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February 5, 2024

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20240028; Petition to Implement Long-Term Debt Cost True-Up Mechanism, by Peoples Gas System, Inc.

Dear Mr. Teitzman:

Attached for filing on behalf of Peoples Gas System, Inc are supplemental materials to assist the Commission and staff evaluate the company's Petition to Implement Long-Term Debt Cost True-Up Mechanism filed on February 2, 2024.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'V. Ponder'.

Virginia Ponder

VLP/ne
Attachment

cc: All Parties

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing supplemental materials, filed on behalf of Peoples Gas System, Inc., has been furnished by electronic mail on this 5th day of February 2024 to the following:

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ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		Residential				Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small		General Service 1	General Service 2	General Service 3
		Residential 1	Residential 2	Residential 3	Standby Generators				General Service	General Service 1			
1	NO. OF BILLS	1,313,821	2,191,927	1,463,646	12,667	24	24	0	13,608	148,052	240,172	90,008	9,370
2	THERM SALES	7,668,104	29,770,430	44,519,018	91,495	6,775	5,281	485,448	523,576	9,678,376	97,032,396	137,025,369	76,129,003
3	UNBILLED THERM SALES	(28,058)	(119,421)	(376,745)	0	0	0	(323)	0	(60,227)	(443,259)	(192,246)	(161,417)
4	TOTAL THERM SALES	7,640,046	29,651,010	44,142,273	91,495	6,775	5,281	485,126	523,576	9,618,149	96,589,137	136,833,123	75,967,586
5	CUSTOMER CHARGE REVENUE	\$19,895,593	\$39,786,572	\$36,175,880	\$312,702	\$590	\$1,080	\$0	\$627,615	\$4,537,824	\$10,822,838	\$7,385,878	\$3,926,370
6	BASE NON-FUEL REVENUE	\$2,070,418	\$8,040,914	\$12,025,014	\$14,486	\$650	1,035.29	133,561.49	182,209.21	3,764,606.36	\$30,264,482	\$36,491,234	\$16,581,659
7	UNBILLED BASE NON-FUEL REVENUE	70,752	30,913	(53,700)	0	0	0	(90)	0	(23,720)	(128,001)	(28,904)	(24,646)
8	TOTAL BASE NON-FUEL REVENUE	\$22,036,763	\$47,858,399	\$48,147,194	\$327,188	\$1,241	\$2,115	\$133,471	\$809,824	\$8,278,711	\$40,959,319	\$43,848,207	\$20,483,383
9	FUEL REVENUE	\$9,130,683	\$35,484,745	\$52,110,889	\$110,362	\$263	\$3,503	\$42,621	\$283,506	\$5,513,266	\$27,721,889	\$18,553,429	\$4,803,544
10	UNBILLED FUEL REVENUE	(41,460)	(172,290)	(467,155)	0	0	0	(379)	0	(15,474)	(67,111)	47,604	(80,892)
11	TOTAL FUEL REVENUE	\$9,089,223	\$35,312,455	\$51,643,734	\$110,362	\$263	\$3,503	\$42,242	\$283,506	\$5,497,792	\$27,654,778	\$18,601,033	\$4,722,652
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL REVENUE (PG)	\$31,125,986	\$83,170,854	\$99,790,928	\$437,550	\$1,504	\$5,618	\$175,713	\$1,093,330	\$13,776,502	\$68,614,097	\$62,449,240	\$25,206,035
<u>(1) OTHER REVENUE (regulated only):</u>													
14	48701 Forfeited Discounts	1,404,024.41											
15	Misc. Service Revenue (488's)	6,699,146											
16	49301 Rental Income	217,611											
17	Other Gas Revenues	1,488,863											
18	Other related to PGA	0											
19	Revenue Related Taxes	0											
20	Energy Conservation	0											
21	TOTAL	\$9,809,645											

FLORIDA PUBLIC SERVICE COMMISSION
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 UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		General		Small		Interr.		Other Revenue /			2022 TOTAL
		Service 4	Service 5	Inter. Service	Inter. Service	Service Large Vol.	Vehcile Gas Sales	Wholesale	Special Contracts	Off System Sales	
1	NO. OF BILLS	1,750	2,284	320	171	0	0	132	173	60	5,488,209
2	THERM SALES	58,694,889	162,252,365	44,574,067	154,260,772	0	0	4,907,054	1,052,334,068	108,760,160	1,988,718,645
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	(1,381,695)
4	TOTAL THERM SALES	58,694,889	162,252,365	44,574,067	154,260,772	0	0	4,907,054	1,052,334,068	108,760,160	1,987,336,950
5	CUSTOMER CHARGE REVENUE	\$1,174,175	\$3,142,950	\$438,150	\$256,920	\$0	\$0	\$50,400	\$4,654,856	\$0	\$133,190,393
6	BASE NON-FUEL REVENUE	\$10,438,886	20,164,318.35	3,484,354.79	6,334,403.40	\$0	\$0	638,322.71	15,114,487.72	4,460,146.18	\$170,205,188
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$157,396)
8	TOTAL BASE NON-FUEL REVENUE	\$11,613,061	\$23,307,268	\$3,922,505	\$6,591,323	\$0	\$0	\$688,723	\$19,769,344	\$4,460,146	\$303,238,185
9	FUEL REVENUE	\$881,584	\$4,318,622	\$680,370	\$582,194	\$0	\$0	\$2,648,236	(\$685,608)	\$93,168,401	\$255,352,499
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	(\$797,157)
11	TOTAL FUEL REVENUE	\$881,584	\$4,318,622	\$680,370	\$582,194	\$0	\$0	\$2,648,236	(\$685,608)	\$93,168,401	\$254,555,342
12	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,809,645	\$9,809,645
13	TOTAL REVENUE (PG)	\$12,494,645	\$27,625,891	\$4,602,874	\$7,173,517	\$0	\$0	\$3,336,959	\$19,083,736	\$107,438,192	\$567,603,171

(1) OTHER REVENUE (regulated only):

14	48701 Forfeited Discounts
15	Misc. Service Revenue (488's)
16	49301 Rental Income
17	Other Gas Revenues
18	Other related to PGA
19	Revenue Related Taxes
20	Energy Conservation
21	TOTAL

Reconciling Items:

Cast Iron / Bare Steel Rider	5,078,006
Energy Conservation	24,935,073
Francise Fees	14,814,813
Gross Receipts	16,432,137
Deferred Revenue / Other	15,360,226

Total - C-3 \$644,223,425

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-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: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	Description	Residential			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
		Residential 1	Residential 2	Residential 3									
22	NO. OF BILLS	1,418,329	2,453,602	1,467,293	13,842	24	24	0	13,363	154,012	248,213	97,132	10,642
23	THERM SALES	9,318,640	35,523,291	48,147,095	12,984	7,656	7,956	533,532	586,440	11,270,215	102,910,406	149,575,379	85,514,354
24	UNBILLED THERM SALES	11,810	41,435	77,060	0	0	0	5,288	0	14,337	151,185	215,008	126,691
25	TOTAL THERM SALES	9,330,450	35,564,726	48,224,155	12,984	7,656	7,956	538,820	586,440	11,284,551	103,061,591	149,790,387	85,641,045
26	CUSTOMER CHARGE REVENUE	\$21,416,769	\$44,410,187	\$36,095,410	\$330,957	\$590	\$1,080	\$0	\$601,354	\$4,712,765	\$11,169,589	\$7,964,844	\$4,469,473
27	BASE NON-FUEL REVENUE	\$2,517,058	\$9,595,196	\$13,005,012	\$0	\$689	\$287	\$146,791	\$248,152	\$4,383,776	\$32,097,756	\$39,833,419	\$18,625,881
28	UNBILLED BASE NON-FUEL REVENUE	\$3,190	\$11,192	\$20,815	\$0	\$0	\$0	\$1,455	\$0	\$5,576	\$47,154	\$57,259	\$27,595
29	TOTAL BASE NON-FUEL REVENUE	\$23,937,016	\$54,016,575	\$49,121,236	\$330,957	\$1,280	\$1,367	\$148,246	\$849,506	\$9,102,117	\$43,314,499	\$47,855,522	\$23,122,949
30	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL REVENUE	\$23,937,016	\$54,016,575	\$49,121,236	\$330,957	\$1,280	\$1,367	\$148,246	\$849,506	\$9,102,117	\$43,314,499	\$47,855,522	\$23,122,949
32	DIFF. IN NO. OF BILLS	104,508	261,675	3,647	1,175	0	0	0	(245)	5,960	8,041	7,124	1,272
33	DIFF. IN THERM SALES	1,690,404	5,913,716	4,081,882	(78,511)	881	2,675	53,695	62,864	1,666,402	6,472,454	12,957,264	9,673,458
34	DIFF. IN CUSTOMER CHARGE REVENUE	\$1,521,175	\$4,623,615	(\$80,470)	\$18,256	\$0	\$0	\$0	(\$26,261)	\$174,941	\$346,752	\$578,966	\$543,103
35	DIFF. IN BASE NON-FUEL REVENUE	\$379,078	\$1,534,561	\$1,054,512	(\$14,486)	\$39	(\$748)	\$14,774	\$65,943	\$648,466	\$2,008,429	\$3,428,348	\$2,096,463
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIFF. IN TOTAL REVENUE	\$1,900,253	\$6,158,176	\$974,042	\$3,770	\$39	(\$748)	\$14,774	\$39,682	\$823,406	\$2,355,180	\$4,007,315	\$2,639,566

FLORIDA PUBLIC SERVICE COMMISSION
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 DOCKET NO.: 20230023-GU

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 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	General		Small	Inter.	Interr.	Vehcile Gas Sales	Wholesale	Other Revenue /		2024 TOTAL	
	Service 4	Service 5	Inter. Service	Inter. Service	Service Large Vol.			Special Contracts	Off System Sales		
22	NO. OF BILLS	1,704	2,364	324	168	0	0	180	251	36	5,881,503
23	THERM SALES	55,651,416	168,533,148	44,229,423	143,092,614	0	0	2,636,519	855,722,006	50,000,000	1,763,273,072
24	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	642,814
25	TOTAL THERM SALES	55,651,416	168,533,148	44,229,423	143,092,614	0	0	2,636,519	855,722,006	50,000,000	1,763,915,886
26	CUSTOMER CHARGE REVENUE	\$1,141,680	\$3,262,320	\$447,120	\$265,440	\$0	\$0	\$75,600	\$0	\$0	\$136,365,178
27	BASE NON-FUEL REVENUE	\$9,897,604	\$20,021,738	\$3,457,414	\$5,795,251	\$0	\$0	\$449,632	\$28,420,651	\$2,500,000	\$190,996,306
28	UNBILLED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,236
29	TOTAL BASE NON-FUEL REVENUE	\$11,039,284	\$23,284,058	\$3,904,534	\$6,060,691	\$0	\$0	\$525,232	\$28,420,651	\$2,500,000	\$327,535,721
30	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,805,207	\$12,805,207
31	TOTAL REVENUE	\$11,039,284	\$23,284,058	\$3,904,534	\$6,060,691	\$0	\$0	\$525,232	\$28,420,651	\$15,305,207	\$340,340,928
32	DIFF. IN NO. OF BILLS	(46)	80	4	(3)	0	0	48	78	(24)	393,294
33	DIFF. IN THERM SALES	(3,043,473)	6,280,783	(344,644)	(11,168,158)	0	0	(2,270,535)	(196,612,062)	(58,760,160)	(223,421,064)
34	DIFF. IN CUSTOMER CHARGE REVENUE	(\$32,495)	\$119,370	\$8,970	\$8,520	\$0	\$0	\$25,200	(\$4,654,856)	\$0	\$3,174,785
35	DIFF. IN BASE NON-FUEL REVENUE	(\$541,282)	(\$142,580)	(\$26,941)	(\$539,153)	\$0	\$0	(\$188,691)	\$13,306,163	(\$1,960,146)	\$21,122,750
36	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,995,563	\$2,995,563
37	DIFF. IN TOTAL REVENUE	(\$573,777)	(\$23,210)	(\$17,971)	(\$530,633)	\$0	\$0	(\$163,491)	\$8,651,307	\$1,035,416	\$27,293,098

FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	DESCRIPTION	Residential				Residential Heat Pump	Commercial Heat Pump	Comm. Street Lighting	Commercial Standby Generators	Small General Service	General Service 1	General Service 2	General Service 3
		Residential 1	Residential 2	Residential 3	Standby Generators								
38	NO. OF BILLS	1,418,329	2,453,602	1,467,293	13,842	24	24	0	13,363	154,012	248,213	97,132	10,642
39	THERM SALES	9,330,450	35,564,726	48,224,155	12,984	7,656	7,956	538,820	586,440	11,284,551	103,061,591	149,790,387	85,641,045
40	CUSTOMER CHARGE REVENUE	\$27,090,085	\$59,892,413	\$46,278,423	\$436,570	\$757	\$1,263	\$0	\$703,451	\$6,633,293	\$16,394,475	\$11,992,918	\$5,347,618
41	BASE NON-FUEL REVENUE	\$3,281,053	\$12,506,336	\$16,958,024	\$3,666	\$949	\$2,094	\$219,192	\$165,593	\$5,561,704	\$47,844,282	\$59,501,236	\$29,100,827
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$2,409,037	\$4,167,451	\$2,492,203	\$20,625	\$34	\$92	\$855	\$54,754	\$700,187	\$1,371,803	\$624,799	\$128,590
44	TOTAL REVENUE	<u>\$32,780,175</u>	<u>\$76,566,200</u>	<u>\$65,728,650</u>	<u>\$460,862</u>	<u>\$1,739</u>	<u>\$3,450</u>	<u>\$220,047</u>	<u>\$923,798</u>	<u>\$12,895,184</u>	<u>\$65,610,561</u>	<u>\$72,118,952</u>	<u>\$34,577,035</u>

INCREASE

45	DOLLAR AMOUNT (102+103-8)	\$8,334,374	\$24,540,350	\$15,089,253	\$113,049	\$465	\$1,242	\$85,721	\$59,220	\$3,916,287	\$23,279,438	\$27,645,946	\$13,965,062
46	DOLLAR AMOUNT (102+103-59)	\$6,434,121	\$18,382,173	\$14,115,211	\$109,279	\$426	\$1,990	\$70,946	\$19,538	\$3,092,881	\$20,924,258	\$23,638,632	\$11,325,496
47	% NON-FUEL ((102+103)/8)	137.82%	151.28%	131.34%	134.55%	137.50%	158.73%	164.22%	107.31%	147.31%	156.84%	163.05%	168.18%
48	% TOTAL (106/13)	105.31%	92.06%	65.87%	105.33%	115.69%	61.41%	125.23%	84.49%	93.60%	95.62%	115.48%	137.18%

PRESENT

PROPOSED

SERVICE CHARGES - PGS

LINE	DESCRIPTION	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
50	CONNECTION / RECONNECT CHARGE-COMMERCIAL	3,102	\$100.00	310,195	3,102	\$107.00	331,909
51	TRIP CHARGE	1,250	\$25.00	31,238	1,250	\$29.00	36,236
52	MISSED APPOINTMENT	0	\$25.00	-	0	\$25.00	-
53	ACCOUNT ACTIVATION ONLY (CHANGE OUT)	52,675	\$24.00	1,264,195	52,675	\$33.00	1,738,269
54	RETURN CHECK CHARGE	27,346	\$10.00	273,456	27,346	\$10.00	273,456
55	IT ADMINISTRATION CHARGE	340	\$216.00	881,280	340	\$216.00	881,280
56	POOL MANAGER CHARGES	2,485	\$148.00	367,826	2,485	\$148.00	367,826
57	FORFEITED DISCOUNTS		\$142+\$0.91 per acct	1,406,319		\$142+\$0.91 per acct	1,406,319
58	OTHER REVENUE (RENT)		Varies	102,823		Varies	102,823
59	TEMPORARY DISCONNECT CHARGE	831	\$30.00	24,917	831	\$33.00	27,409
60	FAILED TRIP CHARGE	1,791	\$25.00	44,763	1,791	\$29.00	51,925
61	AMORTIZATION / MAINTENANCE			(215,569)			(215,569)
62	MISCELLANEOUS SERVICE REVENUES - OTHER	7,278	\$25.00	181,947	7,278	\$25.00	181,947
63	GAS PLANT LEASED TO OTHERS			4,471,406	0		4,471,406
64		<u>143,495</u>		<u>\$ 12,805,207</u>	<u>143,495</u>		<u>\$ 14,144,025</u>

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FLORIDA PUBLIC SERVICE COMMISSION
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39	THERM SALES	55,651,416	168,533,148	44,229,423	143,092,614	0	0	2,636,519	855,722,006	50,000,000	1,763,915,886
40	CUSTOMER CHARGE REVENUE	\$1,622,873	\$4,966,764	\$790,819	\$474,375	\$0	\$0	\$119,743	\$0	\$0	\$182,745,841
41	BASE NON-FUEL REVENUE	\$14,649,122	\$30,164,063	\$4,455,672	\$7,468,003	\$0	\$0	\$579,454	\$27,203,403	\$0	\$259,664,673
42	FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER REVENUE	\$14,739	\$302,240	\$39,604	\$20,536	\$0	\$0	\$24,898	-\$199,830	\$4,471,406	\$16,644,025
44	TOTAL REVENUE	<u>\$16,286,734</u>	<u>\$35,433,067</u>	<u>\$5,286,096</u>	<u>\$7,962,914</u>	<u>\$0</u>	<u>\$0</u>	<u>\$724,096</u>	<u>\$27,003,573</u>	<u>\$4,471,406</u>	<u>\$459,054,539</u>

