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## Staff's Manufactured Gas Plant ("MGP") Audit Report

## Atlanta Gas Light Company's
## Docket No. 4167-U
## Environmental Recovery Cost Rider

## July 1, 2022 to June 30, 2023
## Cost Year-32

**Submitted By:**
Janey Chauvet
August 15, 2024

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## History of the Manufactured Gas Plant Program ("MGP") Rider

In Docket No. 4011-U, the Atlanta Gas Light Company's ("AGL" or "Company") 1991/1992 rate case, the Company sought base rate recovery for MGP expenses. In the Georgia Public Service January 3, 1992 Final Order, on pages 22 and 23, it was ordered that the Company to do the following:

> "The Commission hereby directs the Company to file with the Commission for approval a proposed rider under which the Company will recover environmental response costs associated with old, manufactured gas plants within Georgia Public Service Commission jurisdictional areas if the Commission deems appropriate."

In the "Order Adopting Settlement Agreement, As Modified, Between Atlanta Gas Light Company and Adversary Group Staff" dated September 1, 1992 in Docket No. 4167-U, the following was stated on page 1:

> "In Atlanta Gas Light Company's ("Company") 1991 rate case before the Georgia Public Service Commission, ("Commission"), Docket No. 4011-U, the Company included expenses related to the remediation of manufactured gas plant sites for rate recovery. The Commission in its order in Docket No. 4011-U, ordered the Company to file for a rider for recovery of environmental response costs. On March 10, 1992, the Company filed with the Commission a proposed Environmental Response Cost Recovery Rider, ("Rider"). Hearing on the Rider was scheduled by the Commission on August 20, 1992.
>
> On August 18, 1992, the Company and the Commission Adversary Group Staff ("Staff") filed with the Commission a Joint Motion for Approval of a Settlement Agreement and Termination of the Proceedings, ("Joint Motion"). The Joint Motion moved for Commission approval of the Settlement Agreement, attached hereto as Appendix No. 1, which provides for and describes a cost recovery mechanism under an Environmental Response Recovery Rider as attached thereto as Exhibit B. Company and Staff each presented a witness to support the Settlement Agreement and recommend its approval at the August 20 hearing.
>
> Subsequent to the August 20 hearing, the Company and Staff entered into further negotiations with the Consumers Utility Counsel ("CUC") and the Georgia Industrial Group ("GIG"). As a result of the additional negotiations, the Company, Staff, CUC and GIG in Special Administrative Session on August 25, 1992, presented a modification to the Settlement Agreement, to which no party voiced an objection. The modification presented by these parities is attached hereto as Appendix No. 2."

The Commission approved the Settlement Agreement at the August 25, 1992 Administrative Session.

On December 3, 1997, the Commission issued a Rule Nisi against the Company regarding certain recovery matters. On January 3, 1999, the Commission issued an Order for a settlement agreement. This agreement established the quarterly reports filed by the Company, and it stated that "litigation costs/expenses or other liabilities" shall not include punitive damages awarded by a court.

The MGP Rider surcharge, entitled the ERC Rider, is part of the Company's Tariff in Part 1 Section 9. The new rate goes into effect on October 1st of each year.

## Audit Team

*for Cost Year-32:*

Janey Chauvet, Project Leader
Tony Wackerly, Assistant Project Leader

### Audit Purpose

The purpose of the MGP Audit is to oversee the capital spending, financial reporting, and the cleanup activities of AGL associated with the program. AGL conducts the program. Georgia natural gas ratepayers fund the program. The audits are to ensure the program is proceeding in an efficient and prudent manner. The Company provides the information needed to conduct the audit.

### Cost Year-32 Audit Plan

1. Large capital expenditure items are selected for review from the MGP general ledger accounts.
2. A detailed review of receipt documentation for capital expenditures is performed by the Team. Prudence is determined by analyzing receipt documentation related to materials, labor costs, legal expenses, engineering methodology, and any information listed on supporting documentation.
3. Additional items in capital expenditures may be selected for a more detailed sampling of costs.
4. Items that seem unusual in comparison to other expenses are selected for further examination. Further examination may entail additional documentation, verbal explanations, telephone conferences or in-person meetings with Company personnel.
5. At the conclusion of the audit, the Company is presented with the findings. Should additional information be needed, a timeframe is established for the providing of the information to the Audit Team.
6. Should the Company not provide the requested information or provide unsatisfactory explanation(s), within the established timeframe, formal interrogatories (Data Requests) will be issued to obtain the information.
7. Disputed items and recommendations are reported to the Director of the Natural Gas Unit. Recommendations may include disallowances of expenses and other course(s) of action.
8. Work papers are used to document all findings obtained during the audit to be included in the audit report.
9. The audit process is maintained through analysis of the Company's quarterly reports for each cost year.
10. Formal interrogatories are issued as needed to gather any additional required information.
11. The Audit Team meets with Company personnel as needed to resolve issues or to clarify audit findings.
12. The Audit Team issues an audit report which includes all audit activities, financial information, audit findings, and recommendations for each cost year.

## Cost Year-32 Analysis

In **Table-1** below, a breakout of the Cost Year-32 Recoverable Expenses by MGP site. I. Of the fifteen (15) listed sites, thirteen (13) are located in Georgia. The remaining three (3) sites are located in Florida. Spending continues on MGP sites for at least one of the following reasons that include shifting contamination areas, addressing source material in groundwater, and developing new criterion for the cleanup sites by the Georgia Environmental Protection Division (GEPD), the Florida Department of Environmental Protection (FDEP), and/or the United States Environmental Protection Agency (EPA). The Atlanta 1 (ATLG1) and Atlanta (ATLG2) sites have no further actions anticipated. Addressing source material in groundwater via testing will continue into the distant future at most sites. AGL's continued remediation work (soil and groundwater) at the sites is subject to the criteria established or modified by the GEPD, FDEP, and EPA. The total Site Recoverable Expenses were $776,322.21. The Non-Site Recoverable Expenses are composed of three (3) categories that include General Technical, Legal Historic, and Legal General. The total Non-Site Recoverable Expenses for Cost Year-32 was $412,729.94. The total Site and Non-Site Recoverable Expenses were $1,189,015.15.

