FILED October 25, 2023 INDIANA UTILITY REGULATORY COMMISSION

Northern Indiana Public Service Company LLC

Cause No. 45967

## Petitioner's Exhibit No. 19-S1 Page 1 of 79

Workpaper DEPR 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending December 31, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas depreciation expenses for gas plant assets to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				
No.	Description	Adjustment	 Amount	Page Reference
	Α	В	С	D
1	Actual Expense - December 31, 2022		\$ 73,963,938	[.3]
2	Normalization adjustment to Increase / (Decrease) expense to reclassify depreciation expense related to 44988 & 45621 regulatory asset amortization expense - AMTZ 5	DEPR 1-22	(485,698)	[.3]
3	Normalized expense for the twelve months ended December 31, 2022		\$ 73,478,240	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	DEPR 1-23	 6,505,694	-
5	Forecasted expense for the twelve months ending December 31, 2023		\$ 79,983,934	[.2]
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024	DEPR 1-24-S1	 8,477,661	
7	Forecasted expense for the twelve months ending June 30, 2024		\$ 88,461,595	[.2]
8	Pro Forma adjustment to Increase/(Decrease) depreciation expense for Ratemaking to reflect the implementation of the new depreciation accrual rates	DEPR 1-24R-S1	21,302,561	
9	Ratemaking expense for the twelve months ending June 30, 2024		\$ 109,764,157	[.2]

Northern Indiana Public Service Company LLC Gas Plant Depreciation Expense Summary December 31, 2022, 2023 and 2024 Workpaper DEPR 1-S1 Page [.2]

												Increase due	
Line No.	Description	2022 Actuals		2023 Forecasted	_	202	4 Forecasted	_	2024	Ratemaking		to New Rates	
	A	В	_	С	_		D	-		E		F = E - D	_
1	Gas Asset Depreciation	\$ 73,963,938	[.1] [.3]	\$ 79,983,934	[.1] [.4]	\$	88,461,595	[.1] [.5]	\$	109,764,157	[.6]	\$ 21,302,561	[.1]

Northern Indiana Public Service Company LLC Gas Plant Depreciation Expense Account 4300000 - Power Plant, TDSIC and FMCA Twelve Months Ended December 31, 2022

					2022 Actuals													
Line																		Ionths Ended
No.	Segment	Account	Activity	Description	01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22	07/31/22	08/31/22	09/30/22	10/31/22	11/30/22	12/31/22		per 31, 2022
	Α	в		C	D	E	F	G	н	1 I I I I I I I I I I I I I I I I I I I	J	ĸ	L	M	N	0	P = D	through O
1	G	40300000	All Other	Gas Asset Depreciation	\$ 5,829,683	\$ 5,837,474 \$	5,883,503	\$ 5,901,947	\$ 5,919,407	\$ 5,930,594	\$ 5,952,096 \$	5,964,707	\$ 6,033,800	\$ 6,049,354	\$ 6,104,716	\$ 6,111,105	\$	71,518,386
2	G	40300000	26406	TDSIC Tracker	175,330	119,141	127,790	66,920	36,291	19,735	71,702	75,273	14,099	21,177	38,967	167,264		933,688
3	G	40300000	26405	FMCA Tracker	199,757	168,015	136,321	455,033	285,968	154,802	123,235	124,125	(79,020)	(27,639)	(11,384)	(17,348)		1,511,865
4				Depreciation Expense - Gas Assets	\$ 6,204,769	\$ 6,124,630 \$	6,147,614	\$ 6,423,899	\$ 6,241,667	\$ 6,105,131	\$ 6,147,033 \$	6,164,104	\$ 5,968,879	\$ 6,042,892	\$ 6,132,299	\$ 6,261,021	\$	73,963,938 [.1] [.2]

Line No.	Seament	Account		Description	1	/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022		Months Ended nber 31, 2022
	A	В		С		D	E	F	G	н	1	J	к	L	м	N	0	P = [	D through O
5	G	40300000	AMR18	TDSIC Regulatory Asset- Depreciation	\$	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	(26,231)	\$	(314,778)
6	G	40300000	AMR22	TDSIC Regulatory Asset- Depreciation	\$	-	-	-	-	-	-	-	-	(16,851)	(16,851)	(48,867)	(27,523)	\$	(110,092)
7	G	40300000	AMR22	FMCA Regulatory Asset- Depreciation	\$	-	-	-	-	-	-	-	-	(15,207)	(15,207)	(15,207)	(15,207)	\$	(60,828)
8			Removal of Ca	use No. 44988 &45621- Tracker Amortization	\$	(26,231) \$	(26,231)	\$ (26,231) \$	(26,231) \$	6 (26,231)	<b>(26,231)</b>	5 (26,231) \$	\$ (26,231) \$	5 (58,290) \$	\$ (58,290)	\$ (90,306) \$	68,962)	\$	(485,698) [.1]

### Workpaper DEPR 1-S1 Page [.3]

Calculation of 2023 Depreciation Expense - 2023 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending December 31, 2023 Workpaper DEPR 1-S1 Page [.4]

Line No.	FERC Account	ACCOUNT	ACCRUAL RATE 2022		DEC. 31, 2023 ORIGINAL COST	2022 ANNUAL ACCRUAL \$ @ 2022 RATES
	Α	В	С		D	E = C X D
1		DEPRECIABLE PLANT				
2		UNDERGROUND STORAGE PLANT				
3	350.20	LEASEHOLDS	0.32%	\$	377,042 \$	
4	350.40	RIGHTS OF WAY	5.52%		187,343	10,341
5	351.10	WELL STRUCTURES	1.80%		18,849	339
6	351.20	COMPRESSOR STATION STRUCTURES	3.26%		402,897	13,134
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.40%		108,989	436
8	351.40	OTHER STRUCTURES	3.24%		6,392,614	207,121
9	352.00	WELLS	1.07%		22,815,019	244,121
10	352.30	NONRECOVERABLE NATURAL GAS	1.30%		5,414,970	70,395
11	353.00	LINES	3.15%		25,379,144	799,443
12	354.00	COMPRESSOR STATION EQUIPMENT	3.14%		3,623,125	113,766
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	3.58%		3,534,546	126,537
14	356.00		3.20%		12,961,509	414,768
15	357.00	OTHER EQUIPMENT	0.65%		1,014,216	6,592
16		TOTAL UNDERGROUND STORAGE PLANT		\$	82,230,263 \$	2,008,200
17		OTHER STORAGE PLANT				
18	361.00	STRUCTURES AND IMPROVEMENTS	2.09%	\$	10.321.899 \$	215.728
19	362.10	GAS HOLDERS	0.46%	Ŷ	18,160,971	83,540
20	363.00	PURIFICATION EQUIPMENT	2.23%		2,088,231	46,568
21	363.10	LIQUEFACTION EQUIPMENT	1.50%		8,531,493	127,972
22	363.20	VAPORIZING EQUIPMENT	0.49%		5,268,987	25.818
23	363.30	COMPRESSOR EQUIPMENT	4.75%		3,066,103	145,640
24	363.40	MEASURING AND REGULATING EQUIPMENT	3.40%		1,730,865	58,849
25	363.50	OTHER EQUIPMENT	3.98%		3,199,735	127,349
26		TOTAL OTHER STORAGE PLANT		\$	52,368,284 \$	
07						
27		TRANSMISSION PLANT	4 0004		17 500 510	005 100
28	365.20		1.68%		17,583,518	295,403
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.76%		9,232,082	162,485
30	366.30	OTHER STRUCTURES	1.98%		1,857,555	36,780
31	367.00		1.34%		618,743,535	8,291,163
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.29%		234,902,222	5,379,261
33 34	371.00	OTHER EQUIPMENT TOTAL TRANSMISSION PLANT	3.35%	*	39,256 882.358.168 \$	1,315
34		TOTAL TRANSMISSION PLANT		\$	882,358,168 \$	14,166,407
35		DISTRIBUTION PLANT				
36	374.20	LAND RIGHTS	1.33%	\$	3,328,277 \$	44,266
37	375.00	STRUCTURES AND IMPROVEMENTS	1.34%		11,875,343	159,130
38	376.10	MAINS - STEEL	1.54%		361,097,056	5,560,895
39	376.20	MAINS - PLASTIC	1.46%		1,025,465,893	14,971,802
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.17%		73,926,435	1,604,204
41	380.10	SERVICES - STEEL	4.08%		68,743,020	2,804,715
42	380.20	SERVICES - PLASTIC	2.85%		805,601,688	22,959,648
43	381.00	METERS	3.69%		181,050,063	6,680,747
44	382.00	METER INSTALLATIONS	1.19%		210,888,550	2,509,574
45	383.00	HOUSE REGULATORS	1.40%		129,916,596	1,818,832
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.65%		3,553,075	23,095
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.63%		69,845,364	1,138,479
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	1.79%		37,474	671
49		TOTAL DISTRIBUTION PLANT		\$	2,945,328,834 \$	60,276,058

Calculation of 2023 Depreciation Expense - 2023 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending December 31, 2023 Workpaper DEPR 1-S1 Page [.4]

Line FERC No. Account		ACCOUNT	ACCRUAL RATE 2022		EC. 31, 2023 ORIGINAL COST	2022 ANNUAL ACCRUAL \$ @ 2022 RATES
	A	В	C		D	E = C X D
50		GENERAL PLANT				
51	389.20	LAND RIGHTS	1.99%	\$	2,166,283 \$	43,109
52	390.00	STRUCTURES AND IMPROVEMENTS				
53		GAS OPERATIONS CENTER	3.83%		-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS	4.25%		-	-
55		CENTRAL GAS METER SHOP	8.80%		-	-
56		PERU OPERATIONS HEADQUARTERS	12.07%			-
57		FORT WAYNE OPERATIONS HEADQUARTERS	5.83%		_	_
58		OTHER MISCELLANEOUS STRUCTURES	2.29%	_		-
59		TOTAL STRUCTURES AND IMPROVEMENTS	4.84%	\$	27,718,248 \$	1,340,556
60	391.10	OFFICE FURNITURE AND EQUIPMENT				
61		AMORTIZED	5.00%		979,259	48,963
62					,	-,
63	391.20	COMPUTER EQUIPMENT				
64	001.20	AMORTIZED	14.29%		808,167	115,487
65		TOTAL ACCOUNT 391	14.2978	*		
60		TOTAL ACCOUNT 391		\$	1,787,426 \$	164,450
66		TRANSPORTATION EQUIPMENT				
67	392.10	AUTOS	0.00%		-	-
68	392.20	TRAILERS	0.00%		-	-
69	392.30	TRUCKS < 13,000 #	0.00%		-	-
70	392.40	TRUCKS > 13,000 #	0.00%		229,771	_
70	552.40		0.00%	\$	229,771 \$	
/ 1		TOTAL TRANSPORTATION EQUIPMENT	0.00 /8	φ	225,111 q	
72	393.00	STORES EQUIPMENT				
73		AMORTIZED	3.33%		120,013	3,996
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				
75		AMORTIZED	4.00%		18,843,756	753,750
76	395.00	LABORATORY EQUIPMENT				
	355.00		E 0001		4 000 570	01.800
77		AMORTIZED	5.00%		1,836,573	91,829
78	396.00	POWER OPERATED EQUIPMENT	0.00%		869,210	-
79	397.00	COMMUNICATION EQUIPMENT				
80	001.00	AMORTIZED	6.67%		4,298,395	286,703
81	398.00	MISCELLANEOUS EQUIPMENT				
82		AMORTIZED	5.00%		348,226	17,411
83		TOTAL GENERAL PLANT		\$	58,217,902 \$	2,701,804
84		TOTAL DEPRECIABLE PLANT		\$	4,020,503,451 \$	79,983,934 [.2
0-1				¥	.,σ±0,000,401 ψ	10,000,004

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.5]

Line	FERC		ANNUAL ACCRUAL RATE		June 30, 2024 ORIGINAL		2022 ANNUAL ACCRUAL \$ @
No.	Account	ACCOUNT	2022		COST		2022 RATES
	Α	В	С		D		E = C X D
1		DEPRECIABLE PLANT					
2		UNDERGROUND STORAGE PLANT					
3	350.20	LEASEHOLDS	0.32%	\$	377,042	\$	1,207
4	350.40	RIGHTS OF WAY	5.52%		187,343		10,341
5	351.10	WELL STRUCTURES	1.80%		18,849		339
6	351.20	COMPRESSOR STATION STRUCTURES	3.26%		402,897		13,134
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.40%		108,989		436
8	351.40	OTHER STRUCTURES	3.24%		6,392,614		207,121
9	352.00	WELLS	1.07%		25,842,065		276,510
10	352.30	NONRECOVERABLE NATURAL GAS	1.30%		5,414,970		70,395
11	353.00	LINES	3.15%		28,622,990		901,624
12	354.00	COMPRESSOR STATION EQUIPMENT	3.14%		4,232,234		132,892
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	3.58%		3,534,546		126,537
14	356.00	PURIFICATION EQUIPMENT	3.20%		13,672,556		437,522
15	357.00	OTHER EQUIPMENT	0.65%		1,014,216		6,592
16		TOTAL UNDERGROUND STORAGE PLANT		\$	89,821,310	\$	2,184,650
17		OTHER STORAGE PLANT					
18	361.00	STRUCTURES AND IMPROVEMENTS	2.09%	\$	10,321,899	\$	215,728
19	362.10	GAS HOLDERS	0.46%	Ψ	18,160,971	Ψ	83,540
20	363.00	PURIFICATION EQUIPMENT	2.23%		2.088.231		46,568
20	363.10		1.50%		8,531,493		127,972
22	363.20	VAPORIZING EQUIPMENT	0.49%		5,268,987		25,818
23	363.30	COMPRESSOR EQUIPMENT	4.75%		3,066,103		145,640
23	363.40	MEASURING AND REGULATING EQUIPMENT	3.40%		1,730,865		58,849
24	363.40	OTHER EQUIPMENT	3.98%		3.199.735		127.349
26	505.50	TOTAL OTHER STORAGE PLANT	3.3070	\$	52,368,284	\$	831,465
27		TRANSMISSION PLANT					
	205 20	LAND RIGHTS	4 000/	¢	40.070.000	¢	240.027
28	365.20		1.68%	\$	18,978,368	Ф	318,837
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.76%		9,964,437		175,374
30	366.30	OTHER STRUCTURES	1.98%		2,004,909		39,697
31	367.00	MAINS	1.34%		938,586,128		12,577,054
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.29%		318,175,544		7,286,220
33	371.00	OTHER EQUIPMENT	3.35%	-	42,370		1,419
34		TOTAL TRANSMISSION PLANT		\$	1,287,751,756	\$	20,398,601
35	074.05	DISTRIBUTION PLANT	4.0004	•	0.440	•	
36	374.20	LAND RIGHTS	1.33%	\$	3,443,720	\$	45,801
37	375.00	STRUCTURES AND IMPROVEMENTS	1.34%		12,287,247		164,649
38	376.10	MAINS - STEEL	1.54%		373,548,328		5,752,644
39	376.20	MAINS - PLASTIC	1.46%		1,063,542,694		15,527,723
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.17%		76,490,620		1,659,846
41	380.10	SERVICES - STEEL	4.08%		71,127,415		2,901,999
42	380.20	SERVICES - PLASTIC	2.85%		833,544,489		23,756,018
43	381.00	METERS	3.69%		184,628,792		6,812,802
44	382.00	METER INSTALLATIONS	1.19%		216,631,304		2,577,913
45	383.00	HOUSE REGULATORS	1.40%		134,422,835		1,881,920
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.65%		3,676,316		23,896
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.63%		72,267,994		1,177,968
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	1.79%	_	38,774		694
49		TOTAL DISTRIBUTION PLANT		\$	3,045,650,527	\$	62,283,874

## Petitioner's Exhibit No. 19-S1 Page 7 of 79

Northern Indiana Public Service Company LLC

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2022 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.5]

Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2022	J	une 30, 2024 ORIGINAL COST	2022 ANNUAL ACCRUAL \$ @ 2022 RATES
	Α	В	C		D	E = C X D
50		GENERAL PLANT				
51	389.20	LAND RIGHTS	1.99%	\$	2,166,283	43,109
52	390.00	STRUCTURES AND IMPROVEMENTS				
53		GAS OPERATIONS CENTER	3.83%		-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS	4.25%		-	-
55		CENTRAL GAS METER SHOP	8.80%		-	-
56		PERU OPERATIONS HEADQUARTERS	12.07%		-	-
57		FORT WAYNE OPERATIONS HEADQUARTERS	5.83%		-	-
58		OTHER MISCELLANEOUS STRUCTURES	2.29%		-	-
59		TOTAL STRUCTURES AND IMPROVEMENTS	4.84%	\$	27,780,266	5 1,343,555
60	391.10	OFFICE FURNITURE AND EQUIPMENT				
61		AMORTIZED	5.00%		979,259	48,963
62		AMORTHEED	0.0070		010,200	40,000
63	391.20	COMPUTER EQUIPMENT				
64	391.20	AMORTIZED	14.29%		804,674	114,988
65		TOTAL ACCOUNT 391	14.29%	\$	1,783,933	
60		TOTAL ACCOUNT 391		ð	1,763,933	163,951
66		TRANSPORTATION EQUIPMENT				
67	392.10	AUTOS	0.00%		-	-
68	392.20	TRAILERS	0.00%		-	-
69	392.30	TRUCKS < 13,000 #	0.00%		-	-
70	392.40	TRUCKS > 13,000 #	0.00%		229,771	-
71		TOTAL TRANSPORTATION EQUIPMENT	0.00%	\$	229,771	; -
72	393.00	STORES EQUIPMENT				
73	555.00	AMORTIZED	3.33%		120,013	3,996
75		AWORTZED	5.55 /6		120,013	5,990
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				
75		AMORTIZED	4.00%		17,800,567	712,023
76	395.00	LABORATORY EQUIPMENT				
77		AMORTIZED	5.00%		1,781,042	89,052
		AMORTIZED	0.0070		1,701,042	00,002
78	396.00	POWER OPERATED EQUIPMENT	0.00%		869,210	-
79	397.00	COMMUNICATION EQUIPMENT				
80	557.00	AMORTIZED	6.67%		5,854,692	390,508
00		AMORTIZED	0.01 /0		0,004,002	000,000
81	398.00	MISCELLANEOUS EQUIPMENT				
82		AMORTIZED	5.00%		336,212	16,811
83		TOTAL GENERAL PLANT		\$	58,721,989	2,763,005
					, ,	
84		TOTAL DEPRECIABLE PLANT		\$	4,534,313,866	88,461,595 [.2]

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.6]

Line	FERC		ANNUAL ACCRUAL RATE		June 30, 2024 ORIGINAL		2024 ANNUAL ACCRUAL \$ @
No.	Account	ACCOUNT	2024		COST		2024 RATES
	Α	В	С		D		E = C X D
1		DEPRECIABLE PLANT					
2		UNDERGROUND STORAGE PLANT					
3	350.20	LEASEHOLDS	0.00%	\$	377,042	\$	-
4	350.40	RIGHTS OF WAY	2.35%		187,343		4,397
5	351.10	WELL STRUCTURES	0.96%		18,849		181
6	351.20	COMPRESSOR STATION STRUCTURES	1.82%		402,897		7,324
7	351.30	MEASURING AND REGULATING STATION STRUCTURES	0.00%		108,989		-
8	351.40	OTHER STRUCTURES	3.58%		6,392,614		229,031
9	352.00	WELLS	3.33%		25,842,065		859,804
10	352.30	NONRECOVERABLE NATURAL GAS	0.43%		5,414,970		23,193
11	353.00	LINES	3.44%		28,622,990		983,552
12	354.00	COMPRESSOR STATION EQUIPMENT	2.77%		4,232,234		117,344
13	355.00	MEASURING AND REGULATING STATION EQUIPMENT	2.73%		3,534,546		96,607
14	356.00	PURIFICATION EQUIPMENT	2.26%		13,672,556		309,341
15	357.00	OTHER EQUIPMENT	0.10%		1,014,216		1,022
16		TOTAL UNDERGROUND STORAGE PLANT		\$	89,821,310	\$	2,631,796
17		OTHER STORAGE PLANT					
18	361.00	STRUCTURES AND IMPROVEMENTS	3.08%	\$	10,321,899	\$	317,401
19	362.10	GAS HOLDERS	0.82%	•	18,160,971	•	148,491
20	363.00	PURIFICATION EQUIPMENT	5.32%		2,088,231		111,192
21	363.10	LIQUEFACTION EQUIPMENT	3.24%		8,531,493		276,275
22	363.20	VAPORIZING EQUIPMENT	2.01%		5,268,987		105,785
23	363.30	COMPRESSOR EQUIPMENT	5.84%		3,066,103		179,155
24	363.40	MEASURING AND REGULATING EQUIPMENT	5.45%		1.730.865		94,404
25	363.50	OTHER EQUIPMENT	7.52%		3,199,735		240,776
26		TOTAL OTHER STORAGE PLANT		\$	52,368,284	\$	1,473,479
27		TRANSMISSION PLANT					
28	365.20	LAND RIGHTS	1.55%	\$	18,978,368		294,001
29	366.20	MEASURING AND REGULATING STATION STRUCTURES	1.72%		9,964,437		171,769
30	366.30	OTHER STRUCTURES	1.97%		2.004.909		39,408
31	367.00	MAINS	1.38%		938,586,128		12,973,912
32	369.00	MEASURING AND REGULATING STATION EQUIPMENT	2.24%		318,175,544		7,126,548
33	371.00	OTHER EQUIPMENT	0.00%		42,370		-
34		TOTAL TRANSMISSION PLANT		\$	1,287,751,756	\$	20,605,638
35		DISTRIBUTION PLANT					
36	374.20	LAND RIGHTS	1.33%	\$	3.443.720	\$	45.727
37	375.00	STRUCTURES AND IMPROVEMENTS	1.69%	Ŷ	12,287,247	Ŷ	207,147
38	376.10	MAINS - STEEL	1.43%		373.548.328		5.345.957
39	376.20	MAINS - PLASTIC	1.40%		1,063,542,694		14,864,406
40	378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2.22%		76,490,620		1,696,812
41	380.10	SERVICES - STEEL	4.83%		71,127,415		3,434,145
42	380.20	SERVICES - PLASTIC	3.20%		833,544,489		26,677,207
43	381.00	METERS	8.31%		184,628,792		15,347,315
44	382.00	METER INSTALLATIONS	5.06%		216,631,304		10,968,142
45	383.00	HOUSE REGULATORS	1.56%		134,422,835		2,095,044
46	384.00	HOUSE REGULATOR INSTALLATIONS	0.63%		3,676,316		23,102
47	385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1.71%		72,267,994		1,238,846
48	386.00	OTHER PROPERTY ON CUSTOMER PREMISES	0.94%		38,774		365
49	000.00	TOTAL DISTRIBUTION PLANT	0.0470	\$	3,045,650,527	\$	81,944,213
				Ψ	0,0.0,000,021	Ψ.	0.,077,210

## Petitioner's Exhibit No. 19-S1 Page 9 of 79

Northern Indiana Public Service Company LLC

Calculation of 2024 Depreciation Expense - 2024 Original Cost Gross Plant at 2024 Depreciation Rates Twelve Months Ending June 30, 2024 Workpaper DEPR 1-S1 Page [.6]

Line No.	FERC Account	ACCOUNT	ANNUAL ACCRUAL RATE 2024	ſ	une 30, 2024 ORIGINAL COST	2024 ANNUAL ACCRUAL \$ @ 2024 RATES
	Α	В	С		D	E = C X D
50		GENERAL PLANT				
51	389.20	LAND RIGHTS	1.97%	\$	2,166,283	\$ 42,653
52	390.00	STRUCTURES AND IMPROVEMENTS				
53		GAS OPERATIONS CENTER			-	-
54		SOUTH BEND OPERATIONS HEADQUARTERS			-	-
55		CENTRAL GAS METER SHOP			-	-
56		PERU OPERATIONS HEADQUARTERS			-	-
57		FORT WAYNE OPERATIONS HEADQUARTERS			-	-
58		OTHER MISCELLANEOUS STRUCTURES			-	-
59		TOTAL STRUCTURES AND IMPROVEMENTS	4.18%	\$	27,780,266	\$ 1,161,043
60	391.10	OFFICE FURNITURE AND EQUIPMENT				
61		AMORTIZED	5.00%		979,259	48,961
62					,	-,
63	391.20	COMPUTER EQUIPMENT				
64		AMORTIZED	14.29%		804,674	114,953
65		TOTAL ACCOUNT 391	1112070	\$		\$ 163,914
						· ,
66		TRANSPORTATION EQUIPMENT				
67	392.10	AUTOS			-	-
68	392.20	TRAILERS			-	-
69	392.30	TRUCKS < 13,000 #			-	-
70	392.40	TRUCKS > 13,000 #			229,771	-
71		TOTAL TRANSPORTATION EQUIPMENT		\$	229,771	\$-
72	393.00	STORES EQUIPMENT				
73		AMORTIZED	3.33%		120,013	3,995
74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				
75		AMORTIZED	4.00%		17,800,567	712,046
76	395.00	LABORATORY EQUIPMENT				
77		AMORTIZED	5.00%		1,781,042	89,090
78	396.00	POWER OPERATED EQUIPMENT	0.00%		869,210	-
79	397.00	COMMUNICATION EQUIPMENT				
80		AMORTIZED	6.67%		5,854,692	390,499
81	398.00	MISCELLANEOUS EQUIPMENT				
82		AMORTIZED	5.00%		336,212	16,804
83		TOTAL GENERAL PLANT		\$	58,721,989	\$ 2,580,044
84		UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				\$ 528,987
05		TOTAL DEPRECIABLE PLANT		<u> </u>	4 524 242 000	\$ 109.764.157
85		I UI AL DEFREGIADLE PLANT		\$	4,534,313,866	\$ 109,764,157

## Petitioner's Exhibit No. 19-S1 Page 10 of 79

Workpaper DEPR 2-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas depreciation expenses for gas common depreciation to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line No.	Description	Adjustment	 Amount	Page Reference
	Α	В	С	D
1	Actual Expense - December 31, 2022		\$ 1,146,923	[.3]
2	Normalization adjustment N/A		 -	
3	Normalized expense for the twelve months ended December 31, 2022		\$ 1,146,923	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	DEPR 2-23	 1,581,518	
5	Forecasted expense for the twelve months ending December 31, 2023		\$ 2,728,442	[.2]
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024	DEPR 2-24-S1	 504,571	
7	Forecasted expense for the twelve months ending June 30, 2024		\$ 3,233,013	[.2]
8	Pro Forma adjustment N/A		 -	
9	Ratemaking expense for the twelve months ending June 30, 2024		\$ 3,233,013	[.2]

Northern Indiana Public Service Company LLC Gas Common Depreciation Expense Summary December 31, 2022, 2023 and 2024 Workpaper DEPR 2-S1 Page [.2]

Line No.			2022 Actuals			2023 Forecasted			24 Forecasted
	А		В			С			D
1	Gas Asset Depreciation	\$	1,146,923	[.1] [.3]	\$	2,728,442	[.1] [.4]	\$	3,233,013 [.1] [.5]

Workpaper DEPR 2-S1 Page [.3]

Northern Indiana Public Service Company LLC Gas Common Depreciation Expense Account 40300000 Twelve Months Ended December 31, 2022