INCREASE

45	DOLLAR AMOUNT (102+103-8)	\$4,658,934	\$11,823,558	\$1,323,986	\$1,351,055	\$0	\$0	\$10,475	\$7,434,059	(\$4,460,146)	\$143,632,475
46	DOLLAR AMOUNT (102+103-59)	\$5,232,710	\$11,846,769	\$1,341,957	\$1,881,688	\$0	\$0	\$173,965	(\$1,217,248)	(\$2,500,000)	\$117,374,793
47	% NON-FUEL ((102+103)/8)	140.12%	150.73%	133.75%	120.50%	0.00%	0.00%	101.52%	137.60%	0.00%	145.90%
48	% TOTAL (106/13)	130.35%	128.26%	114.84%	111.00%	0.00%	0.00%	21.70%	141.50%	4.16%	80.88%

INCREASE

SERVICE CHARGES - PGS		NUMBER	CHARGE	REVENUE
49	CONNECTION / RECONNECT CHARGE-RE	0	\$15.43	\$ 828,379
50	CONNECTION / RECONNECT CHARGE-COI	0	\$7.00	21,714
51	TRIP CHARGE	0	\$4.00	4,998
52	MISSED APPOINTMENT	0	\$0.00	-
53	ACCOUNT ACTIVATION ONLY (CHANGE OI	0	\$9.00	474,073
54	RETURN CHECK CHARGE	0	\$0.00	-
55	IT ADMINISTRATION CHARGE	0	\$0.00	-
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	\$3.00	2,492
60	FAILED TRIP CHARGE	0		7,162
61	AMORTIZATION / MAINTENANCE	0		0
62	MISCELLANEOUS SERVICE REVENUES - C	0		-
63	GAS PLANT LEASED TO OTHERS	0		-
64		<u>0</u>		<u>\$ 1,338,818</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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
RESIDENTIAL (1)									
CUSTOMER CHARGE	1,313,821	\$15.14	\$19,895,593	1,418,329	\$15.10	\$21,416,769	1,418,329	\$19.10	\$27,090,085
ENERGY CHARGE	7,640,046	\$0.28026	2,141,170	9,330,450	\$0.27011	2,520,248	9,330,450	\$0.35165	3,281,053
TOTAL			\$22,036,763			\$23,937,016			\$30,371,137
RESIDENTIAL (2)									
CUSTOMER CHARGE	2,191,927	\$18.15	\$39,786,572	2,453,602	\$18.10	\$44,410,187	2,453,602	\$24.41	\$59,892,413
ENERGY CHARGE	29,651,010	\$0.27223	8,071,827	35,564,726	\$0.27011	9,606,388	35,564,726	\$0.35165	12,506,336
TOTAL			\$47,858,399			\$54,016,575			\$72,398,749
RESIDENTIAL (3)									
CUSTOMER CHARGE	1,463,646	\$24.72	\$36,175,880	1,467,293	\$24.60	\$36,095,410	1,467,293	\$31.54	\$46,278,423
ENERGY CHARGE	44,142,273	\$0.27120	11,971,314	48,224,155	\$0.27011	13,025,826	48,224,155	\$0.35165	16,958,024
TOTAL			\$48,147,194			\$49,121,236			\$63,236,447
RESIDENTIAL STAND BY GENERATORS									
CUSTOMER CHARGE	12,667	\$24.69	\$312,702	13,842	\$23.91	\$330,957	13,842	\$31.54	\$436,570
ENERGY CHARGE	91,495	\$0.15832	14,486	12,984	\$0.00000	0	12,984	\$0.28237	3,666
TOTAL			\$327,188			\$330,957			\$440,237
RESIDENTIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$24.60	\$590	24	\$24.60	\$590	24	\$31.54	\$757
ENERGY CHARGE	6,775	\$0.10	650	7,656	\$0.09	689	7,656	\$0.12395	949
TOTAL			\$1,241			\$1,280			\$1,706
COMMERCIAL HEAT PUMP									
CUSTOMER CHARGE	24	\$45.00	\$1,080	24	\$45.00	\$1,080	24	\$52.64	\$1,263
ENERGY CHARGE	5,281	\$0.20	1,035	7,956	\$0.03611	287	7,956	\$0.26323	2,094
TOTAL			\$2,115			\$1,367			\$3,358

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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
COMMERCIAL STREET LIGHTING									
CUSTOMER CHARGE	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
ENERGY CHARGE	485,126	\$0.27513	133,471	538,820	\$0.27513	148,246	538,820	\$0.40680	219,192
TOTAL			\$133,471			\$148,246			\$219,192
COMMERCIAL STANDBY GENERATORS									
CUSTOMER CHARGE	13,608	\$46.12	\$627,615	13,363	\$45.00	\$601,354	13,363	\$52.64	\$703,451
ENERGY CHARGE	523,576	\$0.34801	182,209	586,440	\$0.42315	248,152	586,440	\$0.28237	165,593
TOTAL			\$809,824			\$849,506			\$869,044
SMALL GENERAL SERVICE									
CUSTOMER CHARGE	148,052	\$30.65	\$4,537,824	154,012	\$30.60	\$4,712,765	154,012	\$43.07	\$6,633,293
ENERGY CHARGE	9,618,149	\$0.38894	3,740,886	11,284,551	\$0.38897	4,389,352	11,284,551	\$0.49286	5,561,704
TOTAL			\$8,278,711			\$9,102,117			\$12,194,997
GENERAL SERVICE (1)									
CUSTOMER CHARGE	240,172	\$45.06	\$10,822,838	248,213	\$45.00	\$11,169,589	248,213	\$66.05	\$16,394,475
ENERGY CHARGE	96,589,137	\$0.31201	30,136,481	103,061,591	\$0.31190	32,144,910	103,061,591	\$0.46423	47,844,282
TOTAL			\$40,959,319			\$43,314,499			\$64,238,757
GENERAL SERVICE (2)									
CUSTOMER CHARGE	90,008	\$82.06	\$7,385,878	97,132	\$82.00	\$7,964,844	97,132	\$123.47	\$11,992,918
ENERGY CHARGE	136,833,123	\$0.26647	36,462,330	149,790,387	\$0.26631	39,890,678	149,790,387	\$0.39723	59,501,236
TOTAL			\$43,848,207			\$47,855,522			\$71,494,154

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	9,370	\$419.04	\$3,926,370	10,642	\$420.00	\$4,469,473	10,642	\$502.52	\$5,347,618
ENERGY CHARGE	75,967,586	\$0.21795	16,557,013	85,641,045	\$0.21781	18,653,476	85,641,045	\$0.33980	29,100,827
TOTAL			\$20,483,383			\$23,122,949			\$34,448,445
GENERAL SERVICE (4)									
CUSTOMER CHARGE	1,750	\$670.96	\$1,174,175	1,704	\$670.00	\$1,141,680	1,704	\$952.39	\$1,622,873
ENERGY CHARGE	58,694,889	\$0.17785	10,438,886	55,651,416	\$0.17785	9,897,604	55,651,416	\$0.26323	14,649,122
TOTAL			\$11,613,061			\$11,039,284			\$16,271,995
GENERAL SERVICE (5)									
CUSTOMER CHARGE	2,284	\$1,376.07	\$3,142,950	2,364	\$1,380.00	\$3,262,320	2,364	\$2,101.00	\$4,966,764
ENERGY CHARGE	162,252,365	\$0.12428	20,164,318	168,533,148	\$0.11880	20,021,738	168,533,148	\$0.17898	30,164,063
TOTAL			\$23,307,268			\$23,284,058			\$35,130,827
SMALL INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	320	\$1,369.22	\$438,150	324	\$1,380.00	\$447,120	324	\$2,440.80	\$790,819
ENERGY CHARGE	44,574,067	\$0.07817	3,484,355	44,229,423	\$0.07817	3,457,414	44,229,423	\$0.10074	4,455,672
TOTAL			\$3,922,505			\$3,904,534			\$5,246,491

FLORIDA PUBLIC SERVICE COMMISSION
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TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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
INTERRUPTIBLE SERVICE									
CUSTOMER CHARGE	171	\$1,502.46	\$256,920	168	\$1,580.00	\$265,440	168	\$2,823.66	\$474,375
ENERGY CHARGE	154,260,772	\$0.04106	6,334,403	143,092,614	\$0.04050	5,795,251	143,092,614	\$0.05219	7,468,003
TOTAL			\$6,591,323			\$6,060,691			\$7,942,378
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	132	\$381.82	\$50,400	180	\$420.00	\$75,600	180	\$665.24	\$119,743
ENERGY CHARGE	4,907,054	\$0.13008	638,323	2,636,519	\$0.17054	449,632	2,636,519	\$0.21978	579,454
TOTAL			\$688,723			\$525,232			\$699,197
SPECIAL CONTRACTS									
CUSTOMER CHARGE	173	\$26,906.68	\$4,654,856	251	\$0.00	\$0	251	\$0.00	\$0
ENERGY CHARGE	1,052,334,068	\$0.01436	15,114,488	855,722,006	\$0.03321	28,420,651	855,722,006	\$0.03179	27,203,403
TOTAL			\$19,769,344			\$28,420,651			\$27,203,403

FLORIDA PUBLIC SERVICE COMMISSION
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TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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
OFF SYSTEM SALES									
CUSTOMER CHARGE	60	\$0.00	\$0	36	\$0.00	\$0	36	\$0.00	\$0
ENERGY CHARGE	108,760,160	\$0.04101	4,460,146	50,000,000	\$0.05000	2,500,000	50,000,000	\$0.00000	0
TOTAL			\$4,460,146			\$2,500,000			\$0
SUB-TOTAL	Bills 5,488,209 Therms 1,987,336,950		303,238,185	5,881,503 1,763,915,886		\$327,535,721	5,881,503 1,763,915,886		\$442,410,514
MISCELLANEOUS SERVICE REVENUE			\$9,809,645			\$12,805,207			\$16,644,025
TOTAL			\$313,047,830			\$340,340,928			\$459,054,539

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

RS 1

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$15.10		CUSTOMER CHARGE \$19.10
DISTRIB. CHARGE	\$0.27011 PER THERM		DISTRIB. CHARGE \$0.35165 PER THERM
CIBS RIDER	\$0.03729 PER THERM		CIBS RIDER \$0.00422 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	2 THERMS
AVERAGE USAGE PER CUSTOMER	6.6 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	\$15.10	\$15.10	\$19.10	\$19.10	26.49%	26.49%
2	\$15.71	\$18.03	\$19.81	\$22.12	26.07%	22.73%
4	\$16.33	\$20.95	\$20.52	\$25.15	25.68%	20.02%
6	\$16.94	\$23.88	\$21.24	\$28.17	25.32%	17.97%
8	\$17.56	\$26.80	\$21.95	\$31.19	24.99%	16.37%
10	\$18.17	\$29.73	\$22.66	\$34.22	24.68%	15.08%
12	\$18.79	\$32.66	\$23.37	\$37.24	24.39%	14.03%
14	\$19.40	\$35.58	\$24.08	\$40.26	24.11%	13.15%
16	\$20.02	\$38.51	\$24.79	\$43.29	23.86%	12.40%
18	\$20.63	\$41.44	\$25.51	\$46.31	23.61%	11.76%
20	\$21.25	\$44.36	\$26.22	\$49.33	23.39%	11.20%

FLORIDA PUBLIC SERVICE COMMISSION
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 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

RS 2

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$18.10		\$24.41
DISTRIB. CHARGE	\$0.27011 PER THERM		\$0.35165 PER THERM
CIBS RIDER	\$0.03729 PER THERM		\$0.00422 PER THERM

EST. GAS COST \$1.15570 PER THERM

 THERM USAGE INCREMENT 3 THERMS

 AVERAGE USAGE PER CUSTOMER 14.5 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	\$18.10	\$18.10	\$24.41	\$24.41	34.86%	34.86%
3	\$19.02	\$22.49	\$25.48	\$28.94	33.94%	28.70%
6	\$19.94	\$26.88	\$26.55	\$33.48	33.10%	24.56%
9	\$20.87	\$31.27	\$27.61	\$38.01	32.33%	21.58%
12	\$21.79	\$35.66	\$28.68	\$42.55	31.63%	19.33%
15	\$22.71	\$40.05	\$29.75	\$47.08	30.99%	17.57%
18	\$23.63	\$44.44	\$30.82	\$51.62	30.39%	16.16%
21	\$24.56	\$48.83	\$31.88	\$56.15	29.84%	15.01%
24	\$25.48	\$53.21	\$32.95	\$60.69	29.33%	14.04%
27	\$26.40	\$57.60	\$34.02	\$65.22	28.86%	13.23%
30	\$27.32	\$61.99	\$35.09	\$69.76	28.42%	12.52%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

RS 3

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$24.60		CUSTOMER CHARGE \$31.54
DISTRIB. CHARGE	\$0.27011 PER THERM		DISTRIB. CHARGE \$0.35165 PER THERM
CIBS RIDER	\$0.03729 PER THERM		CIBS RIDER \$0.00422 PER THERM

EST. GAS COST \$1.15570 PER THERM

 THERM USAGE INCREMENT 5 THERMS

 AVERAGE USAGE PER CUSTOMER 32.9 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	\$24.60	\$24.60	\$31.54	\$31.54	28.21%	28.21%
5	\$26.14	\$31.92	\$33.32	\$39.10	27.48%	22.50%
10	\$27.67	\$39.23	\$35.10	\$46.66	26.83%	18.93%
15	\$29.21	\$46.55	\$36.88	\$54.21	26.25%	16.47%
20	\$30.75	\$53.86	\$38.66	\$61.77	25.72%	14.68%
25	\$32.28	\$61.18	\$40.44	\$69.33	25.25%	13.32%
30	\$33.82	\$68.49	\$42.22	\$76.89	24.82%	12.26%
35	\$35.36	\$75.81	\$44.00	\$84.44	24.43%	11.39%
40	\$36.90	\$83.12	\$45.77	\$92.00	24.06%	10.68%
45	\$38.43	\$90.44	\$47.55	\$99.56	23.73%	10.09%
50	\$39.97	\$97.75	\$49.33	\$107.12	23.43%	9.58%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

RGHP

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$24.60	CUSTOMER CHARGE	\$31.54
DISTRIB. CHARGE	\$0.09598 PER THERM	DISTRIB. CHARGE	\$0.12395 PER THERM
CIBS RIDER	\$0.03943 PER THERM	CIBS RIDER	\$0.00446 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	25 THERMS
AVERAGE USAGE PER CUSTOMER	319 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	\$24.60	\$24.60	\$31.54	\$31.54	28.21%	28.21%
25	\$27.99	\$56.88	\$34.75	\$63.64	24.17%	11.89%
50	\$31.37	\$89.16	\$37.96	\$95.75	21.01%	7.39%
75	\$34.76	\$121.43	\$41.17	\$127.85	18.46%	5.28%
100	\$38.14	\$153.71	\$44.38	\$159.95	16.36%	4.06%
125	\$41.53	\$185.99	\$47.59	\$192.05	14.61%	3.26%
150	\$44.91	\$218.27	\$50.80	\$224.16	13.12%	2.70%
175	\$48.30	\$250.54	\$54.01	\$256.26	11.83%	2.28%
200	\$51.68	\$282.82	\$57.22	\$288.36	10.72%	1.96%
225	\$55.07	\$315.10	\$60.43	\$320.47	9.74%	1.70%
250	\$58.45	\$347.38	\$63.64	\$352.57	8.88%	1.49%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

RSG

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$23.91		CUSTOMER CHARGE	\$31.54	
DISTRIB. CHARGE	\$0.00000	PER THERM UP TO 20 THERMS	DISTRIB. CHARGE	\$0.28237	PER THERM
DISTRIB. CHARGE	\$0.27011	PER THERM > 20 THERMS			
CIBS RIDER	\$0.03943	PER THERM	CIBS RIDER	\$0.00446	PER THERM

EST. GAS COST \$1.15570 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	\$23.91	\$23.91	\$31.54	\$31.54	31.91%	31.91%
5	\$23.91	\$23.91	\$32.97	\$38.75	37.91%	62.08%
10	\$23.91	\$23.91	\$34.41	\$45.97	43.91%	92.24%
15	\$23.91	\$23.91	\$35.84	\$53.18	49.91%	122.41%
20	\$23.91	\$23.91	\$37.28	\$60.39	55.90%	152.57%
25	\$25.46	\$31.24	\$38.71	\$67.60	52.06%	116.43%
30	\$27.01	\$38.56	\$40.14	\$74.82	48.66%	94.01%
35	\$28.55	\$45.89	\$41.58	\$82.03	45.62%	78.76%
40	\$30.10	\$53.21	\$43.01	\$89.24	42.90%	67.70%
45	\$31.65	\$60.54	\$44.45	\$96.45	40.44%	59.32%
50	\$33.20	\$67.87	\$45.88	\$103.67	38.21%	52.75%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)
 PROPOSED RATE SCHEDULE: COMMERCIAL STREET LIGHTING (CSLS)

CSLS

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$0.00	CUSTOMER CHARGE	\$0.00
DISTRIB. CHARGE	\$0.27513 PER THERM	DISTRIB. CHARGE	\$0.40680 PER THERM
CIBS RIDER	\$0.01338 PER THERM	CIBS RIDER	\$0.00151 PER THERM

EST. GAS COST \$1.15570 PER THERM
 THERM USAGE INCREMENT 200 THERMS
 AVERAGE USAGE PER CUSTOMER 1,200 THERMS/MONTH

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
200	\$57.70	\$288.84	\$81.66	\$312.80	41.52%	8.30%
400	\$115.40	\$577.68	\$163.33	\$625.61	41.52%	8.30%
600	\$173.11	\$866.53	\$244.99	\$938.41	41.52%	8.30%
800	\$230.81	\$1,155.37	\$326.65	\$1,251.21	41.52%	8.30%
1,000	\$288.51	\$1,444.21	\$408.31	\$1,564.01	41.52%	8.30%
1,200	\$346.21	\$1,733.05	\$489.98	\$1,876.82	41.52%	8.30%
1,400	\$403.91	\$2,021.89	\$571.64	\$2,189.62	41.52%	8.30%
1,600	\$461.62	\$2,310.74	\$653.30	\$2,502.42	41.52%	8.30%
1,800	\$519.32	\$2,599.58	\$734.97	\$2,815.23	41.52%	8.30%
2,000	\$577.02	\$2,888.42	\$816.63	\$3,128.03	41.52%	8.30%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)
 PROPOSED RATE SCHEDULE: COMMERCIAL STANDBY GENERATOR (CSG)

