

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 21, 2023

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Ryan Sandy, Senior Attorney, Office of the General Counsel *RPS*

RE: Docket No. 20230023-GU - Petition for rate increase by Peoples Gas System, Inc.
Docket No. 20220219-GU - Petition for approval of 2022 depreciation study, by Peoples Gas System, Inc.
Docket No. 20220212-GU - Petition for approval of depreciation rate and subaccount for renewable natural gas facilities leased to others, by Peoples Gas System, Inc.

Please place the attached late filed Exhibit 15 for Tim O'Connor's deposition received from Mary Wessling with OPC on July 18, 2023, in Docket No. 20230023-GU. This document is not confidential and should be placed on the Documents side.

Thank you.

RPS

O'Connor Late Filed Exhibit 15

“Test Year Truck Retirement Reconciliation”

This exhibit is to address why the MFRs do not reflect retirement of any trucks & whether the MFRs need to be revised.

Every five years the company does a review of its retirement percents for budgeting purposes. Recent yearly amounts of vehicle retirements have been very low and as a result the company did not forecast vehicle retirements in its 2023 and 2024 forecasted plant balance for account 392.01 Auto & Truck Less than ½ Ton. After further reviewing the budgeted vehicle additions and need for vehicles in 2023 and 2024, the company identified \$1,706,817 and \$1,571,627 of associated retirements in account 392.01 should have been reflected in 2023 and 2024, respectively. As a result, account 392.02 vehicle depreciation in the 2024 test year would have decreased by \$243,046. The supporting calculations are included in the attached file.

As stated on page 34, lines 6-8 of witness Parsons' testimony, vehicle depreciation expense is charged through a transportation cost allocation to O&M and capital expenditures and is not included in depreciation expense. Therefore, vehicle depreciation expense does not impact depreciation expense included in determining the filed 2024 test year Net Operating Income (NOI). In the company's budgeting process, the increase in the 2024 vehicle depreciation expense was not factored into the development of the 2024 detailed O&M budget for transportation cost allocation or FERC O&M budget on MFR G-2, pages 12-19. Instead, the 2024 vehicle transportation allocation costs included in O&M expense were trended forward using 2022 vehicle transportation costs plus inflation and growth in labor in areas that use vehicles, which is primarily Gas Operations, Engineering and Pipeline Safety. On MFR G-2, pages 12-19, the trending forward of transportation costs in O&M expense from 2022 to 2024 by FERC account was primarily reflected by increasing 2022 costs for inflation and customer growth. Therefore, any changes in vehicle depreciation expense due to not reflecting the revised amount of retirements would not have an impact on O&M expense (MFR G-2, page 12-19) or depreciation expense (MFR G-2, page 1, line 6) in the determination of the 2024 test year NOI.

Regarding rate base, adding the revised retirements to 2023 and 2024 to reduce the plant in service for FERC account results in an equal reduction of plant in service and accumulated depreciation. Therefore, the 2024 test year rate base amount would not be directly impacted by adding the retirements to account 392.01. If anything, rate base would slightly increase for the 13-month average of the cumulative reduction in vehicle depreciation expense (see attached calculation). In addition, when determining the 2023 and 2024 capital expenditures, the higher vehicle depreciation expense was not factored into those capital costs and no impact to overall rate base would occur due to lower vehicle depreciation expense.

In conclusion, although the company agrees that retirement of vehicles in account 392.01 should have been reflected in the 2023 and 2024 plant and accumulated depreciation balances, there would be no impact on the company's determination of NOI and a slight increase in rate base which would have a slight increase in the filed 2024 test year revenue requirement. Therefore, the company believes that filing adjusted MFRs to reflect the added retirements is not required.

Peoples Gas System, Inc.
 Witness O'Connor Late Filed Exhibit 15
 Added Retirement of Vehicles Impact on 2024 Test Year Rate Base and Vehicle Depreciation
 392.01 AUTO & TRUCK LESS THAN 1/2 TON

Line No.	MFR Reference	Depr Rates	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE	2024 TOTAL
1	Plant Balance in Filing	MFR G1 page 10	15,381,575	15,749,389	16,097,638	16,489,974	16,892,728	17,678,108	20,154,657	21,126,253	21,595,258	22,083,746	22,663,330	23,107,939	23,701,575	19,440,167	
2	Recalculated Depreciation Expense	10.1%		129,462	132,557	135,488	138,791	142,180	148,791	169,635	177,813	181,760	185,872	190,750	194,492		1,927,590
3	Depreciation Reserve in Filing	MFR G1 page 12	6,058,634	6,188,096	6,320,653	6,456,142	6,594,932	6,749,792	6,906,120	7,098,237	7,276,050	7,457,810	7,646,071	7,836,821	8,108,219	6,976,737	
4	Adjusted Retirements		1,706,817	69,479	65,783	74,111	76,079	148,356	467,814	183,532	88,594	92,274	109,482	83,986	112,136		1,571,627
5	Cumulative Adjusted Retirements		1,706,817	1,776,296	1,842,079	1,916,191	1,992,270	2,140,626	2,608,440	2,791,972	2,880,566	2,972,840	3,082,322	3,166,308	3,278,444	2,473,475	
6	Adjusted Plant Balance (due to retirements)		13,674,758	13,973,093	14,255,559	14,573,783	14,900,458	15,537,482	17,546,217	18,334,281	18,714,692	19,110,906	19,581,008	19,941,632	20,423,131	16,966,692	
7	Adjusted Depreciation Reserve Balance (due to retirements)		4,351,817	4,411,800	4,478,574	4,539,951	4,602,663	4,609,166	4,297,680	4,306,265	4,395,484	4,484,970	4,563,750	4,670,514	4,829,775	4,503,262	
8	Adjusted Depreciation Expense	10.1%		115,096	117,607	119,984	122,663	125,412	130,774	147,681	154,314	157,515	160,850	164,807	167,842		1,684,544
9	Reduction in Depreciation Expense			14,366	14,950	15,504	16,128	16,768	18,017	21,954	23,499	24,245	25,021	25,943	26,650		243,046
10	Cumulative Reduction in Depreciation Expense			14,366	29,316	44,820	60,948	77,717	95,734	117,688	141,187	165,432	190,453	216,396	243,046	116,425	
11																	Plant Balance Decrease (due to retirements) 2,473,475
12																	Depreciation Reserve Decrease (due to retirements) 2,473,475
13																	Net Change in Rate Base (due to retirements) -
14																	Reduction in Vehicle Depreciation Expense* 243,046
15																	Reduction in Depreciation Reserve (due to lower Vehicle Depreciation Expense) 116,425