**Table-1: Cost Year-32 Site & Non-Site Recoverable Expenses**

| Site Recoverable Expenses | Cost Year 32 Expenses (Including Site Legal) |
|---|---|
| Athens (7851) (ATHGA) | $12,268.06 |
| Atlanta #1 (7852)(ATGL1) | 0 |
| Atlanta #2 (7853)(ATLG2) | 0 |
| Augusta (7854)(AUGGA) | $15,330.20 |
| Brunswick (7855)(BRUGA) | $3,419.40 |
| Griffin (7856)(GRIGA) | $62,805.34 |
| Macon #1 (7857)(MACG1) | $8,192.15 |
| Macon #2 (7858)(MACG2) | $0.00 |
| Macon #3 (7863)(MACG3) | $0.00 |
| Rome (7859)(ROMGA) | $5,502.65 |
| Savannah (7860)(SAVGA) | $59,763.62 |
| Valdosta (7861)(VALGA) | $0.00 |
| Waycross (7862)(WAYGA) | $85,417.30 |
| Orlando, FL (7872)(ORLGA) | $445,805.41 |
| St. Augustine, FL (7871)(STAGL) | $61,382.25 |
| Sanford, FL (7870)(SANFL) | $16,435.83 |
| **Total Site Recoverable Expense** | **$776,322.21** |
| | |
| **Total Non-Site Recoverable Expense** | **$412,729.94** |
| | |
| **Total** | **$1,189,052.15** |

In **Table-2** below, there is a breakout of the Cost Year-32 Site Recoverable Expenses showing account numbers and quarters. The table shows that the total for the cost year was $776,322.21.

**Table-2: Cost Year-32 Site Recoverable Expense**

| Account No. | Site Recoverable Expenses | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|---|
| 18230928 | Program Management Expense | $38,677.33 | $85,495.14 | $0.00 | $15,995.00 | **$140,167.47** |
| 18230929 | Contractor Expense | $32,441.72 | $52,183.89 | $298,535.22 | $24,296.50 | **$407,457.33** |
| 18230930 | Consultant Expense | $39,358.54 | $47,637.86 | $0.00 | $37,594.00 | **$124,590.40** |
| 18230931 | Legal Expense | $39,794.75 | $67,887.48 | ($22,113.72) | $18,538.50 | **$104,107.01** |
| **Total Cost Year-32 Site Recoverable Expenses** | | **$150,272.34** | **$253,204.37** | **$276,421.50** | **$96,424.00** | **$776,322.21** |

When reviewing the Cost Year-32 Non-Site Recoverable Expenses, it is composed of three (3) types of expenses that include General Technical, Legal Historic, and Legal General. In **Table-3** below, a breakdown of General Technical Expenses. During the cost year, General Technical had $411,096.66 in expenses.

**Table-3: Cost Year-32 Non-Site Recoverable Expenses – General Technical**

| Account No. | General Technical Non-Site Recoverable Expenses | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|---|
| 18230928 | Program Management Expense | $88,219.99 | ($5,726.53) | $0.00 | $0.00 | **$82,493.46** |
| 18230929 | Contractor Expense | $112,901.97 | ($483.71) | $0.00 | $0.00 | **$112,418.26** |
| 18230930 | Consultant Expense | $143,516.99 | ($5,420.60) | $0.00 | $0.00 | **$138,096.39** |
| 18230931 | Legal Expense | $76,817.83 | $1,270.72 | $0.00 | $0.00 | **$78,088.55** |
| **Total Cost Year-32 General Technical Non-Site Recoverable Expenses** | | **$421,456.78** | **($10,360.12)** | **$0.00** | **$0.00** | **$411,096.66** |

In **Table-4** below, this provides the Cost Year-32 Non-Site Recoverable Expenses for Legal Historic. There was no expense activity during the cost year.

**Table-4: Cost Year-32 Non-Site Recoverable Expenses – Legal Historic**

| Account No. | Legal Historic Non-Site Recoverable Expenses | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|---|
| 18230928 | Program Management Expense | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 18230929 | Contractor Expense | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 18230930 | Consultant Expense | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 18230931 | Legal Expense | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Cost Year-32 Legal Historic Non-Site Recoverable Expenses** | | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** |

In **Table-5** below, this provides the Cost Year-32 Non-Site Recoverable Expenses for Legal General. The total expense activity during the cost year was $1.633.28.

**Table-5: Cost Year-32 Non-Site Recoverable Expenses – Legal General**

| Account No. | Legal General Non-Site Recoverable Expenses | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|---|
| 18230928 | Program Management Expense | 0.00 | 0.00 | 0.00 | (452.82) | $0.00 |
| 18230929 | Contractor Expense | 0.00 | 0.00 | 0.00 | (339.40) | $0.00 |
| 18230930 | Consultant Expense | 0.00 | 0.00 | 0.00 | 0.00 | $0.00 |
| 18230931 | Legal Expense | 0.00 | 0.00 | 0.00 | 2,425.50 | $0.00 |
| | **Total Cost Year-32 Legal Historic Non-Site Recoverable Expenses** | **$0.00** | **$0.00** | **$0.00** | **$1,633.28** | **$1,633.28** |

In **Table-6** below, this provides the total Cost Year-32 Non-Site Recoverable Expenses related to General Technical, Legal Historic, and Legal General. The total recoverable expenses for the cost year were $412,729.94.

**Table-6: Total Cost Year-32 Non-Site Recoverable Expenses**

| Account No. | Total Non-Site Recoverable Expenses | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|---|
| 18230928 | Program Management Expense | $88,219.99 | ($5,726.53) | $0.00 | ($452.82) | $0.00 |
| 18230929 | Contractor Expense | $112,901.97 | ($483.71) | $0.00 | ($339.40) | $0.00 |
| 18230930 | Consultant Expense | $143,516.99 | ($5,420.60) | $0.00 | $0.00 | $0.00 |
| 18230931 | Legal Expense | $76,817.83 | $1,270.72 | $0.00 | $2,425.50 | $0.00 |
| | **Total Cost Year-32 Non-Site Recoverable Expenses** | **$421,456.78** | **($10,360.12)** | **$0.00** | **$1,633.28** | **$412,729.94** |

As provided in **Table-7** below, the breakout of all Cost Year-32 Site and Non-Site Recoverable Expenses were provided by account, category, and by quarter. The total recoverable expenses totaled $1,189,052.15. These dollar amounts were confirmed in the June 30, 2023 quarterly report filed on August 14, 2023 and the Cost Year-32 annual report filed on August 15, 2023.

**Table-7: Cost Year-32 Total Site & Non-Site Recoverable Expenses**

| Account No. | Total Site & Non-Site Recoverable Expenses | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|---|
| 18230928 | Program Management Expense | $126,897.32 | $79,768.61 | $0.00 | $15,542.18 | **$222,208.11** |
| 18230929 | Contractor Expense | $145,343.69 | $51,700.18 | $298,535.22 | $23,957.10 | **$519,536.19** |
| 18230930 | Consultant Expense | $182,875.53 | $42,217.26 | $0.00 | $37,594.00 | **$262,686.79** |
| 18230931 | Legal Expense | $116,612.58 | $69,158.20 | ($22,113.72) | $20,964.00 | **$184,621.06** |
| | **Total Cost Year-32 Site & Non-Site Recoverable Expenses** | **$571,729.12** | **$242,844.25** | **$276,421.50** | **$98,057.28** | **$1,189,052.15** |

## Cost Year-32 Quarterly Audits

The audit team performed quarterly audits based on the information in AGL's filed quarterly reports. The Staff would compare invoices provide to AGL to ledgers provide by AGL. The sample size for each quarter was 100% of the invoices.