CSG

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$45.00		CUSTOMER CHARGE \$52.64
DISTRIB. CHARGE	\$0.00000 PER THERM UP TO 40 THERMS		DISTRIB. CHARGE \$0.28237 PER THERM
DISTRIB. CHARGE	\$0.42315 PER THERM > 40 THERMS		
CIBS RIDER	\$0.01657 PER THERM		CIBS RIDER \$0.00188 PER THERM

EST. GAS COST \$1.15570 PER THERM

 THERM USAGE INCREMENT 20 THERMS

 AVERAGE USAGE PER CUSTOMER 43.9 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	\$45.00	\$45.00	\$52.64	\$52.64	16.98%	16.98%
20	\$45.00	\$45.00	\$58.32	\$81.44	29.61%	80.98%
40	\$45.00	\$45.00	\$64.01	\$110.24	42.24%	144.97%
60	\$53.79	\$76.91	\$69.69	\$139.04	29.56%	80.78%
80	\$62.59	\$108.82	\$75.38	\$167.84	20.44%	54.24%
100	\$71.38	\$140.73	\$81.06	\$196.63	13.56%	39.73%
120	\$80.18	\$172.63	\$86.75	\$225.43	8.20%	30.58%
140	\$88.97	\$204.54	\$92.43	\$254.23	3.89%	24.29%
160	\$97.77	\$236.45	\$98.12	\$283.03	0.36%	19.70%
180	\$106.56	\$268.36	\$103.80	\$311.83	-2.59%	16.20%
200	\$115.36	\$300.27	\$109.49	\$340.63	-5.09%	13.44%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)
 PROPOSED RATE SCHEDULE: COMMERCIAL HEAT PUMP (CGHP)

CGHP

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$45.00		CUSTOMER CHARGE \$52.64
DISTRIB. CHARGE	\$0.19605 PER THERM		DISTRIB. CHARGE \$0.26323 PER THERM
CIBS RIDER	\$0.01561 PER THERM		CIBS RIDER \$0.00177 PER THERM

EST. GAS COST \$1.15570 PER THERM

 THERM USAGE INCREMENT 100 THERMS

 AVERAGE USAGE PER CUSTOMER 332 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	\$45.00	\$45.00	\$52.64	\$52.64	16.98%	16.98%
100	\$66.17	\$181.74	\$79.14	\$194.71	19.61%	7.14%
200	\$87.33	\$318.47	\$105.64	\$336.78	20.96%	5.75%
300	\$108.50	\$455.21	\$132.14	\$478.85	21.79%	5.19%
400	\$129.66	\$591.94	\$158.64	\$620.92	22.35%	4.90%
500	\$150.83	\$728.68	\$185.14	\$762.99	22.75%	4.71%
600	\$172.00	\$865.42	\$211.64	\$905.06	23.05%	4.58%
700	\$193.16	\$1,002.15	\$238.14	\$1,047.13	23.29%	4.49%
800	\$214.33	\$1,138.89	\$264.64	\$1,189.20	23.48%	4.42%
900	\$235.49	\$1,275.62	\$291.14	\$1,331.27	23.63%	4.36%
1,000	\$256.66	\$1,412.36	\$317.64	\$1,473.34	23.76%	4.32%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)
 PROPOSED RATE SCHEDULE: SMALL GENERAL SERVICE (SGS)

SGS

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$30.60		CUSTOMER CHARGE \$43.07
DISTRIB. CHARGE	\$0.38897 PER THERM		DISTRIB. CHARGE \$0.49286 PER THERM
CIBS RIDER	\$0.02231 PER THERM		CIBS RIDER \$0.00252 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	15 THERMS
AVERAGE USAGE PER CUSTOMER	70 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	\$30.60	\$30.60	\$43.07	\$43.07	40.75%	40.75%
15	\$36.77	\$54.10	\$50.50	\$67.84	37.35%	25.38%
30	\$42.94	\$77.61	\$57.93	\$92.60	34.92%	19.32%
45	\$49.11	\$101.11	\$65.36	\$117.37	33.10%	16.08%
60	\$55.28	\$124.62	\$72.79	\$142.14	31.69%	14.06%
75	\$61.45	\$148.12	\$80.22	\$166.90	30.56%	12.68%
90	\$67.62	\$171.63	\$87.65	\$191.67	29.64%	11.68%
105	\$73.78	\$195.13	\$95.09	\$216.43	28.87%	10.92%
120	\$79.95	\$218.64	\$102.52	\$241.20	28.22%	10.32%
135	\$86.12	\$242.14	\$109.95	\$265.97	27.66%	9.84%
150	\$92.29	\$265.65	\$117.38	\$290.73	27.18%	9.44%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

GS 1

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$45.00		CUSTOMER CHARGE \$66.05
DISTRIB. CHARGE	\$0.31190 PER THERM		DISTRIB. CHARGE \$0.46423 PER THERM
CIBS RIDER	\$0.01588 PER THERM		CIBS RIDER \$0.00180 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	100 THERMS
AVERAGE USAGE PER CUSTOMER	420 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	\$45.00	\$45.00	\$66.05	\$66.05	46.78%	46.78%
100	\$77.78	\$193.35	\$112.65	\$228.22	44.84%	18.04%
200	\$110.56	\$341.70	\$159.26	\$390.40	44.05%	14.25%
300	\$143.33	\$490.04	\$205.86	\$552.57	43.62%	12.76%
400	\$176.11	\$638.39	\$252.46	\$714.74	43.35%	11.96%
500	\$208.89	\$786.74	\$299.06	\$876.91	43.17%	11.46%
600	\$241.67	\$935.09	\$345.67	\$1,039.09	43.03%	11.12%
700	\$274.44	\$1,083.43	\$392.27	\$1,201.26	42.93%	10.88%
800	\$307.22	\$1,231.78	\$438.87	\$1,363.43	42.85%	10.69%
900	\$340.00	\$1,380.13	\$485.47	\$1,525.60	42.79%	10.54%
1,000	\$372.78	\$1,528.48	\$532.08	\$1,687.78	42.73%	10.42%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

GS 2

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$82.00		CUSTOMER CHARGE \$123.47
DISTRIB. CHARGE	\$0.26631 PER THERM		DISTRIB. CHARGE \$0.39723 PER THERM
CIBS RIDER	\$0.01561 PER THERM		CIBS RIDER \$0.00177 PER THERM

EST. GAS COST \$1.15570 PER THERM

 THERM USAGE INCREMENT 300 THERMS

 AVERAGE USAGE PER CUSTOMER 1,540 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	\$82.00	\$82.00	\$123.47	\$123.47	50.57%	50.57%
300	\$166.58	\$513.29	\$243.17	\$589.88	45.98%	14.92%
600	\$251.15	\$944.57	\$362.87	\$1,056.29	44.48%	11.83%
900	\$335.73	\$1,375.86	\$482.57	\$1,522.70	43.74%	10.67%
1,200	\$420.30	\$1,807.14	\$602.27	\$1,989.11	43.29%	10.07%
1,500	\$504.88	\$2,238.43	\$721.96	\$2,455.51	43.00%	9.70%
1,800	\$589.46	\$2,669.72	\$841.66	\$2,921.92	42.79%	9.45%
2,100	\$674.03	\$3,101.00	\$961.36	\$3,388.33	42.63%	9.27%
2,400	\$758.61	\$3,532.29	\$1,081.06	\$3,854.74	42.51%	9.13%
2,700	\$843.18	\$3,963.57	\$1,200.76	\$4,321.15	42.41%	9.02%
3,000	\$927.76	\$4,394.86	\$1,320.46	\$4,787.56	42.33%	8.94%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

GS 3

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$420.00		\$502.52
DISTRIB. CHARGE	\$0.21781 PER THERM		\$0.33980 PER THERM
CIBS RIDER	\$0.01528 PER THERM		\$0.00173 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	1,250 THERMS
AVERAGE USAGE PER CUSTOMER	8,050 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	\$420.00	\$420.00	\$502.52	\$502.52	19.65%	19.65%
1,250	\$711.37	\$2,155.99	\$929.43	\$2,374.06	30.65%	10.11%
2,500	\$1,002.73	\$3,891.98	\$1,356.34	\$4,245.59	35.26%	9.09%
3,750	\$1,294.10	\$5,627.98	\$1,783.26	\$6,117.13	37.80%	8.69%
5,000	\$1,585.47	\$7,363.97	\$2,210.17	\$7,988.67	39.40%	8.48%
6,250	\$1,876.84	\$9,099.96	\$2,637.08	\$9,860.20	40.51%	8.35%
7,500	\$2,168.20	\$10,835.95	\$3,063.99	\$11,731.74	41.31%	8.27%
8,750	\$2,459.57	\$12,571.95	\$3,490.90	\$13,603.28	41.93%	8.20%
10,000	\$2,750.94	\$14,307.94	\$3,917.82	\$15,474.82	42.42%	8.16%
11,250	\$3,042.30	\$16,043.93	\$4,344.73	\$17,346.35	42.81%	8.12%
12,500	\$3,333.67	\$17,779.92	\$4,771.64	\$19,217.89	43.13%	8.09%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: GENERAL SERVICE (GS 4)
 PROPOSED RATE SCHEDULE: GENERAL SERVICE (GS 4)

GS 4

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$670.00	CUSTOMER CHARGE	\$952.39
DISTRIB. CHARGE	\$0.17785 PER THERM	DISTRIB. CHARGE	\$0.26323 PER THERM
CIBS RIDER	\$0.01468 PER THERM	CIBS RIDER	\$0.00166 PER THERM

EST. GAS COST	\$1.15570 PER THERM
THERM USAGE INCREMENT	6,000 THERMS
AVERAGE USAGE PER CUSTOMER	32,660 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	\$670.00	\$670.00	\$952.39	\$952.39	42.15%	42.15%
6,000	\$1,825.16	\$8,759.36	\$2,541.74	\$9,475.94	39.26%	8.18%
12,000	\$2,980.32	\$16,848.72	\$4,131.08	\$17,999.48	38.61%	6.83%
18,000	\$4,135.47	\$24,938.07	\$5,720.43	\$26,523.03	38.33%	6.36%
24,000	\$5,290.63	\$33,027.43	\$7,309.77	\$35,046.57	38.16%	6.11%
30,000	\$6,445.79	\$41,116.79	\$8,899.12	\$43,570.12	38.06%	5.97%
36,000	\$7,600.95	\$49,206.15	\$10,488.46	\$52,093.66	37.99%	5.87%
42,000	\$8,756.11	\$57,295.51	\$12,077.81	\$60,617.21	37.94%	5.80%
48,000	\$9,911.27	\$65,384.87	\$13,667.15	\$69,140.75	37.90%	5.74%
54,000	\$11,066.42	\$73,474.22	\$15,256.50	\$77,664.30	37.86%	5.70%
60,000	\$12,221.58	\$81,563.58	\$16,845.84	\$86,187.84	37.84%	5.67%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

GS 5

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,380.00		CUSTOMER CHARGE \$2,101.00
DISTRIB. CHARGE	\$0.11880 PER THERM		DISTRIB. CHARGE \$0.17898 PER THERM
CIBS RIDER	\$0.00636 PER THERM		CIBS RIDER \$0.00072 PER THERM

EST. GAS COST \$1.15570 PER THERM
 THERM USAGE INCREMENT 10,000 THERMS
 AVERAGE USAGE PER CUSTOMER 71,290 THERMS/MONTH

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
0	\$1,380.00	\$1,380.00	\$2,101.00	\$2,101.00	52.25%	52.25%
10,000	\$2,631.61	\$14,188.61	\$3,898.00	\$15,455.00	48.12%	8.93%
20,000	\$3,883.22	\$26,997.22	\$5,695.00	\$28,809.00	46.66%	6.71%
30,000	\$5,134.83	\$39,805.83	\$7,491.99	\$42,162.99	45.91%	5.92%
40,000	\$6,386.44	\$52,614.44	\$9,288.99	\$55,516.99	45.45%	5.52%
50,000	\$7,638.04	\$65,423.04	\$11,085.99	\$68,870.99	45.14%	5.27%
60,000	\$8,889.65	\$78,231.65	\$12,882.99	\$82,224.99	44.92%	5.10%
70,000	\$10,141.26	\$91,040.26	\$14,679.99	\$95,578.99	44.76%	4.99%
80,000	\$11,392.87	\$103,848.87	\$16,476.99	\$108,932.99	44.63%	4.90%
90,000	\$12,644.48	\$116,657.48	\$18,273.98	\$122,286.98	44.52%	4.83%
100,000	\$13,896.09	\$129,466.09	\$20,070.98	\$135,640.98	44.44%	4.77%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

SIS

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,380.00	CUSTOMER CHARGE	\$2,440.80
DISTRIB. CHARGE	\$0.07817 PER THERM	DISTRIB. CHARGE	\$0.10074 PER THERM
CIBS RIDER	\$0.00721 PER THERM	CIBS RIDER	\$0.00082 PER THERM

EST. GAS COST	\$0.00000	PER THERM
THERM USAGE INCREMENT	25,000	THERMS
AVERAGE USAGE PER CUSTOMER	136,510	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	\$1,380.00	\$1,380.00	\$2,440.80	\$2,440.80	76.87%	76.87%
25,000	\$3,514.42	\$3,514.42	\$4,979.69	\$4,979.69	41.69%	41.69%
50,000	\$5,648.84	\$5,648.84	\$7,518.58	\$7,518.58	33.10%	33.10%
75,000	\$7,783.27	\$7,783.27	\$10,057.47	\$10,057.47	29.22%	29.22%
100,000	\$9,917.69	\$9,917.69	\$12,596.36	\$12,596.36	27.01%	27.01%
125,000	\$12,052.11	\$12,052.11	\$15,135.24	\$15,135.24	25.58%	25.58%
150,000	\$14,186.53	\$14,186.53	\$17,674.13	\$17,674.13	24.58%	24.58%
175,000	\$16,320.96	\$16,320.96	\$20,213.02	\$20,213.02	23.85%	23.85%
200,000	\$18,455.38	\$18,455.38	\$22,751.91	\$22,751.91	23.28%	23.28%
225,000	\$20,589.80	\$20,589.80	\$25,290.80	\$25,290.80	22.83%	22.83%
250,000	\$22,724.22	\$22,724.22	\$27,829.69	\$27,829.69	22.47%	22.47%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

IS

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,580.00	CUSTOMER CHARGE	\$2,823.66
DISTRIB. CHARGE	\$0.04050 PER THERM	DISTRIB. CHARGE	\$0.05219 PER THERM
CIBS RIDER	\$0.00157 PER THERM	CIBS RIDER	\$0.00018 PER THERM

EST. GAS COST	\$0.00000	PER THERM
THERM USAGE INCREMENT	175,000	THERMS
AVERAGE USAGE PER CUSTOMER	851,740	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	\$1,580.00	\$1,580.00	\$2,823.66	\$2,823.66	78.71%	78.71%
175,000	\$8,942.26	\$8,942.26	\$11,988.00	\$11,988.00	34.06%	34.06%
350,000	\$16,304.51	\$16,304.51	\$21,152.34	\$21,152.34	29.73%	29.73%
525,000	\$23,666.77	\$23,666.77	\$30,316.69	\$30,316.69	28.10%	28.10%
700,000	\$31,029.02	\$31,029.02	\$39,481.03	\$39,481.03	27.24%	27.24%
875,000	\$38,391.28	\$38,391.28	\$48,645.37	\$48,645.37	26.71%	26.71%
1,050,000	\$45,753.54	\$45,753.54	\$57,809.71	\$57,809.71	26.35%	26.35%
1,225,000	\$53,115.79	\$53,115.79	\$66,974.06	\$66,974.06	26.09%	26.09%
1,400,000	\$60,478.05	\$60,478.05	\$76,138.40	\$76,138.40	25.89%	25.89%
1,575,000	\$67,840.30	\$67,840.30	\$85,302.74	\$85,302.74	25.74%	25.74%
1,750,000	\$75,202.56	\$75,202.56	\$94,467.08	\$94,467.08	25.62%	25.62%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)
 PROPOSED RATE SCHEDULE: INTERRUPTIBLE LARGE VOLUME SERVICE (ISLV)

ISLV

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$1,720.00		CUSTOMER CHARGE \$3,110.82
DISTRIB. CHARGE	\$0.01050 PER THERM		DISTRIB. CHARGE \$0.01354 PER THERM
CIBS RIDER	\$0.00000 PER THERM		CIBS RIDER \$0.00000 PER THERM

EST. GAS COST \$0.00000 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	\$1,720.00	\$1,720.00	\$3,110.82	\$3,110.82	80.86%	80.86%
750,000	\$9,595.00	\$9,595.00	\$13,265.82	\$13,265.82	38.26%	38.26%
1,500,000	\$17,470.00	\$17,470.00	\$23,420.82	\$23,420.82	34.06%	34.06%
2,250,000	\$25,345.00	\$25,345.00	\$33,575.82	\$33,575.82	32.48%	32.48%
3,000,000	\$33,220.00	\$33,220.00	\$43,730.82	\$43,730.82	31.64%	31.64%
3,750,000	\$41,095.00	\$41,095.00	\$53,885.82	\$53,885.82	31.13%	31.13%
4,500,000	\$48,970.00	\$48,970.00	\$64,040.82	\$64,040.82	30.78%	30.78%
5,250,000	\$56,845.00	\$56,845.00	\$74,195.82	\$74,195.82	30.52%	30.52%
6,000,000	\$64,720.00	\$64,720.00	\$84,350.82	\$84,350.82	30.33%	30.33%
6,750,000	\$72,595.00	\$72,595.00	\$94,505.82	\$94,505.82	30.18%	30.18%
7,500,000	\$80,470.00	\$80,470.00	\$104,660.82	\$104,660.82	30.06%	30.06%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