UnitNumber	Status	Description	Acquisition Date	Retirement Date	In-Service Date	Mileage	Particular Location	Description	Owner Department	Owner Description	LEV 2	Book cost
15-3012	2023	Active Unit	5/15/2006	5/15/2006	235,250	OCA		2006 FORD F-150	H315400	Ocala Operations - Home	PGS	29,591.74
15-4013	2023	Active Unit	5/15/2011	5/15/2011	205,701	OCA		2011 FORD F-250	H315400	Ocala Operations - Home	PGS	37,385.41
01-2229	2023	Active Unit	5/1/2014	5/1/2014	174,467	DBROW		2013 FORD TRANS CON	H301400	IBD Operations - Home	PGS	29,899.37
05-3012	2023	Active Unit	5/1/2014	5/1/2014	183,993	CHNLSD		2010 TOYOTA TACOMA FSS PILOT	H302400	TPA Operations - Home	PGS	33,002.38
09-3016	2023	Active Unit	5/1/2014	5/1/2014	148,518	DAY		2013 FORD F-250	H309400	Daytona Operations - Home	PGS	37,592.14
09-3017	2023	Active Unit	5/1/2014	5/1/2014	209,071	EUS		2013 FORD F-250	H305400	EUS Operations - Home	PGS	38,886.19
11-3037	2023	Active Unit	5/1/2014	5/1/2014	195,703	SARSTA		2009 TOYOTA TACOMA	H311400	SAR Operations - Home	PGS	30,719.26
11-3039	2023	Active Unit	5/1/2014	5/1/2014	175,891	DBROW		2010 TOYOTA TACOMA	H301400	IBD Operations - Home	PGS	1,622.19
11-3041	2023	Active Unit	5/1/2014	5/1/2014	169,922	SARSTA		2012 FORD F-150	H311400	SAR Operations - Home	PGS	37,272.66
03-3065	2023	Active Unit	5/1/2014	5/1/2014	150,380	STPETE		2006 FORD F-150	H303400	STP Operations - Home	PGS	29,670.94
03-3069	2023	Active Unit	5/1/2014	5/1/2014	175,909	STPETE		2010 TOYOTA TACOMA	H303400	STP Operations - Home	PGS	1,547.93
06-3070	2023	Active Unit	5/1/2014	5/1/2014	288,054	JAX		2010 TOYOTA TACOMA	H306400	JAX Operations - Home	PGS	33,600.94
03-3072	2023	Active Unit	5/1/2014	5/1/2014	185,018	STPETE		2012 FORD F-250	H302400	TPA Operations - Home	PGS	34,878.40
06-3073	2023	Active Unit	5/1/2014	5/1/2014	157,676	JAX		2013 FORD F-150	H306400	JAX Operations - Home	PGS	32,253.43
02-3095	2023	Active Unit	5/1/2014	5/1/2014	175,293	FTMYER		2008 TOYOTA TACOMA	H316400	FT Myers Operations - Home	PGS	23,983.60
02-3101	2023	Active Unit	5/1/2014	5/1/2014	172,042	CHNLSD		2011 FORD F-250	H302400	TPA Operations - Home	PGS	41,380.41
02-3103	2023	Active Unit	5/1/2014	5/1/2014	207,797	CHNLSD		2011 TOYOTA TACOMA	H302400	TPA Operations - Home	PGS	28,494.71
02-3104	2023	Active Unit	5/1/2014	5/1/2014	197,108	CHNLSD		2011 TOYOTA TACOMA	H302400	TPA Operations - Home	PGS	29,555.13
02-3105	2023	Active Unit	5/1/2014	5/1/2014	247,060	CHNLSD		2011 TOYOTA TACOMA FSS PILOT	H302400	TPA Operations - Home	PGS	29,555.13
02-3109	2023	Active Unit	5/1/2014	5/1/2014	164,677	CHNLSD		2012 FORD F-250	H302400	TPA Operations - Home	PGS	33,533.94
02-3110	2023	Active Unit	5/1/2014	5/1/2014	257,738	CHNLSD		2012 FORD F-250	H302400	TPA Operations - Home	PGS	49,696.31
02-3111	2023	Active Unit	5/1/2014	5/1/2014	151,566	CHNLSD		2012 FORD F-250	H302400	TPA Operations - Home	PGS	33,533.94
02-3112	2023	Active Unit	5/1/2014	5/1/2014	155,753	CHNLSD		2012 FORD F-150	H302400	TPA Operations - Home	PGS	25,588.49
04-3112	2023	Active Unit	5/1/2014	5/1/2014	147,243	ORL		2011 FORD F-250	H304400	Orlando Operations - Home	PGS	34,944.27
04-3113	2023	Active Unit	5/1/2014	5/1/2014	216,716	ORL		2011 TOYOTA TACOMA	H304400	Orlando Operations - Home	PGS	32,884.13
02-3114	2023	Active Unit	5/1/2014	5/1/2014	176,430	CHNLSD		2012 FORD F-250	H302400	TPA Operations - Home	PGS	33,533.94
02-3115	2023	Active Unit	5/1/2014	5/1/2014	220,245	CHNLSD		2014 FORD F-250	H302400	TPA Operations - Home	PGS	36,818.54
02-3117	2023	Active Unit	5/1/2014	5/1/2014	140,241	CHNLSD		2014 FORD F-250	H302400	TPA Operations - Home	PGS	37,158.87
04-3119	2023	Active Unit	5/1/2014	5/1/2014	212,941	ORL		2012 FORD F-150	H304400	Orlando Operations - Home	PGS	30,492.54
04-3120	2023	Active Unit	5/1/2014	5/1/2014	230,380	ORL		2014 FORD F-250	H304400	Orlando Operations - Home	PGS	35,487.64
01-3121	2023	Active Unit	5/1/2014	5/1/2014	168,042	ORL		2012 FORD F-250	H304400	Orlando Operations - Home	PGS	35,598.17
01-3160	2023	Active Unit	5/1/2014	5/1/2014	231,438	DBROW		2008 TOYOTA TACOMA	H301400	IBD Operations - Home	PGS	26,229.16
01-3161	2023	Active Unit	5/1/2014	5/1/2014	250,628	DBROW		2010 TOYOTA TACOMA	H301400	IBD Operations - Home	PGS	33,878.31
01-3162	2023	Active Unit	5/1/2014	5/1/2014	177,042	DBROW		2010 TOYOTA TACOMA	H301400	IBD Operations - Home	PGS	34,503.11
01-3163	2023	Active Unit	5/1/2014	5/1/2014	172,802	DBROW		2011 TOYOTA TACOMA	H301400	IBD Operations - Home	PGS	31,170.23
01-3166	2023	Active Unit	5/1/2014	5/1/2014	140,879	DBROW		2012 FORD F-250	H301400	IBD Operations - Home	PGS	39,428.17
01-3169	2023	Active Unit	5/1/2014	5/1/2014	202,452	FTLAUD		2013 FORD F-250	H390010	CRP Community Relations - Home	PGS	35,420.60
11-4034	2023	Active Unit	5/1/2014	5/1/2014	191,488	DBROW		2008 FORD F-250	H305400	IBD Operations - Home	PGS	33,925.34
05-4038	2023	Active Unit	5/1/2014	5/1/2014	161,032	EUS		2010 FORD F-150	H305400	EUS Operations - Home	PGS	1,270.97
