	70,536	66,960	62,282	58,208	65,183	59,254	67,305	84,068	878,899
96	TOTAL	\$4,609,657	\$4,330,721	\$3,969,181	\$3,865,690	\$3,680,537	\$3,703,110	\$3,611,131	\$3,546,348	\$3,836,482	\$3,594,106	\$3,872,347	\$4,515,559	\$47,134,869

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, E-1 p. 3, E-1 p. 4, E-4, G-2 p. 5, G2 p. 9

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
GS 2 COMMERCIAL >9,999 <50,000														
97	GS 2 BILLS	865	869	868	865	868	870	859	861	865	863	864	870	10,387
98	GS 2 THERMS	1,323,115	1,201,699	986,107	950,226	824,499	802,534	819,098	778,677	881,666	809,221	958,713	1,280,142	11,615,697
99	CUSTOMER CHARGE	\$106,802	\$107,295	\$107,172	\$106,802	\$107,172	\$107,419	\$106,061	\$106,308	\$106,802	\$106,555	\$106,678	\$107,419	\$1,282,483
100	ENERGY CHARGE	525,581	477,351	391,712	377,458	327,516	318,790	325,370	309,314	350,225	321,446	380,830	508,510	4,614,103
101	CIBSR	4,842	4,687	4,242	3,985	3,485	3,324	4,313	4,746	5,557	5,822	6,667	7,415	59,087
102	PGA	1,131,674	1,052,892	1,086,389	941,346	843,558	834,796	958,968	902,851	883,727	914,832	1,081,458	1,199,586	11,832,078
103	TOTAL	\$1,768,898	\$1,642,226	\$1,589,515	\$1,429,591	\$1,281,731	\$1,264,329	\$1,394,712	\$1,323,218	\$1,346,310	\$1,348,656	\$1,575,632	\$1,822,931	\$17,787,750
104	GTS 2 BILLS	6,923	6,936	6,952	6,973	6,987	7,006	6,951	6,972	6,985	6,999	7,011	7,023	83,718
105	GTS 2 THERMS	13,036,648	12,070,066	10,537,681	10,354,510	9,283,539	9,209,759	9,135,008	8,717,277	9,746,174	8,816,289	10,162,623	12,668,664	123,736,237
106	CUSTOMER CHARGE	\$854,783	\$856,388	\$858,363	\$860,956	\$862,685	\$865,031	\$858,240	\$860,833	\$862,438	\$864,167	\$865,648	\$867,130	\$10,336,661
107	ENERGY CHARGE	5,178,547	4,794,593	4,185,883	4,113,122	3,687,700	3,658,392	3,628,699	3,462,763	3,871,472	3,502,095	4,036,898	5,031,579	49,151,745
108	CIBSR	47,710	47,081	45,333	43,425	39,241	38,146	48,101	53,135	61,428	63,434	70,668	73,374	631,076
109	SWING	163,774	153,594	133,640	133,168	114,435	106,759	102,283	93,607	105,564	94,943	112,598	143,478	1,457,840
110	TOTAL	\$6,244,813	\$5,851,655	\$5,223,220	\$5,150,671	\$4,704,061	\$4,668,327	\$4,637,323	\$4,470,338	\$4,900,902	\$4,524,639	\$5,085,812	\$6,115,561	\$61,577,322
GS 3 COMMERCIAL >49,999 <250,000														
111	GS 3 BILLS	46	47	46	47	46	45	46	45	46	45	44	46	549
112	GS 3 THERMS	537,551	512,663	400,206	392,706	336,287	364,711	351,923	311,559	375,396	481,576	338,428	449,880	4,852,887
113	CUSTOMER CHARGE	\$23,116	\$23,618	\$23,116	\$23,618	\$23,116	\$22,613	\$23,116	\$22,613	\$23,116	\$22,613	\$22,111	\$23,116	\$275,883
114	ENERGY CHARGE	182,660	174,203	135,990	133,442	114,271	123,929	119,584	105,868	127,586	163,639	114,998	127,586	1,649,012
115	CIBSR	1,854	1,884	1,622	1,552	1,339	1,423	1,746	1,789	2,229	3,265	2,217	2,456	23,378
116	PGA	459,844	449,179	440,944	389,021	344,117	379,368	412,022	361,212	376,290	544,478	381,804	421,583	4,959,862
117	TOTAL	\$667,474	\$648,885	\$601,672	\$547,634	\$482,842	\$527,334	\$556,468	\$491,483	\$529,195	\$733,996	\$521,130	\$600,024	\$6,908,135
118	GTS 3 BILLS	748	748	750	752	752	752	755	757	760	760	760	761	9,055
119	GTS 3 THERMS	7,793,476	7,422,519	6,419,542	6,096,500	5,663,450	5,491,915	5,255,652	5,336,369	5,549,626	5,587,167	6,215,656	7,688,777	74,520,648
120	CUSTOMER CHARGE	\$375,885	\$375,885	\$376,890	\$377,895	\$377,895	\$377,895	\$379,403	\$380,408	\$381,915	\$381,915	\$381,915	\$382,418	\$4,550,319
121	ENERGY CHARGE	2,648,223	2,522,172	2,181,360	2,071,591	1,924,440	1,866,152	1,785,870	1,813,298	1,885,763	1,898,519	2,112,080	2,612,647	25,322,116
122	CIBSR	26,875	27,281	26,022	24,091	22,557	21,433	26,076	30,649	32,958	37,879	40,726	41,967	358,514
123	SWING	97,906	94,455	81,415	78,407	69,811	63,661	58,845	57,300	60,110	60,168	68,867	87,092	878,038
124	TOTAL	\$3,148,889	\$3,019,792	\$2,665,687	\$2,551,984	\$2,394,703	\$2,329,142	\$2,250,194	\$2,281,855	\$2,360,747	\$2,378,481	\$2,603,589	\$3,124,124	\$31,108,987
GS 4 COMMERCIAL >249,999 <500,000														
125	GS 4 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
126	GS 4 THERMS	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	418,000
127	CUSTOMER CHARGE	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$2,857	\$34,286
128	ENERGY CHARGE	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	9,169	110,030
129	CIBSR	113	121	133	130	131	128	163	188	195	222	215	179	1,917
130	PGA	29,722	30,590	38,362	34,543	35,632	36,219	40,817	40,423	34,954	39,420	39,251	32,668	432,601
131	TOTAL	\$41,862	\$42,737	\$50,521	\$46,699	\$47,789	\$48,373	\$53,006	\$52,638	\$47,175	\$51,669	\$51,492	\$44,873	\$578,834
132	GTS 4 BILLS	145	145	145	145	145	146	146	146	146	146	146	146	1,747
133	GTS 4 THERMS	4,764,528	4,536,497	4,540,090	4,526,221	4,265,066	4,271,392	4,088,222	4,135,694	4,171,941	4,238,825	4,225,773	4,487,718	52,251,966
134	CUSTOMER CHARGE	\$138,097	\$138,097	\$138,097	\$138,097	\$138,097	\$139,049	\$139,049	\$139,049	\$139,049	\$139,049	\$139,049	\$139,049	\$1,663,825
135	ENERGY CHARGE	1,254,167	1,194,142	1,195,088	1,191,437	1,122,693	1,124,358	1,076,143	1,088,639	1,098,180	1,115,786	1,112,351	1,181,302	13,754,286
136	CIBSR	15,469	15,698	17,327	16,840	15,994	15,695	19,097	22,363	23,327	27,057	26,068	23,062	237,997
137	SWING	59,854	57,726	57,577	58,209	52,575	49,511	45,774	44,409	45,187	45,648	46,819	50,836	614,127
138	TOTAL	\$1,467,586	\$1,405,663	\$1,408,089	\$1,404,583	\$1,329,358	\$1,328,613	\$1,280,064	\$1,294,461	\$1,305,744	\$1,327,540	\$1,324,287	\$1,394,249	\$16,270,236
GS 5 COMMERCIAL >499,999 <1,000,000														
139	GS 5 BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
140	GS 5 THERMS	212,626	150,691	169,628	199,102	172,941	190,123	190,187	203,692	178,990	188,519	144,467	204,319	2,205,286
141	CUSTOMER CHARGE	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$25,212
142	ENERGY CHARGE	38,056	26,971	30,360	35,635	30,953	34,028	34,040	36,457	32,036	33,741	25,857	36,569	394,702
143	CIBSR	292	221	274	313	274	296	376	466	423	509	377	444	4,266
144	PGA	181,922	132,028	186,851	197,250	176,980	197,810	222,704	236,177	179,383	213,109	162,905	191,535	2,278,654
145	TOTAL	\$222,371	\$161,320	\$219,586	\$235,300	\$210,308	\$234,235	\$259,221	\$275,201	\$213,943	\$249,460	\$191,240	\$230,649	\$2,702,833

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, E-1 p. 3, E-1 p. 4, E-4, G-2 p. 5, G2 p. 9

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

DOCKET NO.: 20250029-GU

FOR THE YEAR ENDED 12/31/2026

LINE NO.	RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
146	GTS 5 BILLS	189	189	189	191	191	191	192	192	192	192	192	192	2,292
147	GTS 5 THERMS	16,330,740	15,232,686	15,864,469	15,620,653	15,231,920	15,017,169	15,492,836	15,433,741	14,779,785	15,694,116	15,592,068	16,457,841	186,748,024
148	CUSTOMER CHARGE	\$397,089	\$397,089	\$397,089	\$401,291	\$401,291	\$401,291	\$403,392	\$403,392	\$403,392	\$403,392	\$403,392	\$403,392	\$4,815,492
149	ENERGY CHARGE	2,922,876	2,726,346	2,839,423	2,795,785	2,726,209	2,687,773	2,772,907	2,762,330	2,645,286	2,808,932	2,790,669	2,945,624	33,424,159
150	CIBSR	22,431	22,301	25,616	24,588	24,165	23,345	30,619	35,308	34,963	42,382	40,694	35,782	362,196
151	SWING	222,950	211,390	221,096	220,405	207,300	194,643	194,015	193,848	187,849	196,626	200,501	215,457	2,466,080
152	TOTAL	\$3,565,347	\$3,357,125	\$3,483,223	\$3,442,068	\$3,358,965	\$3,307,052	\$3,400,933	\$3,394,878	\$3,271,490	\$3,451,332	\$3,435,256	\$3,600,255	\$41,067,926
	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
153	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
154	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
155	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
157	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
158	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	SITS BILLS	28	28	28	28	28	28	28	28	28	28	28	28	336
160	SITS THERMS	4,505,199	3,872,868	4,192,472	3,857,148	3,822,917	3,638,091	3,708,940	3,838,913	3,652,053	4,063,029	3,903,518	4,344,515	47,399,664
161	CUSTOMER CHARGE	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$68,342	\$820,109
162	ENERGY CHARGE	453,854	390,153	422,350	388,569	385,121	366,501	373,639	386,732	367,908	409,310	393,240	437,666	\$4,775,042
163	CIBSR	4,111	3,767	4,497	4,033	4,029	3,757	4,870	5,834	5,739	7,289	6,768	6,275	\$60,971
164	TOTAL	\$526,307	\$462,262	\$495,189	\$460,945	\$457,492	\$438,601	\$446,851	\$460,909	\$441,990	\$484,941	\$468,351	\$512,284	\$5,656,122
	IS - INDUSTRIAL >3,999,999 <50,000,000													
165	ITS BILLS	12	12	12	12	12	12	11	11	11	11	11	11	138
166	ITS THERMS	12,631,767	12,768,944	12,128,534	13,444,149	13,026,858	12,690,838	11,678,691	12,651,949	11,744,473	12,670,121	12,297,083	13,405,734	151,139,143
167	CUSTOMER CHARGE	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$33,884	\$31,060	\$31,060	\$31,060	\$31,060	\$31,060	\$31,060	\$389,665
168	ENERGY CHARGE	659,252	666,411	632,988	701,650	679,872	662,335	609,511	660,305	612,944	661,254	641,785	699,645	\$7,887,952
169	CIBSR	2,791	3,007	3,150	3,404	3,324	3,173	3,712	4,655	4,469	5,503	5,162	4,688	\$47,038
170	TOTAL	\$695,927	\$703,302	\$670,022	\$738,938	\$717,080	\$699,392	\$644,283	\$696,021	\$648,473	\$697,817	\$678,007	\$735,393	\$8,324,654
	ISLV - LARGE INDUSTRIAL >50,000,000													
171	ITSLV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
172	ITSLV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
173	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
175	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WHS - WHOLESALE													
176	WHS BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
177	WHS THERMS	319,436	253,680	242,024	217,664	175,005	145,434	112,424	126,782	108,223	140,938	169,478	215,546	2,226,635
178	CUSTOMER CHARGE	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$5,987	\$71,846
179	ENERGY CHARGE	70,206	55,754	53,192	47,838	38,463	31,964	24,708	27,864	23,785	30,975	37,248	47,373	\$89,370
180	CIBSR	690	584	615	539	437	356	350	456	403	599	696	737	6,462
181	PGA	273,139	222,212	266,638	215,594	179,047	151,283	131,623	146,995	108,460	159,314	191,176	202,023	2,247,504
182	TOTAL	\$350,022	\$284,537	\$326,432	\$269,958	\$223,934	\$189,589	\$162,668	\$181,302	\$138,635	\$196,876	\$235,107	\$258,120	\$2,815,182
183	WHT BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
184	WHT THERMS	9,697	7,488	7,645	7,613	7,743	5,860	7,497	5,012	6,231	7,287	7,588	9,416	89,076
185	CUSTOMER CHARGE	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$2,661	\$31,932
186	ENERGY CHARGE	2,131	1,646	1,680	1,673	1,702	1,288	1,648	1,102	1,369	1,601	1,668	2,070	\$19,577
187	CIBSR	21	17	19	19	19	14	23	18	23	31	31	32	\$269
188	TOTAL	\$4,813	\$4,324	\$4,361	\$4,353	\$4,382	\$3,963	\$4,332	\$3,781	\$4,054	\$4,293	\$4,360	\$4,763	\$51,778

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, E-1 p. 3, E-1 p. 4, E-4, G-2 p. 5, G2 p. 9

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2026

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
COMMERCIAL GENERATORS														
189	CSG BILLS	969	963	968	966	968	970	972	968	969	965	966	966	11,610
190	CSG THERMS	21,125	17,540	13,474	16,027	14,863	15,298	14,110	13,172	17,760	13,410	16,339	17,299	190,418
191	CUSTOMER CHARGE	\$51,008	\$50,692	\$50,956	\$50,850	\$50,956	\$51,061	\$51,166	\$50,956	\$51,008	\$50,798	\$50,850	\$50,850	\$611,150
192	ENERGY CHARGE	5,965	4,952	3,805	4,526	4,196	4,320	3,984	3,720	5,015	3,787	4,614	4,885	53,768
193	CIBSR	83	73	62	72	67	68	80	86	120	104	122	108	1,046
194	PGA	18,107	15,374	14,878	15,842	15,158	15,881	16,510	15,237	17,800	15,136	18,390	16,162	194,476
195	TOTAL	\$75,163	\$71,092	\$69,700	\$71,290	\$70,378	\$71,329	\$71,740	\$69,998	\$73,943	\$69,825	\$73,976	\$72,004	\$860,440
196	CTG BILLS	186	186	183	192	191	191	189	189	190	189	188	189	2,263
197	CTG THERMS	33,432	33,863	24,873	24,972	18,398	173,483	16,252	14,155	15,799	15,693	20,329	22,411	413,660
198	CUSTOMER CHARGE	\$9,791	\$9,791	\$9,633	\$10,107	\$10,054	\$10,054	\$9,949	\$9,949	\$10,002	\$9,949	\$9,896	\$9,949	\$119,124
199	ENERGY CHARGE	9,440	9,561	7,023	7,051	5,195	48,986	4,589	3,997	4,461	4,431	5,741	6,328	116,805
200	CIBSR	131	142	115	112	83	771	92	93	107	121	152	139	2,059
201	SWING	422	433	315	323	228	2,011	184	150	171	169	226	255	4,887
202	TOTAL	\$19,785	\$19,927	\$17,086	\$17,594	\$15,560	\$61,822	\$14,814	\$14,189	\$14,740	\$14,670	\$16,015	\$16,672	\$242,875
CSLS - STREET LIGHTING														
203	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
204	CSLS THERMS	(195)	1,160	1,275	1,107	1,157	2,966	4,301	2,244	5,946	4,164	4,428	5,902	34,455
205	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	ENERGY CHARGE	(79)	472	519	451	470	1,207	1,343	913	2,418	1,694	1,394	1,994	12,797
207	CIBSR	(1)	4	4	4	4	10	18	11	29	23	24	26	155
208	PGA	(171)	951	1,459	1,072	1,181	3,065	5,045	2,599	5,995	4,683	4,941	5,502	36,321
209	TOTAL	(\$250)	\$1,426	\$1,982	\$1,527	\$1,655	\$4,281	\$6,406	\$3,523	\$8,442	\$6,399	\$6,359	\$7,523	\$49,272
210	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
211	CTSLS THERMS	31,937	32,558	34,152	38,023	36,828	35,874	37,927	42,343	38,946	52,288	46,126	63,590	490,592
212	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	ENERGY CHARGE	12,992	13,244	13,893	15,468	14,982	14,594	15,835	17,225	15,843	21,271	19,170	26,275	200,793
214	CIBSR	90	98	114	123	121	115	155	200	190	291	248	285	2,031
215	SWING	402	413	434	488	455	416	425	456	423	562	509	723	5,706
216	TOTAL	\$13,485	\$13,756	\$14,441	\$16,079	\$15,558	\$15,125	\$16,415	\$17,881	\$16,456	\$22,125	\$19,927	\$27,283	\$208,530
NGVS - VEHICLE GAS SALES														
217	NGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
218	NGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
219	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
221	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
222	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
223	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	NTGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
225	NTGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
226	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
228	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
229	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
230	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, E-1 p. 3, E-1 p. 4, E-4, G-2 p. 5, G2 p. 9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
PROJECTED TEST YEARTYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / E. FOX / A. NICHOLS

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
RESIDENTIAL GAS HEAT PUMP														
231	RGHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
232	RGHP THERMS	500	500	500	566	778	830	800	800	800	800	800	800	8,473
233	CUSTOMER CHARGE	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$757
234	ENERGY CHARGE	62	62	62	70	96	103	99	99	99	99	99	99	1,050
235	CIBSR	5	5	6	6	9	9	12	13	14	16	15	13	124
236	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
237	TOTAL	\$130	\$130	\$131	\$140	\$168	\$175	\$174	\$176	\$176	\$178	\$177	\$175	\$1,931
COMMERCIAL GAS HEAT PUMP														
238	CGHP BILLS	5	5	5	5	5	5	5	5	5	6	6	6	63
239	CGHP THERMS	1,725	1,542	2,272	3,097	3,745	5,058	6,062	4,787	5,389	5,260	4,465	3,946	47,348
240	CUSTOMER CHARGE	\$263	\$263	\$263	\$263	\$263	\$263	\$263	\$263	\$263	\$316	\$316	\$316	\$3,316
241	ENERGY CHARGE	454	406	598	815	966	1,331	1,596	1,260	1,419	1,365	1,175	1,039	12,463
242	CIBSR	7	6	10	14	17	22	34	31	36	41	33	25	278
243	SWING	20	19	30	41	48	59	66	50	57	56	51	43	540
244	TOTAL	\$744	\$695	\$902	\$1,133	\$1,314	\$1,677	\$1,959	\$1,605	\$1,775	\$1,797	\$1,576	\$1,422	\$16,598
SPECIAL CONTRACT														
245	S.C. BILLS	21	21	22	22	22	23	23	24	24	24	24	24	274
246	S.C. THERMS	93,591,248	84,870,007	101,139,509	87,248,122	93,436,451	99,555,175	106,696,763	104,905,342	87,968,652	82,874,367	86,210,491	80,305,095	1,108,801,224
247	S.C. CUST. CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	S.C. ENERGY CHARGE	2,855,244	2,795,332	2,842,694	2,772,951	2,823,609	2,767,036	2,625,847	2,754,989	2,802,973	2,794,934	2,756,319	2,832,612	33,424,540
249	PGA	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(1,240,008)
250	TOTAL	\$2,751,910	\$2,691,998	\$2,739,360	\$2,669,617	\$2,720,275	\$2,663,702	\$2,522,513	\$2,651,655	\$2,699,639	\$2,691,600	\$2,652,985	\$2,729,278	\$32,184,532
OFF SYSTEM SALES														
251	OSS BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
252	OSS THERMS	5,580,000	5,040,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	65,700,000
253	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	ENERGY CHARGE	221,843	214,890	221,843	219,525	221,843	219,525	221,843	221,843	219,525	221,843	219,525	221,843	2,645,888
255	PGA	2,672,611	2,651,753	2,672,611	2,635,658	2,642,611	2,635,658	2,642,611	2,642,611	2,635,658	2,215,528	2,208,575	2,215,528	30,471,412
255	TOTAL	\$2,894,453	\$2,866,643	\$2,894,453	\$2,855,183	\$2,864,453	\$2,855,183	\$2,864,453	\$2,864,453	\$2,855,183	\$2,437,370	\$2,428,100	\$2,437,370	\$33,117,300
256	OTHER REVENUE	1,210,658	1,237,675	1,280,221	1,192,459	1,237,351	1,375,319	1,208,757	1,183,315	1,153,737	1,196,443	1,265,254	1,244,061	\$14,785,248
257	TOTAL OPERATING REVENUE	\$65,975,421	\$62,882,561	\$58,426,046	\$54,773,894	\$50,859,636	\$49,953,847	\$48,805,638	\$48,593,418	\$50,205,261	\$51,424,206	\$56,543,410	\$65,299,059	\$663,742,396
258	TOTAL CUSTOMERS	529,691	531,212	532,744	534,283	535,810	537,345	538,872	540,395	541,927	543,452	544,980	546,510	6,457,221
259	TOTAL THERMS	188,238,205	173,257,852	181,557,971	166,145,832	166,853,192	171,170,095	175,831,337	174,559,621	159,261,057	155,782,891	163,867,000	173,037,235	2,049,562,290

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, E-1 p. 3, E-1 p. 4, E-4, G-2 p. 5, G2 p. 9

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

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: L. BUZARD / E. FOX/ A. NICHOLS

LINE NO.		JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	TOTAL
	COST OF GAS													
1	FIRM THERMS SOLD	19,973,335.1	18,091,605.6	13,243,265.5	12,027,517.2	9,624,967.5	8,933,701.9	7,841,013.0	7,736,182.9	9,207,853.1	9,637,954.5	12,172,046.0	18,352,834.3	146,842,277
2	COST OF GAS-FIRM	17,560,094.9	16,299,912.9	15,001,016.6	12,332,859.2	10,217,258.0	9,629,828.2	9,492,785.9	9,268,600.3	9,545,867.9	11,198,055.2	14,063,420.7	17,608,223.1	\$152,217,923
3	OSS THERMS SOLD	5,580,000	5,040,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	65,700,000
4	COST OF GAS - OSS	\$2,672,611	\$2,651,753	\$2,672,611	\$2,635,658	\$2,642,611	\$2,635,658	\$2,642,611	\$2,642,611	\$2,635,658	\$2,215,528	\$2,208,575	\$2,215,528	\$30,471,412
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$20,232,706	\$18,951,666	\$17,673,627	\$14,968,517	\$12,859,869	\$12,265,487	\$12,135,397	\$11,911,211	\$12,181,526	\$13,413,583	\$16,271,996	\$19,823,751	\$182,689,335
7	NET REVENUES	\$45,742,715	\$43,930,894	\$40,752,419	\$39,805,376	\$37,999,768	\$37,688,361	\$36,670,241	\$36,682,207	\$38,023,735	\$38,010,623	\$40,271,414	\$45,475,308	\$481,053,060

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/26

WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-2026	Feb-2026	Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	Dec-2026	TOTAL
1	RESIDENTIAL 1 <100	RESIDENTIAL 1 <100													
2	RS 1 BILLS	RS 1 BILLS	145,554	145,784	146,027	146,252	146,483	146,658	148,356	148,481	148,808	149,156	149,524	149,887	1,770,930
3	RS 1 THERMS	RS 1 THERMS	1,307,234	1,231,874	892,980	805,431	656,765	624,508	493,922	511,952	616,195	635,084	768,822	1,135,327	9,679,912
4	CUSTOMER CHARGE	CUSTOMER CHARGE	\$3,857,181	\$3,863,276	\$3,869,716	\$3,875,378	\$3,881,270	\$3,886,437	\$3,931,434	\$3,943,747	\$3,948,412	\$3,952,834	\$3,962,386	\$3,971,476	\$46,929,645
5	ENERGY CHARGE	ENERGY CHARGE	805,484	570,495	413,617	373,074	304,205	289,264	228,778	285,413	284,163	350,108	525,889		4,483,609
6	CIBSR	CIBSR	13,109	13,165	10,527	9,256	7,607	7,088	7,127	8,551	10,642	12,521	14,649	18,021	132,262
7	PGA	PGA	1,118,179	1,079,203	983,701	797,935	671,992	649,616	578,316	593,535	617,650	718,058	867,225	1,063,930	9,739,339
7	TOTAL	TOTAL	\$5,593,963	\$5,526,138	\$5,277,560	\$5,055,943	\$4,865,073	\$4,832,404	\$4,745,655	\$4,773,962	\$4,857,117	\$4,977,376	\$5,200,368	\$5,579,295	\$61,284,855
8	RESIDENTIAL 2 >99 <250	RESIDENTIAL 2 >99 <250													
9	RS 2 BILLS	RS 2 BILLS	225,072	225,658	226,165	226,710	227,251	227,780	230,121	230,421	230,833	231,255	231,643	232,014	2,744,923
10	RS 2 THERMS	RS 2 THERMS	5,218,856	4,923,125	3,088,189	2,720,059	2,235,770	2,279,354	2,100,348	2,030,552	2,434,754	2,433,857	2,947,864	4,611,505	37,064,232
11	CUSTOMER CHARGE	CUSTOMER CHARGE	\$7,990,056	\$8,010,859	\$8,028,858	\$8,048,205	\$8,067,411	\$8,086,190	\$8,169,296	\$8,179,946	\$8,194,572	\$8,209,553	\$8,223,327	\$8,236,497	\$97,444,767
12	ENERGY CHARGE	ENERGY CHARGE	2,417,306	2,280,327	1,430,409	1,259,896	1,054,107	1,055,767	972,854	940,525	1,127,746	1,127,330	1,385,412	2,135,989	17,167,667
13	CIBSR	CIBSR	52,335	52,620	36,404	31,258	26,359	25,869	30,305	33,915	42,050	47,985	56,189	73,198	508,468
14	PGA	PGA	4,463,834	4,313,483	3,402,113	2,694,563	2,328,496	2,371,028	2,459,105	2,354,243	2,440,348	2,751,684	3,325,207	4,321,227	37,225,331
14	TOTAL	TOTAL	\$14,923,531	\$14,657,288	\$12,897,783	\$12,033,922	\$11,476,373	\$11,538,854	\$11,631,559	\$11,508,627	\$11,804,716	\$12,136,553	\$12,970,115	\$14,766,911	\$152,346,233
15	RESIDENTIAL 3 >249 <2,000	RESIDENTIAL 3 >249 <2,000													
16	RS 3 BILLS	RS 3 BILLS	112,782	113,423	114,142	114,838	115,551	116,286	113,632	114,654	115,374	116,071	116,776	117,531	1,381,060
17	RS 3 THERMS	RS 3 THERMS	7,512,835	6,533,472	4,861,957	4,312,733	3,094,177	2,588,593	1,989,660	2,022,081	2,584,238	2,949,707	4,313,048	6,970,799	49,733,299
18	CUSTOMER CHARGE	CUSTOMER CHARGE	\$4,003,761	\$4,026,517	\$4,052,041	\$4,076,749	\$4,102,061	\$4,128,153	\$4,033,936	\$4,070,217	\$4,095,777	\$4,120,521	\$4,145,548	\$4,172,351	\$49,027,630
19	ENERGY CHARGE	ENERGY CHARGE	3,479,847	3,026,219	2,251,995	1,997,802	1,433,182	1,199,002	921,585	986,601	1,196,985	1,366,266	1,997,747	3,228,783	23,035,813
20	CIBSR	CIBSR	75,339	69,832	57,314	49,561	35,838	29,379	28,708	33,773	44,632	58,156	82,182	110,647	675,360
21	PGA	PGA	6,426,029	5,724,419	5,356,096	4,272,328	3,165,853	2,692,725	2,329,500	2,344,473	2,590,126	3,334,821	4,865,049	6,532,131	49,633,548
21	TOTAL	TOTAL	\$13,984,976	\$12,846,986	\$11,717,445	\$10,396,239	\$8,736,934	\$8,049,259	\$7,313,728	\$7,385,064	\$7,927,520	\$8,879,762	\$11,090,527	\$14,043,912	\$122,372,351
22	RESIDENTIAL GS1 >1,999 <10,000	RESIDENTIAL GS1 >1,999 <10,000													
23	RGS 1 BILLS	RGS 1 BILLS	2,332	2,337	2,336	2,337	2,335	2,339	2,421	2,430	2,429	2,429	2,429	2,427	28,581
24	RGS 1 THERMS	RGS 1 THERMS	981,128	838,107	593,930	498,564	304,077	186,495	154,999	139,357	203,789	293,517	612,791	1,008,887	5,815,620
25	CUSTOMER CHARGE	CUSTOMER CHARGE	\$188,892	\$189,297	\$189,216	\$189,297	\$189,135	\$189,459	\$196,101	\$196,830	\$196,749	\$196,749	\$196,749	\$196,587	\$2,315,061
26	ENERGY CHARGE	ENERGY CHARGE	447,955	382,855	271,172	227,630	139,833	85,148	70,768	63,626	93,044	134,011	279,783	460,620	2,655,246
27	CIBSR	CIBSR	3,854	3,509	2,743	2,245	1,380	829	876	912	1,379	2,267	4,574	6,274	30,842
28	PGA	PGA	839,232	734,314	654,342	493,840	311,142	194,002	181,521	161,604	204,285	331,805	691,282	945,295	5,742,666
28	TOTAL	TOTAL	\$1,479,934	\$1,309,776	\$1,117,473	\$913,012	\$640,490	\$469,439	\$449,266	\$422,973	\$495,457	\$664,832	\$1,172,388	\$1,808,776	\$10,743,814
29	RST 1 BILLS	RST 1 BILLS	406	407	408	410	411	413	414	416	419	420	422	423	4,969
30	RST 1 THERMS	RST 1 THERMS	436,867	417,377	228,595	188,749	112,508	68,825	39,131	45,056	63,816	95,205	242,909	449,648	2,388,687
31	CUSTOMER CHARGE	CUSTOMER CHARGE	\$32,886	\$32,967	\$33,048	\$33,210	\$33,291	\$33,453	\$33,534	\$33,696	\$33,939	\$34,020	\$34,182	\$34,283	\$402,489
32	ENERGY CHARGE	ENERGY CHARGE	199,461	190,562	104,370	86,177	51,368	31,424	17,866	20,571	29,136	43,468	110,906	205,297	1,090,606
33	CIBSR	CIBSR	1,716	1,748	1,056	850	511	306	221	295	432	735	1,813	2,796	12,478
34	PGA	PGA	5,491	5,311	2,899	2,426	1,387	797	439	483	693	1,026	2,693	5,095	28,741
35	TOTAL	TOTAL	\$239,554	\$230,588	\$141,372	\$122,663	\$86,556	\$65,980	\$52,060	\$55,045	\$64,201	\$79,250	\$149,594	\$247,450	\$1,534,315
36	RESIDENTIAL GS2 >9,999 <50,000	RESIDENTIAL GS2 >9,999 <50,000													
37	RGS 2 BILLS	RGS 2 BILLS	101	101	101	101	101	102	102	103	104	104	105	105	1,230
38	RGS 2 THERMS	RGS 2 THERMS	89,299	81,230	55,177	48,427	35,691	27,519	23,562	16,696	26,560	34,348	63,227	86,756	588,492
39	CUSTOMER CHARGE	CUSTOMER CHARGE	\$15,251	\$15,251	\$15,251	\$15,251	\$15,251	\$15,402	\$15,402	\$15,553	\$15,704	\$15,704	\$15,855	\$15,855	\$185,730
40	ENERGY CHARGE	ENERGY CHARGE	38,926	35,409	24,052	21,109	15,558	11,996	10,271	7,278	11,577	14,972	27,561	37,817	256,526
41	CIBSR	CIBSR	327	317	237	203	151	114	124	102	167	247	440	503	2,932
42	PGA	PGA	76,356	71,165	60,825	48,002	36,518	28,604	27,609	19,360	26,654	38,876	71,365	81,325	586,659
42	TOTAL	TOTAL	\$130,859	\$122,141	\$100,365	\$84,566	\$67,478	\$56,115	\$53,406	\$42,293	\$54,103	\$69,799	\$115,221	\$135,500	\$1,031,846
43	RST 2 BILLS	RST 2 BILLS	251	251	252	252	253	253	254	255	256	255	255	256	3,043
44	RST 2 THERMS	RST 2 THERMS	819,869	779,050	543,329	483,941	390,885	315,195	216,919	222,632	290,910	348,379	562,869	816,946	5,790,924
45	CUSTOMER CHARGE	CUSTOMER CHARGE	\$37,901	\$37,901	\$38,052	\$38,052	\$38,203	\$38,203	\$38,354	\$38,505	\$38,656	\$38,656	\$38,656	\$38,656	\$459,493
46	ENERGY CHARGE	ENERGY CHARGE	357,383	339,590	236,839	210,951	170,388	137,395	94,556	97,046	126,808	151,859	245,356	356,109	2,524,281
47	CIBSR	CIBSR	3,000	3,039	2,337	2,030	1,652	1,305	1,142	1,357	1,834	2,507	3,914	4,732	28,850
48	PGA	PGA	10,297	9,910	6,890	6,222	4,817	3,655	2,431	2,389	3,149	3,754	6,234	9,254	69,003
49	TOTAL	TOTAL	\$408,582	\$390,441	\$284,119	\$257,254	\$215,060	\$180,558	\$136,483	\$139,297	\$170,447	\$196,625	\$294,009	\$408,752	\$3,081,627

SUPPORTING SCHEDULES: G-2 p.8

RECAP SCHEDULES: E-1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
	RESIDENTIAL GS3 >49,999 <250,000	RESIDENTIAL GS3 >49,999 <250,000													
50	RGS 3 BILLS	RGS 3 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
51	RGS 3 THERMS	RGS 3 THERMS	1,481	4,504	2,011	799	1,333	2,506	2,405	2,561	2,026	2,192	2,367	3,128	27,312
52	CUSTOMER CHARGE	CUSTOMER CHARGE	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$1,845	\$22,140
53	ENERGY CHARGE	ENERGY CHARGE	573	1,742	778	309	515	969	930	990	784	848	915	1,210	10,564
54	CIBSR	CIBSR	5	17	8	3	5	10	12	15	12	15	16	17	134
55	PGA	PGA	804	3,687	1,600	(40)	338	1,816	1,976	2,231	1,063	2,048	2,559	2,855	20,936
54	TOTAL	TOTAL	\$3,227	\$7,291	\$4,231	\$2,117	\$2,704	\$4,640	\$4,763	\$5,081	\$3,704	\$4,756	\$5,335	\$5,927	\$53,773
55	RST 3 BILLS	RST 3 BILLS	43	47	45	44	44	45	44	45	44	44	44	44	533
56	RST 3 THERMS	RST 3 THERMS	400,077	367,866	296,289	286,282	233,444	211,460	172,830	163,063	220,524	231,818	312,175	397,106	3,292,933
57	CUSTOMER CHARGE	CUSTOMER CHARGE	\$26,445	\$28,905	\$27,675	\$27,060	\$27,060	\$27,675	\$27,060	\$27,060	\$27,060	\$27,060	\$27,060	\$327,995	\$327,995
58	ENERGY CHARGE	ENERGY CHARGE	154,741	142,282	114,598	110,727	90,291	81,788	66,847	63,069	85,294	89,662	120,742	153,592	1,273,633
59	CIBSR	CIBSR	1,380	1,352	1,201	1,131	930	825	857	937	1,310	1,572	2,045	2,187	15,707
60	SWING	SWING	5,028	4,682	3,760	3,684	2,880	2,452	1,935	1,751	2,389	2,498	3,459	4,499	39,016
61	TOTAL RESIDENTIAL GENERATORS	TOTAL RESIDENTIAL GENERATORS	\$187,594	\$177,221	\$147,234	\$142,602	\$121,160	\$112,740	\$96,700	\$93,431	\$116,052	\$120,792	\$153,306	\$187,319	\$1,656,151
62	RES SG BILLS	RES SG BILLS	1,355	1,358	1,359	1,361	1,366	1,371	1,373	1,381	1,388	1,393	1,399	1,401	16,505
63	RES SG THERMS	RES SG THERMS	11,679	10,117	9,035	7,957	6,275	5,450	4,327	3,906	4,541	6,457	6,342	10,471	86,557
64	CUSTOMER CHARGE	CUSTOMER CHARGE	\$55,555	\$55,678	\$55,719	\$55,801	\$56,006	\$56,211	\$56,293	\$56,621	\$56,908	\$57,113	\$57,359	\$57,441	\$676,705
65	ENERGY CHARGE	ENERGY CHARGE	6,882	5,962	5,324	4,689	3,698	3,212	2,550	2,302	2,676	3,805	3,737	6,171	51,009
66	CIBSR	CIBSR	117	108	107	91	73	62	62	65	78	127	121	166	1,178
67	PGA	PGA	9,907	8,876	9,919	7,861	6,398	5,665	5,045	4,571	4,519	7,296	7,137	9,800	86,994
68	TOTAL SGS COMMERCIAL <2,000	TOTAL SGS COMMERCIAL <2,000	\$72,462	\$70,624	\$71,088	\$68,443	\$68,174	\$65,150	\$63,950	\$63,559	\$64,182	\$68,342	\$68,354	\$73,578	\$815,886
69	SGS BILLS	SGS BILLS	7,968	7,980	7,990	8,001	8,010	8,020	8,030	8,040	8,052	8,059	8,071	8,083	96,304
70	SGS THERMS	SGS THERMS	538,020	558,925	382,830	374,302	341,806	334,370	284,364	286,063	339,714	319,656	353,060	483,518	4,596,427
71	CUSTOMER CHARGE	CUSTOMER CHARGE	\$501,984	\$502,740	\$503,370	\$504,063	\$504,630	\$505,260	\$505,890	\$506,520	\$507,276	\$507,717	\$508,473	\$509,229	\$6,087,152
72	ENERGY CHARGE	ENERGY CHARGE	270,700	281,219	192,517	188,327	171,977	168,235	143,075	143,930	170,929	160,832	177,639	243,277	2,312,651
73	CIBSR	CIBSR	3,483	3,857	2,912	2,777	2,556	2,450	2,649	3,085	3,788	4,069	4,343	4,955	40,922
74	PGA	PGA	460,186	489,754	421,545	370,797	349,727	347,793	332,956	331,634	340,505	361,425	398,273	453,047	4,657,641
75	TOTAL	TOTAL	\$1,236,353	\$1,277,570	\$1,120,343	\$1,065,964	\$1,028,890	\$1,023,738	\$984,570	\$985,168	\$1,022,493	\$1,034,043	\$1,088,728	\$1,210,508	\$13,078,367
76	SGT BILLS	SGT BILLS	5,548	5,548	5,556	5,561	5,561	5,568	5,633	5,631	5,633	5,636	5,645	5,648	67,168
77	SGT THERMS	SGT THERMS	630,337	634,198	456,661	437,376	395,990	375,036	301,172	311,275	386,151	368,237	421,023	567,227	5,284,683
78	CUSTOMER CHARGE	CUSTOMER CHARGE	\$349,524	\$349,524	\$350,028	\$350,343	\$350,343	\$350,784	\$354,879	\$354,753	\$354,879	\$355,068	\$355,635	\$355,824	\$4,231,584
79	ENERGY CHARGE	ENERGY CHARGE	317,149	319,091	229,765	220,062	199,239	188,696	151,532	156,615	194,288	185,275	211,834	285,395	2,658,940
80	CIBSR	CIBSR	4,081	4,376	3,475	3,245	2,961	2,748	2,805	3,356	4,306	4,687	5,179	5,813	47,032
81	SWING	SWING	7,917	8,072	5,792	5,622	4,881	4,348	3,370	3,342	4,184	3,965	4,667	6,424	62,586
82	TOTAL GS1 COMMERCIAL >1,999 <10,000	TOTAL GS1 COMMERCIAL >1,999 <10,000	\$678,671	\$681,063	\$589,060	\$579,272	\$557,423	\$546,576	\$512,587	\$518,067	\$557,657	\$548,995	\$577,315	\$653,456	\$7,000,142
83	GS 1 BILLS	GS 1 BILLS	4,142	4,152	4,157	4,172	4,179	4,181	4,131	4,139	4,157	4,173	4,175	4,192	49,950
84	GS 1 THERMS	GS 1 THERMS	1,862,085	1,736,144	1,507,036	1,443,898	1,344,967	1,323,119	1,253,688	1,246,469	1,387,033	1,284,416	1,432,574	1,829,798	17,651,226
85	CUSTOMER CHARGE	CUSTOMER CHARGE	\$335,502	\$336,312	\$336,717	\$337,932	\$338,499	\$338,661	\$334,611	\$335,259	\$336,717	\$338,013	\$338,175	\$339,552	\$4,045,950
86	ENERGY CHARGE	ENERGY CHARGE	850,175	792,674	688,070	659,242	614,073	604,098	572,398	569,102	633,280	586,427	654,072	835,434	8,059,045
87	CIBSR	CIBSR	7,315	7,270	6,960	6,501	6,103	5,883	7,087	8,156	9,385	9,921	10,694	11,378	96,651
88	PGA	PGA	1,592,714	1,521,091	1,660,215	1,430,422	1,376,073	1,376,312	1,467,850	1,445,207	1,390,242	1,452,124	1,815,873	1,714,702	18,042,824
89	TOTAL	TOTAL	\$2,785,706	\$2,657,346	\$2,691,961	\$2,434,097	\$2,334,748	\$2,324,955	\$2,381,945	\$2,357,724	\$2,389,624	\$2,386,485	\$2,618,814	\$2,901,066	\$30,244,470
90	GTS 1 BILLS	GTS 1 BILLS	13,974	13,991	14,012	14,020	14,044	14,064	14,158	14,175	14,183	14,203	14,226	14,231	169,281
91	GTS 1 THERMS	GTS 1 THERMS	7,669,047	7,080,262	6,320,866	6,104,057	5,722,227	5,776,318	5,562,483	5,420,618	6,018,124	5,502,113	6,074,723	7,421,714	74,672,552
92	CUSTOMER CHARGE	CUSTOMER CHARGE	\$1,131,894	\$1,133,271	\$1,134,972	\$1,135,620	\$1,137,564	\$1,139,184	\$1,146,798	\$1,148,175	\$1,148,823	\$1,150,443	\$1,152,306	\$1,152,711	\$13,711,761
93	ENERGY CHARGE	ENERGY CHARGE	3,501,467	3,232,645	2,885,926	2,786,938	2,612,605	2,637,302	2,539,671	2,474,899	2,747,703	2,512,107	2,773,545	3,388,542	34,093,351
94	CIBSR	CIBSR	30,129	29,647	29,191	27,481	25,965	25,683	31,442	35,469	40,719	42,498	46,346	46,151	409,720
95	SWING	SWING	96,344	90,098	80,161	78,501	70,536	66,960	62,282	58,208	65,183	59,254	67,305	84,068	878,899
96	TOTAL	TOTAL	\$4,759,834	\$4,485,661	\$4,130,251	\$4,028,540	\$3,846,670	\$3,869,128	\$3,780,193	\$3,716,750	\$4,002,428	\$3,764,302	\$4,038,502	\$4,671,473	\$49,093,731