PRESENT RATE SCHEDULE: WHOLESALE (WHS)
 PROPOSED RATE SCHEDULE: WHOLESALE (WHS)

WHS

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$420.00		\$665.24
DISTRIB. CHARGE	\$0.17054 PER THERM		\$0.21978 PER THERM
CIBS RIDER	\$0.00605 PER THERM		\$0.00068 PER THERM

EST. GAS COST \$1.14992 PER THERM

 THERM USAGE INCREMENT 2,000 THERMS

 AVERAGE USAGE PER CUSTOMER 14,650 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	\$420.00	\$420.00	\$665.24	\$665.24	58.4%	58.4%
2,000	\$773.18	\$3,073.02	\$1,106.17	\$3,406.01	43.1%	10.8%
4,000	\$1,126.36	\$5,726.05	\$1,547.10	\$6,146.78	37.4%	7.3%
6,000	\$1,479.54	\$8,379.07	\$1,988.03	\$8,887.56	34.4%	6.1%
8,000	\$1,832.72	\$11,032.09	\$2,428.96	\$11,628.33	32.5%	5.4%
10,000	\$2,185.90	\$13,685.11	\$2,869.89	\$14,369.10	31.3%	5.0%
12,000	\$2,539.08	\$16,338.14	\$3,310.82	\$17,109.87	30.4%	4.7%
14,000	\$2,892.26	\$18,991.16	\$3,751.74	\$19,850.65	29.7%	4.5%
16,000	\$3,245.44	\$21,644.18	\$4,192.67	\$22,591.42	29.2%	4.4%
18,000	\$3,598.62	\$24,297.21	\$4,633.60	\$25,332.19	28.8%	4.3%
20,000	\$3,951.80	\$26,950.23	\$5,074.53	\$28,072.96	28.4%	4.2%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.	PLANT	13-MO. AVG. YEAR ENDED 12/31/18	13-MO. AVG. YEAR ENDED 12/31/19	13-MO. AVG. YEAR ENDED 12/31/20	13-MO. AVG. YEAR ENDED 12/31/21	HISTORIC BASE YEAR ENDED 12/31/22 PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
1	362-364	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	-	\$0	1,500,863
2	301-303.01	INTANGIBLE PLANT	28,248,889	30,986,731	36,679,025	53,828,522	61,030,392	61,030,392	113,580,328
3	336	PURIFICATION EQUIPMENT (RNG)	\$0	\$0	\$0	\$0	-	\$0	40,247,902
DISTRIBUTION PLANT:									
3	374	LAND AND LAND RIGHTS	22,811,408	21,132,103	14,589,406	17,472,149	20,047,825	20,047,825	20,309,562
4	375	STRUCTURES AND IMPROVEMENTS	23,114,376	24,247,193	25,168,172	25,512,592	26,048,641	26,048,641	32,218,965
5	376	MAINS	931,379,982	1,021,217,189	1,129,989,902	1,294,000,131	1,435,502,465	1,435,502,465	1,839,548,797
6	377	COMPRESSOR STA. EQUIP.	-	-	-	13,031,119	19,164,725	19,164,725	19,187,298
7	378	MEAS. & REG. STA. EQUIP.-GEN.	16,726,551	18,057,105	19,987,122	21,159,328	21,853,668	21,853,668	22,633,939
8	379	MEAS. & REG. STA. EQUIP.-CG	54,938,672	64,958,497	71,584,406	79,949,278	92,091,574	92,091,574	118,076,622
9	380	SERVICES	365,438,486	415,615,867	468,379,394	523,892,636	581,964,891	581,964,891	706,923,368
10	381-382	METERS	124,868,552	134,199,467	145,187,381	158,357,486	174,861,363	174,861,363	218,610,504
11	383-384	HOUSE REGULATORS	38,983,986	41,674,504	44,034,583	47,805,756	54,359,553	54,359,553	59,892,830
12	385	INDUSTRIAL MEAS.®. EQUIP.	9,726,968	10,361,528	12,463,162	15,036,055	15,072,360	15,072,360	15,196,827
13	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
14	387	OTHER EQUIPMENT	8,338,437	9,160,613	10,209,025	12,084,791	13,120,239	13,120,239	13,431,843
15		TOTAL DISTR. PLANT	<u>\$1,596,327,417</u>	<u>\$1,760,623,866</u>	<u>1,941,592,542</u>	<u>2,208,301,320</u>	<u>2,454,087,305</u>	<u>\$2,454,087,305</u>	<u>3,066,030,554</u>
16		GENERAL PLANT:	52,819,448	57,060,493	62,449,224	63,311,104	58,727,588	\$27,777,633	75,116,203
17		PROPERTY HELD FOR FUTURE USE:	1,939,552	1,939,552	1,939,552	1,939,552	1,939,552	-	-
18		PLANT ACQUISITIONS:	5,031,897	5,031,897	5,031,897	5,031,897	5,031,897	2,085,018	5,031,897
19		CWIP:	29,446,184	45,274,016	120,247,886	148,987,108	195,971,742	98,720,053	26,434,731
20		PRODUCTION PLANT:	-	-	-	-	-	-	-
21		GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
22		TOTAL PLANT	<u>\$1,713,813,387</u>	<u>\$1,900,916,555</u>	<u>\$2,167,940,126</u>	<u>\$2,481,399,503</u>	<u>\$2,776,788,476</u>	<u>\$2,643,700,402</u>	<u>3,327,942,478</u>

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.		13-MO. AVG. YEAR ENDED 12/31/18	13-MO. AVG. YEAR ENDED 12/31/19	13-MO. AVG. YEAR ENDED 12/31/20	13-MO. AVG. YEAR ENDED 12/31/2021	HISTORIC BASE YEAR ENDED 12/31/22 PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
		ACCUMULATED DEPRECIATION							
1	362-364	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	(\$51,787)
2	301-303	INTANGIBLE PLANT:	(12,801,987)	(14,745,644)	(16,509,717)	(19,413,678)	(23,063,622)	(23,063,622)	(34,628,653)
3	336	PURIFICATION EQUIPMENT (RNG)	\$0	\$0	\$0	\$0	\$0	\$0	(3,438,802)
		DISTRIBUTION PLANT:							
4	374	LAND AND LAND RIGHTS	15,464	29,237	60,225	60,225	60,225	60,225	59,756
5	375	STRUCTURES AND IMPROVEMENTS	(5,708,185)	(6,285,881)	(6,739,236)	(7,390,904)	(8,111,390)	(8,111,390)	(8,750,130)
6	376	MAINS	(388,622,039)	(400,287,863)	(409,424,201)	(420,790,757)	(428,800,001)	(428,800,001)	(423,935,807)
7	377	COMPRESSOR STA. EQUIP.	-	-	-	(25,053)	(524,295)	(524,295)	(1,633,584)
8	378	MEAS. & REG. STA. EQUIP.-GEN.	(2,954,894)	(3,438,532)	(4,009,019)	(4,603,652)	(4,992,039)	(4,992,039)	(6,099,442)
9	379	MEAS. & REG. STA. EQUIP.	(9,897,223)	(11,659,525)	(13,807,528)	(15,783,162)	(17,572,597)	(17,572,597)	(20,594,868)
10	380	SERVICES	(210,931,293)	(216,770,923)	(221,627,711)	(229,399,785)	(240,488,056)	(240,488,056)	(260,273,017)
11	381-382	METERS	(52,772,617)	(57,603,544)	(61,833,533)	(66,557,991)	(72,414,911)	(72,414,911)	(82,448,983)
12	383-384	HOUSE REGULATORS	(19,019,991)	(20,379,075)	(21,832,674)	(23,096,544)	(24,034,176)	(24,034,176)	(26,224,399)
13	385	INDUSTRIAL MEAS.®. EQUIP.	(6,097,188)	(6,403,514)	(6,702,558)	(6,462,249)	(6,808,259)	(6,808,259)	(7,498,283)
14	386	PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-
15	387	OTHER EQUIPMENT	(3,201,726)	(3,750,559)	(4,352,001)	(4,850,886)	(5,232,840)	(5,232,840)	(6,034,632)
16		TOTAL DISTR. PLANT	<u>(\$699,189,692)</u>	<u>(\$726,550,179)</u>	<u>(\$750,268,236)</u>	<u>(\$778,900,757)</u>	<u>(\$808,918,339)</u>	<u>(\$808,918,339)</u>	<u>(843,433,388)</u>
17		GENERAL PLANT:	(\$21,275,702)	(\$24,546,613)	(\$27,992,230)	(\$28,777,760)	(\$29,120,814)	(\$28,589,340)	(\$34,864,547)
18		RWIP:	-	-	-	-	-	-	-
19		AMORT. ACQ. ADJUSTMENT	(4,633,765)	(4,782,911)	(4,929,066)	(5,015,761)	(5,028,153)	(2,081,274)	(5,028,153)
20		AMORT. OTHER UTILITY PLANT	(768,354)	(862,333)	(925,466)	(984,315)	(1,043,164)	(1,043,165)	(1,122,377)
21		PRODUCTION PLANT	-	-	-	-	-	-	-
22		CUST. ADV. FOR CONSTRUCTION	(10,055,457)	(11,835,439)	(14,222,411)	(16,970,399)	(20,227,795)	(20,227,795)	(20,000,000)
23		TOTAL ACCUMULATED DEPRECIATION	<u>(\$748,724,957)</u>	<u>(\$783,323,119)</u>	<u>(\$814,847,126)</u>	<u>(\$850,062,671)</u>	<u>(\$887,401,887)</u>	<u>(\$883,923,535)</u>	<u>(942,567,707)</u>
24		NET PLANT (Plant less Accum. Dep.)	\$965,088,430	\$1,117,593,437	\$1,353,092,999	\$1,631,336,832	\$1,889,386,589	\$1,759,776,867	\$2,385,374,771
25		Plus: WORKING CAPITAL	(7,961,077)	(15,832,753)	(39,060,546)	(27,546,024)	(8,153,158)	(25,817,500)	(28,047,011)
26		Equals: TOTAL RATE BASE	<u>\$957,127,353</u>	<u>\$1,101,760,684</u>	<u>\$1,314,032,454</u>	<u>\$1,603,790,808</u>	<u>\$1,881,233,431</u>	<u>\$1,733,959,367</u>	<u>\$2,357,327,760</u>

Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22					PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21				
1	740-848	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		DISTRIBUTION PLANT:								
2	870	SUPERVISION & ENGINEERING	818,136	1,149,186	1,447,923	1,616,603	1,683,296	1,683,296	2,135,909	
3	871	DISTRIBUTION LOAD DISPATCHING	457,615	450,528	394,550	458,018	508,470	508,470	561,236	
4	872	COMPRESSOR STATION	98,568	20,242	1,413	199,221	478,898	478,898	536,224	
5	873	COMPRESSOR STA. FUEL	(797)	6,914	1,363	25,314	49,049	49,049	55,117	
6	874	MAINS & SERVICES	7,766,366	9,613,184	10,262,242	10,646,581	11,870,726	11,870,726	13,383,930	
7	875	MEAS. & REG. - GENERAL	16,629	40,536	47,040	25,973	28,879	28,879	32,085	
8	876	MEAS. & REG. - INDUSTRIAL	11,184	2,164	2,670	38,470	28,531	28,531	29,975	
9	877	MEAS. & REG. - CITY GATE	73,839	85,396	300,513	124,083	154,679	154,679	171,974	
10	878	METER & HOUIS REG. EXPENSE	4,943,256	5,066,460	5,180,922	5,430,989	6,209,145	6,209,145	6,905,815	
11	879	CUSTOMER INSTALLATIONS	2,072,092	2,395,214	2,405,430	2,976,699	3,135,605	3,135,605	3,472,886	
12	880	OTHER EXPENSE	2,262,458	3,355,513	3,926,955	3,979,955	5,356,215	5,356,215	6,924,918	
13	881	RENTS	227,241	229,264	234,571	237,940	232,667	232,667	244,443	
14	885	SUPERVISION & ENGINEERING	69,295	33,298	51,662	37,686	40,760	40,760	45,659	
15	886	STRUCTURES & IMPROVEMENTS	182,270	208,440	158,454	191,289	247,156	239,494	270,996	
16	887	MAINS	4,917,418	3,341,608	3,150,906	4,713,516	4,957,600	4,957,600	5,145,585	
17	888	COMPRESSOR STA. EQUIPMENT	108,057	91,722	13,834	11,838	4,648	4,648	5,210	
18	889	MEAS. & REG. - GENERAL	523,640	671,538	635,529	851,506	856,863	856,863	950,491	
19	890	MEAS. & REG. - INDUSTRIAL	531,332	647,940	652,161	767,344	824,095	824,095	895,400	
20	891	MEAS. & REG. - GATE STATION	1,413,316	1,681,479	1,627,816	1,694,841	1,978,239	1,978,239	2,201,714	
21	892	SERVICES	1,744,066	1,618,812	1,465,022	1,271,719	1,473,218	1,473,218	1,764,412	
22	893	METERS & HOUSE REGULATORS	712,531	703,185	765,709	791,234	1,032,712	1,032,712	1,153,931	
23	894	OTHER EQUIPMENT	76,828	75,754	49,231	74,488	95,721	95,721	107,520	
24		TOTAL DISTRIBUTION EXPENSES	<u>\$29,025,341</u>	<u>\$31,478,374</u>	<u>\$32,775,918</u>	<u>\$36,165,306</u>	<u>\$41,247,171</u>	<u>\$41,239,509</u>	<u>\$46,995,431</u>	

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-5 p.1, G-2, p.10, G-2 p.11, G-2 p.12, G-2 p.13

RECAP SCHEDULES: H-3

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	ACCT. NO.		HISTORIC BASE YEAR ENDED 12/31/22					PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21				
		OPERATION AND MAINTENANCE								
		CUSTOMER ACCOUNTS								
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	1,097,719	1,193,368	1,194,507	1,232,525	1,384,353	1,384,353	1,554,310	
3	903	CUST. RECORDS & COLLECTIONS	11,414,423	12,200,487	11,729,206	12,689,703	13,191,923	13,191,923	14,998,534	
4	904	UNCOLLECTIBLE ACCOUNTS	1,428,849	1,264,196	1,866,446	1,572,723	990,792	990,792	1,611,232	
5	905	MISCELLANEOUS	-	-	-	-	-	-	-	
6		TOTAL CUSTOMER ACCOUNTS	<u>\$13,940,991</u>	<u>\$14,658,051</u>	<u>\$14,790,159</u>	<u>\$15,494,951</u>	<u>\$15,567,069</u>	<u>\$15,567,069</u>	<u>\$18,164,076</u>	
7	907-910	CUSTOMER SERV. & INFO. EXP.	\$18,575,327	\$16,619,336	\$17,033,184	\$16,997,872	\$ 22,824,651	\$0	\$0	
8	911-916	SALES EXPENSE	8,082,173	8,400,656	8,768,768	8,740,628	9,000,367	9,000,367	8,922,896	
9	920-931	ADMINISTRATION AND GENERAL	46,871,659	51,285,387	51,213,845	53,262,755	57,011,388	56,916,131	65,206,061	
10	932	MAINT. OF GEN. PLANT	276,554	398,918	252,680	289,522	442,091	383,382	426,517	
11	407.3*	REGULATORY DEBITS (CLAUSE RELATED/DEFERRED TAX REFORM)	5,345,784	4,960,498	7,616,536	8,277,379	6,568,588	(1,104,661)	388,936	
12	412**	REVENUES FROM GAS PLANT LEASED TO OTHERS	(2,685,473)	-	-	-	-	-	-	
13	413	GAS PLANT LEASED TO OTHERS	987,257	914,674	827,847	803,068	379,967	379,967	25,550	
14		TOTAL OPER. & MAINT. EXPENSE	<u>\$120,419,611</u>	<u>\$128,715,895</u>	<u>\$133,278,937</u>	<u>\$140,031,483</u>	<u>\$153,041,292</u>	<u>\$122,381,764</u>	<u>\$140,129,467</u>	

* 2022 included 4074212 (Deferred Tax Reform Regulatory Credit)

** 2018 included 412 (Revenues from gas plant leased to others), which is now being classified more appropriately as part of operating revenue from 2019 forward.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-5 p.2, G-2 p.14, G-2 p.15, G-2 p.16, G-2 p.17, G-2 p.18

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: R. PARSONS

COMPANY: PEOPLES GAS SYSTEM, INC.