**First Quarter Audit Findings for Cost Year 32:**

| | |
|---|---|
| **First Quarter:** | July 1, 2022 through September 30, 2022 |
| **Report:** | Docket 4167, Document No. 192080 |
| **Filing Date:** | November 14, 2022 |
| **Audit criteria:** | 100% of all the costs for the first quarter. Staff reviewed invoices from the vendors and Subs & Legal along with the corresponding contracts. The audit was standard. There were no findings for this quarter. AGL has new account numbers for the cost categories. |
| **Audit Findings:** | No issues. |

**First Quarter Expenses:** $571,729.12 (See Table-7)

**Second Quarter Audit Findings for Cost Year 32:**

| | |
|---|---|
| **Second Quarter:** | October 1, 2022 through December 31, 2022 |
| **Report:** | Docket 4167, Document No. 193304 |
| **Filing Date:** | February 11, 2023 |
| **Audit criteria:** | 100% of all the costs for the first quarter. Staff reviewed invoices from the vendors and Subs & Legal along with the corresponding contracts. The audit was standard. There were no findings for this quarter. AGL has new account numbers for the cost categories. |
| **Audit Findings:** | No issues. |

**Second Quarter Expenses:** $242,844.25 (See Table-7)

**Third Quarter Audit Findings for Cost Year 32:**

| | |
|---|---|
| **Third Quarter:** | January 1, 2023 through March 30, 2023 |
| **Report:** | Docket 4167, Document No. 204718 |
| **Filing Date:** | June 9, 2023 |
| **Audit criteria:** | 100% of all the costs for the first quarter. Staff reviewed invoices from the vendors and Subs & Legal along with the corresponding contracts. The audit was standard. There were no findings for this quarter. AGL has new account numbers for the cost categories. |
| **Audit Findings:** | No issues. |

**Third Quarter Expenses:** $276,421.50 (See Table-7)

## Fourth Quarter Audit Findings for Cost Year 32:

**Fourth Quarter:** April 1, 2023 through June 30 2023
**Report:** Docket 4167, Document No. 205420
**Filing Date:** August 14, 2023
**Audit criteria:** 100% of all the costs for the first quarter. Staff reviewed invoices from the vendors and Subs & Legal along with the corresponding contracts. The audit was standard. There were no findings for this quarter. AGL has new account numbers for the cost categories.
**Audit Findings:** No issues.

**Fourth Quarter Expenses:** $98,057.28 (See Table 7)

### Actual Cost [Capital Expenditures] by Quarter for Cost Year 32

As provided in Table-8 below, the total capital expenditures by general ledger account number related to the MGP program. The numbers were obtained from the Annual Environmental Response Cost Recovery Report, Schedule 1, "Costs Incurred from July 1, 2022 through June 30, 2023." (Docket 4167, Document No. 205458).

**Table 8:** The Actual Costs/Capital Expenditures by quarter.

| Quarter | Period Ending 9/30/23 | Period Ending 12/31/23 | Period Ending 3/31/24 | Period Ending 6/30/24 | Total |
|---|---|---|---|---|---|
| Period Ending 9/30/22 | $126,897.32 | $79,768.61 | $0.00 | $15,542.18 | **$222,208.11** |
| Period Ending 12/31/22 | $145,343.69 | $51,700.18 | $298,535.22 | $23,957.10 | **$519,536.19** |
| Period Ending 3/31/23 | $181,290.32 | $42,217.26 | $0.00 | $37,594.00 | **$261,101.58** |
| Period Ending 6/30/23 | $116,612.58 | $69,158.20 | ($22,113.72) | $20,964.00 | **$184,621.06** |
| **Total** | **$571,729.12** | **$242,844.25** | **$276,421.50** | **$98,057.28** | **$1,189,052.15** |

### Audit Team Workpapers

The Team used workpapers to documents issues discovered during the audit. During the audit, each team member lists issues in an Excel spreadsheet regarding the AGL invoices, contracts, and other documents provided by the Company. At the completion of the audit, all team members' workpapers are combined into a single master document and submitted to AGL for responses. Team members review AGL's responses to the issues or inquiries to determine if any further actions are needed. During Cost Year-32, there were no material issues found during the audit process.

## Cost Year-32 Rider Surcharge & Calculation Analysis

The surcharge calculation using the DDDC has been in effect since Cost Year-9 (1999/2000) as a result of the Commission's approval of AGL's filing of election in 1998.

For Cost Year-32, the recoverable amount from ratepayers was **$ 1,189,052.15** (Exhibit-8, Cell H16). This amount is divided by the estimated total of all DDDC factors across all Firm customer classes for the upcoming year. The estimated total of all DDDC factors was 2,807,422 (Exhibit-7, Cell F32). The result is $2.18 per DDDC, and this is the flat annual rate all Firm customers will pay multiplied by their individual DDDC. The $2.18 per DDDC is recovered on a monthly basis, divided by 12 months, and which results in a payment of $0.1908 per DDDC per Firm customer per month.

### Summary

During the Cost Year-32 audit, the Audit Team audited **$ 1,189,052.15** in expenditures including credits and accruals that accounted for 100% of AGL's actual spending. Additionally, the quarterly reports are reviewed. AGL addresses the progress of all the sites in their quarterly filings. The Team has analyzed each quarterly report and the annual report filed by AGL. The information provided in the quarterly and annual reports to create the attachments to this report.

Since the inception of the program to June 30, 2023 the MGP program had expenditures totaling **$351,333,136.30.** (Exhibit 1, Cell 50) After the appropriate deductions and credits that have mitigated the costs are applied, the total amount that has been recovered since the inception of the program is **$295,931,669.92** (Exhibit 1, Cell E45). The remaining amount to be recovered is **$11,088,599.60**(Exhibit 1, Cell E42).

### Capital Expenditures

The Capital Expenditures Exhibits for current Cost Year are attached in the accompanying Excel spreadsheet.

## Explanation of Exhibits

**Exhibit-1, MGP Site & Non-Site Recoverable & Accruals Total Costs:** The cost data is derived from two categories: Site and Non-Site Recoverable, which represent the total costs for this Cost Year. The Site & Non-Site Recoverable & Accruals Total Costs are listed by program number, cost category and quarter. The cost categories are Program Management Expense, Contractor Expense, Consultant Expense and Legal Expense.

**Exhibit-2: MGP Expense By Quarter: Site Recoverable:** The Site Recoverable expenditures and expenditure activity are listed by site and by quarter. All 16 sites, Georgia and Florida, are included. The total expenditures since the inception of the program for Site Recoverable are provided. See Table 2 of the report.