SUPPORTING SCHEDULES: G-2 p.8

RECAP SCHEDULES: E-1

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

FOR THE YEAR ENDED 12/31/2026

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
97	GS 2 COMMERCIAL >9,999 <50,000	GS 2 COMMERCIAL >9,999 <50,000													
98	GS 2 BILLS	GS 2 BILLS	865	869	868	865	868	870	859	861	865	863	864	870	10,387
99	GS 2 THERMS	GS 2 THERMS	1,323,115	1,201,899	986,107	950,228	824,499	802,534	819,098	778,677	881,666	809,221	958,713	1,280,142	11,615,697
100	CUSTOMER CHARGE	CUSTOMER CHARGE	\$130,615	\$131,219	\$131,068	\$130,615	\$131,068	\$131,370	\$129,709	\$130,011	\$130,615	\$130,313	\$130,464	\$131,370	\$1,568,437
101	ENERGY CHARGE	ENERGY CHARGE	576,750	523,824	429,847	414,208	359,402	349,827	357,047	339,428	384,321	352,742	417,906	558,017	5,063,316
102	CIBSR	CIBSR	4,842	4,687	4,242	3,985	3,485	3,324	4,313	4,746	5,557	5,822	6,667	7,415	59,087
103	PGA	PGA	1,131,674	1,052,892	1,086,389	941,346	843,558	834,796	958,968	902,851	883,727	914,832	1,081,458	1,199,586	11,832,078
104	TOTAL	TOTAL	\$1,843,881	\$1,712,623	\$1,651,546	\$1,490,152	\$1,337,513	\$1,319,317	\$1,450,038	\$1,377,036	\$1,404,220	\$1,403,709	\$1,636,494	\$1,896,389	\$18,522,918
105	GTS 2 BILLS	GTS 2 BILLS	6,923	6,936	6,952	6,973	6,987	7,006	6,951	6,972	6,985	6,999	7,011	7,023	83,718
106	GTS 2 THERMS	GTS 2 THERMS	13,036,848	12,070,066	10,537,681	10,354,510	9,283,539	9,209,759	9,135,008	8,717,277	9,746,174	8,816,289	10,162,623	12,866,684	123,736,237
107	CUSTOMER CHARGE	CUSTOMER CHARGE	\$1,045,373	\$1,047,336	\$1,049,752	\$1,052,923	\$1,055,037	\$1,057,906	\$1,049,601	\$1,052,772	\$1,054,735	\$1,056,849	\$1,058,661	\$1,060,473	\$12,841,418
108	ENERGY CHARGE	ENERGY CHARGE	5,882,713	5,281,377	4,593,406	4,513,561	4,046,722	4,014,561	3,981,977	3,799,886	4,248,386	3,843,046	4,429,917	5,521,436	53,936,989
109	CIBSR	CIBSR	47,710	47,081	45,333	43,425	39,241	38,146	48,101	53,135	61,428	63,434	70,668	73,374	631,076
110	SWING	SWING	163,774	153,594	133,640	133,168	114,435	106,759	102,283	93,607	103,564	94,943	112,598	143,478	1,457,840
111	TOTAL	TOTAL	\$6,939,569	\$6,509,387	\$5,822,131	\$5,743,077	\$5,255,435	\$5,217,371	\$5,181,962	\$4,999,400	\$5,470,113	\$5,058,273	\$5,671,843	\$6,798,761	\$68,667,323
112	GS 3 COMMERCIAL >49,999 <250,000	GS 3 COMMERCIAL >49,999 <250,000													
113	GS 3 BILLS	GS 3 BILLS	46	47	46	47	46	45	46	45	46	45	44	46	549
114	GS 3 THERMS	GS 3 THERMS	537,551	512,663	400,206	392,706	336,287	364,711	351,923	311,559	375,396	481,576	338,428	449,880	4,852,887
115	CUSTOMER CHARGE	CUSTOMER CHARGE	\$28,290	\$28,905	\$28,290	\$28,905	\$28,290	\$27,675	\$28,290	\$27,675	\$28,290	\$27,675	\$27,060	\$28,290	\$337,635
116	ENERGY CHARGE	ENERGY CHARGE	207,913	198,287	154,791	151,890	130,068	141,062	136,116	120,504	145,195	186,263	130,896	174,004	1,876,988
117	CIBSR	CIBSR	1,854	1,884	1,622	1,552	1,339	1,423	1,746	1,789	2,229	3,265	2,217	2,456	23,378
118	PGA	PGA	459,844	449,179	440,944	389,021	344,117	379,368	412,022	361,212	376,290	544,478	381,804	421,583	4,959,862
119	TOTAL	TOTAL	\$697,900	\$678,255	\$625,647	\$571,368	\$503,814	\$549,528	\$578,174	\$511,180	\$552,004	\$761,681	\$541,978	\$626,332	\$7,197,863
120	GTS 3 BILLS	GTS 3 BILLS	748	748	750	752	752	752	755	757	760	760	761	761	9,055
121	GTS 3 THERMS	GTS 3 THERMS	7,793,478	7,422,519	6,419,542	6,096,500	5,663,450	5,491,915	5,255,652	5,336,389	5,549,626	5,587,167	6,215,656	7,688,777	74,530,648
122	CUSTOMER CHARGE	CUSTOMER CHARGE	\$460,020	\$460,020	\$461,250	\$462,480	\$462,480	\$462,480	\$464,325	\$465,555	\$467,400	\$467,400	\$468,015	\$468,015	\$5,568,825
123	ENERGY CHARGE	ENERGY CHARGE	3,014,341	2,870,864	2,482,935	2,357,989	2,190,495	2,124,149	2,032,768	2,063,988	2,146,471	2,160,991	2,404,076	2,973,846	28,822,913
124	CIBSR	CIBSR	26,875	27,281	26,022	24,091	22,557	21,433	26,076	30,649	32,958	37,879	40,726	41,967	358,514
125	SWING	SWING	97,906	94,455	81,415	78,407	69,811	63,661	58,845	57,300	60,110	60,168	68,867	87,092	878,038
126	TOTAL	TOTAL	\$3,599,142	\$3,452,619	\$3,051,622	\$2,922,968	\$2,745,343	\$2,671,724	\$2,582,014	\$2,617,492	\$2,706,940	\$2,726,438	\$2,981,069	\$3,570,921	\$35,628,291
127	GS 4 COMMERCIAL >249,999 <500,000	GS 4 COMMERCIAL >249,999 <500,000													
128	GS 4 BILLS	GS 4 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
129	GS 4 THERMS	GS 4 THERMS	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	34,833	418,000
130	CUSTOMER CHARGE	CUSTOMER CHARGE	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$3,816	\$45,792
131	ENERGY CHARGE	ENERGY CHARGE	12,243	12,243	12,243	12,243	12,243	12,243	12,243	12,243	12,243	12,243	12,243	12,243	146,911
132	CIBSR	CIBSR	113	121	133	130	131	128	163	188	195	222	215	179	1,917
133	PGA	PGA	29,722	30,590	38,362	34,543	35,632	36,219	40,817	40,423	34,954	39,420	39,251	32,668	432,601
134	TOTAL	TOTAL	\$45,894	\$46,769	\$54,554	\$50,731	\$51,821	\$52,405	\$57,038	\$56,670	\$51,208	\$55,701	\$55,524	\$48,905	\$627,221
135	GTS 4 BILLS	GTS 4 BILLS	145	145	145	145	145	146	146	146	146	146	146	146	1,747
136	GTS 4 THERMS	GTS 4 THERMS	4,764,528	4,536,497	4,540,090	4,526,221	4,265,066	4,271,392	4,088,222	4,135,694	4,171,941	4,238,825	4,225,773	4,487,718	52,251,966
137	CUSTOMER CHARGE	CUSTOMER CHARGE	\$184,440	\$184,440	\$184,440	\$184,440	\$184,440	\$185,712	\$185,712	\$185,712	\$185,712	\$185,712	\$185,712	\$185,712	\$2,222,184
138	ENERGY CHARGE	ENERGY CHARGE	1,674,546	1,594,402	1,595,664	1,590,790	1,499,004	1,501,228	1,436,850	1,453,535	1,466,274	1,489,782	1,485,194	1,577,258	18,364,526
139	CIBSR	CIBSR	15,469	15,698	17,327	16,840	15,994	15,695	19,097	22,363	23,327	27,057	26,068	23,062	237,997
140	SWING	SWING	59,854	57,726	57,577	58,209	52,575	49,511	45,774	44,409	45,187	45,648	46,819	50,836	614,127
141	TOTAL	TOTAL	\$1,934,308	\$1,852,266	\$1,855,009	\$1,850,279	\$1,752,013	\$1,752,146	\$1,687,434	\$1,706,020	\$1,720,501	\$1,748,199	\$1,743,794	\$1,836,867	\$21,438,835
142	GS 5 COMMERCIAL >499,999 <1,000,000	GS 5 COMMERCIAL >499,999 <1,000,000													
143	GS 5 BILLS	GS 5 BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
144	GS 5 THERMS	GS 5 THERMS	212,826	150,691	169,628	199,102	172,941	190,123	190,187	203,692	178,990	188,519	144,467	204,319	2,205,286
145	CUSTOMER CHARGE	CUSTOMER CHARGE	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$2,805	\$33,660
146	ENERGY CHARGE	ENERGY CHARGE	56,814	36,013	40,538	47,582	41,330	45,438	45,452	48,679	42,776	45,053	34,525	48,829	527,028
147	CIBSR	CIBSR	292	221	274	313	266	376	466	423	377	309	444	426	4,265
148	PGA	PGA	181,922	132,028	186,851	197,250	176,980	197,810	222,704	236,177	179,383	213,109	162,905	191,535	2,278,854
149	TOTAL	TOTAL	\$235,833	\$171,066	\$230,468	\$247,951	\$221,389	\$246,347	\$271,337	\$288,127	\$225,387	\$261,476	\$200,612	\$243,613	\$2,843,606

SUPPORTING SCHEDULES: G-2 p.8

RECAP SCHEDULES: E-1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
146	GTS 5 BILLS	GTS 5 BILLS	189	189	189	191	191	191	192	192	192	192	192	192	2,292
147	GTS 5 THERMS	GTS 5 THERMS	16,330,740	15,232,686	15,864,469	15,620,653	15,231,920	15,017,169	15,492,836	15,433,741	14,779,785	15,694,116	15,592,068	16,457,841	186,748,024
148	CUSTOMER CHARGE	CUSTOMER CHARGE	\$530,145	\$530,145	\$530,145	\$535,755	\$535,755	\$535,755	\$538,560	\$538,560	\$538,560	\$538,560	\$538,560	\$538,560	\$6,429,060
149	ENERGY CHARGE	ENERGY CHARGE	3,902,773	3,640,356	3,791,342	3,733,074	3,640,173	3,588,852	3,702,528	3,688,405	3,532,121	3,750,631	3,726,243	3,933,148	44,629,646
150	CIBSR	CIBSR	22,431	22,301	25,616	24,588	24,165	23,345	30,619	35,308	34,963	42,382	40,694	35,782	362,196
151	SWING	SWING	222,950	211,390	221,096	220,405	207,300	194,643	194,015	193,848	187,849	196,626	200,501	215,457	2,466,080
152	TOTAL	TOTAL	\$4,678,300	\$4,404,192	\$4,568,199	\$4,513,822	\$4,407,394	\$4,342,595	\$4,465,722	\$4,456,122	\$4,293,494	\$4,528,199	\$4,505,998	\$4,722,947	\$53,886,982
	SIS SMALL INDUSTRIAL >999,999 <4,000	SIS SMALL INDUSTRIAL >999,999 <4,000,000													
153	SIS BILLS	SIS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
154	SIS THERMS	SIS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
155	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
157	PGA	PGA	0	0	0	0	0	0	0	0	0	0	0	0	\$0
158	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	SITS BILLS	SITS BILLS	28	28	28	28	28	28	28	28	28	28	28	28	336
160	SITS THERMS	SITS THERMS	4,505,199	3,872,868	4,192,472	3,857,148	3,822,917	3,638,091	3,708,940	3,838,913	3,652,053	4,063,029	3,903,518	4,344,515	47,399,664
161	CUSTOMER CHARGE	CUSTOMER CHARGE	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$91,252	\$1,095,024
162	ENERGY CHARGE	ENERGY CHARGE	606,000	520,844	563,935	518,830	514,225	489,364	498,894	516,377	491,242	546,523	525,067	584,386	\$6,375,787
163	CIBSR	CIBSR	4,111	3,767	4,497	4,033	4,029	3,757	4,870	5,834	5,739	7,289	6,768	6,275	\$60,971
164	TOTAL	TOTAL	\$701,363	\$615,963	\$659,684	\$614,115	\$609,507	\$584,373	\$595,016	\$613,463	\$588,233	\$645,064	\$623,087	\$681,913	\$7,531,782
	IS - INDUSTRIAL >3,999,999 <50,000,000	IS - INDUSTRIAL >3,999,999 <50,000,000													
165	ITS BILLS	ITS BILLS	12	12	12	12	12	12	11	11	11	11	11	11	138
166	ITS THERMS	ITS THERMS	12,631,767	12,768,944	12,128,534	13,444,149	13,026,858	12,890,838	11,678,691	12,651,949	11,744,473	12,670,121	12,297,083	13,405,734	151,139,143
167	CUSTOMER CHARGE	CUSTOMER CHARGE	\$43,824	\$43,824	\$43,824	\$43,824	\$43,824	\$43,824	\$40,172	\$40,172	\$40,172	\$40,172	\$40,172	\$40,172	\$503,976
168	ENERGY CHARGE	ENERGY CHARGE	852,723	861,984	818,752	907,564	879,394	856,711	788,385	854,086	792,825	855,312	830,130	904,971	\$10,202,837
169	CIBSR	CIBSR	2,791	3,007	3,150	3,404	3,324	3,173	3,712	4,655	4,469	5,503	5,162	4,888	\$47,038
170	TOTAL	TOTAL	\$899,338	\$908,814	\$865,726	\$954,792	\$926,542	\$903,708	\$832,269	\$898,913	\$837,466	\$900,988	\$875,464	\$949,831	\$10,753,850
	ISLV - LARGE INDUSTRIAL >50,000,000	ISLV - LARGE INDUSTRIAL >50,000,000													
171	ITSLV BILLS	ITSLV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
172	ITSLV THERMS	ITSLV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
173	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
175	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WHS - WHOLESALE	WHS - WHOLESALE													
176	WHS BILLS	WHS BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
177	WHS THERMS	WHS THERMS	319,436	253,680	242,024	217,664	175,005	145,434	112,424	126,792	108,223	140,938	169,478	215,546	2,226,635
178	CUSTOMER CHARGE	CUSTOMER CHARGE	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$7,992	\$95,904
179	ENERGY CHARGE	ENERGY CHARGE	93,746	74,448	71,028	63,879	51,359	42,681	32,993	37,207	31,761	41,361	49,737	63,257	653,458
180	CIBSR	CIBSR	690	584	615	639	437	356	350	456	403	599	696	737	6,462
181	PGA	PGA	273,139	222,212	266,638	215,594	179,047	151,283	131,623	146,995	108,460	159,314	191,176	202,023	2,247,504
182	TOTAL	TOTAL	\$375,567	\$305,237	\$346,272	\$288,003	\$238,835	\$202,312	\$172,958	\$192,650	\$148,615	\$209,267	\$249,602	\$274,009	\$3,003,328
183	WHT BILLS	WHT BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
184	WHT THERMS	WHT THERMS	9,697	7,488	7,645	7,613	7,743	5,860	7,497	5,012	6,231	7,287	7,588	9,416	89,076
185	CUSTOMER CHARGE	CUSTOMER CHARGE	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$42,624
186	ENERGY CHARGE	ENERGY CHARGE	2,846	2,197	2,244	2,234	2,272	1,720	2,200	1,471	1,829	2,138	2,227	2,763	\$26,141
187	CIBSR	CIBSR	21	17	19	19	19	14	23	18	23	31	31	32	\$269
188	TOTAL	TOTAL	\$6,419	\$5,767	\$5,815	\$5,805	\$5,844	\$5,286	\$5,775	\$5,041	\$5,404	\$5,721	\$5,810	\$6,348	\$69,035

SUPPORTING SCHEDULES: G-2 p.8

RECAP SCHEDULES: E-1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR 12/31/26

WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2026

DOCKET NO.: 20250029-GU

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
COMMERCIAL GENERATORS															
189	CSG BILLS	CSG BILLS	969	963	968	966	968	970	972	968	969	965	966	966	11,610
190	CSG THERMS	CSG THERMS	21,125	17,540	13,474	16,027	14,863	15,298	14,110	13,172	17,760	13,410	16,339	17,299	190,418
191	CUSTOMER CHARGE	CUSTOMER CHARGE	\$67,830	\$67,410	\$67,760	\$67,620	\$67,760	\$67,900	\$68,040	\$67,760	\$67,830	\$67,550	\$67,620	\$67,620	\$812,700
192	ENERGY CHARGE	ENERGY CHARGE	8,104	6,728	5,169	6,148	5,702	5,868	5,413	5,053	6,813	5,144	6,268	6,636	73,046
193	CIBSR	CIBSR	83	73	62	72	67	68	80	86	120	104	122	108	1,046
194	PGA	PGA	18,107	15,374	14,878	15,842	15,158	15,881	16,510	15,237	17,800	15,136	18,390	16,162	194,476
195	TOTAL	TOTAL	\$94,124	\$89,586	\$87,869	\$89,682	\$88,688	\$89,717	\$90,042	\$88,136	\$92,563	\$87,934	\$92,400	\$90,525	\$1,081,267
CTG BILLS															
196	CTG BILLS	CTG BILLS	186	186	183	192	191	191	189	189	190	189	188	189	2,263
197	CTG THERMS	CTG THERMS	33,432	33,863	24,873	24,972	18,398	173,483	16,252	14,155	15,799	15,693	20,329	22,411	413,660
198	CUSTOMER CHARGE	CUSTOMER CHARGE	\$13,020	\$13,020	\$12,810	\$13,440	\$13,370	\$13,370	\$13,230	\$13,230	\$13,300	\$13,230	\$13,160	\$13,230	\$158,410
199	ENERGY CHARGE	ENERGY CHARGE	12,823	12,990	9,542	9,379	7,058	66,549	6,234	5,430	6,060	6,020	7,798	8,597	158,683
200	CIBSR	CIBSR	131	142	115	112	83	771	92	93	107	121	152	139	2,059
201	SWING	SWING	422	433	315	323	228	2,011	184	150	171	169	226	255	4,887
202	TOTAL	TOTAL	\$26,399	\$26,584	\$22,781	\$23,455	\$20,739	\$82,702	\$19,740	\$18,903	\$19,638	\$19,540	\$21,336	\$22,221	\$324,038
CSLS - STREET LIGHTING															
203	CSLS BILLS	CSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
204	CSLS THERMS	CSLS THERMS	(195)	1,160	1,275	1,107	1,157	2,966	4,301	2,244	5,946	4,164	4,428	5,902	34,455
205	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	ENERGY CHARGE	ENERGY CHARGE	(83)	494	543	472	493	1,264	1,833	956	2,534	1,775	1,887	2,515	14,682
207	CIBSR	CIBSR	(1)	4	4	4	4	10	18	11	29	23	24	26	155
208	PGA	PGA	(171)	951	1,459	1,072	1,181	3,065	5,045	2,599	5,995	4,683	4,941	5,502	36,321
209	TOTAL	TOTAL	(\$254)	\$1,449	\$2,006	\$1,547	\$1,678	\$4,338	\$6,895	\$3,566	\$8,557	\$6,480	\$6,851	\$8,043	\$51,157
CTSLS BILLS															
210	CTSLS BILLS	CTSLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
211	CTSLS THERMS	CTSLS THERMS	31,937	32,558	34,152	38,023	36,828	35,874	37,927	42,343	38,946	52,288	46,126	63,590	490,592
212	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	ENERGY CHARGE	ENERGY CHARGE	13,609	13,874	14,553	16,202	15,693	15,287	16,162	18,043	16,596	22,281	19,655	27,097	209,051
214	CIBSR	CIBSR	90	98	114	123	121	115	155	200	190	291	248	285	2,031
215	SWING	SWING	402	413	434	488	455	416	425	456	423	562	509	723	5,706
216	TOTAL	TOTAL	\$14,102	\$14,385	\$15,100	\$16,813	\$16,269	\$15,818	\$16,741	\$18,699	\$17,208	\$23,135	\$20,412	\$28,105	\$216,788
NGVS - VEHICLE GAS SALES															
217	NGV BILLS	NGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
218	NGV THERMS	NGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
219	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
221	CIBSR	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
222	PGA	PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
223	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NTGV BILLS															
224	NTGV BILLS	NTGV BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
225	NTGV THERMS	NTGV THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
226	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	ENERGY CHARGE	ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
228	CIBSR	CIBSR	0	0	0	0	0	0	0	0	0	0	0	0	0
229	SWING	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
230	TOTAL	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).										TYPE OF DATA SHOWN:		
COMPANY: PEOPLES GAS SYSTEM, INC.		FOR THE YEAR ENDED 12/31/2026										PROJECTED TEST YEAR 12/31/26		
DOCKET NO.: 20250029-GU												WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR		

LINE NO.	CURRENT RATE CLASS	PROPOSED RATE CLASS	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
RESIDENTIAL GAS HEAT PUMP		RESIDENTIAL GAS HEAT PUMP													
231	RGHP BILLS	RGHP BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
232	RGHP THERMS	RGHP THERMS	500	500	500	566	778	830	800	800	800	800	800	800	8,473
233	CUSTOMER CHARGE	CUSTOMER CHARGE	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$1,344
234	ENERGY CHARGE	ENERGY CHARGE	63	63	63	71	98	105	101	101	101	101	101	101	1,069
235	CBSR	CBSR	5	5	6	6	9	9	12	13	14	16	15	13	124
236	SWING	SWING	0	0	0	0	0	0	0	0	0	0	0	0	-
237	TOTAL	TOTAL	\$180	\$180	\$181	\$190	\$219	\$226	\$224	\$226	\$227	\$229	\$228	\$226	\$2,537
COMMERCIAL GAS HEAT PUMP		COMMERCIAL GAS HEAT PUMP													
238	CGHP BILLS	CGHP BILLS	5	5	5	5	5	5	5	5	5	6	6	6	63
239	CGHP THERMS	CGHP THERMS	1,725	1,542	2,272	3,097	3,745	5,058	6,062	4,787	5,389	5,260	4,465	3,946	47,348
240	CUSTOMER CHARGE	CUSTOMER CHARGE	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$384	\$384	\$384	\$4,032
241	ENERGY CHARGE	ENERGY CHARGE	455	407	600	817	988	1,335	1,600	1,264	1,422	1,388	1,179	1,041	12,497
242	CBSR	CBSR	7	6	10	14	17	22	34	31	36	41	33	25	278
243	SWING	SWING	20	19	30	41	48	59	66	50	57	56	51	43	540
244	TOTAL	TOTAL	\$802	\$753	\$960	\$1,192	\$1,373	\$1,737	\$2,020	\$1,665	\$1,836	\$1,869	\$1,647	\$1,492	\$17,347
SPECIAL CONTRACT		SPECIAL CONTRACT													
245	S.C. BILLS	S.C. BILLS	21	21	22	22	22	23	23	24	24	24	24	24	274
246	S.C. THERMS	S.C. THERMS	93,591,248	84,870,007	101,139,509	87,248,122	93,436,451	99,555,175	106,696,763	104,905,342	87,968,652	82,874,367	86,210,491	80,305,095	1,108,801,224
247	S.C. CUST. CHARGE	S.C. CUST. CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	S.C. ENERGY CHARGE	S.C. ENERGY CHARGE	2,859,100	2,799,188	2,846,550	2,776,807	2,827,465	2,770,892	2,629,703	2,758,845	2,806,829	2,798,790	2,760,175	2,836,468	33,470,812
249	PGA	PGA	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(103,334)	(1,240,008)
250	TOTAL	TOTAL	\$2,755,766	\$2,695,854	\$2,743,216	\$2,673,473	\$2,724,131	\$2,667,558	\$2,526,369	\$2,655,511	\$2,703,495	\$2,695,456	\$2,656,841	\$2,733,134	\$32,230,804
OFF SYSTEM SALES		OFF SYSTEM SALES													
251	OSS BILLS	OSS BILLS	4	4	4	4	4	4	4	4	4	4	4	4	48
252	OSS THERMS	OSS THERMS	5,580,000	5,040,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	5,580,000	5,400,000	5,580,000	5,400,000	5,580,000	65,700,000
253	CUSTOMER CHARGE	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	ENERGY CHARGE	ENERGY CHARGE	221,843	214,890	221,843	219,525	221,843	219,525	221,843	221,843	219,525	221,843	219,525	221,843	2,645,888
255	PGA	PGA	2,672,611	2,651,753	2,672,611	2,635,658	2,642,611	2,635,658	2,642,611	2,642,611	2,635,658	2,215,528	2,208,575	2,215,528	30,471,412
255	TOTAL	TOTAL	\$2,894,453	\$2,866,643	\$2,894,453	\$2,855,183	\$2,864,453	\$2,855,183	\$2,864,453	\$2,864,453	\$2,855,183	\$2,437,370	\$2,428,100	\$2,437,370	\$33,117,300
256	OTHER REVENUE	OTHER REVENUE	1,292,986	1,321,840	1,367,279	1,273,549	1,321,493	1,328,935	1,290,955	1,263,783	1,232,194	1,277,804	1,351,294	1,328,860	\$15,650,771
257	TOTAL OPERATING REVENUE	TOTAL OPERATING REVENUE	\$75,521,317	\$72,120,367	\$67,160,782	\$63,372,785	\$59,140,227	\$58,032,862	\$56,904,042	\$56,704,101	\$58,444,184	\$59,786,444	\$65,212,960	\$74,800,533	\$767,200,603
258	TOTAL CUSTOMERS	TOTAL CUSTOMERS	529,691	531,212	532,744	534,283	535,810	537,345	538,872	540,395	541,927	543,452	544,980	546,510	6,457,221
259	TOTAL THERMS	TOTAL THERMS	188,238,205	173,257,852	181,557,971	166,145,832	166,853,192	171,170,095	175,831,337	174,559,621	159,261,057	155,782,891	163,867,000	173,037,235	2,049,562,290

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

LINE NO.		JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	TOTAL
	COST OF GAS													
1	FIRM THERMS SOLD	19,973,335.1	18,091,605.6	13,243,265.5	12,027,517.2	9,624,967.5	8,933,701.9	7,841,013.0	7,736,182.9	9,207,853.1	9,637,954.5	12,172,046.0	18,352,834.3	146,842,277
2	COST OF GAS-FIRM	17,560,094.9	16,299,912.9	15,001,016.6	12,332,859.2	10,217,258.0	9,629,828.2	9,492,785.9	9,268,600.3	9,545,867.9	11,198,055.2	14,063,420.7	17,608,223.1	\$152,217,923
3	OSS THERMS SOLD	5,580,000.0	5,040,000.0	5,580,000.0	5,400,000.0	5,580,000.0	5,400,000.0	5,580,000.0	5,580,000.0	5,400,000.0	5,580,000.0	5,400,000.0	5,580,000.0	65,700,000
4	COST OF GAS - OSS	\$2,672,611	\$2,651,753	\$2,672,611	\$2,635,658	\$2,642,611	\$2,635,658	\$2,642,611	\$2,642,611	\$2,635,658	\$2,215,528	\$2,208,575	\$2,215,528	\$30,471,412
5	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL COST OF GAS	\$20,232,706	\$18,951,666	\$17,673,627	\$14,968,517	\$12,859,869	\$12,265,487	\$12,135,397	\$11,911,211	\$12,181,526	\$13,413,583	\$16,271,996	\$19,823,751	\$182,689,335
7	NET REVENUES	\$55,288,611	\$53,168,700	\$49,487,155	\$48,404,268	\$46,280,358	\$45,767,375	\$44,768,645	\$44,792,889	\$46,262,658	\$46,372,861	\$48,940,964	\$54,976,782	\$584,511,268

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: L. BUZARD / A. NICHOLS / J. TAYLOR

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	TOTAL
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/24
 HISTORIC BASE YR + 1: 12/31/25
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: A. NICHOLS / T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

				HISTORIC BASE		PROJECTED		
				YEAR + 1		TEST YEAR		
				12/31/2025		12/31/2026		
TREND RATES:								
#1	PAYROLL ONLY			4.00%		4.00%		
#2	CUSTOMER GROWTH X PAY CHANGE (not used)			8.01%		7.72%		
#3	CUSTOMER GROWTH X INFLATION			6.48%		5.99%		
#4	INFLATION ONLY			2.50%		2.33%		
	CUSTOMER GROWTH			3.86%		3.58%		
LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
1	407 Payroll trended	0	0	0	0	0		
2	Other trended	0	0	0	0	0		
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	19,161,448	(18,772,514)	388,935	388,936	388,936	See page 19b	
5	Total	19,161,448	(18,772,514)	388,935	388,936	388,936		Nichols
6	413 Payroll trended	0	0	0	0	0		
7	Other trended	0	0	0	0	0		
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	119,708	0	119,708	80,000	80,000	See page 19b	
10	Total	119,708	0	119,708	80,000	80,000		O'Connor
OTHER STORAGE EXPENSE								
11	841 Payroll trended	0	0	0	0	0		
12	Other trended	0	0	0	0	0		
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	0	0		
15	Total	0	0	0	0	0		
DISTRIBUTION EXPENSE								
OPERATION EXPENSE								
16	870 Payroll trended	1,682,638	0	1,682,638	1,749,943	1,819,941	1	
17	Other trended	262,189	0	262,189	279,127	295,846	3	
18	Payroll not trended	0	0	0	99,623	276,542	See page 19c	
19	Other not trended	0	0	0	0	450,000	See page 19b	
20	Total	1,944,827	0	1,944,827	2,128,693	2,842,329		Richard
21	871 Payroll trended	546,953	0	546,953	568,831	591,584	1	
22	Other trended	10,969	0	10,969	11,678	12,377	3	
23	Payroll not trended	0	0	0	0	0		
24	Other not trended	0	0	0	0	0		
25	Total	557,922	0	557,922	580,509	603,962		O'Connor
26	872 Payroll trended	222,525	0	222,525	231,426	240,683	1	
27	Other trended	221,195	0	221,195	235,484	249,589	3	
28	Payroll not trended	0	0	0	0	0		
29	Other not trended	0	0	0	0	0		
30	Total	443,720	0	443,720	466,910	490,273		Richard
31	873 Payroll trended	1,253	0	1,253	1,303	1,355	1	
32	Other trended	51,644	0	51,644	54,980	58,273	3	
33	Payroll not trended	0	0	0	0	0		
34	Other not trended	0	0	0	0	0		
35	Total	52,897	0	52,897	56,283	59,628		Richard
36	874 Payroll trended	9,051,386	0	9,051,386	9,413,442	9,789,980	1	
37	Other trended	3,344,643	0	3,344,643	3,560,707	3,773,993	3	
38	Payroll not trended	0	0	0	647,236	1,312,120	See page 19c	
39	Other not trended	0	0	0	(349,949)	(260,642)	See page 19b	
40	Total	12,396,029	0	12,396,029	13,271,435	14,615,451		O'Connor
41	875 Payroll trended	119,367	0	119,367	124,142	129,107	1	
42	Other trended	192,828	0	192,828	205,284	217,581	3	
43	Payroll not trended	0	0	0	0	0		
44	Other not trended	0	0	0	0	0		
45	Total	312,195	0	312,195	329,426	346,688		Richard

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
OPERATION EXPENSE								
1	876 Payroll trended	2,134	0	2,134	2,219	2,308	1	
2	Other trended	12,937	0	12,937	13,261	13,570	4	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	15,071	0	15,071	15,480	15,878		Richard
6	877 Payroll trended	76,324	0	76,324	79,377	82,552	1	
7	Other trended	138,228	0	138,228	147,158	155,973	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	214,552	0	214,552	226,535	238,525		Richard
11	878 Payroll trended	4,532,912	0	4,532,912	4,714,228	4,902,798	1	
12	Other trended	1,541,346	0	1,541,346	1,640,917	1,739,208	3	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	(617,777)	(618,702)	See page 19b	
15	Total	6,074,258	0	6,074,258	5,737,368	6,023,304		O'Connor
16	879 Payroll trended	2,976,703	0	2,976,703	3,095,771	3,219,601	1	
17	Other trended	632,783	0	632,783	673,660	714,013	3	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	0	0	0	0	0		
20	Total	3,609,485	0	3,609,485	3,769,431	3,933,614		O'Connor
21	880 Payroll trended	2,695,672	0	2,695,672	2,803,499	2,915,638	1	
22	Other trended	2,766,840	0	2,766,840	2,945,578	3,122,018	3	
23	Payroll not trended	0	0	0	572,294	1,534,452	See page 19d	
24	Other not trended	0	0	0	0	0		
25	Total	5,462,512	0	5,462,512	6,321,370	7,572,109		O'Connor
26	881 Payroll trended	145	0	145	150	156	1	
27	Other trended	348,042	0	348,042	356,743	365,055	4	
28	Payroll not trended	0	0	0	0	0		
29	Other not trended	0	0	0	0	0		
30	Total	348,186	0	348,186	356,893	365,211		O'Connor
31	TOTAL OPERATION EXPENSE	31,431,654	0	31,431,654	33,260,334	37,106,971		

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
MAINTENANCE EXPENSE								
1	885 Payroll trended	16,103	0	16,103	16,747	17,416	1	
2	Other trended	2,718	0	2,718	2,894	3,067	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	18,821	0	18,821	19,640	20,484		Richard
6	886 Payroll trended	12,428	0	12,428	12,925	13,442	1	
7	Other trended	167,956	0	167,956	178,806	189,517	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	180,384	0	180,384	191,731	202,959		O'Connor
11	887 Payroll trended	2,463,668	0	2,463,668	2,562,215	2,664,703	1	
12	Other trended	1,529,188	0	1,529,188	1,627,974	1,725,490	3	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	998,571	0	998,571	998,571	2,717,698	See page 19b	
15	Total	4,991,427	0	4,991,427	5,188,760	7,107,891		O'Connor
16	888 Payroll trended	3,508	0	3,508	3,648	3,794	1	
17	Other trended	8,980	0	8,980	9,560	10,132	3	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	0	0	0	0	0		
20	Total	12,487	0	12,487	13,208	13,926		Richard
21	889 Payroll trended	650,695	0	650,695	676,723	703,792	1	
22	Other trended	293,551	0	293,551	312,515	331,234	3	
23	Payroll not trended	0	0	0	0	0		
24	Other not trended	0	0	0	0	0		
25	Total	944,247	0	944,247	989,238	1,035,027		Richard
26	890 Payroll trended	584,289	0	584,289	607,661	631,967	1	
27	Other trended	496,326	0	496,326	508,735	520,588	4	
28	Payroll not trended	0	0	0	0	0		
29	Other not trended	0	0	0	0	0		
30	Total	1,080,616	0	1,080,616	1,116,395	1,152,555		Richard

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: T. O'CONNOR / C. RICHARD

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
MAINTENANCE EXPENSE								
1	891 Payroll trended	1,162,735	0	1,162,735	1,209,245	1,257,615	1	
2	Other trended	991,186	0	991,186	1,055,217	1,118,424	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	2,153,921	0	2,153,921	2,264,461	2,376,039		Richard
6	892 Payroll trended	993,670	0	993,670	1,033,416	1,074,753	1	
7	Other trended	464,854	0	464,854	494,884	524,527	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	114,852	0	114,852	100,000	102,300	See page 19b	
10	Total	1,573,376	0	1,573,376	1,628,300	1,701,580		O'Connor
11	893 Payroll trended	386,659	0	386,659	402,125	418,210	1	
12	Other trended	368,137	0	368,137	391,919	415,395	3	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	0	0		
15	Total	754,796	0	754,796	794,044	833,605		O'Connor
16	894 Payroll trended	14,678	0	14,678	15,265	15,876	1	
17	Other trended	118,385	0	118,385	126,032	133,581	3	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	0	0	0	0	0		
20	Total	133,063	0	133,063	141,298	149,457		O'Connor
21	TOTAL MAINTENANCE EXPENSE	11,843,138	0	11,843,138	12,347,076	14,593,523		
TOTAL DISTRIBUTION EXPENSE		43,274,793	0	43,274,793	45,607,409	51,700,494		

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS / T. O'CONNOR / R. WASHINGTON

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
CUSTOMER ACCT. & COLLECT.								
1	901 Payroll trended	0	0	0	0	0		
2	Other trended	0	0	0	0	0		
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	0	0	0	0	0		
5	Total	0	0	0	0	0		
6	902 Payroll trended	221,494	0	221,494	230,354	239,568	1	
7	Other trended	1,342,713	0	1,342,713	1,429,452	1,515,076	3	
8	Payroll not trended	0	0	0	182,595	284,848	See page 19d	
9	Other not trended	0	0	0	(754,675)	(734,444)	See page 19b	
10	Total	1,564,207	0	1,564,207	1,087,726	1,305,048		O'Connor
11	903 Payroll trended	7,706,864	0	7,706,864	8,015,139	8,335,744	1	
12	Other trended	5,197,289	0	5,197,289	5,533,034	5,864,462	3	
13	Payroll not trended	0	0	0	161,549	360,384	See page 19d	
14	Other not trended	2,188,071	0	2,188,071	4,181,985	4,097,130	See page 19b	
15	Total	15,092,224	0	15,092,224	17,891,706	18,657,720		Washington
16	904 Payroll trended	0	0	0	0	0		
17	Other trended	0	0	0	0	0		
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	1,630,819	0	1,630,819	1,611,232	1,815,103	See page 19b	
20	Total	1,630,819	0	1,630,819	1,611,232	1,815,103		Nichols
21	TOTAL CUSTOMER ACCT. & COLLECT.	18,287,250	0	18,287,250	20,590,664	21,777,872		

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
CUSTOMER SERVICE & INFO.							
1	907 thru 910 Payroll trended	515,202	(515,202)	0	0	0	ENERGY CONSERVATION EXPENSES RECOVERABLE THROUGH CONSERVATION COST RECOVERY MECHANISM
2	Other trended	33,209,225	(33,209,225)	0	0	0	
3	Payroll not trended	0	0	0	0	0	
4	Other not trended	0	0	0	0	0	
5	Total	33,724,427	(33,724,427)	0	0	0	
6	TOTAL CUSTOMER SERVICE & INFO.	33,724,427	(33,724,427)	0	0	0	

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
SALES EXPENSE								
1	912 Payroll trended	0	0	0	0	0		
2	Other trended	366,780	0	366,780	390,474	413,864	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	8,383,821	0	8,383,821	8,649,834	8,848,780	See page 19b	
5	Total	8,750,601	0	8,750,601	9,040,308	9,262,644		Nichols
6	913 Payroll trended	87	0	87	90	94	1	
7	Other trended	806,959	0	806,959	827,133	846,405	4	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	0		
10	Total	807,046	0	807,046	827,223	846,499		Nichols
11	916 Payroll trended	0	0	0	0	0		
12	Other trended	36,900	0	36,900	0	0		
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	0	0	0	0	0		
15	Total	36,900	0	36,900	0	0		Nichols
16	TOTAL SALES EXPENSE	9,594,547	0	9,594,547	9,867,531	10,109,143		

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
HISTORIC BASE YR + 1: 12/31/25
PROJECTED TEST YEAR: 12/31/26
WITNESS: D. BLUESTONE / A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
ADMINISTRATIVE & GENERAL EXPENSE								
1	920 Payroll trended	14,659,573	0	14,659,573	15,245,956	15,855,794	1	
2	Other trended	(2,364)	0	(2,364)	(2,458)	(2,557)	1	
3	Payroll not trended	0	0	0	1,110,180	2,482,805	See page 19e	
4	Other not trended	8,924,173	0	8,924,173	8,840,000	10,070,000	See page 19b	
5	Total	23,581,382	0	23,581,382	25,193,677	28,406,043		Bluestone
6	921 Payroll trended	0	0	0	0	0		
7	Other trended	4,892,785	0	4,892,785	5,208,858	5,520,869	3	
8	Payroll not trended	0	0	0	0	0		
9	Other not trended	0	0	0	0	150,000	See page 19b	
10	Total	4,892,785	0	4,892,785	5,208,858	5,670,869		Nichols
11	922 Payroll trended	0	0	0	0	0		
12	Other trended	0	0	0	0	0	4	
13	Payroll not trended	0	0	0	0	0		
14	Other not trended	(21,290,150)	0	(21,290,150)	(24,167,225)	(27,407,041)	See page 19b	
15	Total	(21,290,150)	0	(21,290,150)	(24,167,225)	(27,407,041)		Nichols
16	923 Payroll trended	(1,536)	0	(1,536)	(1,597)	(1,661)	1	
17	Other trended	2,425,088	0	2,425,088	2,485,715	2,543,632	4	
18	Payroll not trended	0	0	0	0	0		
19	Other not trended	883,575	0	883,575	1,506,000	2,119,938	See page 19b	
20	Total	3,307,127	0	3,307,127	3,990,118	4,661,909		Nichols
21	924 Payroll trended	0	0	0	0	0		
22	Other trended	92,426	0	92,426	94,737	96,944	4	
23	Payroll not trended	0	0	0	0	0		
24	Other not trended	380,000	0	380,000	380,000	380,000	See page 19b	
25	Total	472,426	0	472,426	474,737	476,944		Nichols
26	925 Payroll trended	2,342,474	0	2,342,474	2,436,173	2,533,620	1	
27	Other trended	568,486	0	568,486	582,698	596,275	4	
28	Payroll not trended	0	0	0	275,706	898,710	See page 19e	
29	Other not trended	11,828,861	0	11,828,861	9,909,940	10,742,729	See page 19b	
30	Total	14,739,821	0	14,739,821	13,204,517	14,771,334		Nichols

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

SCHEDULE G-2

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME

PAGE 18a OF 31

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/24
 HISTORIC BASE YR + 1: 12/31/25
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: D. BLUESTONE / A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	ACCOUNT	PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	Witness
ADMINISTRATIVE & GENERAL EXPENSE								
1	926 Payroll trended	0	0	0	0	0		
2	Other trended	0	0	0	0	0	3	
3	Payroll not trended	0	0	0	0	0		
4	Other not trended	12,963,911	0	12,963,911	14,525,287	16,614,633	See page 19b	
5								
6	Total	12,963,911	0	12,963,911	14,525,287	16,614,633		Bluestone
9	928 Payroll trended	0	0	0	0	0		
10	Other trended	0	0	0	0	0		
11	Payroll not trended	0	0	0	0	0		
12	Other not trended	922,016	0	922,016	925,194	1,797,193	See page 19b	
13	Total	922,016	0	922,016	925,194	1,797,193		Nichols
14	930.1 Payroll trended	0	0	0	0	0		
15	Other trended	25,342	0	25,342	25,976	26,581	4	
16	Payroll not trended	0	0	0	0	0		
17	Other not trended	0	0	0	0	0		
18	Total	25,342	0	25,342	25,976	26,581		Nichols
19	930.2 Payroll trended	1,056,680	0	1,056,680	1,098,947	1,142,905	1	
20	Other trended	5,730,377	0	5,730,377	5,873,637	6,010,492	4	
21	Payroll not trended	0	0	0	0	0		
22	Other not trended	19,200,788	0	19,200,788	21,718,904	24,093,662	See page 19b	
23	Unreconciled budget items	0	0	0	(74,845)	51,778		
24	Total	25,987,845	0	25,987,845	28,616,643	31,298,837		Nichols
25	931 Payroll trended	0	0	0	0	0		
26	Other trended	530,160	0	530,160	543,414	556,075	4	
27	Payroll not trended	0	0	0	0	0		
28	Other not trended	0	0	0	0	0		
29	Total	530,160	0	530,160	543,414	556,075		Nichols
30	932 Payroll trended	21,547	0	21,547	22,409	23,305	1	
31	Other trended	458,327	0	458,327	469,785	480,731	4	
32	Payroll not trended	0	0	0	0	0		
33	Other not trended	0	0	0	0	0		
34	Total	479,874	0	479,874	492,194	504,036		Nichols
35	935 Payroll trended	0	0	0	0	0		
36	Other trended	0	0	0	0	0		
37	Payroll not trended	0	0	0	0	0		
38	Other not trended	0	0	0	0	0		
39	Total	0	0	0	0	0		
40	TOTAL ADMINISTRATIVE & GENERAL EXPENSE	66,612,539	0	66,612,539	69,033,390	77,377,413		

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

SCHEDULE G-2

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME

PAGE 18b OF 31

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:PEOPLES GAS SYSTEM, INC.