11-4041	2023	Active Unit	5/1/2014	5/1/2014	192,572	SARSTA		2011 FORD F-250	H311400	SAR Operations - Home	PGS	32,342.76
11-4042	2023	Active Unit	5/1/2014	5/1/2014	206,625	SARSTA		2011 FORD F-250	H311400	SAR Operations - Home	PGS	34,999.59
11-4044	2023	Active Unit	5/1/2014	5/1/2014	178,960	SARSTA		2012 FORD F-250	H311400	SAR Operations - Home	PGS	38,478.99
06-4097	2023	Active Unit	5/1/2014	5/1/2014	284,909	JAX		2013 FORD F-250	H306400	JAX Operations - Home	PGS	35,634.03
01-1193	2023	Active Unit	5/1/2014	5/1/2014	180,011	DBROW		2010 TOYOTA CAMRY 4 DR	H301400	IBD Operations - Home	PGS	29,555.18
02-3104	2023	Active Unit	5/1/2014	5/1/2014	143,253	CHNLSD		2010 FORD EDGE	H309400	Operations Compliance - Home	PGS	37,784.54
14-3025	2023	Active Unit	5/1/2014	5/1/2014	185,472	PANAMA		2009 TOYOTA TACOMA	H314400	FAC Operations - Home	PGS	33,023.07
14-3030	2023	Active Unit	5/1/2014	5/1/2014	155,293	PANAMA		2014 FORD F-250	H314400	FAC Operations - Home	PGS	37,454.58
14-4009	2023	Active Unit	5/1/2014	5/1/2014	218,673	PANAMA		2011 FORD F-250	H314400	FAC Operations - Home	PGS	36,595.28
15-3007	2023	Active Unit	5/1/2014	5/1/2014	171,821	OCA		2002 CHEV C1500	H315400	Ocala Operations - Home	PGS	18,765.15
15-3011	2023	Active Unit	5/1/2014	5/1/2014	332,577	OCA		2004 CHEV C1500	H315400	Ocala Operations - Home	PGS	24,608.55
15-3037	2023	Active Unit	5/1/2014	5/1/2014	263,914	OCA		2011 FORD F-150	H315400	Ocala Operations - Home	PGS	32,421.78
15-4002	2023	Active Unit	5/1/2014	5/1/2014	159,643	OCA		2002 FORD F-250	H315400	Ocala Operations - Home	PGS	24,234.87
15-4004	2023	Active Unit	5/1/2014	5/1/2014	235,227	OCA		2007 FORD F-350	H315400	Ocala Operations - Home	PGS	51,498.11
15-4005	2023	Active Unit	5/1/2014	5/1/2014	218,999	OCA		2007 FORD F-350	H315400	Ocala Operations - Home	PGS	31,391.43
01-2223	2024	Active Unit	5/1/2014	5/1/2014	122,293	DBROW		2011 FORD F-250	H301400	IBD Operations - Home	PGS	29,786.58
01-2249	2024	Active Unit	5/1/2014	5/1/2014	118,595	DBROW		2013 FORD F-250	H301400	IBD Operations - Home	PGS	29,629.81
09-3014	2024	Active Unit	5/1/2014	5/1/2014	24,774	DAY		2011 TOYOTA TACOMA	H309400	Daytona Operations - Home	PGS	33,030.90
09-3018	2024	Active Unit	5/1/2014	5/1/2014	94,763	DAY		2014 FORD F-150	H309400	Daytona Operations - Home	PGS	27,740.70
08-3027	2024	Active Unit	5/1/2014	5/1/2014	121,792	LAKLND		2010 TOYOTA TACOMA	H308400	Lakeland Operations - Home	PGS	30,836.05
08-3029	2024	Active Unit	5/1/2014	5/1/2014	102,301	LAKLND		2013 FORD F-250	H308400	Lakeland Operations - Home	PGS	36,276.49
11-3040	2024	Active Unit	5/1/2014	5/1/2014	121,401	SARSTA		2011 TOYOTA TACOMA	H311400	SAR Operations - Home	PGS	29,007.82
03-3071	2024	Active Unit	5/1/2014	5/1/2014	139,567	STPETE		2011 TOYOTA TACOMA	H303400	STP Operations - Home	PGS	30,176.63
03-3074	2024	Active Unit	5/1/2014	5/1/2014	120,514	STPETE		2012 FORD F-250	H303400	STP Operations - Home	PGS	35,397.22
03-3075	2024	Active Unit	5/1/2014	5/1/2014	98,716	STPETE		2013 FORD F-150	H303400	STP Operations - Home	PGS	34,626.09
02-3108	2024	Active Unit	5/1/2014	5/1/2014	114,920	CHNLSD		2011 FORD F-250	H302400	TPA Operations - Home	PGS	38,207.71
04-3114	2024	Active Unit	5/1/2014	5/1/2014	138,698	ORL		2011 FORD F-150	H304400	Orlando Operations - Home	PGS	34,895.59
02-3115	2024	Active Unit	5/1/2014	5/1/2014	85,999	ORL		2011 FORD F-150	H304400	Orlando Operations - Home	PGS	30,079.83
02-3116	2024	Active Unit	5/1/2014	5/1/2014	131,028	CHNLSD		2014 FORD F-250	H302400	TPA Operations - Home	PGS	41,245.88
01-3165	2024	Active Unit	5/1/2014	5/1/2014	99,847	DBROW		2012 FORD F-150	H301400	IBD Operations - Home	PGS	29,564.31
01-3167	2024	Active Unit	5/1/2014	5/1/2014	122,319	DBROW		2012 FORD F-150	H301400	IBD Operations - Home	PGS	29,564.31
01-3168	2024	Active Unit	5/1/2014	5/1/2014	111,576	FTMYER		2012 FORD F-150	H316400	FT Myers Operations - Home	PGS	29,564.31
01-3170	2024	Active Unit	5/1/2014	5/1/2014	109,680	DBROW		2013 FORD F-150	H301400	IBD Operations - Home	PGS	33,415.78
01-3171	2024	Active Unit	5/1/2014	5/1/2014	92,267	DBROW		2014 FORD F-250	H301400	IBD Operations - Home	PGS	39,701.56
09-4007	2024	Active Unit	5/1/2014	5/1/2014	133,656	DAY		2010 FORD F-250	H309400	Daytona Operations - Home	PGS	37,252.11
05-4033	2024	Active Unit	5/1/2014	5/1/2014	137,994	EUS		2002 CHEV C2500	H305400	EUS Operations - Home	PGS	25,946.10
05-4039	2024	Active Unit	5/1/2014	5/1/2014	63,519	EUS		2011 FORD F-350	H305400	EUS Operations - Home	PGS	60,003.38
05-4040	2024	Active Unit	5/1/2014	5/1/2014	133,664	EUS		2014 FORD F-250	H305400	EUS Operations - Home	PGS	39,882.13
04-4070	2024	Active Unit	5/1/2014	5/1/2014	125,710	ORL		2011 FORD F-350	H304400	Orlando Operations - Home	PGS	54,852.12
04-4071	2024	Active Unit	5/1/2014	5/1/2014	136,569	ORL		2014 FORD F-450	H304400	Orlando Operations - Home	PGS	60,426.06
06-4079	2024											