**Exhibit 3: MGP Expense By Quarter: Non-Site Recoverable (Non-Site Legal):** These are expenditures that are related to activities not directly related to an MGP site. The Total Non-Site Recoverable Expenses (Legal General Expenses (AGLLG) Non-Site Specific Legal Expense (previously 'accruals and other non-site expenses') are in this table. The Non-Site Recoverable expenditures for Cost Year-32 which include General-Technical-Environmental, Legal Expenses (Recoverable)(historical non-site costs related to PRPs), and Legal General Expenses (AGLLC)( previously Accruals and Other Non-Site Expenses) are totaled. The total expenditures since the inception of the program are provided. See Table 3 of the report.

**Exhibit-4: Legal General previously "Accrual and Other Non-Site Expenses Activity Analysis**." Non-Site Recoverable Expenses for Legal Historic. This category of costs is related to both Site and Non-Site expenditures for Cost Year-32. See Table 4 of the report.

**Exhibit-5: Non-Site Recoverable Expenses – Legal General: Site Legal Expenses**: below, this provides the Cost Year-32 Non-Site Recoverable Expenses for Legal General. See Table 5 of the report.

**Exhibit-6: MGP Expense By Quarter: Non-Site Legal Expenses:** Non-Site Recoverable Expenses related to General Technical, Legal Historic, and Legal General. See Table 6 of the report.

**Exhibit-7: MGP Cost & Recovery Analysis:** Site and Non-Site Recoverable Expenses by account, category, and by quarter. See Table 7 of the report.

**Exhibit-8:**-The Actual Costs/Capital Expenditures by quarter. See Table 8 of the report.

**Exhibit-9: MGP Cost & Recovery Analysis:** Historical and current costs, credits, recoveries and outstanding balances of the MGP program from Cost Years 28 through 32 obtained from the historical filings. In addition, Column G provides the calculation of the rate and cell G38 the rate amount.

**Exhibit-1**
**Cost Year 32**

**Exhibit-1: MGP Site & Non-Site Recoverable & Accruals Total Costs**
**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

| | Program Management Clean-up Expense 162610 New Account | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | Legal Expense 162613, 162614, 162615, 162616 New Account Legal | Cost Year-32 Totals |
|---|---|---|---|---|---|
| **Cost Year-31 Ending Activity** | | | | | |
| Program Cumulative as of 6/30/2022 (Ending Cost Year-31) | $48,045,428.51 | $184,031,843.39 | $68,610,814.97 | $50,467,729.79 | $351,155,816.66 |
| Legal General previously "Accrual and Other Non-Site Expenses" Activity Analysis | $147,572.48 | $7,976.55 | $0.00 | $21,770.61 | $177,319.64 |
| Total Program Cumulative as of 6/30/2022 (Ending Cost Year-31) | $48,193,000.99 | $184,039,819.94 | $68,610,814.97 | $50,489,500.40 | $351,333,136.30 |
| **Cost Year-32 Activity** | | | | | |
| 1st Quarter Total Costs: Cost Year-32 | $126,897.32 | $79,768.61 | $0.00 | $15,542.18 | $222,208.11 |
| Legal General previously "Accrual and Other Non-Site Expenses" Activity Analysis | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Total 1st Quarter Costs: Ending Sept. 30, 2022 | $126,897.32 | $79,768.61 | $0.00 | $15,542.18 | $222,208.11 |
| 2nd Quarter Total Costs: Cost Year-32 | $145,343.69 | $51,700.18 | $298,535.22 | $23,957.10 | $519,536.19 |
| Legal General previously "Accrual and Other Non-Site Expenses" Activity Analysis | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Program Total Cost: Ending Dec. 31, 2022 | $145,343.69 | $51,700.18 | $298,535.22 | $23,957.10 | $519,536.19 |
| 3rd Quarter Total Costs: Cost Year-32 | $182,875.53 | $42,217.26 | $0.00 | $37,594.00 | $262,686.79 |
| Legal General previously "Accrual and Other Non-Site Expenses" Activity Analysis | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Program Total Cost: Ending March 31, 2023 | $182,875.53 | $42,217.26 | $0.00 | $37,594.00 | $262,686.79 |
| 4th Quarter Total Costs: Ending Cost Year-32 | $116,612.58 | $69,158.20 | ($22,113.72) | $20,964.00 | $184,621.06 |
| Legal General previously "Accrual and Other Non-Site Expenses" Activity Analysis | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Program Total Cost: Ending June 30, 2023 | $116,612.58 | $69,158.20 | ($22,113.72) | $20,964.00 | $184,621.06 |
| Total Cost Year-32 Expenses by Category: | $571,729.12 | $242,844.25 | $276,421.50 | $98,057.28 | $1,189,052.15 |
| Total Cost Year-32 Expenses | $48,764,730.11 | $184,282,664.19 | $68,887,236.47 | $50,587,557.68 | $352,522,188.45 |

**Cost Year-32 Overall Program Activity**

| | 1st Quarter Ending 9/30/2022 | 2nd Quarter Ending 12/31/2022 | 3rd Quarter Ending 3/31/2023 | 4th Quarter Ending 6/30/2023 | Cost Year-32 |
|---|---|---|---|---|---|
| Previous Program Total Cost: Cumulative | $351,333,136.30 | $351,555,344.41 | $352,074,880.60 | $352,337,567.39 | |
| Quarter Ending Total Cost | $222,208.11 | $519,536.19 | $262,686.79 | $184,621.06 | $1,189,052.15 |
| Current Program Total Cost: Cumulative | $351,555,344.41 | $352,074,880.60 | $352,337,567.39 | $352,522,188.45 | |
| Less: Third Party Recovery | $13,669,724.59 | $13,669,724.59 | $13,669,724.59 | $13,669,724.59 | |
| Less: Interest Accrued to Ratepayer Account | $3,642,118.87 | $3,636,761.06 | $3,636,571.70 | $3,641,103.33 | |
| Less: Deferred Tax Benefit | $27,808,532.53 | $27,877,688.95 | $27,946,845.37 | $28,016,001.79 | |
| Net Recoverable Expenses | $306,257,648.77 | $306,713,386.35 | $306,905,520.87 | $307,020,269.42 | |
| Recovery From Ratepayers | $291,106,543.28 | $292,693,539.42 | $294,323,781.76 | $295,931,669.82 | |
| Net Outstanding Recovery | $15,151,105.49 | $14,019,846.93 | $12,581,739.11 | $11,088,599.60 | |

| Cost Year-32 MGP Capital Expenditures: | |
|---|---|
| Ending Cumulative Capital Expenditures: Cost Year-32: | $352,522,188.45 |
| Ending Cumulative Capital Expenditures: Cost Year-31: | $351,333,136.30 |
| Total Capital Expenditures for Cost Year-32: | $1,189,052.15 |