DOCKET NO.:20250029-GU

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA:12/31/24

HISTORIC BASE YR + 1:12/31/25

PROJECTED TEST YEAR:12/31/26

WITNESS: A. NICHOLS

				HISTORIC BASE YEAR + 1 12/31/2025	PROJECTED TEST YEAR 12/31/2026	
#1	TREND RATES: PAYROLL ONLY			4.00%	4.00%	
#2	CUSTOMER GROWTH X PAY CHANGE			8.01%	7.72%	
#3	CUSTOMER GROWTH X INFLATION			6.46%	5.99%	
#4	INFLATION ONLY			2.50%	2.33%	
	CUSTOMER GROWTH			3.86%	3.58%	

LINE NO.		PGS BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
	TOTAL EXPENSES						
1	Payroll trended	54,718,828	(515,202)	54,203,626	56,371,771	58,626,642	
2	Other trended	69,645,418	(33,209,225)	36,436,193	38,295,565	40,158,303	
3	Payroll not trended	0	0	0	3,049,182	7,149,862	See page 19e
4	Other not trended	66,410,464	(18,772,514)	47,637,951	47,926,257	55,447,272	See page 19b
5	Unreconciled budget items	0	0	0	(74,845)	51,778	
	TOTAL O&M EXPENSES	190,774,711	(52,496,940)	138,277,770	145,567,931	161,433,857	
	Cast Iron Bare Steel Rider FERC Account 407					1,116,260	
	O&M Per MFR Schedule G2, page 5					162,550,117	

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.	TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.			HISTORIC BASE YEAR DATA:	12/31/24
			HISTORIC BASE YR + 1:	12/31/25
DOCKET NO.: 20250029-GU			PROJECTED TEST YEAR:	12/31/26
		WITNESS: D. BLUESTONE / L. BUZARD / A. NICHOLS / T. O'CONNOR / C. RICHARD / R. WASHINGTON		

LINE NO.		TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	Historic Base Year + 1 As Compared With The Historic Base Year	Projected Test Year As Compared With The Historic Base Year + 1
1	TOTAL DISTRIBUTION OPERATION EXPENSE					
2	Payroll	21,908,011	24,103,483	26,818,818		
3	Other	9,523,644	9,156,850	10,288,152		
4	TOTAL DISTRIBUTION OPERATION EXPENSE	31,431,654	33,260,334	37,106,971	5.8%	11.6%
5	TOTAL DISTRIBUTION MAINTENANCE EXPENSE					
6	Payroll	6,288,432	6,539,970	6,801,568		
7	Other	5,554,706	5,807,106	7,791,955		
8	TOTAL DISTRIBUTION MAINTENANCE EXPENSE	11,843,138	12,347,076	14,593,523	4.3%	18.2%
9	TOTAL CUSTOMER ACCT. & COLLECT.					
10	Payroll	7,928,358	8,589,637	9,220,544		
11	Other	10,358,892	12,001,028	12,557,328		
12	TOTAL CUSTOMER ACCT. & COLLECT.	18,287,250	20,590,664	21,777,872	12.6%	5.8%
13	TOTAL SALES EXPENSE					
14	Payroll	87	90	94		
15	Other	9,594,460	9,867,441	10,109,049		
16	TOTAL SALES EXPENSE	9,594,547	9,867,531	10,109,143	2.8%	2.4%
17	TOTAL ADMINISTRATIVE & GENERAL EXPENSE					
18	Payroll	18,078,738	20,187,774	22,935,479		
19	Other	48,533,801	48,845,617	54,441,934		
20	TOTAL ADMINISTRATIVE & GENERAL EXPENSE	66,612,539	69,033,390	77,377,413	3.6%	12.1%
21	TOTAL OTHER					
22	Payroll	0	0	0		
23	Other	508,642	468,936	468,936		
24	TOTAL OTHER	508,642	468,936	468,936	-7.8%	0.0%
25	TOTAL O&M EXPENSES					
26	Payroll	54,203,826	59,420,954	65,776,504		
27	Other	84,074,144	86,146,978	95,657,353		
28	TOTAL O&M EXPENSES	138,277,770	145,567,931	161,433,857	5.3%	10.9%
29	TOTAL O&M EXPENSES	138,277,770	145,567,931	161,433,857	5.3%	10.9%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: 12/31/24
 HISTORIC BASE YEAR DATA: 12/31/25
 HISTORIC BASE YR + 1: 12/31/26
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: D. BLUESTONE / T. O'CONNOR
 A. NICHOLS / C. RICHARD
 R. WASHINGTON

Line No.	Account	Other Not Trended Item	2024 O&M	2025 O&M	2026 O&M	Witness
1	407 Total	Regulatory debits - State Tax Reform	388,935	388,936	388,936	Nichols
2	413 Total	CNG Leased Station O&M	119,708	80,000	80,000	O'Connor
3	870	Outside services: Strategic Alliance contractor consulting support	-	-	350,000	Richard
4	870	Statistical engineering support for the new D&C quality management program	-	-	100,000	Richard
5	870 Total		-	-	450,000	
6	874 Total	Gas Operations reduced contractor costs for mains and service expense	-	(349,949)	(260,642)	O'Connor
7	878 Total	Gas Operations reduced contractor costs for meter expense	-	(617,777)	(618,702)	O'Connor
8	887 Total	TIMP - Pipeline reassessments and risk analysis	998,571	998,571	2,717,698	Richard
9	892 Total	DIMP risk analysis and planning	114,852	100,000	102,300	Richard
10	902 Total	Gas Operations reduced contractor costs for meter reading expense	-	(754,675)	(734,444)	O'Connor
11	903	Customer Experience distribution increase based on customer count (30% to 37%)	-	1,708,365	1,485,697	Washington
12	903	CRMB asset usage fee distribution (33% to 37%)	2,188,071	2,473,620	2,611,432	Washington
13	903 Total		2,188,071	4,181,985	4,097,130	
14	904 Total	Bad debt expense	1,630,819	1,611,232	1,815,103	Nichols
15	912 Total	TECO Partners Marketing Services Agreement	8,383,821	8,649,834	8,848,780	Nichols
16	920	Non-recurring legal expenses	518,678	-	-	Nichols
17	920	Short-term employee incentive compensation	8,405,495	8,840,000	10,070,000	Bluestone
18	920 Total		8,924,173	8,840,000	10,070,000	
19	921	Pipeline Safety team member safety specialized training on PPE Items	-	-	100,000	O'Connor
20	921	Pipeline Safety AED replacement parts	-	-	50,000	O'Connor
21	921 Total		-	-	150,000	
22	922	Capitalized A&G	(18,349,149)	(20,900,000)	(23,700,000)	Nichols
23	922	Intercompany Allocation to Seacoast and TECO Partners	(2,941,000)	(3,267,225)	(3,707,041)	Nichols
24	922 Total		(21,290,150)	(24,167,225)	(27,407,041)	
25	923	Non-recurring legal expenses	349,575	-	-	Nichols
26	923	Leadership development programs	-	-	300,000	Bluestone
27	923	Consulting for environmental disclosure and compliance requirements	-	-	400,000	O'Connor
28	923	Pipeline safety compliance and safety management system expertise	-	-	100,000	O'Connor
29	923	Audit fees	534,000	1,506,000	1,319,938	Nichols
30	923 Total		883,575	1,506,000	2,119,938	
31	924 Total	Storm costs recognized	380,000	380,000	380,000	Nichols
32	925	Insurance premiums and fees	8,839,383	9,909,940	10,742,729	Nichols
33	925	I&D reserve balance adjustments	963,611	-	-	Nichols
34	925	Non-recurring legal expenses	2,025,867	-	-	Nichols
35	925 Total		11,828,861	9,909,940	10,742,729	
36	926 Total	Total employee pension and benefits	12,963,911	14,525,287	16,614,633	Bluestone
37	928 Total	Rate case expense	922,016	925,194	1,797,193	Nichols
38	930.2	Non-CRMB portion of asset usage fee	1,413,215	1,774,964	2,306,570	Richard
39	930.2	Non-recurring legal expenses	840,370	-	-	Nichols
40	930.2	Software implementation regulatory asset amortization	402,866	300,000	306,900	Nichols
41	930.2	IT contractor costs (IT licenses and support - Mirata, Data Lake, MobileGuard)	-	-	582,000	Richard
42	930.2	IT Deloitte AMS renewal	-	-	185,000	Richard
43	930.2	IT Security related application license fees moving to cloud base	-	-	165,000	Richard
44	930.2	Facilities O&M expense (TECO Plaza and new Corporate Headquarters)	1,136,542	2,184,596	1,146,008	Nichols
45	930.2	TEC allocated charges for shared services (MMM)	2,710,639	3,527,361	4,850,818	Nichols
46	930.2	TEC assessed charges for shared services	9,871,632	10,717,057	10,962,154	Nichols
47	930.2	Emera direct and assessed charges for support services	2,825,624	3,214,926	3,599,211	Nichols
48	930.2 Total		19,200,788	21,718,904	24,093,662	
49	Total Other not trended		47,637,951	47,926,257	55,447,272	

See page 19f
 See page 19f
 See page 19g

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PEOPLES GAS SYSTEM, INC.

HISTORIC BASE YEAR DATA: 12/31/24

HISTORIC BASE YR + 1: 12/31/25

DOCKET NO.: 20250029-GU

PROJECTED TEST YEAR: 12/31/26

WITNESS: T. O'CONNOR / C. RICHARD

Line No.	Account	Payroll not trended Item	Start Month/Year	2025 # of Employees	2025 Payroll O&M	2026 # of Employees	2026 Payroll O&M	Witness
1	870	Work & Cap Mgt - Capital Manager	Jan-25	1	12,575		13,078	RICHARD
2	870	Work & Cap Mgt - Sr. Analyst - IRP/Capital	Jan-25	1	8,619		8,964	RICHARD
3	870	Design & Construction - Gas Design Techs (Replacements)	Jan-25	2	12,660		13,167	RICHARD
4	870	Design & Construction - Construction Project Manager (Replacement)	Jan-25	1	10,843		11,277	RICHARD
5	870	Design & Construction - Contractor Program Coordinator	Jan-25	1	7,335		7,628	RICHARD
6	870	Design & Construction - Construction Inspector (Replacement)	Jan-25	1	8,619		8,964	RICHARD
7	870	Corp Eng - Engineer II (Replacement)	Jan-25	1	21,548		22,410	RICHARD
8	870	Corp Eng - Coop (Replacement)	Jan-25	1	10,088		10,492	RICHARD
9	870	GIS - Technology Analyst (Replacement)	Jan-25	1	7,335		7,628	RICHARD
10	870	Work & Cap Mgt - Sr. Engineering Analyst - IRP	Jan-26			1	13,078	RICHARD
11	870	Work & Cap Mgt - Sr. Manager Strategic System/Capital Planning	Jan-26			1	15,375	RICHARD
12	870	Design & Construction - Gas Design Techs	Jan-26			3	19,750	RICHARD
13	870	Design & Construction - Construction Coordinator	Jan-26			1	7,628	RICHARD
14	870	Design & Construction - Construction Coordinator	Jan-26			1	7,628	RICHARD
15	870	Design & Construction - Gas Design Tech II	Jan-26			1	7,628	RICHARD
16	870	Design & Construction - Admin Specialist	Jan-26			1	6,583	RICHARD
17	870	Design & Construction - Contractor Program Manager	Jan-26			1	8,964	RICHARD
18	870	Design & Construction - Construction Inspectors	Jan-26			5	44,820	RICHARD
19	870	Corp Eng - Estimator	Jan-26			1	19,070	RICHARD
20	870	Corp Eng - Record Specialist/Team	Jan-26			1	22,410	RICHARD
21	870 Total			10	99,623	17	276,542	
22	874	Ocala - Apprentice (Replacement)	Mar-25	2	59,480		74,230	O'CONNOR
23	874	Jacksonville - Pipeline Locator (Replacement)	Jan-25	1	41,389		43,045	O'CONNOR
24	874	Jacksonville - Pipeline Locator (Replacement)	Feb-25	1	37,940		43,045	O'CONNOR
25	874	Jacksonville - Pipeline Locator (Replacement)	Feb-25	1	37,940		43,045	O'CONNOR
26	874	Jacksonville - Utility Technician (Replacement)	Jan-25	2	82,779		86,090	O'CONNOR
27	874	Eustis - Apprentice (Replacement)	Mar-25	1	25,082		31,302	O'CONNOR
28	874	Panama City - Utility Technician (Replacement)	Jan-25	1	36,674		38,141	O'CONNOR
29	874	Sarasota - Apprentice (Replacement)	Mar-25	1	27,948		34,879	O'CONNOR
30	874	Sarasota - Pipeline Locator (Replacement)	Mar-25	1	27,948		34,879	O'CONNOR
31	874	Sarasota - Supervisor Damage Prevention	Jun-25	1	49,336		87,960	O'CONNOR
32	874	Dade - Apprentices (Replacement)	Mar-25	7	218,211		272,327	O'CONNOR
33	874	St. Pete - Pipeline Locator (Replacement)	Jan-25	1	29,339		30,513	O'CONNOR
34	874	St. Pete - Apprentice (Replacement)	Mar-25	1	20,065		25,042	O'CONNOR
35	874	Jacksonville - Administrative Specialist	Jan-26			1	35,327	O'CONNOR
36	874	Panama City - Apprentice	Jan-26			1	32,867	O'CONNOR
37	874	Orlando - Apprentice	Jan-26			1	30,408	O'CONNOR
38	874	Ocala - Utility Technicians	Jan-26			2	90,449	O'CONNOR
39	874	Tampa - Apprentices	Jan-26			2	60,815	O'CONNOR
40	874	Tampa - Pipeline Locator	Jan-26			1	37,051	O'CONNOR
41	874	Jupiter - Apprentice	Jan-26			1	35,148	O'CONNOR
42	874	SWFL - Apprentices	Jan-26			2	68,864	O'CONNOR
43	874	SWFL - Pipeline Locator	Jan-26			1	41,955	O'CONNOR
44	874	SWFL - Storekeeper	Jan-26			1	0	O'CONNOR
45	874	SWFL - Leak Survey Technician	Jan-26			1	42,500	O'CONNOR
46	874	Sarasota - Pipeline Locator	Jan-26			1	42,500	O'CONNOR
47	874	Sarasota - Apprentice	Jan-26			1	34,879	O'CONNOR
48	874	Sarasota - Storekeeper	Jan-26			1	0	O'CONNOR
49	874	Vacancy Allowance (5% for Field Operations applied to 874)			(46,897)		(85,142)	O'CONNOR
50	874 Total			21	647,236	17	1,312,120	

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6 p. 3-4

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.	TYPE OF DATA SHOWN:	
COMPANY:	PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA:	12/31/24
DOCKET NO.:	20250029-GU		HISTORIC BASE YR + 1:	12/31/25
			PROJECTED TEST YEAR:	12/31/26
			WITNESS:	C. RICHARD / T. O'CONNOR

Line No.	Account	Payroll not trended Item	Start Month/Year	2025 # of Employees	2025 Payroll O&M	2026 # of Employees	2026 Payroll O&M	Witness
1	880	M&R - Gas Operations Tech II (Replacement)	Jan-25	1	59,410		61,786	RICHARD
2	880	M&R - Measurement Technicians (Replacements)	Jan-25	2	84,874		88,269	RICHARD
3	880	M&R - Measurement Ops Analyst (Replacement)	Jan-25	1	59,410		61,786	RICHARD
4	880	M&R - Gas Operations Technician (Replacement)	Jan-25	1	51,275		53,326	RICHARD
5	880	M&R - Instrumentation & Control Technician (Replacement)	Jan-25	1	59,410		61,786	RICHARD
6	880	Gas Control - Analyst (Replacement)	Jan-25	1	50,608		52,633	RICHARD
7	880	Gas Control - Coordinator (Replacement)	Jan-25	1	50,608		52,633	RICHARD
8	880	Orlando - Administrative Specialist (Replacement)	Apr-25	1	26,720		37,051	O'CONNOR
9	880	Jacksonville - Admin Specialist (Replacement)	Mar-25	1	34,491		43,045	O'CONNOR
10	880	Sustainable Ops. - Administrative Specialist	Jan-25	1	52,392		54,487	O'CONNOR
11	880	Sustainable Ops. - Technical Trainer	Jul-25	1	43,096		89,640	O'CONNOR
12	880	M&R - Measurement Engineer	Jan-26			1	91,343	RICHARD
13	880	M&R - Compliance Program Manager	Jan-26			1	72,608	RICHARD
14	880	M&R - Instrumentation & Control Technicians	Jan-26			3	185,359	RICHARD
15	880	M&R - Measurement Technicians/Gas Ops Techs	Jan-26			2	123,572	RICHARD
16	880	M&R - Compressor & CNG Ops Tech	Jan-26			1	72,608	RICHARD
17	880	Gas Control - Technology Analyst	Jan-26			1	52,633	RICHARD
18	880	Gas Control - Analyst	Jan-26			2	105,265	RICHARD
19	880	Jacksonville - Apprentices	Jan-26			2	70,653	O'CONNOR
20	880	Lakeland - Administrative Specialist	Jan-26			1	31,973	O'CONNOR
21	880	Ocala - Administrative Specialist	Jan-26			1	37,115	O'CONNOR
22	880	Sarasota - Administrative Specialist	Jan-26			1	34,879	O'CONNOR
23	880 Total			12	572,294	16	1,534,452	
24	902	Orlando - Meter Technician	May-25	2	38,984		60,815	O'CONNOR
25	902	Ocala - Meter Technician	May-25	1	23,792		37,115	O'CONNOR
26	902	Jacksonville - Meter Technician	May-25	2	45,290		70,653	O'CONNOR
27	902	St. Pete - Meter Technician	May-25	1	16,052		25,042	O'CONNOR
28	902	Tampa - Meter Technician	May-25	3	58,476		91,223	O'CONNOR
29	902 Total			9	182,595		284,848	
30	903	BOSS - Dispatcher Analyst	Jul-25	2	33,007		68,654	O'CONNOR
31	903	BOSS - Supervisor Dispatch Shift	Jan-25	1	54,301		56,473	O'CONNOR
32	903	BOSS - Business Ops Support Specialist	Jul-25	1	19,940		41,476	O'CONNOR
33	903	BOSS - Supervisor Centralized Scheduling	Jan-25	1	54,301		56,473	O'CONNOR
34	903	BOSS - Dispatch Analysts	Jan-26			4	137,308	O'CONNOR
35	903 Total			5	161,549	4	360,384	

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6 p. 3-4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/24

HISTORIC BASE YR + 1: 12/31/25

PROJECTED TEST YEAR: 12/31/26

WITNESS:

D. BLUESTONE / L. BUZARD
A. NICHOLS / T. O'CONNOR
C. RICHARD

Line No.	Account	Payroll not trended Item	Start Month/Year	2025 # of Employees	2025 Payroll O&M	2026 # of Employees	2026 Payroll O&M	Witness
1	920	Technology Support - Data Engineer	Jul-25	1	12,929		26,892	RICHARD
2	920	Technology Support - GIS Solution Analyst	Jan-25	1	17,238		17,928	RICHARD
3	920	Technology Support - Manager IT Data Del. And Supp.	Jan-25	1	44,350		46,124	RICHARD
4	920	Technology Support - Systems Analyst II	May-25	1	20,112		31,374	RICHARD
5	920	Technology Support - Scrum Master	Apr-25	1	24,397		33,831	RICHARD
6	920	Technology Support - PGS Gas Ops Business System Analyst	Jan-25	1	60,335		62,748	RICHARD
7	920	Regulatory - Director Rates, Cost of Service and Financial Analysis	Jan-25	1	103,621		107,766	BUZARD
8	920	External Affairs - Manager (Replacement)	Jan-25	1	125,751		130,781	BUZARD
9	920	External Affairs - Business Strategy Analyst (Replacement)	Jan-25	1	73,345		76,279	BUZARD
10	920	Strategy Marketing & Communication - Director Project Management & Change	Jan-25	1	172,702		179,610	BLUESTONE
11	920	Commercial Development & Fuels - Manager (Replacement)	Jan-25	1	31,689		32,957	BLUESTONE
12	920	Commercial Development & Fuels - Sr. Gas Trader (Replacement)	Jan-25	1	0		0	BLUESTONE
13	920	Commercial Development & Fuels - Coop (Replacement)	Jan-25	1	40,354		41,968	BLUESTONE
14	920	Commercial Development & Fuels - CNG Business Development Manger (Replacement)	Jan-25	1	62,875		65,390	BLUESTONE
15	920	Finance - Coop (Replacement)	Jan-25	1	40,354		41,968	BUZARD / NICHOLS
16	920	Finance - Fixed Assets Accountant	Jan-25	1	14,669		15,256	BUZARD / NICHOLS
17	920	HR - Technical Trainer	Jan-25	1	86,192		89,640	BLUESTONE
18	920	HR - Learning & Development Specialist	Jan-25	1	73,345		76,279	BLUESTONE
19	920	Tampa - Scheduler Coordinator I (Replacement)	Jan-25	1	43,045		44,767	O'CONNOR
20	920	Sustainable Ops. - Manager of Sustainable Operations	Jan-25	1	62,875		65,390	O'CONNOR
21	920	Supply Chain - Contract Administrators III	Jan-26			2	89,640	RICHARD
22	920	Supply Chain - Fleet Sr. Analyst	Jan-26			1	44,820	RICHARD
23	920	Supply Chain - Sr. Buyer	Jan-26			1	44,820	RICHARD
24	920	Technology Support - Business Intelligence Analyst II	Jan-26			1	22,884	RICHARD
25	920	Technology Support - Data Engineer II	Jan-26			1	26,892	RICHARD
26	920	Technology Support - Data Architect	Jan-26			1	39,234	RICHARD
27	920	Technology Support - Gas Management Systems Analyst	Jan-26			1	62,748	RICHARD
28	920	Technology Support - SCADA Systems Analyst	Jan-26			1	62,748	RICHARD
29	920	Technology Support - SAP S4 Systems Analyst	Jan-26			1	44,820	RICHARD
30	920	Technology Support - SAP Systems Analyst	Jan-26			1	44,820	RICHARD
31	920	Regulatory - Manager	Jan-26			1	98,086	BUZARD
32	920	External Affairs - Manager	Jan-26			1	130,781	BUZARD
33	920	Strategy Marketing & Communication - Data Scientist	Jan-26			1	22,554	BLUESTONE
34	920	Strategy Marketing & Communication - Lead Business Innovation Specialist	Jan-26			1	112,769	BLUESTONE
35	920	Strategy Marketing & Communication - Digital Comms Coordinator	Jan-26			1	76,279	BLUESTONE
36	920	Strategy Marketing & Communication - Communications Strategist	Jan-26			1	89,640	BLUESTONE
37	920	Commercial Development & Fuels - Manager BP & Analysis	Jan-26			1	45,773	BLUESTONE
38	920	Commercial Development & Fuels - Sr. Manager - Business Development	Jan-26			1	38,437	BLUESTONE
39	920	Commercial Development & Fuels - Program Manager	Jan-26			1	58,266	BLUESTONE
40	920	Finance - Business Planning Analyst	Jan-26			1	76,279	BUZARD / NICHOLS
41	920	HR - Business Partner	Mar-26			1	63,566	BLUESTONE
42	920	Sustainable Ops. - RNG/CNG Coordinators	Jan-26			2	0	O'CONNOR
43	920	Gas Admin - Regional Inventory Specialists	Jan-26			3	0	O'CONNOR
44	920 Total			20	1,110,180	27	2,482,805	
45	925	Safety - Director (Replacement)	Jan-25	1	155,432		161,649	O'CONNOR
46	925	Damage Prevention - Coordinators	Jan-25	2	126,604		131,668	O'CONNOR
47	925	Damage Prevention - Coordinators	Jan-26			3	228,838	O'CONNOR
48	925	Damage Prevention - Claims & Billing Support Coordinators	Jan-26			2	131,668	O'CONNOR
49	925	Emergency Mgt - Security Professional	Jan-26			1	89,640	O'CONNOR
50	925	Emergency Mgt - Business Continuity Coordinator	Jan-26			1	89,640	O'CONNOR
51	925	Safety - Fleet Safety Professional	Jan-26			1	90,215	O'CONNOR
52	925	Vacancy Allowance (5% for Damage Prevention applied to 925)			(6,330)		(24,609)	O'CONNOR
53	925 Total			3	275,706	8	898,710	
54		Total Payroll Not Trended		80	3,049,182	89	7,149,862	

SUPPORT SCHEDULES:

RECAP SCHEDULES: E-6

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO. 20250029-GU		HISTORIC BASE YR + 1: 12/31/25
		PROJECTED TEST YEAR: 12/31/26
		WITNESS: D. BLUESTONE / T. O'CONNOR A. NICHOLS / C. RICHARD

Summary of TEC Shared Services Charges to Peoples						
Line No.	Area	2024	2025	2026	Basis for Cost Assignment	Witness
1	Information Technology	7,046,129	7,637,808	7,905,131	Number of Computers	RICHARD
2	HR - Benefits Admin	365,722	392,877	406,627	Employee Count	BLUESTONE
3	HR - Employee Relations	26,672	33,039	34,196	Employee Count	BLUESTONE
4	Procurement	464,328	678,168	561,903	Purchase Order Spend	RICHARD
5	Document Admin and Mail Services	434,282	446,968	462,612	Employee Count	NICHOLS
6	Emergency Management	81,647	36,709	37,993	Employee Count	O'CONNOR
7	Accounts Payable	588,757	628,263	650,252	Number of Invoices	NICHOLS
8	Claims Management	642,317	617,809	639,433	Number of Claims	NICHOLS
9	Payroll	221,678	245,416	254,005	Employee Count	NICHOLS
10	Total TEC Assessed Charges	9,871,532	10,717,057	10,952,154		
11	TEC Allocated Charges (MMM)	2,710,639	3,527,361	4,850,818	MMM	NICHOLS
12	Total TEC Assessed and Allocated Charges	12,582,172	14,244,418	15,802,973		
13	Peoples % of TECO Total					
14	MMM	14.88%	17.59%	25.17%		
15	Assessed Charges	19.39%	21.05%	19.03%		

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		HISTORIC BASE YEAR DATA: 12/31/24
DOCKET NO.: 20250029-GU		HISTORIC BASE YR + 1: 12/31/25
		PROJECTED TEST YEAR: 12/31/26
		WITNESS: D. BLUESTONE / T. O'CONNOR A. NICHOLS / C. RICHARD

Summary of Emera Support Services Charges to Peoples					
Line No.	Area	2024	2025	2026	
1	Risk Management	116,478	167,521	300,820	
2	Audit Services	31,200	71,638	82,820	
3	Benefits	92,481	194,941	263,733	
4	Environmental Policy	68,954	115,386	131,959	
5	Executive	1,713,013	1,744,830	1,718,995	
6	Finance	229,020	252,237	273,458	
7	HR	243,768	257,673	291,092	
8	Information Technology	188,584	272,199	378,526	
9	Safety	142,126	138,500	157,810	
10	Total Emera Direct and Assessed Charges	2,825,624	3,214,926	3,599,211	
11	Peoples % of Emera Total				
12	FTE	10.82%	10.60%	11.76%	
13	Computers	11.29%	11.29%	12.98%	

SUPPORT SCHEDULES:	RECAP SCHEDULES: E-6
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
EXPENSE FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/25

LINE NO.	A/C NO.	DESCRIPTION		Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	TOTAL EXPENSE
1	336	RNG - RENEWABLE NATURAL GAS	3.4%	\$0	\$50	\$53	\$9,702	\$9,849	\$9,872	\$9,895	\$9,917	\$9,940	\$9,940	\$9,940	\$9,940	\$89,098
2	336.01	RNG - PLANT LEASED 15 YRS	6.7%	200,642	200,652	200,653	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	2,407,833
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	-	-	-	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	36,713
4	375	STRUCTURES AND IMPROVEMENTS	2.8%	68,595	72,800	74,560	75,587	76,858	230,683	233,496	234,258	234,650	235,182	235,400	235,552	2,007,622
5	376	MAINS - STEEL	2.4%	1,768,248	1,784,483	1,838,678	1,846,794	1,851,035	1,852,741	1,852,924	1,853,340	1,853,594	1,854,134	1,854,792	1,855,316	22,066,078
6	376.02	MAINS - PLASTIC	1.8%	1,400,295	1,484,269	1,512,015	1,534,821	1,558,067	1,575,522	1,590,246	1,608,280	1,626,712	1,644,100	1,665,223	1,681,347	18,880,898
7	377	COMPRESSOR EQUIPMENT	3.0%	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	595,543
8	378	M & R EQUIPMENT - GENERAL	3.0%	68,100	68,100	68,100	68,150	68,150	68,150	68,150	68,150	68,150	68,150	68,150	68,150	817,653
9	379	M & R EQUIPMENT - CITY	2.2%	211,415	214,925	216,027	216,699	217,356	217,766	218,149	218,599	218,946	219,235	219,534	219,779	2,608,429
10	380	SERVICE LINES - STEEL	4.3%	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	3,360,954
11	380.02	SERVICE LINES - PLASTIC	3.1%	1,801,278	1,811,104	1,822,884	1,836,082	1,850,590	1,863,755	1,878,841	1,893,584	1,908,697	1,923,883	1,939,084	1,954,288	22,484,070
12	381	METERS	4.7%	426,000	427,205	428,578	432,560	434,854	439,079	441,103	442,688	446,771	448,766	450,345	454,427	5,272,376
13	382	METER INSTALLATIONS	2.6%	269,926	277,498	281,919	286,030	290,356	294,005	297,519	300,956	304,213	307,351	310,466	313,544	3,533,783
14	383	REGULATORS	2.0%	36,605	36,731	36,842	36,960	37,088	37,201	37,310	37,420	37,530	37,640	37,750	37,860	446,935
15	384	REGULATOR INSTALL HOUSE	2.4%	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	942,626
16	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	334,419
17	387	OTHER EQUIPMENT	3.0%	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	461,947
18	390	STRUCTURES & IMPROVEMENTS	4.1%	96	96	96	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	39,539
19	391	OFFICE FURNITURE	5.1%	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	111,096
20	391.01	COMPUTER EQUIPMENT	7.8%	51,689	52,359	52,629	52,976	53,985	54,216	54,513	54,817	55,052	60,777	61,624	62,271	666,909
21	391.02	OFFICE EQUIPMENT/MACHINES	6.3%	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	100,919
22	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	392.01	AUTO & TRUCK LESS THAN 1/2 TON	9.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.02	AUTO & TRUCK 3/4 - 1 TON	7.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	392.03	AIRPLANES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	392.04	TRAILERS, OTHER	2.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	392.05	TRUCKS OVER 1 TON	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-
28	393	STORES EQUIPMENT	4.3%	5	5	5	5	5	5	5	5	5	5	5	5	55
29	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.8%	32,887	35,471	36,074	36,687	37,405	37,716	38,165	38,425	38,631	39,178	39,467	39,701	449,807
30	394.01	CNG STATION EQUIPMENT	5.1%	10,954	11,395	11,976	12,637	13,367	14,032	14,684	15,333	15,982	16,631	17,280	17,929	172,198
31	396	POWER OPERATED EQUIPMENT	2.9%	8,119	8,563	8,908	9,233	9,491	9,553	9,918	10,038	10,284	10,345	10,612	10,676	115,739
32	397	COMMUNICATIONS EQUIPMENT	7.7%	18,994	19,162	19,206	19,225	19,238	19,241	19,241	19,242	19,242	19,242	19,242	19,242	230,515
33	398	MISC EQUIPMENT - GAS	4.3%	3,599	4,916	5,356	5,709	5,980	6,079	7,131	7,370	7,459	7,517	7,557	7,593	76,266
34		TOTAL DEPRECIATION EXPENSE		6,869,738	7,002,076	7,106,852	7,181,242	7,235,060	7,431,002	7,472,677	7,513,807	7,557,243	7,603,462	7,647,856	7,689,006	88,310,021
35		AMORTIZATION EXPENSE		610,751	637,322	653,553	674,983	679,118	681,896	684,772	687,261	689,751	700,989	704,440	708,967	8,113,802
36		TOTAL AMORT & DEPR EXPENSE		\$7,480,489	\$7,639,398	\$7,760,406	\$7,856,225	\$7,914,178	\$8,112,897	\$8,157,449	\$8,201,068	\$8,246,994	\$8,304,451	\$8,352,297	\$8,397,973	\$96,423,824

NOTE 1: 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 AMOUNT BY
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	605,847	632,418	648,649	670,078	674,214	676,992	679,868	682,357	684,846	696,084	699,536	704,063	8,054,953
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	279	279	279	279	279	279	279	279	279	279	279	279	3,354
7		SUBTOTAL	\$610,751	\$637,322	\$653,553	\$674,983	\$679,118	\$681,896	\$684,772	\$687,261	\$689,751	\$700,989	\$704,440	\$708,967	\$8,113,802
8	115.01	ACCUM PROV/AMORT-GP ACQ AD	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	\$610,751	\$637,322	\$653,553	\$674,983	\$679,118	\$681,896	\$684,772	\$687,261	\$689,751	\$700,989	\$704,440	\$708,967	\$8,113,802

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

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/25
WITNESS: A. NICHOLS

LINE NO.	A/C NO.	DESCRIPTION	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	\$605,847	\$632,418	\$648,649	\$670,078	\$674,214	\$676,992	\$679,868	\$682,357	\$684,846	\$696,084	\$699,536	\$704,063	\$8,054,953
2	374.00	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	-
3	375	STRUCTURES AND IMPROVEMENTS	68,595	72,800	74,560	75,587	76,858	230,683	233,496	234,258	234,650	235,182	235,400	235,552	2,007,622
4	390	STRUCTURES AND IMPROVEMENTS	376	376	376	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	42,893
5	391	OFFICE & COMPUTER EQUIPMENT	69,357	70,027	70,297	70,644	71,653	71,884	72,181	72,485	72,720	78,445	79,292	79,939	878,924

6		TOTAL	<u>\$744,175</u>	<u>\$775,621</u>	<u>\$793,882</u>	<u>\$820,950</u>	<u>\$827,365</u>	<u>\$984,199</u>	<u>\$990,185</u>	<u>\$993,740</u>	<u>\$996,858</u>	<u>\$1,014,352</u>	<u>\$1,018,869</u>	<u>\$1,024,195</u>	<u>\$10,984,393</u>
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			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
7	303.01	CUSTOMIZED SOFTWARE	\$8,054,953	0.0%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS
8	374.00	LAND AND LAND RIGHTS	\$0	0.4%	\$0	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
9	375	STRUCTURES AND IMPROVEMENTS	\$2,007,622	2.2%	\$44,149	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
10	390	STRUCTURES AND IMPROVEMENTS	\$42,893	2.1%	\$893	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY
11	391	COMPUTER EQUIPMENT	\$878,924	0.4%	\$3,872	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS

12		TOTAL	<u>\$10,984,393</u>		<u>\$48,913</u>	
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SCHEDULE G-2

CALCULATION OF THE PROJECTED TEST YEAR - DEPR. & AMORT.