11-3037	2573797	01-01-Local Operations - Vice Cr	11 - SARASOTA	001 11 - SARASOTA / 30201	2009 TOYOTA Tacoma 11-3037	3/20/2010 0100 001-14-1010	001-010	001-01	2392	2/1/2010 0100 01-20-1000	2009 Toyota Truck Support Home	00011774	12/2022	1	30,719.26	30768.46	-5511.18	11-3037
01-0004	2500623	01-01-Local Ops Building - Chokoloskee Is	01 - TAMPA	001 02 - TAMPA / 30201	2009 TOYOTA Support Home	7/1/2010 0100 001-05-0000	001-040	001-02	2392	7/1/2010 0100 01-20-1000	2009 Toyota Truck Support Home	00012246	12/2022	1	6,832.49	5399.45	-1433.04	01-0004
01-0430	2614043	01-01-Local Ops Building - Hart St	01 - TAMPA	001 05 - TAMPA / 30201	2010 FORD F-250 01-0430	7/1/2010 0100 001-05-0000	001-040	001-05	2392	8/1/2010 0100 1P7F2M46M041045	2010 FORD F-250 Reg Cab 01-0430	00012023	12/2022	1	32,445.01	32022.50	-422.51	01-0430
11-0411	2700497	01-01-Local Operations - Vice Cr	11 - SARASOTA	001 12 - SARASOTA / 30202	2011 FORD F-250 11-0411	11/1/2010 0100 001-12-0110	001-040	001-12	2392	11/1/2010 0100 001-12-0110	2011 FORD F-250 Super Cab 11-0411	00012642	12/2022	1	32,346.29	32018.80	-327.49	11-0411
04-0070	2778930	01-01-Local Ops Building - Bellmon St	04 - ORLANDO	001 04 - ORLANDO / 30202	FORD F-450 04-0070	7/1/2011 0100 001-04-0000	001-040	001-04	2392	7/1/2011 0100 04-4070	2011 FORD F-450 04-0070	00012053	12/2022	1	54,832.12	46689.79	-8142.33	04-0070
04-0214	2788820	01-01-Local Ops Building - Bellmon St	04 - ORLANDO	001 04 - ORLANDO / 30202	2011 FORD F-250 04-0214	11/1/2010 0100 001-04-0000	001-040	001-04	2392	11/1/2010 0100 04-0214	2011 FORD F-250 Super Cab 04-0214	00012469	12/2022	1	36,490.50	32722.82	-3767.68	04-0214
01-0100	2805587	01-01-Local Ops Building - Chokoloskee Is	01 - TAMPA	001 02 - TAMPA / 30202	FORD F-250 01-0100	11/1/2010 0100 001-02-0000	001-010	001-02	2392	12/1/2010 0100 02-1010	2011 FORD F-250 Super Cab 01-0100	00014023	12/2022	1	38,207.11	28311.23	-9895.88	01-0100
01-0412	2847170	01-01-Local Operations - Vice Cr	01 - TAMPA	001 10 - TAMPA / 30202	2012 FORD F-250 01-0412	12/1/2010 0100 001-10-1010	001-010	001-10	2392	12/1/2010 0100 001-10-1010	2012 FORD F-250 Super Cab 01-0412	00013994	12/2022	1	37,365.03	32022.62	-5322.41	01-0412
01-2224	3941791	01-01-Local Ops Building - Palmetto	01 - TAMPA - BROWARD	001 01 - TAMPA - BROWARD / 30202	FORD F-250 Van 01-2224	11/1/2010 0100 001-01-0000	001-040	001-01	2392	12/1/2010 0100 01-2224	2011 FORD F-250 Van 01-2224	00012044	12/2022	1	30,576.45	23306.23	-7270.22	01-2224
01-0042	3941790	01-01-Local Operations - Vice Cr	11 - SARASOTA	001 10 - SARASOTA / 30202	2012 FORD F-250 01-0042	12/1/2010 0100 001-10-1010	001-010	001-10	2392	12/1/2010 0100 01-0042	2012 FORD F-250 Super Cab 01-0042	00012044	12/2022	1	32,365.03	32022.62	-5322.41	01-0042
90-3011	3988187	01-01-Comptroller Office - Downtown Tampa	90 - CORCORAN	001 90 - CORCORAN / 30201	2009 FORD F-150	6/1/2010 0100 001-90-0000	001-010	001-90	2392	6/1/2010 0100 1P7F2M46M041045	2010 FORD F-150 90-3011	00012082	12/2022	1	36,490.50	16717.45	-19773.05	90-3011
90-3171	4000043	01-01-Local Operations - Bellmon St	01 - TAMPA	001 02 - TAMPA / 30201	2013 FORD F-250 01-3171	11/1/2010 0100 001-02-0000	001-040	001-02	2392	11/1/2010 0100 001-02-0000	2013 FORD F-250 Super Cab 01-3171	00012082	12/2022	1	36,490.50	16717.45	-19773.05	90-3171
02-0330	4316745	01-01-Local Ops Building - Chokoloskee Is	02 - TAMPA	001 02 - TAMPA / 30204	TRAILER	11/1/2010 0100 001-02-0000	001-040	001-02	2392	5/1/2010 0100 1P7F2M46M041045	2010 FORD F-250 Super Cab 02-0330	00012017	12/2022	0	4,910.66	1379.16	-3531.50	02-0330
02-0330	4316745	01-01-Local Ops Building - Chokoloskee Is	02 - TAMPA	001 02 - TAMPA / 30204	2013 FORD F-250 02-0330	11/1/2010 0100 001-02-0000	001-040	001-02	2392	11/1/2010 0100 001-02-0000	2013 FORD F-250 Super Cab 02-0330	00012017	12/2022	0	4,910.66	1379.16	-3531.50	02-0330
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	ST PETERSBURG	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	04-00-0000	1/1/1999 0100 001-04-0000	001-010	001-04	2392	1/1/1999 0100 04-0070	2009 FORD F-250 Super Cab 04-0070	0107904003	12/2022	1	28,303.89	25106.46	-3197.43	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy	04 - JACONSVILLE	001 04 - JACONSVILLE / 30201	2010 FORD F-250 04-0070	5/1/2010 0100 001-04-0000	001-040	001-04	2392	5/1/2010 0100 001-04-0000	2010 FORD F-250 Super Cab 04-0070	00012044	12/2022	1	35,634.03	21688.5	-13945.53	04-0070
04-0070	4321023	01-01-Local Ops Building - Phillip Hwy																