**Exhibit-2**
**Table 2**
**Cost Year 32**

**Exhibit-2: MGP Expense By Quarter: Site Recove renamed Total ( CLEAN UP CHARGES**

**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

| MGP Sites | Program Management Clean-up Expense 162610 New Account Number 18230928 | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | Legal Expense 162613, 162614, 162615, 162616 New Account Legal Expense 18230931 | Totals | Cost Year 32 Total |
|---|---|---|---|---|---|---|
| Athens (7851) (ATHGA) | | | | | | |
| Cumulative as of 6/30/2022 | 283,090.91 | 5,890,286.41 | 418,018.33 | 1,387,327.45 | $7,978,723.10 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $2,918.00 | $2,918.00 | |
| 2nd Quarter: Ending 12/31/2022 | $262.56 | $0.00 | $0.00 | $5,117.50 | $5,380.06 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $1,678.00 | $1,678.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $2,292.00 | $2,292.00 | |
| Total | 283,353.47 | 5,890,286.41 | 418,018.33 | 1,399,332.95 | $7,990,991.16 | $12,268.06 |
| that was posted in CY31 vs CY32. Should | | | | | | |
| Atlanta #1 (7852)(ATGL1) | | | | | | |
| Cumulative as of 6/30/2022 | 19,110.68 | 42,917.30 | 30,026.18 | 4,357.28 | $96,411.44 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total | 19,110.68 | 42,917.30 | 30,026.18 | 4,357.28 | $96,411.44 | $0.00 |
| Atlanta #2 (7853)(ATLG2) | | | | | | |
| Cumulative as of 6/30/2022 | 202.52 | 0.00 | 20,119.74 | 810.42 | $21,132.68 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total | 202.52 | 0.00 | 20,119.74 | 810.42 | $21,132.68 | $0.00 |
| Augusta (7854)(AUGGA) | | | | | | |
| Cumulative as of 6/30/2022 | 12,430,100.16 | 69,687,372.25 | 20,797,614.64 | 2,595,984.20 | $105,511,071.25 | |
| 1st Quarter: Ending 9/30/2022 | $25.60 | $3,375.10 | $0.00 | $750.00 | $4,150.70 | |
| 2nd Quarter: Ending 12/31/2022 | $2,989.30 | $1,512.00 | $0.00 | $1,230.00 | $5,731.30 | |
| 3rd Quarter: Ending 3/31/2023 | $51.20 | $0.00 | $0.00 | $891.00 | $942.20 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $3,813.00 | $0.00 | $693.00 | $4,506.00 | |
| Total | 12,433,166.26 | 69,696,072.35 | 20,797,614.64 | 2,599,548.20 | $105,526,401.45 | $15,330.20 |

| MGP Sites | Program Management Clean-up Expense 162610 New Account Number 18230928 | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | 162613, 162614, 162615, 162616 New Account Legal Expense 18230931 | Totals | |
|---|---|---|---|---|---|---|
| **Brunswick (7855)(BRUGA)** | | | | | | |
| Cumulative as of 6/30/2022 | 526,020.25 | 957,617.80 | 2,241,403.66 | 200,050.17 | $3,925,091.88 | |
| 1st Quarter: Ending 9/30/2022 | $85.00 | $2,955.40 | $0.00 | $0.00 | $3,040.40 | |
| 2nd Quarter: Ending 12/31/2022 | $170.00 | $0.00 | $0.00 | $0.00 | $170.00 | |
| 3rd Quarter: Ending 3/31/2023 | $85.00 | $0.00 | $0.00 | $0.00 | $85.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $124.00 | $0.00 | $0.00 | $124.00 | |
| Total | 526,360.25 | 960,697.20 | 2,241,403.66 | 200,050.17 | $3,928,511.28 | $3,419.40 |
| **Griffin (7856)(GRIGA)** | | | | | | |
| Cumulative as of 6/30/2022 | 946,634.64 | 4,742,044.11 | 2,079,434.50 | 195,642.68 | $7,963,755.93 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $12,595.77 | $0.00 | $0.00 | $12,595.77 | |
| 2nd Quarter: Ending 12/31/2022 | $262.57 | $34,378.50 | $0.00 | $4,217.50 | $38,858.57 | |
| 3rd Quarter: Ending 3/31/2023 | $242.00 | $1,459.00 | $0.00 | $1,792.00 | $3,493.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $6,442.50 | $0.00 | $1,415.50 | $7,858.00 | |
| Total | 947,139.21 | 4,796,919.88 | 2,079,434.50 | 203,067.68 | $8,026,561.27 | $62,805.34 |
| **Macon #1 (7857)(MACG1)** | | | | | | |
| Cumulative as of 6/30/2022 | 2,223,064.64 | 14,859,790.24 | 5,108,219.47 | 2,925,155.09 | $25,116,229.34 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $4,021.65 | $0.00 | $437.50 | $4,459.15 | |
| 2nd Quarter: Ending 12/31/2022 | $112.50 | $0.00 | $0.00 | $835.50 | $948.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $516.00 | $0.00 | $2,495.00 | $3,011.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | ($8.00) | $0.00 | ($218.00) | ($226.00) | |
| Total | 2,223,177.04 | 14,864,319.89 | 5,108,219.47 | 2,928,705.09 | $25,124,421.49 | $8,192.15 |
| **Macon #2 (7858)(MACG2)** | | | | | | |
| Cumulative as of 6/30/2022 | 44,963.24 | 3,021.20 | 156,370.97 | 279,525.83 | $483,881.24 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total | 44,963.24 | 3,021.20 | 156,370.97 | 279,525.83 | $483,881.24 | $0.00 |
| **Macon #3 (7863)(MACG3)** | | | | | | |
| Cumulative as of 6/30/2022 | 96,669.29 | 7,595,900.61 | 1,135,861.23 | 234,099.86 | $9,062,530.99 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total | 96,669.29 | 7,595,900.61 | 1,135,861.23 | 234,099.86 | $9,062,530.99 | $0.00 |

| MGP Sites | Program Management Clean-up Expense 182610 New Account Number 18230928 | Contractor Expense 182611 New Account Number 18230928 | Consultant Expense 182612 New Account Number 18230930 | 182613, 182614, 182615, 182616 New Account Legal Expense 18230931 | Totals | |
|---|---|---|---|---|---|---|
| Rome (7850)(ROMGA) | | | | | | |
| Cumulative as of 6/30/2022 | (4,036.51) | 5,629,095.05 | 2,707,037.86 | 3,318,498.11 | $11,650,594.51 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $2,383.65 | $0.00 | $0.00 | $2,383.65 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $2,340.00 | $0.00 | $0.00 | $2,340.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $586.00 | $0.00 | $0.00 | $586.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $693.00 | $693.00 | |
| Total | (4,036.51) | 5,636,904.70 | 2,707,037.86 | 3,319,191.11 | $11,656,097.16 | 55,502.65 |