DOCKET NO.: 20230023-GU

LINE NO.	HISTORIC BASE YEAR ENDED 12/31/22					PER BOOKS	COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
	12/31/18	12/31/19	12/31/20	12/31/21				
EXPENSES AND COST OF SERVICE								
1	DEPRECIATION EXPENSE	\$47,624,850	\$39,011,147	\$42,969,675	\$51,120,589	\$42,022,468	\$41,567,909	\$ 79,835,738
2	AMORT. OF ENVIRONMENTAL	\$10,945,748	\$0	\$0	1,000,000	1,000,000	\$1,000,000	\$1,000,000
3	AMORT. OF CONVERSION COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	AMORT. OF ACQUISITION ADJ.	\$149,146	\$149,146	\$129,709	\$40,961	\$0	\$0	\$0
5	AMORT. OF LEASE IMPROVEMENTS/OTHER	\$1,955,299	\$2,109,290	\$2,396,481	\$3,535,332	\$4,013,369	\$4,013,369	\$7,436,228
6	TOTAL DEPREC. & AMORT. EXPENSE	\$60,675,043	\$41,269,583	\$45,495,864	\$55,696,881	\$47,035,837	\$46,581,278	\$88,271,966
TAXES OTHER THAN INCOME								
7	REVENUE RELATED	\$26,259,397	\$26,726,119	\$25,663,824	\$31,271,346	\$31,760,376	\$2,867,062	\$3,265,981
8	OTHER	\$13,070,270	\$14,503,413	\$15,229,219	\$16,447,332	\$22,106,336	\$18,790,872	\$26,158,980
9	TOTAL TAXES OTHER THAN INCOME	\$39,329,667	\$41,229,532	\$40,893,043	\$47,718,678	\$53,866,712	\$21,657,934	\$29,424,962
10	GAIN ON SALE OF PROPERTY	(\$2,140,586)	(\$2,140,586)	(\$1,025,533)	\$61,983	(\$223,826)	(\$223,826)	(\$495,917)
11	RETURN (ACHIEVED/REQUIRED N.O.I.)	\$55,030,239	\$63,229,346	\$60,645,605	\$90,951,364	\$101,167,131	\$99,827,744	\$166,256,596
12	INCOME TAXES	\$14,497,729	\$17,001,953	\$14,520,543	\$21,530,348	\$25,897,961	\$22,788,639	\$ 4,687,736
13 2024 Additional Revenue Impact on:								
14	INCOME TAXES - STATE AND FEDERAL INCOME TAX RATE							\$29,853,114 *
15	O&M - BAD DEBT RATE							\$333,048 *
16	TAXES OTHER THAN INCOME - REGULATORY ASSESSMENT RATE							\$593,568 *
17	TOTAL COST TO SERVE	\$287,811,704	\$289,305,724	\$293,808,460	\$355,990,738	\$380,785,106	\$313,013,533	\$459,054,539

* Note: See rates for these items on MFR Schedule G-4, Revenue Expansion Factor calculation.

Totals may be affected due to rounding.

SUPPORTING SCHEDULES: C-17, C-18, C-19, C-20, D-1 p.1, G-2 p.23, G2-05, G-4

RECAP SCHEDULES: H-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SUMMARY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	2,357,327,760	805,001,095	2,086,945	18,993	20,701	1,098,105	51,118,481	298,337,048	386,308,026	211,274,807
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	140,462,515	81,210,265	201,791	1,052	1,012	36,384	3,861,381	14,234,246	14,206,669	7,027,615
4	DEPRECIATION	79,835,738	27,515,410	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
5	AMORTIZATION EXPENSES	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
6	TAXES OTHER THAN INCOME - OTHER	26,158,980	9,723,676	25,208	204	224	11,437	588,295	3,224,122	4,069,536	2,207,150
7	TAXES OTHER THAN INCOME - REV. RELATED	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
8	GAIN ON SALE OF PROPERTY	(495,917)	(450,196)	(1,167)	(2)	(2)	0	(12,986)	(20,929)	(8,190)	(897)
9	RETURN	166,256,596	56,774,770	147,187	1,340	1,460	77,447	3,605,262	21,040,987	27,245,366	14,900,699
10	INCOME TAXES TOTAL	34,540,850	11,795,314	30,579	278	303	16,090	749,016	4,371,397	5,660,395	3,095,713
11	REVENUE CREDITED TO COS:	(16,644,025)	(9,068,691)	(20,625)	(34)	(92)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
12	TOTAL COST - CUSTOMER	160,377,862	134,096,779	341,784	892	916	6,545	5,289,308	12,267,124	6,254,437	1,739,136
13	TOTAL COST - CAPACITY	278,173,103	44,697,815	115,878	2,665	2,770	176,003	4,674,761	40,458,391	59,016,890	33,442,148
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
16	NO. OF CUSTOMERS	490,122	444,935	1,153	2	2	0	12,834	20,684	8,094	887
17	PEAK MONTH SALES	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
18	ANNUAL SALES	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SUMMARY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE	126,547,904	238,352,093	3,373,476	54,362,814	35,432,938	41,768,812	0	7,379,962	94,845,560
2	ATTRITION	0	0	0	0	0	0	0	0	0
3	O&M	4,141,277	8,918,938	342,131	414,486	1,384,833	2,595,383	0	207,795	1,677,257
4	DEPRECIATION	4,258,746	8,022,185	115,416	1,829,278	1,193,146	1,406,629	0	248,382	3,197,618
5	AMORTIZATION EXPENSES	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
6	TAXES OTHER THAN INCOME - OTHER	1,319,521	2,488,027	41,089	566,199	371,697	438,575	0	77,022	1,006,999
7	TAXES OTHER THAN INCOME - REV. RELATED	185,417	362,289	6,468	26,131	54,372	74,968	0	10,304	124,623
8	GAIN ON SALE OF PROPERTY	(144)	(199)	(1,127)	0	(27)	(14)	0	(15)	(21)
9	RETURN	8,925,116	16,810,394	237,923	3,834,077	2,498,999	2,945,853	0	520,491	6,689,227
10	INCOME TAXES TOTAL	1,854,249	3,492,465	49,430	796,554	519,183	612,019	0	108,135	1,389,729
11	REVENUE CREDITED TO COS:	(14,739)	(302,240)	(54,754)	(4,471,406)	(39,604)	(20,536)	0	(24,898)	199,830
12	TOTAL COST - CUSTOMER	880,068	472,774	569,025	(4,471,406)	268,278	521,582	0	(1,998)	2,142,619
13	TOTAL COST - CAPACITY	20,188,433	40,693,265	165,886	7,440,593	5,909,891	7,996,829	0	1,172,866	12,018,019
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	185,417	362,289	6,468	26,131	54,372	74,968	0	10,304	124,623
16	NO. OF CUSTOMERS	142	197	1,114	0	27	14	0	15	21
17	PEAK MONTH SALES	9,665,589	28,716,404	79,421	0	7,778,455	23,851,636	0	561,531	134,125,287
18	ANNUAL SALES	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	2,636,519	855,722,006

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATION
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	160,377,862	134,096,779	341,784	892	916	6,545	5,289,308	12,267,124	6,254,437	1,739,136
2	CAPACITY COSTS	278,173,103	44,697,815	115,878	2,665	2,770	176,003	4,674,761	40,458,391	59,016,890	33,442,148
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
5	TOTAL	442,410,514	180,368,109	461,689	3,588	3,718	184,155	10,051,759	53,189,536	65,845,760	35,490,904
6	less:REVENUE AT PRESENT RATES	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
7	(in the projected test year)										
8	equals: GAS SALES REVENUE DEFICIENCY	117,374,793	53,293,281	130,732	2,308	2,350	35,909	949,642	9,875,036	17,990,238	12,367,955
9	plus:DEFICIENCY IN OTHER OPER. REV.	1,338,818	1,269,900	3,292	6	3	0	19,127	30,826	12,063	1,322
10	equals:TOTAL BASE-REVENUE DEFICIENCY	118,713,612	54,563,182	134,024	2,314	2,353	35,909	968,769	9,905,862	18,002,301	12,369,277
11	UNIT COSTS:										
12	Customer	27.268	25.115	24.692	37.148	38.149	0.000	34.343	49.422	64.391	163.428
13	Capacity	0.952	2.089	2.0887	2.0887	2.0887	2.089	2.089	2.089	2.089	2.089
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.: 20230023-GU

COST OF SERVICE

EXPLANATION: FULLY ALLOCATION
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

REVENUE DEFICIENCY (SCHEDULE D)

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	CUSTOMER COSTS	880,068	472,774	569,025	(4,471,406)	268,278	521,582	0	(1,998)	2,142,619
2	CAPACITY COSTS	20,188,433	40,693,265	165,886	7,440,593	5,909,891	7,996,829	0	1,172,866	12,018,019
3	COMMODITY COSTS	0	0	0	0	0	0	0	0	0
4	REVENUE COSTS	185,417	362,289	6,468	26,131	54,372	74,968	0	10,304	124,623
5	TOTAL	21,253,918	41,528,329	741,378	2,995,318	6,232,541	8,593,378	0	1,181,172	14,285,262
6	less:REVENUE AT PRESENT RATES	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
7	(in the projected test year)									
8	equals: GAS SALES REVENUE DEFICIENCY	10,214,634	18,244,271	(108,128)	2,995,318	2,328,007	2,532,687	0	655,940	(14,135,389)
9	plus:DEFICIENCY IN OTHER OPER. REV.	212	294	1,660	0	40	21	0	22	32
10	equals:TOTAL BASE-REVENUE DEFICIENCY	10,214,846	18,244,564	(106,469)	2,995,318	2,328,047	2,532,708	0	655,963	(14,135,357)
11	UNIT COSTS:									
12	Customer	516.472	199.989	42.581	0.000	828.018	3104.654	0.000	-11.100	8536.332
13	Capacity	2.089	1.417	2.089	0.0000	0.760	0.335	0.000	2.089	0.090
14	Commodity	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.: 20230023-GU

COST OF SERVICE

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

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	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
3	Other Operating Revenue	15,305,207	7,798,791	17,333	28	89	855	681,060	1,340,978	612,736	127,269
4	Total	340,340,928	134,873,619	348,290	1,307	1,457	149,101	9,783,177	44,655,477	48,468,258	23,250,217
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	140,462,515	81,210,265	201,791	1,052	1,012	36,384	3,861,381	14,234,246	14,206,669	7,027,615
8	Depreciation Expenses	79,835,738	27,515,410	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
9	Amortization Expenses	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
10	Taxes Other Than Income--Fixed	26,158,980	9,723,676	25,208	204	224	11,437	588,295	3,224,122	4,069,536	2,207,150
11	Taxes Other Than Income--Revenue	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
12	Gain on Sale of Property	(495,917)	(450,196)	(1,167)	(2)	(2)	0	(12,986)	(20,929)	(8,190)	(897)
13	Total Expenses excl. Income Taxes	258,257,094	120,866,716	304,548	2,004	2,047	91,473	6,397,668	29,148,956	33,564,798	17,623,082
14	INCOME TAXES:	3,093,175	1,056,285	2,738	25	27	1,441	67,075	391,464	506,895	277,225
15	NET OPERATING INCOME:	78,990,659	12,950,618	41,004	(721)	(617)	56,187	3,318,434	15,115,057	14,396,565	5,349,910
16	RATE BASE:	2,357,327,760	805,001,095	2,086,945	18,993	20,701	1,098,105	51,118,481	298,337,048	386,308,026	211,274,807
17	RATE OF RETURN	3.35%	1.61%	1.96%	-3.80%	-2.98%	5.12%	6.49%	5.07%	3.73%	2.53%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-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: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES: (projected test year)									
2	Gas Sales	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
3	Other Operating Revenue	14,528	301,947	53,095	4,471,406	39,564	20,515	0	24,876	(199,861)
4	Total	11,053,812	23,586,005	902,601	4,471,406	3,944,098	6,081,206	0	550,108	28,220,789
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	4,141,277	8,918,938	342,131	414,486	1,384,833	2,595,383	0	207,795	1,677,257
8	Depreciation Expenses	4,258,746	8,022,185	115,416	1,829,278	1,193,146	1,406,629	0	248,382	3,197,618
9	Amortization Expenses	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
10	Taxes Other Than Income--Fixed	1,319,521	2,488,027	41,089	566,199	371,697	438,575	0	77,022	1,006,999
11	Taxes Other Than Income--Revenue	185,417	362,289	6,468	26,131	54,372	74,968	0	10,304	124,623
12	Gain on Sale of Property	(144)	(199)	(1,127)	0	(27)	(14)	0	(15)	(21)
13	Total Expenses excl. Income Taxes	10,489,293	21,527,711	508,779	2,836,093	3,253,963	5,056,042	0	577,445	6,006,476
14	INCOME TAXES:	166,050	312,754	4,427	71,332	46,493	54,807	0	9,684	124,452
15	NET OPERATING INCOME:	398,469	1,745,540	389,395	1,563,980	643,641	970,357	0	(37,020)	22,089,861
16	RATE BASE:	126,547,904	238,352,093	3,373,476	54,362,814	35,432,938	41,768,812	0	7,379,962	94,845,560
17	RATE OF RETURN	0.31%	0.73%	11.54%	2.88%	1.82%	2.32%	0.00%	-0.50%	23.29%

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-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: 12/31/24
 WITNESS: G. THERRIEN

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	442,410,514	166,006,333	440,237	1,706	3,358	219,192	12,194,997	64,238,757	71,494,154	34,448,445
3	Other Operating Revenue	16,644,025	9,068,691	20,625	34	92	855	700,187	1,371,803	624,799	128,590
4	Total	459,054,539	175,075,025	460,862	1,739	3,450	220,047	12,895,184	65,610,561	72,118,952	34,577,035
5	EXPENSES:										
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	
7	O&M Expenses	140,462,515	81,210,265	201,791	1,052	1,012	36,384	3,861,381	14,234,246	14,206,669	7,027,615
8	Depreciation Expenses	79,835,738	27,515,410	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
9	Amortization Expenses	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
10	Taxes Other Than Income--Fixed	26,158,980	9,723,676	25,208	204	224	11,437	588,295	3,224,122	4,069,536	2,207,150
11	Taxes Other Than Income--Revenue	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
12	Total Expenses excl. Income Taxes	258,753,011	121,316,912	305,715	2,006	2,049	91,473	6,410,654	29,169,885	33,572,988	17,623,979
13	PRE TAX NOI:	200,301,528	53,758,113	155,146	(266)	1,401	128,574	6,484,530	36,440,676	38,545,965	16,953,056
14	INCOME TAXES:	34,540,850	11,795,314	30,579	278	303	16,090	749,016	4,371,397	5,660,395	3,095,713
15	NET OPERATING INCOME:	165,760,679	41,962,799	124,567	(545)	1,098	112,484	5,735,514	32,069,279	32,885,569	13,857,342
16	RATE BASE:	2,357,327,760	805,001,095	2,086,945	18,993	20,701	1,098,105	51,118,481	298,337,048	386,308,026	211,274,807
17	RATE OF RETURN	7.03%	5.21%	5.97%	-2.87%	5.30%	10.24%	11.22%	10.75%	8.51%	6.56%

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COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-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: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	REVENUES:									
2	Gas Sales	16,271,995	35,130,827	869,044	0	5,246,491	7,942,378	0	699,197	27,203,403
3	Other Operating Revenue	14,739	302,240	54,754	4,471,406	39,604	20,536	0	24,898	(199,830)
4	Total	16,286,734	35,433,067	923,798	4,471,406	5,286,096	7,962,914	0	724,096	27,003,573
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	4,141,277	8,918,938	342,131	414,486	1,384,833	2,595,383	0	207,795	1,677,257
8	Depreciation Expenses	4,258,746	8,022,185	115,416	1,829,278	1,193,146	1,406,629	0	248,382	3,197,618
9	Amortization Expenses	584,475	1,736,471	4,803	0	249,943	540,502	0	33,956	0
10	Taxes Other Than Income--Fixed	1,319,521	2,488,027	41,089	566,199	371,697	438,575	0	77,022	1,006,999
11	Taxes Other Than Income--Revenue	185,417	362,289	6,468	26,131	54,372	74,968	0	10,304	124,623
12	Total Expenses excl. Income Taxes	10,489,436	21,527,910	509,906	2,836,093	3,253,991	5,056,056	0	577,460	6,006,497
13	PRE TAX NOI:	5,797,298	13,905,157	413,892	1,635,312	2,032,105	2,906,858	0	146,636	20,997,075
14	INCOME TAXES:	1,854,249	3,492,465	49,430	796,554	519,183	612,019	0	108,135	1,389,729
15	NET OPERATING INCOME:	3,943,049	10,412,693	364,462	838,759	1,512,922	2,294,839	0	38,501	19,607,347
16	RATE BASE:	126,547,904	238,352,093	3,373,476	54,362,814	35,432,938	41,768,812	0	7,379,962	94,845,560
17	RATE OF RETURN	3.12%	4.37%	10.80%	1.54%	4.27%	5.49%	0.00%	0.52%	20.67%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
3	OTHER OPERATING REVENUE	15,305,207	7,798,791	17,333	28	89	855	681,060	1,340,978	612,736	127,269
4	TOTAL	340,340,928	134,873,619	348,290	1,307	1,457	149,101	9,783,177	44,655,477	48,468,258	23,250,217
5	RATE OF RETURN	3.35%	1.61%	1.96%	-3.80%	-2.98%	5.12%	6.49%	5.07%	3.73%	2.53%
6	INDEX	1.00	0.48	0.59	-1.13	-0.89	1.53	1.94	1.51	1.11	0.76
7	PROPOSED RATES										
8	GAS SALES	442,410,514	166,006,333	440,237	1,706	3,358	219,192	12,194,997	64,238,757	71,494,154	34,448,445
9	OTHER OPERATING REVENUE	16,644,025	9,068,691	20,625	34	92	855	700,187	1,371,803	624,799	128,590
10	TOTAL	459,054,539	175,075,025	460,862	1,739	3,450	220,047	12,895,184	65,610,561	72,118,952	34,577,035
11	TOTAL REVENUE INCREASE	118,713,611	40,201,406	112,571	432	1,993	70,946	3,112,008	20,955,083	23,650,695	11,326,818
12	PERCENT INCREASE	34.88%	29.81%	32.32%	33.04%	136.84%	47.58%	31.81%	46.93%	48.80%	48.72%
13	RATE OF RETURN	7.03%	5.21%	5.97%	-2.87%	5.30%	10.24%	11.22%	10.75%	8.51%	6.56%
14	INDEX	1.00	0.74	0.85	(0.41)	0.75	1.46	1.60	1.53	1.21	0.93