PGS 2024 ANNUAL STATUS REPORT

Forecast 2024

Account	Depr Description	RESERVE 2023			Gross Salvage			Gross COR			RESERVE 2024		Proposed Depr Rate
		BOP	Depreciation	Retirements	RWP Salvage	RWP COR	Adj / Xfers	EOP	Rate				
10400	38401 - CNG Station Equipment	783,733	128,877	-	-	-	-	-	-	912,610	5.1%		
10500	10500 - Future Use	-	-	-	-	-	-	-	-	-	0.0%		
11501	11501 - PGS Acq Adj (Reserve)	5,028,153	-	-	-	-	-	-	-	5,028,153	0.0%		
30100	30100 - Organization	0	-	-	-	-	-	-	-	0	0.0%		
30200	30200 - Franchise & Consents	0	-	-	-	-	-	-	-	0	0.0%		
30300	30300 - Misc Intangible Plant	815,325	-	-	-	-	-	-	-	815,325	4.0%		
30301	30301 - Custom Intangible Plant	30,148,269	7,375,232	-	-	-	-	-	-	37,523,501	6.6%		
30302	30302 - CAP Intangible Plant	-	-	-	-	-	-	-	-	-	0.0%		
33600	33600-Renewable Natural Gas (RNG)	515,471	547,728	-	-	-	-	-	-	1,063,199	3.4%		
36400	36400-Liquidified Natural Gas (LNG)	25,581	52,523	-	-	-	-	-	-	78,054	3.5%		
37400	37400 - Land Distribution	(60,225)	-	-	-	-	-	-	-	(60,225)	0.0%		
37402	37402 - Land Rights	1,094,629	55,495	-	-	-	-	-	-	1,150,125	1.3%		
37500	37500 - Structures & Improvements	8,889,159	951,000	(969,858)	-	-	-	-	-	8,870,302	2.9%		
37600	37600 - Mains Steel	202,174,503	19,993,081	(896,054)	(5,506)	(33,036)	-	-	-	221,233,588	2.4%		
37602	37602 - Mains Plastic	211,166,626	18,189,263	(9,386,344)	-	(8,844,015)	-	-	-	213,121,529	1.8%		
37700	37700 - Compressor Equipment	1,345,774	575,819	-	-	-	-	-	-	1,921,593	3.0%		
37800	37800 - Meas & Reg Station Exp Gen	5,833,971	876,531	(58,033)	-	-	-	-	-	6,423,569	3.0%		
37900	37900 - Meas & Reg Station Exp City	19,487,317	2,586,142	(583,868)	-	-	-	-	-	21,492,591	2.2%		
38000	38000 - Services Steel	42,441,602	2,927,670	-	-	-	-	-	-	45,369,272	4.3%		
38002	38002 - Services Plastic	211,877,748	19,726,701	(5,001,801)	-	(5,476,332)	-	-	-	221,130,216	3.1%		
38100	38100 - Meters	41,990,333	4,964,200	(1,229,656)	-	-	-	-	-	45,724,877	4.7%		
38200	38200 - Meter Installations	38,080,014	3,019,238	(1,162,211)	-	(716,706)	-	-	-	39,220,335	2.7%		
38300	38300 - House Regulators	9,389,571	444,747	(77,620)	-	-	-	-	-	9,756,697	2.1%		
38400	38400 - House Regulator Installs	16,188,901	929,252	-	-	-	-	-	-	17,117,952	2.4%		
38500	38500 - Meas & Reg Station Exp Ind	334,330	-	-	-	-	-	-	-	7,685,448	2.2%		
38602	38602 - Other Property Cust Premise	-	-	-	-	-	-	-	-	-	0.0%		
38608	38608 - Other Property Cust Premise	-	-	-	-	-	-	-	-	-	0.0%		
38700	38700 - Other Equipment	5,833,154	402,955	-	-	-	-	-	-	6,236,109	3.0%		
39000	39000 - Structures & Improvements	(18,293)	21,885	-	-	-	-	-	-	3,392	4.1%		
39002	39002 - Structural & Improv Leasehold	36,876	5,501	-	-	-	-	-	-	42,176	4.1%		
39100	39100 - Office Furniture	1,114,187	136,709	-	-	-	-	-	-	1,250,877	6.3%		
39101	39101 - Computer Equipment	3,431,578	498,804	-	-	(75)	-	-	-	3,930,307	8.1%		
39102	39102 - Office Equipment	965,279	94,840	-	-	-	-	-	-	1,060,119	6.2%		
39103	39103 - Office Furniture	-	-	-	-	-	-	-	-	-	0.0%		
39201	39201 - Vehicles up to 102 Tons	6,058,834	1,392,396	-	121,995	-	-	-	-	8,196,219	16.1%		
39202	39202 - Vehicles from 102 - 1 Tons	8,353,209	1,294,059	-	-	-	-	-	-	9,617,268	7.1%		
39203	39203 - Airplane	0	-	-	-	-	-	-	-	0	0.0%		
39204	39204 - Trailers & Other	821,141	111,453	-	-	-	-	-	-	932,594	2.4%		
39205	39205 - Vehicles over 1 Ton	1,287,332	143,592	-	-	-	-	-	-	1,430,924	5.6%		
39300	39300 - Stores Equipment	592	55	-	-	-	-	-	-	647	4.3%		
39400	39400 - Tools, Shop & Garage Equip	4,420,844	437,347	(66,861)	-	-	-	-	-	4,792,331	4.9%		
39401	39401 - CNG Station Equipment	11,536	36,454	-	-	-	-	-	-	47,990	5.1%		
39500	39500 - Laboratory Equipment	0	-	-	-	-	-	-	-	0	5.0%		
39600	39600 - Power Operated Equipment	2,121,059	152,279	(83,540)	(16,667)	(8,333)	-	-	-	2,164,798	3.7%		
39700	39700 - Communication Equipment	2,538,320	77,392	(60)	-	-	-	-	-	3,012,252	7.7%		
39800	39800 - Miscellaneous Equipment	211,979	37,631	(15,145)	-	-	-	-	-	234,465	4.5%		
39900	39900 - Other Tangible Property	1,961,713	2,389,796	-	-	-	-	-	-	4,351,509	7.7%		
33501	33501-Renewable Natural Gas (RNG) 104	-	-	-	-	-	-	-	-	-	6.7%		
		884,044,433	97,223,370	(19,531,281)	99,822	(13,082,488)				952,753,877			

Note 1: The \$34 million Amortization of Excess Depreciation Reserve was allocated over Distribution Plant based on the excess Theoretical Reserve as of 12/31/2024. Prior to the transfer the full \$34 million was all recorded in account 37600 - Mains Steel.
 Note 2: The above reflects the proposed depreciation rates effective January 1, 2024.