									2022 A	ctuals						
Line No.	Segment	Account	Description	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	Twelve Months Ended December 31, 2022
	Α	в	C	D	E	F	G	н		J	ĸ	L	M	N	0	P = SUM (D:O)
1	С	40300000 C	ommon Asset Depreciation	\$ 303,580	\$ 304,390	\$ 304,965	\$ 305,076	\$ 305,074	\$ 305,198	\$ 305,208	\$ 305,289	\$ 305,873	\$ 305,947	\$ 306,075	\$ 306,617	\$ 3,663,292
2			Depreciation Expense - Common Assets	\$ 303,580	\$ 304,390	\$ 304,965	\$ 305,076	\$ 305,074	\$ 305,198	\$ 305,208	\$ 305,289	\$ 305,873	\$ 305,947	\$ 306,075	\$ 306,617	\$ 3,663,292
3		G	as Allocation %	27.50%	31.68%	6 31.68%	31.68%	31.68%	31.68%	31.68%	31.62%	31.62%	31.62%	31.62%	31.62%	
4	G		Gas Depreciation Expense	\$ 83,485	\$ 96,431	\$ 96,613	\$ 96,648	\$ 96,647	\$ 96,687	\$ 96,690	\$ 96,532	\$ 96,717	\$ 96,741	\$ 96,781	\$ 96,952	\$ 1,146,923 [.1] [.2]

Calculation of 2023 Common Electric Depreciation Expense at 2023 Depreciation Rates

Workpaper DEPR 2-S1 Page [.4]

Twelve Months Ending December 31, 2023

Line	FERC		CURRENT ANNUAL ACCRUAL RATE <sup>[1]</sup>	Gas Allocation of Dec. 31, 2023 ORIGINAL		2023 ANNUAL ACCRUAL \$ @
No.	Account	ACCOUNT		COST	CL	JRRENT RATES
	Α	В	С	D		E = C X D
1		Total Common Plant				
2	30100	Organization, Common	0.00%	\$ 40,109	\$	-
3	38910	Land, Common	0.00%	692,888		-
4	38920	Land Rights, Common	0.00%	33,152		-
5	38930	Indiana Rights Of Way, Common	0.00%	2,057,325		-
6	39000	Structures & Improvement, Com	2.10%	36,691,657		770,525
7	39110	Office Furniture & Equip, Com	6.13%	1,770,004		108,501
8	39120	Computer Equipment, Common	33.86%	2,638,284		893,323
9	39220	Trns Eq - Trailers, Common	6.89%	245,803		16,936
10	39240	Trns Eq - Truck > 13000, Com	0.00%	31,715		-
11	39300	Stores Equipment, Common	4.31%	841,122		36,252
12	39400	Tools, Shop, Garage Eq, Com	1.32%	2,765,516		36,505
13	39500	Laboratory Equipment, Common	5.87%	630,285		36,998
14	39600	Power Operated Equip, Common	0.00%	108,581		-
15	39610	Pwr Opr Eqp RC2020, Common	0.00%	1,690,226		-
16	39700	Communication Equip, Common	14.56%	679,447		98,927
17	39710	Communication Equip, Common	14.56%	1,244,699		181,228
18	39720	Microwave Equipment, Common	14.56%	3,571,066		519,947
19	39800	Com Miscellaneous Equip	2.92%	1,003,404		29,299
20		Total Common	Plant	\$ 56,735,282	\$	2,728,442 [.2]

[1] Common plant annual accrual rates set forth in NIPSCO Electric General Rate Case in Cause No. 45772

## Calculation of 2024 Common Electric Depreciation Expense at 2023 Depreciation Rates

Workpaper DEPR 2-S1 Page [.5]

Twelve Months Ending June 30, 2024

Line No.	FERC Account	ACCOUNT	CURRENT ANNUAL ACCRUAL RATE <sup>[1]</sup>	(	Gas Allocation of 30-Jun-24 ORIGINAL COST		2024 ANNUAL ACCRUAL \$ @ URRENT RATES
	Α	В	C		D		E = C X D
1		Total Common Plant					
2	30100	Organization, Common	0.00%	\$	40,109	\$	-
3	38910	Land, Common	0.00%	·	822,103	-	-
4	38920	Land Rights, Common	0.00%		39,334		-
5	38930	Indiana Rights Of Way, Common	0.00%		2,440,990		-
6	39000	Structures & Improvement, Com	2.10%		43,534,194		914,218
7	39110	Office Furniture & Equip, Com	6.13%		2,100,088		128,735
8	39120	Computer Equipment, Common	33.86%		3,130,291		1,059,916
9	39220	Trns Eq - Trailers, Common	6.89%		291,642		20,094
10	39240	Trns Eq - Truck > 13000, Com	0.00%		37,629		-
11	39300	Stores Equipment, Common	4.31%		997,981		43,013
12	39400	Tools, Shop, Garage Eq, Com	1.32%		3,281,250		43,312
13	39500	Laboratory Equipment, Common	5.87%		747,826		43,897
14	39600	Power Operated Equip, Common	0.00%		128,829		-
15	39601	Power Operated Equip, Common	0.00%		2,005,355		-
16	39700	Communication Equip, Common	14.56%		776,969		113,127
17	39710	Communication Equip, Common	14.56%		1,476,820		215,025
18	39720	Microwave Equipment, Common	14.56%		4,237,026		616,911
19	39800	Com Miscellaneous Equip	2.92%		1,190,526		34,763
20		Total Common	Plant	\$	67,278,963	\$	3,233,013 [.2

[1] Common plant annual accrual rates set forth in NIPSCO Electric General Rate Case in Cause No. 45772

Petitioner's Exhibit No. 19-S1 Page 15 of 79

> Workpaper AMTZ 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for gas plant assets to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				Page
No.	Description	Adjustment	 Amount	Reference
	Α	В	С	D
1	Actual Expense - December 31, 2022		\$ 2,389,175	[.2]
2	Normalization adjustment N/A		 -	
3	Normalized expense for the twelve months ended December 31, 2022		\$ 2,389,175	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	AMTZ 1-23-S1	 503,717	
5	Forecasted expense for the twelve months ending December 31, 2023		\$ 2,892,892	[.3]
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024	AMTZ 1-24-S1	 346,389	
7	Forecasted expense for the twelve months ending June 30, 2024		\$ 3,239,281	[.3]
8	Pro Forma adjustment to Increase / (Decrease) amortization expense for Ratemaking to annualize amortization expense	AMTZ 1-24R-S1	 118,537	[.3]
9	Ratemaking expense for the twelve months ending June 30, 2024		\$ 3,357,818	

Northern Indiana Public Service Company LLC 2022 Gas Plant Amortization Expense Actuals Twelve Months Ended December 31, 2022 Workpaper AMTZ 1-S1 Page [.2]

Line			_									2022 A	ctua	ls									Twelve Months Ended
No.	Account	Description		)1/31/22	02/28/22	03/31	22	04/30/22	0	05/31/22	0	06/30/22	0	7/31/22	08/31/22		09/30/22	10/31/22	11/3	0/22	12/31/22		Dec. 31, 2022
	Α	В		С	D	E		F		G		н			J		ĸ	L	N		N		O = C through N
1	40420000	Underground Storage Rights	\$	1,517	\$1,5	17	,517	\$ 1,517	\$	1,517	\$	1,517	\$	1,517	\$1,5	17 \$	1,577 \$	1,577	\$	1,577	\$ 1,57	7 \$	18,446
2	40430000	Amortization Exp-Other		152,124	153,5	48 15	,919	152,965		157,707		178,053		164,166	167,1	39	256,059	162,321	1	68,974	245,274	4	2,111,249
3	40434000	Amortization of Cloud		15,982	15,9	90 1	,990	15,990		15,990		15,990		15,990	15,9	90	15,990	15,990		19,677	19,79	7	199,362
4	40500000	Amortization of Oth Plant		4,590	4,5	90	,590	4,590	)	4,590		4,590		4,590	4,5	90	5,850	5,850		5,850	5,850	0	60,118
5		TOTAL Gas Amortization Expense	\$	174,213	5 175,6	45 \$ 17	,016	\$ 175,061	\$	179,803	\$	200,150	\$	186,263	\$ 189,2	35 \$	279,476 \$	185,738	\$1	96,078	\$ 272,498	B \$	2,389,175 [.1]

Workpaper AMTZ 1-S1 Page [.3]

Northern Indiana Public Service Company LLC Rate Base - Gas Plant Account Amortization Expense December 31, 2023 and June 30, 2024

									2023 Foreca	sted						
Line	FERC															Total 2023
No.	Accourt	t Account Description	1/31/	2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Amortization
	Α	В	0	0	D	E	F	G	н	1	J	к	L	М	N	O = C through N
1	303G	GAS ASSET - INTANGIBLES	\$	190,423 \$	198,175 \$	203,607 \$	206,807 \$	208,964 \$	214,032 \$	217,014 \$	221,115 \$	224,831 \$	233,488 \$	244,187 \$	263,895	\$ 2,626,539
2	303.99G	GAS ASSET - CLOUD SOFTWARE		20,164	20,574	20,862	21,053	21,167	21,435	21,593	21,810	22,007	22,466	23,089	24,133	260,354
3	390.2G	GAS ASSET - LEASEHOLDS		500	500	500	500	500	500	500	500	500	500	500	500	5,999
4		TOTAL INTANGIBLE AMORTIZATION EXPENSE	\$	211,087 \$	219,250 \$	224,968 \$	228,360 \$	230,631 \$	235,967 \$	239,107 \$	243,425 \$	247,339 \$	256,454 \$	267,777 \$	288,528	\$ 2,892,892 [.1]

									2024 Fore				
Line	FERC									Total 2024			ense based on
No.	Account	t Account Description	 1/31/2024	2/29/2024	3/31/2	024 4	4/30/2024	5/31/2024	6/30/2024	Amortization		6/30	24 Gross Plant
										I = C through H			
	A	В	С	D	E		F	G	н	2023 I through I	1		J = H
5	303G	GAS ASSET - INTANGIBLES	\$ 263,895 \$	263,895	\$ 26	63,895 \$	263,570 \$	263,570 \$	263,570	\$ 2,986,92	4	\$	263,570
6	303.99G	GAS ASSET - CLOUD SOFTWARE	24,133	24,133		15,748	15,748	15,748	15,748	246,35	8		15,748
7	390.2G	GAS ASSET - LEASEHOLDS	 500	500		500	500	500	500	5,99	9		500
8		TOTAL INTANGIBLE AMORTIZATION EXPENSE	\$ 288,528 \$	288,528	\$ 28	80,142 \$	279,818 \$	279,818 \$	279,818	\$ 3,239,28	1_[.1]	\$	279,818
9 10										Total June 2024 Expense multiplied by 12 mont Ratemaking Adjustment (Column J Line 9 - Column I Line		\$ \$	3,357,818 118,537 [.1]

## Petitioner's Exhibit No. 19-S1 Page 18 of 79

Workpaper AMTZ 2-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for gas common amortization to reflect normalization adjustment(s), forecasted changes for the twelve months ending June 30, 2023, and December 31, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				Page
No.	Description	Adjustment	Amount	Reference
	A	В	 С	D
1	Actual Expense - December 31, 2022		\$ 7,850,053	[.2]
2	Normalization adjustment N/A		 	
3	Normalized expense for the twelve months ended December 31, 2022		\$ 7,850,053	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	AMTZ 2-23-S1	 3,373,394	
5	Forecasted expense for the twelve months ending December 31, 2023		\$ 11,223,447	[.3]
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024	AMTZ 2-24-S1	 2,307,834	
7	Forecasted expense for the twelve months ending June 30, 2024		\$ 13,531,281	[.3]
8	Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to annualize amortization expense	AMTZ 2-24R-S1	1,712,553	[.3]
9	Ratemaking expense for the twelve months ending June 30, 2024		\$ 15,243,834	

Northern Indiana Public Service Company LLC 2022 Gas Allocated Common Assets Amortization Twelve Months Ended December 31, 2022

Workpaper AMTZ 2-S1 Page [.2]

Line														2022 Ad	ctua	als											Ти	elve Months Ended
No.	Account	Description	0	1/31/22	0	2/28/22	0	3/31/22	0	4/30/22	05	5/31/22	0	06/30/22	0	7/31/22	08	8/31/22	0	9/30/22	1	0/31/22	11	/30/22	1	2/31/22		Dec. 31, 2022
	Α	В		С		D		E		F		G		н		1		J		ĸ		L		Μ		N		O = C through N
1	40400000	COMMON ASSET - INTANGIBLES	\$	314,544	\$	372,147	\$	384,682	\$	379,907	\$	425,266	\$	370,841	\$	424,550	\$	516,851	\$	555,944	\$	435,632	\$	435,005	\$	447,759	\$	5,063,128
2	40410000	COMMON ASSET - GL SOFTWARE		108,861		113,999		113,999		113,999		113,999		113,999		113,999		114,099		114,099		114,100		114,100		114,100		1,363,351
3	40434000	COMMON ASSET - CLOUD SOFTWARE		101,061		119,372		117,999		118,943		117,826		118,635		117,919		126,178		118,183		118,126		118,190		131,139		1,423,573
4	40500000	COMMON ASSET - LEASEHOLDS														-		-		-		-		-		-		
5		TOTAL COMMON AMORTIZATION EXPENSE	\$	524,467	\$	605,518	\$	616,679	\$	612,850	\$	657,091	\$	603,475	\$	656,468	\$	757,129	\$	788,227	\$	667,858	\$	667,295	\$	692,997	\$	7,850,053 [.

## Petitioner's Exhibit No. 19-S1 Page 20 of 79

# Northern Indiana Public Service Company LLC Rate Base - Gas Allocated Common Account Amortization Expense December 31, 2023 and June 30, 2024

Workpaper AMTZ 2-S1 Page [.3]

									2023 Forecasted						
Line No	FERC Account Description A B	1/	31/2023 C	2/28/2023 D	3/31/2023 E	4/30/2023 F	5/31/2023 G	6/30/2023 H	7/31/2023	8/31/2023 J	9/30/2023 K	10/31/2023 L	11/30/2023 M	12/31/2023 N	Total 2023 Common Amortization O = C through N
1 2 3	303 COMMON ASSET - INTANGIBLES 303NIFIL COMMON ASSET - GL SOFTWARE 303.99 COMMON ASSET - CLOUD SOFTWARE	s	457,728 \$ 114,112 121,040	602,272 114,112 121,372	\$ 630,786 \$ 114,112 120,445	649.706 \$ 114.112 119.715	661,030 \$ 114,112 119,136	687,636 \$ 114,112 120,300	703,290 \$ 114,112 119,466	723,853 114,112 119,913	742,512 \$ 114,112 117,077	784.003 \$ 114.112 119.051	841,798 \$ 114,112 117,790	933,228 114,112 120,959	\$ 8,417,842 1,369,341 1,436,263
5	TOTAL INTANGIBLE AMORTIZATION EXPENSE	\$	692,880 \$	837,756	\$ 865,343 \$	883,532 \$	894,279 \$	922,047 \$	936,867 \$	957,879	973,700 \$	1,017,166 \$	1,073,699 \$	1,168,299	\$ 11,223,447 [.1]
									2024 Forecasted						

A B			3/31/2024	4/30/2024	5/31/2024	6/30/2024
	С	D	E	F	G	н
303 COMMON ASSET - INTANGIBLES	\$ 944,366 \$	979,984	\$ 1,004,691 \$	5 1,017,321 \$	1,026,404	\$ 1,039,393
303NIFIt COMMON ASSET - GL SOFTWARE	114,112	114,112	114,112	114,112	114,112	114,112
303.99 COMMON ASSET - CLOUD SOFTWARE	118,541	117,874	117,874	117,874	117,863	116,814
TOTAL INTANGIBLE AMORTIZATION EXPENSE	\$ 1,177,019 \$	1,211,970	\$ 1,236,677 \$	1,249,307 \$	1,258,379	\$ 1,270,320
	 -					

Total June 2024 Expense multiplied by 12 months Ratemaking Adjustment (Column P Line 9 - Column O Line 8)

Petitioner's Exhibit No. 19-S1 Page 21 of 79

> Workpaper AMTZ 3-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for the TDSIC Regulatory Asset to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				Page
No.	Description	Adjustment	Amount	Reference
	Α	В	С	D
1	Actual Expense - December 31, 2022		\$ -	
2	Normalization adjustment N/A		-	<u>.</u>
3	Normalized expense for the twelve months ended December 31, 2022		\$-	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	AMTZ 3-23		-
5	Forecasted expense for the twelve months ending December 31, 2023		\$-	
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024	AMTZ 3-24-S1		-
7	Forecasted expense for the twelve months ending June 30, 2024		\$-	•
8	Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to recover the 20 percent deferred TDSIC Regulatory Asset balance	AMTZ 3-24R-S1	2,976,099	
9	Ratemaking expense for the twelve months ending June 30, 2024		\$ 2,976,099	[.2]

### Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Summary December 31, 2022, 2023, and June 30, 2024

Workpaper AMTZ 3-S1 Page [.2]

Line			
No.	Description A	Amount B	
1	Gas TDSIC Plan Regulatory Asset Balance as of the Twelve Months Ended December 31, 2022	\$ -	[.3]
2	2023 Gas TDSIC Plan Deferrals	\$ 3,537,339	[.4]
3	2024 Gas TDSIC Plan Deferrals	\$ 6,782,077	[.4]
4	2024 Equity Tax Gross-up	\$ 1,584,979	[.5]
5	Increase/(Decrease) in Gas TDSIC Plan Regulatory Asset	\$ 11,904,396	
6	Gas TDSIC Plan Regulatory Asset as of the Twelve Months Ending June 30, 2024	\$ 11,904,396	
7	Gas TDSIC Plan Regulatory Asset amortization period (in years)	\$ 4	
8	Pro forma Increase for Gas TDSIC Plan Amortization Expense for the Twelve Months Ending June 30, 2024	\$ 2,976,099	[.1]

Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset As of December 31, 2022

Workpaper AMTZ 3-S1 Page [.3]

Line			As of	F	
No.	Account	Description	December 3	1, 2022	_
	Α	В	С		_
1	18235625	TDSIC Gas 20% - New	\$	-	[.2] [.4]

### Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Rollforward December 31, 2022, 2023 and June 30, 2024

Workpaper AMTZ 3-S1 Page [.4]

Line No.	Gas TDSIC Plan Reg Asset	1	2/31/2022	_	F	orecasted	1	2/31/2023	F	orecasted	6/30/2024	2024 Equity ax Gross-up	6/30/2024
	Α		В			С		D = B + C		E	F = D + E	G	H = F + G
1	Debt + Expense	\$	-	[.6]	\$	1,543,588	\$	1,543,588 [.6]	\$	4,094,723	\$ 5,638,312 [.6]	\$ -	\$ 5,638,312
2	Equity		-	1 01		1,993,751		1,993,751 [.6]		2,687,354	4,681,105 [.6]	1,584,979	6,266,084
3	Total	\$	-	[.3][.6]	\$	3,537,339	\$	3,537,339 [.6]	\$	6,782,077	\$ 10,319,416 [.6]	 1,584,979	\$ 11,904,396
						[.2], A				[.2], A		[.2], [.5], A	[.2]
		•											

4 Sum of A \$ 11,904,396 [.2]

### Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Equity Tax Gross-up December 31, 2022, 2023 and June 30, 2024

Workpaper AMTZ 3-S1 Page [.5]

No.	Description	12/31/2022		12/31/2023		6	/30/2024		
	А	В		с			D		
1	TDSIC Equity Reg Asset	\$ -	[.6]	\$ 1,993,751	[.6]	\$	4,681,105	[.6], A	
2	Revenue Requirement Conversion Factor *						1.338591		
3	TDSIC Equity Reg Asset Tax Gross-up					\$	6,266,084	В	
4	Change					\$	1,584,979	[.2] [.4]	=E

\* Revenue Conversion Factor is from Verified Direct Testimony of Richard D. Weatherford (Petitioner's Exhibit No. 3), Attachment 3-C-S2, PF Adjustment, Row 2, Column B

Northern Indiana Public Service Company LLC Gas TDSIC Plan (Cause No. 45330) Regulatory Asset Model Excerpt December 31, 2022, 2023 and June 30, 2024 Workpaper AMTZ 3-S1 Page [.6]

			_		2023 Forecasted 2/28/2023 3/31/2023 4/30/2023 5/31/2023 6/30/2023 7/31/2023 8/31/2023 9/30/2023 10/31/2023 11/30/2023 12/31/2023														
																_			
as TDSIC Plan		12/31/2022		1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023				
Α		В		С	D	E	F	G	н	1	J	ĸ	L	М	N				
eg Asset - Debt + Expense	\$	- [.4]	\$	83,252 \$	145,352	\$ 212,098	\$ 245,834	\$ 280,232	\$ 315,382	\$ 351,457	\$ 388,577	\$ 773,813	\$ 1,030,404	\$ 1,286,996	\$ 1,543,588	i [.4]			
eg Asset - Equity		- [.4] [.	5]	253,528	445,656	647,932	751,322	856,659	964,218	1,074,576	1,188,165	1,682,913	1,786,526	1,890,138	1,993,751	[.4] [.5]			
otal 20% Reg Asset	\$	- [.4]	s	336,780 \$	591.008	\$ 860,030	\$ 997,156	\$ 1.136.892	\$ 1.279.601	\$ 1.426.033	\$ 1.576.742	\$ 2,456,726	\$ 2,816,930	\$ 3,177,135	\$ 3,537,339	<b>[.4</b> ]			
•	A eg Asset - Debt + Expense eg Asset - Equity	A eg Asset - Debt + Expense \$ eg Asset - Equity	A B eg Asset - Debt + Expense \$ - [.4] eg Asset - Equity [.4] [.	A B eg Asset - Debt + Expense \$ - [.4] \$ eg Asset - Equity [.4] [.5]	A B C C S S S S S S S S S S S S S S S S S	A B C D ga Asset - Debt + Expense \$ - [.4] \$ 83,252 \$ 145,352 ga Asset - Equity - [.4] [.5] 255,528 445,656	A B C D E E g Asset - Debt + Expense \$ - [.4] \$ 82,52 \$ 145,552 \$ 212,098 g Asset - Equity - [.4] [.5] 253,528 445,656 647,932	A         B         C         D         E         F           gg Asset - Debt + Expense         \$         -         [.4]         \$\$3,252         \$         145,352         \$         212,098         \$         245,634           gg Asset - Debt + Expense         -         [.4]         [.5]         253,528         445,656         647,932         751,322	A         B         C         C         E         F         G           gg Asset - Debt + Expense         \$         -         [.4]         \$         8,252         \$         145,352         \$         212,098         \$         245,834         \$         280,232         \$           gg Asset - Equity         -         [.4]         [.5]         253,528         445,656         647,932         751,322         856,6569	A         B         C         D         E         F         G         H           ag Asset - Debt + Expense         \$         -         [.4]         \$ 83,252         \$ 145,352         \$ 212,098         \$ 245,834         \$ 280,232         \$ 315,382           ag Asset - Equity         -         [.4]         [.5]         253,528         445,656         647,932         751,322         856,659         964,218	A         B         C         D         E         F         G         H         I           ag Asset - Debt + Expense         \$         -         [.4]         \$         83,252         \$         145,352         \$         245,834         \$         280,232         \$         315,382         \$         351,457           ag Asset - Equity         -         [.4]         [.5]         253,528         445,656         647,932         751,322         856,659         964,218         1,074,576	A         B         C         D         E         F         G         H         I         J           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         145,352         \$         245,656         647,932         751,322         866,659         964,218         1,074,576         1,188,165	A         B         C         D         E         F         G         H         I         J         K           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         142,056         647,932         751,2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         145,352         \$         212,098         \$         245,834         \$         280,232         \$         351,457         \$         388,577         \$         77,3,813           ig Asset - Equity         -         [4]         [5]         253,528         445,656         647,932         751,322         856,659         964,218         1,074,576         1,188,165         1,682,913	A         B         C         D         E         F         G         H         I         J         K         L           ag Asset - Debt + Expense         \$         -         [4]         \$         83.252         \$         145,352         \$         242,023         242,023         3/31/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023         10/31/2023           ag Asset - Debt + Expense         \$         -         [4]         \$         83.252         \$         145,352         \$         245,834         280,232         \$         351,457         \$         388,577         \$         773,813         1,030,404           ag Asset - Equity         -         [4]         [5]         253,528         445,656         647,932         751,322         856,659         964,218         1,074,576         1,188,165         1,682,913         1,786,526	A         B         C         D         E         F         G         H         I         J         K         L         M           ag Asset - Debt + Expense         \$         -         [4]         \$         83,252         \$         145,352         \$         212,098         \$         245,834         \$         280,232         315,457         \$         388,577         \$         7,73,813         \$         1,030,404         \$         1,286,996         \$         1,286,996         \$         1,286,996         \$         1,88,165         1,682,913         1,786,526         1,890,138         \$         351,457         \$         1,188,165         1,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526         1,890,138         \$         351,457         \$         31,682,913         1,786,526 <t< th=""><th>A         B         C         D         E         F         G         H         I         J         K         L         M         N           sg Asset - Debt + Expense         \$         -         [4]         \$ 83,252         \$ 145,352         \$ 212,098         \$ 245,834         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,293         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 998,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,576         1,88,165         \$ 1,786,526         \$ 1,890,761         \$ 1,88,165         \$ 1,786,526         1,890,138         1,993,761         \$ 1,890,156         1,786,526         \$ 1,89</th></t<>	A         B         C         D         E         F         G         H         I         J         K         L         M         N           sg Asset - Debt + Expense         \$         -         [4]         \$ 83,252         \$ 145,352         \$ 212,098         \$ 245,834         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,293         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 209,232         \$ 315,382         \$ 351,457         \$ 388,577         \$ 773,813         \$ 1,030,404         \$ 1,286,996         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 998,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,767         \$ 1,88,165         1,786,526         \$ 1,543,588         \$ 964,218         1,074,576         1,88,165         \$ 1,786,526         \$ 1,890,761         \$ 1,88,165         \$ 1,786,526         1,890,138         1,993,761         \$ 1,890,156         1,786,526         \$ 1,89			

					2024 Fo	reca	asted				
Line											
No.	Gas TDSIC Plan		1/31/2024	2/29/2024	3/31/2024		4/30/2024	}	5/31/2024	6/30/2024	
	Α	В	С	D	E		F		G	н	
4	Reg Asset - Debt + Expense		\$ 1,800,180	\$ 2,056,772	\$ 3,209,831	\$	4,019,325	\$	4,828,818	\$ 5,638,312	[.4]
5	Reg Asset - Equity		2,097,363	2,200,975	3,540,576		3,920,752		4,300,928	4,681,105	[.4] [.5]
6	Total 20% Reg Asset		\$ 3,897,543	\$ 4,257,748	\$ 6,750,407	\$	7,940,077	\$	9,129,746	\$ 10,319,416	[.4]

## Petitioner's Exhibit No. 19-S1 Page 27 of 79

Workpaper AMTZ 4 Page [.1]

### Northern Indiana Public Service Company LLC Pro forma Adjustment to Depreciation and Amortization Expense Twelve Months Ending June 30, 2024

This pro forma adjusts the twelve months ended December 31, 2022, gas amortization expenses for the FMCA Regulatory Asset to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				Page
No.	Description	Adjustment	 Amount	Reference
	Α	В	С	D
1	Actual Expense - December 31, 2022		\$ -	
2	Normalization adjustment N/A		 -	
3	Normalized expense for the twelve months ended December 31, 2022		\$ -	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2023	AMTZ 4-23	 -	
5	Forecasted expense for the twelve months ending December 31, 2023		\$ -	
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending June 30, 2024	AMTZ 4-24	 _	
7	Forecasted expense for the twelve months ending June 30, 2024		\$ 	
	Pro Forma adjustment to Increase/(Decrease) amortization expense for Ratemaking to			
8	recover the 20 percent deferred FMCA Regulatory Asset balance	AMTZ 4-24R	 1,523,207	
9	Ratemaking expense for the twelve months ending June 30, 2024		\$ 1,523,207	[.2]

Northern Indiana Public Service Company LLC FMCA Regulatory Asset Summary December 31, 2022, 2023, and June 30, 2024 Workpaper AMTZ 4 Page [.2]