PAGE 23 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
EXPENSE FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/26

LINE NO.	A/C NO.	DESCRIPTION		Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	TOTAL EXPENSE
1	336	RNG PURIFICATION EQUIP	3.4%	\$21,063	\$21,063	\$21,063	\$33,822	\$33,822	\$72,053	\$72,053	\$72,053	\$72,053	\$72,053	\$72,053	\$72,053	635,201
2	336.01	RNG - PLANT LEASED 15 YRS	6.7%	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	200,654	2,407,850
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	4,079	48,951
4	375	STRUCTURES AND IMPROVEMENTS	2.8%	238,525	240,490	242,555	244,922	247,350	249,581	251,827	253,948	256,764	259,186	261,342	263,779	3,010,269
5	376	MAINS - STEEL	2.4%	1,856,880	1,857,236	1,857,625	1,858,021	1,858,441	1,858,909	1,859,321	1,859,722	1,860,120	1,860,591	1,861,026	1,861,431	22,309,322
6	376.02	MAINS - PLASTIC	1.8%	1,704,627	1,723,497	1,744,147	1,765,676	1,786,167	1,816,393	1,852,932	1,876,978	1,930,225	1,966,101	1,991,536	2,023,474	22,181,754
7	377	COMPRESSOR EQUIPMENT	3.0%	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	49,629	595,543
8	378	M & R EQUIPMENT - GENERAL	3.0%	68,150	68,451	68,752	69,053	69,354	69,845	69,845	69,845	69,845	69,845	69,845	69,845	832,673
9	379	M & R EQUIPMENT - CITY	2.2%	220,013	220,757	221,523	222,294	223,065	223,837	224,608	225,493	234,552	235,328	236,101	245,137	2,732,709
10	380	SERVICE LINES -S TEEL	4.3%	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	280,080	3,360,954
11	380.02	SERVICE LINES - PLASTIC	3.1%	1,969,493	1,983,557	1,997,392	2,011,182	2,024,963	2,038,742	2,052,521	2,066,299	2,080,078	2,093,856	2,107,635	2,121,413	24,547,131
12	381	METERS	4.7%	456,422	458,962	461,610	464,279	466,953	469,628	472,303	474,979	477,654	480,329	483,004	485,679	5,651,802
13	382	METER INSTALLATIONS	2.6%	316,614	319,508	322,368	325,221	328,072	330,924	333,775	336,626	339,477	342,328	345,179	348,030	3,988,122
14	383	REGULATORS	2.0%	37,968	38,080	38,194	38,308	38,421	38,535	38,649	38,763	38,877	38,990	39,104	39,218	463,107
15	384	REGULATOR INSTALL HOUSE	2.4%	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	78,552	942,626
16	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	27,868	334,419
17	387	OTHER EQUIPMENT	3.0%	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	38,496	461,947
18	390	STRUCTURES & IMPROVEMENTS	4.1%	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	4,361	52,334
19	391	OFFICE FURNITURE	5.1%	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	111,096
20	391.01	COMPUTER EQUIPMENT	7.8%	63,019	63,153	63,319	63,808	64,025	64,186	64,971	65,387	65,588	65,877	66,053	66,175	775,561
21	391.02	OFFICE EQUIPMENT/MACHINES	6.3%	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	100,919
22	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	392.01	AUTO & TRUCK LESS THAN 1/2 TON	9.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.02	AUTO & TRUCK 3/4 - 1 TON	7.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	392.03	AIRPLANES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	392.04	TRAILERS, OTHER	2.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	392.05	TRUCKS OVER 1 TON	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-
28	393	STORES EQUIPMENT	4.3%	5	5	5	5	5	5	5	5	5	5	5	5	55
29	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.8%	40,048	40,297	40,586	41,251	41,629	42,075	42,675	43,001	43,322	43,840	44,152	44,477	507,353
30	394.01	CNG STATION EQUIPMENT	5.1%	18,577	18,707	18,733	18,738	18,739	18,740	18,740	18,740	18,740	18,740	18,740	18,740	224,672
31	396	POWER OPERATED EQUIPMENT	2.9%	10,700	10,783	11,071	11,464	11,664	11,817	12,282	12,461	12,808	13,089	13,223	13,336	144,698
32	397	COMMUNICATIONS EQUIPMENT	7.7%	19,263	19,267	19,268	19,268	19,268	19,268	19,268	19,268	19,268	19,268	19,268	19,268	231,211
33	398	MISC EQUIPMENT - GAS	4.3%	7,628	7,700	7,892	8,155	8,288	8,427	8,609	8,797	9,111	9,308	9,423	9,505	102,843
34		TOTAL DEPRECIATION EXPENSE		7,750,383	7,792,899	7,837,488	7,896,855	7,941,613	8,034,349	8,095,768	8,143,749	8,229,871	8,290,119	8,339,073	8,402,951	96,755,119
35		AMORTIZATION EXPENSE		760,769	762,630	764,491	767,962	770,360	779,186	782,649	786,113	789,498	807,024	811,461	815,898	9,398,041
36		TOTAL AMORT & DEPR EXPENSE		\$8,511,152	\$8,555,529	\$8,601,978	\$8,664,818	\$8,711,973	\$8,813,535	\$8,878,418	\$8,929,862	\$9,019,369	\$9,097,143	\$9,150,534	\$9,218,849	\$106,153,159

NOTE 1: VEHICLE DEPRECIATION IS NOT INCLUDED ABOVE IN DEPRECIATION EXPENSE AS IT FLOWS THROUGH TRANSPORTATION ALLOCATION TO O&M EXPENSE OR CAPITAL PROJECTS.

SUPPORTING SCHEDULES: G-2 p. 24

RECAP SCHEDULES: G-2 p.5, G-2 p.25

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	755,865	757,726	759,587	763,058	765,456	774,282	777,745	781,209	784,593	802,120	806,557	810,993	9,339,191
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	279	279	279	279	279	279	279	279	279	279	279	279	3,354
7		SUBTOTAL	\$760,769	\$762,630	\$764,491	\$767,962	\$770,360	\$779,186	\$782,649	\$786,113	\$789,498	\$807,024	\$811,461	\$815,898	\$9,398,041
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	\$760,769	\$762,630	\$764,491	\$767,962	\$770,360	\$779,186	\$782,649	\$786,113	\$789,498	\$807,024	\$811,461	\$815,898	\$9,398,041

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	A/C NO.	DESCRIPTION	01/01/2026	02/01/2026	03/01/2026	04/01/2026	05/01/2026	06/01/2026	07/01/2026	08/01/2026	09/01/2026	10/01/2026	11/01/2026	12/01/2026	12 Month Total
1	303.01	CUSTOMIZED SOFTWARE	\$755,865	\$757,726	\$759,587	\$763,058	\$765,456	\$774,282	\$777,745	\$781,209	\$784,593	\$802,120	\$806,557	\$810,993	\$9,339,191
2	374.00	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	375	STRUCTURES AND IMPROVEMENTS	238,525	240,490	242,555	244,922	247,350	249,581	251,827	253,948	256,764	259,186	261,342	263,779	3,010,269
4	390	STRUCTURES AND IMPROVEMENTS	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	55,688
5	391	OFFICE & COMPUTER EQUIPMENT	80,687	80,821	80,987	81,476	81,692	81,854	82,639	83,055	83,256	83,545	83,721	83,843	987,576

6		TOTAL	<u>\$1,079,718</u>	<u>\$1,083,678</u>	<u>\$1,087,769</u>	<u>\$1,094,097</u>	<u>\$1,099,139</u>	<u>\$1,110,357</u>	<u>\$1,116,852</u>	<u>\$1,122,852</u>	<u>\$1,129,255</u>	<u>\$1,149,492</u>	<u>\$1,156,260</u>	<u>\$1,163,256</u>	<u>\$13,392,724</u>
			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION									
7	303.01	CUSTOMIZED SOFTWARE	\$9,339,191	0.00%	\$0	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS									
8	374.00	LAND AND LAND RIGHTS	-	0.44%	-	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY									
9	375	STRUCTURES AND IMPROVEMENTS	3,010,269	3.19%	96,054	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY									
10	390	STRUCTURES AND IMPROVEMENTS	55,688	2.06%	1,150	BASED ON PERCENTAGE OF SQUARE FOOTAGE OF NON-UTILIZED PROPERTY									
11	391.00	COMPUTER EQUIPMENT	\$987,576	0.53%	\$5,250	DEPENDENT UPON THE APPLICATION, BASED ON A COMBINATION OF INVOICE COUNT, TRANSACTIONS PROCESSED, # OF BILLS & NUMBER OF ASSETS									
12		TOTAL	<u>\$13,392,724</u>		<u>\$102,454</u>										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-27	10,346,943	(3,519,230)	6,827,713
2	DEFERRED INCOME TAX EXPENSE	G-2-27	22,587,064	-	22,587,064
3	ITC REALIZED THIS YEAR	G-2-27	-	-	-
4	ITC AMORTIZATION	G-2-27	-	-	-
5	TOTAL INCOME TAX EXPENSE		<u>32,934,007</u>	<u>(3,519,230)</u>	<u>29,414,777</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 156,630,749	1 MEALS & ENTERTAINMENT 50%	444,183
2	ADD INCOME TAX ACCOUNTS		32,934,007	2 CLUB DUES	26,586
3	LESS INTEREST CHARGES		60,713,447	3 TRANSPORTATION FRINGE	64,536
4	TAXABLE INCOME PER BOOKS		128,851,310	4 POLITICAL CONTRIBUTIONS	150,000
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(88,027,107)	5 LOBBYING	71,813
6	FEDERAL TAXABLE INCOME BEFORE STATE TAX DEDUCTION		40,824,202	6 DEF TAX GAINS	(827,833)
7	STATE TIMING DIFFERENCES		1,134	7 401K - PERFORMANCE MATCH	(339,441)
8	STATE TAXABLE INCOME (LINE 8 - LINE 9)		40,825,336	8 ACCRUED BONUS	(609,999)
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 10)	2,245,393		9 DEFERRED COMP	9,785
10	ADJUSTMENTS TO STATE TAX (PROVIDE DETAIL)*	0		10 FAS 106 - NC	(196,671)
11	STATE TAX - CURRENT	2,245,393		11 FAS 112	(153,598)
12	FEDERAL TAXABLE INCOME (LINE 8 - LINE 11)		38,578,809	12 LONG TERM INCENTIVE	1,327,099
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	13 PENSION - NC	(792,655)
14	FEDERAL INCOME TAX BEFORE CREDITS		8,101,550	14 RESTORATION PLAN	108,473
15	ADJUSTMENTS TO FEDERAL TAX (PROVIDE DETAIL)*		-	15 SERP - NC	129,073
16	FEDERAL TAX - CURRENT		\$ 8,101,550	16 VACATION ACCRUAL	579,147
17	SUMMARY:			17 AMORT - SECTION 174	127,883
18	FEDERAL TAX - CURRENT		8,101,550	18 AMORT - CAPLIZED CUST ASSIST COSTS	9,698,626
19	STATE TAX - CURRENT		2,245,393	19 BAD DEBT	834
20	CURRENT YEAR DEFERRED TAX EXPENSE		22,587,064	20 COMPETITIVE RATE ADJ - C	450,000
21	LESS: ITC AMORTIZATION		-	21 CONTRACTOR DAMAGE RESERVE	(5,085)
22	TOTAL CURRENT YEAR INCOME TAX EXPENSE		\$ 32,934,007	22 DEFERRED REVENUE	389,229
				23 ENERGY CONSERVATION REV - C	1,336,504
				24 ENVIROMNTAL DISP COSTS NET - NC	202,921
				25 LEGAL EXPENSES	(390,441)
				26 RATE CASE EXPENSE - NC	(1,750,355)
				27 STORM RESERVE	380,004
				28 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	(885,929)
				29 CI - BS REPLACEMENT - C	103,653
				30 DEFERRED NON CAP SOFTWARE	300,000
				31 AIAC	(606,590)
				32 LEASE-PLANT	2,394,198
				33 PT - FED BASIS DIFFS - NORM 190	18,044,630
				34 PT - FED BASIS DIFFS - NORM 282	1,226,622
				35 PT - FED BASIS DIFFS 481A	1,109,908
				36 PT - FED M/L - NORM	(66,271,375)
				37 PT - FED AFUDC EQUITY	(1,638,592)
				38 PT - FED REPAIRS	(52,234,251)
				39 TOTAL ADJUSTMENTS	\$ (88,027,107)

SCHEDULE G-2		STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT		PAGE 27a OF 31
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.		TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.				HISTORIC BASE YR + 1: 12/31/25
DOCKET NO.: 20250029-GU				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	0		
4	TOTAL ADJUSTMENTS	\$ -		
5	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME			
6	LINE 17			
7	PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	0		
8	TOTAL ADJUSTMENTS	\$ -		
SUPPORTING SCHEDULES:		RECAP SCHEDULES: G-2 p.26		

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/25

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TEMPORARY PLANT RELATED FED	(\$98,124,465)	\$0	(\$98,124,465)
2	TEMPORARY PLANT RELATED STATE	(98,123,331)	0	(98,123,331)
3	DIFFERENCE	1,134	0	1,134
OTHER TIMING DIFFERENCES:				
4	401K - PERFORMANCE MATCH	(339,441)	0	(339,441)
5	ACCURED BONUS	(609,999)	0	(609,999)
6	DEFERRED COMP	9,785	0	9,785
7	FAS 106 - NC	(196,671)	0	(196,671)
8	FAS 112	(153,598)	0	(153,598)
9	LONG TERM INCENTIVE	1,327,099	0	1,327,099
10	PENSION - NC	(792,655)	0	(792,655)
11	RESTORATION PLAN	108,473	0	108,473
12	SERP - NC	129,073	0	129,073
13	VACATION ACCRUAL	579,147	0	579,147
14	AMORT - SECTION 174	127,883	0	127,883
15	AMORT - CAPLIZED CUST ASSIST COSTS	9,698,626	0	9,698,626
16	BAD DEBT	834	0	834
17	COMPETITIVE RATE ADJ - C	450,000	0	450,000
18	CONTRACTOR DAMAGE RESERVE	(5,085)	0	(5,085)
19	DEFERRED REVENUE	389,229	0	389,229
20	DEF TAX GAINS	(827,833)	0	(827,833)
21	ENERGY CONSERVATION REV - C	1,336,504	0	1,336,504
22	ENVIROMNTAL DISP COSTS NET - NC	202,921	0	202,921
23	LEGAL EXPENSES	(390,441)	0	(390,441)
24	RATE CASE EXPENSE - NC	(1,750,355)	0	(1,750,355)
25	STORM RESERVE	380,004	0	380,004
26	TRANSMISSION INTEGRITY MGMT PROG (TIMP)	(885,929)	0	(885,929)
27	CI - BS REPLACEMENT - C	103,653	0	103,653
28	DEFERRED NON CAP SOFTWARE	300,000	0	300,000
29	AIAC	(606,590)	0	(606,590)
30	LEASE-PLANT	2,394,198	0	2,394,198
		0		
31	TOTAL OTHER TIMING DIFFERENCES	10,978,831	0	10,978,831
32	TOTAL FEDERAL TIMING DIFFERENCE	(87,145,633)	0	(87,145,633)
33	TOTAL STATE TIMING DIFFERENCE	(87,144,500)	0	(87,144,500)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ITEMS RESULTING IN
TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/25
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/25

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(87,144,500)	0	(87,144,500)
2	STATE TAX RATE	5.500%	5.500%	5.50%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	4,792,948	0	4,792,947
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(82,352,686)	0	(82,352,686)
5	FEDERAL TAX RATE	21.00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	17,294,064	0	17,294,064
7	FEDERAL DEFERRED TAXES (LINE 6 + LINE 9)	17,294,064	0	17,294,064
8	ADD STATE DEFERRED TAXES (LINE 3)	4,792,948	0	4,792,947
9	ADJUSTMENT	500,052	0	500,052
10	TOTAL DEFERRED TAX EXPENSE	22,587,064	\$0	22,587,063
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	0	0	0
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	0	0	0
14	EXCESS DEFERRED TAXES	500,052	0	500,052
15	TOTAL ADJUSTMENTS	500,052	0	500,052

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	G-2-30, G-2-3	(4,739,117)	(3,177,504)	(7,916,621)
2	DEFERRED INCOME TAX EXPENSE	G-2-30, G-2-3	31,991,923	0	31,991,923
3	ITC REALIZED THIS YEAR	G-2-30	0	0	0
4	ITC AMORTIZATION	G-2-30, G-2-3	0	0	0
5	SYNCHRONIZATION (RECONCILIATION) ADJUSTMENT	G-2-3	0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>27,252,806</u>	<u>(3,177,504)</u>	<u>24,075,301</u>

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.		TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: A. NICHOLS	
COMPANY: PEOPLES GAS SYSTEM, INC.					
DOCKET NO.: 20250029-GU					
LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 7	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 144,308,158	1 MEALS & ENTERTAINMENT 50%	454,399
2	ADD INCOME TAX ACCOUNTS		27,252,806	2 CLUB DUES	27,197
3	LESS INTEREST CHARGES		67,060,015	3 TRANSPORTATION FRINGE	64,536
4	TAXABLE INCOME PER BOOKS		104,500,949	4 POLITICAL CONTRIBUTIONS	153,450
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(123,181,707)	5 LOBBYING	73,465
6	FEDERAL TAXABLE INCOME BEFORE STATE TAX DEDUCTION		(18,680,758)	6 DEF TAX GAINS	(271,005)
7	STATE TIMING DIFFERENCES		(103,072)	7 ACCRUED BONUS	1,739,999
8	STATE TAXABLE INCOME (LINE 8 - LINE 9)		(18,783,830)	8 DEFERRED COMP	(11,304)
9			-	9 FAS 106 - NC	21,975
10	STATE TAXABLE INCOME AFTER OTHER ADJUSTMENTS		(18,783,830)	10 LONG TERM INCENTIVE	(2,692,717)
11	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 12)	(1,033,111)		11 PENSION - NC	848,403
12				12 RESTORATION PLAN	108,473
13	ADJUSTMENTS TO STATE TAX (PROVIDE DETAIL)*	-		13 SERP - NC	43,668
14	STATE TAX - CURRENT	(1,033,111)		14 VACATION ACCRUAL	276,758
15				15 AMORT - SECTION 174	36,716
16	FEDERAL TAXABLE INCOME (LINE 8 - LINE 13)		(17,647,647)	16 AMORT - CAPLIZED CUST ASSIST COSTS	8,729,775
17	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	17 BAD DEBT	(417)
18	FEDERAL INCOME TAX BEFORE CREDITS		(3,706,006)	18 COMPETITIVE RATE ADJ - C	450,000
19	ADJUSTMENTS TO FEDERAL TAX (PROVIDE DETAIL)*		-	19 CONTRACTOR DAMAGE RESERVE	2,543
20	PLUS: ITC AMORTIZATION		-	20 DEFERRED REVENUE	389,236
21	FEDERAL TAX - CURRENT		\$ (3,706,006)	21 ENERGY CONSERVATION REV - C	794,838
22	SUMMARY:			22 ENVIROMNTAL DISP COSTS NET - NC	(502,000)
23	FEDERAL TAX - CURRENT		(3,706,006)	23 RATE CASE EXPENSE - NC	1,797,192
24	STATE TAX - CURRENT		(1,033,111)	24 STORM RESERVE	380,004
25	CURRENT YEAR DEFERRED TAX EXPENSE		31,991,923	25 TRANSMISSION INTEGRITY MGMT PROG (TIMP)	2,249,323
26	LESS: ITC AMORTIZATION		-	26 CI - BS REPLACEMENT - C	248,765
27				27 DEFERRED NON CAP SOFTWARE	306,900
28	TOTAL CURRENT YEAR INCOME TAX EXPENSE	\$	27,252,806	28 AIAC	3,729,491
29				29 LEASE-PLANT	2,394,198
30				30 PT - FED BASIS DIFFS - NORM 190	11,101,408
31				31 PT - FED BASIS DIFFS - NORM 282	1,586,939
32				32 PT - FED BASIS DIFFS 481A	1,077,309
33				33 PT - FED M/L - NORM	(78,856,163)
34				34 PT - FED AFUDC EQUITY	(480,511)
35				35 PT - FED REPAIRS	(79,454,551)
36	TOTAL ADJUSTMENTS	\$	(123,181,707)		

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/26

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TEMPORARY PLANT RELATED FED	(\$144,545,057)	\$0	(\$144,545,057)
2	TEMPORARY PLANT RELATED STATE	(144,648,129)	0	(144,648,129)
3	DIFFERENCE	(103,072)	0	(103,072)
OTHER TIMING DIFFERENCES:				
4	ACCURED BONUS	1,739,999	0	1,739,999
5	DEFERRED COMP	(11,304)	0	(11,304)
6	FAS 106 - NC	21,975	0	21,975
7	LONG TERM INCENTIVE	(2,692,717)	0	(2,692,717)
8	PENSION - NC	848,403	0	848,403
9	RESTORATION PLAN	108,473	0	108,473
10	SERP - NC	43,668	0	43,668
11	VACATION ACCRUAL	276,758	0	276,758
12	AMORT - SECTION 174	36,716	0	36,716
13	AMORT - CAPLIZED CUST ASSIST COSTS	8,729,775	0	8,729,775
14	BAD DEBT	(417)	0	(417)
15	COMPETITIVE RATE ADJ - C	450,000	0	450,000
16	CONTRACTOR DAMAGE RESERVE	2,543	0	2,543
17	DEFERRED REVENUE	389,236	0	389,236
18	DEF TAX GAINS	(271,005)	0	(271,005)
19	ENERGY CONSERVATION REV - C	794,838	0	794,838
20	ENVIROMNTAL DISP COSTS NET - NC	(502,000)	0	(502,000)
21	RATE CASE EXPENSE - NC	1,797,192	0	1,797,192
22	STORM RESERVE	380,004	0	380,004
23	TRANSMISSION INTEGRITY MGMT PROG (TIMP)	2,249,323	0	2,249,323
24	CI - BS REPLACEMENT - C	248,765	0	248,765
25	DEFERRED NON CAP SOFTWARE	306,900	0	306,900
26	AIAC	3,729,491	0	3,729,491
27	LEASE-PLANT	2,394,198	0	2,394,198
28	TOTAL OTHER TIMING DIFFERENCES	21,070,814	0	21,070,814
29	TOTAL FEDERAL TIMING DIFFERENCE	(123,474,243)	0	(123,474,243)
30	TOTAL STATE TIMING DIFFERENCE	(123,577,315)	0	(123,577,315)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/26

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	TOTAL TIMING DIFFERENCES	(123,577,315)	0	(123,577,315)
2	STATE TAX RATE	5.500%	5.500%	5.500%
3	STATE DEFERRED TAXES (LINE 1 x LINE 2)	6,796,752	0	6,796,752
4	TOTAL TIMING DIFFERENCES FOR FEDERAL TAXES	(116,677,490)	0	(116,677,490)
5	FEDERAL TAX RATE	21.00%	21.00%	21.00%
6	FEDERAL DEFERRED INCOME TAXES (LINE 4 X LINE 5)	24,502,273	0	24,502,273
7	FEDERAL DEFERRED TAXES (LINE 6)	24,502,273	0	24,502,273
8	ADD STATE DEFERRED TAXES (LINE 3)	6,796,752	0	6,796,752
9	ADJUSTMENT	692,898	0	692,898
10	TOTAL DEFERRED TAX EXPENSE	31,991,923	\$0	31,991,923
11	ADJUSTMENTS - DETAILS:			
12	TRUE-UP PRIOR YEAR DEFERRED STATE TAXES	0	0	0
13	TRUE-UP PRIOR YEAR DEFERRED FEDERAL TAXES	0	0	0
14	EXCESS DEFERRED TAXES	692,898	0	692,898
15	TOTAL ADJUSTMENTS	692,898	0	692,898

SCHEDULE G-3

CALCULATION OF THE PROJECTED TEST YEAR - COST OF CAPITAL

PAGE 1 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST
OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1 12/31/25
WITNESS: J. CHRONISTER / A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENTS		ADJUSTED	RATIO	COST RATE	WEIGHTED COST
			SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$1,312,190,128	(\$4,196,310)	(\$48,917,348)	\$1,259,076,470	47.90%	10.15%	4.86%
2	LONG TERM DEBT**	992,307,692	(2,513,353)	(37,017,082)	952,777,258	36.25%	5.69%	2.06%
3	SHORT TERM DEBT**	92,744,975	(203,676)	(3,460,930)	89,080,369	3.39%	4.64%	0.16%
4	CUSTOMER DEPOSITS	29,588,560	0	(720,778)	28,867,782	1.10%	2.51%	0.03%
5	DEFERRED TAXES	317,567,960	(11,352,436)	(7,459,415)	298,756,109	11.37%	0.00%	0.00%
6	TAX CREDIT	0	0	0	0	0.00%	8.09%	0.00%
7	TOTAL	<u>\$2,744,399,315</u>	<u>(\$18,265,775)</u>	<u>(\$97,575,552)</u>	<u>\$2,628,557,988</u>	<u>100.00%</u>		<u>7.11%</u>

Totals may be affected due to rounding

SUPPORTING SCHEDULES: G-1 p.5-6

RECAP SCHEDULES:

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

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

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

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENTS		ADJUSTED	RATIO	COST RATE	WEIGHTED COST
			SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$1,458,564,001	(\$5,577,804)	(\$32,003,954)	\$1,420,982,244	48.10%	11.10%	5.34%
2	LONG TERM DEBT	1,109,615,385	(2,637,135)	(24,382,669)	\$1,082,595,581	36.64%	5.64%	2.07%
3	SHORT TERM DEBT	95,712,651	0	(2,108,198)	\$93,604,452	3.17%	4.24%	0.13%
4	CUSTOMER DEPOSITS	29,825,775	0	(350,610)	\$29,475,164	1.00%	2.52%	0.03%
5	DEFERRED TAXES	344,810,850	(13,127,625)	(3,899,031)	\$327,784,194	11.09%	0.00%	0.00%
6	TAX CREDIT - WEIGHTED	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	\$3,038,528,661	(\$21,342,564)	(\$62,744,463)	\$2,954,441,635	100.00%		7.57%

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13 MO. AVERAGE	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE & OCI (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST
				PRINCIPAL 12/31/2026 (4)							(9)+(10) (11)
1	5.42% NOTES	12/19/2023	12/19/2028	\$350,000,000	\$0	\$1,050,110	\$1,050,110	5	\$210,022	\$18,970,000	\$19,180,022
2	5.63% NOTES	12/19/2023	12/19/2033	\$350,000,000	\$0	\$1,050,109	\$1,050,109	10	\$105,011	\$19,705,000	\$19,810,011
3	5.94% NOTES	12/19/2023	12/19/2053	\$225,000,000	\$0	\$663,228	\$663,228	30	\$22,108	\$13,365,000	\$13,387,108
4	5.30% NOTES	6/1/2025	5/31/2035	\$125,000,000	\$0	\$510,625	\$510,625	10	\$51,063	\$6,625,000	\$6,676,063
5	5.20% NOTES	6/1/2026	5/31/2036	\$40,384,615	\$0	\$372,375	\$372,375	10	\$21,722	\$2,275,000	\$2,296,722
6	5.10% NOTES	11/1/2026	10/31/2036	\$19,230,769	\$0	\$510,625	\$510,625	10	\$8,510	\$1,062,500	\$1,071,010
8	TOTAL			<u>\$1,109,615,385</u>	<u>\$0</u>	<u>\$4,157,072</u>	<u>\$4,157,072</u>		<u>\$418,435</u>	<u>\$62,002,500</u>	<u>\$62,420,935</u>
9	UNAMORTIZED ISSUE EXPENSE			(\$2,637,135)							
10	UNAMORTIZED PREMIUM / DISCOUNT			\$0							
11	OCI			\$0							
12	NET			<u>\$1,106,978,250</u>							
13	EMBEDDED COST OF LONG-TERM DI (11)/(4)			<u>5.64%</u>							

SCHEDULE G-3		SHORT TERM DEBT		PAGE 4 OF 11	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR THE PROJECTED TEST YEAR.		TYPE OF DATA SHOWN:	
COMPANY: PEOPLES GAS SYSTEM, INC.				PROJECTED TEST YEAR: 12/31/26	
DOCKET NO.: 20250029-GU				WITNESS: J. CHRONISTER / A. NICHOLS	

OUTSTANDING SHORT TERM DEBT					
LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (5)
1	CREDIT FACILITIES	\$4,062,782	DEMAND	\$95,712,651	4.24%

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		PROJECTED TEST YEAR: 12/31/26
DOCKET NO.: 20250029-GU		WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO.	ISSUE (1)	PROJECTED 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)
1										
2				NOT APPLICABLE						
3										
4										
5										
6										
7										
8										
9										
TOTAL					\$0	\$0	\$0	\$0	\$0	0.00%

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

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

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

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

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

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-25	735,000	5,664,520	6,225,859	16,962,795	92,893	29,681,067		\$0	\$9,441	\$10,376	\$42,407	\$62,224
2	Jan-26	735,000	5,669,240	6,231,047	16,976,931	92,893	29,705,112		0	9,449	10,385	42,442	\$62,276
3	Feb-26	735,000	5,673,964	6,236,240	16,991,078	92,893	29,729,176		0	9,457	10,394	42,478	\$62,329
4	Mar-26	735,000	5,678,693	6,241,437	17,005,238	92,893	29,753,260		0	9,464	10,402	42,513	\$62,379
5	Apr-26	735,000	5,683,425	6,246,638	17,019,409	92,893	29,777,365		0	9,472	10,411	42,549	\$62,432
6	May-26	735,000	5,688,161	6,251,843	17,033,591	92,893	29,801,489		0	9,480	10,420	42,584	\$62,484
7	Jun-26	735,000	5,692,901	6,257,053	17,047,786	92,893	29,825,634		0	9,488	10,428	42,619	\$62,535
8	Jul-26	735,000	5,697,645	6,262,267	17,061,993	92,893	29,849,799		0	9,496	10,437	42,655	\$62,588
9	Aug-26	735,000	5,702,393	6,267,486	17,076,211	92,893	29,873,984		0	9,504	10,446	42,691	\$62,641
10	Sep-26	735,000	5,707,145	6,272,709	17,090,441	92,893	29,898,189		0	9,512	10,455	42,726	\$62,693
11	Oct-26	735,000	5,711,901	6,277,936	17,104,683	92,893	29,922,414		0	9,520	10,463	42,762	\$62,745
12	Nov-26	735,000	5,716,661	6,283,168	17,118,937	92,893	29,946,659		0	9,528	10,472	42,797	\$62,797
13	Dec-26	735,000	5,721,425	6,288,404	17,133,203	92,893	29,970,925		0	9,536	10,481	42,833	\$62,850
14			\$5,692,929	\$6,257,084	\$17,047,869	13-MONTH AVG	\$29,825,775	12-MONTH TOT	\$0	\$113,906	\$125,194	\$511,649	\$750,749
15						EFFECTIVE INTEREST RATE	2.52%						

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.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.		PROJECTED TEST YEAR: 12/31/26
DOCKET NO.: 20250029-GU		WITNESS: J. CHRONISTER / A. NICHOLS

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK		ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)			
1	Bond	6/1/2025	\$125,000,000	5.30%	10			\$510,625	\$125,000,000	
2	Bond	6/1/2026	\$75,000,000	5.20%	10			\$372,375	\$75,000,000	
3	Bond	11/1/2026	\$125,000,000	5.10%	10			\$510,625	\$125,000,000	
4	Equity	Various				Equity infusions from Emera of \$118 million in 2025 and \$159 million in 2026				
5										
6										
7										
8										
9										
10										

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

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. CHRONISTER / A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	INDICATOR	YEAR ENDED 12/2026	
		PROJ. TEST YR. CURRENT RATES	PROJ. TEST YR. PROPOSED RATES
	<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>		
1	EARNINGS BEFORE INTEREST	150,418,626	227,148,995
2	DEBT PORTION OF AFUDC	368,801	368,801
3	INCOME TAXES	27,252,806	50,124,879
4	EARNINGS BEFORE INTEREST AND TAXES (1) + (2) + (3)	178,040,233	277,642,674
5	INTEREST (BEFORE DEDUCTING AFUDC)	67,428,816	67,428,816
6	PRE-TAX INTEREST COVERAGE RATIO (4) / (5)	2.64	4.12
7	EARNINGS AFTER INTEREST, AFTER TAXES (4) - (3) - (5)	83,358,611	160,088,980
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7) / (8)	N/A	N/A
	<u>EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>		
10	EARNINGS BEFORE INTEREST	150,418,626	227,148,995
11	EQUITY PORTION OF AFUDC	781,463	781,463
12	INCOME TAXES	27,252,806	50,124,879
13	EARNINGS BEFORE INTEREST AND TAXES (10) - (11) + (12)	176,889,968	276,492,410
14	INTEREST (BEFORE DEDUCTING AFUDC)	67,428,816	67,428,816
15	PRE-TAX INTEREST COVERAGE RATIO (13) / (14)	2.62	4.10
16	EARNINGS AFTER INTEREST, AFTER TAXES (13) - (12) - (14)	82,208,346	158,938,715
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16) / (17)	N/A	N/A

Totals may be affected due to rounding

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.	TYPE OF DATA SHOWN:	
COMPANY:	PEOPLES GAS SYSTEM, INC.		PROJECTED TEST YEAR: 12/31/26	
DOCKET NO.: 20250029-GU			WITNESS J. CHRONISTER / A. NICHOLS	

INDICATOR		YEAR ENDED 12/2026	
LINE NO.	FUNDS FROM CURRENT OPERATIONS	PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	83,358,611	160,088,980
2	DEPRECIATION AND AMORTIZATION	107,153,159	107,153,159
3	ITC (NET)	0	0
4	DEFERRED TAXES (NET)	31,991,923	31,991,923
5	AFUDC	1,150,264	1,150,264
6	TOTAL FUNDS FROM CURRENT OPERATION (1) + (2) + (3) + (4) - (5)	221,353,429	298,083,798
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENDS (PREFERRED AND COMMON)	87,722,100	145,269,877
9	TOTAL FUNDS GENERATED INTERNALLY (6) - (7) - (8)	133,631,329	152,813,921
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	474,630,603	474,630,603
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9) / (10)	28.15%	32.20%

INDICATOR		YEAR ENDED 12/2026	
LINE NO.	AFUDC AS A PERCENT OF INCOME	PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$1,150,264	\$1,150,264
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	93,473	93,473
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	1,056,792	1,056,792
4	INCOME AVAILABLE FOR COMMON	\$83,358,611	\$160,088,980
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	1.27%	0.66%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: A. NICHOLS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20250029-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.2830%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.2170%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.45693%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.7600%
9	FEDERAL INCOME TAX RATE	21.00000%
10	FEDERAL INCOME TAX (8 X 9)	19.6896%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.0704%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3501

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$2,954,441,634
2	REQUESTED RATE OF RETURN	7.57%
3	N.O.I. REQUIREMENTS	223,651,232
4	LESS: ADJUSTED N.O.I.	<u>146,922,776</u>
5	N.O.I. DEFICIENCY	\$76,728,456
6	EXPANSION FACTOR	<u>1.3501</u>
7	REVENUE DEFICIENCY	<u>\$103,591,089</u>

- 1
- PLANT IN SERVICE:

A. Additions:

Each month recurring blanket capital expenditures are assumed to be closed to Plant in Service. Specific projects are added based on their expected in-service date.

B. Retirements:

Retirements were projected based on actual historical trends, adjusted for known or reasonably foreseeable events.

C. CWIP:

CWIP is projected monthly based on the monthly capital expenditures and the additions moving to plant-in-service.

D. Plant Allocations:

Based on historic base year plant allocations, adjusted to reflect anticipated changes in asset balances.

E. Plant Acquis. Adjust.:

Plant acquisition costs was fully amortized in 2021 and balances have been removed from balance sheet.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED	TYPE OF DATA SHOWN:
COMPANY: PEOPLES GAS SYSTEM, INC.	TEST YEAR ENDING 12/31/26	PROJECTED TEST YEAR: 12/31/26
DOCKET NO.: 20250029-GU		WITNESS: D. BLUESTONE / L. BUZARD / J. CHRONISTER / E. FOX / A. NICHOLS / T. O'CONNOR / C. RICHARD / R. WASHINGTON

2	<u>CURRENT AND ACCRUED ASSETS:</u>	
	A. Cash:	Projected as a constant level during the test year.
	B. Special Deposits:	Projected at a constant level during the test year.
	C. Working Funds:	Projected at a constant level during the test year.
	D. Accounts Receivable - Gas Customers:	Projected based on current sales and historical relationship between Sales and A/R
	E. Prov. For Uncollectible Accounts - Gas:	Projected based on historical base year balances.
	F. Receivable from Associated Companies:	Projected at a constant level during the test year.
	G. Plant & Oper. Materials & Supplies:	Projected at a constant level during the test year.
	H. Prepayments:	Projected increases and decreases based on historical experience for this account. 2.3% increase in prepaid expenses.
	I. Unbilled Revenues:	Projected based on current sales and historical relationship between Sales and unbilled
3	<u>DEFERRED CHARGES:</u>	
	A. Unamortized D.D. & E.:	Assumed Current schedule of amortization of D.D & E with additions in June 2025 \$510K issuance and assume June 2026 of \$372K and November 2026 of \$510K for test year.
	B. Misc. Deferred Debits:	Environmental portion based on estimated expenditures for testing and/or remediation at old gas plant sites, less currently authorized amortization. FAS 158 asset portion projected at a constant level during the test year. Remainder based on expected activity.
	C. Unamortized Rate Case Expense:	Projected rate case expense being amortized over 2 years.
	D. Unrecovered Gas Costs:	Projected increases and decreases based on historical experience for this account. Projection reflects Company's intention to have neither significant over or under-recovery in the test year.
4	<u>COMMON EQUITY:</u>	
	A. Common Stocks:	No anticipated change during the test year.
	B. Additional Capital:	Projection includes equity from parent of \$159 million during the test year to support the Company's ongoing expansion.
	C. Unappropriated Retained Earnings:	Based on projected net income for the test year less dividends paid to parent.
	D. Appropriate Cost of Equity is 11.10% (see testimony of Dylan D'Ascendis.)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/26

WITNESS: D. BLUESTONE / L. BUZARD / J. CHRONISTER /
E. FOX / A. NICHOLS / T. O'CONNOR / C. RICHARD /
R. WASHINGTON

DOCKET NO.: 20250029-GU

5 LONG-TERM DEBT

A. Projected based on financing needs. \$925 million long-term debt refinanced in 2023. Assume in June 2025 \$125M is issued and assume in June 2026 \$75M and November 2026 \$125M is issued for test year.
See testimony of Kenneth McOnie.

6 CURRENT AND ACCRUED LIABILITIES:

- A. Notes Payable: Notes payable represents short-term borrowings under People's Gas's credit facilities which include a \$250 million credit facility.
- B. Accounts Payable: Projected based on current month spend applied with historical payment %s.
- C. Accounts Payable to Associated Co's: Projected at a constant level during the test year.
- D. Tax Accrued - General: Projected based on prior year escalated.
- E. Tax Accrued - Income: Projected based on projected taxable income less scheduled Federal and State income tax payments.
- F. Interest Accrued: Projected based on scheduled interest expense accruals and scheduled payments.
- G. Tax Collections Payable: Projected based on historical relationship between Tax Collections Payable and Operating Revenues and upon analysis of past escalated 2 years' trends.
- H. Misc. Current Liabilities: Projected based on 2 years' average by month.
Projected based on historical trends and projections available for certain items such as pension liability (accrual and funding), Long Term incentive and AP related to employee expenses.
I&D balance projected at a constant level during the year.

7 DEFERRED CREDITS:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26WITNESS: D. BLUESTONE / L. BUZARD / J. CHRONISTER /
E. FOX / A. NICHOLS / T. O'CONNOR / C. RICHARD /
R. WASHINGTON

DOCKET NO.: 20250029-GU

8 REVENUES:

A. General:

There were an average of 500,199 customers during our base year, and we estimate there will be 538,102 by the end of 2026. This is a net increase of 37,903 customers over two years.

For rate schedules in B through F below, the monthly per-customer consumption is developed using regression models for each of 14 service areas. The monthly number of customers are also developed using regression models for each service area. The models' resulting forecasts for number of customers and per-customer therm consumption are multiplied to get total projected therm consumption for each service area. The 2025 and 2026 average number of customers and annual therms is the result of the 14 service area models. In addition, customers and therm projections for known or expected projects are layered in the forecasts.

Under section B below, the exceptions are Residential Heat Pump. There were a limited number of Residential Heat Pump customers at the time the forecasts were developed, limited growth is projected through 2026.