Not confidential - just highlighted

DOCKET NO. 20230023-GU
 EXHIBIT NO. DAW-1
 WITNESS: WATSON
 DOCUMENT NO. 2
 PAGE 155 OF 155
 FILED: 04/04/2023

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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.

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

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE
1	336	RNG PURIFICATION EQUIP	3.4%	\$515,471	\$561,115	\$606,759	\$652,403	\$698,047	\$743,691	\$789,335	\$834,979	\$880,623	\$926,267	\$971,911	\$1,017,555	\$1,063,199	\$789,335
2	336.01	RNG PURIFICATION EQUIP 104	6.7%	1,961,773	2,160,922	2,360,072	2,559,221	2,758,371	2,957,521	3,156,670	3,355,820	3,554,970	3,754,119	3,953,269	4,152,419	4,351,568	3,166,670
3	364	LNG LIQUIFIED NATURAL GAS	3.5%	25,561	29,893	34,247	38,621	43,006	47,391	51,775	56,160	60,545	64,930	69,314	73,699	78,084	51,787
4	374	LAND AND LAND RIGHTS	0.0%	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)	(60,225)
5	375	STRUCTURES AND IMPROVEMENTS	2.9%	8,889,159	8,954,735	9,012,997	9,075,276	9,140,434	9,159,521	9,176,229	9,246,667	9,317,310	9,383,121	9,454,563	9,526,289	8,870,302	9,169,739
6	376	MAINS - STEEL	2.4%	202,174,503	203,808,355	205,448,257	206,990,682	208,540,915	210,153,830	211,755,460	213,384,101	214,905,348	216,372,390	217,935,620	219,576,698	221,233,588	211,713,827
7	376.02	MAINS - PLASTIC	1.8%	211,166,626	211,260,337	211,360,778	211,498,678	211,696,940	211,851,773	212,036,496	212,288,114	212,510,917	212,900,673	212,447,397	212,848,425	213,121,529	212,013,745
8	377	COMPRESSOR EQUIPMENT	3.0%	1,345,774	1,393,743	1,441,711	1,489,679	1,537,647	1,585,615	1,633,584	1,681,552	1,729,520	1,777,488	1,825,457	1,873,425	1,921,393	1,633,584
9	378	M & R EQUIPMENT - GENERAL	3.0%	5,803,971	5,850,460	5,897,204	5,944,204	5,991,460	6,038,971	6,081,137	6,138,209	6,195,281	6,252,353	6,309,425	6,366,497	6,423,569	6,099,442
10	379	M & R EQUIPMENT - CITY	2.2%	19,487,317	19,689,144	19,891,201	20,093,488	20,296,003	20,498,748	20,654,015	20,785,920	20,898,749	21,106,905	21,315,291	21,523,906	21,492,591	20,594,868
11	380	SERVICE LINES - S TEEL	4.3%	42,441,602	42,685,575	42,929,547	43,173,520	43,417,492	43,661,464	43,905,437	44,149,409	44,393,382	44,637,354	44,881,327	45,125,299	45,369,272	43,905,437
12	380.02	SERVICE LINES - PLASTIC	3.1%	211,877,748	212,580,651	213,295,931	214,023,593	214,763,637	215,516,062	216,280,870	217,058,060	217,847,631	218,649,584	219,463,919	220,290,637	221,130,216	216,367,580
13	381	METERS	4.7%	41,990,333	42,308,655	42,621,833	42,868,903	43,190,320	43,447,318	43,779,000	44,114,323	44,385,296	44,730,966	45,080,280	45,365,246	45,724,877	43,815,950
14	382	METER INSTALLATIONS	2.7%	38,080,014	38,162,990	38,248,919	38,337,402	38,428,358	38,521,770	38,617,635	38,715,954	38,816,725	38,919,948	39,025,625	39,133,753	39,220,335	38,633,033
15	383	REGULATORS	2.1%	9,389,571	9,419,397	9,449,355	9,479,444	9,509,664	9,540,015	9,570,585	9,601,197	9,631,939	9,662,813	9,693,818	9,724,954	9,756,397	9,571,473
16	384	REGULATOR INSTALL HOUSE	2.4%	16,188,801	16,266,155	16,343,509	16,420,863	16,498,218	16,575,572	16,652,926	16,730,281	16,807,635	16,884,989	16,962,344	17,039,698	17,117,052	16,652,926
17	385	M & R EQUIPMENT - INDUSTRIAL	2.2%	7,331,118	7,358,979	7,386,840	7,414,701	7,442,561	7,470,422	7,498,283	7,526,144	7,554,005	7,581,866	7,609,727	7,637,587	7,665,448	7,498,283
18	387	OTHER EQUIPMENT	3.0%	5,833,154	5,866,734	5,900,313	5,933,893	5,967,472	6,001,052	6,034,632	6,068,211	6,101,791	6,135,371	6,168,950	6,202,530	6,236,109	6,034,632
19	390	STRUCTURES & IMPROVEMENTS	4.1%	(18,293)	(16,486)	(14,679)	(12,872)	(11,065)	(9,258)	(7,451)	(5,643)	(3,836)	(2,029)	(222)	1,585	3,392	(7,451)
20	391	OFFICE FURNITURE	6.3%	1,114,167	1,125,465	1,136,779	1,148,110	1,159,458	1,170,822	1,182,203	1,193,601	1,205,015	1,216,446	1,227,906	1,239,383	1,250,877	1,182,326
21	391.01	COMPUTER EQUIPMENT	8.1%	3,431,578	3,471,615	3,511,827	3,552,229	3,592,811	3,633,579	3,674,521	3,716,671	3,758,996	3,801,495	3,844,258	3,887,194	3,930,307	3,677,468
22	391.02	OFFICE EQUIPMENT/MACHINES	6.2%	965,279	973,182	981,086	988,989	996,892	1,004,796	1,012,699	1,020,602	1,028,506	1,036,409	1,044,312	1,052,216	1,060,119	1,012,699
23	391.03	OFFICE FURNITURE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	392.01	AUTO & TRUCK LESS THAN 1/2 TON	10.1%	6,058,634	6,188,096	6,320,653	6,456,142	6,594,932	6,749,792	6,906,120	7,098,237	7,276,050	7,457,810	7,646,071	7,836,821	8,108,219	6,976,737
25	392.02	AUTO & TRUCK 3/4 - 1 TON	7.1%	8,353,209	8,458,547	8,563,885	8,669,223	8,774,562	8,879,900	8,985,238	9,090,577	9,195,915	9,301,253	9,406,592	9,511,930	9,617,268	8,985,238
26	392.04	TRAILERS, OTHER	2.4%	821,141	830,364	839,598	848,841	858,094	867,360	876,640	885,935	895,243	904,565	913,898	923,241	932,594	876,732
27	392.05	TRUCKS OVER 1 TON	5.6%	1,267,332	1,279,298	1,291,264	1,303,230	1,315,196	1,327,162	1,339,128	1,351,094	1,363,060	1,375,026	1,386,992	1,398,958	1,410,924	1,339,128
28	393	STORES EQUIPMENT	4.3%	592	596	601	606	610	615	619	624	629	633	638	642	647	619
29	394	TOOLS, SHOP, & GARAGE EQUIPMENT	4.9%	4,420,844	4,453,707	4,486,674	4,519,920	4,547,707	4,575,146	4,597,136	4,631,037	4,664,982	4,692,669	4,727,054	4,761,977	4,792,331	4,604,322
30	394.01	CNG STATION EQUIPMENT	5.1%	795,269	809,047	822,824	836,602	850,379	864,157	877,935	891,712	905,490	919,268	933,045	946,823	960,600	877,935
31	395	LABORATORY EQUIPMENT	5.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	396	POWER OPERATED EQUIPMENT	3.7%	2,121,059	2,129,083	2,129,419	2,137,346	2,138,840	2,118,021	2,118,021	2,102,027	2,113,745	2,125,743	2,138,485	2,151,595	2,164,798	2,128,072
33	397	COMMUNICATIONS EQUIPMENT	7.7%	2,936,320	2,955,668	2,975,016	2,994,364	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	3,013,712	2,998,755
34	398	MISC EQUIPMENT - GAS	4.5%	211,979	213,480	215,823	217,066	218,059	220,449	220,761	223,139	224,822	225,689	228,341	231,361	234,465	221,956
35		DEPRECIATION RESERVE		\$856,921,382	\$861,169,279	\$865,430,019	\$869,585,141	\$873,904,508	\$878,126,766	\$882,387,879	\$886,888,199	\$891,173,770	\$894,939,601	\$899,619,094	\$904,375,830	\$908,194,598	\$882,516,621
36	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	108	TOTAL DEPRECIATION RESERVE		856,921,382	861,169,279	865,430,019	869,585,141	873,904,508	878,126,766	882,387,879	886,888,199	891,173,770	894,939,601	899,619,094	904,375,830	908,194,598	882,516,621
38		TOTAL AMORTIZATION RESERVE		37,123,051	37,736,031	38,349,240	38,962,846	39,576,846	40,191,242	40,806,033	41,421,220	42,036,802	42,662,858	43,292,572	43,923,887	44,559,279	40,818,608
39		TOTAL DEPR/AMORT RESERVE		\$894,044,433	\$898,905,310	\$903,779,259	\$908,547,987	\$913,481,355	\$918,318,008	\$923,193,912	\$928,309,419	\$933,210,572	\$937,602,459	\$942,911,666	\$948,299,717	\$952,753,877	\$923,335,229