Line No.	Description	Amount
<u> </u>	Description A	 B
1	Gas FMCA Regulatory Asset Balance as of the Twelve Months Ended December 31, 2022	\$ - [.3], [.4], [.6]
2	2023 FMCA Deferrals	\$ 3,627,286 [.4]
3	2024 FMCA Deferrals	\$ 2,250,674 <b>[.4]</b>
4	2024 Equity Tax Gross-up	\$ 214,868 <b>[.4],[.5]</b>
5	Increase/(Decrease) in FMCA Regulatory Asset	\$ 6,092,829 [.4]
6	Gas FMCA Regulatory Asset as of the Twelve Months Ending June 30, 2024	\$ 6,092,829 [.4]
7	FMCA Regulatory Asset amortization period (in years)	 4
8	Pro forma Increase for Gas FMCA Amortization Expense for the Twelve Months Ending June 30, 2024	\$ 1,523,207 [.1]

### Northern Indiana Public Service Company LLC FMCA Regulatory Asset As of December 31, 2022

Workpaper AMTZ 4 Page [.3]

No.         Account         Description         December 31, 2022           A         B         C           1         18235624         FMCA Gas 20%         \$         -	Line				Α	s of	
	No.	Account		Description	Decemb	er 31, 2022	
		Α		В		C	_
	1	18235624	FMCA Gas 20%		\$	-	
Total <u>\$ - [.2], [.4], [.6]</u>			Total		\$	-	[.2], [.4], [.6]

### Northern Indiana Public Service Company LLC FMCA Regulatory Asset Rollforward December 31, 2022, 2023 and June 30, 2024

Workpaper AMTZ 4

Line No.	FMCA Reg Asset	12/31/	2022		Deferral	orecasted 12/31/2023		Deferral	Forecasted 6/30/2024		2024 Equity Tax Gross-up	6/30/2024
	Α	В	•		 С	D = B + C		E	F = D + E		G	H = F + G
1	Debt + Expense	\$	-	[.6]	\$ 3,049,627	\$ 3,049,627	[.6]	\$ 2,193,738	\$ 5,243,365	[.6]		\$ 5,243,365
2	Equity		-	[.5],[.6]	577,659	577,659	[.5],[.6]	56,936	634,595 [	.5],[.6]	214,868	\$ 849,463
3	Total	\$	-	[.3][.6]	\$ 3,627,286	\$ 3,627,286	[.6]	\$ 2,250,674	\$ 5,877,960	.6]	214,868	\$ 6,092,829
					[.2], A			[.2], A			[.2], [.5], A	[.2]

6,092,829 **[.2]** 4 Sum of A \$

Page [.4]

Northern Indiana Public Service Company LLC FMCA Regulatory Asset Equity Tax Gross-up December 31, 2022, 2023 and June 30, 2024 Workpaper AMTZ 4 Page [.5]

Line No.	Description	12/31/2	022		12	2/31/2023		6/3	0/2024		
1	FMCA Equity Reg Asset	\$	-	[.6]	\$	577,659	[.6]	\$	634,595	[.6], A	
2	Revenue Requirement Conversion Factor *								1.339		
3	FMCA Equity Reg Asset Tax Gross-up						-	\$	849,463	В	
4	Change							\$	214,868	[.2],[.4]	=B-A

\* Revenue Conversion Factor is from Verified Direct Testimony of Richard D. Weatherford (Petitioner's Exhibit No. 3), Attachment 3-C-S2, PF Adjustment, Row 2, Column B

Northern Indiana Public Service Company LLC FMCA Regulatory Asset Model Excerpt December 31, 2022, 2023 and June 30, 2024

										2023 Projec	cted						
Line																	
No.	FMCA Gas	12	2/31/2022	2	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	
	Α		в		С	D	E	F	G	н	1	J	ĸ	L	Μ	N	
1	Reg Asset - Debt + Expense	\$	-	[.4]	\$ 219,812 \$	364,361 \$	469,297 \$	724,167 \$	1,026,707 \$	1,210,289 \$	1,427,695 \$	1,912,713 \$	2,351,323 \$	2,352,853 \$	2,676,993 \$	3,049,627	[.4]
2	Reg Asset - Equity		-	[.4] [.5]	 51,536	109,349	174,130	199,691	228,565	230,523	249,990	249,990	249,990	597,887	612,021	577,659	[.4] [.5]
3	Total 20% Reg Asset	\$	-	[.2], [.3], [.4]	\$ 271,348 \$	473,711 \$	643,427 \$	923,858 \$	1,255,272 \$	1,440,812 \$	1,677,686 \$	2,162,704 \$	2,601,313 \$	2,950,740 \$	3,289,013 \$	3,627,286	[.4]

		2024 Projected									
Line											
No.	FMCA Gas	1/31/2024		2/29/2024		3/31/2024		4/30/2024	5/31/2024		6/30/2024
4	Reg Asset - Debt + Expense	\$ 3,370,600	\$	3,692,622	\$	4,028,350	\$	4,434,217 \$	4,839,319	\$	5,243,365
5	Reg Asset - Equity	 594,959		611,211		613,756		633,539	633,539		634,595
6	Total 20% Reg Asset	\$ 3,965,560	\$	4,303,833	\$	4,642,106	\$	5,067,756 \$	5,472,858	\$	5,877,960

Workpaper AMTZ 4 Page [.6]

Workpaper RB 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Utility Plant as of December 31, 2023 and June 30, 2024.

Line					Page
No.	Description Adjustment			Amount	Reference
	Α	в		С	D
1	Actual Balance - December 31, 2022		\$	3,749,193,245	[.5]
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022		·	-	
3	Normalized balance as of December 31, 2022		\$	3,749,193,245	
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 1-23		554,620,182	
5	Forecasted balance as of December 31, 2023		\$	4,303,813,426	[.5]
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 1-24-S1		323,803,651	
7	Forecasted balance as of June 30, 2024		\$	4,627,617,077	[.6]
8	Forecasted adjustment to Increase / (Decrease) balance for Ratemaking			-	
9	Ratemaking balance as of June 30, 2024		\$	4,627,617,077	

Workpaper RB 2-S1 Page [.2]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Common Allocated to gas as of December 31, 2023 and June 30, 2024.

Line					Page
No.	Description Adjustment			Amount	Reference
	Α	в		С	D
1	Actual Balance - December 31, 2022		\$	179,789,081	[.7]
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022			-	
3	Normalized balance as of December 31, 2022		\$	179,789,081	
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 2-23		28,938,958	
5	Forecasted balance as of December 31, 2023		\$	208,728,038	[.7]
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 2-24-S1		21,244,555	
7	Forecasted balance as of June 30, 2024		\$	229,972,593	[.7]
8	Forecasted adjustment to Increase / (Decrease) balance for Ratemaking			-	
9	Ratemaking balance as of June 30, 2024		\$	229,972,593	

Workpaper RB 3-S1 Page [.3]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Plant Accumulated Depreciation and Amortization as of December 31, 2023 and June 30.

Line					Page
No.	Description Adjustm		Amount		Reference
	Α	в		С	D
1	Actual Balance - December 31, 2022		\$	(1,608,074,492)	[.8]
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022			-	
3	Normalized balance as of December 31, 2022		\$	(1,608,074,492)	
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 3-23		(47,227,741)	
5	Forecasted balance as of December 31, 2023		\$	(1,655,302,233)	[.8]
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 3-24-S1		(25,609,438)	
7	Forecasted balance as of June 30, 2024		\$	(1,680,911,671)	[.9]
8	Forecasted adjustment to Increase / (Decrease) balance for Ratemaking			-	
9	Ratemaking balance as of June 30, 2024		\$	(1,680,911,671)	

Workpaper RB 4-S1 Page [.4]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Common Accumulated Depreciation and Amortization as of December 31, 2023 and June 30, 2024.

Line					Page
No.	Description	Adjustment		Amount	Reference
	Α	В		С	D
1	Actual Balance - December 31, 2022		\$	(131,905,882)	[.10]
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022		. <u> </u>	-	
3	Normalized balance as of December 31, 2022		\$	(131,905,882)	
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 4-22		(12,588,579)	
5	Forecasted balance as of December 31, 2023		\$	(144,494,461)	[.10]
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 4-23-S1		(7,925,894)	
7	Forecasted balance as of June 30, 2024		\$	(152,420,355)	[.10]
8	Forecasted adjustment to Increase / (Decrease) balance for Ratemaking			-	
9	Ratemaking balance as of June 30, 2024		\$	(152,420,355)	

# Petitioner's Exhibit No. 19-S1 Page 37 of 79

#### Northern Indiana Public Service Company LLC Rate Base: Gas Utility Plant

Workpaper RB 1+ Page [.5]

Line				Actuals						2023 Forecas						
No. Segme	nt Account		Description	12/31/22	01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23
1 6	30100	2010	30100 Organization Costs, Gas	\$ 7,147 \$	5 7.147 \$	F 7,147 \$	7,147 \$	H 7,147 \$	7.147 \$	J 7,147 \$	7,147 \$	L 7.147 \$	7,147 \$	N 7,147 \$	7,147 \$	7 147
2 G	30200		30200 Franchises & Consents. Gas	56.861	56.861	56.861	56.861	56,861	56.861	56.861	56.861	56.861	56.861	56.861	56.861	56.861
3 G	30300	303g	30300 Intangible Property, Gas	46,535,074	46,932,739	47,378,234	47,690,356	47,897,448	48,021,407	48,312,634	48,483,980	48,719,656	48,933,241	49,430,740	50,107,444	51,239,974
4 G	30399		30399 Cloud Software	1,109,595	1,130,657	1,154,252	1,170,782	1,181,751	1,188,316	1,203,740	1,212,815	1,225,297	1,236,609	1,262,958	1,298,798	1,358,781
5 G	35010 35020		35010 Land	83,105 375 985	83,124 376 075	83,146 376 175	83,162 376,245	83,172	83,178 376 319	83,193 376,385	83,201 376 423	83,213 376 476	83,224 376 524	83,248 376 636	83,282 376 788	83,338 377 042
6 G 7 G	35020		35020 Leaseholds 35040 Rights of Way	3/5,985	376,075	3/6,1/5	376,245	376,291	376,319	3/6,385	376,423	3/6,4/6	376,524	376,636	3/6,/88	377,042
8 G	35110		35110 Well Structures	18,796	18.800	18,805	18.809	18.811	18.812	18,816	18,818	18.820	18.823	18.828	18.836	18.849
9 G	35120	351.20	35120 Compressor Station Structures	401,768	401,864	401,971	402,045	402,095	402,125	402,195	402,236	402,292	402,344	402,463	402,625	402,897
10 G	35130		35130 Mea & Reg Station Structures	108,684	108,710	108,738	108,759	108,772	108,780	108,799	108,810	108,826	108,839	108,872	108,916	108,989
11 G	35140 35200		35140 Other Structures	6,374,704	6,376,218	6,377,913	6,379,102	6,379,890	6,380,362	6,381,471	6,382,123	6,383,020	6,383,833	6,385,727	6,388,303	6,392,614
12 G 13 G	35200		35200 Wells 35230 Nonrecoverable Natural Gas	20,279,167 5,399,799	20,493,500 5,401,081	20,733,614 5,402,518	20,901,842 5,403,524	21,013,460 5,404,192	21,080,272 5,404,592	21,237,238 5,405,531	21,329,590 5,406,083	21,456,615 5,406,843	21,571,733 5,407,532	21,839,875 5,409,136	22,204,606 5,411,318	22,815,019 5,414,970
14 G	35300		35300 Lines	22,836,108	23 051 049	23,291,842	23 460 547	23,572,482	23 639 483	23 796 893	23 889 507	24,016,892	24,132,336	24 401 238	24 767 002	25,379,144
15 G	35400		35400 Compressor Station Equip	3,612,973	3,613,831	3,614,793	3,615,466	3,615,913	3,616,180	3,616,809	3,617,178	3,617,687	3,618,148	3,619,221	3,620,681	3,623,125
16 G	35500		35500 Measuring & Regulating Eq	3,524,643	3,525,480	3,526,418	3,527,075	3,527,511	3,527,772	3,528,385	3,528,745	3,529,242	3,529,691	3,530,738	3,532,163	3,534,546
17 G	35600 35700	356.00	35600 Purification Equipment	12,339,252	12,391,846	12,450,766	12,492,046	12,519,436	12,535,830	12,574,347	12,597,009	12,628,179	12,656,427	12,722,225	12,811,724	12,961,509
18 G	35700		35700 Other Equipment 36010 Land	1,011,375 1,242,473	1,011,615 1,242,768	1,011,884 1,243,099	1,012,072 1,243,330	1,012,198 1,243,484	1,012,272 1,243,576	1,012,448 1,243,792	1,012,552 1,243,919	1,012,694 1,244,094	1,012,823 1,244,253	1,013,124 1,244,622	1,013,532 1,245,124	1,014,216 1,245,964
19 G 20 G	36010	360.10		1,242,473	1,242,768	1,243,099	1,243,330	1,243,484	1,243,576	1,243,792	1,243,919	1,244,094	1,244,253	1,244,622	1,245,124	1,245,964
21 G	36100		36100 Structures & Improvements	10,292,980	10,295,424	10,298,162	10.300.081	10.301.354	10.302.116	10,303,906	10,304,959	10.306.408	10,307,721	10,310,778	10.314.938	10,321,899
22 G	36210	362.10	36210 LNG Gas Tank Holders	18,110,089	18,114,389	18,119,207	18,122,583	18,124,822	18,126,163	18,129,313	18,131,166	18,133,714	18,136,024	18,141,405	18,148,723	18,160,971
23 G	36300		36300 Purification Equipment	2,082,381	2,082,875	2,083,429	2,083,817	2,084,075	2,084,229	2,084,591	2,084,804	2,085,097	2,085,363	2,085,981	2,086,823	2,088,231
24 G	36310		36310 Liquefaction Equipment	8,507,589	8,509,610	8,511,873	8,513,459	8,514,511	8,515,141	8,516,620	8,517,491	8,518,688	8,519,773	8,522,301	8,525,739	8,531,493
25 G 26 G	36320		36320 Vaporizing Equipment 36330 Compressor Equipment	5,254,224 3,057,513	5,255,472 3,058,239	5,256,870	5,257,849 3,059,622	5,258,499 3.060.000	5,258,888 3,060,226	5,259,802	5,260,339	5,261,079 3,061,501	5,261,749	5,263,310 3,062,800	5.265.433 3.064.035	5,268,987 3,066,103
26 G	36340		36340 Measuring & Regulating Eq	1,726,015	1,726,425	1,726,884	1,727,206	1,727,419	1,727,547	1,727,847	1,728,024	1,728,267	1,728,487	1,729,000	1,729,697	1,730,865
28 G	36350		36350 Other Equipment	3,190,770	3,191,528	3,192,377	3,192,972	3,193,366	3,193,602	3,194,157	3,194,484	3,194,933	3,195,340	3,196,288	3,197,577	3,199,735
29 G	36510		36510 Land	21,461,154	22,419,922	23,494,007	24,246,534	24,745,830	25,044,696	25,746,842	26,159,956	26,728,170	27,243,121	28,442,589	30,074,118	32,804,644
30 G	36520		36520 Land Rights	11,503,328	12,017,235	12,592,952	12,996,311	13,263,937	13,424,132	13,800,487	14,021,919	14,326,486	14,602,503	15,245,426	16,119,937	17,583,518
31 G	36620		36620 Mea & Reg Station Structures	6,039,728	6,309,551	6,611,826	6,823,607	6,964,122	7,048,231	7,245,833	7,362,094	7,522,004	7,666,925	8,004,486	8,463,641	9,232,082
32 G 33 G	36630		36630 Other Structures 36700 Mains	1,215,232 567,971,692	1,269,522 572,263,000	1,330,342 577,070,453	1,372,954 580,438,656	1,401,226 582,673,432	1,418,150 584,011,114	1,457,908 587,153,819	1,481,301 589,002,860	1,513,476 591,546,105	1,542,635 593,850,953	1,610,554 599,219,598	1,702,939 606,522,091	1,857,555 618,743,535
34 G	36900		36900 Measure & Regulat Sta Eq	185,093,345	189,303,261	194,019,534	197,323,853	199,516,244	200,828,554	203,911,653	205,725,624	208,220,633	210,481,766	215,748,586	222,912,576	234,902,222
35 G	37100		37100 Other Equipment	25.682	26.829	28,114	29.015	29.612	29.970	30.810	31.305	31,985	32,601	34.036	35,989	39,256
36 G	37410	374.10	37410 Land	2,816,965	2,837,033	2,859,514	2,875,265	2,885,716	2,891,971	2,906,668	2,915,315	2,927,208	2,937,986	2,963,092	2,997,241	3,054,393
37 G	37420		37420 Land Rights	3,069,559	3,091,426	3,115,923	3,133,087	3,144,474	3,151,291	3,167,305	3,176,727	3,189,687	3,201,432	3,228,789	3,266,000	3,328,277
38 G	37500		37500 Structures and Improvements	10,952,232	11,030,255	11,117,662	11,178,901	11,219,533	11,243,854	11,300,993	11,334,611	11,380,852	11,422,757	11,520,367	11,653,138	11,875,343
39 G 40 G	37610 37620		37610 Mains - Steel 37620 Mains - Plastic	333,027,760 945,752,960	335,400,216 952,490,409	338,058,025 960,038,219	339,920,141 965,326,373	341,155,641 968,835,023	341,895,180 970,935,213	343,632,630 975,869,329	344,654,875 978,772,365	346,060,912 982,765,318	347,335,152 986,383,981	350,303,215 994,812,874	354,340,410 1,006,277,951	361,097,056 1,025,465,893
40 G	37800		37800 Mea & Reg Sta Eo. General	68 179 883	68.665.590	69.209.716	69.590.942	69.843.882	69.995.286	70.350.990	70.560.271	70.848.125	71.108.997	71.716.641	72.543.165	73.926.435
42 G	38010		38010 Services - Steel	63,399,393	63.851.044	64,357,018	64,711,514	64,946,720	65,087,508	65,418,271	65,612,878	65.880.549	66,123,130	66.688.168	67,456,740	68,743,020
43 G	38020		38020 Services - Plastic	742,979,543	748,272,455	754,201,982	758,356,334	761,112,714	762,762,614	766,638,836	768,919,449	772,056,295	774,899,102	781,520,805	790,527,721	805,601,688
44 G	38100		38100 Meters	166,976,429	168,165,953	169,498,548	170,432,193	171,051,659	171,422,456	172,293,594	172,806,136	173,511,108	174,149,997	175,638,151	177,662,356	181,050,063
45 G	38200 38300	382.00	38200 Meter Installations	194,495,470	195,881,036	197,433,254	198,520,771	199,242,329	199,674,236	200,688,945	201,285,958	202,107,115	202,851,298	204,584,712	206,942,522	210,888,550
46 G 47 G	38300	383.00	38300 House Regulators 38400 House Regulatory Installation	119,817,739 3,276,883	120,671,309 3,300,227	121,627,543 3.326,379	122,297,501 3.344,702	122,742,013 3.356,859	123,008,087 3,364,135	123,633,192 3,381,231	124,000,978 3.391,290	124,506,847 3,405,125	124,965,296 3,417,663	126,033,155 3,446,868	127,485,669 3,486,592	129,916,596 3,553,075
48 G	38500	385.00	38500 Industrial Mea & Reg Sta Eq	64,416,047	64,874,941	65,389,028	65,749,209	65,988,186	66,131,232	66,467,299	66,665,027	66,936,991	67,183,461	67,757,560	68,538,456	69,845,364
49 G	38600	386.00	38600 Other Prop on Cust Premises	34,561	34,807	35,083	35,276	35,405	35,481	35,662	35,768	35,914	36,046	36,354	36,773	37,474
50 G	38910		38910 Land, Gas	619,832	619,832	619,832	619,832	619,832	619,832	619,832	619,832	619,832	619,832	619,832	619,832	619,832
51 G	38920		38920 Land Rights, Gas	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283	2,166,283
52 G	39000 39020		39000 Structures & Improvements, Gas 39020 Leasehold Improvements	27,718,248	27,718,248	27,718,248 124 036	27,718,248	27,718,248	27,718,248	27,718,248	27,718,248	27,718,248	27,718,248	27,718,248 124,036	27,718,248	27,718,248
53 G	39020		39020 Leasenoid Improvements 39110 Office Furniture & Equip Gas	124,036	979.259	124,036	124,036	124,036	124,036	124,036	124,036	124,036	124,036	124,036	124,036	124,036
54 G	39120		3910 Computer Equipment, Gas	808,167	808,167	808,167	808,167	808,167	808,167	808,167	808,167	808,167	808,167	808,167	808,167	808,167
56 G	39210	392.1g	39210 Trns Eq - Autos, Gas	-				-							-	
57 G	39220	392.2g	39220 Trns Eq - Trailers, Gas													
58 G	39230		39230 Trns Eq - Truck < 13000, Gas	-				-			-			-	-	
59 G 60 G	39240 39300		39240 Trns Eq - Truck > 13000, Gas	229,771 120,013	229,771 120 013	229,771 120 013	229,771	229,771 120 013	229,771 120,013	229,771 120,013	229,771 120,013	229,771 120,013	229,771 120.013	229,771 120,013	229,771 120,013	229,771 120.013
60 G 61 G	39300		39300 Stores Equipment, Gas 39400 Tools, Shop & Garage Equip, G	120,013 18,843,756	120,013 18 843 756	120,013 18,843,756	120,013 18,843,756	120,013 18 843 756	120,013 18 843 756							
62 G	39500		39500 Laboratory Equipment, Gas	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573	1,836,573
63 G	39600	396g	39600 Power Operated Equipment, Gas	869,210	869,210	869,210	869,210	869,210	869,210	869,210	869,210	869,210	869,210	869,210	869,210	869,210
64 G	39700	397g	39700 Communication Equipment, Gas	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395	4,298,395
65 G	39800	398g	39800 Miscellaneous Equipment, Gas	348,226	348,226	348,226	348,226	348,226	348,226	348,226	348,226	348,226	348,226	348,226	348,226	348,226
66 G 67 G	36700		Mains - FMCA Mains ILI Project	-	-	-				-		-	-	-	-	
67 G 68 G	36700 37620		Mains - FMCA Transmission Crossing Mains - FMCA Bare Steele Replacement													
69 G	37620		Mains - TDSIC Rural Extensions	-												
70 G	36700		Mains - TDSIC Aetna to 483 Loop	-	-	-		-	-	-	-	-	-	124,109,427	124,109,427	124,109,427
71 G	36700		Mains - TDSIC Aetna to Tassinong	-												-
72 G	36900	369.KO	Measure & Regulator Station Eqp - TDSIC Kokomo Star Energy Fusion	-	-	-			-	-		-	68,605,577	68,605,577	68,605,577	68,605,577
73 G	38100		51 - AMI - Gas Meters	-					-	-						
74 G 75 G	38200 39700		51 - AMI - Gas Meter Installs 51 - AMI - Gas Comm	-	-	-			-	-		-		-	-	-
75 G 76	39/00	281.WW	51 - AMI - Gas Comm Total Gas Utility Plant	\$ 3.749.193.245 [.1]	3.779.781.978 \$	3.814.049.836 \$	3.838.058.617 \$	3.853.988.257 \$	3.863.523.342 \$	3.885.924.757 \$	3.899.104.848 \$	3.917.233.275 \$	4.002.267.970 \$	4.164.645.464 \$	4.216.698.130 \$	4.303.813.426 [.1]
			· · · · · · · · · · · · · · · · · · ·			2,014,040,000 0	-100010001011 \$	2,300,000,201 0	2,000,020,042 0		2,555,104,040 \$		.,002,207,070 \$		.,210,000,100 \$	.,000,010,420 [.1]