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

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

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

B. Residential (RS):

		Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Residential (1)	Average Number of Customers	135,711	142,996	147,578	8.74%
	Annual Therms	9,243,177	9,442,456	9,679,912	4.72%
Residential (2)	Average Number of Customers	209,982	221,125	228,744	8.93%
	Annual Therms	35,136,280	36,003,318	37,064,232	5.49%
Residential (3)	Average Number of Customers	109,527	109,578	115,088	5.08%
	Annual Therms	45,938,560	47,540,831	49,733,299	8.26%
General Service (see below)	Average Number of Customers	-	-	-	0.00%
	Annual Therms	-	-	-	0.00%
Residential Heat Pump	Average Number of Customers	2	2	2	-14.29%
	Annual Therms	7,818	8,473	8,473	8.38%
Residential Generator	Average Number of Customers	1,263	1,329	1,375	8.91%
	Annual Therms	139,352	86,133	86,557	-37.89%
TOTAL RESIDENTIAL THERMS		90,457,368	93,072,738	96,572,473	6.76%

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED	TYPE OF DATA SHOWN:
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DOCKET NO.: 20250029-GU		WITNESS: D. BLUESTONE / L. BUZARD / J. CHRONISTER / E. FOX / A. NICHOLS / T. O'CONNOR / C. RICHARD / R. WASHINGTON

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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED	TYPE OF DATA SHOWN:
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C. Small General Service (SGS)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	13,108	13,399	13,623	3.92%
Therms	10,296,686	9,723,616	9,881,110	-4.04%
D. General Service 1 (GS 1)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	20,314	20,608	21,065	3.70%
Therms	98,921,579	98,172,719	100,528,085	1.62%
E. General Service 2 (GS 2)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	7,905	8,066	8,198	3.71%
Therms	139,576,526	139,438,105	141,731,351	1.54%
F. General Service 3 (GS 3)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	826	836	848	2.68%
Therms	80,331,120	81,034,409	82,693,781	2.94%
G. General Service 4 (GS 4)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	159	145	149	-6.75%
Therms	64,297,528	51,644,832	52,669,966	-18.08%
H. General Service 5 (GS 5)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	172	188	192	11.63%
Therms	181,861,921	182,728,769	188,953,310	3.90%

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED	TYPE OF DATA SHOWN:
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J. Commercial Street Lighting (CSLS)	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	-	-	-	0.00%
Therms	502,966	536,661	525,047	4.39%
K. Wholesale (WHS)				
Average Number of Customers	10	13	13	28.93%
Annual Therms	4,880,622	2,315,711	2,315,711	-52.55%
L. Commercial Standby Generator				
Average Number of Customers	1,159	1,156	1,156	-0.23%
Annual Therms	615,140	604,077	604,077	-1.80%
M. Commercial Heat Pump				
Average Number of Customers	3	5	5	75.00%
Annual Therms	26,728	47,348	47,348	77.15%
N. Small Interruptible Service (SIS)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	27	28	28	2.13%
Therms	44,468,907	47,399,664	47,399,664	6.59%
O. Interruptible Service (IS)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	13	12	12	-12.10%
Therms	160,954,755	151,236,481	151,139,143	-6.10%
P. Interruptible Service Large Volume (ISLV)				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	-	-	-	0.00%
Therms	-	-	-	0.00%
Q. Special Contracts				
	Actual 2024	Projected 2025	Projected 2026	% change 2024 to 2026
Average Number of Customers	13	20	23	71.25%
Therms	1,152,881,781	1,098,601,487	1,108,801,224	-3.82%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/26

COMPANY: PEOPLES GAS SYSTEM, INC.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/26

WITNESS: D. BLUESTONE / L. BUZARD / J. CHRONISTER /
E. FOX / A. NICHOLS / T. O'CONNOR / C. RICHARD /
R. WASHINGTON

DOCKET NO.: 20250029-GU

9 COST OF GAS

A. Projected at \$0.7081 per therm for residential and commercial gas service classes. For ratemaking purposes, all gas-related revenues and expenses are eliminated from the calculation of Net Operating Income.

10 OFF SYSTEM SALES

A. The \$2.6 million amount reflects the Company's 25% share of the Off System Sales ("OSS") net revenues that is netted against the 2026 revenue requirement. See testimony of A. Nichols.

11 OPERATION AND MAINTENANCE EXPENSE:

A. Operation and maintenance expenses were projected in accordance with the methodology prescribed by the Commission for MFR Schedule G-2. On MFR Schedule G-2, pages 12-19, each FERC account is broken down into categories as appropriate: payroll trended, other trended, payroll not trended and other not trended. Trending factors used were payroll only, customer growth plus inflation (CPI) and inflation only. The 2025 and 2026 Payroll is trended at 4.00%. The 2025 and 2026 Other not trended assumes a 2.50% and 2.33% inflation rates respectively. Additionally, a detailed 2026 budget was prepared by resource type, and total O&M expense using this approach was reconciled to total O&M expense using Commission's trending methodology for MFR Schedule G-2, pages 12-19.

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

- Impact of each employee addition in 2025 and 2026 by FERC account (payroll not-trended)
- Deferred tax reform O&M (Acct. 407.3)
- CNG station leased O&M (Acct. 413)
- Engineering contractor costs (Acct. 870)
- Gas Operations contractor costs for mains and services expense (Acct. 874)
- Gas Operations contractor costs for meter expense (Acct. 878)
- TIMP - pipeline reassessments and risk analysis (Acct. 887)
- DIMP risk analysis and planning (Acct. 892)
- Gas Operations contractor costs for meter reading expense (Acct. 902)
- CRMB asset usage fee and Customer Experience distribution increase (from 33% to 37% and 30% to 37%, respectively) based on customer count (Acct. 903)
- Bad debt expense (Acct. 904)
- TECO Partners Marketing Services Agreement (Acct. 912)
- Short-term employee incentive compensation and non-recurring legal expenses (2024) (Acct. 920)
- Pipeline Safety team member safety specialized training on PPE items and AED replacement parts (Acct. 921)
- Capitalized A&G and intercompany allocation to Seacoast and TECO Partners (Acct. 922)
- Non-recurring legal expenses (2024), leadership development programs, consulting for environmental disclosure and compliance requirements, Pipeline Safety compliance and safety management system expertise, and audit fees (Acct. 923)
- Storm costs annual accrual expense (Acct. 924)
- Insurance premiums and fees, I&D reserve balance adjustments and non-recurring legal expenses (2024) (Acct. 925)
- Total employee pension and benefits (Acct. 926)
- Rate case expense (Acct. 928)
- Non-CRMB portion of asset usage fee, non-recurring legal expenses (2024), software implementation regulatory asset amortization, IT contractor costs, IT Deloitte AMS renewal, IT security related application license fees moving to cloud base, facilities O&M expense, TEC allocated and assessed charges for shared services, Emera direct and assessed charges for support services (Acct. 930.2)

12 CUSTOMER GROWTH

A. See "REVENUES"

13 DEPRECIATION AND AMORTIZATION

A. Depreciation was computed based on projected plant balances for the test year and using depreciation rates approved by the Commission in Order No. 2023-0388-FOF-GU.

B. Amortizations are based on rates approved by the Commission in Order No. 2023-0388-FOF-GU and projected plant balances.

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

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

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED	TYPE OF DATA SHOWN:
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- TAXES OTHER THAN INCOME:
- A. Ad Valorem tax based on specific estimates by county using recent information. FPSC Assessment estimated based on revenue-related growth.
FICA, Unemployment taxes increased based on payroll trend factors and employee additions.
Gross Receipts / Franchise Fee taxes flat to historic base year + 1 (pass-through items eliminated for rate-making purposes).
- 15
- INCOME TAXES:
- A. Income taxes were calculated at the combined Federal and State statutory rate of 25.345%.
- 16
- INTEREST EXPENSE:
- A. Long-Term Debt: Assumed \$200M of issuances in test year (June 2026 \$75M at 5.2% & November 2026 \$125M at 5.1%), Issuance of \$125M in June of 2025 at interest rate of 5.3% and \$925 million of issuances completed in 2023 (\$350M at 5.42%, \$350M at 5.63%, \$225M at 5.94%).
(See testimony of Andrew Nichols)
- B. Short-Term Debt: Interest on Notes Payable is assumed to be 4.24% on average
- C. DD&E Amortization: Assumed addition of \$883K of DD&E in test year (June 2026 \$372K at \$3K monthly amortization & November 2026 \$510K at \$4.2K monthly amortization), DD&E of \$510K in June of 2025 at amortization and \$2.8 million of DD&E added in 2023 at monthly amortization of \$28K.
- D. Customer Deposits: Interest on customer deposits were calculated at 2.0% for residential deposits.
Interest on customer deposits were calculated at 2.0% for commercial deposits up to the twenty-third (23) month and 3.0% after the twenty-third (23) month.
Interest on customer deposits were calculated at 0.0% for pool manager deposits.

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RATE BASE	2,954,441,634	923,782,641	2,577,742	24,944	109,826	1,228,216	76,280,886	398,439,419	505,746,007	264,883,845
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	161,541,469	95,385,635	277,748	1,005	3,894	34,045	4,505,419	15,449,466	16,346,271	7,722,418
4	DEPRECIATION	96,259,724	30,091,092	83,952	813	3,579	40,025	2,484,821	12,982,162	16,479,381	8,631,566
5	AMORTIZATION EXPENSES	10,398,041	1,698,471	1,460	97	463	6,037	154,582	1,505,151	2,109,970	1,218,428
6	TAXES OTHER THAN INCOME - OTHER	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	5,733,353	2,946,123
7	TAXES OTHER THAN INCOME - REV. RELATED	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
8	GAIN ON SALE OF PROPERTY	(224,601)	(205,114)	(574)	(1)	(2)	0	(5,686)	(8,793)	(3,422)	(354)
9	RETURN	223,651,232	69,930,346	195,135	1,888	8,314	92,976	5,774,463	30,161,864	38,284,973	20,051,707
10	INCOME TAXES TOTAL	50,124,879	15,672,841	43,734	423	1,863	20,838	1,294,177	6,759,899	8,580,456	4,494,003
11	REVENUE CREDITED TO COS:	(18,296,688)	(10,475,965)	(26,150)	(36)	(262)	(727)	(738,376)	(1,442,607)	(636,420)	(142,875)
12	TOTAL COST - CUSTOMER	203,336,678	155,317,237	559,036	1,159	3,189	(706)	9,106,906	18,306,235	14,424,483	3,072,166
13	TOTAL COST - CAPACITY	354,574,914	58,331,116	50,142	3,316	15,901	207,366	5,309,144	51,696,420	72,470,078	41,848,851
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
16	NO. OF CUSTOMERS	538,098	491,409	1,375	2	5	0	13,623	21,065	8,198	848
17	PEAK MONTH SALES	346,404,031	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
18	ANNUAL SALES	1,983,862,290	96,477,443	86,557	8,473	47,348	525,047	9,881,110	100,528,085	141,731,351	82,693,781

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

LINE NO. SUMMARY	GENERAL SERV/CE 4	GENERAL SERV/CE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERV/CE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1 RATE BASE	150,470,552	305,837,139	8,484,327	41,374,947	61,325,139	0	8,593,325	205,282,680
2 ATTRITION	0	0	0	0	0	0	0	0
3 O&M	4,243,303	7,887,459	488,228	1,069,017	1,476,825	0	250,196	6,400,541
4 DEPRECIATION	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
5 AMORTIZATION EXPENSES	721,391	1,470,026	8,244	197,798	295,755	0	40,182	969,983
6 TAXES OTHER THAN INCOME - OTHER	1,658,946	3,369,983	109,769	456,443	675,238	0	95,250	2,270,353
7 TAXES OTHER THAN INCOME - REV. RELATED	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
8 GAIN ON SALE OF PROPERTY	(62)	(80)	(483)	(12)	(5)	0	(5)	(10)
9 RETURN	11,390,621	23,151,871	642,264	3,132,084	4,642,313	0	650,515	15,539,899
10 INCOME TAXES TOTAL	2,552,874	5,188,815	143,945	701,965	1,040,439	0	145,794	3,482,814
11 REVENUE CREDITED TO COS:	(25,267)	(377,201)	(59,182)	(43,041)	(17,678)	0	(39,498)	(4,271,403)
12 TOTAL COST - CUSTOMER	667,855	1,250,255	1,325,995	215,311	394,083	0	42,339	(1,348,864)
13 TOTAL COST - CAPACITY	24,777,351	49,406,984	283,123	6,647,230	9,717,221	0	1,380,123	32,430,546
14 TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0
15 TOTAL COST - REVENUE	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
16 NO. OF CUSTOMERS	149	192	1,156	28	12	0	13	23
17 PEAK MONTH SALES	9,151,234	32,216,997	104,514	8,404,696	25,223,347	0	509,731	185,883,064
18 ANNUAL SALES	52,669,966	188,953,310	604,077	47,399,664	151,139,143	0	2,315,711	1,108,801,224

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	CUSTOMER COSTS	203,336,678	155,317,237	559,036	1,159	3,189	(706)	9,106,906	18,306,235	14,424,483	3,072,166
2	CAPACITY COSTS	354,574,914	58,331,116	50,142	3,316	15,901	207,366	5,309,144	51,696,420	72,470,078	41,848,851
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	581,978	300,859
5	TOTAL	561,648,213	215,079,266	613,258	4,506	19,218	208,045	14,512,602	70,471,499	87,476,538	45,221,876
6	less:REVENUE AT PRESENT RATES	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
7	(in the projected test year)										
8	equals: GAS SALES REVENUE DEFICIENCY	102,592,655	36,766,007	68,248	2,699	3,438	(5,545)	2,601,859	7,107,160	19,029,862	12,010,393
9	plus:DEFICIENCY IN OTHER OPER. REV.	996,523	923,169	2,584	4	8	0	21,276	32,899	12,804	1,324
10	equals:TOTAL BASE-REVENUE DEFICIENCY	103,589,178	37,689,176	70,832	2,702	3,447	(5,545)	2,623,135	7,140,059	19,042,666	12,011,717
11	UNIT COSTS:										
12	Customer	31.490	26.339	33.871	48.308	50.623	0.000	55.709	72.419	146.623	301.992
13	Capacity	1.024	2.709	2.7124	2.7077	2.7076	2.708	2.708	2.708	2.708	2.708
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.		GENERAL SERV/CE 4	GENERAL SERV/CE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERV/CE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS	667,855	1,250,255	1,325,995	215,311	394,083	0	42,339	(1,348,864)
2	CAPACITY COSTS	24,777,351	49,406,984	283,123	6,647,230	9,717,221	0	1,380,123	32,430,546
3	COMMODITY COSTS	0	0	0	0	0	0	0	0
4	REVENUE COSTS	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
5	TOTAL	25,615,626	50,996,516	1,619,895	6,908,503	10,179,025	0	1,431,988	31,289,852
6	less:REVENUE AT PRESENT RATES	15,562,427	38,659,565	900,848	5,595,151	8,277,617	0	612,724	33,424,540
7	(in the projected test year)								
8	equals: GAS SALES REVENUE DEFICIENCY	10,053,199	12,336,952	719,048	1,313,352	1,901,408	0	819,264	(2,134,688)
9	plus:DEFICIENCY IN OTHER OPER. REV.	232	300	1,806	44	18	0	20	36
10	equals:TOTAL BASE-REVENUE DEFICIENCY	10,053,431	12,337,251	720,853	1,313,395	1,901,426	0	819,284	(2,134,653)
11	UNIT COSTS:								
12	Customer	374.568	542.645	95.581	640.805	2855.674	0.000	271.401	-4922.863
13	Capacity	2.708	1.534	2.709	0.791	0.385	0.000	2.708	0.174
14	Commodity	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1	REVENUES: (projected test year)										
2	Gas Sales	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
3	Other Operating Revenue	17,300,165	9,552,797	23,566	32	254	727	717,100	1,409,707	623,617	141,551
4	Total	476,355,723	187,866,055	568,576	1,839	16,034	214,317	12,627,843	64,774,046	69,070,292	33,353,034
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	161,248,281	95,212,516	277,243	1,003	3,887	33,983	4,497,242	15,421,427	16,316,603	7,708,402
8	Depreciation Expenses	96,259,724	30,091,092	83,952	813	3,579	40,025	2,484,821	12,982,162	16,479,381	8,631,566
9	Amortization Expenses	10,398,041	1,698,471	1,460	97	463	6,037	154,582	1,505,151	2,109,970	1,218,428
10	Taxes Other Than Income--Fixed	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	5,733,353	2,946,123
11	Taxes Other Than Income--Revenue	3,218,666	1,269,383	3,842	12	108	1,448	85,324	437,669	466,698	225,362
12	Gain on Sale of Property	(224,601)	(205,114)	(574)	(1)	(2)	0	(5,686)	(8,793)	(3,422)	(354)
13	Total Expenses excl. Income Taxes	305,357,647	139,617,396	399,797	2,211	9,277	94,960	8,162,934	34,933,127	41,102,582	20,729,527
14	INCOME TAXES:	24,075,302	6,793,065	23,763	(52)	951	16,805	628,627	4,201,387	3,937,653	1,777,299
15	NET OPERATING INCOME:	146,922,774	41,455,594	145,017	(319)	5,806	102,552	3,836,282	25,639,532	24,030,057	10,846,207
16	RATE BASE:	2,954,441,634	923,782,641	2,577,742	24,944	109,826	1,228,216	76,280,886	398,439,419	505,746,007	264,883,845
17	RATE OF RETURN	4.97%	4.49%	5.63%	-1.28%	5.29%	8.35%	5.03%	6.43%	4.75%	4.09%

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

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES: (projected test year)								
2	Gas Sales	15,562,427	38,659,565	900,848	5,595,151	8,277,617	0	612,724	33,424,540
3	Other Operating Revenue	25,035	376,901	57,376	42,997	17,660	0	39,478	4,271,368
4	Total	15,587,462	39,036,466	958,224	5,638,148	8,295,277	0	652,202	37,695,908
5	EXPENSES:								
6	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	4,235,602	7,873,144	487,342	1,067,077	1,474,145	0	249,742	6,388,924
8	Depreciation Expenses	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
9	Amortization Expenses	721,391	1,470,026	8,244	197,798	295,755	0	40,182	969,983
10	Taxes Other Than Income--Fixed	1,658,946	3,369,983	109,769	456,443	675,238	0	95,250	2,270,353
11	Taxes Other Than Income--Revenue	105,322	263,764	6,475	38,096	56,050	0	4,407	254,706
12	Gain on Sale of Property	(62)	(80)	(483)	(12)	(5)	0	(5)	(10)
13	Total Expenses excl. Income Taxes	11,624,599	22,943,202	887,681	3,107,689	4,499,600	0	669,603	16,573,462
14	INCOME TAXES:	557,943	2,265,816	9,932	356,270	534,404	0	(2,450)	2,973,889
15	NET OPERATING INCOME:	3,404,920	13,827,448	60,611	2,174,189	3,261,273	0	(14,951)	18,148,557
16	RATE BASE:	150,470,552	305,837,139	8,484,327	41,374,947	61,325,139	0	8,593,325	205,282,680
17	RATE OF RETURN	2.26%	4.52%	0.71%	5.25%	5.32%	0.00%	-0.17%	8.84%

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	REVENUES:									
2	Gas Sales	561,648,213	238,089,428	727,714	2,413	16,529	223,733	15,270,318	66,373,369	38,240,695
3	Other Operating Revenue	18,296,688	10,475,965	26,150	36	262	727	738,376	1,442,607	142,875
4	Total	579,944,901	248,565,394	753,864	2,449	16,792	224,460	16,008,694	67,815,975	38,383,570
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	161,541,469	95,385,635	277,748	1,005	3,894	34,045	4,505,419	15,449,466	7,722,418
8	Depreciation Expenses	96,259,724	30,091,092	83,952	813	3,579	40,025	2,484,821	12,982,162	8,631,566
9	Amortization Expenses	10,398,041	1,698,471	1,460	97	463	6,037	154,582	1,505,151	1,218,428
10	Taxes Other Than Income--Fixed	34,457,537	11,551,048	33,873	287	1,243	13,467	946,650	4,595,512	2,946,123
11	Taxes Other Than Income--Revenue	3,736,621	1,430,913	4,080	30	128	1,384	96,552	468,844	300,859
	Gain on Sale of Property	(224,601)	(205,114)	(574)	(1)	(2)	-	(5,686)	(8,793)	(354)
12	Total Expenses excl. Income Taxes	306,168,790	139,952,044	400,539	2,230	9,304	94,958	8,182,338	34,992,342	20,819,040
13	PRE TAX NOI:	273,776,111	108,613,349	353,325	219	7,488	129,502	7,826,355	32,823,633	17,564,530
14	INCOME TAXES:	50,124,879	19,885,705	64,689	40	1,371	23,710	1,432,905	6,009,584	3,215,839
15	NET OPERATING INCOME:	223,651,232	88,727,644	288,635	179	6,117	105,792	6,393,451	26,814,049	14,348,690
16	RATE BASE:	2,954,441,634	923,782,641	2,577,742	24,944	109,826	1,228,216	76,280,886	398,439,419	264,883,845
17	RATE OF RETURN	7.57%	9.60%	11.20%	0.72%	5.57%	8.61%	8.38%	6.73%	5.42%

SUPPORTING SCHEDULES:

RECAP SCHEDULES.

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

COST OF SERVICE

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES:								
2	Gas Sales	20,779,362	51,619,004	1,202,840	7,470,753	10,707,380	0	818,120	33,470,782
3	Other Operating Revenue	25,267	377,201	59,182	43,041	17,678	0	39,498	4,271,403
4	Total	20,804,629	51,996,205	1,262,022	7,513,794	10,725,057	0	857,618	37,742,186
5	EXPENSES:								
6	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	4,243,303	7,887,459	488,228	1,069,017	1,476,825	0	250,196	6,400,541
8	Depreciation Expenses	4,903,400	9,966,365	276,333	1,348,287	1,998,417	0	280,027	6,689,505
9	Amortization Expenses	721,391	1,470,026	8,244	197,798	295,755	0	40,182	969,983
10	Taxes Other Than Income--Fixed	1,658,946	3,369,983	109,769	456,443	675,238	0	95,250	2,270,353
11	Taxes Other Than Income--Revenue	170,420	339,278	10,777	45,962	67,721	0	9,527	208,170
	Gain on Sale of Property	(62)	(80)	(483)	(12)	(5)	-	(5)	(10)
12	Total Expenses excl. Income Taxes	11,697,398	23,033,031	892,869	3,117,495	4,513,951	0	675,178	16,538,543
13	PRE TAX NOI:	9,107,231	28,963,173	369,153	4,396,299	6,211,106	0	182,440	21,203,643
14	INCOME TAXES:	1,667,417	5,302,784	67,587	804,906	1,137,174	0	33,402	3,882,114
15	NET OPERATING INCOME:	7,439,814	23,660,389	301,566	3,591,393	5,073,933	0	149,038	17,321,529
16	RATE BASE:	150,470,552	305,837,139	8,484,327	41,374,947	61,325,139	0	8,593,325	205,282,680
17	RATE OF RETURN	4.94%	7.74%	3.55%	8.68%	8.27%	0.00%	1.73%	8.44%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

SUMMARY

LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	PRESENT RATES (Projected Test Year)										
2	GAS SALES	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
3	OTHER OPERATING REVENUE	17,300,165	9,552,797	23,566	32	254	727	717,100	1,409,707	623,617	141,551
4	TOTAL	476,355,723	187,866,055	568,576	1,839	16,034	214,317	12,627,843	64,774,046	69,070,292	33,353,034
5	RATE OF RETURN	4.97%	4.49%	5.63%	-1.28%	5.29%	8.35%	5.03%	6.43%	4.75%	4.09%
6	INDEX	1.00	0.90	1.13	-0.26	1.06	1.68	1.01	1.29	0.96	0.82
7	PROPOSED RATES										
8	GAS SALES	561,648,213	238,089,428	727,714	2,413	16,529	223,733	15,270,318	66,373,369	76,635,774	38,240,695
9	OTHER OPERATING REVENUE	18,296,688	10,475,965	26,150	36	262	727	738,376	1,442,607	636,420	142,875
10	TOTAL	579,944,901	248,565,394	753,864	2,449	16,792	224,460	16,008,694	67,815,975	77,272,194	38,383,570
11	TOTAL REVENUE INCREASE	103,589,178	60,699,339	185,287	610	757	10,143	3,380,851	3,041,929	8,201,902	5,030,536
12	PERCENT INCREASE	21.75%	32.31%	32.59%	33.14%	4.72%	4.73%	26.77%	4.70%	11.87%	15.08%
13	RATE OF RETURN	7.57%	9.60%	11.20%	0.72%	5.57%	8.61%	8.38%	6.73%	5.82%	5.42%
14	INDEX	1.00	1.27	1.48	0.09	0.74	1.14	1.11	0.89	0.77	0.72

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

SUMMARY

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	PRESENT RATES (Projected Test Year)								
2	GAS SALES	15,562,427	38,659,565	900,848	5,595,151	8,277,617	0	612,724	33,424,540
3	OTHER OPERATING REVENUE	25,035	376,901	57,376	42,997	17,660	0	39,478	4,271,368
4	TOTAL	15,587,462	39,036,466	958,224	5,638,148	8,295,277	0	652,202	37,695,908
5	RATE OF RETURN	2.26%	4.52%	0.71%	5.25%	5.32%	0.00%	-0.17%	8.84%
6	INDEX	0.46	0.91	0.14	1.06	1.07	0.00	-0.03	1.78
7	PROPOSED RATES								
8	GAS SALES	20,779,362	51,619,004	1,202,840	7,470,753	10,707,380	0	818,120	33,470,782
9	OTHER OPERATING REVENUE	25,267	377,201	59,182	43,041	17,678	0	39,498	4,271,403
10	TOTAL	20,804,629	51,996,205	1,262,022	7,513,794	10,725,057	0	857,618	37,742,186
11	TOTAL REVENUE INCREASE	5,217,167	12,959,739	303,798	1,875,646	2,429,781	0	205,416	46,278
12	PERCENT INCREASE	33.47%	33.20%	31.70%	33.27%	29.29%	0.00%	31.50%	0.12%
13	RATE OF RETURN	4.94%	7.74%	3.55%	8.68%	8.27%	0.00%	1.73%	8.44%
14	INDEX	0.65	1.02	0.47	1.15	1.09	-	0.23	1.11

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

RATE DESIGN (SCHEDULE A)

LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	PROPOSED TOTAL TARGET REVENUES	579,944,901	248,565,095	753,864	2,449	16,792	224,460	16,008,703	67,816,114	77,272,610	38,383,367
2	LESS:OTHER OPERATING REVENUE	18,296,688	10,475,965	26,150	36	262	727	738,376	1,442,607	636,420	142,875
3	LESS:CUSTOMER CHARGE REVENUES										
4	PROPOSED CUSTOMER CHARGES		(see lines 6-11 below)	\$ 41.00	\$ 56.00	\$ 64.00	\$ -	\$ 63.00	\$ 81.00	\$ 151.00	\$ 615.00
5	NUMBER OF BILLS	6,457,173	5,896,913	16,505	24	63	0	163,472	252,781	98,378	10,173
6	RS 1 Residential Bills (0<100 annual therms)		1,770,930								
7	Residential Customer Charge (0<100 annual therms)	\$	26.50								
8	RS 2 Residential Bills (>=100 < 250 annual therms)		2,744,923								
9	Residential Customer Charge (>=100 < 250 annual therms)	\$	35.50								
10	RS 3 Residential Bills (>=250 < 1,999 annual therms)		1,381,060								
11	Residential Customer Charge (>=250 < 1,999 annual therms)	\$	35.50								
12	PRORATED PERCENTAGE OF BILLS		0.00%								
13	CUST. CHARGE REV. BY RATE CLASS	257,408,927	193,402,042	676,705	1,344	4,032	0	10,298,736	20,475,261	14,855,078	6,256,395
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	304,239,287	44,687,088	51,009	1,069	12,497	223,733	4,971,591	45,898,247	61,781,111	31,984,098
16	DIVIDED BY:NUMBER OF THERMS	1,983,862,290	96,477,443	86,557	8,473	47,348	525,047	9,881,110	100,528,085	141,731,351	82,693,781
17	BASE RATE PER-THERM (UNROUNDED)		0.463187	0.589309	0.126168	0.263942	0.426121	0.503141	0.456571	0.435903	0.386778
18	BASE RATE PER-THERM (ROUNDED)		0.46319	0.58931	0.12617	0.26394	0.42612	0.50314	0.45657	0.43590	0.38678
19	PER-THERM-RATE REV.(RND ED RATES)	304,239,287	44,687,387	51,009	1,069	12,497	223,733	4,971,582	45,898,108	61,780,696	31,984,300
20	SUMMARY: PROPOSED TARIFF RATES										
21	CUSTOMER CHARGES		\$26.50, \$35.50, \$35.50	\$41.00	\$56.00	\$64.00	\$0.00	\$63.00	\$81.00	\$151.00	\$615.00
22	ENERGY CHARGES										
23	NON-GAS (CENTS PER THERM)		46.319	58.931	12.617	26.394	42.612	50.314	45.657	43.590	38.678
24	PURCHASED GAS ADJUSTMENT		70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805
25	TOTAL (INCLUDING PGA)		117.124	129.736	83.422	97.199	113.417	121.119	116.462	114.395	109.483
26	SUMMARY: PRESENT TARIFF RATES		RS 1	RSG	Res GHP	Com GHP	CSLS	SGS	GS 1	GS 2	GS 3
27	CUSTOMER CHARGES		\$19.10, \$24.41, \$31.54	\$31.54	\$31.54	\$52.64	\$0.00	\$43.07	\$66.05	\$123.47	\$502.52
28	ENERGY CHARGES										
29	NON-GAS (CENTS PER THERM)		0.351650	0.215790	0.215790	0.066670	0.406800	0.492860	0.464230	0.397230	0.339800
30	PURCHASED GAS ADJUSTMENT		70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805	70.805
31	TOTAL (INCLUDING PGA)		105.970	92.384	92.384	77.472	111.485	120.091	117.228	110.528	104.785

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

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

RATE DESIGN (SCHEDULE A)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	PROPOSED TOTAL TARGET REVENUES	20,804,679	51,996,594	1,262,020	7,513,852	10,724,491	0	857,626	37,742,186
2	LESS:OTHER OPERATING REVENUE	25,267	377,201	59,182	43,041	17,678	0	39,498	4,271,403
3	LESS:CUSTOMER CHARGE REVENUES								
4	PROPOSED CUSTOMER CHARGES	\$ 1,272.00	\$ 2,805.00	\$ 70.00	\$ 3,259.00	\$ 3,652.00	\$ 4,024.00	\$ 888.00	\$0.00
5	NUMBER OF BILLS	1,783	2,304	13,873	336	138	0	156	274
6	RS 1 Residential Bills (0<100 annual therms)								
7	Residential Customer Charge (0<100 annual therms)								
8	RS 2 Residential Bills (>=100 < 250 annual therms)								
9	Residential Customer Charge (>=100 < 250 annual								
10	RS 3 Residential Bills (>=250 < 1,999 annual therm								
11	Residential Customer Charge (>=250 < 1,999 annua								
12	PRORATED PERCENTAGE OF BILLS								
13	CUST. CHARGE REV. BY RATE CLASS	2,267,976	6,462,720	971,110	1,095,024	503,976	0	138,528	0
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	18,511,437	45,156,673	231,728	6,375,787	10,202,837	0	679,600	33,470,782
16	DIVIDED BY:NUMBER OF THERMS	52,669,966	188,953,310	604,077	47,399,664	151,139,143	0	2,315,711	1,108,801,224
17	BASE RATE PER-THERM (UNROUNDED)	0.351461	0.238983	0.383607	0.134511	0.067506	0.017510	0.293473	Negotiated
18	BASE RATE PER-THERM (ROUNDED)	0.35146	0.23898	0.38361	0.13451	0.06751	0.01751	0.29347	Negotiated
19	PER-THERM-RATE REV.(RNDDED RATES)	18,511,386	45,156,284	231,730	6,375,729	10,203,404	0	679,592	33,470,782
20	SUMMARY: PROPOSED TARIFF RATES								
21	CUSTOMER CHARGES	\$1,272.00	\$2,805.00	\$70.00	\$3,259.00	\$3,652.00	\$4,024.00	\$888.00	\$0.00
22	ENERGY CHARGES								
23	NON-GAS (CENTS PER THERM)	35.146	23.898	38.361	13.451	6.751	1.751	29.347	0.000
24	PURCHASED GAS ADJUSTMENT	70.805	70.805	70.805	N/A	N/A	N/A	70.451	N/A
25	TOTAL (INCLUDING PGA)	105.951	94.703	109.166	13.451	6.751	1.751	99.798	0.000
26	SUMMARY: PRESENT TARIFF RATES	GS 4	GS 5	CSG	SIS	IS	ISLV	WHS	SC
27	CUSTOMER CHARGES	\$952.39	\$2,101.00	\$52.64	\$2,440.80	\$2,823.66	\$3,110.82	\$665.24	\$0.00
28	ENERGY CHARGES								
29	NON-GAS (CENTS PER THERM)	0.263230	0.178980	0.066670	0.100740	0.052190	0.013540	0.219780	0.000000
30	PURCHASED GAS ADJUSTMENT	0.000	70.805	0.000	48.044	N/A	N/A	70.451	N/A
31	TOTAL (INCLUDING PGA)	26.323	88.703	6.667	58.118	5.219	1.354	92.429	0.000

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

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

SUMMARY

	<u>PRESENT REVENUE</u>		<u>PROPOSED REVENUE</u>	
1 <u>SERVICE CHARGES - PGS</u>				
2				
3 CONNECTION / RECONNECT CHARGE-RESIDENTIAL	\$82.03	\$4,095,597	\$94.93	\$4,739,585
4 CONNECTION / RECONNECT CHARGE-COMMERCIAL	\$107.00	\$342,846	\$121.00	\$387,704
5 TRIP CHARGE	\$29.00	\$34,898	\$25.00	\$30,084
6 MISSED APPOINTMENT	\$25.00	\$0	\$25.00	\$0
7 ACCOUNT ACTIVATION ONLY (CHANGE OUT)	\$33.00	\$1,581,385	\$31.00	\$1,485,543
8 RETURN CHECK CHARGE	\$25.00	\$340,975	\$25.00	\$340,975
9 IT ADMINISTRATION CHARGE	\$216.00	\$876,272	\$313.80	\$1,273,012
10 POOL MANAGER CHARGES	\$148.00	\$378,696	\$148.00	\$378,696
11 FORFEITED DISCOUNTS	\$0.00	\$1,420,597	\$142+\$0.91 per acct	\$1,420,597
12 OTHER REVENUE (RENT)	Varies	\$1,073,737	Varies	\$1,073,737
13 TEMPORARY DISCONNECT CHARGE	\$33.00	\$23,223	\$33.00	\$23,223
14 FAILED TRIP CHARGE	\$25.00	\$48,300	\$31.00	\$59,892
15 AMORTIZATION / MAINTENANCE (ALLIANCE RNG)	\$0.00	(\$215,569)	\$0.00	(\$215,569)
16 MISCELLANEOUS SERVICE REVENUES - OTHER	\$25.00	\$180,000	\$25.00	\$180,000
17 GAS PLANT LEASED TO OTHERS	\$0.00	\$4,473,320	\$0.00	\$4,473,320
18				
19 TOTAL		\$14,654,277		\$15,650,800

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

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	-	-	-	-	-
2	O&M	161,541,469	113,065,675	48,475,795	-	-
3	DEP.	96,259,724	37,243,659	59,016,065	-	-
4	AMORTIZATION OF OTHER GAS PLANT	9,398,041	-	9,398,041	-	-
5	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000	-	-
6	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	-	-	-	-	-
8	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
9	TAXES OTHER THAN INCOME TAXES	38,194,157	14,590,218	19,867,319	-	3,736,621
10	GAIN ON SALE OF PROPERTY	(224,601)	(224,601)	-	-	-
11	RETURN	223,651,232	86,558,719	137,092,513	-	-
12	INCOME TAXES	50,124,879	19,399,604	30,725,275	-	-
13	REVENUE CREDITED TO COST OF SERVICE	(18,296,688)	(18,296,688)	-	-	-
14	TOTAL COST OF SERVICE	579,944,901	270,633,274	305,575,007	-	3,736,621
15	RATE BASE	2,954,441,634	1,143,444,107	1,810,997,527	-	-
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	<u>RATE BASE ITEMS(PLANT-ACC.DEPR):</u>					
18	381-382 METERS	179,027,638	179,027,638	-	-	-
19	383-384 HOUSE REGULATORS	34,474,515	34,474,515	-	-	-
20	385 INDUSTRIAL MEAS. & REG.EQ.	7,099,867	7,099,867	-	-	-
21	376 MAINS	1,672,181,046	303,098,219	1,369,082,827	-	-
22	380 SERVICES	586,544,303	586,544,303	-	-	-
23	378 MEAS. & REG.STA.EQ.-GEN.	20,359,610	-	20,359,610	-	-
24	336 PURIFICATION EQUIPMENT (RNG)	48,400,405	-	48,400,405	-	-
25	377 COMPRESSOR STAT. EQUIPMENT	16,918,017	-	16,918,017	-	-
26	<u>O & M ITEMS</u>					
27	892 MAINT. OF SERVICES	1,701,580	1,701,580	-	-	-
28	876 MEAS. & REG.STA.EQ.-IND.	15,878	15,878	-	-	-
29	878 METER & HOUSE REG.	6,023,304	6,023,304	-	-	-
30	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	1,152,555	1,152,555	-	-	-
31	893 MAINT.OF METERS AND HOUSE REG.	833,605	833,605	-	-	-
32	874 MAINS AND SERVICES	14,615,451	6,104,698	8,510,752	-	-
33	887 MAINT. OF MAINS	7,107,891	1,288,371	5,819,520	-	-
34	413 GAS PLANT LEASED TO OTHERS	468,936	-	468,936	-	-
35	904 UNCOLLECTIBLE ACCOUNTS	2,108,291	2,108,291	-	-	-
36	911-916 SALES EXPENSE	10,109,143	10,109,143	-	-	-

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

EXPLANATION: FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

LINE NO.		TOTAL	(1 - 1,999) RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	(1 - 1,999) SMALL GENERAL SERVICE	(2,000 - 9,999) GENERAL SERVICE 1	(10,000 - 49,999) GENERAL SERVICE 2	(50,000 - 249,999) GENERAL SERVICE 3
1	CUSTOMER COSTS										
2	No. of Customers	538,098	491,409	1,375	2	5	-	13,623	21,065	8,198	848
3	Weighting	NA	1.00	1.41	2.25	2.53	0.25	2.80	3.72	7.93	17.06
4	Weighted No. of Customers	705,243	491,409	1,938	5	13	-	38,112	78,414	65,044	14,466
5	Allocation Factors	100.00%	69.68%	0.27%	0.00%	0.00%	0.00%	5.40%	11.12%	9.22%	2.05%
6	Weighted No. of Customers - (No Direct Assignment)	703,861	491,409	1,938	5	13	-	38,112	78,414	65,044	14,466
7	Allocation Factor	100.00%	69.82%	0.28%	0.00%	0.00%	0.00%	5.41%	11.14%	9.24%	2.06%
8	CUSTOMER ALLOCATORS										
9	CUST	100.00%	91.32%	0.26%	0.00%	0.00%	0.00%	2.53%	3.91%	1.52%	0.16%
10	Average Number Customers - TY 2026	538,098	491,409	1,375	2	5	-	13,623	21,065	8,198	848
11	CUST_SMALL	100.00%	91.37%	0.26%	0.00%	0.00%	0.00%	2.53%	3.92%	1.52%	0.16%
12	Average Number Customers - TY 2026 - Small	537,843	491,409	1,375	2	5	-	13,623	21,065	8,198	848
13	CMET	100.00%	91.74%	0.26%	0.00%	0.00%	0.00%	2.54%	3.93%	1.53%	0.00%
14	Meter Reading	535,678	491,409	1,375	2	5	-	13,623	21,065	8,198	
15	UNCOLLECT	100.00%	75.87%	0.24%	0.00%	0.00%	0.00%	2.80%	12.64%	5.21%	0.65%
		2,097,661	1,591,415	5,022	-	-	-	58,698	265,116	109,270	13,601
16	CAPACITY COSTS										
17	Peak & Avg. Month Sales Vol.(Therms)	346,404,031	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
18	Allocation Factors	100.00%	6.22%	0.01%	0.00%	0.00%	0.02%	0.57%	5.51%	7.73%	4.46%
19	Peak & Avg. Month Sales Vol. (Therms) - No Direct Connect	143,247,469	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
20	Allocation Factor	100.00%	15.03%	0.01%	0.00%	0.00%	0.05%	1.37%	13.33%	18.68%	10.79%
21	Small and Medium Customer Peak & Avg. Month Sales Vol.(therms)	135,093,858	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
22	Allocation Factor	100.00%	15.94%	0.01%	0.00%	0.00%	0.06%	1.45%	14.13%	19.81%	11.44%
23	Small Customer Peak & Avg. Month Sales Vol.(therms)	94,675,927	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
24	Allocation Factor	100.00%	22.74%	0.02%	0.00%	0.01%	0.08%	2.07%	20.17%	28.27%	16.33%
25	Industrial Measuring and Regulating	252,342,349	0	0	0	0	0	0	0	0	0
26	Allocation Factor	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Existing Revenues	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339	68,446,676	33,211,483
28	Allocation Factor	100.00%	38.84%	0.12%	0.00%	0.00%	0.05%	2.59%	13.80%	14.91%	7.23%
29	Sales Expense	10,109,143	4,039,678	3,624	355	678	7,522	141,568	1,440,280	2,030,605	1,184,765
30	Allocation Factor	100.00%	39.96%	0.04%	0.00%	0.01%	0.07%	1.40%	14.25%	20.09%	11.72%
31	DEMAND ALLOCATORS										
32	January Sales Volumes Small Classes	55,386,625	14,038,925	11,679	500	1,725	31,743	1,168,358	10,949,128	15,268,931	8,732,586
33	Allocation Factor	100.00%	25.35%	0.02%	0.00%	0.00%	0.06%	2.11%	19.77%	27.57%	15.77%
34	COMMODITY COSTS										
35	Annual Sales Vol.(therms)	1,983,862,290	96,477,443	86,557	8,473	47,348	525,047	9,881,110	100,528,085	141,731,351	82,693,781
36	Allocation Factors	100.00%	4.86%	0.00%	0.00%	0.00%	0.03%	0.50%	5.07%	7.14%	4.17%
37	REVENUE-RELATED COSTS										
38	Revenue Assessments	2,806,295	1,250,872	3,648	19	74	765	73,472	309,093	366,674	183,189
39	Allocation Factors	100.00%	44.57%	0.13%	0.00%	0.00%	0.03%	2.62%	11.01%	13.07%	6.53%
40	Allocation Factors excl. Direct Assign										