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN

COMPANY: PEOPLES GAS SYSTEM, INC.

PROJECTED TEST YEAR: 12/31/24
WITNESS: R. PARSONS

DOCKET NO.: 20230023-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/24

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE	
1	301	ORGANIZATION	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	\$12,820	
2	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	
3	303.01	CUSTOMIZED SOFTWARE	110,526,644	110,568,524	110,640,403	110,712,283	110,784,163	110,856,042	110,927,922	110,999,802	112,904,181	113,569,311	113,860,441	114,601,570	124,829,689	112,752,383	
4	336	RNG PURIFICATION EQUIP	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	16,109,646	
5	336.01	RENEWABLE NATURAL GAS (RNG) 104	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	35,668,592	
6	364	LNG LIQUIFIED NATURAL GAS	1,485,380	1,492,542	1,499,740	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,503,356	1,500,863	
7	374	LAND AND LAND RIGHTS	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	16,157,149	
8	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	
9	375	STRUCTURES AND IMPROVEMENTS	31,386,680	31,504,840	31,710,400	31,875,480	32,012,040	32,682,200	33,398,359	33,516,519	33,635,599	33,813,559	33,931,719	34,049,879	42,540,042	33,542,870	
10	376	MAINS - STEEL	826,292,081	828,864,109	829,540,639	830,882,184	831,913,236	832,307,048	833,031,359	833,461,718	835,136,996	837,474,166	838,758,918	839,177,985	839,424,835	833,558,867	
11	376.02	MAINS - PLASTIC	961,474,233	970,221,420	979,042,096	987,701,050	996,048,991	1,004,362,687	1,012,932,588	1,021,102,179	1,029,744,067	1,045,930,081	1,054,631,759	1,062,983,865	1,076,321,266	1,015,576,637	
12	377	COMPRESSOR EQUIPMENT	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	19,187,298	
13	378	M & R EQUIPMENT - GENERAL	22,151,057	22,253,279	22,355,501	22,457,723	22,559,945	22,662,167	22,828,790	22,828,790	22,828,790	22,828,790	22,828,790	22,828,790	22,828,790	22,633,939	
14	379	M & R EQUIPMENT - CITY	116,022,317	116,147,437	116,272,557	116,397,677	116,522,797	116,647,917	117,321,674	118,278,302	119,474,473	119,599,593	119,724,713	119,849,833	122,736,793	118,076,622	
15	380	SERVICE LINES - S TEEL	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	68,085,342	
16	380.02	SERVICE LINES - PLASTIC	610,080,538	614,873,472	619,666,466	624,459,461	629,252,456	634,045,451	638,838,446	643,631,441	648,424,436	653,217,431	658,010,426	662,803,420	667,590,895	638,838,026	
17	381	METERS	99,270,694	100,081,306	100,987,598	102,694,934	103,624,189	105,336,118	106,266,292	107,196,496	108,908,615	109,838,826	110,769,038	112,481,158	113,411,738	106,220,539	
18	382	METER INSTALLATIONS	105,820,491	106,917,539	108,008,995	109,099,332	110,189,445	111,279,514	112,369,574	113,459,632	114,549,689	115,639,747	116,729,804	117,819,862	119,185,919	112,389,965	
19	383	REGULATORS	20,766,817	20,841,744	20,916,670	20,991,597	21,066,523	21,141,450	21,215,363	21,290,290	21,365,216	21,440,143	21,515,069	21,589,996	21,662,897	21,215,675	
20	384	REGULATOR INSTALL HOUSE	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	38,677,155	
21	385	M & R EQUIPMENT - INDUSTRIAL	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	15,196,827	
22	387	OTHER EQUIPMENT	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	13,431,843	
23	390	STRUCTURES & IMPROVEMENTS	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	528,909	
24	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	
25	391	OFFICE FURNITURE	2,151,950	2,155,116	2,158,283	2,161,450	2,164,616	2,167,783	2,170,950	2,174,116	2,177,283	2,180,450	2,183,616	2,186,783	2,189,950	2,192,116	2,171,719
26	391.01	COMPUTER EQUIPMENT	5,932,306	5,958,171	5,986,417	6,013,098	6,040,706	6,066,320	6,245,382	6,271,416	6,296,990	6,336,255	6,361,728	6,388,078	6,423,957	6,178,525	
27	391.02	OFFICE EQUIPMENT/MACHINES	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	1,529,674	
28	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	392.01	AUTO & TRUCK LESS THAN 1/2 TON	15,381,575	15,749,389	16,097,638	16,489,974	16,892,728	17,678,108	20,154,657	21,126,253	21,595,258	22,083,746	22,663,330	23,107,939	23,701,575	19,440,167	
30	392.02	AUTO & TRUCK 3/4 - 1 TON	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	17,803,655	
31	392.04	TRAILERS, OTHER	4,611,626	4,616,580	4,621,570	4,626,569	4,633,168	4,640,088	4,647,072	4,654,069	4,661,068	4,668,068	4,675,068	4,682,068	4,689,068	4,696,068	
32	392.05	TRUCKS OVER 1 TON	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	2,564,139	
33	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	
34	394	TOOLS, SHOP, & GARAGE EQUIPMENT	8,587,697	8,613,038	8,638,378	8,765,195	8,822,735	8,852,492	9,015,306	9,048,788	9,083,329	9,191,469	9,227,666	9,259,357	9,345,098	8,957,735	
35	394.01	CNG STATION EQUIPMENT	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	3,241,793	
36	396	POWER OPERATED EQUIPMENT	3,562,013	3,596,040	3,719,685	3,760,422	3,876,578	4,061,791	4,377,357	4,449,118	4,492,726	4,505,496	4,514,490	4,522,729	4,542,729	4,146,966	
37	397	COMMUNICATIONS EQUIPMENT	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,015,264	3,026,304	3,016,114	
38	398	MISC EQUIPMENT - GAS	749,277	764,327	770,344	789,274	811,890	819,420	851,165	860,520	878,278	906,180	914,767	919,491	923,442	842,952	
39		TOTAL PLANT IN SERVICE	\$3,202,682,923	\$3,221,648,419	\$3,239,062,927	\$3,257,810,605	\$3,275,149,110	\$3,293,539,499	\$3,314,525,159	\$3,332,282,353	\$3,354,069,290	\$3,381,144,344	\$3,399,224,231	\$3,417,174,464	\$3,460,267,626	\$3,319,121,612	