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS
1	PRESENT RATES (Projected Test Year)									
2	GAS SALES	11,039,284	23,284,058	849,506	0	3,904,534	6,060,691	0	525,232	28,420,651
3	OTHER OPERATING REVENUE	14,528	301,947	53,095	4,471,406	39,564	20,515	0	24,876	(199,861)
4	TOTAL	11,053,812	23,586,005	902,601	4,471,406	3,944,098	6,081,206	0	550,108	28,220,789
5	RATE OF RETURN	0.31%	0.73%	11.54%	2.88%	1.82%	2.32%	0.00%	-0.50%	23.29%
6	INDEX	0.09	0.22	3.44	0.86	0.54	0.69	0.00	-0.15	6.95
7	PROPOSED RATES									
8	GAS SALES	16,271,995	35,130,827	869,044	0	5,246,491	7,942,378	0	699,197	27,203,403
9	OTHER OPERATING REVENUE	14,739	302,240	54,754	4,471,406	39,604	20,536	0	24,898	(199,830)
10	TOTAL	16,286,734	35,433,067	923,798	4,471,406	5,286,096	7,962,914	0	724,096	27,003,573
11	TOTAL REVENUE INCREASE	5,232,922	11,847,062	21,197	0	1,341,998	1,881,708	0	173,988	(1,217,216)
12	PERCENT INCREASE	47.34%	50.23%	2.35%	0.00%	34.03%	30.94%	0.00%	31.63%	-4.31%
13	RATE OF RETURN	3.12%	4.37%	10.80%	1.54%	4.27%	5.49%	0.00%	0.52%	20.67%
14	INDEX	0.44	0.62	1.54	0.22	0.61	0.78	-	0.07	2.94

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	459,054,539	175,075,025	460,862	1,739	3,450	220,047	12,895,184	65,610,561	72,118,952	34,577,035
2	LESS:OTHER OPERATING REVENUE	16,644,025	9,068,691	20,625	34	92	855	700,187	1,371,803	624,799	128,590
3	LESS:CUSTOMER CHARGE REVENUES										
4	PROPOSED CUSTOMER CHARGES		(see lines 6-11 below)	\$31.54	\$31.54	\$52.64	\$0.00	\$43.07	\$66.05	\$123.47	\$502.52
5	NUMBER OF BILLS	5,881,467	5,339,224	13,842	24	24	0	154,012	248,213	97,132	10,642
6	RS 1 Residential Bills (0<100 annual therms)		1,418,329								
7	Residential Customer Charge (0<100 annual therms)		\$19.10								
8	RS 2 Residential Bills (>=100 < 250 annual therms)		2,453,602								
9	Residential Customer Charge (>=100 < 250 annual therms)		\$24.41								
10	RS 3 Residential Bills (>=250 < 1,999 annual therms)		1,467,293								
11	Residential Customer Charge (>=250 < 1,999 annual therms)		\$31.54								
12	PRORATED PERCENTAGE OF BILLS		0.00%								
13	CUST. CHARGE REV. BY RATE CLASS	182,745,841	133,260,921	436,570	757	1,263	0	6,633,293	16,394,475	11,992,918	5,347,618
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	259,664,673	32,745,412	3,666	949	2,094	219,192	5,561,704	47,844,282	59,501,236	29,100,827
16	DIVIDED BY:NUMBER OF THERMS	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045
17	BASE RATE PER-THERM (UNROUNDED)		0.351650	0.282370	0.123950	0.263230	0.406800	0.492860	0.464230	0.397230	0.339800
18	BASE RATE PER-THERM (ROUNDED)		0.35165	0.28237	0.12395	0.26323	0.40680	0.49286	0.46423	0.39723	0.33980
19	PER-THERM-RATE REV.(RNDDED RATES)	259,664,673	32,745,412	3,666	949	2,094	219,192	5,561,704	47,844,282	59,501,236	29,100,827
20	SUMMARY: PROPOSED TARIFF RATES										
21	CUSTOMER CHARGES		\$19.10, \$24.41, \$31.54	\$31.54	\$31.54	\$52.64	\$0.00	\$43.07	\$66.05	\$123.47	\$502.52
22	ENERGY CHARGES										
23	NON-GAS (CENTS PER THERM)		35.165	28.237	12.395	26.323	40.680	49.286	46.423	39.723	33.980
24	PURCHASED GAS ADJUSTMENT		115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570
25	TOTAL (INCLUDING PGA)		150.735	143.807	127.965	141.893	156.250	164.856	161.993	155.293	149.550
26	SUMMARY: PRESENT TARIFF RATES		RS 1	RSG	Res GHP	Com GHP	CSLS	SGS	GS 1	GS 2	GS 3
27	CUSTOMER CHARGES		\$15.10, \$18.10, \$24.60	\$23.91	\$24.60	\$45.00	\$0.00	\$30.60	\$45.00	\$82.00	\$420.00
28	ENERGY CHARGES										
29	NON-GAS (CENTS PER THERM)		0.270110	0.158322	0.095980	0.196052	0.275130	0.388970	0.311900	0.266310	0.217810
30	PURCHASED GAS ADJUSTMENT		115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570	115.570
31	TOTAL (INCLUDING PGA)		142.581	131.402	125.168	135.175	143.083	154.467	146.760	142.201	137.351

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

RATE DESIGN (SCHEDULE A)

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	CNG / RNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	WHOLESALE	SPECIAL CONTRACTS	
1	PROPOSED TOTAL TARGET REVENUES	16,286,734	35,433,067	923,798	4,471,406	5,286,096	7,962,914	0	724,096	27,003,573
2	LESS:OTHER OPERATING REVENUE	14,739	302,240	54,754	4,471,406	39,604	20,536	0	24,898	(199,830)
3	LESS:CUSTOMER CHARGE REVENUES									
4	PROPOSED CUSTOMER CHARGES	\$952.39	\$2,101.00	\$52.64	\$0.00	\$2,440.80	\$2,823.66	\$3,110.82	\$665.24	\$0.00
5	NUMBER OF BILLS	1,704	2,364	13,363	0	324	168	0	180	251
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 th									
10	RS 3 Residential Bills (>=250 < 1,999 annual therms)									
11	Residential Customer Charge (>=250 < 1,999 annual									
12	PRORATED PERCENTAGE OF BILLS									
13	CUST. CHARGE REV. BY RATE CLASS	1,622,873	4,966,764	703,451	0	790,819	474,375	0	119,743	0
14	LESS:OTHER NON-THERM-RATE REV.	0	0	0	0	0	0	0	0	0
15	EQUALS:PER-THERM TARGET REVENUE	14,649,122	30,164,063	165,593	0	4,455,672	7,468,003	0	579,454	27,203,403
16	DIVIDED BY:NUMBER OF THERMS	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	2,636,519	855,722,006
17	BASE RATE PER-THERM (UNROUNDED)	0.263230	0.178980	0.282370	0.000000	0.100740	0.052190	0.013540	0.219780	Negotiated
18	BASE RATE PER-THERM (ROUNDED)	0.26323	0.17898	0.28237	0.00000	0.10074	0.05219	0.01354	0.21978	Negotiated
19	PER-THERM-RATE REV.(RNDED RATES)	14,649,122	30,164,063	165,593	0	4,455,672	7,468,003	0	579,454	27,203,403
20	SUMMARY: PROPOSED TARIFF RATES									
21	CUSTOMER CHARGES	\$952.39	\$2,101.00	\$52.64	\$0.00	\$2,440.80	\$2,823.66	\$3,110.82	\$665.24	\$0.00
22	ENERGY CHARGES									
23	NON-GAS (CENTS PER THERM)	26.323	17.898	28.237	0.000	10.074	5.219	1.354	21.978	0.000
24	PURCHASED GAS ADJUSTMENT	115.570	115.570	115.570	0.000	N/A	N/A	N/A	114.992	N/A
25	TOTAL (INCLUDING PGA)	141.893	133.468	143.807	0.000	10.074	5.219	1.354	136.970	0.000
26	SUMMARY: PRESENT TARIFF RATES	GS 4	GS 5	CSG	RNG	SIS	IS	ISLV	WHS	SC
27	CUSTOMER CHARGES	\$670.00	\$1,380.00	\$45.00	\$0.00	\$1,380.00	\$1,580.00	\$1,720.00	\$420.00	\$0.00
28	ENERGY CHARGES									
29	NON-GAS (CENTS PER THERM)	0.177850	0.118800	0.348009	0.000000	0.078170	0.040500	0.010500	0.130083	0.000000
30	PURCHASED GAS ADJUSTMENT	0.000	115.570	0.000	0.000	48.044	N/A	N/A	114.992	N/A
31	TOTAL (INCLUDING PGA)	17.785	127.450	34.801	0.000	55.861	4.050	1.050	128.000	0.000

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

SUMMARY

	<u>PRESENT REVENUE</u>		<u>PROPOSED REVENUE</u>		
1	<u>SERVICE CHARGES - PGS</u>				
2					
3	CONNECTION / RECONNECT CHARGE-RESIDENTIAL	\$68.19	\$3,660,411	\$83.63	\$4,488,791
4	CONNECTION / RECONNECT CHARGE-COMMERCIAL	\$100.00	\$310,195	\$107.00	\$331,909
5	TRIP CHARGE	\$25.00	\$31,238	\$29.00	\$36,236
6	MISSED APPOINTMENT	\$25.00	\$0	\$25.00	\$0
7	ACCOUNT ACTIVATION ONLY (CHANGE OUT)	\$24.00	\$1,264,195	\$33.00	\$1,738,269
8	RETURN CHECK CHARGE	\$10.00	\$273,456	\$10.00	\$273,456
9	IT ADMINISTRATION CHARGE	\$216.00	\$881,280	\$216.00	\$881,280
10	POOL MANAGER CHARGES	\$148.00	\$367,826	\$148.00	\$367,826
11	FORFEITED DISCOUNTS	\$142+\$0.91 per acct	\$1,406,319	\$142+\$0.91 per acct	\$1,406,319
12	OTHER REVENUE (RENT)	Varies	\$102,823	Varies	\$102,823
13	TEMPORARY DISCONNECT CHARGE	\$30.00	\$24,917	\$33.00	\$27,409
14	FAILED TRIP CHARGE	\$25.00	\$44,763	\$29.00	\$51,925
15	AMORTIZATION / MAINTENANCE (ALLIANCE RNG)	\$0.00	(\$215,569)	\$0.00	(\$215,569)
16	MISCELLANEOUS SERVICE REVENUES - OTHER	\$25.00	\$181,947	\$25.00	\$181,947
17	GAS PLANT LEASED TO OTHERS	\$0.00	\$4,471,406	\$0.00	\$4,471,406
18					
19	TOTAL		\$12,805,207		\$14,144,025

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	-	-	-	-	-
2	O&M	140,462,515	93,816,782	46,645,733	-	-
3	DEP.	79,835,738	21,752,969	58,082,770	-	-
4	AMORTIZATION OF OTHER GAS PLANT	7,436,228	-	7,436,228	-	-
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	30,018,530	8,181,188	17,977,792	-	3,859,549
10	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)	-	-	-
11	RETURN	166,256,596	44,517,977	121,738,619	-	-
12	INCOME TAXES	34,540,850	9,248,889	25,291,961	-	-
13	REVENUE CREDITED TO COST OF SERVICE	(16,644,025)	(16,644,025)	-	-	-
14	TOTAL COST OF SERVICE	459,054,539	177,021,887	278,173,103	-	3,859,549
15	RATE BASE	2,357,327,760	631,213,830	1,726,113,930	-	-
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	<u>RATE BASE ITEMS(PLANT-ACC.DEF):</u>					
18	381-382 METERS	136,161,521	136,161,521	-	-	-
19	383-384 HOUSE REGULATORS	33,668,431	33,668,431	-	-	-
20	385 INDUSTRIAL MEAS. & REG.EQ.	7,698,544	7,698,544	-	-	-
21	376 MAINS	1,415,612,991	-	1,415,612,991	-	-
22	380 SERVICES	446,650,352	446,650,352	-	-	-
23	378 MEAS. & REG.STA.EQ.-GEN.	16,534,497	-	16,534,497	-	-
24	336 PURIFICATION EQUIPMENT (RNG)	36,809,099	-	36,809,099	-	-
25	377 COMPRESSOR STAT. EQUIPMENT	17,553,714	-	17,553,714	-	-
26	<u>O & M ITEMS</u>					
27	892 MAINT. OF SERVICES	1,764,412	1,764,412	-	-	-
28	876 MEAS. & REG.STA.EQ.IND.	29,975	29,975	-	-	-
29	878 METER & HOUSE REG.	6,905,815	6,905,815	-	-	-
30	890 MAINT.OF MEAS & REG.STA.EQ.-IND.	895,400	895,400	-	-	-
31	893 MAINT.OF METERS AND HOUSE REG.	1,153,931	1,153,931	-	-	-
32	874 MAINS AND SERVICES	13,383,930	3,715,498	9,668,432	-	-
33	887 MAINT. OF MAINS	5,145,585	-	5,145,585	-	-
34	413 GAS PLANT LEASED TO OTHERS	414,486	-	414,486	-	-
35	904 UNCOLLECTIBLE ACCOUNTS	1,944,280	1,944,280	-	-	-
36	911-916 SALES EXPENSE	8,922,896	8,922,896	-	-	-

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.	TOTAL	(1 - 1,999)	RESIDENTIAL	COMMERCIAL	COMMERCIAL	(1 - 1,999)	(2,000 - 9,999)	(10,000 - 49,999)	(50,000 - 249,999)		
		RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	HEAT PUMP	HEAT PUMP	STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1	GENERAL SERVICE 2	GENERAL SERVICE 3	
1 CUSTOMER COSTS											
2	No. of Customers	490,122	444,935	1,153	2	2	-	12,834	20,684	8,094	887
3	Weighting	NA	1.00	1.00	1.00	1.45	0.60	1.45	1.88	1.89	2.50
4	Weighted No. of Customers	525,115	444,935	1,153	2	3	-	18,564	38,827	15,302	2,220
5	Allocation Factors	100.00%	84.73%	0.22%	0.00%	0.00%	0.00%	3.54%	7.39%	2.91%	0.42%
6	Weighted No. of Customers - (No Direct Assignment)	524,418	444,935	1,153	2	3	-	18,564	38,827	15,302	2,220
7	Allocation Factor	100.00%	84.84%	0.22%	0.00%	0.00%	0.00%	3.54%	7.40%	2.92%	0.42%
8 CAPACITY COSTS											
9	Peak & Avg. Month Sales Vol.(Therms)	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
10	Allocation Factors	100.00%	7.32%	0.02%	0.00%	0.00%	0.03%	0.77%	6.63%	9.67%	5.48%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct Cc	139,511,785	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
12	Allocation Factor	100.00%	15.34%	0.04%	0.00%	0.00%	0.06%	1.60%	13.88%	20.25%	11.48%
13	Small and Medium Customer Peak & Avg. Month Sale	130,573,389	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
14	Allocation Factor	100.00%	16.39%	0.04%	0.00%	0.00%	0.06%	1.71%	14.83%	21.64%	12.26%
14	Small Customer Peak & Avg. Month Sales Vol.(therms)	97,723,627	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
15	Allocation Factor	100.00%	21.90%	0.06%	0.00%	0.00%	0.09%	2.29%	19.82%	28.91%	16.38%
16	Industrial Measuring and Regulating	194,471,781	0	0	0	0	0	0	0	0	0
17	Allocation Factor	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Existing Revenues	325,035,721	127,074,828	330,957	1,280	1,367	148,246	9,102,117	43,314,499	47,855,522	23,122,949
19	Allocation Factor	100.00%	39.10%	0.10%	0.00%	0.00%	0.05%	2.80%	13.33%	14.72%	7.11%
18	Sales Expense	8,922,896	3,568,368	498	293	96	6,513	136,412	1,245,849	1,810,724	1,035,262
18	Allocation Factor	100.00%	39.99%	0.01%	0.00%	0.00%	0.07%	1.53%	13.96%	20.29%	11.60%
19 COMMODITY COSTS											
20	Annual Sales Vol.(therms)	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045
21	Allocation Factors	100.00%	5.43%	0.00%	0.00%	0.00%	0.03%	0.66%	6.01%	8.74%	5.00%
22 REVENUE-RELATED COSTS											
23	Revenue Assessments	2,205,911	899,337	2,302	18	19	918	50,119	265,209	328,315	176,962
24	Allocation Factors	100.00%	40.77%	0.10%	0.00%	0.00%	0.04%	2.27%	12.02%	14.88%	8.02%
25	Allocation Factors excl. Direct Assign										