SCHEDULE H-2		COST OF SERVICE						PAGE 3 OF 11	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU		EXPLANATION: FULLY ALLOCATED EMBEDDED COST COST OF SERVICE STUDY						TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/26 WITNESS: J. TAYLOR	
DEVELOPMENT OF ALLOCATION FACTORS SCHEDULE G									
LINE NO.		(250,000 - 499,999) GENERAL SERVICE 4	(500,000 +) GENERAL SERVICE 5	COMMERCIAL GENERATORS	(1,000,000 - 3,999,999) SMALL INTERRUPTIBLE SERVICE	(4,000,000 - 50,000,000) INTERRUPTIBLE SERVICE	(50,000,000 +) INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS								
2	No. of Customers	149	192	1,156	28	12	-	13	23
3	Weighting	21.26	25.91	5.00	24.95	32.42	-	26.43	22.21
4	Weighted No. of Customers	3,159	4,976	5,784	698	373	-	344	507
5	Allocation Factors	0.45%	0.71%	0.82%	0.10%	0.05%	0.00%	0.05%	0.07%
6	Weighted No. of Customers - (No Direct Assignment)	3,159	4,976	5,784	-	-	-	344	196
7	Allocation Factor	0.45%	0.71%	0.82%	0.00%	0.00%	0.00%	0.05%	0.03%
8	CUSTOMER ALLOCATORS								
9	CUST	0.03%	0.04%	0.21%	0.01%	0.00%	0.00%	0.00%	0.00%
10	Average Number Customers - TY 2026	149	192	1,156	28	12	-	13	23
11	CUST_SMALL	0.03%	0.00%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Average Number Customers - TY 2026 - Small	149	-	1,156	-	-	-	13	-
13	CMET	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Meter Reading								
15	UNCOLLECT	0.00%	2.25%	0.35%	0.00%	0.00%	0.00%	0.00%	0.00%
		-	47,250	7,289	-	-	-	-	-
16	CAPACITY COSTS								
17	Peak & Avg. Month Sales Vol.(Therms)	9,151,234	32,216,997	104,514	8,404,696	25,223,347	-	509,731	185,883,064
18	Allocation Factors	2.64%	9.30%	0.03%	2.43%	7.28%	0.00%	0.15%	53.66%
19	Peak & Avg. Month Sales Vol. (Therms) - No Direct Connect	9,151,234	32,216,997	104,514	4,309,060	8,153,612	-	509,731	3,891,873
20	Allocation Factor	6.39%	22.49%	0.07%	3.01%	5.69%	0.00%	0.36%	2.72%
21	Small and Medium Customer Peak & Avg. Month Sales Vol.(therms)	9,151,234	32,216,997	104,514	4,309,060	0	0	509,731	3,891,873
22	Allocation Factor	6.77%	23.85%	0.08%	3.19%	0.00%	0.00%	0.38%	2.88%
23	Small Customer Peak & Avg. Month Sales Vol.(therms)	9,151,234	-	104,514	-	-	-	509,731	-
24	Allocation Factor	9.67%	0.00%	0.11%	0.00%	0.00%	0.00%	0.54%	0.00%
25	Industrial Measuring and Regulating	0	32,216,997	104,514	8,404,696	25,223,347	-	509,731	185,883,064
26	Allocation Factor	0.00%	12.77%	0.04%	3.33%	10.00%	0.00%	0.20%	73.66%
27	Existing Revenues	15,562,427	38,659,565	900,848	5,595,151	8,277,617	-	612,724	33,424,540
28	Allocation Factor	3.39%	8.42%	0.20%	1.22%	1.80%	0.00%	0.13%	7.28%
29	Sales Expense	754,610	244,633	782	61,367	195,676	-	2,998	0
30	Allocation Factor	7.46%	2.42%	0.01%	0.61%	1.94%	0.00%	0.03%	0.00%
31	DEMAND ALLOCATORS								
32	January Sales Volumes Small Classes	4,799,361	-	54,558	-	-	-	329,133	-
33	Allocation Factor	8.67%	0.00%	0.10%	0.00%	0.00%	0.00%	0.59%	0.00%
34	COMMODITY COSTS								
35	Annual Sales Vol.(therms)	52,669,966	188,953,310	604,077	47,399,664	151,139,143	-	2,315,711	1,108,801,224
36	Allocation Factors	2.65%	9.52%	0.03%	2.39%	7.62%	0.00%	0.12%	55.89%
37	REVENUE-RELATED COSTS								
38	Revenue Assessments	100,570	258,465	8,278	35,009	51,533	0	5,958	158,675
39	Allocation Factors	3.58%	9.21%	0.29%	1.25%	1.84%	0.00%	0.21%	5.65%
40	Allocation Factors excl. Direct Assign								

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

EXPLANATION: FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

LINE NO		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RATE BASE BY CUSTOMER CLASS										
2	DIRECT AND SPECIAL ASSIGNMENTS:										
3	Customer										
4	Meters	177,198,302	123,713,229	487,991	1,134	3,348	-	9,594,688	19,740,879	16,375,024	3,641,937
5	Meters - Direct	1,829,336	-	-	-	-	-	-	-	-	-
6	House Regulators	34,474,515	24,068,817	94,940	221	651	-	1,866,678	3,840,653	3,185,815	708,551
7	Industrial Meas.& Reg. Sta. Eq.	7,099,867	-	-	-	-	-	-	-	-	-
8	Mains	303,098,219	276,930,635	775,107	1,127	2,959	-	7,676,967	11,871,093	4,620,024	477,744
9	Services	584,851,393	408,321,373	1,610,639	3,744	11,050	-	31,667,723	65,155,708	54,046,542	12,020,386
10	Services - Direct	1,692,910	-	-	-	-	-	-	-	-	-
11	Other Equipment (387 acct)	3,699,002	2,775,420	9,891	21	60	-	169,271	335,197	260,630	56,135
12	General Plant	23,757,443	17,825,585	63,525	133	385	-	1,087,168	2,152,856	1,673,940	360,533
13	Working Capital	775,795	483,163	1,420	4	15	118	21,813	67,500	67,528	30,345
14	All Other	4,967,324	3,468,000	13,680	32	94	-	268,964	553,388	459,034	102,093
15	Total	1,143,444,107	857,586,222	3,057,193	6,416	18,562	118	52,353,272	103,717,275	80,688,538	17,397,725
16	Capacity										
17	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-	-
18	Meas.&Reg.Sta.Eq.-Gen. - Direct	9,908,719	1,489,505	1,279	85	406	5,298	135,607	1,320,679	1,851,425	1,069,146
19	Mains - Large Diameter	10,450,891	-	-	-	-	-	-	-	-	-
20	Mains - Medium Diameter	613,092,985	92,161,747	79,119	5,242	25,135	327,796	8,390,539	81,715,799	114,555,248	66,152,428
21	Mains - Small Diameter	330,526,149	52,684,339	45,228	2,997	14,368	187,385	4,796,458	46,712,904	65,485,602	37,816,090
22	Mains - Direct Assignment	325,719,131	82,560,482	68,681	2,940	10,146	186,673	6,870,908	64,389,919	89,793,934	51,354,821
23	Purification - Direct (336 acct)	99,744,562	-	-	-	-	-	-	-	-	-
24	Comp Station Equip. (377 acct)	48,400,405	-	-	-	-	-	-	-	-	-
25	Comp Station Equip. - Direct (377 acct)	15,336,665	2,305,448	1,979	131	629	8,200	209,891	2,044,140	2,865,626	1,654,819
26	Other Equipment (387 acct)	1,581,352	-	-	-	-	-	-	-	-	-
27	General Plant	4,736,761	752,802	639	37	165	2,329	66,434	638,781	893,952	514,609
28	General Plant - Direct	23,757,443	3,775,711.22	3,205.51	186.09	827.71	11,682.27	333,204.37	3,203,837.15	4,483,657.57	2,581,042.61
29	Working Capital	332,615	207,151.49	608.95	1.82	6.39	50.67	9,351.99	28,940.10	28,952.09	13,010.31
30	All Other	324,090,526	48,718,139	41,823	2,771	13,287	173,278	4,435,370	43,196,248	60,555,693	34,969,206
31	Total	1,810,997,527	284,655,324	242,563	14,391	64,970	902,691	25,247,763	243,251,247	340,514,090	196,125,171
32	Commodity		15.893%	0.013%	0.001%	0.003%	0.049%	1.403%	13.486%	18.873%	10.864%
33	Account #	-	-	-	-	-	-	-	-	-	-
34	Account #	-	-	-	-	-	-	-	-	-	-
35	Account #	-	-	-	-	-	-	-	-	-	-
36	All Other	-	-	-	-	-	-	-	-	-	-
37	Total	-	-	-	-	-	-	-	-	-	-
38	TOTAL	2,954,441,634	1,142,241,546	3,299,756	20,807	83,532	902,809	77,601,035	346,968,522	421,202,629	213,522,895
39	Customer Related Rate Base	100.00%	75.00%	0.27%	0.00%	0.00%	0.00%	4.58%	9.07%	7.06%	1.52%
40	Capacity Related Rate Base	100.00%	15.72%	0.01%	0.00%	0.00%	0.05%	1.39%	13.43%	18.80%	10.83%
41	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

LINE NO		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE BY CUSTOMER CLASS								
2	DIRECT AND SPECIAL ASSIGNMENTS:								
3	Customer								
4	Meters	795,343	1,252,607	1,456,243	-	-	-	86,495	49,384
5	Meters - Direct	-	-	-	115,658	135,192	-	-	1,578,485
6	House Regulators	154,737	243,699	283,317	-	-	-	16,828	9,608
7	Industrial Meas.& Reg. Sta. Eq.	-	906,453	2,941	236,473	709,680	-	14,342	5,229,979
8	Mains	83,733	-	651,503	-	-	-	7,326	-
9	Services	2,625,066	4,134,289	4,806,400	-	-	-	285,479	162,994
10	Services - Direct	-	-	-	748,144	277,795	-	-	666,972
11	Other Equipment (387 acct)	12,190	21,779	23,990	3,666	3,740	-	1,368	25,645
12	General Plant	78,294	139,882	154,077	23,544	24,023	-	8,783	164,712
13	Working Capital	15,980	39,799	2,385	5,393	7,424	-	1,019	31,888
14	All Other	22,296	35,114	40,822	-	-	-	2,425	1,384
15	Total	3,787,639	6,773,621	7,421,678	1,132,878	1,157,855	-	424,064	7,921,052
16	Capacity								
17	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-
18	Meas.&Reg.Sta.Eq.-Gen.	633,010	2,228,515	7,229	298,066	564,002	-	35,259	269,209
19	Meas.&Reg.Sta.Eq.-Gen. - Direct	-	-	-	82,856	2,691,802	-	-	7,676,233
20	Mains - Large Diameter	39,166,888	137,887,357	447,315	18,442,592	34,897,107	-	2,181,627	16,657,047
21	Mains - Medium Diameter	22,389,784	78,823,421	255,708	10,542,723	-	-	1,247,129	9,522,015
22	Mains - Small Diameter	28,224,210	-	320,843	-	-	-	1,935,574	-
23	Mains - Direct Assignment	-	-	-	153,302	1,996,581	-	-	97,594,680
24	Purification - Direct (336 acct)	-	-	-	-	-	-	-	48,400,405
25	Comp Station Equip. (377 acct)	979,769	3,449,285	11,190	461,346	872,959	-	54,574	416,680
26	Comp Station Equip. - Direct (377 acct)	-	-	-	-	-	-	-	1,581,352
27	Other Equipment (387 acct)	297,582	724,106	3,394	97,619	133,571	-	17,759	592,982
28	General Plant	1,492,533.73	3,631,788.61	17,021.37	489,612.54	669,930.41	-	89,070.96	2,974,130.71
29	General Plant - Direct	-	-	-	-	-	-	-	3,319,323.07
30	Working Capital	6,851.42	17,063.24	1,022.69	2,312.01	3,182.89	-	436.80	13,671.72
31	All Other	20,704,229	72,889,410	236,458	9,749,042	18,447,156	-	1,153,242	8,805,175
32	Total	113,894,855	299,650,946	1,300,180	40,319,471	60,276,291	-	6,714,670	197,822,903
33	Commodity	6.282%	15.287%	0.072%	2.061%	2.820%	0.000%	0.375%	12.519%
34	Account #								
35	Account #								
36	Account #								
37	All Other	-	-	-	-	-	-	-	-
38	Total	-	-	-	-	-	-	-	-
39	TOTAL	117,682,494	306,424,568	8,721,858	41,452,348	61,434,146	-	7,138,734	205,743,955
40	Customer Related Rate Base	0.33%	0.59%	0.65%	0.10%	0.10%	0.00%	0.04%	0.69%
41	Capacity Related Rate Base	6.29%	16.55%	0.07%	2.23%	3.33%	0.00%	0.37%	10.92%
42	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

EXPLANATION: FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

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

LINE NO.		TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	OPERATIONS AND MAINTENANCE EXPENSE:										
2	DIRECT AND SPECIAL ASSIGNMENTS:										
3	Customer										
4	878 Meters and House Regulators	6,023,304	4,205,245	16,588	39	114	-	326,142	671,030	556,618	123,796
5	893 Maint. of Meters & House Reg.	833,605	581,992	2,296	5	16	-	45,137	92,868	77,034	17,133
6	890 Ind Meas and Regulating	1,152,555	-	-	-	-	-	-	-	-	-
7	874 Mains & Services	6,104,698	4,702,177	16,371	33	96	-	269,982	528,555	402,568	85,762
8	879 Customer installations expenses	3,933,614	2,746,302	10,833	25	74	-	212,992	438,227	363,508	80,847
9	892 Maint. of Mains & Services	2,989,951	2,303,026	8,018	16	47	-	132,231	258,875	197,169	42,004
10	902-903 Meter Reading and Customer Coll Expenses	19,962,768	18,230,688	51,026	74	195	-	505,384	781,489	304,142	31,450
11	904 Uncollectible Accounts	2,108,291	1,599,480	5,047	-	-	-	58,995	266,459	109,824	13,670
12	911-916 Sales Expense	10,109,143	9,232,018	25,840	38	99	-	255,927	395,746	154,017	15,927
13	All Other	59,847,744	49,032,670	152,963	259	720	-	2,031,877	3,860,958	2,434,578	461,740
14	Total	113,065,675	92,633,599	288,982	490	1,361	-	3,838,667	7,294,207	4,599,459	872,330
15	Capacity										
16	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-	-
17	890 Maint. of Meas.& Reg.Sta.Eq.-I	-	-	-	-	-	-	-	-	-	-
18	874 Mains and Services	8,510,752	1,413,648	1,200	69	309	4,363	124,688	1,198,636	1,677,398	965,550
19	887 Maint. of Mains	5,819,520	966,630	820	48	211	2,983	85,260	819,608	1,146,979	660,228
20	413 Gas Plant Leased to Others - Direct	468,936	-	-	-	-	-	-	-	-	-
21	All Other	33,676,587	5,593,728	4,748	275	1,221	17,264	493,383	4,742,937	6,637,374	3,820,631
22	Total	48,475,795	7,974,006	6,769	392	1,741	24,610	703,330	6,761,181	9,461,751	5,446,409
23	Commodity										
24	Account #	0	-	-	-	-	-	-	-	-	-
25	Account #	0	-	-	-	-	-	-	-	-	-
26	Account #	0	-	-	-	-	-	-	-	-	-
27	All Other	0	0	0	0	0	0	0	0	0	0
28	Total	0	0	0	0	0	0	0	0	0	0
29	TOTAL O&M	161,541,469	100,607,605	295,750	882	3,102	24,610	4,541,997	14,055,388	14,061,210	6,318,739
30	DEPRECIATION EXPENSE:										
31	Customer	37,243,659	27,932,847	99,577	209	605	4	1,705,223	3,378,224	2,628,145	566,670
32	Capacity	59,016,065	9,276,234	7,905	469	2,117	29,417	822,764	7,926,975	11,096,537	6,391,249
33	Total	96,259,724	37,209,081	107,482	678	2,722	29,420	2,527,987	11,305,199	13,724,682	6,957,918
34	AMORT. OF LEASEHOLD / OTHER										
35	Capacity	9,398,041	1,477,198	1,259	75	337	4,684	131,021	1,262,335	1,767,073	1,017,777
36	AMORT. OF ENVIRONMENTAL										
37	Capacity	1,000,000	157,182	134	8	36	498	13,941	134,319	188,026	108,297
38	AMORT. OF ACQUISITION ADJ.:										
39	Customer	0	0	0	0	0	0	0	0	0	0
40	Capacity	0	0	0	0	0	0	0	0	0	0
41	Total	0	0	0	0	0	0	0	0	0	0
42	AMORT. OF CONVERSION COSTS:										
43	Commodity	0	0	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: H-3

RECAP SCHEDULES:

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	OPERATIONS AND MAINTENANCE EXPENSE:								
2	DIRECT AND SPECIAL ASSIGNMENTS:								
3	Customer								
4	878 Meters and House Regulators	27,035	42,578	49,500	-	-	-	2,940	1,679
5	893 Maint. of Meters & House Reg.	3,742	5,893	6,851			-	407	232
6	890 Ind Meas and Regulating		147,149	477	38,388	115,206	-	2,328	849,007
7	874 Mains & Services	18,588	28,369	37,452	5,134	1,906	-	2,009	5,695
8	879 Customer installations expenses	17,556	27,807	32,327			-	1,920	1,096
9	892 Maint. of Mains & Services	9,104	13,895	18,343	2,514	934	-	984	2,789
10	902-903 Meter Reading and Customer Coll Expenses	5,512	7,123	42,889	1,039	427	-	482	847
11	904 Uncollectible Accounts		47,490	7,326			-		
12	911-916 Sales Expense	2,791	3,607	21,719	526	216	-	244	429
13	All Other	94,946	364,263	243,905	53,531	133,474	-	12,725	969,134
14	Total	179,373	688,173	460,790	101,132	252,163	-	24,040	1,830,909
15	Capacity								
16	876 Measuring & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-
17	890 Maint. of Meas. & Reg. Sta. Eq.-I								
18	874 Mains and Services	558,113	1,347,159	6,365	181,137	229,346	-	33,347	769,426
19	887 Maint. of Mains	381,629	921,166	4,352	123,859	156,823	-	22,802	526,121
20	413 Gas Plant Leased to Others - Direct						-		468,936
21	All Other	2,208,423	5,330,634	25,185	716,749	907,508	-	131,951	3,044,576
22	Total	3,148,165	7,598,959	35,902	1,021,745	1,293,676	-	188,100	4,809,059
23	Commodity								
24	Account #								
25	Account #								
26	Account #								
27	All Other	0	0	0	0	0	0	0	0
28	Total	0	0	0	0	0	0	0	0
29	TOTAL O&M	3,327,538	8,287,132	496,692	1,122,877	1,545,839	0	212,140	6,639,969
30	DEPRECIATION EXPENSE:								
31	Customer	123,369	220,627	241,735	36,899	37,713	0	13,812	258,000
32	Capacity	3,711,560	9,764,905	42,370	1,313,915	1,964,260	0	218,815	6,446,574
33	Total	3,834,929	9,985,532	284,105	1,350,814	2,001,973	0	232,627	6,704,574
34	AMORT. OF LEASEHOLD / OTHER								
35	Capacity	591,049	1,555,017	6,747	209,235	312,799	0	34,845	1,026,588
36	AMORT. OF ENVIRONMENTAL								
37	Capacity	62,891	165,462	718	22,264	33,283	0	3,708	109,234
38	AMORT. OF ACQUISITION ADJ.:								
39	Customer	0	0	0	0	0	0	0	0
40	Capacity	0	0	0	0	0	0	0	0
41	Total	0	0	0	0	0	0	0	0
42	AMORT. OF CONVERSION COSTS:								
43	Commodity	0	0	0	0	0	0	0	

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

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

LINE NO.	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	TAXES OTHER THAN INCOME TAXES:									
2	Customer	14,590,218	10942703.52	39,009	82	237	2	668,022	1,323,421	1,029,577
3	Capacity	19,867,319	3,122,775	2,661	158	713	9,903	276,977	2,668,557	3,735,567
4	Subtotal	34,457,537	14,065,479	41,670	240	950	9,904	944,999	3,991,978	4,765,143
5	Revenue	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232
6	Total	38,194,157	15,731,032	46,528	265	1,048	10,923	1,042,829	4,403,540	5,253,375
7	GAIN ON SALE OF PROPERTY									
8	Customer	(224,601)	(205,114)	(574)	(1)	(2)	-	(5,686)	(8,793)	(3,422)
9	Capacity	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-
11	Total	(224,601)	(205,114)	(574)	(1)	(2)	-	(5,686)	(8,793)	(3,422)
12	RETURN (NOI)									
13	Customer	86,558,719	64,919,277	231,430	486	1,405	9	3,963,143	7,851,398	6,108,122
14	Capacity	137,092,513	21,548,408	18,362	1,089	4,918	68,334	1,911,256	18,414,119	25,776,917
15	Commodity	-	-	-	-	-	-	-	-	-
16	Total	223,651,232	86,467,685	249,792	1,575	6,323	68,343	5,874,398	26,265,517	31,885,039
17	INCOME TAXES									
18	Customer	19,399,604	14,549,756	51,868	109	315	2	888,222	1,759,661	1,368,957
19	Capacity	30,725,275	4,829,445	4,115	244	1,102	15,315	428,352	4,126,986	5,777,142
20	Commodity	-	-	-	-	-	-	-	-	-
21	Total	50,124,879	19,379,201	55,983	353	1,417	15,317	1,316,574	5,886,647	7,146,098
22	REVENUE CREDITED TO COS:									
23	Customer	(18,296,688)	(10,475,965)	(26,150)	(36)	(262)	(727)	(738,376)	(1,442,607)	(636,420)
24	TOTAL COST OF SERVICE:									
25	Customer	252,336,586	200,297,104	684,142	1,339	3,658	(711)	10,319,215	20,155,512	15,094,417
26	Capacity	305,575,007	48,385,248	41,204	2,435	10,964	152,762	4,287,642	41,294,471	57,803,012
27	Commodity	-	-	-	-	-	-	-	-	-
28	Subtotal	557,911,593	248,682,352	725,346	3,774	14,622	152,051	14,606,857	61,449,983	72,897,429
29	Revenue	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232
30	Total	561,648,213	250,347,905	730,204	3,799	14,720	153,069	14,704,687	61,861,545	73,385,661

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

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3
1	RB	2,954,441,634	1,142,241,546	3,299,756	20,807	83,532	902,809	77,601,035	346,968,522	421,202,629	213,522,895
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	161,541,469	100,607,605	295,750	882	3,102	24,610	4,541,997	14,055,388	14,061,210	6,318,739
4	DEPRECIATION	96,259,724	37,209,081	107,482	678	2,722	29,420	2,527,987	11,305,199	13,724,682	6,957,918
5	AMORTIZATION EXPENSES	10,398,041	1,634,380	1,393	83	373	5,183	144,963	1,396,654	1,955,099	1,126,074
6	TAXES OTHER THAN INCOME - OTHER	34,457,537	14,065,479	41,670	240	950	9,904	944,999	3,991,978	4,765,143	2,373,559
7	TAXES OTHER THAN INCOME - REV. RELATED	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232	243,919
8	GAIN ON SALE OF PROPERTY	(224,601)	(205,114)	(574)	(1)	(2)	-	(5,686)	(8,793)	(3,422)	(354)
9	RETURN	223,651,232	86,467,685	249,792	1,575	6,323	68,343	5,874,398	26,265,517	31,885,039	16,163,683
10	INCOME TAXES TOTAL	50,124,879	19,379,201	55,983	353	1,417	15,317	1,316,574	5,886,647	7,146,098	3,622,617
11	REVENUE CREDITED TO COS:	(18,296,688)	(10,475,965)	(26,150)	(36)	(262)	(727)	(738,376)	(1,442,607)	(636,420)	(142,875)
12	TOTAL COST - CUSTOMER	252,336,586	200,297,104	684,142	1,339	3,658	-711	10,319,215	20,155,512	15,094,417	3,129,940
13	TOTAL COST - CAPACITY	305,575,007	48,385,248	41,204	2,435	10,964	152,762	4,287,642	41,294,471	57,803,012	33,289,422
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,736,621	1,665,553	4,858	25	98	1,018	97,830	411,562	488,232	243,919
16	NO. OF CUSTOMERS	538,098	491,409	1,375	2	5	0	13,623	21,065	8,198	848
17	PEAK MONTH SALES	346,404,031	21,533,336	18,486	1,225	5,873	76,589	1,960,426	19,092,669	26,765,515	15,456,331
18	ANNUAL SALES	1,983,862,290	96,477,443	86,557	8,473	47,348	525,047	9,881,110	100,528,085	141,731,351	82,693,781

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

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RB	117,682,494	306,424,568	8,721,858	41,452,348	61,434,146	0	7,138,734	205,743,955
2	ATTRITION	0	0	0	0	0	0	0	0
3	O&M	3,327,538	8,287,132	496,692	1,122,877	1,545,839	0	212,140	6,639,969
4	DEPRECIATION	3,834,929	9,985,532	284,105	1,350,814	2,001,973	0	232,627	6,704,574
5	AMORTIZATION EXPENSES	653,940	1,720,479	7,465	231,499	346,083	0	38,553	1,135,822
6	TAXES OTHER THAN INCOME - OTHER	1,297,799	3,373,713	108,963	456,775	676,028	0	79,073	2,271,263
7	TAXES OTHER THAN INCOME - REV. RELATED	133,910	344,150	11,023	46,616	68,617	0	7,933	211,278
8	GAIN ON SALE OF PROPERTY	(62)	(80)	(483)	(12)	(5)	-	(5)	(10)
9	RETURN	8,908,565	23,196,340	660,245	3,137,943	4,650,565	0	540,402	15,574,817
10	INCOME TAXES TOTAL	1,996,594	5,198,781	147,975	703,278	1,042,288	0	121,115	3,490,640
11	REVENUE CREDITED TO COS:	(25,267)	(377,201)	(59,182)	(43,041)	(17,678)	0	-39,498	-4,271,403
12	TOTAL COST - CUSTOMER	676,729	1,245,633	1,425,297	214,413	394,261	0	43,056	-1,347,420
13	TOTAL COST - CAPACITY	19,317,307	50,139,062	220,483	6,745,720	9,850,832	0	1,141,352	32,893,091
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	133,910	344,150	11,023	46,616	68,617	0	7,933	211,278
16	NO. OF CUSTOMERS	149	192	1,156	28	12	0	13	23
17	PEAK MONTH SALES	9,151,234	32,216,997	104,514	8,404,686	25,223,347	0	509,731	185,883,064
18	ANNUAL SALES	52,669,966	188,953,310	604,077	47,399,664	151,139,143	0	2,315,711	1,108,801,224

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

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	<u>LOCAL STORAGE PLANT</u>	1,398,587		1,398,587		100% capacity
2	INTANGIBLE PLANT:	144,073,210		144,073,210		100% capacity
3	336 PURIFICATION EQUIPMENT (RNG)	55,139,500		55,139,500		100% capacity
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	30,833,262		30,833,262		100% capacity
6	375 Structures and Improvements	104,561,807		104,561,807		100% capacity
7	376 Mains	2,149,347,769	389,589,083	1,759,758,686		18% customer, 82% capacity
8	377 Comp.Sta.Eq.	19,851,446		19,851,446		100% capacity
9	378 Meas.& Reg.Sta.Eq.-Gen	27,911,297		27,911,297		100% capacity
10	379 Meas.& Reg.Sta.Eq.-CG	124,982,794		124,982,794		100% capacity
11	380 Services	872,672,567	872,672,567			100% customer
12	381-382 Meters	274,922,774	274,922,774			100% customer
13	383-384 House Regulators	62,465,535	62,465,535			100% customer
14	385 Industrial Meas.& Reg.Eq.	15,200,847	15,200,847	-		100% customer
15	386 Property on Customer Premises	-	-			
16	387 Other Equipment	15,398,238	6,751,981	8,646,258		Accts 374-386
17	106 Other Not Yet Classified	-	-	-		50% customer, 50% capacity
18	Total Distribution Plant	<u>3,698,148,336</u>	<u>1,621,602,787</u>	<u>2,076,545,549</u>	-	
19	GENERAL PLANT:	94,914,732	47,457,366	47,457,366		50% customer, 50% capacity
20	PLANT ACQUISITIONS:	-		-		100% capacity
21	GAS PLANT FOR FUTURE USE:	-		-		
22	CWIP:	36,165,984	18,082,992	18,082,992		50% customer, 50% capacity
23	TOTAL PLANT	<u>4,029,840,349</u>	<u>1,687,143,145</u>	<u>2,342,697,204</u>	-	

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

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/26
WITNESS: J. TAYLOR

CLASSIFICATION OF RATE BASE
ACCUMULATED DEPRECIATION
SCHEDULE I: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	(61,188)		(61,188)		Related Plant Account
2	INTANGIBLE PLANT:	(50,305,857)		(50,305,857)		Related Plant Account
3	336 PURIFICATION EQUIPMENT (RNG)	(6,739,095)		(6,739,095)		Related Plant Account
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	0		0		Related Plant Account
6	375 Structures and Improvements	(6,345,829)		(6,345,829)		Related Plant Account
7	376 Mains	(477,166,723)	(86,490,864)	(390,675,859)		Related Plant Account
8	377 Compressor Sta. Eq.	(2,933,429)		(2,933,429)		Related Plant Account
9	378 Meas. & Reg. Sta. Eq.-Gen	(7,551,687)		(7,551,687)		Related Plant Account
10	379 Meas. & Reg. Sta. Eq.-CG	(25,460,893)		(25,460,893)		Related Plant Account
11	380 Services	(286,128,264)	(286,128,264)			Related Plant Account
12	381-382 Meters	(95,895,136)	(95,895,136)			Related Plant Account
13	383-384 House Regulators	(27,991,019)	(27,991,019)			Related Plant Account
14	385 Indust. Meas. & Reg. Sta. Eq.	(8,100,980)	(8,100,980)	-		Related Plant Account
15	386 Property on Customer Premises	-		-		Related Plant Account
16	387 Other Equipment	(6,962,475)	(3,052,979)	(3,909,496)		Related Plant Account
17	Total A.D. on Dist. Plant	(944,536,435)	(507,659,242)	(436,877,193)	-	
18	GENERAL PLANT:	(44,080,523)	(22,040,262)	(22,040,262)		50% customer, 50% capacity
19	RWIP:	-	-	-		Distribution Plant
20	AMORT. ACQ. ADJUSTMENT	-		-		100% capacity
21	AMORT. OTHER UTILITY PLANT	(1,233,367)		(1,233,367)		100% capacity
22	PRODUCTION PLANT	-				
23	CUST. ADV. FOR CONSTRUCTION	(29,550,659)	(14,775,329)	(14,775,329)		50% customer 50% capacity
24	TOTAL ACCUMULATED DEPRECIATION	(1,076,507,125)	(544,474,833)	(532,032,292)	-	
25	NET PLANT (Plant less Accum.Dep.)	2,953,333,224	1,142,668,312	1,810,664,913		
26	plus:WORKING CAPITAL	1,108,410	775,795	332,615	-	O&M Expense
27	equals:TOTAL RATE BASE	2,954,441,634	1,143,444,107	1,810,997,527	-	

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

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	<u>OPERATIONS AND MAINTENANCE EXPENSES</u>					
2	413 GAS PLANT LEASED TO OTHERS	468,936		468,936		100% capacity
3	740-848 LOCAL STORAGE PLANT:	-		-		100% capacity
4	<u>PRODUCTION PLANT</u>					
5	<u>DISTRIBUTION:</u>					
6	870 Operation Supervision & Eng.	2,842,329	1,735,745	1,106,584		Accts 871-879
7	871 Dist.Load Dispatch	603,962		603,962		100% capacity
8	872 Compr.Sta.Lab. & Ex.	490,273		490,273		100% capacity
9	873 Compr.Sta.Fuel & Power	59,628		59,628		100% capacity
10	874 Mains and Services	14,615,451	6,104,698	8,510,752		Accts 376, 380
11	875 Meas.& Reg. Sta.Eq.-Gen	346,688	-	346,688		Acct 378
12	876 Meas.& Reg. Sta.Eq.-Ind.	15,878	15,878	-		Acct 385
13	877 Meas.& Reg. Sta.Eq.-CG	238,525	-	238,525		Acct 379
14	878 Meter and House Reg.	6,023,304	6,023,304	-		Accts 381-384
15	879 Customer Instal.	3,933,614	3,933,614	-		100% Customer
16	880 Other Expenses	7,572,109	3,923,500	3,648,609		Accts 870-879, 881-894
17	881 Rents	365,211		365,211		100% capacity
18	885 Maintenance Supervision	20,484	7,089	13,394		Accts 886-894
19	886 Maint. of Struct. and Improv.	196,754		196,754		Acct 375
20	887 Maintenance of Mains	7,107,891	1,288,371	5,819,520		Acct 376
21	888 Maint. of Comp.Sta.Eq.	13,926	-	13,926		Acct 377
22	889 Maint. of Meas.& Reg. Sta.Eq.-Gen	1,035,027		1,035,027		Acct 378
23	890 Maint. of Meas.& Reg. Sta.Eq.-Ind.	1,152,555	1,152,555	-		Acct 385
24	891 Maint. of Meas.& Reg.Sta.Eq.-CG	2,376,039	-	2,376,039		Acct 379
25	892 Maintenance of Services	1,701,580	1,701,580	-		Acct 380
26	893 Maint. of Meters and House Reg.	833,605	833,605	-		Accts 381-383
27	894 Maint. of Other Equipment	149,457	65,536	83,922		Accts 885-894
28	Total Distribution Expenses	51,694,290	26,785,476	24,908,814	-	
29	<u>CUSTOMER ACCOUNTS:</u>					
30	901 Supervision	-	-			
31	902 Meter-Reading Expense	1,305,048	1,305,048			100% customer
32	903 Records and Collection Exp.	18,657,720	18,657,720			100% customer
33	904 Uncollectible Accounts	2,108,291	2,108,291			100% customer
34	905 Misc. Expenses	-				100% customer
35	Total Customer Accounts	22,071,060	22,071,060	-	-	
36	907-910 Customer Serv.& Info. Exp.	-	-			
37	911-916 Sales Expense	10,109,143	10,109,143			100% customer
38	932 Maint. Of General Plant	443,450	221,725	221,725		General Plant
39	920-931 Administration & General	76,754,592	53,878,271	22,876,320	-	O&M excl. A&G
40	TOTAL O&M EXPENSE	161,541,469	113,065,675	48,475,795	-	

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

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	<u>DEPRECIATION AND AMORTIZATION EXPENSE:</u>						
2	Depreciation Expense	96,259,724	37,243,659	59,016,065			Net Plant
3	Amort. Of Environmental	1,000,000	-	1,000,000			100% capacity
4	Amort. Of Conversion Costs	-	-	-			100% capacity
5	Amort. Of Acquisition Adj.	-	-	-			Intangible plant
6	Amort. Of Lease Improvements/Other	9,398,041	-	9,398,041			100% capacity
7							
8	Total Deprec. and Amort. Expense	106,657,765	37,243,659	69,414,106			
9	<u>TAXES OTHER THAN INCOME TAXES:</u>						
10	Revenue Related	3,736,621				3,736,621	100% revenue
11	O&M - Related	4,020,074	2,813,720	1,206,355			O&M
12	Other	30,437,462	11,776,498	18,660,964			net plant
13	Total Taxes other than Income Taxes	38,194,157	14,590,218	19,867,319	-	3,736,621	
14	GAIN ON SALE OF PROPERTY	(224,601)	(224,601)				100% customer
15	RETURN (REQUIRED NOI)	223,651,232	86,558,719	137,092,513			Rate Base
16	INCOME TAXES	50,124,879	19,399,604	30,725,275	-		Return
17	TOTAL OVERALL COST OF SERVICE	579,944,901	270,633,274	305,575,007	-	3,736,621	
18	REVENUE CREDIT TO COS	(18,296,688)	(18,296,688)	-	-	-	100% customer

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/26
 WITNESS: J. TAYLOR

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	<u>SUMMARY:</u>					
2	ATTRITION	-	-	-	-	-
3	O&M	161,541,469	113,065,675	48,475,795	-	-
4	DEP.	96,259,724	37,243,659	59,016,065	-	-
5	AMORTIZATION OF OTHER GAS PLANT	9,398,041	-	9,398,041	-	-
6	AMORTIZATION OF ENVIRONMENTAL	1,000,000	-	1,000,000	-	-
7	AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
8	AMORTIZATION OF ACQUISITION ADJUSTMENT	-	-	-	-	-
9	AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
10	TOTAL TAXES OTHER THAN INCOME	38,194,157	14,590,218	19,867,319	-	3,736,621
11	GAIN ON SALE OF PROPERTY	(224,601)	(224,601)	-	-	-
12	RETURN	223,651,232	86,558,719	137,092,513	-	-
13	INCOME TAXES	50,124,879	19,399,604	30,725,275	-	-
14	REVENUES CREDITED TO COST OF SERVICE	(18,296,688)	(18,296,688)	-	-	-
15	TOTAL COST	579,944,901	270,633,274	305,575,007	-	3,736,621
16	RATE BASE	2,954,441,634	1,143,444,107	1,810,997,527	-	-
17	<u>KNOWN DIRECT & SPECIAL ASSIGNMENTS:</u>					
18	<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
19	381-382 METERS	179,027,638	179,027,638	-	-	-
20	383-384 HOUSE REGULATORS	34,474,515	34,474,515	-	-	-
21	385 INDUSTRIAL MEAS. & REG.EQ.	7,099,867	7,099,867	-	-	-
22	376 MAINS	1,672,181,046	303,098,219	1,369,082,827	-	-
23	380 SERVICES	586,544,303	586,544,303	-	-	-
24	378 MEAS. & REG.STA.EQ.-GEN.	20,359,610	-	20,359,610	-	-
25	336 PURIFICATION EQUIPMENT (RNG)	48,400,405	-	48,400,405	-	-
26	377 COMPRESSOR STAT. EQUIPMENT	16,918,017	-	16,918,017	-	-
27	<u>O&M ITEMS</u>					
28	892 MAINT. OF SERVICES	1,701,580	1,701,580	-	-	-
29	876 MEAS. & REG.STA.EQ.IND.	15,878	15,878	-	-	-
30	878 METER & HOUSE REG.	6,023,304	6,023,304	-	-	-
31	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	1,152,555	1,152,555	-	-	-
32	893 MAINT.OF METERS AND HOUSE REG.	833,605	833,605	-	-	-
33	874 MAINS AND SERVICES	14,615,451	6,104,698	8,510,752	-	-
34	887 MAINT. OF MAINS	7,107,891	1,288,371	5,819,520	-	-
35	413 GAS PLANT LEASED TO OTHERS	468,936	-	468,936	-	-
36	904 UNCOLLECTIBLE ACCOUNTS	2,108,291	2,108,291	-	-	-
37	911-916 SALES EXPENSE	10,109,143	10,109,143	-	-	-

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

DOCKET NO.: 20250029-GU

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN
SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500
OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

DESCRIPTION	CAUSE	DATE	DURATION
PGS was notified by the public of a gas odor at 3264 Longleaf Pine Parkway, St. Johns County Florida. Responding crews were dispatched and upon arrival, confirmed there was an active leak. The pipeline was excavated and squeezed off, stopping the escaping gas. As a result, 1,534 customers were out of service.	PGS crews identified the source of the leak as a plastic fusion of the 6-inch main. The fusion was cut out and sent to a Testing and Analysis lab to identify the cause. The testing facility identified the plastic fusion as a failed weld.	December 18, 2023	December 19, 2023: Gas flow restored December 20, 2023: Most customers restored December 22, 2023: All customers restored

***The company had no interruptions in service affecting the lesser of 10% or 500 or more of a division's meters in 2024.

SCHEDULE I-2		NOTIFICATION OF COMMISSION RULE VIOLATIONS		PAGE 1 OF 1
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.		TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 HIS. YR. LAST RATE CASE: 12/31/2022 WITNESS: T. O'CONNOR
COMPANY: PEOPLES GAS SYSTEM, INC.				
DOCKET NO.: 20250029-GU				
LINE NO.	DATE & NOTICE NUMBER	SUMMARY		CURRENT STATUS
1	2023 PGSFM GS-1495 (Ft. Myers Division) Dated September 19, 2023	Failure to properly locate a pipeline as required by §192.614 Damage Prevention Program.		Closed as of November 1, 2023
2	2024 SCGPL GS-1518 (Seacoast Gas Transmission) Dated January 29, 2025	Failure to comply with federal standards for inline inspection of pipelines.		Response submitted February 19, 2025
3	2024 Green GS-1517 (Greenland Transmission) Dated January 29, 2025	Failure to comply with federal standards for inline inspection of pipelines.		Response submitted February 19, 2025
SUPPORTING SCHEDULES:		RECAP SCHEDULES:		

SCHEDULE I-3	METER TESTING - PERIODIC TESTING	PAGE 1 OF 7
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: T. O'CONNOR
COMPANY: PEOPLES GAS SYSTEM, INC.		
DOCKET NO.: 20250029-GU		

All meters with a rated capacity of 250 cfh or less have been included in the approved statistical sampling plan.