#### Northern Indiana Public Service Company LLC Rate Base: Gas Utility Plant

#### Workpaper RB 1-S1 Page [.6]

ine Io Seament	Assourt		Description	01/31/24	02/29/24	2024 Forec 03/31/24	asted 04/30/24	05/31/24	06/30/24
lo. Segment A	Account		C	01/31/24 Q	02/29/24 R	03/31/24 S	04/30/24 T	U5/31/24	06/30/24 V
1 G	30100	301g	30100 Organization Costs, Gas	\$ 7,147 \$	7,147 \$			7,147 \$	7,147
2 G	30200	302.00	30200 Franchises & Consents, Gas	56,861	56,861	56,861	56,861	56,861	56,861
3 G	30300	303g	30300 Intangible Property, Gas	51,239,974	51,239,974	51,239,974	51,239,974	51,239,974	51,239,974
4 G	30301	303.99g	30399 Cloud Software	1,358,781	1,358,781	1,358,781	1,358,781	1,358,781	1,358,781
5 G 6 G	35010 35020	350.10 350.20	35010 Land 35020 Leaseholds	83,338 377,042	83,338 377,042	83,338 377.042	83,338 377,042	83,338	83,338 377,042
7 G	35020	350.20	35040 Rights of Way	187,343	187,343	187,343	187,343	377,042 187,343	187,343
, G	35110	350.40	35110 Well Structures	18,849	18,849	18,849	18,849	18,849	18,849
a G	35120	351.20	35120 Compressor Station Structures	402,897	402,897	402,897	402,897	402,897	402,897
10 G	35130	351.30	35130 Mea & Reg Station Structures	108,989	108,989	108,989	108,989	108,989	108,989
1 G	35140	351.40	35140 Other Structures	6,392,614	6.392.614	6,392,614	6.392.614	6.392.614	6.392.614
2 G	35200	352.00	35200 Wells	23,492,211	24,250,854	24,782,375	25,135,035	25,346,128	25,842,065
3 G	35230	352.30	35230 Nonrecoverable Natural Gas	5,414,970	5,414,970	5,414,970	5,414,970	5,414,970	5,414,970
4 G	35300	353.00	35300 Lines	26,104,837	26,917,815	27,487,404	27,865,322	28,091,534	28,622,990
5 G	35400	354.00	35400 Compressor Station Equip	3,759,391	3,912,046	4,019,000	4,089,963	4,132,440	4,232,234
6 G	35500	355.00	35500 Measuring & Regulating Eq	3,534,546	3,534,546	3,534,546	3,534,546	3,534,546	3,534,546
7 G	35600	356.00	35600 Purification Equipment	13,120,580	13,298,784	13,423,637	13,506,476	13,556,062	13,672,556
8 G	35700	357.00	35700 Other Equipment	1,014,216	1,014,216	1,014,216	1,014,216	1,014,216	1,014,216
9 G	36010	360.10	36010 Land	1,245,964	1,245,964	1,245,964	1,245,964	1,245,964	1,245,964
0 G	36020	360.20	36020 Land Rights	-	-	-	-	-	-
1 G	36100	361.00	36100 Structures & Improvements	10,321,899	10,321,899	10,321,899	10,321,899	10,321,899	10,321,899
2 G	36210	362.10	36210 LNG Gas Tank Holders	18,160,971	18,160,971	18,160,971	18,160,971	18,160,971	18,160,971
3 G	36300	363.00	36300 Purification Equipment	2,088,231	2,088,231	2,088,231	2,088,231	2,088,231	2,088,231
4 G 5 G	36310 36320	363.10 363.20	36310 Liquefaction Equipment	8,531,493 5,268,987	8,531,493	8,531,493	8,531,493	8,531,493 5,268,987	8,531,493
5 G 6 G	36320	363.20	36320 Vaporizing Equipment 36330 Compressor Equipment	3,066,103	5,268,987 3,066,103	5,268,987 3,066,103	5,268,987 3,066,103	3,066,103	5,268,987 3,066,103
7 G	36340	363.40	36340 Measuring & Regulating Eq	1,730,865	1,730,865	1,730,865	1,730,865	1,730,865	1,730,865
7 G 8 G	36350	363.50	36350 Other Equipment	3,199,735	3,199,735	3,199,735	3,199,735	3,199,735	3,199,735
9 G	36510	365.10	36510 Land	33,386,814	34,039,006	34,495,945	34,799,121	34,980,594	35,406,942
0 G	36520	365.20	36520 Land Rights	17,895,565	18,245,145	18,490,067	18,652,571	18,749,842	18,978,368
1 G	36620	366.20	36620 Mea & Reg Station Structures	9,395,920	9,579,464	9,708,058	9,793,380	9,844,451	9,964,437
2 G	36630	366.30	36630 Other Structures	1,890,520	1,927,450	1,953,324	1,970,491	1,980,767	2,004,909
3 G	36700	367.00	36700 Mains	629,960,771	642,527,183	651,331,475	657,173,055	660,669,679	668,884,532
4 G	36900	369.00	36900 Measure & Regulat Sta Eq	238,183,600	241,859,652	244,435,172	246,144,009	247,166,876	249,569,967
5 G	37100	371.00	37100 Other Equipment	39,953	40,733	41,280	41,643	41,860	42,370
6 G	37410	374.10	37410 Land	3,078,094	3,104,646	3,123,249	3,135,592	3,142,980	3,160,337
7 G	37420	374.20	37420 Land Rights	3,354,103	3,383,036	3,403,306	3,416,756	3,424,807	3,443,720
8 G	37500	375.00	37500 Structures and Improvements	11,967,491	12,070,723	12,143,050	12,191,038	12,219,762	12,287,247
19 G	37610	376.10	37610 Mains - Steel	363,886,777	367,013,513	369,200,497	370,647,416	371,508,581	373,548,328
0 G	37620	376.20	37620 Mains - Plastic	1,029,481,312	1,033,978,217	1,037,132,517	1,039,229,498	1,040,489,623	1,043,433,566
1 G	37800	378.00	37800 Mea & Reg Sta Eq, General	74,500,079	75,142,718	75,592,965	75,891,701	76,070,516	76,490,620
12 G	38010	380.10	38010 Services - Steel	69,276,443	69,874,023	70,292,701	70,570,490	70,736,768	71,127,415
3 G	38020	380.20	38020 Services - Plastic	811,852,879	818,855,946	823,762,442	827,017,864	828,966,478	833,544,489
4 G	38100	381.00	38100 Meters	181,205,065	181,378,710	181,500,370	181,581,090	181,629,407	181,742,921
5 G	38200	382.00	38200 Meter Installations	211,797,538	212,815,857	213,529,312	214,002,684	214,286,033	214,951,723
6 G	38300	383.00	38300 House Regulators	130,924,704	132,054,064	132,845,318	133,370,309	133,684,555	134,422,835
7 G	38400	384.00	38400 House Regulatory Installation	3,580,646	3,611,533	3,633,173	3,647,531	3,656,125	3,676,316
8 G 9 G	38500	385.00	38500 Industrial Mea & Reg Sta Eq	70,387,339	70,994,503	71,419,894	71,702,138	71,871,082	72,267,994
9 G 0 G	38600 38910	386.00 389.1g	38600 Other Prop on Cust Premises 38910 Land, Gas	37,765 619,832	38,091 619.832	38,319 619,832	38,470 619,832	38,561 619,832	38,774
1 G	38910	389.1g 389.2g	38910 Land, Gas 38920 Land Rights, Gas	2,166,283		2,166,283		2,166,283	619,832
					2,166,283		2,166,283		2,166,283
2 G 3 G	39000 39020	390g 390.2g	39000 Structures & Improvemnts, Gas 39020 Leasehold Improvements	27,728,585 124.036	27,738,921 124,036	27,749,257 124,036	27,759,593 124.036	27,769,930 124,036	27,780,266 124,036
3 G 4 G	39020	390.2g 391.1g	39020 Leasenoid Improvements 39110 Office Furniture & Equip, Gas	979,259	979,259	979,259	979,259	979,259	979,259
4 G 5 G	39120	391.1g	39120 Computer Equipment, Gas	807,585	807,003	806,421	805,838	805,256	804,674
6 G	39210	392.1g	39210 Trns Eq - Autos, Gas	-	-		-	-	
7 G	39220	392.1g	39220 Trns Eq - Trailers, Gas	-					
8 G	39230	392.2g	39230 Trns Eq - Truck < 13000, Gas	-	-	-	-	-	-
9 G	39240	392.4g	39240 Trns Eq - Truck > 13000, Gas	229,771	229,771	229,771	229,771	229,771	229,771
0 G	39300	393a	39300 Stores Equipment, Gas	120,013	120,013	120,013	120.013	120,013	120,013
1 G	39400	394g	39400 Tools, Shop & Garage Equip, G	18,669,891	18,496,026	18,322,161	18,148,297	17,974,432	17,800,567
2 G	39500	395g	39500 Laboratory Equipment, Gas	1,827,318	1,818,063	1,808,807	1,799,552	1,790,297	1,781,042
3 G	39600	396g	39600 Power Operated Equipment, Gas	869,210	869,210	869,210	869,210	869,210	869,210
G	39700	397g	39700 Communication Equipment, Gas	4,319,669	4,340,942	4,362,215	4,383,489	4,404,762	4,426,035
5 G	39800	398g	39800 Miscellaneous Equipment, Gas	346,224	344,221	342,219	340,217	338,214	336,212
6 G	36700	367.ILI	Mains - FMCA Mains ILI Project	-	-	-	-	-	-
7 G	36700	367.TC	Mains - FMCA Transmission Crossing	-		-			-
8 G	37620	376.2BS	Mains - FMCA Bare Steele Replacement	-		-			-
9 G	37620	376.2RE	Mains - TDSIC Rural Extensions	3,997,644	7,159,295	10,556,654	14,261,046	17,009,038	20,109,128
0 G	36700	367.AL	Mains - TDSIC Aetna to 483 Loop	124,109,427	124,109,427	124,109,427	124,109,427	124,109,427	124,109,427
1 G	36700	367.AT	Mains - TDSIC Aetna to Tassinong	-	-	-	-	-	145,592,169
2 G	36900	369.KO	Measure & Regulator Station Eqp - TDSIC Kokomo Star Energy Fusion	68,605,577	68,605,577	68,605,577	68,605,577	68,605,577	68,605,577
3 G	38100	381.AMI	51 - AMI - Gas Meters	433,780	867,560	1,312,223	1,956,895	2,611,510	2,885,871
4 G	38200	382.AMI	51 - AMI - Gas Meter Installs	252,461	504,921	763,716	1,138,916	1,519,903	1,679,581
'5 G	39700	397.AMI	51 - AMI - Gas Comm	214.744	429,488	649.619	968,765	1,292,834	1,428,657

# Petitioner's Exhibit No. 19-S1 Page 39 of 79

#### Northern Indiana Public Service Company LLC Rate Base: Common Allocated

Lin	Ð				Actuals							2023 Forec	asted					
No	Segmen	t Account	Descr	iption	12/31/22		01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23
	Α	В	c		D		E	F	G	н	1	J	K	L	M	N	0	P
1	С	30100	301.00 30100 Organization, 0	Common	\$ 40,		\$ 40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109 \$	40,109
2	С	30300	303.00 30300 Intangible Plan	nt, Common	59,503,1		61,591,581	63,930,476	65,569,155	66,656,405	67,307,207	68,836,177	69,735,762	70,973,087	72,094,429	74,706,351	78,259,118	84,205,026
3	С	30300 NiFit	303NiFit 30300 Intangible Plan		13,693,4		13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413	13,693,413
4	С	30300 Other	303Other 30300 Intangible Plan		44,566,9		44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915
5	С	30399	303.99 30399 Cloud Softwar		7,080,		7,239,077	7,417,106	7,541,836	7,624,594	7,674,131	7,790,511	7,858,984	7,953,165	8,038,517	8,237,328	8,507,752	8,960,334
6	С	38910	389.10 38910 Land, Commo		666,		668,444	670,972	672,743	673,919	674,622	676,275	677,247	678,585	679,797	682,621	686,461	692,888
7	С	38920	389.20 38920 Land Rights, C		31,8		31,982	32,103	32,188	32,244	32,278	32,357	32,403	32,467	32,525	32,661	32,844	33,152
8	С	38930	389.30 38930 Indiana Rights		1,978,0		1,984,744	1,992,251	1,997,510	2,001,000	2,003,089	2,007,996	2,010,884	2,014,855	2,018,454	2,026,838	2,038,241	2,057,325
9	С	39000	390.00 39000 Structures & Ir		35,277,6	87	35,397,198	35,531,083	35,624,885	35,687,123	35,724,377	35,811,899	35,863,394	35,934,222	35,998,411	36,147,925	36,351,296	36,691,657
10	С	39010	390.10 39010 Struct Leased					-		-	-	-	-	-		-	-	-
11	С	39020		provements, Com	545,2		547,062	549,131	550,581	551,543	552,119	553,471	554,267	555,362	556,354	558,665	561,808	567,068
12	С	39110	391.10 39110 Office Furnitur		1,701,3		1,707,559	1,714,018	1,718,543	1,721,545	1,723,343	1,727,565	1,730,049	1,733,466	1,736,562	1,743,775	1,753,585	1,770,004
13	С	39120	391.20 39120 Computer Equ		2,536,6	13	2,545,207	2,554,834	2,561,578	2,566,053	2,568,732	2,575,025	2,578,728	2,583,821	2,588,436	2,599,187	2,613,810	2,638,284
14	С	39210	392.10 39210 Trns Eq - Auto					-		-	-	-	-	-		-	-	-
15	С	39220	392.20 39220 Trns Eq - Trail		236,3	30	237,131	238,028	238,656	239,073	239,323	239,909	240,254	240,729	241,159	242,160	243,523	245,803
16	С	39230	392.30 39230 Trns Eq - Truc					-		-	-	-	-	-		-	-	-
17	С	39240	392.40 39240 Tms Eq - Truc		30,4	92	30,596	30,711	30,792	30,846	30,878	30,954	30,999	31,060	31,115	31,245	31,420	31,715
18	С	39280	392.80 39280 Trns Eq - Helio				-	-	-	-	-	-	-	-	-	-	-	-
19	С	39300	393.00 39300 Stores Equipm		808,		811,448	814,517	816,668	818,094	818,948	820,955	822,135	823,759	825,230	828,658	833,320	841,122
20	c	39400	394.00 39400 Tools, Shop, C		2,658,9		2,667,950	2,678,041	2,685,111	2,689,802	2,692,610	2,699,207	2,703,088	2,708,426	2,713,264	2,724,534	2,739,862	2,765,516
21	C	39500	395.00 39500 Laboratory Eq		605,9		608,049	610,349	611,960	613,030	613,670	615,173	616,058	617,274	618,377	620,945	624,439	630,285
22	C	39600	396.00 39600 Power Operate		104,3		104,750	105,146	105,424	105,608	105,718	105,977	106,129	106,339	106,529	106,972	107,573	108,581
23	С	39601	396.10 39601 Pwr Opr Eqp F		1,624,6		1,630,233	1,636,438	1,640,786	1,643,670	1,645,397	1,649,453	1,651,840	1,655,122	1,658,097	1,665,026	1,674,452	1,690,226
24	c	39700	397.00 39700 Communicatio		502,		517,721	534,448	546,168	553,943	558,598	569,533	575,966	584,815	592,835	611,515	636,923	679,447
25	C	39710	397.10 39710 Communicatio		1,196,		1,200,787	1,205,329	1,208,511	1,210,622	1,211,886	1,214,855	1,216,602	1,219,004	1,221,182	1,226,254	1,233,153	1,244,699
26	C	39720	397.20 39720 Microwave Eq		3,433,4		3,445,081	3,458,112	3,467,241	3,473,299	3,476,924	3,485,443	3,490,455	3,497,348	3,503,595	3,518,147	3,537,940	3,571,066
27	c	39800	398.00 39800 Com Miscellar		964,		968,004	971,666	974,231	975,933	976,952	979,345	980,753	982,690	984,446	988,534	994,096	1,003,404
28	С		Total Common Allo	cated	\$ 179,789,0	81 [.2]	\$ 182,235,042 \$	184,975,196 \$	186,895,006 \$	188,168,785 \$	188,931,237 \$	190,722,518 \$	191,776,435 \$	193,226,035 \$	194,539,754 \$	197,599,776 \$	201,762,054 \$	208,728,038 [.2]

Line											2024 Fore
No.	Seament	Account		Description		01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	2024 Fore 06/30/24
	A	B		C		E	F	G	H		J
29	С	30100	301.00	30100 Organization. Common	s	40.109 \$	40.109 \$	40,109 \$	40.109 \$	40.109 \$	40,109
30	ċ	30300	303.00	30300 Intangible Plant, Common		86.575.302	89.230.668	91.091.073	92.325.437	93.064.297	94,800,150
31	ċ	30300 NiFit	303NiFit	30300 Intangible Plant MS. Common		13.693.413	13.693.413	13.693.413	13.693.413	13.693.413	13.693.413
32	Ċ	30300 Other	303Other	30300 Intangible Plant CIS, Common		44,566,915	44,566,915	44,566,915	44,566,915	44,566,915	44,566,915
33	С	30399	303.99	30399 Cloud Software Common		8,960,334	8,960,334	8,960,334	8,960,334	8,960,334	8,960,334
34	С	38910	389.10	38910 Land, Common		721,796	754,180	776,869	791,923	800,933	822,103
35	С	38920	389.20	38920 Land Rights, Common		34,535	36,084	37,170	37,890	38,321	39,334
36	С	38930	389.30	38930 Indiana Rights of Way, Common		2,143,156	2,239,311	2,306,679	2,351,377	2,378,133	2,440,990
37	С	39000	390.00	39000 Structures & Improvement, Com		38,222,428	39,937,315	41,138,800	41,935,977	42,413,147	43,534,194
38	С	39010	390.10	39010 Struct Leased To Others, Com		-	-		-		-
39	С	39020	390.20	39020 Leasehold Improvements, Com		590,726	617,229	635,798	648,119	655,493	672,819
40	С	39110	391.10	39110 Office Furniture & Equip, Com		1,843,848	1,926,575	1,984,534	2,022,990	2,046,009	2,100,088
41	С	39120	391.20	39120 Computer Equipment, Common		2,748,352	2,871,660	2,958,052	3,015,372	3,049,683	3,130,291
42	С	39210	392.10	39210 Trns Eq - Autos, Common		-		-	-		
43	С	39220	392.20	39220 Trns Eq - Trailers, Common		256,058	267,546	275,595	280,935	284,132	291,642
44	С	39230	392.30	39230 Tms Eq - Truck < 13000, Com		-		-	-		
45	С	39240	392.40	39240 Tms Eq - Truck > 13000, Com		33,038	34,520	35,558	36,248	36,660	37,629
46	С	39280	392.80	39280 Tms Eq - Helicopter, Common		-		-	-		-
47	С	39300	393.00	39300 Stores Equipment, Common		876,214	915,526	943,069	961,344	972,282	997,981
48	С	39400	394.00	39400 Tools, Shop, Garage Eq, Com		2,880,892	3,010,147	3,100,705	3,160,789	3,196,754	3,281,250
49	С	39500	395.00	39500 Laboratory Equipment, Common		656,581	686,039	706,678	720,372	728,568	747,826
50	С	39600	396.00	39600 Power Operated Equip, Common		113,111	118,185	121,741	124,100	125,512	128,829
51	С	39601	396.10	39601 Pwr Opr Eqp RateCase 2020		1,760,724	1,839,703	1,895,036	1,931,750	1,953,726	2,005,355
52	С	39700	397.00	39700 Communication Equip, Common		701,264	725,705	742,829	754,190	760,991	776,969
53	С	39710	397.10	39710 Communication Equip, Common		1,296,628	1,354,802	1,395,560	1,422,603	1,438,790	1,476,820
54	С	39720	397.20	39720 Microwave Equipment, Common		3,720,051	3,886,954	4,003,891	4,081,477	4,127,918	4,237,026
55	С	39800	398.00	39800 Com Miscellaneous Equip		1,045,266	1,092,162	1,125,019	1,146,820	1,159,869	1,190,526
56	С			Total Common Allocated	\$	213,480,740 \$	218,805,082 \$	222,535,428 \$	225,010,484 \$	226,491,991 \$	229,972,593

#### Workpaper RB 2-S1 Page [.7]

# Petitioner's Exhibit No. 19-S1 Page 40 of 79

#### Northern Indiana Public Service Company LLC Rate Base: Gas Accumulated Depreciation and Amortization

Workpaper RB 3-S1 Page [.8]

ine		Actuals						2023 Forecas						
lo. Segment Account	t Description	12/31/22	01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23
1 G 30100	301g 30100 Organization Costs. Gas	\$ 36,462	\$ 36.462 \$	36.462 \$	36.462 \$	36.462 \$	36.462 \$	36.462 \$	36.462 \$	36.462 \$	36.462 \$	36.462 S	36.462 \$	36.462
2 G 30200	302 30200 Franchises & Consents, Gas	(41.766)	(41.766)	(41.766)	(41,766)	(41,766)	(41.766)	(41.766)	(41,766)	(41,766)	(41,766)	(41.766)	(41,766)	(41.766)
3 G 30300	303g 30300 Intangible Property, Gas	(36,911,131)	(37,084,033)	(37,262,578)	(37,452,432)	(37,650,115)	(37,853,617)	(38,054,817)	(38,264,281)	(38,475,011)	(38,690,432)	(38,901,999)	(39,116,369)	(39,330,362)
4 G 30399	303.99g 30399 Cloud Software	(466.698)	(485,934)	(505,469)	(525,602)	(546,171)	(567,049)	(587,805)	(608,998)	(630,259)	(651,768)	(673,072)	(694,583)	(716,073)
5 G 35010	350 35010 Land	-	1	2	3	3	3	4	4	5	5	6	8	10
6 G 35020	350 35020 Leaseholds	(376.227)	(376.323)	(376.419)	(376.516)	(376.615)	(376,714)	(376.811)	(376.910)	(377.008)	(377,106)	(377,202)	(377,295)	(377.385)
7 G 35040	350 35040 Rights of Way	(89,191)	(90,049)	(90,906)	(91,764)	(92,623)	(93,483)	(94,341)	(95,201)	(96,060)	(96,919)	(97,777)	(98,635)	(99,491)
B G 35110	351 35110 Well Structures	(17,066)	(17,094)	(17,122)	(17,150)	(17,178)	(17,206)	(17,234)	(17,262)	(17,290)	(17,318)	(17,346)	(17,374)	(17,402)
9 G 35120	351 35120 Compressor Station Structures	(289,397)	(290,484)	(291,571)	(292,660)	(293,749)	(294,840)	(295,930)	(297,020)	(298,111)	(299,201)	(300,289)	(301,374)	(302,456)
10 G 35130	351 35130 Mea & Reg Station Structures	(121,535)	(121,570)	(121,605)	(121,640)	(121,676)	(121,711)	(121,747)	(121,783)	(121,818)	(121,854)	(121,889)	(121,923)	(121,956)
I1 G 35140	351 35140 Other Structures	(2,714,892)	(2,732,033)	(2,749,171)	(2,766,336)	(2,783,523)	(2,800,727)	(2,817,903)	(2,835,102)	(2,852,293)	(2,869,489)	(2,886,638)	(2,903,760)	(2,920,809)
2 G 35200	352 35200 Wells	(16,070,974)	(16,078,196)	(16,084,302)	(16,094,265)	(16,107,247)	(16,122,598)	(16,133,441)	(16,147,698)	(16,160,280)	(16,173,579)	(16,179,227)	(16,180,219)	(16,169,088)
3 G 35230	352 35230 Nonrecoverable Natural Gas	(4,869,097)	(4,874,890)	(4,880,678)	(4,886,487)	(4,892,311)	(4,898,148)	(4,903,962)	(4,909,793)	(4,915,616)	(4,921,443)	(4,927,231)	(4,932,995)	(4,938,696)
4 G 35300	353 35300 Lines	(21,471,091)	(21,519,197)	(21,566,444)	(21,618,293)	(21,673,712)	(21,731,899)	(21,785,283)	(21,842,649)	(21,898,343)	(21,955,029)	(22,003,565)	(22,047,473)	(22,078,771)
5 G 35400	354 35400 Compressor Station Equip	(3,087,856)	(3,097,268)	(3,106,678)	(3,116,104)	(3,125,543)	(3,134,992)	(3,144,424)	(3,153,870)	(3,163,310)	(3,172,754)	(3,182,169)	(3,191,569)	(3,200,924)
6 G 35500	355 35500 Measuring & Regulating Eq	(2.033,604)	(2,044,078)	(2,054,551)	(2,065,039)	(2,075,541)	(2,086,052)	(2,096,546)	(2,107,055)	(2,117,559)	(2,128,066)	(2,138,545)	(2,149,010)	(2,159,432)
7 G 35600	356 35600 Purification Equipment	(9,001,349)	(9,031,821)	(9,062,140)	(9,093,432)	(9,125,477)	(9,158,103)	(9,189,750)	(9,222,233)	(9,254,383)	(9,286,752)	(9,317,458)	(9,347,243)	(9,374,478)
18 G 35700 19 G 36010	357 35700 Other Equipment 360 36010 Land	(985,383)	(985,921)	(986,457)	(986,996)	(987,539)	(988,084)	(988,625)	(989,169)	(989,711)	(990,254)	(990,789)	(991,320)	(991,839) 154
19 G 36010 20 G 36020	360 36010 Land 360 36020 Land Rights	-	13	28	38	45	49	58	64	71	78	95	117	154
			-	-	(8 931 528)	-		-		-	-	-	(9.074.387)	-
21 G 36100 22 G 36210	361 36100 Structures & Improvements 362 36210 LNG Gas Tank Holders	(8,878,078)	(8,895,887)	(8,913,685)		(8,949,406)	(8,967,311)	(8,985,167) (18,893,070)	(9,003,062) (18,899,930)	(9,020,939)	(9,038,826) (18,913,596)	(9,056,630)	(18.926.887)	(9,092,014)
2 G 36210 3 G 36300	363 36300 Purification Equipment	(18,852,327) (1.521,759)	(18,859,061) (1,525,606)	(18,865,771) (1,529,451)	(18,872,553) (1.533,305)	(18,879,392) (1.537,165)	(18,886,274) (1.541.031)	(1544 887)	(1548,751)	(18,906,757) (1.552.612)	(1.556.475)	(18,920,287) (1,560,321)	(1564 159)	(18,933,250) (1.567,972)
G 36300	363 36300 Purification Equipment 363 36310 Liguefaction Equipment	(7,426,200)	(1,525,606) (7,436,741)	(7,447,273)	(1,533,305) (7,457,840)	(7,468,433)	(1,541,031) (7,479,047)	(1,544,887) (7,489,622)	(1,548,751) (7,500,228)	(7,510,819)	(7,521,418)	(1,560,321) (7,531,950)	(1,564,159) (7,542,444)	(1,567,972) (7,552,835)
24 G 36310 25 G 36320	363 36310 Equipación Equipment	(7,426,200) (5,078,248)	(5,080,336)	(5,082,417)	(5,084,518)	(5,086,635)	(5,088,764)	(5,090,869)	(5,092,992)	(5,095,106)	(5,097,223)	(5,099,300)	(5,101,351)	(5,103,336)
26 G 36330	363 36320 Vaporizing Equipment	(1.965.575)	(1 977 644)	(1.989.711)	(2.001.794)	(2 013 887)	(2.025.989)	(2 038 078)	(2,050,179)	(2,062,276)	(2.074.376)	(2 086 454)	(2 098 521)	(2,110,554)
7 G 36340	363 36340 Measuring & Regulating Eg	(1,191,571)	(1,196,443)	(1,201,313)	(1.206.191)	(1.211.075)	(1.215.963)	(1.220.844)	(1.225.732)	(1.230.616)	(1.235.503)	(1.240.377)	(1.245.243)	(1.250.090)
28 G 36350	364 36350 Other Equipment	(1,786,355)	(1,796,903)	(1,807,449)	(1,818,010)	(1,828,581)	(1,839,162)	(1,849,728)	(1,860,307)	(1,870,881)	(1,881,459)	(1,892,013)	(1,902,554)	(1,913,060)
29 G 36510	365 36510 Land	(1,700,000)	42 246	89.572	122,730	144 731	157 899	188 838	207.040	232.077	254 767	307 619	379 508	499,821
30 G 36520	365 36520 Land Rights	(3.074.561)	(3,068,022)	(3,059,478)	(3,059,335)	(3,065,738)	(3,077,249)	(3,079,460)	(3,089,023)	(3,095,234)	(3,103,129)	(3 095 244)	(3 078 055)	(3,036,134)
1 G 36620	366 36620 Mea & Reg Station Structures	(1,616,383)	(1,612,757)	(1,608,026)	(1,607,926)	(1,611,433)	(1,617,755)	(1,618,951)	(1,624,199)	(1,627,598)	(1,631,926)	(1,627,553)	(1,618,050)	(1,594,911)
32 G 36630	366 36630 Other Structures	(230,229)	(229.723)	(229.004)	(229,227)	(230,185)	(231,714)	(232.214)	(233.537)	(234,493)	(235.641)	(235.044)	(233.427)	(229,084)
G 36700	367 36700 Mains	(138.837.914)	(139,226,338)	(139,589,989)	(140.041.450)	(140,561,596)	(141,135,624)	(141.607.752)	(142.157.492)	(142.669.532)	(143, 198, 068)	(143,553,680)	(143,804,514)	(143,781,739)
4 G 36900	369 36900 Measure & Regulat Sta Eq	(34,762,336)	(34,865,132)	(34,945,843)	(35,119,542)	(35,365,689)	(35,668,370)	(35,868,223)	(36,149,451)	(36,393,631)	(36,656,484)	(36,744,860)	(36,730,436)	(36,442,633)
5 G 37100	371 37100 Other Equipment	(48,658)	(48,679)	(48,698)	(48,736)	(48,791)	(48,858)	(48,905)	(48,969)	(49,026)	(49,088)	(49,116)	(49,125)	(49,082)
G 37410	374 37410 Land	-	884	1,875	2,569	3,029	3,305	3,953	4,334	4,858	5,332	6,439	7,943	10,462
37 G 37420	374 37420 Land Rights	(459,045)	(461,483)	(463,830)	(466,527)	(469,498)	(472,683)	(475,470)	(478,565)	(481,515)	(484,533)	(486,875)	(488,814)	(489,690)
38 G 37500	375 37500 Structures and Improvements	(2,177,461)	(2,185,909)	(2,193,990)	(2,203,436)	(2,213,950)	(2,225,300)	(2,235,086)	(2,246,076)	(2,256,492)	(2,267,169)	(2,275,194)	(2,281,623)	(2,283,865)
39 G 37610	376 37610 Mains - Steel	(146,259,023)	(146,540,058)	(146,806,535)	(147,125,507)	(147,485,523)	(147,877,719)	(148,209,306)	(148,587,242)	(148,942,814)	(149,308,322)	(149,570,976)	(149,771,488)	(149,809,426)
40 G 37620	376 37620 Mains - Plastic	(293,274,330)	(294,009,381)	(294,702,640)	(295,544,475)	(296,502,516)	(297,551,710)	(298,428,642)	(299,436,870)	(300,381,395)	(301,353,867)	(302,034,012)	(302,537,117)	(302,577,770)
41 G 37800	378 37800 Mea & Reg Sta Eq, General	(23,751,961)	(23,846,361)	(23,938,164)	(24,040,641)	(24,151,439)	(24,268,734)	(24,374,150)	(24,488,919)	(24,599,393)	(24,711,992)	(24,804,436)	(24,884,958)	(24,933,858)
42 G 38010	380 38010 Services - Steel	(51,457,420)	(51,629,196)	(51,797,242)	(51,981,692)	(52,178,911)	(52,386,082)	(52,575,317)	(52,778,874)	(52,976,011)	(53, 176, 489)	(53,346,535)	(53,498,771)	(53,603,436)
43 G 38020	380 38020 Services - Plastic	(470,139,333)	(471,390,830)	(472,593,185)	(473,981,703)	(475,515,604)	(477,163,310)	(478,599,121)	(480,198,812)	(481,720,918)	(483,278,978)	(484,477,474)	(485,460,481)	(485,876,756)
14 G 38100	381 38100 Meters	(32,635,848)	(33,094,267)	(33,549,724)	(34,027,737)	(34,523,156)	(35,031,984)	(35,518,805)	(36,024,895)	(36,523,658)	(37,027,646)	(37,494,307)	(37,940,743)	(38,330,321)
15 G 38200	382 38200 Meter Installations	(134,860,476)	(134,973,984)	(135,079,320)	(135,212,813)	(135,368,348)	(135,541,190)	(135,681,077)	(135,845,896)	(135,998,468)	(136,156,263)	(136,258,132)	(136,325,954)	(136,305,139)
6 G 38300	383 38300 House Regulators	(79,310,038)	(79,400,932)	(79,486,941)	(79,590,464)	(79,707,682)	(79,835,640)	(79,943,343)	(80,066,515)	(80, 182, 206)	(80,301,203)	(80,385,828)	(80,449,665)	(80,459,152)
17 G 38400	384 38400 House Regulatory Installation	(3,183,766)	(3,184,409)	(3,184,929)	(3,185,843)	(3,187,066)	(3,188,531)	(3,189,525)	(3,190,869)	(3, 192, 035)	(3,193,272)	(3,193,708)	(3,193,649)	(3,192,316)
18 G 38500 19 G 38600	385 38500 Industrial Mea & Reg Sta Eq	(27,112,946)	(27,178,202)	(27,241,407)	(27,312,770)	(27,390,496)	(27,473,197)	(27,546,736)	(27,627,438)	(27,704,809)	(27,783,786)	(27,847,218)	(27,901,406)	(27,931,160)
9 G 38600 0 G 38910	386 38600 Other Prop on Cust Premises	(36,779)	(36,820)	(36,859)	(36,903)	(36,950)	(37,000)	(37,045)	(37,093)	(37,140)	(37,188)	(37,228)	(37,264)	(37,288)
50 G 38910 51 G 38920	389.1g 38910 Land, Gas 389.2g 38920 Land Rights, Gas	(191.217)	(194.810)	(198.402)	(201.995)	(205,587)	(209.180)	(212.772)	(216.364)	(219.957)	(223.549)	(227,142)	(230,734)	(234.327)
51 G 38920 52 G 39000	390g 39000 Structures & Improvemnts, Gas	(191,217) (9.687.431)	(194,810) (9,799,144)	(9.910.857)	(10 022 570)	(10,134,283)	(10,245,996)	(10.357.709)	(10,469,422)	(10,581,135)	(10,692,848)	(10,804,561)	(10,916,274)	(11,027,987)
2 G 39000 3 G 39020	390g 39000 Structures & Improvements, Gas 390.2g 39020 Leasehold Improvements	(9,687,431) (106,316)	(9,799,144) (106,816)	(9,910,857) (107,316)	(10,022,570) (107,816)	(10,134,283) (108,316)	(10,245,996) (108,816)	(10,357,709) (109,316)	(10,469,422) (109,815)	(10,581,135) (110,315)	(10,692,848) (110,815)	(10,804,561) (111,315)	(10,916,274) (111,815)	(11,027,987) (112,315)
4 G 39110	391.1g 39110 Office Furniture & Equip. Gas	(389.826)	(393,906)	(397,986)	(402.067)	(406 147)	(410.227)	(414.307)	(418.388)	(422,468)	(426.548)	(430 628)	(434 709)	(438 789)
5 G 39120	391.2g 39120 Computer Equipment, Gas	548,782	539,159	529,535	519,911	510,287	500.663	491.039	481,415	471,791	462.167	452.543	442.919	433,295
56 G 39210	392.1g 39210 Trns Eq - Autos, Gas	540,702	338,138	328,333	518,811	510,207	300,003	491,039	401,415	4/1,/01	402,107	452,545	442,010	433,283
57 G 39220	392.2g 39220 Trns Eq - Trailers, Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
58 G 39230	392.3g 39230 Trns Eq - Truck < 13000, Gas	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)
59 G 39240	392.4g 39240 Trns Eq - Truck > 13000, Gas	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)
0 G 39300	393g 39300 Stores Equipment, Gas	(41.364)	(41.697)	(42.030)	(42.363)	(42 696)	(43.029)	(43 362)	(43,696)	(44.029)	(44,362)	(44 695)	(45.028)	(45.361)
1 G 39400	394g 39400 Tools, Shop & Garage Equip, G	(6.783.623)	(6.846.435)	(6.909.248)	(6,972,060)	(7.034.873)	(7.097.685)	(7.160.498)	(7,223,310)	(7,286,123)	(7.348.935)	(7.411.748)	(7.474.560)	(7.537.373)
2 G 39500	395g 39500 Laboratory Equipment, Gas	(788,863)	(796,515)	(804,167)	(811,820)	(819,472)	(827,125)	(834,777)	(842,429)	(850,082)	(857,734)	(865,387)	(873,039)	(880,691)
3 G 39600	396g 39600 Power Operated Equipment, Gas	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)	(843,824)
4 G 39700	397g 39700 Communication Equipment, Gas	(875,871)	(899,763)	(923,655)	(947,547)	(971,439)	(995.331)	(1,019,223)	(1,043,115)	(1,067,006)	(1,090,898)	(1,114,790)	(1.138.682)	(1,162,574)
G 39800	398g 39800 Miscellaneous Equipment, Gas	(202,596)	(204,047)	(205,498)	(206,949)	(208,399)	(209,850)	(211,301)	(212,752)	(214,203)	(215,654)	(217,105)	(218,556)	(220,007)
6 G 36700	367.ILI Mains - FMCA Mains ILI Project			-	-		-			-		-	-	,,
G 36700	367.TC Mains - FMCA Transmission Crossing	-	-				-		-					
8 G 37620	376.2BS Mains - FMCA Bare Steele Replacement	-	-										-	
9 G 37620	376.2RE Mains - TDSIC Rural Extensions	-	-				-		-					-
0 G 36700	367.AL Mains - TDSIC Aetna to 483 Loop	-	-									5,468,555	5,329,966	5,191,378
1 G 36700	367.AT Mains - TDSIC Aetna to Tassinong	-	-		-		-	-	-			-	-	-
2 G 36900	369.KO Measure & Regulator Station Eqp - TDSIC Kokor	-	-								3,022,924	2,892,002	2,761,080	2,630,157
73 G 38100	381.AMI 51 - AMI - Gas Meters	-	-		-		-	-	-		-	-	-	-
4 G 38200	382.AMI 51 - AMI - Gas Meter Installs	-	-											
G 39700	397.AMI 51 - AMI - Gas Comm	-	-										-	
6 G	Total Gas Accumulated Depreciation	\$ (1,608,074,492) [.3]	E (4 C40 400 004) E	(1,616,549,169) \$	(4 604 440 476) 6	(1.626.853.338) \$	(4 COO TOO TOO) E	(1.637.791.442) \$	(1.643.489.431) \$	(1.648.891.999) \$	(1.651.414.009) \$	(1.650.242.117) \$	(1.653.856.142) \$	(1.655.302.233)