| MGP Sites | Program Management Clean-up Expense 182610 New Account Number 18230928 | Contractor Expense 182611 New Account Number 18230929 | Consultant Expense 182612 New Account Number 18230930 | 182613, 182614, 182615, 182616 New Account Legal Expense 18230931 | Totals | |
|---|---|---|---|---|---|---|
| Savannah (7840)(SAVGA) | | | | | | |
| Cumulative as of 6/30/2022 | 4,889,734.47 | 31,629,569.89 | 11,594,054.04 | 1,537,331.12 | $49,650,689.52 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $13,725.62 | $0.00 | $0.00 | $13,725.62 | |
| 2nd Quarter: Ending 12/31/2022 | $48.29 | $13,887.39 | $0.00 | $0.00 | $13,935.68 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $22,263.23 | $0.00 | $0.00 | $22,263.23 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $9,861.09 | $0.00 | $0.00 | $9,861.09 | |
| Total | 4,889,782.76 | 31,689,847.22 | 11,594,054.04 | 1,537,331.12 | $49,714,853.14 | 559,783.62 |

| Valdosta (7851)(VALGA) | | | | | | |
|---|---|---|---|---|---|---|
| Cumulative as of 6/30/2022 | 1,180,740.60 | 14,360,953.94 | 5,200,304.16 | 582,778.99 | $18,304,777.69 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total | 1,180,740.60 | 14,360,953.94 | 5,200,304.16 | 582,778.99 | $18,304,777.69 | $0.00 |

| Waycross (7852)(WAYGA) | | | | | | |
|---|---|---|---|---|---|---|
| Cumulative as of 6/30/2022 | 941,078.85 | 20,982,611.41 | 3,210,752.04 | 922,539.89 | $26,062,982.19 | |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $42,539.68 | $0.00 | $3,000.00 | $45,539.68 | |
| 2nd Quarter: Ending 12/31/2022 | $356.13 | $0.00 | $0.00 | $3,000.00 | $3,356.13 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $772.00 | $0.00 | $0.00 | $772.00 | |
| 4th Quarter: Ending 6/30/2023 | $510.00 | $34,498.01 | $0.00 | $742.50 | $35,750.51 | |
| Total | 941,943.98 | 21,060,421.08 | 3,210,752.04 | 935,282.39 | $26,148,399.49 | $85,417.30 |

| Sanford, FL (7870)(SANFL) | | | | | | |
|---|---|---|---|---|---|---|
| Cumulative as of 6/30/2022 | 7,520,720.78 | 10,882.87 | 665,151.19 | 9,030,969.82 | $11,227,724.97 | |
| 1st Quarter: Ending 9/30/2022 | $3,572.48 | $0.00 | $0.00 | $356.00 | $3,928.48 | |
| 2nd Quarter: Ending 12/31/2022 | $2,532.35 | $0.00 | $0.00 | $750.00 | $3,282.35 | |
| 3rd Quarter: Ending 3/31/2023 | $4,869.75 | $0.00 | $0.00 | $1,937.50 | $6,807.25 | |
| 4th Quarter: Ending 6/30/2023 | $2,149.25 | $0.00 | $0.00 | $468.53 | $2,617.78 | |
| Total | 7,534,864.62 | 10,882.87 | 665,151.19 | 9,033,481.85 | $11,244,160.53 | $16,435.93 |

| MGP Sites | Program Management Clean-up Expense 162610 New Account Number 18230928 | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | Legal Expense 162613, 162614, 162615, 162616 New Account Legal Expense 18230931 | Totals | |
|---|---|---|---|---|---|---|
| St. Augustine, FL (7871)(STAGL) | | | | | | |
| Cumulative as of 6/30/2022 | 1,056,841.25 | 8,492,079.68 | 2,995,020.55 | 1,756,011.69 | $14,299,953.17 | |
| 1st Quarter: Ending 9/30/2022 | $4,951.92 | $3,898.29 | $0.00 | $1,157.00 | $10,007.21 | |
| 2nd Quarter: Ending 12/31/2022 | $2,853.28 | $86.00 | $0.00 | $0.00 | $2,939.28 | |
| 3rd Quarter: Ending 3/31/2023 | $2,747.00 | $22,541.63 | $0.00 | $1,201.50 | $26,490.13 | |
| 4th Quarter: Ending 6/30/2023 | $6,919.75 | $13,156.88 | $0.00 | $1,869.00 | $21,945.63 | |
| Total | 1,074,313.20 | 8,531,762.48 | 2,995,020.55 | 1,760,239.19 | $14,361,335.42 | $61,382.25 |

| MGP Sites | Program Management Clean-up Expense 162610 New Account Number 18230928 | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | Legal Expense 162613, 162614, 162615, 162616 New Account Legal Expense 18230931 | Totals | |
|---|---|---|---|---|---|---|
| Orlando, FL (7872)(ORLGA) | | | | | | |
| Cumulative as of 6/30/2022 | 1,914,277.89 | 2,121,214.23 | 8,034,730.96 | 3,312,162.63 | $15,382,385.71 | |
| 1st Quarter: Ending 9/30/2022 | $30,042.33 | $0.00 | $0.00 | $7,376.50 | $37,418.83 | |
| 2nd Quarter: Ending 12/31/2022 | $23,057.74 | $0.00 | $298,535.22 | $9,146.00 | $330,738.96 | |
| 3rd Quarter: Ending 3/31/2023 | $31,343.59 | $0.00 | $0.00 | $27,619.00 | $58,962.59 | |
| 4th Quarter: Ending 6/30/2023 | $29,215.75 | $0.00 | ($22,113.72) | $11,583.00 | $18,685.03 | |
| Total | 2,027,937.30 | 2,121,214.23 | 8,311,152.46 | 3,367,887.13 | $15,828,191.12 | $445,805.41 |

| Total Site Recoverable Expenses | | TABLE 2 FOR REPORT Axes reversed for the report, but numbers are correct | | | | |
|---|---|---|---|---|---|---|
| Cumulative as of 6/30/2022 | 28,053,213.58 | 184,005,656.99 | 66,394,119.53 | 28,289,245.23 | $306,742,235.32 | |
| 1st Quarter: Ending 9/30/2022 | $38,677.33 | $85,495.14 | $0.00 | $15,995.00 | $140,167.47 | |
| 2nd Quarter: Ending 12/31/2022 | $32,441.72 | $52,183.69 | $298,535.22 | $24,296.50 | $407,457.33 | |
| 3rd Quarter: Ending 3/31/2023 | $39,358.54 | $47,637.86 | $0.00 | $37,594.00 | $124,590.40 | |
| 4th Quarter: Ending 6/30/2023 | $39,794.75 | $67,887.48 | ($22,113.72) | $18,538.50 | $104,107.01 | |
| Cost Year 32 Total | 150,272.34 | 253,204.37 | 276,421.50 | 96,424.00 | $776,322.21 | $776,322.21 |
| | $28,203,485.92 | $184,258,861.36 | $66,670,541.03 | $28,385,669.23 | $307,518,557.53 | |
| Total | | | | | | |

| | |
|---|---|
| Cost Year-32 Total Site Recoverable: | $776,322.21 |
| Since Inception: Total Site Recoverable: | $307,518,557.53 |
| Cost Year-32 Total Florida Site Expenses: | $523,623.49 |
| Since Inception: Florida Sites Expenses: | $41,433,687.04 |