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.		(250,000 - 499,999)	(500,000 +)	COMMERCIAL GENERATORS	RNG / CNG	(1,000,000 - 3,999,999)	(4,000,000 - 50,000,000)	(50,000,000 +)	DISCONTINUED	WHOLESALE	SPECIAL CONTRACTS
		GENERAL SERVICE 4	GENERAL SERVICE 5			SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES			
1	CUSTOMER COSTS										
2	No. of Customers	142	197	1,114	-	27	14	-	-	15	21
3	Weighting	3.51	4.47	1.78	-	10.27	10.27	13.19	-	3.51	13.19
4	Weighted No. of Customers	499	881	1,978	-	277	144	-	-	53	276
5	Allocation Factors	0.10%	0.17%	0.38%	0.00%	0.05%	0.03%	0.00%	0.00%	0.01%	0.05%
6	Weighted No. of Customers - (No Direct Assignment)	499	881	1,978	-	-	-	-	-	53	-
7	Allocation Factor	0.10%	0.17%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
8	CAPACITY COSTS										
9	Peak & Avg. Month Sales Vol.(Therms)	9,665,589	28,716,404	79,421	-	7,778,455	23,851,636	-	-	561,531	134,125,287
10	Allocation Factors	3.31%	9.83%	0.03%	0.00%	2.66%	8.16%	0.00%	0.00%	0.19%	45.90%
11	Peak & Avg. Month Sales Vol. (Therms) - No Direct Cc	9,665,589	28,716,404	79,421	-	4,133,358	8,938,395	-	-	561,531	-
12	Allocation Factor	6.93%	20.58%	0.06%	0.00%	2.96%	6.41%	0.00%	0.00%	0.40%	0.00%
13	Small and Medium Customer Peak & Avg. Month Sale	9,665,589	28,716,404	79,421	-	4,133,358	0	0	-	561,531	-
14	Allocation Factor	7.40%	21.99%	0.06%	0.00%	3.17%	0.00%	0.00%	0.00%	0.43%	0.00%
14	Small Customer Peak & Avg. Month Sales Vol.(therms)	9,665,589	-	79,421	-	-	-	-	-	561,531	-
15	Allocation Factor	9.89%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.00%
16	Industrial Measuring and Regulating	0	28,716,404	0	0	7,778,455	23,851,636	-	0	0	134,125,287
17	Allocation Factor	0.00%	14.77%	0.00%	0.00%	4.00%	12.26%	0.00%	0.00%	0.00%	68.97%
18	Existing Revenues	11,039,284	23,284,058	849,506	-	3,904,534	6,060,691	-	-	525,232	28,420,651
19	Allocation Factor	3.40%	7.16%	0.26%	0.00%	1.20%	1.86%	0.00%	0.00%	0.16%	8.74%
18	Sales Expense	672,736	209,398	729	-	54,954	177,789	-	-	3,276	0
18	Allocation Factor	7.54%	2.35%	0.01%	0.00%	0.62%	1.99%	0.00%	0.00%	0.04%	0.00%
19	COMMODITY COSTS										
20	Annual Sales Vol.(therms)	55,651,416	168,533,148	586,440	-	44,229,423	143,092,614	-	-	2,636,519	855,722,006
21	Allocation Factors	3.25%	9.83%	0.03%	0.00%	2.58%	8.35%	0.00%	0.00%	0.15%	49.93%
22	REVENUE-RELATED COSTS										
23	Revenue Assessments	105,975	207,065	3,697	14,935	31,076	42,848	0	0	5,889	71,228
24	Allocation Factors	4.80%	9.39%	0.17%	0.68%	1.41%	1.94%	0.00%	0.00%	0.27%	3.23%
25	Allocation Factors excl. Direct Assign										

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	
RATE BASE BY CUSTOMER CLASS											
1	DIRECT AND SPECIAL ASSIGNMENTS:										
2	Customer										
3	Meters	134,639,933	114,233,325	296,147	513	743	-	4,766,275	9,968,585	3,928,776	570,027
4	Meters - Direct	1,521,588	-	-	-	-	-	-	-	-	-
5	House Regulators	33,668,431	28,565,498	74,055	128	186	-	1,191,868	2,492,772	982,441	142,542
6	Industrial Meas.& Reg. Sta. Eq.	7,698,544	-	-	-	-	-	-	-	-	-
7	Mains	-	-	-	-	-	-	-	-	-	-
8	Services	444,779,300	377,366,633	978,313	1,696	2,454	-	15,745,257	32,930,944	12,978,605	1,883,068
9	Services - Direct	1,871,052	-	-	-	-	-	-	-	-	-
10	All Other	7,034,983	5,960,811	15,453	27	39	-	248,709	520,171	205,008	29,745
11	Total	631,213,830	526,126,267	1,363,969	2,365	3,421	-	21,952,109	45,912,471	18,094,829	2,625,382
12	Capacity										
13	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-	-
14	Meas.&Reg.Sta.Eq.-Gen.	5,662,370	868,559	2,252	52	54	3,420	90,839	786,179	1,146,805	649,841
15	Meas.&Reg.Sta.Eq.-Gen. - Direct	10,872,127	-	-	-	-	-	-	-	-	-
16	Mains - Large Diameter	302,463,478	46,395,306	120,279	2,766	2,875	182,687	4,852,294	41,994,882	61,258,178	34,712,183
17	Mains - Medium Diameter	571,086,128	93,596,354	242,646	5,581	5,799	368,547	9,788,858	84,719,084	123,580,220	70,027,208
18	Mains - Small Diameter	469,781,373	102,874,612	266,700	6,134	6,374	405,082	10,759,233	93,117,334	135,830,796	76,969,044
19	Mains - Direct Assignment	72,282,013	-	-	-	-	-	-	-	-	-
20	Purification - Direct (336 acct)	36,809,099	-	-	-	-	-	-	-	-	-
21	Comp Station Equip. - Direct (377 acct)	17,553,714	-	-	-	-	-	-	-	-	-
22	General Plant	20,125,828	1,473,983	3,821	88	91	5,804	154,158	1,334,181	1,946,177	1,102,809
23	All Other	219,477,801	33,666,014	87,278	2,007	2,086	132,564	3,520,990	30,472,917	44,451,021	25,188,342
24	Total	1,726,113,930	278,874,828	722,976	16,628	17,280	1,098,105	29,166,373	252,424,576	368,213,197	208,649,426
25	Commodity										
26	Account #	-	-	-	-	-	-	-	-	-	-
27	Account #	-	-	-	-	-	-	-	-	-	-
28	Account #	-	-	-	-	-	-	-	-	-	-
29	All Other	-	-	-	-	-	-	-	-	-	-
30	Total	-	-	-	-	-	-	-	-	-	-
31	TOTAL	2,357,327,760	805,001,095	2,086,945	18,993	20,701	1,098,105	51,118,481	298,337,048	386,308,026	211,274,807
32	Customer Related Rate Base	100.00%	83.35%	0.22%	0.00%	0.00%	0.00%	3.48%	7.27%	2.87%	0.42%
33	Capacity Related Rate Base	100.00%	16.16%	0.04%	0.00%	0.00%	0.06%	1.69%	14.62%	21.33%	12.09%
34	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RATE BASE BY CUSTOMER CLASS										
2	DIRECT AND SPECIAL ASSIGNMENTS:										
3	Customer										
4	Meters	128,088	226,186	507,738	-	-	-	-	-	13,530	-
5	Meters - Direct	-	-	-	-	121,710	148,460	-	-	-	1,251,418
6	House Regulators	32,030	56,561	126,966	-	-	-	-	-	3,383	-
7	Industrial Meas.& Reg. Sta. Eq.	-	1,136,795	-	-	307,925	944,213	-	-	-	5,309,610
8	Mains	-	-	-	-	-	-	-	-	-	-
9	Services	423,136	747,199	1,677,297	-	-	-	-	-	44,698	-
10	Services - Direct	-	-	-	-	610,012	297,849	-	-	-	963,190
11	All Other	6,684	11,803	26,494	-	3,714	1,926	-	-	706	3,695
11	Total	589,939	2,178,544	2,338,495	-	1,043,362	1,392,448	-	-	62,317	7,527,913
12	Capacity										
13	Industrial Meas.& Reg. Sta. Eq.	-	-	-	-	-	-	-	-	-	-
14	Meas.&Reg.Sta.Eq.-Gen.	392,298	1,165,514	3,223	-	167,761	362,783	-	-	22,791	-
15	Meas.&Reg.Sta.Eq.-Gen. - Direct	-	-	-	-	-	2,806,239	-	-	-	8,065,888
16	Mains - Large Diameter	20,955,130	62,257,561	172,186	-	8,961,178	19,378,565	-	-	1,217,408	-
17	Mains - Medium Diameter	42,274,186	125,596,341	347,362	-	18,077,984	-	-	-	2,455,958	-
18	Mains - Small Diameter	46,464,849	-	381,796	-	-	-	-	-	2,699,418	-
19	Mains - Direct Assignment	-	-	-	-	144,353	2,124,178	-	-	-	70,013,481
20	Purification - Direct (336 acct)	-	-	-	36,809,099	-	-	-	-	-	-
21	Comp Station Equip. - Direct (377 acct)	-	-	-	17,553,714	-	-	-	-	-	-
22	General Plant	665,746	1,977,928	5,470	-	535,764	1,642,852	-	-	38,677	9,238,278
23	All Other	15,205,756	45,176,207	124,944	-	6,502,536	14,061,747	-	-	883,392	-
24	Total	125,957,965	236,173,550	1,034,981	54,362,814	34,389,576	40,376,364	-	-	7,317,645	87,317,647
25	Commodity										
26	Account #										
27	Account #										
28	Account #										
29	All Other	-	-	-	-	-	-	-	-	-	-
30	Total	-	-	-	-	-	-	-	-	-	-
31	TOTAL	126,547,904	238,352,093	3,373,476	54,362,814	35,432,938	41,768,812	-	-	7,379,962	94,845,560
32	Customer Related Rate Base	0.09%	0.35%	0.37%	0.00%	0.17%	0.22%	0.00%	0.00%	0.01%	1.19%
33	Capacity Related Rate Base	7.30%	13.68%	0.06%	3.15%	1.99%	2.34%	0.00%	0.00%	0.42%	5.06%
34	Commodity Related Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	6,905,815	5,859,140	15,190	26	38	-	244,467	511,299	201,511	29,237
5	893 Maint. of Meters & House Reg.	1,153,931	979,037	2,538	4	6	-	40,849	85,436	33,672	4,885
6	890 Ind Meas and Regulating	895,400	-	-	-	-	-	-	-	-	-
7	874 Mains & Services	3,715,498	3,139,156	8,138	14	20	-	130,978	273,939	107,964	15,664
8	892 Maint. of Mains & Services	1,764,412	1,490,719	3,865	7	10	-	62,199	130,088	51,270	7,439
9	904 Uncollectible Accounts	1,944,280	760,129	1,980	8	8	887	54,447	259,096	286,259	138,316
10	911-916 Sales Expense	8,922,896	3,568,368	498	293	96	6,513	136,412	1,245,849	1,810,724	1,035,262
11	All Other	68,514,547	58,053,051	150,501	261	377	-	2,422,207	5,066,006	1,996,593	289,686
12	Total	93,816,782	73,849,599	182,709	614	556	7,400	3,091,559	7,571,712	4,487,993	1,520,490
13	Capacity										
14	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-	-
15	890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-	-
16	874 Mains and Services	9,668,432	1,658,741	4,300	99	103	6,532	173,481	1,501,416	2,190,124	1,241,042
17	887 Maint. of Mains	5,145,585	882,790	2,289	53	55	3,476	92,327	799,061	1,165,594	660,489
18	413 Gas Plant Leased to Others - Direct	414,486	-	-	-	-	-	-	-	-	-
19	All Other	31,417,231	4,819,134	12,493	287	299	18,976	504,013	4,362,057	6,362,958	3,605,594
20	Total	46,645,733	7,360,665	19,082	439	456	28,984	769,822	6,662,533	9,718,676	5,507,125
21	Commodity										
22	Account #	0	-	-	-	-	-	-	-	-	-
23	Account #	0	-	-	-	-	-	-	-	-	-
24	Account #	0	-	-	-	-	-	-	-	-	-
25	All Other	0	0	0	0	0	0	0	0	0	0
26	Total	0	0	0	0	0	0	0	0	0	0
23	TOTAL O&M	140,462,515	81,210,265	201,791	1,052	1,012	36,384	3,861,381	14,234,246	14,206,669	7,027,615
24	DEPRECIATION EXPENSE:										
25	Customer	21,752,969	18,131,428	47,005	82	118	0	756,516	1,582,241	623,586	90,476
26	Capacity	58,082,770	9,383,982	24,328	560	581	36,951	981,432	8,493,946	12,390,168	7,020,937
27	Total	79,835,738	27,515,410	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
28	AMORT. OF LEASEHOLD / OTHER										
29	Capacity	7,436,228	1,140,654	2,957	68	71	4,491	119,296	1,032,467	1,506,065	853,418
30	AMORT. OF ENVIRONMENTAL										
31	Capacity	1,000,000	153,391	398	9	10	604	16,043	138,843	202,531	114,765
34	AMORT. OF ACQUISITION ADJ.:										
35	Customer	0	0	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:										
39	Commodity	0	0	0	0	0	0	0	0	0	0

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

LINE NO.	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	DISCONTINUED		SPECIAL CONTRACTS	
								VEHICLE GAS SALES	WHOLESALE		
1	OPERATIONS AND MAINTENANCE EXPENSE:										
2	DIRECT AND SPECIAL ASSIGNMENTS:										
3	Customer										
4	878 Meters and House Regulators	6,570	11,601	26,042	-	-	-	-	-	694	-
5	893 Maint. of Meters & House Reg.	1,098	1,939	4,352	-	-	-	-	-	116	-
6	890 Ind Meas and Regulating	-	-	-	-	47,591	121,037	-	-	-	726,773
7	874 Mains & Services	3,520	6,216	13,953	-	5,074	2,478	-	-	372	-
8	892 Maint. of Mains & Services	1,672	2,952	6,626	-	2,410	1,177	-	-	177	3,805
9	904 Uncollectible Accounts	66,034	139,279	5,082	-	23,356	36,254	-	-	3,142	170,005
10	911-916 Sales Expense	672,736	209,398	729	-	54,954	177,789	-	-	3,276	-
11	All Other	65,094	114,947	258,031	-	36,171	18,755	-	-	6,876	35,990
12	Total	816,723	486,331	314,813	-	169,556	357,489	-	-	14,652	944,585
13	Capacity										
14	876 Measuring & Reg. Sta. Eq.- I	-	-	-	-	-	-	-	-	-	-
15	890 Maint. of Meas. & Reg. Sta. Eq.-I	-	-	-	-	-	-	-	-	-	-
16	874 Mains and Services	749,195	1,283,015	6,156	-	185,659	146,861	-	-	43,525	478,182
17	887 Maint. of Mains	398,725	682,827	3,276	-	98,809	78,160	-	-	23,164	254,491
18	413 Gas Plant Leased to Others - Direct	-	-	-	414,486	-	-	-	-	-	-
19	All Other	2,176,634	6,466,765	17,885	-	930,808	2,012,874	-	-	126,454	-
20	Total	3,324,554	8,432,606	27,317	414,486	1,215,276	2,237,894	-	-	193,143	732,673
21	Commodity										
22	Account #	-	-	-	-	-	-	-	-	-	-
23	Account #	-	-	-	-	-	-	-	-	-	-
24	Account #	-	-	-	-	-	-	-	-	-	-
25	All Other	0	0	0	0	0	0	0	0	0	0
26	Total	0	0	0	0	0	0	0	0	0	0
23	TOTAL O&M	4,141,277	8,918,938	342,131	414,486	1,384,833	2,595,383	0	0	207,795	1,677,257
24	DEPRECIATION EXPENSE:										
25	Customer	20,331	75,077	80,590	0	35,956	47,987	0	0	2,148	259,428
26	Capacity	4,238,415	7,947,108	34,827	1,829,278	1,157,190	1,358,642	0	0	246,235	2,938,190
27	Total	4,258,746	8,022,185	115,416	1,829,278	1,193,146	1,406,629	0	0	248,382	3,197,618
28	AMORT. OF LEASEHOLD / OTHER										
29	Capacity	515,193	1,530,636	4,233	0	220,315	476,432	0	0	29,931	0
30	AMORT. OF ENVIRONMENTAL										
31	Capacity	69,282	205,835	569	0	29,627	64,069	0	0	4,025	0
34	AMORT. OF ACQUISITION ADJ.:										
35	Customer	0	0	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:										
39	Commodity	0	0	0	0	0	0	0	0	0	0

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	8,181,188	6,819,144	17,678	31	44	-	284,522	595,073	234,528	34,028
3	Capacity	17,977,792	2,904,532	7,530	173	180	11,437	303,773	2,629,048	3,835,008	2,173,122
4	Subtotal	26,158,980	9,723,676	25,208	204	224	11,437	588,295	3,224,122	4,069,536	2,207,150
5	Revenue	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
6	Total	30,018,530	11,297,191	29,236	235	257	13,044	675,986	3,688,142	4,643,968	2,516,769
7	GAIN ON SALE OF PROPERTY										
8	Customer	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
9	Capacity	-	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-	-
11	Total	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
12	RETURN (NOI)										
13	Customer	44,517,977	37,106,407	96,197	167	241	-	1,548,229	3,238,095	1,276,184	185,162
14	Capacity	121,738,619	19,668,364	50,990	1,173	1,219	77,447	2,057,033	17,802,892	25,969,182	14,715,537
15	Commodity	-	-	-	-	-	-	-	-	-	-
16	Total	166,256,596	56,774,770	147,187	1,340	1,460	77,447	3,605,262	21,040,987	27,245,366	14,900,699
17	INCOME TAXES										
18	Customer	9,248,889	7,709,088	19,986	35	50	-	321,654	672,735	265,135	38,469
19	Capacity	25,291,961	4,086,226	10,593	244	253	16,090	427,362	3,698,662	5,395,260	3,057,245
20	Commodity	-	-	-	-	-	-	-	-	-	-
21	Total	34,540,850	11,795,314	30,579	278	303	16,090	749,016	4,371,397	5,660,395	3,095,713
22	REVENUE CREDITED TO COS:										
23	Customer	(16,644,025)	(9,068,691)	(20,625)	(34)	(92)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
24	TOTAL COST OF SERVICE:										
25	Customer	160,377,862	134,096,779	341,784	892	916	6,545	5,289,308	12,267,124	6,254,437	1,739,136
26	Capacity	278,173,103	44,697,815	115,878	2,665	2,770	176,003	4,674,761	40,458,391	59,016,890	33,442,148
27	Commodity	-	-	-	-	-	-	-	-	-	-
28	Subtotal	438,550,965	178,794,594	457,662	3,557	3,685	182,548	9,964,068	52,725,515	65,271,328	35,181,285
29	Revenue	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
30	Total	442,410,514	180,368,109	461,689	3,588	3,718	184,155	10,051,759	53,189,536	65,845,760	35,490,904