### Northern Indiana Public Service Company LLC Rate Base: Gas Accumulated Depreciation and Amortization

Workpaper RB 3-S1 Page [.9]

								4 Forecasted		
o. S	gment	Account		Description	01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	06/30/24
	Α	в		c	D	E	F	G	н	1
	G	30100	301g	30100 Organization Costs, Gas \$		36,462 \$	36,462 \$	36,462 \$	36,462 \$	36,462
	G	30200	302.00	30200 Franchises & Consents, Gas	(41,766)	(41,766)	(41,766)	(41,766)	(41,766)	(41,766)
	G	30300	303g	30300 Intangible Property, Gas	(39,594,256)	(39,858,151)	(40, 122, 045)	(40,385,615)	(40,649,186)	(40,912,756)
	G	30399	303.99g	30399 Cloud Software	(740,206)	(764,339)	(780,087)	(795,835)	(811,583)	(827,331)
	G	35010	350	35010 Land	10	10	10	10	10	10
	G	35020	350	35020 Leaseholds	(377,485)	(377,586)	(377,686)	(377,787)	(377,887)	(377,988)
	G	35040	350	35040 Rights of Way	(100,352)	(101,214)	(102,076)	(102,938)	(103,799)	(104,661)
	G	35110	351	35110 Well Structures	(17,430)	(17,458)	(17,487)	(17,515)	(17,543)	(17,572)
	G	35120	351	35120 Compressor Station Structures	(303.550)	(304,645)	(305,739)	(306.834)	(307,928)	(309.023)
	Ğ	35130	351	35130 Mea & Reg Station Structures	(121,992)	(122,028)	(122,065)	(122,101)	(122,137)	(122,174)
		35140	351	35140 Other Structures	(2,938,069)	(2,955,329)	(2,972,589)	(2,989,849)	(3,007,109)	(3,024,370)
	Ğ	35200	352	35200 Wells	(16,155,117)	(16,137,622)	(16.132.313)	(16,136,540)	(16,148,256)	(16,145,726)
	Ğ	35230	352	35230 Nonrecoverable Natural Gas	(4,944,562)	(4,950,428)	(4,956,295)	(4,962,161)	(4,968,027)	(4,973,893)
	G	35300	353	35300 Lines	(22,105,422)	(22,129,170)	(22,168,457)	(22,219,797)	(22,280,484)	(22,324,952)
	G	35400	354	35400 Compressor Station Equin	(3 203 800)	(3 206 238)	(3 211 291)	(3 218 368)	(3 227 011)	(3.232.988)
	G	35500	355	35500 Measuring & Regulating Eq	(2,169,976)	(2,180,521)	(2,191,066)	(2,201,611)	(2,212,155)	(2,222,700)
	G	35600	356	35600 Purification Equipment	(9,401,682)	(9,428,426)	(9,458,113)	(9,490,077)	(9,523,800)	(9,554,560)
	G	35700	357	35700 Other Equipment	(9,401,082) (992,388)	(9,428,426) (992,937)	(9,458,115) (993,487)	(994,036)		
		36010	360	36010 Land	(992,300)		(993,467) 154	(994,030)	(994,585) 154	(995,135) 154
	G				154	154	154	104	104	154
	G	36020	360 361	36020 Land Rights	-	-	-	-	-	-
		36100		36100 Structures & Improvements	(9,109,992)	(9,127,969)	(9,145,946)	(9,163,924)	(9,181,901)	(9,199,878)
	G	36210	362	36210 LNG Gas Tank Holders	(18,940,212)	(18,947,174)	(18,954,135)	(18,961,097)	(18,968,059)	(18,975,020)
	G	36300	363	36300 Purification Equipment	(1,571,852)	(1,575,733)	(1,579,614)	(1,583,494)	(1,587,375)	(1,591,255)
	G	36310	363	36310 Liquefaction Equipment	(7,563,499)	(7,574,164)	(7,584,828)	(7,595,493)	(7,606,157)	(7,616,821)
	G	36320	363	36320 Vaporizing Equipment	(5,105,488)	(5,107,639)	(5,109,791)	(5,111,942)	(5,114,094)	(5,116,245)
	G	36330	363	36330 Compressor Equipment	(2,122,690)	(2,134,827)	(2,146,964)	(2,159,100)	(2,171,237)	(2,183,374)
	G	36340	363	36340 Measuring & Regulating Eq	(1,254,994)	(1,259,898)	(1,264,802)	(1,269,706)	(1,274,611)	(1,279,515)
	G	36350	364	36350 Other Equipment	(1,923,672)	(1,934,285)	(1,944,897)	(1,955,510)	(1,966,122)	(1,976,735)
	G	36510	365	36510 Land	525,473	554,210	574,344	587,702	595,699	614,484
	G	36520	365	36520 Land Rights	(3,047,001)	(3,056,652)	(3,071,403)	(3,090,129)	(3,111,956)	(3, 128, 137)
	G	36620	366	36620 Mea & Reg Station Structures	(1,600,871)	(1,606,160)	(1,614,261)	(1,624,552)	(1,636,553)	(1,645,440)
	G	36630	366	36630 Other Structures	(230,624)	(232,035)	(234,018)	(236,446)	(239,222)	(241,374)
	G	36700	367	36700 Mains	(143.830.134)	(143.813.773)	(144.026.942)	(144,419,650)	(144,953,203)	(145,220,395)
	Ğ	36900	369	36900 Measure & Regulat Sta Eg	(36.695.715)	(36.931.582)	(37.239.928)	(37.604.743)	(38.013.623)	(38.342.354)
	Ğ	37100	371	37100 Other Equipment	(49,161)	(49,238)	(49,327)	(49,427)	(49,533)	(49,628)
		37410	374	37410 Land	11.506	12.676	13.496	14.039	14.365	15.130
	Ğ	37420	374	37420 Land Rights	(492,241)	(494,684)	(497,540)	(500,719)	(504,152)	(507,114)
	G	37500	375	37500 Structures and Improvements	(2,292,660)	(2,301,020)	(2,310,994)	(2,322,227)	(2,334,448)	(2,344,823)
	G	37610	376	37610 Mains - Steel	(150.082.812)	(150.338.988)	(150.657.148)	(151,023,767)	(151,428,377)	(151,761,388)
	G	37620	376	37620 Mains - Plastic	(303.595.651)	(304.588.716)	(305.670.074)	(306.820.494)	(308.025.087)	(309.127.344)
										(25.597.112)
	G	37800 38010	378 380	37800 Mea & Reg Sta Eq, General 38010 Services - Steel	(25,033,419)	(25,129,913)	(25,239,013)	(25,357,940)	(25,484,541)	
		38010	380		(53,785,454)	(53,963,066)	(54,160,052)	(54,372,119)	(54,595,940)	(54,798,577)
	G			38020 Services - Plastic	(487,184,087)	(488,433,380)	(489,902,540)	(491,543,405)	(493,318,679)	(494,843,695)
	G	38100	381	38100 Meters	(38,879,879)	(39,429,051)	(39,981,162)	(40,535,541)	(41,091,667)	(41,644,926)
	G	38200	382	38200 Meter Installations	(136,462,202)	(136,613,905)	(136,784,079)	(136,968,714)	(137,164,703)	(137,339,072)
	G	38300	383	38300 House Regulators	(80,552,976)	(80,641,031)	(80,749,770)	(80,874,684)	(81,012,282)	(81,125,958)
	G	38400	384	38400 House Regulatory Installation	(3,192,904)	(3,193,346)	(3,194,254)	(3,195,526)	(3,197,085)	(3,198,087)
	G	38500	385	38500 Industrial Mea & Reg Sta Eq	(27,999,765)	(28,065,946)	(28,141,762)	(28,225,094)	(28,314,301)	(28,392,688)
	G	38600	386	38600 Other Prop on Cust Premises	(37,331)	(37,373)	(37,420)	(37,470)	(37,523)	(37,572)
	G	38910	389.1g	38910 Land, Gas	-	-	-	-	-	-
	G	38920	389.2g	38920 Land Rights, Gas	(237,919)	(241,511)	(245,104)	(248,696)	(252,289)	(255,881)
	G	39000	390g	39000 Structures & Improvemnts, Gas	(11,150,036)	(11,272,127)	(11,394,260)	(11,516,434)	(11,638,650)	(11,760,907)
	G	39020	390.2g	39020 Leasehold Improvements	(112,815)	(113,315)	(113,815)	(114,315)	(114,814)	(115,314)
	Ğ	39110	391.1g	39110 Office Furniture & Equip, Gas	(442,869)	(446,949)	(451,030)	(455,110)	(459,190)	(463,270)
	Ğ	39120	391.2g	39120 Computer Equipment, Gas	424,254	415,219	406,191	397,170	388,156	379,149
	Ğ	39210	392.1g	39210 Trns Eq - Autos, Gas	0	0	0	0	0	0
	Ğ	39220	392.2g	39220 Trns Eq - Trailers, Gas	ō	ō	ō	ō	ō	ō
	Ğ	39230	392.3g	39230 Tros Eq - Truck < 13000 Gas	(14,708)	(14,708)	(14,708)	(14,708)	(14,708)	(14 708)
	G	39240	392.4g	39240 Trns Eq - Truck > 13000, Gas	(258.222)	(258,222)	(258,222)	(258,222)	(258,222)	(258,222)
	G	39300	393a	39300 Stores Equipment, Gas	(45,694)	(46,027)	(46,360)	(46,693)	(47,026)	(47,359)
	G	39400	394a	39400 Tools, Shop & Garage Equip, G	(7.426.320)	(7.314.688)	(7.202.477)	(7.089.686)	(6.976.315)	(6.862.365)
	G	39400	394g 395g	39500 Laboratory Equipment, Gas	(7,420,320) (879,089)	(7,314,000) (877,447)	(7,202,477) (875,768)	(874,049)	(872,292)	(870,497)
	G	39500	395g 396g	39500 Laboratory Equipment, Gas 39600 Power Operated Equipment, Gas	(843,824)	(843,824)		(843,824)	(872,292) (843,824)	(870,497) (843,824)
							(843,824)			
	G	39700	397g	39700 Communication Equipment, Gas	(1,207,740)	(1,253,023)	(1,298,425)	(1,343,944)	(1,389,582)	(1,435,339)
	G	39800	398g	39800 Miscellaneous Equipment, Gas	(219,456)	(218,896)	(218,328)	(217,751)	(217,167)	(216,573)
	G	36700	367.ILI	Mains - FMCA Mains ILI Project	-	-	•	-	-	-
	G	36700	367.TC	Mains - FMCA Transmission Crossing	-		-		-	
	G	37620	376.2BS	Mains - FMCA Bare Steele Replacement	-	-	-	-	-	-
	G	37620	376.2RE	Mains - TDSIC Rural Extensions	176,146	310,592	451,577	601,957	705,689	821,592
	G	36700	367.AL	Mains - TDSIC Aetna to 483 Loop	5,052,789	4,914,200	4,775,611	4,637,022	4,498,433	4,359,844
	G	36700	367.AT	Mains - TDSIC Aetna to Tassinong	-	-	-	-	-	6,415,136
		36900	369.KO	Measure & Regulator Station Eqp - TDSIC Kokomo Star Energy	2,499,235	2,368,313	2,237,390	2,106,468	1,975,546	1,844,623
	Ğ	38100	381.AMI	51 - AMI - Gas Meters	19,113	36,893	53,818	78,189	101,015	105,074
	Ğ	38200	382.AMI	51 - AMI - Gas Meter Installs	11,124	21,998	32.900	48.675	64,333	69.861
	G	39700	397 AMI	51 - AMI - Gas Comm	9 462	17 731	25 043	35 494	44.389	43 188

#### Northern Indiana Public Service Company LLC Rate Base: Common Allocated - Accumulated Depreciation and Amortization

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Line			Actuals												
2         2         30300         Nime         1000         1102,2507         (44,217,830)         (44,217,830)         (44,217,810)         (44,217,810)         (44,217,810)         (44,217,810)         (44,217,810)         (11,017,23,151) <t< th=""><th>No. Segme</th><th>nt Account</th><th>Description</th><th>12/31/22</th><th>01/31/23</th><th>02/28/23</th><th>03/31/23</th><th>04/30/23</th><th>05/31/23</th><th>06/30/23</th><th>07/31/23</th><th>08/31/23</th><th>09/30/23</th><th>10/31/23</th><th>11/30/23</th><th>12/31/23</th></t<>	No. Segme	nt Account	Description	12/31/22	01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23
2         C         30300         Nime Jobe Plant Common         (44,217,830)         (44,253,428)         (44,228,248)         (44,228,248)         (4	A	В	C	D	E	F	G	н	1	J	ĸ	L	M	N	0	P
3       C       30300 Hrlt       3030 Hrlt       3030 Hrlt       3030 Hrlt       3030 Hrlt       3030 Hrlt       111,827,843       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (11,827,843)       (14,523,428)       (44,523,428	1 C			\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
4       C       30300 httm:       30300 httm:       30300 httm:       30300 httm:       (44,523,428)       <	2 C															(51,547,284)
5         C         30399         3039 (303 (2) (33 dothare Common         (2,2) (9, 5) (7)         (3,02,46)         (3,44,44)         (3,26,27)         (3,612,076)         (3,27,240)         (3,841,55)         (3,841,46)         (4,68,32)           7         C         38901         38910 (1,0,100,10,10,10,10,10,10,10,10,10,10,10	3 C															(12,095,848)
6       C       389:0       389:10       39:10       39:10       39:1	4 C															(44,523,428)
7       C       38202 </td <td>5 C</td> <td></td> <td></td> <td>(2,804,919)</td> <td>(2,918,957)</td> <td></td> <td>(4,158,338)</td>	5 C			(2,804,919)	(2,918,957)											(4,158,338)
8       C       38830       39830 index Reints of Way. Common       -       265       26       868       1.012       1.144       1.320       1.447       1.622       1.781       2.150       2.652         9       C       39000       390.00       443.978.885       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (458,768)       (43.20,308)       (43.20	6 C		389.10 38910 Land, Common	-	99	211	289	341	372	445	487	546		724	893	1,177
9         C         3900         3900         39000         39000 structures & improvement, Com         (14,460,124)         (14,460,124)         (14,461,440)         (14,4702,086)         (14,2702,86)         (14,280,27)         (14,280,28) </td <td>7 C</td> <td></td> <td></td> <td>-</td> <td>5</td> <td>10</td> <td>14</td> <td>16</td> <td>18</td> <td>21</td> <td>23</td> <td>26</td> <td></td> <td>35</td> <td>43</td> <td>56</td>	7 C			-	5	10	14	16	18	21	23	26		35	43	56
10         C         39010<	8 C			-												3,493
11       C       3920       392.0       392.02       392	9 C			(14,413,080)	(14,469,024)	(14,524,480)	(14,582,113)	(14,641,440)	(14,702,086)	(14,760,362)	(14,820,537)	(14,879,865)	(14,939,639)	(14,995,389)	(15,048,791)	(15,095,909)
12       C       3910       39110       1910 0/flo pumlure & Equip, Com       (4,27,15)       (4,286,962)       (4,320,96)       (4,320,306)       (4,320,306)       (4,320,3764)       (4,346,320)       (4,365,047)       (4,363,607)       (4,363,607)       (4,370,776)       (2,471,776)       (4,471,776)       (4,4	10 C			0	0	0	0	0	0	0	0	0	0	0	0	0
13       C       39120<	11 C															(458,072)
14       C       3920       39210       39210       39220       39240<	12 C															(4,380,310)
15       C       3920       392.0       392.0       392.0       392.0       392.0       392.0       392.0       392.0       392.0       112       89.8.1       88.41         16       C       392.0       392.0       392.0       392.0       392.0       116       89.8.1       88.41         17       C       392.0       392.0       392.00       392.00       116.2       91.12       89.8.1       88.41         18       C       392.0       392.0       392.00       392.00       392.00       116.2       (11.223)       (11.222)       (11.222)       (11.222)       (11.222)       (11.223)       (11.224)       (11.221)       (11.221)       (11.221)       (11.221)       (11.221)       (11.221)       (11.221)	13 C															(2,259,747)
16       C       392.0       392.0       392.0       392.0       392.0       392.0       17.221       (17.22)	14 C															243,768
17       C       39240       392800       392800       39280       3928	15 C															87,193
18       C       39200       3920       39200 </td <td>16 C</td> <td></td> <td>(17,222)</td>	16 C															(17,222)
19       C       393000       393000       39300       3930	17 C															(919,262)
20         C         39400         394.00	18 C															476,020
21         C         33500         33500         39501         Laboratory Equipment. Common         (107,45)         (103,36)         (113,316)         (116,226)         (122,122)         (122,152)         (121,133)         (133,316)           22         C         33600         39501 Laboratory Equipment. Common         (245,022)         (245,013)         (107,455)         (110,366)         (113,216)         (114,222)         (122,152)         (122,152)         (124,193)         (244,967)           23         C         39601         39601 Pword Denated Equip. Common         (245,026)         (225,035)         (258,013)         (258,637)         (258,637)         (224,953)         (224,957)         (244,961) <td>19 C</td> <td></td> <td>(476,818)</td>	19 C															(476,818)
22         C         39600         39600 Power Operated Equip. Common         (24, 607)         (24, 986)         (24, 986)         (24, 977)         (24, 497)         (24, 497)         (24, 497)         (24, 496)         (24, 496)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 497)         (24, 496)         (24, 496)         (24, 496)         (24, 496)         (24, 496)         (24, 497)	20 C															(1,941,738)
23         C         39610         39610 Part Opt Exp Ratio:Saio 2020         (259,345)         (259,305)         (250,305)         (2,30,501)         (2,31,507)         (1,11,11)         (1,10,48,37)         (1,10,37,77)         (2,234,363)         (2,34	21 C															(136,715)
24         C         39700<	22 C															(244,870)
25         C         39710         39710         Communication Equip. Common         (2.203,378)         (2.217,719)         (2.226,573)         (2.261,143)         (2.275,777)         (2.203,501)         (2.319,669)         (2.343,683)         (2.348,657)         (2.363,531)         (1.331,669)           26         C         39720 <t< td=""><td>23 C</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(256,662)</td></t<>	23 C															(256,662)
26         C         39720         39720         Microwave Equipment, Common         (4,378,718)         (4,419,864)         (4,450,09)         (4,548,449)         (4,588,432)         (4,628,243)         (4,712,359)         (4,754,519)         (4,796,388)         (4,838,202)         (4           27         C         39800         398.00         39800 Com Miscellaneous Equip         (608,408)         (610,611)         (612,805)         (617,052)         (619,682)         (621,954)         (628,576)         (628,890)         (631,105)         (633,266)	24 C															1,098,983
27 C 39800 398.00 398.00 398.00 com Miscellaneous Equip (608.408) (610.611) (612.805) (615.057) (617.352) (619.892) (621.954) (624.275) (628.890) (631,105) (633.286)	25 C															(2,377,985)
	26 C															(4,879,670)
28 C Total Common Allocated - Accumulated Depreciation \$ (131,905,882) [.4] \$ (132,707,246) \$ (133,641,355) \$ (134,640,375) \$ (135,686,891) \$ (136,767,259) \$ (137,830,122) \$ (138,941,109) \$ (140,055,972) \$ (141,193,204) \$ (142,297,062) \$ (143,409,769) \$ (14	27 C	39800														(635,275)
	28 C		Total Common Allocated - Accumulated Depreciatio	n \$ (131,905,882) [.4] \$	(132,707,246) \$	(133,641,355) \$	(134,640,375) \$	(135,686,891) \$	(136,767,259) \$	(137,830,122) \$	(138,941,109) \$	(140,055,972) \$	(141,193,204) \$	(142,297,062) \$	(143,409,769) \$	(144,494,461) [.4]

Line										2024 Forecasted
No.	Segment	Account		Description	 01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	06/30/24
	Α	в		C	 E	F	G	н		J
29	С	30100	301.00	30100 Organization, Common	\$ - \$	- \$	- \$	- \$	- \$	-
30	С	30300	303.00	30300 Intangible Plant, Common	(52,387,210)	(53,250,192)	(54,172,910)	(55,135,842)	(56,129,690)	(57,092,598)
31	С	30300 NiFit	303NiFit	30300 Intangible Plant MS, Common	(12,209,960)	(12,324,072)	(12,438,184)	(12,552,295)	(12,666,407)	(12,780,519)
32	С	30300 Other	303Other	30300 Intangible Plant CIS, Common	(44,523,428)	(44,523,428)	(44,523,428)	(44,523,428)	(44,523,428)	(44,523,428)
33	С	30399	303.99	30399 Cloud Software Common	(4,276,879)	(4,394,753)	(4,512,627)	(4,630,500)	(4,748,363)	(4,865,178)
34	С	38910	389.10	38910 Land, Common	2,450	3,877	4,877	5,540	5,937	6,870
35	С	38920	389.20	38920 Land Rights, Common	117	186	233	265	284	329
36	С	38930	389.30	38930 Indiana Rights of Way, Common	7,275	11,512	14,480	16,450	17,629	20,399
37	С	39000	390.00	39000 Structures & Improvement, Com	(15,085,925)	(15,069,696)	(15,081,352)	(15,114,707)	(15,164,967)	(15,184,854)
38	С	39010	390.10	39010 Struct Leased To Others, Com	0	0	0	0	0	0
39	С	39020	390.20	39020 Leasehold Improvements, Com	(457,029)	(455,861)	(455,043)	(454,500)	(454,175)	(453,412)
40	С	39110	391.10	39110 Office Furniture & Equip, Com	(4,386,098)	(4,391,872)	(4,399,159)	(4,407,603)	(4,416,923)	(4,424,991)
41	С	39120	391.20	39120 Computer Equipment, Common	(2,329,340)	(2,401,456)	(2,478,678)	(2,559,619)	(2,643,191)	(2,725,691)
42	С	39210	392.10	39210 Trns Eq - Autos, Common	243,768	243,768	243,768	243,768	243,768	243,768
43	С	39220	392.20	39220 Trns Eq - Trailers, Common	86,234	85,270	84,088	82,741	81,269	79,968
44	С	39230	392.30	39230 Trns Eq - Truck < 13000, Com	(17,222)	(17,222)	(17,222)	(17,222)	(17,222)	(17,222)
45	С	39240	392.40	39240 Trns Eq - Truck > 13000, Com	(919,212)	(919,157)	(919,118)	(919,092)	(919,077)	(919,040)
46	С	39280	392.80	39280 Trns Eq - Helicopter, Common	476,020	476,020	476,020	476,020	476,020	476,020
47	С	39300	393.00	39300 Stores Equipment, Common	(478,293)	(479,708)	(481,783)	(484,365)	(487,336)	(489,695)
48	С	39400	394.00	39400 Tools, Shop, Garage Eq, Com	(1,939,697)	(1,937,170)	(1,936,491)	(1,937,255)	(1,939,147)	(1,938,940)
49	С	39500	395.00	39500 Laboratory Equipment, Common	(138,640)	(140,553)	(143,000)	(145,853)	(149,016)	(151,731)
50	С	39600	396.00	39600 Power Operated Equip, Common	(244,700)	(244,510)	(244,377)	(244,288)	(244,236)	(244,111)
51	С	39601	396.10	39601 Pwr Opr Eqp RateCase 2020	(253,555)	(250,075)	(247,637)	(246,020)	(245,051)	(242,776)
52	С	39700	397.00	39700 Communication Equip, Common	1,091,700	1,084,269	1,076,218	1,067,706	1,058,854	1,050,325
53	С	39710	397.10	39710 Communication Equip, Common	(2,390,799)	(2,403,968)	(2,418,611)	(2,434,352)	(2,450,900)	(2,466,681)
54	С	39720	397.20	39720 Microwave Equipment, Common	(4,916,434)	(4,954,217)	(4,996,226)	(5,041,388)	(5,088,863)	(5,134,141)
55	С	39800	398.00	39800 Com Miscellaneous Equip	 (635,872)	(636,349)	(637,559)	(639,336)	(641,551)	(643,023)
56	С			Total Common Allocated - Accumulated Depreciation	\$ (145,682,729) \$	(146,889,359) \$	(148,203,719) \$	(149,595,175) \$	(151,045,781) \$	(152,420,355) [.4]

#### Workpaper RB 4-S1 Page [.10]

Workpaper RB 5-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect the regulatory assets included in gas rate case Cause No. 44988 & 45621 as of December 31, 2023 and June 30, 2024.