**Exhibit-4: Staff's MGP Cost Year-32 Audit Report: Page 4 of 4**

Exhibit-3
Table 3
Cost Year 32

**Exhibit-3: MGP Expense By Qtr.: Non-Site Recoverable (Non-Site Legal Expenses)**

**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

| | Program Management Clean-up Expense 162610 New Account Number 18230928 | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | Legal Expense 162613, 162614, 162615, 162616 New Account Legal Expense 18230931 | Totals | Cost Year 32 Total |
|---|---|---|---|---|---|---|
| General Technical-Environmental (7850)(AGLGN) non-site specific general program mgt | | | | | | |
| Cumulative as of 6/30/2022 | $18,423,795.54 | $18,209.85 | $1,704,592.48 | $313,325.37 | $20,459,923.24 | Cost Year 32 Total |
| 1st Quarter: Ending 9/30/2022 | $88,219.99 | ($5,726.53) | $0.00 | $0.00 | $82,493.46 | |
| 2nd Quarter: Ending 12/31/2022 | $112,901.97 | ($483.71) | $0.00 | $0.00 | $112,418.26 | |
| 3rd Quarter: Ending 3/31/2023 | $143,516.99 | ($5,420.60) | $0.00 | $0.00 | $138,096.39 | |
| 4th Quarter: Ending 6/30/2023 | $76,817.83 | $1,270.72 | $0.00 | $0.00 | $78,088.55 | |
| Total | $18,845,252.32 | $7,849.73 | $1,704,592.48 | $313,325.37 | $20,871,019.90 | $411,096.66 |
| | | | | | | |
| Legal Expenses (Recoverable)(historical non-site costs related to PRPs) | | | | | | |
| Cumulative as of 6/30/2022 | $1,420,846.91 | $0.00 | $512,102.96 | $21,843,388.58 | $23,776,338.45 | Cost Year 32 Total |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total | $1,420,846.91 | $0.00 | $512,102.96 | $21,843,388.58 | $23,776,338.45 | $0.00 |
| | | | | | | |
| s (AGLLC)( previously Accruals and Other Non-Site Expenses) | | | | | | |
| Cumulative as of 6/30/2022 | $147,572.48 | $7,976.55 | $0.00 | $21,770.61 | $177,319.64 | Cost Year 32 Total |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | ($452.82) | ($452.82) | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | ($339.40) | ($339.40) | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $2,425.50 | $2,425.50 | |
| Total | $147,572.48 | $7,976.55 | $0.00 | $23,403.89 | $178,952.92 | $1,633.28 |
| | | | | | | |
| Total Non-Site Recoverable Expenses (Legal General Expenses (AGLLG) Non-Site Specific Legal Expense (previously accruals and other non-site expenses) have been incorpor | | | | | | |
| Cumulative as of 6/30/2022 | $19,992,214.93 | $26,186.40 | $2,216,695.44 | $22,178,484.56 | $44,413,581.33 | Cost Year 32 Total |
| 1st Quarter: Ending 9/30/2022 | $88,219.99 | ($5,726.53) | $0.00 | ($452.82) | $82,040.64 | |
| 2nd Quarter: Ending 12/31/2022 | $112,901.97 | ($483.71) | $0.00 | ($339.40) | $112,078.86 | |
| 3rd Quarter: Ending 3/31/2023 | $143,516.99 | ($5,420.60) | $0.00 | $0.00 | $138,096.39 | |
| 4th Quarter: Ending 6/30/2023 | $76,817.83 | $1,270.72 | $0.00 | $2,425.50 | $80,514.05 | |
| Total Cost Year | $421,456.78 | ($10,360.12) | $0.00 | $1,633.28 | $412,729.94 | $412,729.94 |
| Total Since Inception | $20,413,671.71 | $15,826.28 | $2,216,695.44 | $22,180,117.84 | $44,826,311.27 | |

| | |
|---|---|
| Cost Year 32 Total | $412,729.94 |
| Since Inception: Total Non-Site Recoverable: | $44,826,311.27 |

**Exhibit-4** **Legal General previously "Accrual and Other Non-Site Expenses" Activit**

**Table 4**

**Cost Year 32** **Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**

**July 1, 2022 to June 30, 2023**

**Legal General previously "Accrual and Other Non-Site Expenses Activity Analysis."**

**Legal General Expensenes (AGLLC)( previously Accruals and Other Non-Site Expenses)**

| | Program Management Clean-up Expense 162610 New Account Number 18230928 | Contractor Expense 162611 New Account Number 18230929 | Consultant Expense 162612 New Account Number 18230930 | Legal Expense 162613, 162614, 162615, 162616 New Account Legal Expense 18230931 | Totals | Cost Year 32 Total |
|---|---|---|---|---|---|---|
| **Cumulative as of 6/30/2022** | **$147,572.48** | **$7,976.55** | **$0.00** | **$21,770.61** | **$177,319.64** | Cost Year 32 Total |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | ($452.82) | **($452.82)** | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | ($339.40) | **($339.40)** | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | **$0.00** | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $2,425.50 | **$2,425.50** | |
| Total Cummulative | **$147,572.48** | **$7,976.55** | **$0.00** | **$23,403.89** | **$178,952.92** | **$1,633.28** |

| | Legal Expense New Account 18230931 | PROPERTY ACG./Settlement Expense 162616 New Account 18230933 | Total Legal Expense New Account 18230931 | Cost Year 32 Total | | 8/14/2024 |
|---|---|---|---|---|---|---|
| **Cumulative as of 6/30/2022** | **$147,572.48** | **$7,976.55** | **$0.00** | **$21,770.61** | **$177,319.64** | **Cost Year 32** |
| 1st Quarter: Ending 9/30/2022 | $0.00 | $0.00 | $0.00 | ($452.82) | ($452.82) | |
| 2nd Quarter: Ending 12/31/2022 | $0.00 | $0.00 | $0.00 | ($339.40) | ($339.40) | |
| 3rd Quarter: Ending 3/31/2023 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4th Quarter: Ending 6/30/2023 | $0.00 | $0.00 | $0.00 | $2,425.50 | $2,425.50 | |
| Total Cummulative | **$147,572.48** | **$7,976.55** | **$0.00** | **$23,403.89** | **$178,952.92** | **$1,633.28** |