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.
 COMPANY: PEOPLES GAS SYSTEM, INC. TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24
 WITNESS: R. PARSONS
 DOCKET NO.: 20230023-GU

LINE NO.	AIC NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	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	41,880	71,880	71,880	71,880	71,880	71,880	71,880	1,904,380	665,130	291,130	741,130	10,228,119	14,303,045
5	336	PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	336.01	RENEWABLE NATURAL GAS (RNG) 104	-	-	-	-	-	-	-	-	-	-	-	-	-
7	364	LNG PLANT	7,162	7,197	3,616	-	-	-	-	-	-	-	-	-	17,976
8	374	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	375	STRUCTURES AND IMPROVEMENTS	128,435	223,435	179,435	148,435	728,435	778,435	128,435	129,435	193,435	128,435	128,435	9,228,438	12,123,219
11	376	MAINS - STEEL	2,590,760	694,356	1,458,202	1,120,708	428,057	787,295	467,781	1,820,955	2,540,402	1,396,470	455,507	268,316	14,028,808
12	376.02	MAINS - PLASTIC	9,507,813	9,587,690	9,411,907	9,073,849	9,036,627	9,315,109	8,879,990	9,393,356	17,593,493	9,356,467	8,975,645	14,101,431	124,233,378
13	377	COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
14	378	M & R EQUIPMENT - GENERAL	111,111	111,111	111,111	111,111	111,111	181,112	-	-	-	-	-	-	736,667
15	379	M & R EQUIPMENT - CITY	136,000	136,000	136,000	136,000	136,000	732,345	1,039,813	1,300,186	136,000	136,000	136,000	3,138,000	7,299,344
16	380	SERVICE LINES-S TEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
17	380.02	SERVICE LINES - PLASTIC	5,209,710	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,209,777	5,203,777	62,511,258
18	381	METERS	881,100	985,100	1,855,800	1,010,060	1,860,792	1,011,058	1,011,092	1,860,998	1,011,100	1,011,100	1,861,000	1,011,500	15,370,700
19	382	METER INSTALLATIONS	1,192,443	1,186,365	1,185,149	1,184,906	1,184,857	1,184,848	1,184,846	1,184,845	1,184,845	1,184,845	1,184,845	1,184,845	14,527,639
20	383	REGULATORS	81,442	81,442	81,442	81,442	81,442	80,341	81,442	81,442	81,442	81,442	81,442	79,241	974,000
21	384	REGULATOR INSTALL HOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
22	385	M & R EQUIPMENT - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
23	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	390.02	STRUCTURES AND IMPROVEMENTS-Lt	-	-	-	-	-	-	-	-	-	-	-	-	-
26	391	OFFICE FURNITURE	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	5,867	3,167	3,167	3,167	40,500
27	391.01	COMPUTER EQUIPMENT	25,865	28,246	26,681	27,608	25,613	179,062	26,034	25,573	39,265	25,472	26,350	35,879	491,651
28	391.02	OFFICE EQUIPMENT/MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	391.03	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392.01	AUTO & TRUCK LESS THAN 1/2 TON	367,814	348,249	392,336	402,754	785,380	2,476,549	971,596	469,006	488,488	579,584	444,610	593,636	8,320,000
31	392.02	AUTO & TRUCK 3/4 - 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.04	TRAILERS, OTHER	4,954	4,991	4,998	6,800	6,920	6,984	6,997	6,999	5,400	5,080	5,016	5,003	69,941
33	392.05	TRUCKS OVER 1 TON	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, & GARAGE EQUIPMENT	27,544	27,544	137,844	62,544	32,344	176,972	36,394	37,544	117,544	39,344	34,447	93,197	823,262
36	394.01	CNG STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	395	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	POWER OPERATED EQUIPMENT	36,986	134,397	44,279	126,256	201,318	343,007	78,001	25,000	22,400	13,880	9,776	8,955	1,044,256
39	397	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	12,000	12,000
40	398	MISC EQUIPMENT - GAS	16,359	6,540	20,576	24,583	8,185	34,505	10,169	19,302	30,328	9,334	5,135	4,295	189,310
41		TOTAL ADDITIONS	\$20,370,543	\$18,847,486	\$20,334,200	\$18,801,678	\$19,911,904	\$22,572,445	\$19,207,412	\$23,471,965	\$29,324,715	\$19,471,526	\$19,302,280	\$45,499,797	\$277,115,953