Line				Page
No.	Description	Adjustment	Amount	Reference
	A	В	С	D
1	Actual Balance - December 31, 2022	\$	28,266,547	[2]
2	Normalization adjustment N/A	_	-	
3	Normalized balance as of December 31, 2022		28,266,547	
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 5-23	(8,148,926)	[3] + [4]
5	Forecasted balance as of December 31, 2023		20,117,621	
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 5-24-S1	(4,159,357)	[3] + [4]
7	Forecasted balance as of June 30, 2024		15,958,264	
8	Forecasted adjustment to Increase/(Decrease) balance for Ratemaking	_	-	
9	Ratemaking balance as of June 30, 2024		5 15,958,264	

### Northern Indiana Public Service Company LLC Rate Base - Gas Rate Case Cause No. 44988 & 45621 Reg Asset Balances Actuals as of December 31, 2022

Workpaper RB 5-S1 Page [.2]

Line				
No.	Account	Description	As of D	ecember 31, 2022
	Α	В		С
1	18235625	TDSIC 20% Regulatory Asset - NC	\$	8,185,491
2	18230617	TDSIC 20% Regulatory Asset - Current		5,103,862
3		Total TDSIC	\$	13,289,353
4	18235624	FMCA 20% Regulatory Asset - NC		11,340,751
5	18230667	FMCA 20% Regulatory Asset - Current		3,636,443
6		Total FMCA	\$	14,977,194
7		Post Cause No. 44988 & 45621 - Balance as of 12/31/2022	\$	28,266,547
8		Gas TDSIC & FMCA Regulatory Asset - Cause No. 44988 & 45621	\$	28,266,547 [1]

# Petitioner's Exhibit No. 19-S1 Page 45 of 79

Northern Indiana Public Service Company LLC Rate Base - Gas Rate Case Cause No. 44988 & 45621 Reg Asset Balances

Workpaper RB 5-S1 Page [.3]

		Actuals							2023 Foreca	sted								
Line No. GRC Reg Asset	1:	2/31/2022		1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Chai	nge from 12/31/2022 to 12/31/23	
A		В		C	D	E	F	G	н		J	K	L	М	N		O = N - B	
1 44988 TDSIC Reg Asset - O&M	\$	786,823	\$	762,979 \$	739,134 \$	715,289 \$	691,444 \$	667,600 \$	643,755 \$	619,910 \$	596,066	572,221 \$	548,376 \$	524,532	500,687	\$	(286,137)	
2 44988 TDSIC Reg Asset - Depreciation	\$	865,581		839,350	813,118	786,887	760,655	734,424	708,192	681,961	655,729	629,498	603,267	577,035	550,804	\$	(314,778)	
3 44988 TDSIC Reg Asset - Property Tax	\$	304,662		295,429	286,196	276,964	267,731	258,498	249,265	240,032	230,800	221,567	212,334	203,101	193,868	\$	(110,793)	
4 44988 TDSIC Reg Asset - Debt	s	971,988		942,531	913,075	883,619	854,163	824,707	795,251	765,795	736,339	706,883	677,426	647,970	618,514	\$	(353,473)	
5 44988 TDSIC Reg Asset - Equity	\$	3,266,121		3,167,141	3,068,161	2,969,181	2,870,201	2,771,221	2,672,241	2,573,261	2,474,282	2,375,302	2,276,322	2,177,342	2,078,362	\$	(1,187,759)	
6 Total	\$	6,195,175	[2] \$	6,007,430 \$	5,819,685 \$	5,631,940 \$	5,444,195 \$	5,256,450 \$	5,068,705 \$	4,880,960 \$	4,693,215 \$	4,505,470 \$	4,317,725 \$	4,129,980	3,942,235	\$	(2,252,940)	[1]

		- Fe	orecasted	d 2024 Forecasted										
Line														
No.	GRC Reg Asset	1	2/31/2023			1/31/2024		2/29/2024		3/31/2024		4/30/2024	5/31/2024	6/30/2024
	Α		В			С		D		E		F	G	 н
7	44988 TDSIC Reg Asset - O&M	\$	500,687		\$	476,842	\$	452,997	\$	429,153	\$	405,308	\$ 381,463	\$ 357,619
8	44988 TDSIC Reg Asset - Depreciation		550,804			524,572		498,341		472,109		445,878	419,646	393,415
9	44988 TDSIC Reg Asset - Property Tax		193,868			184,636		175,403		166,170		156,937	147,704	138,472
10	44988 TDSIC Reg Asset - Debt		618,514			589,058		559,602		530,146		500,690	471,234	441,777
11	44988 TDSIC Reg Asset - Equity		2,078,362			1,979,382		1,880,402		1,781,422		1,682,442	1,583,462	1,484,482
12	Total	\$	3,942,235	Α	\$	3,754,490	\$	3,566,745	\$	3,379,000	\$	3,191,255	\$ 3,003,510	\$ 2,815,765

(1,126,470) [1] \$

# Petitioner's Exhibit No. 19-S1 Page 46 of 79

#### Northern Indiana Public Service Company LLC Rate Base - Gas Rate Case Cause No. 44988 & 45621 Reg Asset Balances

Workpaper RB 5-S1 Page [.4]

	Actuals						2023 Fore	casted							
GRC Reg Asset - TDSIC A 45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Equity Total	12/31/2022           B           \$ 1.373.052           \$ 1.494.610           \$ 4.226,517           \$ 7.094.179	1/31/2023 C 1.346,399 1.465,112 4.148,828 [2 \$ 6,960,340	2/28/2023 D 1.319.747 1.435.615 4.071.140 \$ 6.826.501	3/31/2023 E 1.287.379 1.403,926 3.972,660 \$ 6.663,965	4/30/2023 F 1.255.012 1.372,238 3.874,180 \$ 6.501,430	5/31/2023 G 1.222.645 1.340,549 3.775.700 \$ 6.338.894 \$	6/30/2023 H 1,190.277 1,308,861 3,677,220 5 6,176,358	7/31/2023 I 1,157,910 1,277,172 3,578,740 \$ 6,013,822	8/31/2023 J 1,125,543 1,245,484 3,480,260 \$ 5,851,287	9/30/2023 K 1.093.175 1.213.795 3.381.780 \$ 5.688.751	10/31/2023 L 1.060.808 1.182,107 3.283,300 \$ 5.526,215 \$	11/30/2023 M 1.028.441 1.150.418 3.184.820 5.363.680	N           996,073           1,118,730           3,086,340           \$ 5,201,144	Change from 12/31/2022           to 12/31/2022           O = N · B           S           Colspan="2">S           S           S           S           S           S           S           Colspa="2"S <td colspa="2" s<="" th=""></td>	
	Forecasted			2024 Fore	casted										
GRC Reg Asset - TDSIC A 45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Equity Total	12/31/2023           B         996,073           \$         1,118,730           \$         3,086,340           \$         5,201,144	1/31/2024 C 963,706 1,087,042 2,987,861 A \$ 5,038,608	2/29/2024 D 931,339 1,055,353 2,889,381 \$ 4,876,072	3/31/2024 E 898,971 1,023,665 2,790,901 \$ 4,713,537	4/30/2024 F 866,604 991,976 2,692,421 \$ 4,551,001	5/31/2024 G 834,237 960,288 2,593,941 \$ 4,388,465 \$	6/30/2024 H 801,869 928,599 2,495,461 5 4,225,930							Change from 12/31/2023           to 6/30/24           I = H - B           \$ (194,204)           \$ (190,131)           \$ (590,880)           \$ (975,214)	
	Actuals						2023 Fore	casted							
GRC Reg Asset - FMCA A 45821 FMCA Reg Asset - Expanse 45821 FMCA Reg Asset - Equity Total	12/31/2022           B           \$ 9.254,908           \$ 1,433,843           \$ 4,288,442           \$ 14,977,193	1/31/2023 C 9,049,091 1,414,172 4,227,182 [2 \$ 14,690,445	2/28/2023 D 8,843,274 1,394,501 4,165,921 \$ 14,403,696	3/31/2023 E 8.633,557 1,360,461 4,066,733 \$ 14,060,751	4/30/2023 F 8.423,840 1.326,421 3.967,544 \$ 13,717,805	5/31/2023 G 8,214,123 1,292,382 3,868,356 \$ 13,374,860 \$	6/30/2023 H 8.004.405 1.258,342 3.769,167 5 13.031,915	7/31/2023 I 7.794,688 1.224,303 3.669,978 \$ 12,688,969	8/31/2023 J 7.584.971 1.190.263 3.570.790 \$ 12.346.024	9/30/2023 K 7.375.254 1.156,223 3.471,601 \$ 12,003,078	10/31/2023 L 7.165,537 1,122,184 3,372,413 \$ 11,660,133 \$	11/30/2023 M 6.955.819 1.088,144 3.273,224 11.317,188	12/31/2023 N 6.746.102 1.054.105 3.174.035 \$ 10.974.242	Change from 12/31/2022         to 12/31/23           0 = N - B         (2.508.806           \$         (379.738           \$         (1,114.407)           \$         (4.002.951)	
	Forecasted			2024 Fore	casted										
GRC Reg Asset - FMCA	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024							Change from 12/31/2023 to 6/30/24	
	A 45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Equity Total GRC Reg Asset - TDSIC 45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Equity Total GRC Reg Asset - FMCA 45621 TDSIC Reg Asset - Equity Total GRC Reg Asset - FMCA 45621 FMCA Reg Asset - Debt 45621 FMCA Reg Asset - Debt 45621 FMCA Reg Asset - Debt	GRC Reg Asset - TDSIC         12/31/2022           45621 TDSIC Reg Asset - Expense         \$ 1,373.052           45621 TDSIC Reg Asset - Debt         \$ 1,494.610           45621 TDSIC Reg Asset - Equity         \$ 1,494.610           5         1,494.610           45621 TDSIC Reg Asset - Equity         \$ 1,494.610           6RC Reg Asset - Equity         \$ 1,494.610           6RC Reg Asset - TDSIC         12/31/2022           45621 TDSIC Reg Asset - Equity         \$ 966.073           45621 TDSIC Reg Asset - Equity         \$ 3066.340           45621 TDSIC Reg Asset - Equity         \$ 3066.340           45621 TDSIC Reg Asset - Equity         \$ 3066.340           7 rotal         \$ 5.201.144           CRC Reg Asset - FMCA           12/31/2022         A           45621 TDSIC Reg Asset - Equity         \$ 3065.340           7 rotal         \$ 5.201.144           CRC Reg Asset - FMCA           12/31/2022         A         \$ 9254.008           45621 FMCA Reg Asset - Debt         \$ 1,433.343         \$ 1,433.343           45621 FMCA Reg Asset - Equity         \$ 1,437.193         \$ 14.977.193	GRC Reg Asset - TDSIC         12/31/2022         1/31/2023           45621 TDSIC Reg Asset - Debt         8         1.373.052         1.446.393           45621 TDSIC Reg Asset - Debt         \$ 1.373.052         1.446.393         1.446.393           45621 TDSIC Reg Asset - Debt         \$ 1.373.052         1.446.393         1.446.393           45621 TDSIC Reg Asset - Equity         \$ 1.231/2023         1.446.283         1.446.283           Total         \$ 7.094.179         12         \$ 6.960.340         1.231/2023         1.311/2024           46621 TDSIC Reg Asset - Expense         \$ 960.073         963.706         963.706         963.706         963.706           45621 TDSIC Reg Asset - Equity         \$ 1.118.730         1.087.042         2.897.861         1.087.042         2.987.861           7 otal         \$ 5.201.144         \$ \$ 5.038.608         1.047.042         2.987.861         1.047.042           45621 TDSIC Reg Asset - Equity         \$ 3.088.340         \$ 5.201.144         \$ \$ 5.038.608         1.047.042           46521 TDSIC Reg Asset - Equity         \$ 3.048.340         \$ \$ 1.118.730         1.097.042         1.097.042           46521 TDSIC Reg Asset - Equity         \$ 3.048.442         \$ \$ 2.254.908         0.090.091         1.048.702         1.0497.193         1.241.7122 </td <td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/29/2023           45621 TDSIC Reg Asset - Excense         \$ 1.373,052         1.344,610         1.4465,112         1.4456,122         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.2456,242         1.2426,244         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.4476,072         1.4466,172         1.4466,172         1.4476,172         1.4476,172         1.3456,261         2.4297,264,24         2.4224,4462</td> <td>GRC Reg Asset - TDSIC         12/31/2021         1/31/2023         2/28/2023         3/31/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,297         1,202,7379         1,227,379         1,227,379         1,227,379         1,227,279         1,217,2269         4,226,5171         1,245,112         1,435,815         1,403,322,609         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         3,971         1,037,269         4,168,226         4,071,140         3,972,669         3,971         4,565         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         2,229,2024         3,931,2024         2,229,2024         3,931,2024         4,971,933         1,023,702         1,031,2024         2,229,2024         3,931,2023         3,931,2023         4,926,211         5,046,414         3,931,2024         2,299,204</td> <td>GRC Reg Asset - TDSIC         12/31/202         1/31/2023         2/28/2023         3/31/2023         4/30/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,319/47         1,287,379         1,225,012           45621 TDSIC Reg Asset - Equity         \$ 1,494,610         1,446,112         1,435,615         1,403,828         1,372,309           45621 TDSIC Reg Asset - Equity         \$ 1,294,610         1,465,112         1,403,828         1,372,328           45621 TDSIC Reg Asset - Equity         \$ 7,094,179         12         \$ 0,900,340         \$ 0,623,655         \$ 0,501,430           GRC Reg Asset - TDSIC         12/31/2023         1/31/2024         229/2024         3/31/2024         4/30/2024           45621 TDSIC Reg Asset - Expense         \$ 996,073         983,706         9 31/339         888,971         866,504         4/30/2024           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           7 ctal         \$ 5,201,144         \$ 5,201,144         \$ 5,038,608         \$ 4,876,072         \$ 4,713,537         \$ 4,551,001</td> <td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023           45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Equity Total         \$             1.373.052 \$             1.446.5112         1.435.615         1.403.326 1.403.226         1.327.238         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.327.238         1.340.549         1.327.238         1.340.549         1.327.288         1.327.284         1.327.284         1.340.549         1.327.284         1.340.549         1.327.284         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         5.338.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804</td> <td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023           45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 43622 TDSIC Reg Asset - Debt 43621 TDSIC Reg Asset - Equity Total         5         1.373.052         1.340.549         1.319.747         1.287.379         1.222.645         1.190.277           45621 TDSIC Reg Asset - Equity Total         5         7.094.179         12         5         6.8261.501         5         6.972.20           6RC Reg Asset - TDSIC         12/31/2023         1/31/2024         2/39/2024         5/31/2024         <td< td=""><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023           45621 TDSIC Reg Asset - Excense 45621 TDSIC Reg Asse</td><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023           49621 TDSIC Reg Asset - Equity         \$             1/34/400         1/346/309         1/31/2023         1/39/247         1/35/260         1/37/270         1/37/220         6/30/2023         7/31/2023         8/31/2023           45621 TDSIC Reg Asset - Equity         \$             4/26/3779         1/2         5         6/30/2023         3/31/2023         3/31/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         1/34/2023         1/34/2024         1/34/2024         1/34/224         1/34/224         1/34/224         1/34/2024         1/34/2024         3/31/20</td><td>GRC Reg Asset - TDSIC         1231/2022         1/31/2023         2/28/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           45621 TDSIC Reg Asset - Expanse         \$         1/346.610         1/346.610         1/346.610         1/346.610         1/346.610         1/312.524         1/308.661         3/387.720         3/37/20         3/37/20         3/37/20         3/37/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/</td><td>ORC Reg Asset - TDSIC         1231/2023         2282/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023<td>GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200</td><td>ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023</td></td></td<></td>	GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/29/2023           45621 TDSIC Reg Asset - Excense         \$ 1.373,052         1.344,610         1.4465,112         1.4456,122         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.4456,212         1.2456,242         1.2426,244         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.2497,264         2.4476,072         1.4466,172         1.4466,172         1.4476,172         1.4476,172         1.3456,261         2.4297,264,24         2.4224,4462	GRC Reg Asset - TDSIC         12/31/2021         1/31/2023         2/28/2023         3/31/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,399         1,316,297         1,202,7379         1,227,379         1,227,379         1,227,379         1,227,279         1,217,2269         4,226,5171         1,245,112         1,435,815         1,403,322,609         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         4,168,226         4,071,140         3,972,669         3,971         1,037,269         4,168,226         4,071,140         3,972,669         3,971         4,565         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         5,068,306         2,229,2024         3,931,2024         2,229,2024         3,931,2024         4,971,933         1,023,702         1,031,2024         2,229,2024         3,931,2023         3,931,2023         4,926,211         5,046,414         3,931,2024         2,299,204	GRC Reg Asset - TDSIC         12/31/202         1/31/2023         2/28/2023         3/31/2023         4/30/2023           45621 TDSIC Reg Asset - Expense         \$ 1,373,052         1,346,399         1,319/47         1,287,379         1,225,012           45621 TDSIC Reg Asset - Equity         \$ 1,494,610         1,446,112         1,435,615         1,403,828         1,372,309           45621 TDSIC Reg Asset - Equity         \$ 1,294,610         1,465,112         1,403,828         1,372,328           45621 TDSIC Reg Asset - Equity         \$ 7,094,179         12         \$ 0,900,340         \$ 0,623,655         \$ 0,501,430           GRC Reg Asset - TDSIC         12/31/2023         1/31/2024         229/2024         3/31/2024         4/30/2024           45621 TDSIC Reg Asset - Expense         \$ 996,073         983,706         9 31/339         888,971         866,504         4/30/2024           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           45621 TDSIC Reg Asset - Equity         \$ 3,086,340         2.997,861         2.898,381         2.790,901         2.692,421           7 ctal         \$ 5,201,144         \$ 5,201,144         \$ 5,038,608         \$ 4,876,072         \$ 4,713,537         \$ 4,551,001	GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023           45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Debt 45621 TDSIC Reg Asset - Equity Total         \$             1.373.052 \$             1.446.5112         1.435.615         1.403.326 1.403.226         1.327.238         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.322.284         1.327.238         1.340.549         1.327.238         1.340.549         1.327.288         1.327.284         1.327.284         1.340.549         1.327.284         1.340.549         1.327.284         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         1.327.288         1.340.549         5.338.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.388.844         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804         5.338.804	GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023           45621 TDSIC Reg Asset - Expense 45621 TDSIC Reg Asset - Debt 43622 TDSIC Reg Asset - Debt 43621 TDSIC Reg Asset - Equity Total         5         1.373.052         1.340.549         1.319.747         1.287.379         1.222.645         1.190.277           45621 TDSIC Reg Asset - Equity Total         5         7.094.179         12         5         6.8261.501         5         6.972.20           6RC Reg Asset - TDSIC         12/31/2023         1/31/2024         2/39/2024         5/31/2024 <td< td=""><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023           45621 TDSIC Reg Asset - Excense 45621 TDSIC Reg Asse</td><td>GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023           49621 TDSIC Reg Asset - Equity         \$             1/34/400         1/346/309         1/31/2023         1/39/247         1/35/260         1/37/270         1/37/220         6/30/2023         7/31/2023         8/31/2023           45621 TDSIC Reg Asset - Equity         \$             4/26/3779         1/2         5         6/30/2023         3/31/2023         3/31/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         1/34/2023         1/34/2024         1/34/2024         1/34/224         1/34/224         1/34/224         1/34/2024         1/34/2024         3/31/20</td><td>GRC Reg Asset - TDSIC         1231/2022         1/31/2023         2/28/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           45621 TDSIC Reg Asset - Expanse         \$         1/346.610         1/346.610         1/346.610         1/346.610         1/346.610         1/312.524         1/308.661         3/387.720         3/37/20         3/37/20         3/37/20         3/37/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/</td><td>ORC Reg Asset - TDSIC         1231/2023         2282/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023<td>GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200</td><td>ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023</td></td></td<>	GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023           45621 TDSIC Reg Asset - Excense 45621 TDSIC Reg Asse	GRC Reg Asset - TDSIC         12/31/2022         1/31/2023         2/28/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         8/31/2023           49621 TDSIC Reg Asset - Equity         \$             1/34/400         1/346/309         1/31/2023         1/39/247         1/35/260         1/37/270         1/37/220         6/30/2023         7/31/2023         8/31/2023           45621 TDSIC Reg Asset - Equity         \$             4/26/3779         1/2         5         6/30/2023         3/31/2023         3/31/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         1/34/2023         1/34/2024         1/34/2024         1/34/224         1/34/224         1/34/224         1/34/2024         1/34/2024         3/31/20	GRC Reg Asset - TDSIC         1231/2022         1/31/2023         2/28/2023         3/31/2023         6/30/2023         7/31/2023         8/31/2023         9/30/2023           45621 TDSIC Reg Asset - Expanse         \$         1/346.610         1/346.610         1/346.610         1/346.610         1/346.610         1/312.524         1/308.661         3/387.720         3/37/20         3/37/20         3/37/20         3/37/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/387.70         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/37/20         3/67/20         3/	ORC Reg Asset - TDSIC         1231/2023         2282/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         7/31/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023         9/30/2024         9/30/2023 <td>GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200</td> <td>ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023</td>	GRC Reg Asset - TOSIC         1201/2022         1/31/2023         228/2023         3/31/2023         4/30/2023         5/31/2023         6/30/2023         5/31/2023         9/30/2023         1/31/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         1/30/2024         1/30/2023         3/37/200	ORC Reg Asset - TDSIC         1231/2022         228/2023         3/31/2023         4/30/2023         6/31/2023         6/30/2023         7/31/2023         8/31/2023         1/30/2023	

Petitioner's Exhibit No. 19-S1 Page 47 of 79

> Workpaper RB 6-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas TDSIC regulatory asset as of December 31, 2023 and June 30, 2024.

Line				Page
No.	Description	Adjustment	Amount	Reference
	A	В	С	D
1	Actual Balance - December 31, 2022		\$-	
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022			
3	Normalized balance as of December 31, 2022		<u>\$ -</u>	[2]
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 6-23-S1	3,537,339	
5	Forecasted balance as of December 31, 2023		\$ 3,537,339	[3]
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 6-24-S1	6,782,077	
7	Forecasted balance as of June 30, 2024		\$ 10,319,416	[3]
8	Forecasted adjustment to Increase/(Decrease) balance for Ratemaking			
9	Ratemaking balance as of June 30, 2024		\$ 10,319,416	

Northern Indiana Public Service Company LLC Gas TDSIC Plan Regulatory Asset Actuals as of December 31, 2022 Workpaper RB 6-S1 Page [.2]

Line				
No.	Account	Description	As of Dec	cember 31, 2022
1	18235625	TDSIC Non-Trackable Regulatory Asset - NC	\$	8,185,491
2	18230617	TDSIC Non-Trackable Regulatory Asset - Current		5,103,862
3			\$	13,289,353
4		Gas TDSIC Regulatory Asset - Cause No. 44988		13,289,353
5		Post Cause No. 44988 - Balance as of 12/31/2022	\$	- [1],[3]

# Petitioner's Exhibit No. 19-S1 Page 49 of 79

#### Northern Indiana Public Service Company LLC Rate Base - Gas TDSIC Plan Regulatory Asset Model Excerpt As of December 31, 2022, 2023 and 2024

		Actual	_						2023 Forec	asted						_	
Line No.	TDSIC Gas Non-Trackable	12/31/2022 B		1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023 G	6/30/2023 H	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	-	Change from 12/31/22 to 12/31/23 O = N - B
1 2	Reg Asset - Debt & Expense Reg Asset - Equity	\$ -		\$ 83,252 253,528		\$ 212,098 647,932	\$ 245,834 \$ 751,322	-		351,457 1,074,576	388,577 1,188,165	\$ 773,813 1,682,913	\$ 1,030,404 1,786,526	\$ 1,286,996 1,890,138	\$ 1,543,588 1,993,751		\$ 1,543,588 1,993,751
3	TDSIC 20% Reg Asset	\$ -	[1], [2]	\$ 336,780	\$ 591,008	\$ 860,030	\$ 997,156 \$	1,136,892	\$ 1,279,601 \$	\$ 1,426,033 \$	1,576,742	\$ 2,456,726	\$ 2,816,930	\$ 3,177,135	\$ 3,537,339	A, [1]	\$ 3,537,339
Line		Forecasted 2024 Forecasted															
No.	TDSIC Gas Non-Trackable	12/31/2023		1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024								Change from 12/31/23 to 12/31/24
	Α	В		С	D	E	F	G	н								O = H - B
4							¢ 4.040.005 ¢	4 000 040 0	5,638,312								\$ 4,094,723
-	Reg Asset - Debt & Expense	\$ 1,543,588		\$ 1,800,180			\$ 4,019,325 \$	4,828,818									
5	Reg Asset - Debt & Expense Reg Asset - Equity	\$ 1,543,588 1,993,751		\$ 1,800,180 2,097,363			3,920,752	4,300,928	4,681,105								2,687,354

Workpaper RB 6 Page [.3]

Workpaper RB 7-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect the FMCA regulatory asset as of December 31, 2023 and June 30, 2024.