**Exhibit-5**
**Table 5**
**Cost Year 32**

**Exhibit-5: MGP Expense By Quarter: Site Legal Expenses**
**Exhibit 5: Non-Site Recoverable Expenses – Legal General**
**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

**Exhibit-6**
**Table 6**
**Cost Year 32**

**Exhibit-6: MGP Expense By Quarter: Non-Site Legal Expenses**
**Exhibit 6 :Non-Site Recoverable Expenses related to General Technical, Legal Historic, and Legal General.**
**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

| | Clean-up Expense 162610 New Account Number 18230928 | 162611 New Account Number 18230929 | Expense 162612 New Account Number 18230930 | Expense 162614 New Account 18230931 | Total Expense |
|---|---|---|---|---|---|
| | $19,992,214.93 | $26,186.40 | $2,216,695.44 | $22,178,484.56 | |
| 1st Quarter: Ending 9/30/2022 | $88,219.99 | ($5,726.53) | $0.00 | ($452.82) | $82,040.64 |
| 2nd Quarter: Ending 12/31/2022 | $112,901.97 | ($483.71) | $0.00 | ($339.40) | $112,078.86 |
| 3rd Quarter: Ending 3/31/2023 | $143,516.99 | ($5,420.60) | $0.00 | $0.00 | $138,096.39 |
| 4th Quarter: Ending 6/30/2023 | $76,817.83 | $1,270.72 | $0.00 | $2,425.50 | $80,514.05 |
| Total | $421,456.78 | ($10,360.12) | $0.00 | $1,633.28 | $412,729.94 |

**Exhibit-7**
**Table 7**

**Cost Year 32**

**Exhibit-8: MGP Quarterly Cost by General Ledger Account**
**Site and Non-Site Recoverable Expenses by account, category, and by quarter**
**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

| GLD Account Number | Description | Qtr ending 9/30/22 | Qtr ending 12/31/2022 | Qtr ending 3/31/2023 | Qtr ending 6/30/2023 | Total | % of Costs |
|---|---|---|---|---|---|---|---|
| 162610 | Program Management Cleanup Exp | $126,897.32 | $145,343.69 | $182,875.53 | $116,612.58 | $ 571,729.12 | 48.08% |
| 162611 | Contractor Expense | $79,768.61 | $51,700.18 | $42,217.26 | $69,158.20 | $ 242,844.25 | 20.42% |
| 162612 | Consultant Expense | $0.00 | $298,535.22 | $0.00 | ($22,113.72) | $ 276,421.50 | 23.25% |
| 162614 | Legal Litigation Expense | $15,542.18 | $23,957.10 | $37,594.00 | $20,964.00 | $ 98,057.28 | 8.25% |
| 162615 | Legal Expense | $0.00 | | | | $ - | 0.00% |
| | Total Environmental Response Costs | $222,208.11 | $519,536.19 | $262,686.79 | $184,621.06 | $1,189,052.15 | 100.00% |

Exhibit 8

**Table 8**

**Exhiibit 8: The Actual Costs (Capital Expenditures) by quarter.**

Linked to Exhibit 7

**Cost Year 32 Docket No. 4**
**July 1, 2022**

| OLD Account Number | Description | Qtr ending 9/30/22 | Qtr ending 12/31/2022 | Qtr ending 3/31/2023 | Qtr ending 6/30/2023 | Total | % of Costs |
|---|---|---|---|---|---|---|---|
| 162610 | Program Management Clean-up Expense 162610 New Account Number 18230928 | $126,897.32 | $145,343.69 | $182,875.53 | $116,612.58 | $ 571,729.12 | 48.08% |
| 162611 | 162611 New Account Number 18230929 | $79,768.61 | $51,700.18 | $42,217.26 | $69,158.20 | $ 242,844.25 | 20.42% |
| 162612 | Expense 162612 New Account Number 18230930 | $0.00 | $298,535.22 | $0.00 | ($22,113.72) | $ 276,421.50 | 23.25% |
| 162614 | Legal Litigation Expense | $15,542.18 | $23,957.10 | $37,594.00 | $20,964.00 | $ 98,057.28 | 8.25% |
| | Total Environmental Response Costs | $222,208.11 | $519,536.19 | $262,686.79 | $184,621.06 | $1,189,052.15 | 100.00% |

**Exhibit 7**
**Cost Year 32**

**MGP Cost & Recovery Analysis**
**Docket No. 4167: Staff's MGP Cost Year-32 Audit Report**
**July 1, 2022 to June 30, 2023**

| | Cost Year 28 7/18-6/19 | Cost Year 29 7/19-6/20 | Cost Year 30 7/20-6/21 | Cost Year 31 7/21-6/22 | Cost Year 31 7/21-6/22 | Cost Year32 7/22-6/23 | Total Cost Year 28- 32 |
|---|---|---|---|---|---|---|---|
| Total Costs | $20,455,140.72 | $7,349,680.32 | $1,379,006.53 | $1,131,021.25 | $1,187,466.94 | | $31,502,315.76 |
| Amortization Period | 1 Year | 2 Years | 3 Years | 4 Years | 5 Years | | |
| Recovery Year | 5 | 4 | 3 | 2 | 1 | | |
| Amount to be recovered 10/1/21 through 9/30/22 Before Deferred Tax Benefit | $4,091,028.14 | $1,469,936.06 | $275,801.31 | $226,204.25 | $237,493.39 | **$6,300,463.15** | |
| Deferred Tax Benefit (Schedule 2, Annual Report) | ($72,260.63) | ($51,927.53) | ($14,614.60) | ($15,981.96) | ($20,974.46) | **($175,759.18)** | |
| Net Environmental Response Costs Amortization October 1, 2023- September 30, 2024 | $4,018,767.51 | $1,418,008.53 | $261,186.71 | $210,222.29 | $216,518.93 | **$6,124,703.97** | |
| LESS: 3rd Party Recoveries (Schedule 5, Annual Report) | | | | | | **$0.00** | |
| Carrying Costs Accured on Ratepayer Portion of 3rd Party Recoveries (Schedule 5, Annual Report) | | | | | | **$0.00** | |
| Environmental Report Cost Balancing Adjustment (Schedule 3) | | | | | | **$16,940.90** | |
| Carrying Costs Accured on Environmental Response Cost Balancing Adjustment (Schedule 3, Annual Report) | | | | | | **($785.85)** | |
| Amount Subject to Recovery from Ratepayers October 1, 2023- September 30, 2024 | | | | | | **$6,108,548.92** | |
| Total Estimated DDDC in Dts | | | | | | **2,807,422** | |
| ERC Factor per Dt of DDDC Each Year | | | | | | **$2.18** | |
| ERC Factor per Dt of DDDC Each Month (the Rate) | | | | | | **$0.18** | |