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

LINE NO.		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	DISCONTINUED INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	TAXES OTHER THAN INCOME TAXES:										
2	Customer	7,646	28,236	30,309	-	13,523	18,048	-	-	808	97,570
3	Capacity	1,311,875	2,459,791	10,780	566,199	358,174	420,527	-	-	76,215	909,429
4	Subtotal	1,319,521	2,488,027	41,089	566,199	371,697	438,575	-	-	77,022	1,006,999
5	Revenue	185,417	362,289	6,468	26,131	54,372	74,968	-	-	10,304	124,623
6	Total	1,504,939	2,850,316	47,557	592,330	426,069	513,543	-	-	87,327	1,131,622
7	GAIN ON SALE OF PROPERTY										
8	Customer	(144)	(199)	(1,127)	-	(27)	(14)	-	-	(15)	(21)
9	Capacity	-	-	-	-	-	-	-	-	-	-
10	Commodity	-	-	-	-	-	-	-	-	-	-
11	Total	(144)	(199)	(1,127)	-	(27)	(14)	-	-	(15)	(21)
12	RETURN (NOI)										
13	Customer	41,607	153,647	164,928	-	73,586	98,206	-	-	4,395	530,925
14	Capacity	8,883,509	16,656,746	72,995	3,834,077	2,425,413	2,847,647	-	-	516,096	6,158,301
15	Commodity	-	-	-	-	-	-	-	-	-	-
16	Total	8,925,116	16,810,394	237,923	3,834,077	2,498,999	2,945,853	-	-	520,491	6,689,227
17	INCOME TAXES										
18	Customer	8,644	31,921	34,265	-	15,288	20,403	-	-	913	110,303
19	Capacity	1,845,605	3,460,543	15,165	796,554	503,895	591,616	-	-	107,222	1,279,426
20	Commodity	-	-	-	-	-	-	-	-	-	-
21	Total	1,854,249	3,492,465	49,430	796,554	519,183	612,019	-	-	108,135	1,389,729
22	REVENUE CREDITED TO COS:										
23	Customer	(14,739)	(302,240)	(54,754)	(4,471,406)	(39,604)	(20,536)	-	-	(24,898)	199,830
24	TOTAL COST OF SERVICE:										
25	Customer	880,068	472,774	569,025	(4,471,406)	268,278	521,582	-	-	(1,998)	2,142,619
26	Capacity	20,188,433	40,693,265	165,886	7,440,593	5,909,891	7,996,829	-	-	1,172,866	12,018,019
27	Commodity	-	-	-	-	-	-	-	-	-	-
28	Subtotal	21,068,501	41,166,039	734,910	2,969,187	6,178,168	8,518,410	-	-	1,170,868	14,160,638
29	Revenue	185,417	362,289	6,468	26,131	54,372	74,968	-	-	10,304	124,623
30	Total	21,253,918	41,528,329	741,378	2,995,318	6,232,541	8,593,378	-	-	1,181,172	14,285,262

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	TOTAL	RESIDENTIAL	RESIDENTIAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL	SMALL GENERAL	GENERAL	GENERAL	GENERAL
			(1, 2, 3)	GENERATORS	HEAT PUMP	HEAT PUMP	STREET LIGHTING	SERVICE	SERVICE 1	SERVICE 2	SERVICE 3
1	RB	2,357,327,760	805,001,095	2,086,945	18,993	20,701	1,098,105	51,118,481	298,337,048	386,308,026	211,274,807
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	140,462,515	81,210,265	201,791	1,052	1,012	36,384	3,861,381	14,234,246	14,206,669	7,027,615
4	DEPRECIATION	79,835,738	27,515,410	71,333	641	699	36,951	1,737,948	10,076,187	13,013,755	7,111,413
5	AMORTIZATION EXPENSES	8,436,228	1,294,045	3,355	77	80	5,095	135,339	1,171,310	1,708,596	968,183
6	TAXES OTHER THAN INCOME - OTHER	26,158,980	9,723,676	25,208	204	224	11,437	588,295	3,224,122	4,069,536	2,207,150
7	TAXES OTHER THAN INCOME - REV. RELATED	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
8	GAIN ON SALE OF PROPERTY	(495,917)	(450,196)	(1,167)	(2)	(2)	-	(12,986)	(20,929)	(8,190)	(897)
9	RETURN	166,256,596	56,774,770	147,187	1,340	1,460	77,447	3,605,262	21,040,987	27,245,366	14,900,699
10	INCOME TAXES TOTAL	34,540,850	11,795,314	30,579	278	303	16,090	749,016	4,371,397	5,660,395	3,095,713
11	REVENUE CREDITED TO COS:	(16,644,025)	(9,068,691)	(20,625)	(34)	(92)	(855)	(700,187)	(1,371,803)	(624,799)	(128,590)
12	TOTAL COST - CUSTOMER	160,377,862	134,096,779	341,784	892	916	6,545	5,289,308	12,267,124	6,254,437	1,739,136
13	TOTAL COST - CAPACITY	278,173,103	44,697,815	115,878	2,665	2,770	176,003	4,674,761	40,458,391	59,016,890	33,442,148
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	3,859,549	1,573,515	4,028	31	32	1,607	87,691	464,021	574,432	309,619
16	NO. OF CUSTOMERS	490,122	444,935	1,153	2	2	0	12,834	20,684	8,094	887
17	PEAK MONTH SALES	292,195,408	21,399,912	55,479	1,276	1,326	84,265	2,238,129	19,370,209	28,255,437	16,011,052
18	ANNUAL SALES	1,713,915,886	93,119,330	12,984	7,656	7,956	538,820	11,284,551	103,061,591	149,790,387	85,641,045

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.	SUMMARY	DISCONTINUED									
		GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	RNG / CNG	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE LARGE VOLUME	VEHICLE GAS SALES	WHOLESALE	SPECIAL CONTRACTS
1	RB	126,547,904	238,352,093	3,373,476	54,362,814	35,432,938	41,768,812	0	0	7,379,962	94,845,560
2	ATTRITION	0	0	0	0	0	0	0	0	0	0
3	O&M	4,141,277	8,918,938	342,131	414,486	1,384,833	2,595,383	0	0	207,795	1,677,257
4	DEPRECIATION	4,258,746	8,022,185	115,416	1,829,278	1,193,146	1,406,629	0	0	248,382	3,197,618
5	AMORTIZATION EXPENSES	584,475	1,736,471	4,803	0	249,943	540,502	0	0	33,956	0
6	TAXES OTHER THAN INCOME - OTHER	1,319,521	2,488,027	41,089	566,199	371,697	438,575	0	0	77,022	1,006,999
7	TAXES OTHER THAN INCOME - REV. RELATED	185,417	362,289	6,468	26,131	54,372	74,968	0	0	10,304	124,623
8	GAIN ON SALE OF PROPERTY	(144)	(199)	(1,127)	-	(27)	(14)	-	-	(15)	(21)
9	RETURN	8,925,116	16,810,394	237,923	3,834,077	2,498,999	2,945,853	0	0	520,491	6,689,227
10	INCOME TAXES TOTAL	1,854,249	3,492,465	49,430	796,554	519,183	612,019	0	0	108,135	1,389,729
11	REVENUE CREDITED TO COS:	(14,739)	(302,240)	(54,754)	(4,471,406)	(39,604)	(20,536)	0	0	-24,898	199,830
12	TOTAL COST - CUSTOMER	880,068	472,774	569,025	(4,471,406)	268,278	521,582	0	0	-1,998	2,142,619
13	TOTAL COST - CAPACITY	20,188,433	40,693,265	165,886	7,440,593	5,909,891	7,996,829	0	0	1,172,866	12,018,019
14	TOTAL COST - COMMODITY	0	0	0	0	0	0	0	0	0	0
15	TOTAL COST - REVENUE	185,417	362,289	6,468	26,131	54,372	74,968	0	0	10,304	124,623
16	NO. OF CUSTOMERS	142	197	1,114	0	27	14	0	0	15	21
17	PEAK MONTH SALES	9,665,589	28,716,404	79,421	0	7,778,455	23,851,636	0	0	561,531	134,125,287
18	ANNUAL SALES	55,651,416	168,533,148	586,440	0	44,229,423	143,092,614	0	0	2,636,519	855,722,006

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT	1,500,863		1,500,863		100% capacity
2	INTANGIBLE PLANT:	113,580,328		113,580,328		100% capacity
3	336 PURIFICATION EQUIPMENT (RNG)	40,247,902		40,247,902		100% capacity
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	20,309,562		20,309,562		100% capacity
6	375 Structures and Improvements	32,218,965		32,218,965		100% capacity
7	376 Mains	1,839,548,797	-	1,839,548,797		100% capacity
8	377 Comp.Sta.Eq.	19,187,298		19,187,298		100% capacity
9	378 Meas. & Reg.Sta.Eq.-Gen	22,633,939		22,633,939		100% capacity
10	379 Meas. & Reg.Sta.Eq.-CG	118,076,622		118,076,622		100% capacity
11	380 Services	706,923,368	706,923,368			100% customer
12	381-382 Meters	218,610,504	218,610,504			100% customer
13	383-384 House Regulators	59,892,830	59,892,830			100% customer
14	385 Industrial Meas. & Reg.Eq.	15,196,827	15,196,827			100% customer
15	386 Property on Customer Premises	-	-			
16	387 Other Equipment	13,431,843	4,402,877	9,028,966		Accts 374-386
17	106 Other Not Yet Classified	-	-	-		50% customer, 50% capacity
18	Total Distribution Plant	3,066,030,554	1,005,026,406	2,061,004,148	-	
19	GENERAL PLANT:	75,116,203	37,558,101	37,558,101		50% customer, 50% capacity
20	PLANT ACQUISITIONS:	5,031,897		5,031,897		100% capacity
21	GAS PLANT FOR FUTURE USE:	-		-		
22	CWIP:	26,434,731	13,217,366	13,217,366		50% customer, 50% capacity
23	TOTAL PLANT	3,327,942,478	1,055,801,873	2,272,140,605	-	

FLORIDA PUBLIC SERVICE COMMISSION
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TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	(51,787)		(51,787)		Related Plant Account
2	INTANGIBLE PLANT:	(34,628,653)		(34,628,653)		Related Plant Account
3	336 PURIFICATION EQUIPMENT (RNG)	(3,438,802)		(3,438,802)		Related Plant Account
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	59,756		59,756		Related Plant Account
6	375 Structures and Improvements	(8,750,130)		(8,750,130)		Related Plant Account
7	376 Mains	(423,935,807)	-	(423,935,807)		Related Plant Account
8	377 Compressor Sta. Eq.	(1,633,584)		(1,633,584)		Related Plant Account
9	378 Meas. & Reg. Sta. Eq.-Gen	(6,099,442)		(6,099,442)		Related Plant Account
10	379 Meas. & Reg. Sta. Eq.-CG	(20,594,868)		(20,594,868)		Related Plant Account
11	380 Services	(260,273,017)	(260,273,017)			Related Plant Account
12	381-382 Meters	(82,448,983)	(82,448,983)			Related Plant Account
13	383-384 House Regulators	(26,224,399)	(26,224,399)			Related Plant Account
14	385 Indust. Meas. & Reg. Sta. Eq.	(7,498,283)	(7,498,283)			Related Plant Account
15	386 Property on Customer Premises	-				Related Plant Account
16	387 Other Equipment	(6,034,632)	(1,978,116)	(4,056,516)		Related Plant Account
17	Total A.D. on Dist. Plant	(843,433,388)	(378,422,798)	(465,010,590)	-	
18	GENERAL PLANT:	(34,864,547)	(17,432,273)	(17,432,273)		50% customer, 50% capacity
19	RWIP:	-	-	-		Distribution Plant
20	AMORT. ACQ. ADJUSTMENT	(5,028,153)		(5,028,153)		100% capacity
21	AMORT. OTHER UTILITY PLANT	(1,122,377)		(1,122,377)		100% capacity
22	PRODUCTION PLANT	-				
23	CUST. ADV. FOR CONSTRUCTION	(20,000,000)	(10,000,000)	(10,000,000)		50% customer 50% capacity
24	TOTAL ACCUMULATED DEPRECIATION	(942,567,707)	(405,855,072)	(536,712,635)	-	
25	NET PLANT (Plant less Accum.Dep.)	2,385,374,771	649,946,801	1,735,427,969		
26	plus:WORKING CAPITAL	(28,047,011)	(18,732,972)	(9,314,039)	-	O&M Expense
27	equals:TOTAL RATE BASE	2,357,327,760	631,213,830	1,726,113,930	-	

FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	414,486		414,486		100% capacity
3	-		-		100% capacity
4	PRODUCTION PLANT				
5	<u>DISTRIBUTION:</u>				
6	2,135,909	1,199,557	936,352		Accts 871-879
7	561,236		561,236		100% capacity
8	536,224		536,224		100% capacity
9	55,117		55,117		100% capacity
10	13,383,930	3,715,498	9,668,432		Accts 376, 380
11	32,085	-	32,085		Acct 378
12	29,975	29,975	-		Acct 385
13	171,974	-	171,974		Acct 379
14	6,905,815	6,905,815	-		Accts 381-384
15	3,472,886	3,472,886	-		100% Customer
16	6,924,918	3,315,827	3,609,090		Accts 870-879, 881-894
17	244,443		244,443		100% capacity
18	45,659	14,064	31,594		Accts 886-894
19	270,996		270,996		Acct 375
20	5,145,585	-	5,145,585		Acct 376
21	5,210	-	5,210		Acct 377
22	950,491		950,491		Acct 378
23	895,400	895,400	-		Acct 385
24	2,201,714	-	2,201,714		Acct 379
25	1,764,412	1,764,412	-		Acct 380
26	1,153,931	1,153,931	-		Accts 381-383
27	107,520	35,244	72,275		Accts 885-894
28	<u>46,995,431</u>	<u>22,502,611</u>	<u>24,492,819</u>	-	
29	<u>CUSTOMER ACCOUNTS:</u>				
30	-	-			
31	1,554,310	1,554,310			100% customer
32	14,998,534	14,998,534			100% customer
33	1,944,280	1,944,280			100% customer
34	-				100% customer
35	<u>18,497,124</u>	<u>18,497,124</u>	-	-	
36	-	-			
37	8,922,896	8,922,896			100% customer
38	426,517	213,259	213,259		General Plant
39	65,206,061	43,680,892	21,525,169	-	O&M excl. A&G
40	<u>140,462,515</u>	<u>93,816,782</u>	<u>46,645,733</u>	-	

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

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	79,835,738	21,752,969	58,082,770			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	7,436,228	-	7,436,228			100% capacity
7							
8	Total Deprec. and Amort. Expense	<u>88,271,966</u>	<u>21,752,969</u>	<u>66,518,998</u>			
9	<u>TAXES OTHER THAN INCOME TAXES:</u>						
10	Revenue Related	3,859,549				3,859,549	100% revenue
11	O&M - Related	2,664,387	1,779,580	884,808			O&M
12	Other	23,494,593	6,401,609	17,092,985			net plant
13	Total Taxes other than Income Taxes	<u>30,018,530</u>	<u>8,181,188</u>	<u>17,977,792</u>	-	<u>3,859,549</u>	
14	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)				100% customer
15	RETURN (REQUIRED NOI)	166,256,596	44,517,977	121,738,619			Rate Base
16	INCOME TAXES	34,540,850	9,248,889	25,291,961	-		Return
17	TOTAL OVERALL COST OF SERVICE	<u>459,054,539</u>	<u>177,021,887</u>	<u>278,173,103</u>	-	<u>3,859,549</u>	
18	REVENUE CREDIT TO COS	(16,644,025)	(16,644,025)	-	-	-	100% customer

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PEOPLES GAS SYSTEM, INC.
 DOCKET NO.: 20230023-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: G. THERRIEN

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	<u>SUMMARY:</u>					
2	ATTRITION	-	-	-	-	-
3	O&M	140,462,515	93,816,782	46,645,733	-	-
4	DEP.	79,835,738	21,752,969	58,082,770	-	-
5	AMORTIZATION OF OTHER GAS PLANT	7,436,228	-	7,436,228	-	-
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	30,018,530	8,181,188	17,977,792	-	3,859,549
11	GAIN ON SALE OF PROPERTY	(495,917)	(495,917)	-	-	-
12	RETURN	166,256,596	44,517,977	121,738,619	-	-
13	INCOME TAXES	34,540,850	9,248,889	25,291,961	-	-
14	REVENUES CREDITED TO COST OF SERVICE	(16,644,025)	(16,644,025)	-	-	-
15	TOTAL COST	459,054,539	177,021,887	278,173,103	-	3,859,549
16	RATE BASE	2,357,327,760	631,213,830	1,726,113,930	-	-
17	<u>KNOWN DIRECT & SPECIAL ASSIGNMENTS:</u>					
18	<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
19	381-382 METERS	136,161,521	136,161,521	-	-	-
20	383-384 HOUSE REGULATORS	33,668,431	33,668,431	-	-	-
21	385 INDUSTRIAL MEAS. & REG.EQ.	7,698,544	7,698,544	-	-	-
22	376 MAINS	1,415,612,991	-	1,415,612,991	-	-
23	380 SERVICES	446,650,352	446,650,352	-	-	-
24	378 MEAS. & REG.STA.EQ.-GEN.	16,534,497	-	16,534,497	-	-
25	336 PURIFICATION EQUIPMENT (RNG)	36,809,099	-	36,809,099	-	-
26	377 COMPRESSOR STAT. EQUIPMENT	17,553,714	-	17,553,714	-	-
27	<u>O&M ITEMS</u>					
28	892 MAINT. OF SERVICES	1,764,412	1,764,412	-	-	-
29	876 MEAS. & REG.STA.EQ.IND.	29,975	29,975	-	-	-
30	878 METER & HOUSE REG.	6,905,815	6,905,815	-	-	-
31	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	895,400	895,400	-	-	-
32	893 MAINT.OF METERS AND HOUSE REG.	1,153,931	1,153,931	-	-	-
33	874 MAINS AND SERVICES	13,383,930	3,715,498	9,668,432	-	-
34	887 MAINT. OF MAINS	5,145,585	-	5,145,585	-	-
35	413 GAS PLANT LEASED TO OTHERS	414,486	-	414,486	-	-
36	904 UNCOLLECTIBLE ACCOUNTS	1,944,280	1,944,280	-	-	-
37	911-916 SALES EXPENSE	8,922,896	8,922,896	-	-	-

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