Line				Page
No.	Description	Adjustment	Amount	Reference
	Α	В	С	D
1	Actual Balance - December 31, 2022		\$-	[2]
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022	_	-	-
3	Normalized balance as of December 31, 2022	-	\$-	-
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 7-23	3,627,286	[3]
5	Forecasted balance as of December 31, 2023	-	\$ 3,627,286	
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	RB 7-24-S1	2,250,674	[3]
7	Forecasted balance as of June 30, 2024	-	\$ 5,877,960	
8	Forecasted adjustment to Increase/(Decrease) balance for Ratemaking	_	-	-
9	Ratemaking balance as of June 30, 2024	=	\$ 5,877,960	=

### Northern Indiana Public Service Company LLC FMCA Regulatory Asset Actuals as of December 31, 2022

Workpaper RB 7 Page [.2]

Line No.	Account	Description	As o	f Dec. 31, 2022
1	18235624	FMCA 20% Regulatory Asset - NC	\$	11,340,751
2	18230667	FMCA 20% Regulatory Asset - Current		3,636,443
3			\$	14,977,194
4		Gas FMCA Regulatory Asset - Cause No. 44988 & 45621	\$	14,977,194
5		Post Cause No. 45621 - Balance as of 12/31/2022	\$	- [1] [3]

# Petitioner's Exhibit No. 19-S1 Page 52 of 79

#### Northern Indiana Public Service Company LLC Rate Base - FMCA Regulatory Asset Model Excerpt As of December 31, 2022, 2023 and 2024

Workpaper RB 7 Page [.3]

				2023 Forecasted															
Line No.	FMCA Gas Non-Trackable	Balance at 2/31/2022		1/31/2023	2/28/2023	3	3/31/2023	4/30/2023	5/31/2023	6/:	30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2	)23	12/31/2023	e from 12/31/2022 o 12/31/2023
	Α	В		С	D		E	F	G		н	1	J	к	L	М		N	 O = N - B
1	Reg Asset - Debt & Expense	\$ -	[2] \$	219,812	\$ 364,36	1\$	469,297	\$ 724,167	\$ 1,026,707	\$	1,210,289	\$ 1,427,695	\$ 1,912,713	\$ 2,351,323	\$ 2,352,853	\$ 2,67	6,993 3	\$ 3,049,627 A	\$ 3,049,627
2	Reg Asset - Equity	-	[2]	51,536	109,349	9	174,130	199,691	228,565		230,523	249,990	249,990	249,990	597,887	61	2,021	577,659 B	577,659
3	FMCA 20% Reg Asset	\$ -	\$	271,348	\$ 473,71	1\$	643,427	\$ 923,858	\$ 1,255,272	\$	1,440,812	\$ 1,677,686	\$ 2,162,704	\$ 2,601,313	\$ 2,950,740	\$ 3,28	9,013 \$	\$ 3,627,286 [1]	\$ 3,627,286

	 						2024 Fo		
Line No. FMCA Gas Non-Trackable	Balance at 12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024		ge from 12/ to 12/31/20
Α	В	С	D	E	F	G	н		0 = H - B
4 Reg Asset - Debt & Expense	\$ 3,049,627 A	3,370,600	3,692,622	4,028,350	4,434,217	4,839,319	5,243,365	\$	2,
5 Reg Asset - Equity	577,659 B	594,959	611,211	613,756	633,539	633,539	634,595		
6 FMCA 20% Reg Asset	\$ 3,627,286	3,965,560	4,303,833	4,642,106	5,067,756	5,472,858	5,877,960	[1] \$	2,2

Workpaper RB 9-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Rate Base As of June 30, 2024

This pro forma adjusts the December 31, 2022 Rate Base balance to reflect Gas Stored Underground - Current Account 164 (13-Month Average) as of December 31, 2023 and June 30, 2024.

Line	Description Ac	divetment	Amount	Page Reference
No.	A A	djustment B	 C	D
1	Actual Balance - December 31, 2022		\$ 99,718,140	[.2]
2	Normalization adjustment to Increase/(Decrease) balance as of December 31, 2022		 -	
3	Normalized balance as of December 31, 2022		\$ 99,718,140	
4	Forecasted adjustment to Increase/(Decrease) balance as of December 31, 2023	RB 9-23	 (2,791,673)	
5	Forecasted balance as of December 31, 2023		\$ 96,926,467	[.2]
6	Forecasted adjustment to Increase/(Decrease) balance as of June 30, 2024	B 9-24-S1	 (22,438,961)	
7	Forecasted balance as of June 30, 2024		\$ 74,487,506	[.2]
8	Forecasted adjustment to Increase/(Decrease) balance for Ratemaking		 -	
9	Ratemaking balance as of June 30, 2024		\$ 74,487,506	

Northern Indiana Public Service Company LLC Forecasted Details Rate Base: Gas Stored Underground - Current Account 164 (13-Month Average) As of December 31, 2022, 2023 and June 30, 2024 Workpaper RB 9-S1 Page [.2]

Line		 Actuals	Fore	d	_	
No.	Description	12/31/2022	2/31/2023		6/30/2024	
	Α	В	С	_	D	-
1	Total NIPSCO Gas Stored Underground - Current Account 164 (13-Month Average)	\$ 99,718,140 <b>[.3]</b>	\$ 96,926,467	.3]	\$ 74,487,506	[.3]

Northern Indiana Public Service Company Actuals and Forecasted Monthly Detail Gas in Storage Inventory As of December 31, 2022, 2023 and June 30, 2024

									2022 A	ctuals						
Line			Balance as of													
No.	Journal	Description	12/31/2021	1/31/2022	2/29/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	13 Month Average
	Α	В	C	D	E	F	G	н	1	J	ĸ	L	M	N	0	P
1	GASSTRGTOT	Gas Storage Total	\$ 123,082,959	\$ 89,466,786 \$	58,331,237	\$ 38,490,710 \$	36,640,408	\$ 50,920,340	\$ 69,827,957	\$ 83,335,025	\$ 108,633,151	\$ 132,079,616 \$	\$ 144,256,949	\$ 183,951,981	\$ 177,318,697	A \$ 99,718,140 [1],[2]
									2023 For	ecasted						
Line			Balance as of													
No.	Journal	Description	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	13 Month Average
	Α	В	С	D	E	F	G	н		J	K	L	Μ	N	0	P
2	GASSTRGTOT	Gas Storage Total	\$ 177,318,697	A \$ 122,851,725 \$	78,878,225	\$ 49,636,974 \$	47,163,264	\$ 50,920,340	\$ 69,827,957	\$ 89,861,219	\$ 103,192,887	\$ 116,358,393	\$ 128,539,246	\$ 123,998,586	\$ 101,496,554	B \$ 96,926,467 [1],[2]
						2024 Fore	casted									
Line			Balance as of													
	Journal	Description	Balance as of 12/31/2023	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024							13 Month Average
No.	Journal A GASSTRGTOT	Description B		1/31/2024 D	2/28/2024 E	3/31/2024 F	4/30/2024 G 25,772,660	5/31/2024 H	6/30/2024							13 Month Average P \$ 74,487,506 [1],[2]

Workpaper RB 9-S1 Page [.3]

Workpaper CS 1-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for common equity to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023 and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				Page
No.	Description Adju	ustment	 Amount	Reference
	Α	В	С	D
1	Actual Balance - December 31, 2022		\$ 3,863,393,184	[.2]
2	Normalization Adjustment N/A		 -	
3	Normalized balance as of December 31, 2022		\$ 3,863,393,184	[.2]
4	Year-Over-Year Increase/(Decrease) balance as of December 31, 2023 CS	1-23-S1	 1,153,095,492	
5	Forecasted balance as of December 31, 2023		\$ 5,016,488,676	[.2]
6	Year-Over-Year Increase/(Decrease) balance as of December 31, 2024 CS	1-24-S1	 517,136,105	
7	Forecasted balance as of June 30, 2024		\$ 5,533,624,781	[.2]
8	Ratemaking Adjustment N/A		 -	
9	Ratemaking balance as of June 30, 2024		\$ 5,533,624,781	[.2]

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Equity Calculation December 31, 2022, December 31, 2023, and June 30, 2024 Workpaper CS 1-S1 Page [.2]

		Actual		Fo	recasted			Ratemaking
Line.	Description	2022		2023		6/30/2024		6/30/2024
1	Common Stock	\$ 872,033,151	\$	872,033,151	\$	872,033,151	\$	872,033,151
2	Additional Paid in Capital	194,195,925		1,004,195,925		1,219,195,925		1,219,195,925
3	Retained Earnings	2,797,633,730		3,140,729,221		3,442,865,326		3,442,865,326
4	Capital Stock Expense	 (469,622)		(469,622)		(469,622)		(469,622)
5	Common Equity - FERC	3,863,393,184	[.1]	5,016,488,676	[.1]	5,533,624,781	[.1]	5,533,624,781 <b>[.1]</b>

# Petitioner's Exhibit No. 19-S1 Page 58 of 79

Workpaper CS 2-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for long term debt to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line No.	Description	Adjustment	 Amount	Page Reference
	Α	В	С	D
1	Actual Balance - December 31, 2022		\$ 2,843,935,760	[.2]
2	Normalization adjustment N/A		 -	
3	Normalized balance as of December 31, 2022		\$ 2,843,935,760	[.2]
4	Year-Over-Year Increase/(Decrease) balance as of December 31, 2023	CS 2-23-S1	 710,014,508	
5	Forecasted balance as of December 31, 2023		\$ 3,553,950,268	[.2]
6	Year-Over-Year Increase/(Decrease) balance as of June 30, 2024	CS 2-24-S1	 370,007,254	
7	Forecasted balance as of June 30, 2024		\$ 3,923,957,522	[.2]
8	Pro Forma adjustment N/A		 -	
9	Ratemaking balance as of June 30, 2024		\$ 3,923,957,522	[.2]

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Debt Calculation December 31, 2022, December 31,2023, and June 30, 2024 Workpaper CS 2-S1 Page [.2]

			Actual	Fore	ecast		
Line	Description		2022	2023		2024	2024-R
1	Long-Term Debt - Medium Term Notes	\$	58,000,000	\$ 58,000,000	\$	58,000,000	\$ 58,000,000
2	Current Portion of Other Long Term Debt Transfers		(80,000,000)	-		-	-
3	Current Portion of Long Term Notes		-	-		-	-
4	Current Portion of Long Term Notes - Intercompany		80,000,000	-		-	-
5	Long term Debt - Affiliates		2,786,000,000	3,496,000,000		3,866,000,000	3,866,000,000
6	Total Long Term Debt	\$	2,844,000,000	\$ 3,554,000,000	\$	3,924,000,000	\$ 3,924,000,000
7	Less Current Portion of Long Term Debt		-	-		-	-
8	Subtotal Long Term Debt	\$	2,844,000,000	\$ 3,554,000,000	\$	3,924,000,000	\$ 3,924,000,000
9	Unamortized Premium/Discount on Long-term Debt		(64,240)	(49,732)		(42,478)	(42,478)
10	Long Term Debt included in Capital Structure	\$	2,843,935,760	\$ 3,553,950,268	\$	3,923,957,522	\$ 3,923,957,522
			[.1] [.3]	 [.1] [.3]		[.1] [.3]	[.1] [.3]

Northern Indiana Public Service Company LLC Internal Interest Payment Schedule

	Yield	Series	Date Issued	Final Maturity	Principal Debt as of 12/31/22		2022 lized <sup>1</sup> Interest quirement	2022 Cost Rate		ipal Debt 12/31/23	2023 Normalized <sup>1</sup> Interest Requirement	2023 Cost Rate		rincipal Debt as of 6/30/24		2024 ormalized <sup>1</sup> Interest equirement	2024 Cost Ra
	А	В	с	D	E	F	- 	G = F / E		н	I = A * H	J = I / H		к		L = A * K	M = L /
Me	edium Term Notes																
	7.69%	Series E	06/06/97	06/07/27	20,000,000		1,538,000			20,000,000	1,538,00			20,000,000		1,538,000	
	7.69%	Series E	06/06/97	06/07/27	33,000,000		2,537,700			33,000,000	2,537,70			33,000,000		2,537,700	
	7.16%	Series E	08/04/97	08/04/27	5,000,000					5,000,000	358,00		1	5,000,000		358,000	
	7.10%	Selles E	08/04/97	06/04/27	5,000,000		358,000			5,000,000	338,000	)		5,000,000		338,000	
Int	tercompany Notes from	n NiSource Inc.															
	5.99%	Intercompany Debt	09/19/05	09/18/25	75,000,000		4,488,750			75,000,000	4,488,75	)		75,000,000		4,488,750	
	6.53%	Intercompany Debt	06/06/08	06/06/23	80,000,000		5,220,000										
	6.41%	Other Debt	12/04/09	12/04/29	120,000,000		7,692,000			120,000,000	7,692,00	)		120,000,000		7,692,000	
	4.53%	FGD	12/19/12	12/21/37	55,000,000		2,491,500			55,000,000	2,491,50			55,000,000		2,491,500	
	4.83%	FGD	12/19/12	12/19/42	95,000,000		4,588,500			95,000,000	4,588,50			95,000,000		4,588,500	
	5.17%	FGD	07/24/13	07/24/38	89,000,000		4,601,300			89,000,000	4,601,30			89,000,000		4,601,300	
	5.43%	FGD	07/24/13	07/24/43	95.000.000		5,158,500			95.000.000	5,158,50		1	95.000.000		5,158,500	
	4.99%	FGD	02/13/14	02/15/44			3,293,400				3,293,40						
					66,000,000					66,000,000				66,000,000		3,293,400	
	4.35%	FGD	12/18/14	12/16/44	82,000,000		3,567,000			82,000,000	3,567,00			82,000,000		3,567,000	
	4.55%	Intercompany Debt	06/26/15	06/26/35	93,750,000		4,265,625			93,750,000	4,265,62			93,750,000		4,265,625	
	4.99%	Intercompany Debt	06/26/15	06/26/45	93,750,000		4,678,125			93,750,000	4,678,12			93,750,000		4,678,125	
	4.70%	Additional Capital Projects	12/30/15	12/30/45	91,000,000		4,277,546			91,000,000	4,277,54	5	1	91,000,000		4,277,546	
	4.36%	Additional Capital Projects	12/30/16	12/30/46	210,000,000		9,164,400			210,000,000	9,164,40	)		210,000,000		9,164,400	
	4.16%	Additional Capital Projects	06/30/17	06/30/47	40,000,000		1,664,440			40,000,000	1,664,44	)		40,000,000		1,664,440	
	4.11%	Additional Capital Projects	09/29/17	09/29/47	162,500,000		6,682,488			162,500,000	6,682,48			162,500,000		6,682,488	
	4.53%	Intercompany Debt	06/29/18	06/29/48	450,000,000		20,375,550			450,000,000	20,375,55			450,000,000		20,375,550	
	3.57%	Additional Capital Projects	09/30/19	09/30/49	150,000,000		5,351,850			150,000,000	5,351,85		1	150,000,000		5,351,850	
	3.17%	Additional Capital Projects	06/30/20	06/30/50	208,000,000		6,602,336			208,000,000	6,602,33	5		208,000,000		6,602,336	
	3.27%	Additional Capital Projects	06/30/21	06/30/51	175,000,000		5,726,000			175,000,000	5,726,00	)		175,000,000		5,726,000	
	5.08%	Additional Capital Projects	06/30/22	06/30/52	225,000,000		11,431,800			225,000,000	11,431,80	)		225,000,000		11,431,800	
	5.65%	Additional Capital Projects	12/30/22	12/30/52	210,000,000		11,864,580			210,000,000	11,864,58			210,000,000		11,864,580	
	a 5.32%	Additional Capital Projects	03/31/23	03/31/53	210,000,000		11,001,000			250,000,000	13,292,00			250,000,000		13,292,000	
nces	8 5.30%	Additional Capital Projects	04/28/23	04/28/53						315,000,000	16,689,96			315,000,000		16,689,960	
SUA	5.75% [.4]	Additional Capital Projects	12/01/23	12/01/53						145,000,000	8,337,50			145,000,000		8,337,500	
s s	5.75% [.4]	Additional Capital Projects	03/31/24	03/31/54						,	-,,			225,000,000		12,937,500	
Ň	5.75% [.4]	Additional Capital Projects	06/30/24	06/30/53										145,000,000		8,337,500	
	5.7578 [.4]	Additional Capital Projects	00/30/24	00/30/33										143,000,000		0,337,300	
		Medium Term Notes			58,000,000		4,433,700			58,000,000	4,433,70	)		58,000,000		4,433,700	
		Intercompany Notes - Affiliates			2.866.000.000		133,185,690		3	496,000,000	166,285,15	)		3.866.000.000		187,560,150	
		Total Debt			\$ 2,924,000,000	\$	137,619,390		\$ 3	3,554,000,000	\$ 170,718,85		\$	3,924,000,000	\$	191,993,850	
		less Current portion of Long-Ter	m Debt		(80,000,000)	÷	(5,220,000)			-	,	_	Ť	-	+		
		Subtotal			\$ 2,844,000,000	\$	132,399,390		\$ 3	,554,000,000	\$ 170,718,850	1	\$	3,924,000,000	\$	191,993,850	
		Unamortized Premium/Discount	on Long-term Debt		(64,240)				1	(49,732)			1	(42,478)			
		Amortization of Debt Discount an			(01,210)		14,508			(10,102)	14,50	3		(12,110)		14,508	
		Total Long Term Daht Used to		d Coot	\$ 2,843,935,760	s	132,413,898	4.66%		EE2 0E0 260	\$ 170.733.35	4.80%		2 022 057 520		192,008,358	
		Total Long-Term Debt Used to	calculate weighte		\$ 2,843,935,760	Ŷ	132,413,098	4.00%	;¢ 3	[.2]	\$ 170,733,35	9 4.0U%	Þ	3,923,957,522	Q	192,000,338	4.
				1	[-4]					1000 L				[·*]			

39 NOTE: The downward trending Cost Rate is attributable to External Debt (i.e. Medium Term Notes) not being replaced. Planning's assumption is that as Intercompany Debt matures, it is replaced with new issuances.

Workpaper CS 2-S1 Page [.3]

# Northern Indiana Public Service Company LLC Cost of Debt

# Workpaper CS 2-S1 Page [.4]

		Forecasted	Cost of LT
Line No.	Description	De	bt
		2023	2024
1	Treasury Yield	4.00%	4.00%
2	Credit Spread	1.75%	1.75%
3	All-In Yield	5.75%	5.75%
		[.3]	[.3]

Workpaper CS 4-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for deferred income taxes to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line				
No.	Description	Adjustment	 Amount	Page Reference
	Α	в	С	D
1	Actual Balance - December 31, 2022		\$ 1,387,659,850	[.2]
2	Normalization adjustment to Increase / (Decrease) the balance		 -	-
3	Normalized balance as of December 31, 2022		\$ 1,387,659,850	-
4	Year-Over-Year Increase/(Decrease) balance as of December 31, 2023	CS 4-23-S1	 33,986,647	_
5	Forecasted balance as of December 31, 2023		\$ 1,421,646,497	[.2]
6	Year-Over-Year Increase/(Decrease) balance as of June 30, 2024	CS 4-24-S1	 41,735,305	_
7	Forecasted balance as of June 30, 2024		\$ 1,463,381,802	[.2]
8	Pro Forma adjustment to Increase / (Decrease) the balance for Ratemaking		 -	-
9	Ratemaking balance as of June 30, 2024		\$ 1,463,381,802	[.2]

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Deferred Income Taxes Calculation December 31, 2022 and 2023, and June 30, 2024 Workpaper CS 4-S1 Page [.2]

Line No.	Description	Actuals 2022	Forecast 2023	Forecast 6/30/2024
1	Deferred Income Taxes	\$ 1,387,659,850	\$ 1,421,646,497	\$ 1,463,381,802
2	Total FERC Deferred Income Taxes	\$ 1,387,659,850	\$ 1,421,646,497	\$ 1,463,381,802
		[.1], [.2A]	[.1], [.3]	[.1], [.4]

Northern Indiana Public Service Company Capital Structure Accumulated Deferred Income Tax As of December 31, 2022 Workpaper CS 4-S1 Page [.2A]

REGULATORY VIEW

Description	PeopleSoft Account #	Amount	Category
NC Reg Asset Inc Tax NC Fed	18237000	6,074,462	Reg Asset 182 FAS 96 - NC
ADIT - Other-Current-Fed	19001000	-	Deferred Income Taxes
ADIT-Other-Current-State	19002000	-	Deferred Income Taxes
ADIT -Other-Noncurr-Fed	19005000	198,221,933	Deferred Income Taxes
ADIT Reg Liability NC - Fed	19005100	973,173	Deferred Income Taxes
ADIT FIT Gross Up	19005400	82,789,755	Deferred Income Taxes
ADIT-Other-Noncurr-State	19006000	28,904,201	Deferred Income Taxes
ADIT Reg Liability NC - State	19006100	95,367	Deferred Income Taxes
ADIT SIT Gross Up	19006400	29,606,295	Deferred Income Taxes
OCI-SFAS 133 Fed Tax	21901030	(27,155)	SFAS 133 Fed Tax
OCI-SFAS 133 St Tax	21901040	(6,663)	SFAS 133 St Tax
Reg Liab Curr-Tax Chng Mthd	25400500	-	SFAS 109 - Noncurrent
Reg Liab Curr-Inc Tax Fed/St	25401000	(29,656,577)	SFAS 109 - Noncurrent
Reg Liab NC-Inc Tax Fed-St	25405000	(445,991,238)	SFAS 109 - Noncurrent
Reg Liab NC-Deferred ITC	25405050	(1,068,542)	SFAS 109 - Noncurrent
Fed ADIT-Property	28205000	(929,949,467)	Deferred Income Taxes
St ADIT-Property	28206000	(197,213,078)	Deferred Income Taxes
Fed ADIT-Other Current	28301000		Deferred Income Taxes
ST ADIT-Other Current	28302000		Deferred Income Taxes
Fed ADIT-Other NC	28305000	(105,312,184)	Deferred Income Taxes
ST ADIT-NC Other	28306000	(25,100,134)	Deferred Income Taxes

Total Accumulated Deferred Income Taxes (Liability) Asset

<u>(1,387,659,850)</u> [.2]

Source: PeopleSoft FERC Balance Sheet

# Petitioner's Exhibit No. 19-S1 Page 65 of 79

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Deferred Income Taxes Calculation As of December 31, 2023

Workpaper CS 4-S1 Page [.4]

GL Account	12/31/2023 Regulatory ADIT
190	340.590.724
282	(1,195,269,633)
283	(130,412,317)
255	(608,644) CS 7
182/254	(436,521,453)
Subtotal	(1,422,221,323)
Plus: Account 219	(33,818)
Less: ITC	(608,644) CS 7
Total Deferred Taxes	(1,421,646,497) [.2]

# Petitioner's Exhibit No. 19-S1 Page 66 of 79

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Deferred Income Taxes Calculation As of June 30, 2024

Workpaper CS 4-S1 Page [.4]

GL Account	6/30/2024 Regulatory ADIT						
190	340,590,724						
282	(1,257,555,634)						
283	(130,412,317)						
255	(500,136) CS 7						
182/254	(415,970,757)						
Subtotal	(1,463,848,120)						
Plus: Account 219	(33,818)						
Less: ITC	(500,136) CS 7						
Total Deferred Taxes	(1,463,381,802) [.2]						

Workpaper CS 5-S1 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for post-retirement liability to reflect normalization adjustment(s), forecasted changes for the twelve months ending December 31, 2023 and June 30, 2024 and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
	Α	В	С	D
1	Actual Balance - December 31, 2022		\$ 25,277,242	
2	Normalization adjustment N/A		 -	
3	Normalized balance as of December 31, 2022		\$ 25,277,242	[.2]
4	Year-Over-Year Increase/(Decrease) balance as of December 31, 2023	CS 5-23-S1	 (10,375,681)	
5	Forecasted balance as of December 31, 2023		\$ 14,901,561	[.2]
6	Year-Over-Year Increase/(Decrease) balance as of December 31, 2024	CS 5-24-S1	 (5,865,185)	
7	Forecasted balance as of June 30, 2024		\$ 9,036,376	[.2]
8	Pro Forma adjustment to reflect the current Aon forecast received July 2023	CS 5-24R-S1	 639,181	
9	Ratemaking balance as of June 30, 2024		\$ 9,675,556	[.2]

#### Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Other Post Retirement Benefits December 31, 2022, December 31, 2023, and June 30, 2024

### Workpaper CS 5-S1 Page [.2]

Line No.	Description	1	Actual 12/31/2022		ojected 3 Activity	Projected 12/31/2023	Projected 124 Activity	Projected 6/30/2024	Ratemaking Adjustment	atemaking 6/30/2024
1 2	Cumulative Post Retirement Benefits Exp - FAS 106 Annual Expense:	\$	529,826,351	\$ 1	12,864,602 A	\$ 542,690,953	\$ 5,641,500 <b>C</b>	\$ 548,332,453	\$ 657,000 <b>=E-C</b>	\$ 548,989,453
3	Capitalization Ratio		24.21%		36.35% [.2A]	24.50%	36.35% [.2A]	24.62%	36.35% [.2A]	24.64%
4	Post Retirement Benefits, capitalization		128,293,439		4,676,283	132,969,722	2,050,685	135,020,407	238,820	135,259,226
5	Post Retirement Benefits, net of capitalization, cumulative		401,532,912		8,188,319	409,721,231	3,590,815	413,312,046	418,181	413,730,227
6	Amort of Reg Assets/Liab Expense (FAS 106), Cumulative		88.948.004			88.948.004		88.948.004	-	88,948,004
7	Total Cumulative OPEB Expense		490,480,916			498,669,235		502,260,050		502,678,231
8 9 10	LESS Retiree Medical Payments, Cumulative Estimated Annual Retiree Medical Payments		465,203,674	1	18,564,000 <b>B</b>	483,767,674	9,456,000 D	493,223,674	\$ (221,000) <b>=F-D</b>	493,002,674
11	Post Retirement Liability*	\$	25,277,242			\$ 14,901,561		\$ 9,036,376		\$ 9,675,556
			[.1], [.2a]			[.1]		[.1]		[.1]