SUPPORTING SCHEDULES:	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh
THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

DOCKET NO.: 20250029-GU

METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025
ZMQ00016	Gas Meter	INSTALLED	ALQ07677	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ08570	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ZMQ00021	Gas Meter	INSTALLED	ALQ07698	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ08573	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
NNN00008	Gas Meter	INSTALLED	ALQ07710	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ08581	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ16061	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ07711	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ08584	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ALQ06124	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ13409	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08585	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ14764	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	AKQ16027	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08588	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX06299	R-415 SERIES REFURBISHED METERS	INSTALLED	ANX01627	AL1000 SERIES REFURBISHED METERS	INSTALLED	SNX00343	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED
SNQ06670	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX01856	AL1000 SERIES REFURBISHED METERS	INSTALLED	SNX00344	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED
AKQ15543	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	RXX05382	R-415 SERIES REFURBISHED METERS	INSTALLED	ALQ08729	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ALQ05853	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ16252	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08731	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ANX01710	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ16255	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08735	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ANX01783	AL1000 SERIES REFURBISHED METERS	INSTALLED	ANX02058	AL1000 SERIES REFURBISHED METERS	INSTALLED	ALQ08737	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ANX01784	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ16458	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08738	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ16176	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	AKQ16466	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08741	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ16178	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ANX02400	AL1000 SERIES REFURBISHED METERS	INSTALLED	ALQ08742	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ16181	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ06668	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKX00920	AL425 SERIES REFURBISHED METERS	INSTALLED
AKQ16182	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	AKQ14532	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	AKX00921	AL425 SERIES REFURBISHED METERS	INSTALLED
AKQ16186	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08256	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKX00929	AL425 SERIES REFURBISHED METERS	INSTALLED
AKQ16188	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08266	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ08752	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ16201	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07222	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ08762	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ16205	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07223	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02310	AL1000 SERIES REFURBISHED METERS	INSTALLED
AKQ16206	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ08270	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ16703	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
RXX05526	R-415 SERIES REFURBISHED METERS	INSTALLED	ALQ08271	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ANX02441	AL1000 SERIES REFURBISHED METERS	INSTALLED
RXX05537	R-415 SERIES REFURBISHED METERS	INSTALLED	ALQ08275	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ANX02456	AL1000 SERIES REFURBISHED METERS	INSTALLED
RXX05538	R-415 SERIES REFURBISHED METERS	INSTALLED	ALQ08279	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ16706	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
RXX05543	R-415 SERIES REFURBISHED METERS	INSTALLED	SNQ07313	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKQ16713	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
RXX05549	R-415 SERIES REFURBISHED METERS	INSTALLED	SNQ07315	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02511	AL1000 SERIES REFURBISHED METERS	INSTALLED
RXX05563	R-415 SERIES REFURBISHED METERS	INSTALLED	SNQ07319	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02514	AL1000 SERIES REFURBISHED METERS	INSTALLED
ANX02266	AL1000 SERIES REFURBISHED METERS	INSTALLED	SNQ07324	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02517	AL1000 SERIES REFURBISHED METERS	INSTALLED
AKQ16589	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07387	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02521	AL1000 SERIES REFURBISHED METERS	INSTALLED
ANX02339	AL1000 SERIES REFURBISHED METERS	INSTALLED	SNQ07392	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02522	AL1000 SERIES REFURBISHED METERS	INSTALLED
ANX02340	AL1000 SERIES REFURBISHED METERS	INSTALLED	SNQ07394	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02523	AL1000 SERIES REFURBISHED METERS	INSTALLED
AKQ14704	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07397	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02524	AL1000 SERIES REFURBISHED METERS	INSTALLED
ALQ07097	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SNQ07455	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02707	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ06368	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNQ07456	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02709	AL1000 SERIES REFURBISHED METERS	INSTALLED
ALQ07536	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SNQ07460	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02717	AL1000 SERIES REFURBISHED METERS	INSTALLED
ALQ07538	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SNQ07461	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02720	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ06451	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNQ07465	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02721	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ06845	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNQ07466	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02778	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ06852	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNQ07473	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02783	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ06868	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNQ07487	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ANX02784	AL1000 SERIES REFURBISHED METERS	INSTALLED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh
THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

DOCKET NO.: 20250029-GU

METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025
NNN00020	Gas Meter	INSTALLED	SNQ07737	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ09061	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ15163	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07738	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ09414	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX06931	R-415 SERIES REFURBISHED METERS	INSTALLED	SNQ07743	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ09416	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX06934	R-415 SERIES REFURBISHED METERS	INSTALLED	SNQ07749	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ09419	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX06936	R-415 SERIES REFURBISHED METERS	INSTALLED	SNQ07816	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ09902	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00147	400A Meter- Standard Index w/ERT	INSTALLED	SNX00448	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	ALQ09904	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00148	400A Meter- Standard Index w/ERT	INSTALLED	SNX00458	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	ALQ09906	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00157	400A Meter- Standard Index w/ERT	INSTALLED	SNQ07898	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	ALQ09910	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00166	400A Meter- Standard Index w/ERT	INSTALLED	SNX00507	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	ALQ09913	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00170	400A Meter- Standard Index w/ERT	INSTALLED	SNX00516	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	ALQ09915	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00174	400A Meter- Standard Index w/ERT	INSTALLED	SNX00518	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	ALQ09917	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00175	400A Meter- Standard Index w/ERT	INSTALLED	AKQ16774	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ09918	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00178	400A Meter- Standard Index w/ERT	INSTALLED	AKQ16782	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ09925	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00179	400A Meter- Standard Index w/ERT	INSTALLED	ALQ09392	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09932	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00188	400A Meter- Standard Index w/ERT	INSTALLED	AKQ16794	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ09938	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX06999	R-415 SERIES REFURBISHED METERS	INSTALLED	AKQ16800	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ09942	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX07000	R-415 SERIES REFURBISHED METERS	INSTALLED	AKQ16917	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	ALQ09945	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
RXX07022	R-415 SERIES REFURBISHED METERS	INSTALLED	AKQ16927	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKD00410	400A Meter- Standard Index w/ERT	INSTALLED
RXX07088	R-415 SERIES REFURBISHED METERS	INSTALLED	AKQ16944	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKD00412	400A Meter- Standard Index w/ERT	INSTALLED
RXX07104	R-415 SERIES REFURBISHED METERS	INSTALLED	AKQ16949	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKD00414	400A Meter- Standard Index w/ERT	INSTALLED
RXX07109	R-415 SERIES REFURBISHED METERS	INSTALLED	AKQ16952	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKD00423	400A Meter- Standard Index w/ERT	INSTALLED
AXX01186	AL425 SERIES REFURBISHED METERS	INSTALLED	AKQ16957	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKD00428	400A Meter- Standard Index w/ERT	INSTALLED
SKD01594	400A Meter- Standard Index w/ERT	INSTALLED	SKQ01369	400A Meter- Standard Index w/ERT	INSTALLED	ALQ06419	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
ALQ09618	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SKQ01375	400A Meter- Standard Index w/ERT	INSTALLED	ALQ08055	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ17852	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKQ01378	400A Meter- Standard Index w/ERT	INSTALLED	ALQ08056	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKQ17925	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SKQ01387	400A Meter- Standard Index w/ERT	INSTALLED	SKD00612	400A Meter- Standard Index w/ERT	INSTALLED
AKQ17929	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNX00361	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	SKD00614	400A Meter- Standard Index w/ERT	INSTALLED
AKQ17938	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNX00365	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	SKD00616	400A Meter- Standard Index w/ERT	INSTALLED
AKQ17951	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07806	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00617	400A Meter- Standard Index w/ERT	INSTALLED
AKQ17954	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07807	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00619	400A Meter- Standard Index w/ERT	INSTALLED
AKQ18051	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07811	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00621	400A Meter- Standard Index w/ERT	INSTALLED
AKQ15626	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED	SNQ07814	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00622	400A Meter- Standard Index w/ERT	INSTALLED
SNQ07161	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNX00430	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	SKD00625	400A Meter- Standard Index w/ERT	INSTALLED
SNQ07174	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNX00433	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	SKD00627	400A Meter- Standard Index w/ERT	INSTALLED
SNQ07177	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNX00438	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	SKD00628	400A Meter- Standard Index w/ERT	INSTALLED
SKD00651	400A Meter- Standard Index w/ERT	INSTALLED	SNX00440	Iron 1000aet SERIES REFURBISHED METERS	INSTALLED	SKD00629	400A Meter- Standard Index w/ERT	INSTALLED
SKD00653	400A Meter- Standard Index w/ERT	INSTALLED	SNQ07875	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00632	400A Meter- Standard Index w/ERT	INSTALLED
SNQ07184	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SNQ07876	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00633	400A Meter- Standard Index w/ERT	INSTALLED
SKD00666	400A Meter- Standard Index w/ERT	INSTALLED	SNQ07880	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	SKD00634	400A Meter- Standard Index w/ERT	INSTALLED
SKD00679	400A Meter- Standard Index w/ERT	INSTALLED	ALQ09045	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SKD00639	400A Meter- Standard Index w/ERT	INSTALLED
SKD00751	400A Meter- Standard Index w/ERT	INSTALLED	ALQ09048	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SKD00640	400A Meter- Standard Index w/ERT	INSTALLED
SKD00752	400A Meter- Standard Index w/ERT	INSTALLED	ALQ09051	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SKD00641	400A Meter- Standard Index w/ERT	INSTALLED
SKD00760	400A Meter- Standard Index w/ERT	INSTALLED	ALQ09057	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SKD00642	400A Meter- Standard Index w/ERT	INSTALLED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfm
THRU 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

DOCKET NO. : 20250029-GU

METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025
SKD00645	400A Meter- Standard Index w/ERT	INSTALLED	AKX01082	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02903	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00647	400A Meter- Standard Index w/ERT	INSTALLED	AKX01084	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02904	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00648	400A Meter- Standard Index w/ERT	INSTALLED	AKX01086	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02905	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00625	400A Meter- Standard Index w/ERT	INSTALLED	AKX01088	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02908	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00626	400A Meter- Standard Index w/ERT	INSTALLED	AKX01090	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02909	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00629	400A Meter- Standard Index w/ERT	INSTALLED	AKX01092	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02910	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00631	400A Meter- Standard Index w/ERT	INSTALLED	AKX01093	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02912	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00632	400A Meter- Standard Index w/ERT	INSTALLED	AKX01094	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09753	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00637	400A Meter- Standard Index w/ERT	INSTALLED	AKX01096	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09754	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00638	400A Meter- Standard Index w/ERT	INSTALLED	AKX01097	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09758	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00639	400A Meter- Standard Index w/ERT	INSTALLED	AKX01099	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09763	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00646	400A Meter- Standard Index w/ERT	INSTALLED	AKX01100	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09764	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00647	400A Meter- Standard Index w/ERT	INSTALLED	AKX01101	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09766	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00649	400A Meter- Standard Index w/ERT	INSTALLED	AKX01102	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09770	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
SKD00651	400A Meter- Standard Index w/ERT	INSTALLED	AKX01107	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03009	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00654	400A Meter- Standard Index w/ERT	INSTALLED	AKX01108	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03011	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00656	400A Meter- Standard Index w/ERT	INSTALLED	AKX01109	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03012	AL1000 SERIES REFURBISHED METERS	INSTALLED
SKD00660	400A Meter- Standard Index w/ERT	INSTALLED	AKX01110	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03014	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07667	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01113	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03016	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07669	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01116	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03017	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07669	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01117	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03018	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07670	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01118	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03021	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07673	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01123	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03022	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07674	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01125	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX03023	AL1000 SERIES REFURBISHED METERS	INSTALLED
SNQ07675	1000AET METER, 1000 CF/HR, ALUMINUM 45LT	INSTALLED	AKX01129	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09776	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKX00945	AL425 SERIES REFURBISHED METERS	INSTALLED	AKX01135	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09777	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKX01047	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09326	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09782	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKX01051	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09357	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09786	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKX01052	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09358	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09787	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKX01056	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09361	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09788	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED
AKX01057	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09363	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ17566	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01059	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09365	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ17578	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01061	AL425 SERIES REFURBISHED METERS	INSTALLED	ALQ09366	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	AKQ17580	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01064	AL425 SERIES REFURBISHED METERS	INSTALLED	AMX01247	AL800 SERIES REFURBISHED METERS	INSTALLED	AKQ17582	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01066	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02677	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17583	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01068	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02679	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17586	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01069	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02684	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17589	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01070	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02685	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17590	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01074	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02686	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17591	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01075	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02695	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17594	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01076	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02696	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17599	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01077	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02697	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17601	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED
AKX01078	AL425 SERIES REFURBISHED METERS	INSTALLED	ANX02699	AL1000 SERIES REFURBISHED METERS	INSTALLED	AKQ17604	AL-425 METER 425 CF/HR ALUM. PITT 1 1/4"	INSTALLED

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

[illegible]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 251 cfh
THRU 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

DOCKET NO.: 20250029-GU

METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025	METER NO.	TYPE	STATUS AS OF 2/18/2025
SKD01198	400A Meter- Standard Index w/ERT	INSTALLED	ANX03032	AL1000 SERIES REFURBISHED METERS	INSTALLED			
SKD01200	400A Meter- Standard Index w/ERT	INSTALLED	ANX03033	AL1000 SERIES REFURBISHED METERS	INSTALLED			
SKD01202	400A Meter- Standard Index w/ERT	INSTALLED	ANX03036	AL1000 SERIES REFURBISHED METERS	INSTALLED			
SKD01207	400A Meter- Standard Index w/ERT	INSTALLED	ANX03037	AL1000 SERIES REFURBISHED METERS	INSTALLED			
SKD01208	400A Meter- Standard Index w/ERT	INSTALLED	ANX03040	AL1000 SERIES REFURBISHED METERS	INSTALLED			
SKD01209	400A Meter- Standard Index w/ERT	INSTALLED	ANX03041	AL1000 SERIES REFURBISHED METERS	INSTALLED			
ALQ09018	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ANX03042	AL1000 SERIES REFURBISHED METERS	INSTALLED			
ALQ09019	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ANX03043	AL1000 SERIES REFURBISHED METERS	INSTALLED			
ALQ09022	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09988	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09025	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09991	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09026	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09992	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09027	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09993	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09028	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09995	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09029	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ09996	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01357	400A Meter- Standard Index w/ERT	INSTALLED	ALQ09998	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01360	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10000	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01361	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10001	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01364	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10004	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01365	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10006	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01366	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10007	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01368	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10010	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01369	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10011	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01370	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10012	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01372	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10013	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01385	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10015	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01388	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10017	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01394	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10018	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
SKD01395	400A Meter- Standard Index w/ERT	INSTALLED	ALQ10020	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ANX02477	AL1000 SERIES REFURBISHED METERS	INSTALLED	ALQ10022	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09494	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	ALQ10023	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED			
ALQ09497	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED	SKD00273	400A Meter- Standard Index w/ERT	INSTALLED			
ALQ09499	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09503	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09504	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09505	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09507	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09508	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09509	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09510	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09511	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09513	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09514	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						
ALQ09515	AC-630 METER 630 CF/HR ALUMINUM 45LT	INSTALLED						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF OVER
2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY
WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/24
WITNESS: T. O'CONNOR

DOCKET NO.: 20250029-GU

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METER NO.	TYPE	STATUS AS OF 2/14/2025	METER NO.	TYPE	STATUS AS OF 2/14/2025	METER NO.	TYPE	STATUS AS OF 2/14/2025
ZYQ00329	4799 Cfh	INSTALLED						
ZYE98570	4799 Cfh	INSTALLED						
ZYQ00016	4799 Cfh	INSTALLED						
ZRQ00138	6999 Cfh	INSTALLED						
ZRQ00141	6999 Cfh	INSTALLED						
ZRQ00145	6999 Cfh	INSTALLED						
ARC09876	6999 Cfh	INSTALLED						
ZSD00998	10999 Cfh	INSTALLED						
RPS48825	2999 Cfh	INSTALLED						
RRA14447	6999 Cfh	INSTALLED						
RRB01680	6999 Cfh	INSTALLED						
ZSQ00251	10999 Cfh	INSTALLED						
ZTE66420	15999 Cfh	INSTALLED						
ZSQ00063	10999 Cfh	INSTALLED						
ZRM03559	6999 Cfh	INSTALLED						
ZRQ00047	6999 Cfh	INSTALLED						
ZRQ00101	6999 Cfh	INSTALLED						
ZRQ00106	6999 Cfh	INSTALLED						
ZRQ00419	6999 Cfh	INSTALLED						
ZRQ00563	6999 Cfh	INSTALLED						
ZRQ00620	6999 Cfh	INSTALLED						
ZRQ31202	6999 Cfh	INSTALLED						
ZSQ00269	10999 Cfh	INSTALLED						
APD00697	2999 Cfh	INSTALLED						
RPC08754	2999 Cfh	INSTALLED						
ZRQ00249	6999 Cfh	INSTALLED						
ZTQ00011	15999 Cfh	INSTALLED						
ZYQ00068	4799 Cfh	INSTALLED						
ZYQ04734	4799 Cfh	INSTALLED						
ZRQ00601	6999 Cfh	INSTALLED						
FRQ34332	6999 Cfh	INSTALLED						
ZRQ00337	6999 Cfh	INSTALLED						
ZYQ75007	4799 Cfh	INSTALLED						
ZRQ00921	6999 Cfh	INSTALLED						
ZRQ00923	6999 Cfh	INSTALLED						
ZYQ00271	4799 Cfh	INSTALLED						
ZRQ00837	6999 Cfh	INSTALLED						
ZSQ00056	10999 Cfh	INSTALLED						
ZRQ00322	6999 Cfh	INSTALLED						
ZSQ00268	10999 Cfh	INSTALLED						

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1	09-4027	2010 FORD F-250 09-4027	2,104	ALL VEHICLES ARE USED 100% AT UTILITY
2	146701	TRAILER - FOR BACKHOE INTERSTATE TRAILER MOD 18BST	5,645	
3	01-1152	2008 Honda Element 01-1152	21,102	
4	076012/	TRAILER-BELSHE MDL# T-8 11124	6,122	
5	066006/	TRAILER-5' X 8' TUBE TRAILER W/PINTLE HITCH	4,636	
6	066006/	TRAILER-TERRA MITE BACKHOE, MODEL 94/CS514-5000	2,086	
7	03-3065	2006 FORD 1/2T EC P/UP 03-3065	29,671	
8	14-4005	Enclosed Truck Body 14-4005	2,175	
9	04-4068	2010 FORD F-250 04-4068	33,110	
10	08-3026	2004 FORD 1/2T R/C P/U 08-3026	22,396	
11	045015/	TRUCK,UTILITY-1993 FORD F600 MED DUTY C&C W/ LP	46,759	
12	02-3110	2012 Ford F250 Regular Cab 02-3110	49,696	
13	01-3167	2012 FORD F-150 01-3167	29,564	
14	01-3168	2012 FORD F-150 01-3168	29,564	
15	11-4044	2012 Ford F-250 11-4044	38,479	
16	06-3073	2012 Ford F150 Ext Cab 06-3073	32,253	
17	09-3016	FORD F-250 Reg Cab 09-3016	37,592	
18	09-3017	FORD F-250 w Utility Body 09-3017	38,886	
19	01-6031	Built tilt trailer 01-6031	2,785	
20	05-4040	2013 F250 Super Cab 05-4040	38,882	
21	11-4048	2013 FORD F-250 11-4048	38,596	
22	90-3030	2012 F-150 NGV Department 90-3030	116,279	
23	no cab)	3ea 40' CNG Trailers (no cab)	269,364	
24	06-1059	FORD Escape SE 06-1059	27,826	
25	01-2251	FORD Transit Connect SWB 01-2251	30,530	
26	04-3122	FORD F-150 Ext Cab 4 X 4 04-3122	37,108	
27	06-3074	FORD F-150 Ext Cab 06-3074	40,361	
28	02-4059	YR 2014 Ford F250 4x4 02-4059	49,626	
29	90-3032	2015 FORD F-150 SuperCab 90-3032	31,668	
30	90-3033	2015 FORD F-150 SuperCab 90-3033	31,624	
31	05-4041	2015 FORD F-250 Super Duty 05-4041	45,797	
32	01-4088	Dodge RAM 2500 CNG 01-4088	51,314	
33	16-3019	2016 FORD F-250 16-3019	45,752	
34	90-9312	FORD F-150 CNG bi fuel 90-9312	59,204	
35	16-3021	2016 FORD F-250 16-3021	45,813	
36	04-3128	FORD F-150 04-3128	34,746	
37	11-3044	2016 FORD F-150 Crew Cab 11-3044	39,135	
38	02-6032	Towmaster T-10D Trailer 02-6032	7,829	
39	06-1060	FORD Escape 06-1060	26,361	
40	04-3130	FORD F-150 4X4 04-3130	39,052	
41	06-4107	FORD F-250 Extended Cab 06-4107	52,595	
42	11-3043	2015 FORD F150 EXT Crew Cab 11-3043	32,037	
43	11-4054	2017 Ford F-250 Utility 11-4054	57,175	
44	03-3087	2018 FORD F-250 Super Cab 03-3087	52,023	
45	02-5026	FORD F-550 Crew Truck 02-5026	130,826	
46	90-1143	FORD Edge 90-1143	29,111	
47		SUBTOTAL TO Pg 2	1,895,260	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 1	1,895,260	ALL VEHICLES ARE USED 100% AT UTILITY
2	04-4075	FORD F250 SUPER CAB 04-4075	54,930	
3	04-4078	FORD F250 SUPER CAB 04-4078	54,419	
4	90-3041	FORD F-250 90-3041	47,112	
5	04-2095	FORD Transit Cargo Van 04-2095	35,095	
6	16-1003	2019 FORD Escape 16-1003	26,665	
7	06-6010	Hydraulic Dump Trailer 06-6010	5,848	
8	01-3188	FORD F250 Super Cab 4x2 01-3188	59,246	
9	01-2265	FORD Transit Cargo Van 01-2265	34,881	
10	90-3045	FORD F-150 Damage Prevent 90-3045	46,187	
11	90-4038	FORD F-550 Diesel 90-4038	142,840	
12	13-6006	Jupiter Excavator Trailer 13-6006	4,667	
13	16-3030	FORD F-150 SuperCab 16-3030	47,417	
14	02-3157	FORD F-150 Ext Cab 02-3157	42,900	
15	02-3134	FORD F-150 Ext Cab 02-3134	39,242	
16	03-3098	FORD F-350 03-3098	90,215	
17	06-4123	FORD F-250 4x2 Super Cab 06-4123	53,617	
18	04-2096	FORD 250 Transit Van 04-2096	44,158	
19	04-2097	FORD 250 Transit Van 04-2097	47,420	
20	06-6015	Utility Trailer Jax Ops 06-6015	11,706	
21	01-3198	FORD F-250 Super Cab 4x2 01-3198	75,906	
22	02-1075	FORD Edge SE 02-1075	31,886	
23	02-3147	FORD F-150 SuperCab 4x4 02-3147	42,937	
24	02-1076	FORD Escape SE Meter Readin	31,125	
25	02-1074	FORD Escape SE Meter Readin	31,073	
26	04-3143	FORD F150 04-3143	49,107	
27	14-4010	FORD F-550 Crew Cab 14-4010	154,777	
28	01-3214	FORD F-150 Super Crew 4X2 01-3214	76,496	
29	15-4020	FORD F-250 Super Cab 4x4 15-4020	64,060	
30	01-1179	FORD Explorer ST RWD 01-1179	56,255	
31	03-1159	OFF THE LOT FORD Explorer 03-1159	65,660	
32	06-3090	FORD F-150 Super Cab 4x4 06-3090	72,116	
33	16-1006	FORD EDGE 16-1006	53,988	
34	90-3069	FORD F-150 Damage Prevention90-3069	53,816	
35	15-3020	FORD F-150 Supercab 4X4 15-3020	71,895	
36	VIN64690	2023 Chevy 1500 VIN64690	83,571	
37	VIN58664	2023 GMC Acadia VIN58664	60,392	
38	90-CNG-038	10ea 3-Bottle CNG Trailer Purchase	75,499	
39	90-CNG-047	54 Bottle CNG 90-CNG-047	199,728	
40	90-CNG-015	CNG Trailer 20 Bottle 90-CNG-015	108,065	
41	90-CNG-024	CNG Trailer 3 Bottle 90-CNG-024	56,825	
42	90-CNG-025	20 Bottle CNG Trailer 90-CNG-025	94,261	
43	V33100	CHEVY EQUINOX V33100	43,251	
44	V83143	Chevy 1500 V83143	76,836	
45	V75527	GMC 2500 4WD V75527	103,492	
46	V19528	2024 Chevy Colorado V19528	65,038	
47		SUBTOTAL TO Pg 3	4,681,879	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 2	4,681,879	
2	V20813	2024 Chevy Colorado V20813	60,809	
3	V61457	Chevy 2500 4WD CC V61457	91,981	
4	V31986	Chevy 2500 4WD CC V31986	95,558	
5	VIN 31853	Chevy Colorado 2WD VIN 31853	64,339	
6	Vin42265	Chevy Colorado Vin42265	65,257	
7	02-1064	2010 Ford Edge 02-1064	33,785	
8	02-5021	Vacuum Excavation System	22,418	
9	95-5105	TRENCHER	8,112	
10	016023/	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	2,849	
11	096019/	TRAILER-1990 U-DUMP HYDRAULIC	3,624	
12	15-3011	2004 CHEV 1/2T E/C P/U 15-3011	24,609	
13	15-3012	2006 FORD 1/2T EC P/UP 15-3012	29,592	
14	026018/	DROP LEG JACK	2,690	
15	M TRUCK	HOLDING TANK FOR VACUUM TRUCK	10,203	
16	01-6025	Workspport Trailer 01-6025	3,048	
17	05-3009	2007 CHEVY COLORADO 05-3009	15,377	
18	15-4005	2007 FORD F250 CC 15-4005	31,391	
19	14-6702	P.C. Emergency Trailer 14-6702	3,554	
20	026024/	TRAILER-FLATBED 7000LB CAPACITY 5' X 10'	3,704	
21	02-3095	2008 TOYOTA TACOMA 02-3095	23,984	
22	04-6014	TANDEM AXLE TRAILER 04-6014	3,244	
23	10-6010	Diamond Cargo Trailer 10-6010	2,783	
24	01-1155	2009 TOYOTA COROLLA 01-1155	16,294	
25	01-3135	Truck Bed Cover for Truck 01-3135	1,697	
26	90-1135	2011 TOYOTA COROLLA 90-1135	20,093	
27	11-6007	Emergency Trailer 11-6007	7,252	
28	11-4042	FORD F-250 Super Duty 11-4042	35,000	
29	15-4013	FORD F-250 Utility Body 15-4013	37,385	
30	02-3109	2012 Ford F250 Regular Cab 02-3109	33,534	
31	01-5028	2012 FORD F-550 01-5028	59,113	
32	01-2229	2013 Ford Metro 01-2229	25,999	
33	01-3170	2013 FORD F-150 Ext Cab 01-3170	33,416	
34	04-4071	2013 F-450 Crew Cab 04-4071	60,426	
35	02-3117	2013 FORD F-250 Reg Cab 02-3117	37,159	
36	11-2012	2006 CHEV 3/4TON VAN 11-2012	24,202	
37	CAVATOR	DIG-IT EXCAVATOR	3,155	
38	15-4015	FORD F-250 Super Cab 15-4015	44,789	
39	04-1003	2014 FORD Escape 04-1003	27,529	
40	01-3175	FORD F-150 01-3175	37,300	
41	02-1069	2015 FORD Edge 02-1069	27,289	
42	03-3080	2015 FORD F-250 03-3080	53,042	
43	03-3083	2015 F150 Super Crew SWB 03-3083	38,363	
44	03-4116	2015 F150 Super Cab 4x4 SWB 03-4116	40,515	
45	06-4104	FORD F250 Ext Cab 4X4 06-4104	49,646	
46	11-4051	2015 FORD F-250 11-4051	46,623	
47		SUBTOTAL TO Pg 4	6,044,607	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 3	6,044,607	ALL VEHICLES ARE USED 100% AT UTILITY
2	01-1171	2017 Ford Escape 01-1171	28,531	
3	15-4017	FORD F-250 Super Cab 15-4017	46,578	
4	90-3037	2016 FORD F-250 90-3037	47,156	
5	01-3177	FORD F-250 EXT Cab 01-3177	47,458	
6	04-3129	FORD F-150 crew cab XLT 04-3129	41,021	
7	01-1172	2017 FORD Edge 01-1172	29,821	
8	02-5025	FORD F-550 Crew Truck 02-5025	93,608	
9	06-1061	FORD Escape 06-1061	26,928	
10	03-2003	FORD Transit Connect XL 03-2003	33,120	
11	02-3133	FORD F-150 4x4 Truck 02-3133	42,269	
12	04-4074	FORD F250 TRUCK 04-4074	54,025	
13	06-4108	FORD F-250 Extended Cab 06-4108	51,374	
14	04-2093	FORD Transit Cargo Van 04-2093	35,291	
15	01-3186	FORD F250 Super Cab 4x2 01-3186	59,129	
16	02-3145	FORD F-150 4x2 Extend Cab 02-3145	39,696	
17	04-4082	FORD F250 SUPER CAB 04-4082	55,019	
18	01-3193	FORD F250 Super Cab 4x2 01-3193	60,663	
19	01-2263	FORD Transit Cargo Van 01-2263	34,899	
20	90-4029	FORD F-550 Diesel 90-4029	145,409	
21	90-4030	FORD F-550 Diesel 90-4030	145,409	
22	90-4031	FORD F-550 Diesel 90-4031	143,693	
23	90-3052	FORD F-150 Crew Cab 90-3052	38,080	
24	03-3094	FORD F-150 Super Cab 03-3094	48,536	
25	01-3199	FORD F-250 Super Cab 4x2 01-3199	69,800	
26	06-4121	FORD F-250 4x2 Super Cab 06-4121	53,578	
27	02-2108	FORD 3/4 Transit Van 02-2108	46,187	
28	01-3202	FORD F-250 Super Cab 4x2 01-3202	60,646	
29	90-3056	FORD F-150 CrewCab 90-3056	40,844	
30	06-1065	FORD Edge 06-1065	34,544	
31	11-1001	2017 Ford Escape 11-1001	26,919	
32	04-2099	FORD 250 Transit Van 04-2099	47,374	
33	04-2101	FORD 250 Transit Van 04-2101	47,384	
34	11-3046	FORD F-150 SuperCab 11-3046	41,588	
35	03-3091	FORD F-250 03-3091	56,704	
36	06-4124	FORD F-250 4x2 Super Cab 06-4124	70,330	
37	90-3059	FORD F-150 Damage Prevent 90-3059	50,450	
38	90-3060	FORD F-150 Damage Prevent 90-3060	50,287	
39	02-3152	FORD F-150 Ext Cab 02-3152	46,858	
40	90-3058	FORD F-150 Super Crew 4X4 90-3058	49,948	
41	90-3065	FORD F-150 Crew Cab 4X4 90-3065	58,087	
42	03-3095	FORD F-150 Super Cab 03-3095	49,541	
43	90-3067	FORD F-150 Crew Cab 4X4 90-3067	55,585	
44	06-3094	FORD F-150 4X4 Ext Cab 06-3094	76,185	
45	16-1004	FORD Escape 16-1004	35,968	
46	15-4022	FORD F-250 Super Cab 4x2 15-4022	57,708	
47		SUBTOTAL TO Pg 5	8,518,833	

FLORIDA PUBLIC SERVICE COMMISSION
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ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 4	8,518,833	ALL VEHICLES ARE USED 100% AT UTILITY
2	06-1071	FORD Explorer Timberline 06-1071	60,916	
3	15-4024	FORD F-250 Super Cab 4x4 15-4024	80,922	
4	90-CNG-011	20 Bottle CNG Trailer 90-CNG-011	114,956	
5	06-1069	FORD Escape 06-1069	32,827	
6	90-4047	FORD F-450 CREW CAB 90-4047	112,371	
7	90-1163	FORD Edge (lot purchase) 90-1163	47,687	
8	90-1161	FORD Explorer XLT 90-1161	46,265	
9	06-3085	FORD F-150 Super Cab 4x4 06-3085	56,174	
10	V04291	2024 GMC2500 Utility Body V04291	52,880	
11	V97224	2023 Chevy 3500 Util Body V97224	104,402	
12	13-2007	JPT Ford Transit 350 13-2007	111,774	
13	V74203	2024 GMC 2500 Util Body V74203	69,551	
14	V74388	2024 GMC SIERRA 2500 V74388	106,363	
15	CNG-046	3 Bottle CNG Trailer 90-CNG-046	73,338	
16	CNG-016	CNG Trailer 3 Bottle 90-CNG-016	41,451	
17	CNG-022	CNG Trailer 3 Bottle 90-CNG-022	58,273	
18	CNG-002	3 Bottle CNG Trailer 90-CNG-002	65,539	
19	V65655	2024 Chevy 1500 V65655	63,743	
20	V83141	Chevy 1500 V83141	76,889	
21	V20838	2024 Colorado V20838	53,759	
22	90-6505	Upgrade CNG Trailer 90-6504 90-6505	32,149	
23	V38099	2023 Chevy 2500 4WD CC V38099	93,877	
24	V38349	Chevy 2500 4WD CC V38349	90,665	
25	V56652	Chevy 2500 4WD CC V56652	91,334	
26	VIN75077	2024 GMC Sierra VIN75077	101,793	
27	V39845	GMC Canyon Crew Cab V39845	69,401	
28	VIN 66131	2024 Chevy Silverado VIN 66131	74,211	
29	V27097	Chevy Equinox V27097	52,677	
30	11-3038	2010 Toyota Tacoma 11-3038	1,622	
31	05-4038	2010 FORD F-250 Reg Cab 05-4038	1,271	
32	04-6027	Hammerhead Trailer 04-6027	3,387	
33	13-3011	2005 FORD 1/2T E/C P/U 13-3011	22,426	
34	150669/	TRAILER - ECONO	1,055	
35	04-6028	Cargo/Emerg. Trailer 04-6028	4,739	
36	Trailer	Utility Trailer	3,077	
37	90-4025	2011 FORD F-250 90-4025	36,579	
38	09-4027	2010 FORD F-250 09-4027	37,252	
39	01-3161	2010 Toyota Tacoma 01-3161	33,878	
40	01-3163	2011 Toyota Tacoma 01-3163	31,170	
41	02-3103	TOYOTA TACOMA 02-3103	29,495	
42	02-3101	FORD F-250 02-3101	41,360	
43	16-3015	2012 Ford F-150 Ext. Cab 16-3015	33,384	
44	02-3114	2012 FORD F250 Regular Cab 02-3114	33,534	
45	02-1066	2012 FORD Fusion SE 02-1066	23,475	
46	01-3165	2012 FORD F-150 01-3165	29,564	
47		SUBTOTAL TO Pg 6	10,922,290	

FLORIDA PUBLIC SERVICE COMMISSION
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ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 5	10,922,290	ALL VEHICLES ARE USED 100% AT UTILITY
2	14-3030	2013 F250 Super Cab 14-3030	37,455	
3	01-2249	2013 FORD E-250 Van 01-2249	29,630	
4	16-3016	2013 F-250 Reg Cab 16-3016	37,334	
5	08-3030	2013 FORD F-250 Reg Cab 08-3030	41,133	
6	08-3031	2013 FORD F-250 Reg Cab 08-3031	37,748	
7	04-1001	TOYOTA MATRIX 04-1001	(109)	
8	06-2033	Purchase Ford Transit 06-2033	31,331	
9	06-3076	2015 FORD F-150 Ext Cab 06-3076	39,114	
10	02-1067	2015 FORD Edge 02-1067	28,483	
11	06-3075	FORD F-150 Ext Cab 06-3075	35,368	
12	90-1139	2015 FORD Edge 90-1139	27,923	
13	02-3124	2015 FORD F-150 02-3124	37,682	
14	16-1001	2016 FORD Edge 16-1001	28,310	
15	04-3126	2016 F150 Super Cab 04-3126	32,586	
16	03-4118	2015 FORD F-550 Truck 03-4118	102,694	
17	11-4050	2015 FORD F-250 Utility 11-4050	47,029	
18	02-3128	FORD F-150 SUPER CAB 02-3128	40,054	
19	02-3129	FORD F-250 CREW CAB 02-3129	45,437	
20	01-1163	2010 Toyota Camry 01-1163	28,555	
21	06-4105	FORD F-250 Extended Cab 06-4105	53,526	
22	01-3179	FORD F-250 Super Cab 4x2 01-3179	54,304	
23	01-1173	2018 FORD Escape 01-1173	27,637	
24	02-3136	FORD F-150 EXT CAB 4X2 02-3136	35,030	
25	02-3137	FORD F-250 EXT CAB 4X4 02-3137	55,599	
26	16-3024	2018 FORD F-250 SuperCabs 16-3024	54,306	
27	14-3038	FORD F-250 Ford Ext Cab 14-3038	66,898	
28	90-4036	FORD F-250 Super Crew 4x4 90-4036	46,433	
29	01-2261	FORD Transit Cargo Van 01-2261	35,655	
30	06-4116	FORD F-250 4x2 Super Cab 06-4116	53,601	
31	08-3035	FORD F-250 4x2 Ext Cab 08-3035	53,259	
32	14-3040	FORD F-250 Ford Ext Cab 14-3040	71,440	
33	06-4117	FORD F-250 4x2 Super Cab 06-4117	50,662	
34	90-4037	FORD F-550 Diesel 90-4037	142,711	
35	14-3044	FORD F-150 4X4 SuperCab 14-3044	41,633	
36	01-2264	FORD TRANSIT CONNECT 01-2264	42,824	
37	14-3043	FORD F-250 Ford Ext Cab 14-3043	76,044	
38	14-3045	FORD F-150 4X4 SuperCab 14-3045	48,269	
39	02-3151	FORD F-250 Super Cab 4X2 02-3151	62,434	
40	09-4031	FORD F250 SUPER CAB 09-4031	65,231	
41	16-3031	FORD F-150 2 door 16-3031	41,078	
42	06-3082	FORD F-150 Super Cab 4x4 06-3082	47,808	
43	01-3195	FORD F150 Super Cab 4x2 01-3195	56,021	
44	04-3138	FORD F150 04-3138	40,317	
45	01-2267	FORD TRANSIT CONNECT 01-2267	38,080	
46	01-2268	FORD TRANSIT CONNECT 01-2268	38,938	
47		SUBTOTAL TO Pg 7	13,029,783	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
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ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 6	13,029,783	ALL VEHICLES ARE USED 100% AT UTILITY
2	06-4118	FORD F-250 4x4 Super Cab 06-4118	61,973	
3	04-1007	2021 FORD ESCAPE FWD 04-1007	39,967	
4	04-3136	FORD F150 04-3136	41,766	
5	90-3068	FORD F-150 Crew Cab 4X4 90-3068	48,936	
6	90-4041	FORD F-250 Super Cab 4X4 90-4041	52,923	
7	Vin 76386	FORD F-150 Super Cab 4X4 Vin 76386	75,032	
8	90-1164	FORD SUV TBD 90-1164	51,416	
9	06-3095	FORD F-150 4X4 Ext Cab 06-3095	75,515	
10	14-3047	FORD F-250 Ford Ext Cab 14-3047	73,374	
11	90-1157	FORD Edge SE 90-1157	41,338	
12	02-1078	FORD Edge 02-1078	50,938	
13	01-3216	FORD F-150 Super Crew 4X4 01-3216	67,678	
14	01-1178	FORD Explorer ST RWD 01-1178	60,749	
15	02-1079	FORD Explorer XLT RWD 02-1079	59,513	
16	04-1012	FORD Explorer XLT RWD 04-1012	62,434	
17	02-3160	FORD F-150 Ext Cab 4x4 02-3160	54,879	
18	90-1160	FORD Explorer XLT 90-1160	46,350	
19	06-4125	FORD F-250 4x2 Super Cab 06-4125	70,612	
20	01-3212	FORD F-150 4x4 Supercrew 01-3212	73,651	
21	01-3215	FORD F-150 Super Crew 4X2 01-3215	65,044	
22	16-3039	2023 Ford Explorer 16-3039	61,474	
23	V16081	2024 Chevy 3500 Util Body V16081	107,011	
24	01-1182	FORD Explorer XLT RWD 01-1182	52,240	
25	IN65115	2024 Chevy 1500 VIN65115	(3,787)	
26	CNG-010	20 Bottle CNG 90-CNG-010	51,962	
27	90-CNG-041	10ea 3-Bottle CNG Trailer Purchase	75,499	
28	90-CNG-044	10ea 3-Bottle CNG Trailer Purchase	75,499	
29	CNG-014	CNG Trailer 20 Bottle 90-CNG-014	88,722	
30	CNG-008	CNG Trailer 3 Bottle 90-CNG-008	39,761	
31	CNG-017	20 Bottle CNG Trailer 90-CNG-017	98,143	
32	CNG-005	3 Bottle CNG Trailer 90-CNG-005	49,220	
33	CNG-007	3 Bottle CNG Trailer 90-CNG-007	53,741	
34	V77065	GMC Sierra 2500 V77065	94,747	
35	V04020	Chevy 2500 4WD CC V04020	97,949	
36	VIN07939	2024 Sierra 2500 VIN07939	100,673	
37	136003/	TRAILER-ANDERSON 5 x 10 TILT TRAILER	1,281	
38	11-3039	2010 Toyota Tacoma 11-3039	1,622	
39	15-4011	FORD F-250 - Utility Body 15-4011	33,559	
40	08-3028	FORD F-250 TRUCK 08-3028	32,651	
41	11-3040	TOYOTA TACOMA EXT CAB 11-3040	29,008	
42	086002/	TRAILER-BUTLER MDL# TS-610	928	
43	016015/	TRAILER-FOR BACKHOE/ EAGER BEAVER MODEL # B9DOW	6,535	
44	ort CNG	Trailers to transport CNG	3,011	
45	Trailer	Purchase Refrig. Trailer	3,920	
46	07-3078	2001 FORD RANGER P-UP TRUCK 2001 FORD RANGER P-UP 07-3078	17,443	
47		SUBTOTAL TO Pg 8	15,376,681	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PEOPLES GAS SYSTEM, INC.
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EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
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ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 7	15,376,681	ALL VEHICLES ARE USED 100% AT UTILITY
2	01-3142	2004 FORD 1/2T E/C P/U 01-3142	27,525	
3	04-4066	2008 FORD F-250 04-4066	19,863	
4	06-6008	4X4 Polaris w trailer 06-6008	1,426	
5	14-1005	2009 HONDA ELEMENT 14-1005	23,643	
6	16-6001	Tandem Axle Utility Trailer 16-6001	2,115	
7	11-3039	2010 Toyota Tacoma 11-3039	29,067	
8	04-3113	TOYOTA TACOMA Access Cab 04-3113	32,884	
9	04-3112	FORD F-250 04-3112	34,944	
10	04-3115	2011 FORD F-150 Access Cab 04-3115	30,080	
11	03-3071	TOYOTA Tacoma Ext. Cab 03-3071	30,177	
12	14-4009	2011 FORD F-250 14-4009	36,595	
13	15-4014	FORD F-250 Utility Body 15-4014	37,385	
14	03-3072	2012 Ford F250 Truck 03-3072	34,878	
15	02-6026	2012 Titan Trailer 02-6026	11,210	
16	11-6007	Gator Utility Trailer 11-6007	3,189	
17	08-3029	FORD F-250 Reg Cab 08-3029	36,276	
18	01-3169	2013 Ford F-150 XLT 01-3169	35,421	
19	04-3120	2013 Ford F-250 04-3120	35,488	
20	04-3121	2013 FORD F-250 04-3121	35,598	
21	90-4028	2013 FORD F250 SuperCab 90-4028	34,105	
22	NG-0003	2009 CNG HONDA CIVIC NG-0003	31,922	
23	no cab)	3ea 40' CNG Trailers (no cab)	269,364	
24	90-5001	Tractor - CNG 90-5001	134,191	
25	01-1168	2015 FORD Escape 01-1168	27,152	
26	02-3126	2015 FORD F-150 02-3126	35,580	
27	14-3033	FORD F-250 Ext Cab 14-3033	45,278	
28	02-1068	2015 FORD Escape 02-1068	26,755	
29	02-5900	Emergency Response Vehicle 02-5900	576,414	
30	06-4099	FORD F-250 Ext Cab 4X4 06-4099	50,140	
31	02-3125	2015 FORD F-250 02-3125	45,649	
32	16-2016	2016 FORD Transit Van 16-2016	33,276	
33	09-3020	2016 FORD F-150 09-3020	34,340	
34	01-6032	Dump trailer 01-6032	7,667	
35	Install	Cargo Sliders - Truck Bed Install	2,960	
36	15-3018	FORD F-150 Super Cab 15-3018	37,875	
37	01-5030	FORD F550 - Crew Truck 01-5030	111,201	
38	06-2035	FORD Transit Connect 06-2035	78,128	
39	04-2088	2016 Ford Transit Connect 04-2088	34,120	
40	06-3078	FORD F-150 Ext Cab 4x4 06-3078	41,020	
41	08-3032	2013 FORD F-150 Super Cab 08-3032	31,790	
42	16-3022	2017 FORD F250 Truck 16-3022	49,642	
43	11-4053	2017 Ford F-250 Utility 11-4053	49,352	
44	ge Insp	Boat, Trailer, Inflatable-Bridge Insp	77,080	
45	90-3040	FORD F-150 SuperCab 4X4 90-3040	46,854	
46	90-6011	TRAILER Measrmnt Regul Dep 90-6011	3,695	
47		SUBTOTAL TO Pg 9	17,789,993	