				Percentage		Percentage			
	OPEB Expense	1	Per CL23-05	Change	Projected	Change		Projected	
12	Retiree Medical (offset OCI)	\$	(845,998) [.2B]		\$ (741,989)		\$	(828,400)	
13	Retiree Life (offset OCI)		4,072 [.2B]		3,571			3,987	
14	Retiree Medical (offset liability)		12,167,661 [.2B]		10,671,742			11,914,556	
15	Retiree Life (offset Liability)		1,538,867 [.2B]		1,349,675			1,506,856	
16	Net Expense before capitalization	\$	12,864,602 A	-12.29%	\$ 11,283,000 C	11.65%	\$	12,597,000	E
	AonHewitt Forecast				Jul. '22 Fcst		J	ul. '23 Fcst	
17	Pre/Post-65 Retiree Medical				\$ 9,826,000 [.2C]		\$	11,056,000	[.2D]
18	Retiree Life Insurance				1,457,000 [.2C]			1,541,000	[.2D]
19	Total				\$ 11,283,000 C		\$	12,597,000	E

	Medical Payment Assumption	2	023 Projected	20	024 Projected	202	24 Projected
20	Forecast Estimate	\$	18,564,000 [.2C] B	\$	18,912,000 [.2C] D	\$	18,470,000 [.2D] F

## Petitioner's Exhibit No. 19-S1 Page 69 of 79

Northern Indiana Public Service Company LLC Summary of Post Retirement Liability - SFAS 106 February 28, 1997 - December 31, 2021

Workpaper CS 5-S1 Page [.2A]

ne	Period	Ur	PEB Expense	Cap. Ratio	 Cap. Amount	Net Exp		SFAS 106	Trans.	Less	Benefits Paid		Total
	А		В	с	D = (B*C)	E = (B	D)	F			G		H = (E+F-G)
	YTD (1997 - 2018)	\$	494,640,928	23.58%	\$ 116,651,550	\$ 377.	989,378	\$ 88	3,948,004	\$	387,777,077	\$	79,160,305
2	Jan 2019		676,456	28.04%	189,678		186,777		· ·		1,580,569		(1,093,791
3	Feb 2019		676,456	28.72%	194,252		182,204		-		1,733,179		(1,250,975
1	Mar 2019		821,704	28.29%	232,460		589,244		-		1,623,446		(1,034,202
5	Apr 2019		724,872	28.34%	205,429		519,443		-		1,714,157		(1,194,714
5	May 2019		724,872	29.16%	211,384		513,488		-		1,414,052		(900,564
	Jun 2019		724,872	28.55%	206,951		517,921		-		1,948,107		(1,430,186
3	Jul 2019		724,872	27.31%	197,962		526,909		-		1,438,634		(911,725
•	Aug 2019		724,872	30.55%	221,448		503,423		-		2,105,527		(1,602,104
0	Sep 2019		724,872	31.32%	227,030		197,842		-		1,726,747		(1,228,905
1	Oct 2019		724,872	31.50%	228,335		196,537		-		1,578,209		(1,081,672
2	Nov 2019		724,872	35.47%	257,112		167,760		-		1,529,714		(1,061,955
3	Dec 2019		724,872	32.47%	235,366		189,506		-		1,801,952		(1,312,446
4	Jan 2020		879,170	32.02%	281,510		597,660		-		1,812,908		(1,215,248
5	Feb 2020		879,170	31.95%	280,895		598,276		-		2,186,864		(1,588,588
6	Mar 2020		879,170	30.85%	271,224		507,946		-		1,582,323		(974,377
7	Apr 2020		879,170	30.15%	265,070		514,101		-		1,594,250		(980,149
8	May 2020		879,170	31.34%	275,532		603,638		-		1,274,405		(670,766
9	Jun 2020		879,170	31.73%	278,961		500,210		-		1,531,217		(931,008
0	Jul 2020		879,170	31.53%	277,202		601,968		-		1,304,809		(702,841
1	Aug 2020		879,170	33.86%	297,687		581,483		-		1,740,701		(1,159,218
2	Sep 2020		879,170	33.48%	294,346		584,824		-		1,403,368		(818,543
3	Oct 2020		879,170	33.96%	298,566		580,604				1,769,454		(1,188,850
4	Nov 2020		879,170	33.18%	291,709		587,462		-		1,610,757		(1,023,296
5	Dec 2020		879,170	31.61%	277,906		601,265		-		1,147,081		(545,816
6	Jan 2021		672,957	33.30%	224,095		148,862		-		1,536,060		(1,087,197
7	Feb 2021		672,957	31.44%	211,578		161,379		-		1,709,132		(1,247,752
8	Mar 2021		672,957	35.46%	238,631		134,326		-		1,485,093		(1,050,767
9	Apr 2021		672,957	34.17%	229,949		443,008		-		1,855,491		(1,412,483
0	May 2021		672,957	33.84%	227,729		145,228		-		1,343,361		(898,133
1	Jun 2021		672,957	32.96%	221,807		151,150		-		1,558,371		(1,107,220
2	Jul 2021		672,957	31.79%	213,933		159,024		-		1,668,513		(1,209,490
3	Aug 2021		672,957	32.84%	220,999		151,958		-		1,272,449		(820,492
4	Sep 2021		672,957	33.73%	226,988		445,969		-		1,592,398		(1,146,429
5	Oct 2021		672,957	40.50%	272,548		400,409		-		1,859,037		(1,458,627
6	Nov 2021		672,957	35.04%	235,804		137,153		-		2,095,996		(1,658,843
7	Dec 2021		672,957	38.95%	262,117		10,840		-		1,099,105		(688,265
8	Jan 2022		655,120	32.94%	215,796		139,323		-		1,935,699		(1,496,376
9	Feb 2022		655,120	32.35%	211,931		443,188		-		1,334,249		(891,061
0	Mar 2022		655,120	33.94%	222,348		132,772		-		1,268,299		(835,527
1	Apr 2022		655,120	34.58%	226,540		128,579		-		2,088,587		(1,660,008
2	May 2022		655,120	36.14%	236,760		18,359		-		1,288,251		(869,892
3	Jun 2022		655,120	34.25%	224,378		430,741		-		1,397,297		(966,556
4	Jul 2022		655,120	32.75%	214,552		140,568		-		1,938,762		(1,498,194
5	Aug 2022		655,120	36.54%	239,381		15,739				1,396,735		(980,99€
6	Sep 2022		655,120	38.18%	250,125		404,995		-		1,396,276		(991,281
7	Oct 2022		655,120	50.00%	327,560		327,560		-		1,639,680		(1,312,120
8	Nov 2022		655,120	35.93%	235,384		19,735				1,593,507		(1,173,772
9	Dec 2022		655,120	38.61%	252,942		102,178		-		1,921,820		(1,519,642
)	Totals	\$	529,826,351		\$ 128,293,439	\$ 401,	532,912	\$ 88	3,948,004	\$	465,203,674	\$	25,277,242
					 					-	7.11	<u> </u>	[3

B) OPEB Expense as per SFAS 106 Postretirement Benefit Expense.
 C) Capitalization Ratio is a percentage of labor being capitalized.
 D) Capitalization Amount is the soment of OPEB being capitalized by applying the Capitalization Ratio.
 E) Tatal OPEB less the Capitalized Portion of OPEB Expense.
 F) SFAS 106
 G) OPEB paid out.

51 52 53 54 55 56

 2019 Expense
 Avg. Rate
 Capitalization

 57
 Avg. 2019 Rate
 \$ 8,698,459
 29,98%
 2,607,406

 2020 Expense
 Avg. Rate
 Capitalization

 58
 Avg. 2020 Rate
 \$ 10,550,046
 32.14%
 \$ 3,390,609

 2021 Expense
 Avg. Rate
 Capitalization

 59
 Avg. 2021 Rate
 \$ 8,075,483
 34.50%
 \$ 2,786,176

2022 Expense Avg. Rate Capitalization

60 Avg. 2022 Rate \$ 7,861,435 36.35% \$ 2,857,697

#### NiSource Inc. Annual 2023 Expense With 12/31/2022 Measurement Date

Workpaper CS 5-S1 Page [.2B]

Service Cost					Non-Service Co	ost			
DR (CR) PENSION EXPENSE (1)		DR (CR) PENSION EXPENSE (1)				DR (CR) PENSION EXPENSE (1)			
Pension Expense acct #:	92600000 *	Pension Expense acct #:			92601000 *	Pension Expense acct #:	92601000 *		
Qualified Pension	9005	Qualified Pension			9005	Qualified Pension	9005		
Nonqualified Pension	9033	Nonqualified Pension			9033	Nonqualified Pension	9033		
OFFSET - PENSION ASSET OR LIABILITY (2)		OFFSET - PENSION LIABILITY OR AS	SSET (2)			OFFSET - ACCUM OCI OR OCI REG ASSET (3)			
Pension Liability - Qualified acct #:	22838000	Pension Liability - Qualified acct #:			22838000	Accumulated OCI Transfer - Pension acct #:	21905010		
Pension Liability - Nonqualified acct #:	22838020	Pension Liability - Nonqualified acct #:			22838020	FAS 158 Pension OCI Regulatory Asset - Qual acct #:	18235115		
						FAS 158 Pension OCI Regulatory Asset - NQ acct #:	18235450		
Pension Asset acct #:	12800000	Pension Asset acct #:			12800000	FAS 158 Pension OCI Regulatory Liability acct #:	25405970		
Qualified Pension - Asset Qualified Pension - Liab	Nonqualified Pension	Qualified Pension - Asset	Qualified Pension - Liab		Nonqualified Pension	Qualified Pension - Asset	Nonqualified Pension	Pension Total	
12,986,015 0	502	(18,640,920)		0	10,940	22,883,356	0		17,2
A A	B	A		Α	E	8			

NIPSCO

NIPSCO

Service 0	Cost			Non-Service Cost		]	
DR (CR) OPEB EXPENSE (1)		DR (CR) OPEB EXPENSE (1)		DR (CR) OPEB EXPENSE (1)		Sum of A	(5,654,905)
OPEB Expense acct #	92600000 *	OPEB Expense acct #	92601000 *	OPEB Expense acct #	92601000 *	Sum of B	11,442
Retiree Medical	9011	Retiree Medical	9011	Retiree Medical	9011		
Retiree Life Insurance	9025	Retiree Life Insurance	9025	Retiree Life Insurance	9025	Sum of C	12,167,661 [.2]
OFFSET - OPEB LIABILITY OR	ASSET (4)	OFFSET - OPEB LIABILITY OR	ASSET (4)	OFFSET - ACCUM OCI OR OCI REG ASSET (5)		Sum of D	1,538,867 [.2]
OPEB Liability acct #:	22834010	OPEB Liability acct #:	22834010	Accumulated OCI Transfer - OPEB acct #:	21905220		
				FAS 158 OPEB OCI Regulatory Asset acct #:	18235114		17,239,893
				FAS 158 Pension OCI Regulatory Liability acct #:	25405300		
Retiree Medical	Retiree Life Insurance	Retiree Medical	Retiree Life Insurance	Retiree Medical	Retiree Life Insurance	OPEB Total	
2,987,457	142,197	9,180,204	1,396,670	(845,998)	4,072	12,864,602	
C	D	C	D	[.2]	[.2]		

\* Some companies may be able to collect these charges and therefore will charge the expense to a regulatory asset account.

(1) If the below amount is positive it will be a debit to expense, if the below amount is negative it will be a credit to expense
 (2) If the entity's balance sheet contains a pension liability balance use the pension liability account for the offset,
 (3) If the entity's balance sheet contains a OCI regulatory asset does not be SFAS 158 entries, use the FAS 158 Pension OCI Regulatory Asset / Liability account for the offset,
 (4) If the entity's balance sheet contains an OPEB liability balance use the OPEB liability balance use the OPEB asset balance.
 (5) If the entity's has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the FAS 158 entries, use the FAS 158 OPEB OCI Regulatory Asset/Liability account for the offset.
 (5) If the entity's has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the FAS 158 entries, use the FAS 158 OPEB OCI Regulatory Asset/Liability account for the offset.
 (5) If the entity has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the FAS 158 OPEB OCI Regulatory Asset/Liability account for the offset.

Workpaper CS 5-S1 Page [.2C]

NiSource Inc. Benefit Plans for the Period 2023 through 2024 (\$000) Northern Indiana Energy (NIPSCO)

	20	22		20	24	
	20	23		20.	24	
Cash Estimates by Plan:	Prior	Current		Prior	Current	
Retirement	11101	ouncil		11101	Ouncil	
P.C.						
Medical Active*						
Medical Active HSA						
Medical Retiree	16,757	17,317 [.2	2]	16,537	17,119	[.2]
Dental			-			
Group Life Active						
Group Life Retiree	1,807	1,871 [.2	2]	1,834	1,793	[.2]
Long Term Disability						
Value Options**						
Opt Out Credits						
Vision						
Total						
			ſ			
	20	23		20	24	
	10			20.		
Expense Estimates by Plan:	Prior	Current		Prior	Current	
Retirement						
Qualified						
Settlements						
SERP						
SERP D.C.						
D.C. Savings Plan Match Profit Sharing						
D.C. Savings Plan Match Profit Sharing Medical						
D.C. Savings Plan Match Profit Sharing Medical Active*						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree	4,870	9,895 [.2	2]	6,245	9,826	[.2]
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental	4,870	9,895 [.4	2]	6,245	9,826	[.2]
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life	4,870	9,895 [.2	2]	6,245	9,826	[.2]
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree	4,870	9,895 [.4 1,487 [.4		6,245	9,826	
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options**						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options** Opt Out Credits						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options**						
D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options** Opt Out Credits Vision						

Workpaper CS 5-S1 Page [.2D] NiSource Inc. Benefit Plans for the Period 2023 through 2024 (\$000) Northern Indiana Energy (NIPSCO)

	202	23	20	24
Cash Estimates by Plan: Retirement	Prior	Current	Prior	Current
D.C.				
Medical Active*				
Medical Active HSA				
Medical Retiree	17,317	17,363 [.2]	17,119	16,644 [.2
Dental			,	
Group Life Active				
Group Life Retiree	1,871	1,864 [.2]	1,793	1,826
Long Term Disability				
Value Options**				
Opt Out Credits				
Vision				
Total				
	202	3	20	24
		.0		
Expense Estimates by Plan:	Prior	Current	Prior	Current
Expense Estimates by Plan: Retirement			Prior	
Retirement Qualified			Prior	
Retirement Qualified Settlements			<u>Prior</u>	
Retirement Qualified Settlements SERP			<u>Prior</u>	
Retirement Qualified Settlements SERP D.C.			Prior	
Retirement Qualified Settlements SERP D.C. Savings Plan Match			<u>Prior</u>	
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing			Prior	
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical			Prior	
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active*			Prior	
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA	Prior	Current		Current
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active * Active HSA Retiree			<u>Prior</u> 9,826	
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental	Prior	Current		Current
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life	Prior	Current		Current
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active	<u>Prior</u> 9,895	<u>Current</u> 11,322	9,826	<u>Current</u>
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree	Prior	Current		Current
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Terr Disability	<u>Prior</u> 9,895	<u>Current</u> 11,322	9,826	<u>Current</u>
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options**	<u>Prior</u> 9,895	<u>Current</u> 11,322	9,826	<u>Current</u>
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active* Active HSA Retiree Dental Group Life Active Retiree Long Terr Disability	<u>Prior</u> 9,895	<u>Current</u> 11,322	9,826	<u>Current</u>
Retirement Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active' Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options** Opt Out Credits	<u>Prior</u> 9,895	<u>Current</u> 11,322	9,826	<u>Current</u>

Workpaper CS 6 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for prepaid pension asset to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023 and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
2	Description A	B	 C	D
1	Actual Balance - December 31, 2022		\$ (437,959,675)	[.2]
2	Normalization Adjustment N/A		 	
3	Normalized balance as of December 31, 2022		\$ (437,959,675)	[.2]
4	Year-Over-Year Increase/(Decrease) balance as of December 31, 2023	CS 6-23-S1	 17,239,893	
5	Forecasted balance as of December 31, 2023		\$ (420,719,782)	[.2]
6	Year-Over-Year Increase/(Decrease) balance as of June 30, 2024	CS 6-24-S1	 6,299,500	
7	Forecasted balance as of June 30, 2024		\$ (414,420,282)	[.2]
8	Pro Forma adjustment to reflect the current Aon Hewitt forecast received July 2023	CS 6-24R-S1	 2,159,500	
9	Ratemaking balance as of June 30, 2024		\$ (412,260,782)	[.2]

# Petitioner's Exhibit No. 19-S1 Page 74 of 79

### Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Prepaid Pension Asset December 31, 2022, December 31, 2023, and June 30, 2024

	Description	12/31/2022	Forecast 23 Activity		12/31/2023	Forecast 2024 Activity		6/30/2024	emaking ustment		Ratemaking 6/30/2024
	SFAS 158 Pension OCI Reg Asset 2018 AOCI amortization	\$ 438,185,518	(22,883,356)	A	\$ 415,302,162	(8,361,6	35) <b>D</b>	\$ 406,940,527	(2,866,410) <b>=D</b>	-н	\$ 404,074,116
	SFAS 158 Pension OCI Reg Asset	\$ 438,185,518	\$ (22,883,356)		\$ 415,302,162 \$	6 (8,361,6	35)	\$ 406,940,527	\$ (2,866,410)		\$ 404,074,116
ADD:	Pension Asset/(Liability) Accrued LT pension cost - qualified Pension expense recognition	\$ -	5,654,905	в	\$ 5,654,905	2,066,3	16 E	\$ 7,721,221	708,344 <b>=E</b> -	-1	\$ 8,429,565
	Accrued LT Pension Cost - Nonqualified	(224,243)	(11,442)	С	(235,685)	(4,1	81) <b>F</b>	(239,866)	(1,433) <b>=F</b> -	J	(241,299)
	Accrued ST Pension Costs - Nonqualified	 (1,600)	-		(1,600)	-		 (1,600)	-		(1,600)
	Pension Liability	\$ (225,843)	\$ 5,643,463		\$ 5,417,620 \$	2,062,1	35	\$ 7,479,755	\$ 706,910		\$ 8,186,666
	Net Prepaid Pension Asset:	\$ 437,959,675	\$ (17,239,893)		\$ 420,719,782 \$	6,299,5	00) <mark>G</mark>	\$ 414,420,282	\$ (2,159,500) =K	-G	\$ 412,260,782
		 [.1]			[.1]			 [.1]			

Pension Expense	Per CL23-05	Percentage Change	Annual Forecast	Percentage Change	Annual Ratemaking
Qualified Pension (offset liability) Non-Qualified Pension (offset liability)	\$ (5,654,905) <b>B,[.</b> 2 11,442 <b>C,[.</b> 2		\$ (4,132,633) 8,362	E F	\$ (5,549,320) 11,228 J
	\$ (5,643,463)		\$ (4,124,271)		\$ (5,538,092)
Qualified Pension (offset OCI/Reg. Asset) Non-Qualified Pension (offset OCI/Reg. Asset)	\$ 22,883,356 <b>[.2A</b> - <b>[.2A</b>	•	\$ 16,723,271 -		\$ 22,456,092 -
	\$ 22,883,356 A	· _	\$ 16,723,271	D	\$ 22,456,092 <b>H</b>
Net Expense before capitalization	\$ 17,239,893 <b>[.2A</b>	-26.92%	\$ 12,599,000	G 34.28%	5 \$ 16,918,000 K

Aon Forecast	July '22 Report	July '23 Report			
Qualified Pension	12,583,000 <b>[.2B]</b>	16,907,000 <b>[.2C]</b>			
Non-Qualified Pension	10,000 <b>[.2B]</b>	11,000 <b>[.2C]</b>			
Settlements	6,000 <b>[.2B]</b>	- [.2C]			
Total	\$ 12,599,000 G	\$ 16,918,000 K			

#### NiSource Inc. Annual 2023 Expense With 12/31/2022 Measurement Date

Workpaper CS 6 Page [.2A]

Service Cost		Non-Service Cost					
DR (CR) PENSION EXPENSE (1)		DR (CR) PENSION EXPENSE (1)			DR (CR) PENSION EXPENSE (1)		
Pension Expense acct #:	92600000 *	Pension Expense acct #:		92601000 *	Pension Expense acct #:	92601000 *	
Qualified Pension	9005	Qualified Pension		9005	Qualified Pension	9005	
Nonqualified Pension	9033	Nonqualified Pension		9033	Nonqualified Pension	9033	
OFFSET - PENSION ASSET OR LIABILITY (2)		OFFSET - PENSION LIABILITY OR	ASSET (2)		OFFSET - ACCUM OCI OR OCI REG ASSET (3)		
Pension Liability - Qualified acct #:	22838000	Pension Liability - Qualified acct #:		22838000	Accumulated OCI Transfer - Pension acct #:	21905010	
Pension Liability - Nonqualified acct #:	22838020	Pension Liability - Nonqualified acct #:		22838020	FAS 158 Pension OCI Regulatory Asset - Qual acct #:	18235115	
					FAS 158 Pension OCI Regulatory Asset - NQ acct #:	18235450	
Pension Asset acct #:	12800000	Pension Asset acct #:		12800000	FAS 158 Pension OCI Regulatory Liability acct #:	25405970	
Qualified Pension - Asset Qualified Pension - Liab	Nonqualified Pension	Qualified Pension - Asset	Qualified Pension - Liab	Nonqualified Pension	Qualified Pension - Asset	Nonqualified Pension	Pension Total
12,986,015 0	502	(18,640,920)	0	10,940	22,883,356	0	17,239,893
A A	В	A	A	А В	[.2]	[.2]	[.2

NIPSCO

NIPSCO

Service Co	ost		Non-Servie	ce Cost		)		
DR (CR) OPEB EXPENSE (1)		DR (CR) OPEB EXPENSE (1)		DR (CR) OPEB EXPENSE (1)			Sum of A	(5,654,905) [.2]
OPEB Expense acct #	92600000 *	OPEB Expense acct #	92601000 *	OPEB Expense acct #	92601000 *		Sum of B	11,442 [.2]
Retiree Medical	9011	Retiree Medical	9011	Retiree Medical	9011			
Retiree Life Insurance	9025	Retiree Life Insurance	9025	Retiree Life Insurance	9025		Sum of C	12,167,661
OFFSET - OPEB LIABILITY OR ASSE	T (4)	OFFSET - OPEB LIABILITY OR	ASSET (4)	OFFSET - ACCUM OCI OR OCI F	REG ASSET (5)		Sum of D	1,538,867
OPEB Liability acct #:	22834010	OPEB Liability acct #:	22834010	Accumulated OCI Transfer - OP	21905220			
		-		FAS 158 OPEB OCI Regulatory	18235114			17,239,893
				FAS 158 Pension OCI Regulator	25405300			
Retiree Medical	Retiree Life Insurance	Retiree Medical	Retiree Life Insurance	Retiree Medical	Retiree Life Insurance	OPEB Total		
2,987,457	142,197	9,180,204	1,396,670	(845,998)	4,072		12,864,602	
C	D	C	D					
						·		

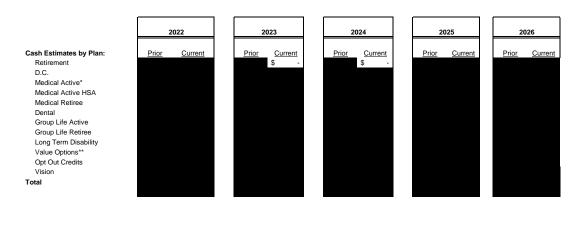
\* Some companies may be able to collect these charges and therefore will charge the expense to a regulatory asset account.

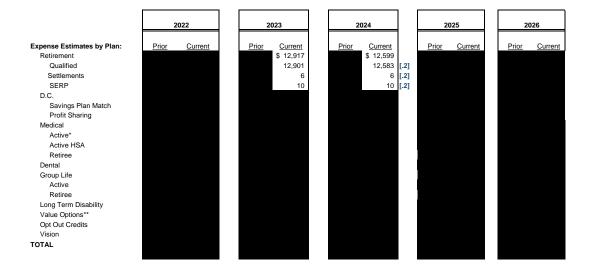
(1) If the below amount is positive it will be a debit to expense, if the below amount is negative it will be a credit to expense (2) If the entity's balance sheet contains a pension lability balance use the pension lability balance sheet contains approximation asset account for the offset. (3) If the entity has an ACD balance on its balance sheet due to the SPA5 158 entries, use the Accum. OCI Transfers -Pension account for the offset.

(4) If the entity's balance sheet contains an OPEB lability balance use the OPEB lability account for the offset, if the entity's balance sheet contains an OPEB asset balance use the OPEB asset account for the offset. (5) If the entity's has an AOCI balance on it's balance sheet due to the SFAS 158 entries, use the Accum. OCI Transfers -OPEB account for the offset, if the entity has a OCI regulatory asset/liability on it's balance sheet due to the SFAS 158 entries, use the Accum. OCI Transfers -OPEB account for the offset.

### NiSource Inc. Benefit Plans for the Period 2022 through 2026 (\$000) Northern Indiana Energy (NIPSCO)

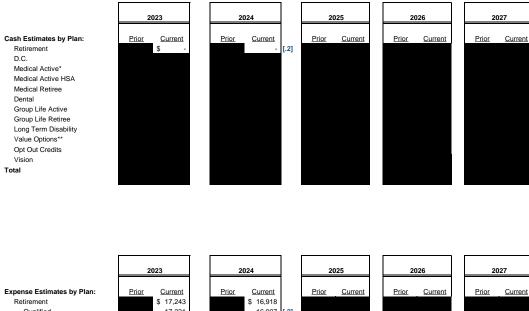
Workpaper CS 6 Page [.2B]



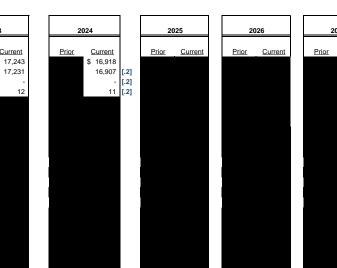


### NiSource Inc. Benefit Plans for the Period 2023 through 2027 (\$000) Northern Indiana Energy (NIPSCO)

Workpaper CS 6 Page [.2C]



Qualified Settlements SERP D.C. Savings Plan Match Profit Sharing Medical Active\* Active HSA Retiree Dental Group Life Active Retiree Long Term Disability Value Options\*\* Opt Out Credits Vision TOTAL



# Petitioner's Exhibit No. 19-S1 Page 78 of 79

Workpaper CS 7 Page [.1]

### Northern Indiana Public Service Company LLC Pro Forma Adjustment to Capital Structure As of June 30, 2024

This pro forma adjusts the balance as of December 31, 2022, capital structure for Post-1970 ITC to reflect normalization adjustment(s), forecast changes for the twelve months ending December 31, 2023, and June 30, 2024, and ratemaking adjustment(s) for the twelve months ending June 30, 2024, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
	Α	В	с	D
1	Actual Balance - December 31, 2022		\$ 877,732	[.2]
2	Normalization adjustment N/A		 -	
3	Normalized balance as of December 31, 2022		\$ 877,732	[.2]
4	Year-Over-Year Increase/(Decrease) balance as of December 31, 2023	CS 7-23-S1	 (269,088)	
5	Forecasted balance as of December 31, 2023		\$ 608,644	[.2]
6	Year-Over-Year Increase/(Decrease) balance as of June 30, 2024	CS 7-24-S1	 (108,508)	
7	Forecasted balance as of June 30, 2024		\$ 500,136	[.2]
8	Pro Forma adjustment N/A		 -	
9	Ratemaking balance as of June 30, 2024		\$ 500,136	[.2]

Northern Indiana Public Service Company LLC Weighted Average Cost of Capital Investment Tax Credits December 31, 2022, December 31, 2023, and June 30, 2024 Workpaper CS 7 Page [.2]

Line		Actual		Forecast		Forecast	
No.	Description	2022 2023		2023	Jun-24		
1	Deferred Investment Tax Credits	\$ 877,732	\$	608,644	\$	500,136	
		[.1]		[.1]		[.1]	