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
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Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 8	17,789,993	ALL VEHICLES ARE USED 100% AT UTILITY
2	03-3089	2018 FORD F-250 Super Cab 03-3089	52,616	
3	03-3088	2018 FORD F-250 Super Cab 03-3088	54,557	
4	01-3181	FORD F-150 Super Cab 4x2 01-3181	36,621	
5	02-3132	FORD F-250 Work Body 02-3132	57,059	
6	02-3138	FORD F-250 EXT CAB 4X4 02-3138	54,846	
7	09-3022	2018 FORD F-150 4x4 09-3022	38,964	
8	02-1072	2018 FORD Escape 02-1072	25,743	
9	02-3143	FORD F-250 4x2 Extend Cab 02-3143	56,260	
10	06-4113	FORD F-250 4x2 Super Cab 06-4113	53,512	
11	01-3189	FORD F250 Super Cab 4x2 01-3189	57,481	
12	01-3192	FORD F250 Super Cab 4x2 01-3192	59,766	
13	90-3049	FORD F-150 Damage Prevent 90-3049	48,962	
14	90-3046	FORD F-150 Damage Prevent 90-3046	47,488	
15	90-4032	FORD F-550 Diesel 90-4032	143,694	
16	15-3019	FORD F-150 Supercab 4X4 15-3019	45,157	
17	03-3093	FORD F-150 Super Cab 03-3093	53,828	
18	90-3062	FORD F-150 4X2 CrewCab 90-3062	39,786	
19	10-3003	FORD F-250 4x2 Ext Cab 10-3003	59,739	
20	02-3153	FORD F-250 Super Cab 4X2 02-3153	55,940	
21	YR 2018	Night Ray Light YR 2018	7,003	
22	01-3197	FORD F-250 Super Cab 4x2 01-3197	75,828	
23	tection	FORD Escape 90-1147 Leak Detection	38,248	
24	02-3148	FORD F-150 SuperCab 4x4 02-3148	40,721	
25	01-3210	FORD F-150 4x4 Supercrew 01-3210	72,153	
26	16-3034	FORD F-150 SuperCab 16-3034	43,961	
27	06-4119	FORD F-250 4x4 Super Cab 06-4119	58,642	
28	14-1006	FORD Escape SE 14-1006	55,208	
29	04-3145	FORD F150 4X2 CREW CAB 04-3145	57,880	
30	90-3064	FORD F-150 Super Crew 4X4 90-3064	49,247	
31	06-3093	FORD F-150 4X4 Ext Cab 06-3093	72,248	
32	01-6035	Excavator Trailer 01-6035	6,694	
33	04-1011	FORD Explorer ST RWD 04-1011	66,050	
34	01-1180	FORD Explorer ST RWD 01-1180	64,175	
35	02-1077	FORD EXPLORER 02-1077	45,940	
36	90-1156	FORD Edge SE 90-1156	41,053	
37	16-3035	FORD F-250 SUPERCAB 4X2 16-3035	76,429	
38	16-3037	FORD F-250 SUPERCAB 4X2 16-3037	75,713	
39	06-3091	FORD F-150 Super Cab 4x4 06-3091	72,126	
40	02-3159	FORD F-150 Ext Cab 4x4 02-3159	70,374	
41	04-3147	FORD F-150 4X2 CREW CAB 04-3147	71,879	
42	90-1162	FORD Edge ST off lot 90-1162	47,468	
43	V75508	2024 GMC 2500 Util Body V75508	69,785	
44	VIN76419	2024 GMC SIERRA 2500 VIN76419	108,256	
45	V65106	Chevy 1500 V65106	78,718	
46	90-CNG-037	10ea 3-Bottle CNG Trailer Purchase	75,499	
47		SUBTOTAL TO Pg 10	20,373,311	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 9	20,373,311	ALL VEHICLES ARE USED 100% AT UTILITY
2	CNG-013	CNG Trailer 20 Bottle 90-CNG-013	82,247	
3	CNG-001	CNG Trailer 3 Bottle 90-CNG-001	54,371	
4	V35731	Chevy Traverse Prem FWD V35731	75,960	
5	V61738	2023 Chevy 2500 4WD CC V61738	95,971	
6	V61747	Chevy 2500 4WD CC V61747	108,394	
7	V24571	GMC 2500 4WD CC V24571	96,040	
8	VIN09418	2024 GMC 2500 Utility VIN09418	106,974	
9	V26097	Chevy Colorado 2WD Crew Cab V26097	66,484	
10	V73235	2024 GMC Terrain SLE V73235	54,009	
11	V22962	GMC Cayon V22962	66,943	
12	V25748	CHEVY Truck 1500 V25748	77,994	
13	03-3069	2010 TOYOTA TACOMA 03-3069	1,548	
14	15-4010	FORD F-250 - Utility Body 15-4010	33,728	
15	08-3027	2010 TOYOTA TACOMA 08-3027	30,836	
16	08-1066	2010 TOYOTA COROLLA 08-1066	17,814	
17	106008/	TRAILER-BUTLER TILT TRAILER MODEL TS610-D	1,578	
18	04-5018	2006 GMC C5500 MD C&C 04-5018	63,423	
19	11-3027	2001 FORD 1/2TON P/UP 11-3027	19,312	
20	11-4032	2006 FORD 3/4TON C&C 11-4032	1	
21	03-6010	Welder Trailer 03-6010	5,078	
22	15-3007	2002 CHEV 1/2TON P-UP 15-3007	18,765	
23	15-6002	purchase trailer 15-6002	4,392	
24	95-5151	TRAILER-BUTLER MOD# TS-2500 TO BE USED W/ TRENCHER	8,112	
25	Trailer	5 x 8 Storage Trailer	2,279	
26	TRAILER	TRAILER - '93 GROSLEY MDL ME 610	533	
27	01-3160	2009 TOYOTA TACOMA EC 01-3160	26,229	
28	14-3025	2009 TOYOTA TACOMA 14-3025	33,023	
29	04-3106	2010 TOYOTA TACOMA 04-3106	25,786	
30	02-3105	TOYOTA TACOMA 02-3105	29,555	
31	05-6007	TRAILER (for backhoe) 05-6007	5,609	
32	Trailer	CNG Trailer	43,822	
33	15-3017	FORD F-150 Super Cab 15-3017	32,422	
34	03-3074	2012 Ford F250 Truck 03-3074	35,397	
35	02-3111	2012 Ford F250 02-3111	33,534	
36	02-3112	Ford F150 Supercab 02-3112	25,568	
37	11-3041	2012 Ford F-150 Supercab 11-3041	37,273	
38	09-3018	2013 FORD F-150 Ext Cab 09-3018	27,741	
39	02-3115	2013 FORD F-250 Reg Cab 02-3115	36,819	
40	11-4046	2013 FORD F-250 11-4046	42,984	
41	no cab)	3ea 40' CNG Trailers (no cab)	269,364	
42	90-1137	2014 Chev Tahoe Dual Fuel 90-1137	71,268	
43	04-1004	2015 Ford Escape SE 04-1004	27,581	
44	03-3077	2015 Ford F250 Super Cab 03-3077	45,584	
45	04-2081	2014 Ford Transit Van 04-2081	31,386	
46	04-2082	2014 Ford Transit Van 04-2082	31,302	
47		SUBTOTAL TO Pg 11	22,378,342	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 10	22,378,342	ALL VEHICLES ARE USED 100% AT UTILITY
2	03-4115	2015 FORD F-550 03-4115	100,005	
3	04-2085	2015 FORD Transit Connect 04-2085	31,903	
4	06-4102	FORD F-250 Extended Cab 06-4102	46,550	
5	04-3124	2015 F-150 04-3124	34,093	
6	03-3084	2015 FORD F-150 Double Cab 03-3084	32,730	
7	16-3018	2016 FORD F150 SuperCab 16-3018	38,492	
8	11-4047	2013 FORD F-250 11-4047	38,589	
9	06-5018	FORD F-550 Crew Cab 06-5018	115,155	
10	90-2047	2016 FORD Van 90-2047	39,227	
11	05-4042	FORD F-250 with utility bed 05-4042	61,904	
12	90-1142	FORD Explorer 4X2 XLT 90-1142	37,330	
13	01-3178	FORD F-250 Super Cab 01-3178	54,009	
14	09-3021	2017 FORD F-250 Utility 09-3021	57,448	
15	90-3039	FORD F-150 SuperCab 4X4 90-3039	40,353	
16	11-4052	2017 Ford F-250 utility 11-4052	49,127	
17	ge Insp	Boat, Trailer, Inflatable-Bridge Insp	5,524	
18	90-1144	FORD Edge 90-1144	47,599	
19	16-3025	2018 FORD F-150 SuperCab 16-3025	40,238	
20	02-3131	FORD F-250 Work Body 02-3131	56,847	
21	04-1005	2018 FORD Escape Ops ENG 04-1005	25,915	
22	13-3017	FORD F-150 13-3017	33,461	
23	04-4080	FORD F250 SUPER CAB 04-4080	52,810	
24	04-4076	FORD F250 SUPER CAB 04-4076	54,764	
25	06-4109	FORD F-250 Extended Cab 06-4109	51,227	
26	02-3139	FORD F-250 EXT CAB 4X4 02-3139	55,758	
27	13-3019	FORD F-250 13-3019	55,193	
28	06-4112	FORD F-250 4x2 Super Cab 06-4112	53,480	
29	06-3081	FORD F-150 Super Cab 4x4 06-3081	41,394	
30	14-6705	Hqdraulic Dump Tariler 5X10 14-6705	6,178	
31	90-TL01	PJ Utility Trailer 90-TL01	1,190	
32	03-6013	FLEET - Dump Trailer 03-6013	9,583	
33	14-3039	FORD F-250 Ford Ext Cab 14-3039	70,483	
34	03-3092	FORD F-250 03-3092	56,395	
35	09-4030	FORD F250 SUPER CAB 09-4030	53,848	
36	90-3053	FORD F-150 CrewCab 90-3053	42,041	
37	90-3054	FORD F-150 CrewCab 90-3054	42,959	
38	01-3200	FORD F-250 Super Cab 4x2 01-3200	77,370	
39	08-3036	FORD F-250 4x2 Ext Cab 08-3036	60,120	
40	04-2100	FORD 250 Transit Van 04-2100	47,367	
41	90-3055	FORD F-150 CrewCab 90-3055	41,971	
42	01-6033	Sure Trac 7x18' Trailer 01-6033	4,592	
43	90-3057	FORD F-150 CrewCab 90-3057	40,498	
44	90-1158	2022 FORD Edge Titanium 90-1158	52,828	
45	01-2269	FORD TRANSIT CONNECT 01-2269	37,264	
46	04-4086	FORD F250 SUPER CAB 04-4086	71,131	
47		SUBTOTAL TO Pg 12	24,445,287	

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
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Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 11	24,445,287	ALL VEHICLES ARE USED 100% AT UTILITY
2	90-4033	FORD F-550 Diesel 90-4033	141,214	
3	90-3063	FORD F-150 Super Crew 4X4 90-3063	47,476	
4	06-1068	FORD Explorer XLT 4x4 06-1068	44,544	
5	90-1153	FORD Escape 90-1153	42,544	
6	06-3087	FORD F-150 Super Cab 4x4 06-3087	54,545	
7	14-3046	FORD F-250 Ford Ext Cab 14-3046	73,374	
8	90-1151	FORD Escape 90-1151 Leak Detection	42,438	
9	90-1155	FORD Edge SE 90-1155	40,887	
10	16-3036	FORD F-250 SUPERCAB 4X2 16-3036	77,417	
11	06-4126	FORD F-250 4x2 Super Cab 06-4126	71,025	
12	V09675	2024 GMC 2500 Util Body V09675	52,923	
13	VIN16810	GMC SIERRA 2024 VIN16810	106,287	
14	V75779	2023 GMC SEIRRA 1500 V75779	74,491	
15	IN62574	2024 Canyon 4WD Crew Cab VIN62574	64,972	
16	CNG-034	20 Bottle CNG 90-CNG-034	118,935	
17	90-CNG-043	10ea 3-Bottle CNG Trailer Purchase	75,499	
18	CNG-045	20 Bottle CNG Trailer 90-CNG-045	108,649	
19	CNG-028	20 Bottle CNG Trailer 90-CNG-028	91,793	
20	V27027	GMC 2500 4WD CC V27027	94,485	
21	V33348	Chevy Cayon V33348	69,979	
22	V46136	2024 GMC Canyon V46136	67,980	
23	Vin04457	2024 GMC Sierra 2500 Vin04457	104,173	
24	04-4068	2010 FORD F-250 04-4068	1,305	
25	01-2221	2010 FORD E250 Van 01-2221	31,834	
26	096013/	TRAILER-WELL CARGO EXPRESS WAGON, MODEL EW 1622	6,253	
27	14-0033	Utility Trailier	1,792	
28	15-4008	2007 FORD F250 15-4008	30,856	
29	086005/	TRAILER-10 TON EAGER BEAVER 10HDB	8,155	
30	07-6020	Utility Trailer	1,358	
31	076003/	TRAILER-WELLS FARGO UTILITY MDL VT-12	1,426	
32	15-4002	2002 FORD 3/4 TON P-UP 15-4002	24,235	
33	150703/	TRAILER - 1995 CUSTOM FOR BACKHOE	2,306	
34	nst I -	41 - GPS Units & Inst I -	14,771	
35	06-6009	Emergency Trailer 06-6009	4,642	
36	02-3104	TOYOTA TACOMA 02-3104	29,555	
37	01-6028	TRAILER - Mini-Excavator 01-6028	3,873	
38	01-2223	FORD E-250 VAN 01-2223	29,787	
39	05-4039	FORD F-350 05-4039	60,003	
40	02-5024	2013 FORD F-550 02-5024	67,793	
41	06-6011	TRAILER - Mini Excavator 06-6011	5,003	
42	03-3076	2013 Ford F250 Super Cab 03-3076	42,842	
43	11-4045	2013 FORD F-250 11-4045	42,984	
44	11-4049	2013 FORD F-250 11-4049	38,596	
45	03-6006	CNG TRAILER 03-6006	2,259	
46	NG-0001	2009 CNG HONDA CIVIC NG-0001	32,722	
47		SUBTOTAL TO Pg 13	26,595,265	

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
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Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 12	26,595,265	ALL VEHICLES ARE USED 100% AT UTILITY
2	c Truck	Flat body for Vac Truck	5,733	
3	01-2252	FORD Transit Connect SWB 01-2252	32,594	
4	01-2254	3/4 Ford Transit Cargo Van 01-2254	41,234	
5	01-1169	2015 FORD Edge 01-1169	27,349	
6	06-4100	FORD F-250 Ext Cab 4X4 06-4100	51,344	
7	16-3020	2016 FORD F-250 16-3020	45,698	
8	01-5029	FORD F550 - Crew Truck 01-5029	110,392	
9	90-2046	2016 FORD F250 90-2046	49,065	
10	13-2004	FORD Transit Van 13-2004	43,179	
11	04-3131	FORD F-150 Ext Cab 04-3131	42,136	
12	02-1071	2017 FORD Escape 02-1071	26,538	
13	02-6002	EZ-GO GOLF CART Tampa Ops 02-6002	11,720	
14	14-3036	FORD F-250 Ford Ext Cab 14-3036	65,291	
15	03-3086	2018 FORD F-250 Super Cab 03-3086	52,534	
16	06-1062	FORD Escape 06-1062	26,456	
17	01-1174	2018 FORD Escape 01-1174	27,649	
18	06-3080	FORD F-150 Super Crew 06-3080	38,339	
19	16-3026	FORD F-250 SuperCab 16-3026	53,287	
20	04-4077	FORD F250 SUPER CAB 04-4077	55,293	
21	90-1146	FORD Edge 90-1146	30,590	
22	09-4029	FORD F250 SUPER CAB 09-4029	55,657	
23	04-4081	FORD F250 SUPER CAB 04-4081	52,556	
24	01-3182	FORD F-150 Super Cab 4x2 01-3182	55,554	
25	05-4043	FORD F-250 Super Cab 05-4043	54,927	
26	01-3184	FORD F-150 Super Cab 4x2 01-3184	51,804	
27	01-3185	FORD F-150 Super Cab 4x2 01-3185	58,341	
28	11-4057	2018 Ford F-250 Utility 11-4057	60,119	
29	11-4058	2018 Ford F-250 Utility 11-4058	61,263	
30	04-2094	FORD Transit Cargo Van 04-2094	35,240	
31	02-3144	FORD F-250 4x2 Extend Cab 02-3144	56,576	
32	04-1006	2019 FORD Escape Ops ENG 04-1006	27,683	
33	90-3043	FORD F-150 Super Cab 4x2 90-3043	37,283	
34	06-4114	FORD F-250 4x2 Super Cab 06-4114	53,949	
35	01-3194	FORD F150 Super Cab 4x2 01-3194	37,079	
36	04-4083	FORD F250 SUPER CAB 04-4083	58,510	
37	04-4084	FORD F250 SUPER CAB 04-4084	58,762	
38	04-4085	FORD F250 SUPER CAB 04-4085	61,438	
39	01-2259	FORD Transit Cargo Van 01-2259	34,809	
40	01-3190	FORD F250 Super Cab 4x2 01-3190	60,658	
41	13-3022	FORD F-250 Super Cab 4x2 13-3022	58,989	
42	90-3047	FORD F150 4X2 Crew Cab 90-3047	39,024	
43	90-3051	FORD F-150 Super Crew 4x4 90-3051	47,247	
44	16-3029	FORD F-250 SuperCab 4x2 16-3029	53,098	
45	06-4120	FORD F-250 4x4 Super Cab 06-4120	56,191	
46	06-4122	FORD F-250 4x2 Super Cab 06-4122	53,865	
47		SUBTOTAL TO Pg 14	28,712,307	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 13	28,712,307	ALL VEHICLES ARE USED 100% AT UTILITY
2	14-3041	FORD F-250 Ford Ext Cab 14-3041	79,654	
3	90-1150	FORD Explorer 90-1150	43,764	
4	02-3149	FORD F-250 Super Cab 4X2 02-3149	56,821	
5	01-5031	FORD F-550 Crew Truck 01-5031	123,321	
6	01-5032	FORD F-550 Crew Truck 01-5032	120,692	
7	90-1149	FORD Edge SE 90-1149 Busn Dev Dept	38,654	
8	03-4119	FORD F-350 03-4119	90,763	
9	16-3028	FORD F-250 SuperCab 4x2 16-3028	58,262	
10	02-3154	FORD F-250 Super Cab 4X2 02-3154	61,234	
11	02-3155	FORD F-250 Super Cab 4X2 02-3155	51,658	
12	14-3042	FORD F-250 Ford Ext Cab 14-3042	73,203	
13	01-3201	FORD F-250 Super Cab 4x2 01-3201	77,922	
14	08-4030	2005 FORD 3/4TON C&C 08-4030	34,521	
15	03-3090	FORD F-250 03-3090	58,490	
16	06-3083	FORD F-150 Super Cab 4x2 06-3083	44,915	
17	90-1148	FORD Escape 90-1148 Leak Detection	37,751	
18	90-3061	FORD F-150 Damage Prevent 90-3061	50,135	
19	01-3196	FORD F150 Super Cab 4x2 01-3196	58,575	
20	06-1066	FORD Escape 06-1066	29,195	
21	06-3096	FORD F-150 4X4 Ext Cab 06-3096	68,271	
22	01-1181	FORD Explorer ST RWD 01-1181	63,068	
23	01-6034	Excavator Trailer 01-6034	6,694	
24	01-3209	FORD F-150 4x4 Supercrew 01-3209	81,519	
25	02-1081	FORD Explorer XLT RWD 02-1081	62,567	
26	04-1010	FORD Explorer XLT RWD 04-1010	66,106	
27	03-1157	OFF THE LOT FORD Explorer 03-1157	63,965	
28	06-3089	FORD F-150 Super Cab 4x4 06-3089	73,363	
29	ight Ba	Upgrade Existing PGS Fleet_Light Ba	1,903,919	
30	03-3100	FORD F-150 Ext Cab 4x4 03-3100	67,068	
31	02-3161	FORD F-150 Ext Cab 4x4 02-3161	54,511	
32	04-3146	FORD F-150 4X2 CREW CAB 04-3146	70,594	
33	V97485	2024 Chevy 3500 Util Body V97485	106,953	
34	16-1007	FORD Escape 16-1007	38,397	
35	V70057	Chevy SILVERADO 1500 V70057	80,662	
36	Vin65652	2024 Chevy 1500 Vin65652	78,996	
37	VIN70735	2024 Chevy SILVERADO VIN70735	83,037	
38	VIN58664	2024 GMC Acadia VIN58664	63,349	
39	90-CNG-039	10ea 3-Bottle CNG Trailer Purchase	75,499	
40	90-CNG-040	10ea 3-Bottle CNG Trailer Purchase	75,499	
41	CNG-012	54 Bottle CNG 90-CNG-012	147,258	
42	CNG-009	CNG Trailer 3 Bottle 90-CNG-009	40,994	
43	CNG-004	3 Bottle CNG Trailer 90-CNG-004	64,247	
44	11-4059	FORD F-150 SuperCab 4X4 11-4059	67,458	
45	V04142	GMC 2500 Sierra V04142	93,663	
46	V61745	2023 Chevy 2500 4WD CC V61745	96,180	
47		SUBTOTAL TO Pg 15	33,595,674	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 14	33,595,674	
2	V37807	Chevy 2500 4WD CC V37807	90,687	
3	V65096	Chevy Silverado 1500 V65096	150,936	
4	V31852	Chevy Colorado 2WD Crew Cab V31852	64,383	
5	V33308	2024 Canyon 2WD CREW Cab V33308	122,229	
6	V55104	Chevy Silverado 2500 Distr V55104	102,454	
7	V75201	GMC Sierra 2500 V75201	102,215	
8	VIN 25751	Chevy 1500 CrewCab VIN 25751	74,394	
9	13-2002	2010 Ford E-250 Van 13-2002	(1,287)	
10	15-4003	2006 FORD F550 C&C 15-4003	56,811	
11	076019/	TRAILER-HORIZON MOD#HEQ4615R/4*X6" FOR DIST DEPT/TAG# UJP48L	830	
12	01-1150	2007 CHEVY IMPALA LS 01-1150	21,651	
13	146698/	TRAILER - 2 WHEEL UTILITY HOMEMADE FOR WELDER	2,500	
14	90-6008	Trailers to transport CNG	3,011	
15	150655/	TRAILER - 6X10 U DUMP	2,410	
16	03-3069	2010 TOYOTA TACOMA 03-3069	28,561	
17	01-3162	2010 Toyota Tacoma SR5 01-3162	34,503	
18	06-3070	2010 TOYOTA TACOMA 06-3070	33,601	
19	09-3014	TOYOTA Tacoma Double Cab 09-3014	31,031	
20	04-3119	2012 Ford F-150 XL 04-3119	30,493	
21	01-3166	2012 FORD F-250 01-3166	39,428	
22	16-3017	FORD F-150 16-3017	37,286	
23	01-3174	FORD F-150 01-3174	37,300	
24	01-2253	3/4 Ford Transit Cargo Van 01-2253	41,234	
25	03-3078	2015 FORD F-250 03-3078	52,555	
26	03-3081	2015 FORD F-250 03-3081	49,706	
27	04-3123	2015 FORD F-150 4X4 04-3123	37,146	
28	04-2084	2015 FORD Transit Connect 04-2084	33,293	
29	13-3018	FORD F-250 13-3018	49,494	
30	05-3013	2014 Ford F-150 Super Cab 05-3013	34,092	
31	04-4072	2015 FORD F-550 Quad Cap 04-4072	106,740	
32	14-3035	FORD F-250 Ford Ext Cab 14-3035	46,254	
33	03-4117	2015 FORD F-450 03-4117	101,021	
34	90-3038	201X FORD F-150 Super Cab 90-3038	34,312	
35	06-5017	FORD F-550 Crew Cab 06-5017	103,248	
36	90-3035	2016 FORD F-250 90-3035	47,446	
37	90-3036	2016 FORD F-250 90-3036	50,592	
38	01-3176	FORD F-250 EXT Chassis Cab 01-3176	47,570	
39	02-1070	2016 FORD Escape 02-1070	25,598	
40	06-4106	FORD F-250 Extended Cab 06-4106	53,118	
41	01-3180	FORD F-250 Super Cab 01-3180	54,067	
42	06-3079	FORD F-250 Super Cab 06-3079	53,067	
43	16-3023	2017 FORD F-250 Truck 16-3023	68,765	
44	04-4073	FORD F250 SUPER CAB C&C 04-4073	62,193	
45	13-6005	Trailer - First response 13-6005	17,106	
46	02-3130	FORD F-250 Work Body 02-3130	56,932	
47		SUBTOTAL TO Pg 16	35,886,650	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 15	35,886,650	ALL VEHICLES ARE USED 100% AT UTILITY
2	04-4079	FORD F250 SUPER CAB 04-4079	55,731	
3	90-1145	FORD Edge AWD 90-1145	29,535	
4	14-3037	FORD F-250 Ford Ext Cab 14-3037	67,563	
5	06-4110	FORD F-250 Ext Cab 4x2 06-4110	52,929	
6	90-3042	FORD F-150 SuperCrew 2x4 90-3042	40,092	
7	11-4055	2018 Ford F-250 Utility 11-4055	60,840	
8	01-3183	FORD F-150 Super Cab 4x2 01-3183	54,775	
9	11-4056	2018 Ford F-250 Utility 11-4056	60,204	
10	02-3140	FORD F-150 SuperCrew 4X4 02-3140	44,168	
11	06-1063	FORD Escape 06-1063	26,685	
12	08-3034	FORD F-250 4X2 Ext Cab 08-3034	52,457	
13	04-2092	FORD Transit Cargo Van 04-2092	46,941	
14	01-2262	FORD Transit Cargo Van 01-2262	35,655	
15	90-3044	FORD F-150 Super Crew 4x2 90-3044	39,314	
16	01-3187	FORD F250 Super Cab 4x2 01-3187	59,344	
17	90-TL02	PJ Utility Trailer 90-TL02	307	
18	01-2266	FORD Transit Cargo Van 01-2266	34,899	
19	13-3021	FORD F-250 Super Cab 4x2 13-3021	58,276	
20	06-1064	FORD Escape 06-1064	27,823	
21	90-4042	FORD F-250 Super Cab 4X4 90-4042	63,301	
22	01-3173	2015 FORD F-250 01-3173	45,820	
23	01-3203	FORD F-250 Super Cab 4x2 01-3203	62,148	
24	16-3033	FORD F-250 SuperCab 4x2 16-3033	57,877	
25	90-4039	FORD F-250 Super Cab 4X4 90-4039	58,548	
26	04-6029	Trailer - Backhoe 04-6029	5,739	
27	06-3084	FORD F-150 Super Cab 4x2 06-3084	44,656	
28	11-3045	2019 Ford F-150 11-3045	44,187	
29	02-1073	FORD Escape SE 02-1073 Meter Readin	31,320	
30	01-3211	FORD F-150 4x4 Supercrew 01-3211	65,445	
31	90-1152	FORD Escape 90-1152 (K Floyd)	51,664	
32	04-3142	FORD F150 04-3142	56,470	
33	01-3208	FORD F-250 Super Cab 4x2 01-3208	80,013	
34	01-3205	FORD F-250 Super Cab 4x2 01-3205	76,787	
35	01-3207	FORD F-150 Super Crew 4x4 01-3207	67,128	
36	01-5033	FORD F-550 Crew Truck 01-5033	127,643	
37	06-1067	FORD Escape 06-1067	30,700	
38	11-4062	FORD F-150 SuperCab 4X4 11-4062	62,994	
39	04-1008	FORD EXPLORER 4x4 XLT 04-1008	45,962	
40	15-4021	FORD F-250 Super Cab 4x4 15-4021	58,914	
41	06-3086	FORD F-150 Super Cab 4x4 06-3086	71,642	
42	90-1159	FORD Edge ST off lot 90-1159	51,276	
43	02-1080	FORD Explorer XLT RWD 02-1080	59,624	
44	04-1009	FORD Explorer XLT RWD 04-1009	69,247	
45	15-4025	FORD F-250 Super Cab 4x4 15-4025	80,377	
46	15-4026	FORD F-250 Super Cab 4x2 15-4026	78,949	
47		SUBTOTAL TO Pg 17	38,282,617	

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

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
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ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 16	38,282,617	ALL VEHICLES ARE USED 100% AT UTILITY
2	16-1005	FORD Explorer XLT 16-1005	41,100	
3	90-4046	FORD F-450 90-4046	112,831	
4	01-1175	FORD Edge ST 01-1175	46,993	
5	03-3099	FORD F-150 Super Cab 03-3099	70,423	
6	06-4127	FORD F-250 4x2 Super Cab 06-4127	71,477	
7	08-3038	2021 FORD F-150 Super Cab 08-3038	72,332	
8	V26468	GMC Terrain SLE V26468	53,584	
9	VIN04650	2024 GMC 2500 Utility VIN04650	104,689	
10	VIN17033	2024 Chevy SILVERADO VIN17033	79,386	
11	90-CNG-036	10ea 3-Bottle CNG Trailer Purchase	75,499	
12	CNG-003	CNG Trailer 3 Bottle 90-CNG-003	43,024	
13	V81506	2024 GMC 3500 V81506	104,046	
14	V61757	2023 Chevy 2500 4WD CC V61757	91,989	
15	V37707	Chevy 2500 4WD CC V37707	89,021	
16	V56662	Chevy 2500 4WD CC V56662	91,382	
17	V45811	Chevy 2500 4WD CC V45811	94,956	
18	V27082	Chevy Equinox - V27082	52,379	
19	09-1019	2010 TOYOTA MATRIX 09-1019	1,262	
20	05-3012	2010 TOYOTA TACOMA 05-3012	33,002	
21	026016/	TRAILER-INTERSTATE MODEL 16BST, TWO AXLE TRAILER	4,914	
22	09-6024	BELSHE 12,000# TRAILER 09-6024	3,983	
23	11-3028	2002 FORD 1/2TON EC 11-3028	23,890	
24	05-4033	2002 CHEV 3/4T W/UB 05-4033	25,946	
25	15-4004	2007 FORD F350 EC 15-4004	51,498	
26	90-1136	2011 FORD FUSION DUAL FUEL 90-1136	36,121	
27	14-4006	2008 FORD F-250 SUPER 14-4006	23,967	
28	nst I -	41 - GPS Units & Inst I -	32,950	
29	NG-0004	2009 HONDA CIVIC NG-0004	28,955	
30	11-3037	2009 TOYOTA TACOMA 11-3037	30,719	
31	21388	Vacuum Truck Support Hose	8,912	
32	05-4038	2010 FORD F-250 Reg Cab 05-4038	32,846	
33	11-4041	2010 FORD F-250 11-4041	32,343	
34	04-4070	FORD F-450 04-4070	54,852	
35	04-3114	2011 FORD F-150 Crew Cab 04-3114	34,896	
36	02-3108	FORD F-250 SUPER CAB 02-3108	38,208	
37	15-4012	FORD F-250 Utility Body 15-4012	37,385	
38	01-2226	2012 FORD E-250 Van 01-2226	30,577	
39	11-3042	2012 Ford F-150 Super Cab 11-3042	32,365	
40	90-3031	2013 FORD F-150 90-3031	36,999	
41	01-3171	2013 FORD F250 Ext Cab 01-3171	39,702	
42	02-6030	2013 Big Tex Trailer 02-6030	4,911	
43	02-3116	2013 FORD F-250 Reg Cab 02-3116	41,246	
44	06-4097	2013 Ford F250 Reg 06-4097	35,634	
45	03-3075	2013 FORD F-150 Super Cab 03-3075	34,626	
46	06-4079	99 F450 1.5 TON C&C 06-4079	28,304	
47		SUBTOTAL TO Pg 18	40,398,742	

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

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ACCOUNTS.

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

Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 17	40,398,742	ALL VEHICLES ARE USED 100% AT UTILITY
2	14-3032	FORD F150 Crew Cab 14-3032	37,489	
3	06-4098	FORD F-250 Ext Cab 06-4098	51,948	
4	14-3034	FORD F-150 SuperCab 14-3034	34,136	
5	90-1140	2015 FORD Edge 90-1140	29,837	
6	09-3019	2014 FORD F-250 09-3019	45,321	
7	01-3172	2015 FORD F-250 01-3172	46,053	
8	06-4101	FORD F-250 Extended Cab 06-4101	46,134	
9	02-3123	2015 FORD F-250 02-3123	46,062	
10	01-2256	FORD Transit Connect 01-2256	33,695	
11	01-2258	FORD Transit Cargo Van 01-2258	41,411	
12	02-6033	Towmaster T-10D Trailer 02-6033	7,829	
13	08-3033	2016 FORD F-250 4X2 08-3033	50,739	
14	01-1170	2016 FORD Escape 01-1170	27,148	
15	90-3034	2016 FORD F-250 90-3034	47,446	
16	16-1002	2017 FORD Escape 16-1002	26,058	
17	04-3127	2016 F150 Super Cab SWB 04-3127	34,312	
18	15-1001	FORD Escape 15-1001	26,240	
19	11-4034	2007 FORD F-350 11-4034	33,905	
20	03-3085	2018 FORD F-250 Super Cab 03-3085	53,499	
21	02-3135	FORD F-150 EXT CAB 4X4 02-3135	39,686	
22	06-4111	FORD F-250 Ext Cab 4x2 06-4111	54,400	
23	13-3020	FORD F-250 Super Cab 4x2 13-3020	55,181	
24	02-3142	FORD F-150 4x2 Extend Cab 02-3142	40,639	
25	90-4035	FORD F-250 Super Crew 4x4 90-4035	45,241	
26	02-2106	FORD 3/4 Transit Van 02-2106	47,895	
27	02-2107	FORD 3/4 Transit Van 02-2107	47,244	
28	06-4115	FORD F-250 4x2 Super Cab 06-4115	53,651	
29	16-3027	FORD F-150 SuperCab 4x4 16-3027	45,670	
30	01-2260	FORD Transit Cargo Van 01-2260	35,099	
31	01-3191	FORD F250 Super Cab 4x2 01-3191	59,571	
32	13-2005	FORD Transit Van 13-2005	35,096	
33	90-3048	FORD F-150 Damage Prevent 90-3048	49,537	
34	04-3132	FORD F-150 SuperCab 04-3132	51,791	
35	CNG-010	20 Bottle CNG 90-CNG-010	85,988	
36	04-3137	FORD F150 04-3137	40,786	
37	05-3014	FORD F-150 Super Cab 4x2 05-3014	37,650	
38	01-3204	FORD F-250 Super Cab 4x2 01-3204	61,871	
39	04-3144	FORD F150 04-3144	42,149	
40	16-3032	FORD F-250 SuperCab 4x2 16-3032	59,227	
41	04-2098	FORD 250 Transit Van 04-2098	47,437	
42	90-4040	FORD F-250 Super Cab 4X4 90-4040	57,638	
43	02-3150	FORD F-150 Super Cab 4X2 02-3150	42,928	
44	05-4044	FORD F-250 Super Cab 05-4044	74,025	
45	10-3004	FORD F-250 4x2 Ext Cab 10-3004	58,355	
46	15-4018	FORD F-250 Super Cab 15-4018	57,463	
47		SUBTOTAL TO Pg 19	42,444,221	

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PEOPLES GAS SYSTEM, INC. DOCKET NO.: 20250029-GU	EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/24 WITNESS: A. NICHOLS
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Line No.	VEHICLE #	DESCRIPTION	ORIGINAL COST	ALLOCATION TO NON-UTILITY
1		SUB TOTAL Pg 18	42,444,221	ALL VEHICLES ARE USED 100% AT UTILITY
2	15-4019	FORD F-250 Super Cab 4x4 15-4019	61,211	
3	04-3139	FORD F150 04-3139	41,981	
4	90-4034	FORD F-550 Diesel 90-4034	141,211	
5	06-6014	Trailer Mounted Vacuum Syst 06-6014	57,528	
6	04-3135	FORD F150 04-3135	42,207	
7	90-3066	FORD F-150 Crew Cab 4X4 90-3066	56,733	
8	03-1158	OFF THE LOT FORD Explorer 03-1158	64,057	
9	01-1176	FORD Explorer 01-1176	45,598	
10	15-4023	FORD F-250 Super Cab 4x2 15-4023	78,562	
11	90-1154	FORD Escape 90-1154	46,074	
12	14-3048	FORD F-250 Ford Ext Cab 14-3048	73,374	
13	90-3070	FORD F-150 CREW CAB 90-3070	74,274	
14	01-3213	FORD F-150 4x4 Supercrew 01-3213	75,195	
15	V70122	Chevy SILVERADO 1500 V70122	80,241	
16	VIN65649	2024 Chevy 1500 VIN65649	159,269	
17	90-CNG-042	10ea 3-Bottle CNG Trailer Purchase	75,499	
18	90-CNG-035	10ea 3-Bottle CNG Trailer Purchase	75,499	
19	CNG-021	CNG Trailer 3 Bottle 90-CNG-021	45,589	
20	CNG-029	20 Bottle CNG Trailer 90-CNG-029	98,392	
21	CNG-006	3 Bottle CNG Trailer 90-CNG-006	47,072	
22	V82911	CHEVY 1500 V82911	76,836	
23	V30137	CHEVY Equinox V30137	41,465	
24	V81542	GMC 3500 Sierra V81542	101,279	
25	90-6505	Upgrade CNG Trailer 90-6504 90-6505	32,149	
26	V48183	Chevy 2500 4WD CC V48183	89,995	
27	V65659	Chevy 1500 4WD Crew Cab V65659	83,847	
28	V24535	GMC Canyon V24535	68,398	
29	VIN66138	2024 Silverado 1500 VIN66138	74,470	
30		TOTAL	44,452,226	