COMMISSIONERS:

JASON SHAW, Chairman
LAUREN "BUBBA" McDONALD, Vice-Chairman
PETER HUBBARD
LAUREN "BUBBA" McDONALD
DR. ALICIA M. JOHNSON
TRICIA PRIDEMORE

REECE McALISTER
EXECUTIVE DIRECTOR

SALLIE TANNER
EXECUTIVE SECRETARY

Georgia Public Service Commission

(404) 656-4501
(800) 282-5813

244 WASHINGTON STREET, SW
ATLANTA, GEORGIA 30334-5701

FAX: (404) 656-2341
psc.ga.gov

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

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

July 1, 2023 to June 30, 2024
Cost Year-33

Submitted By:
Janey Chauvet
March 4, 2026

Table of Contents

History of the Manufactured Gas Plant (MGP) Rider	3
Natural Gas Unit's MGP Audit Team	4
Audit Purpose and Plan	4
Cost Year 33 Analysis	5
1st Quarter Overview and Findings	8
2nd Quarter Overview and Findings	9
3rd Quarter Overview and Findings	10
4th Quarter Overview and Findings	11
Cost Year-33 Rider Surcharge & Calculation Analysis	12
Summary	12
Explanation of Exhibits	13

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 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-33:

Janey Chauvet, Project Leader
Nijah James, Assistant Project Leader
Irma Ormeno, Team Member

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-33 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-33 Analysis

In **Table-1** below, a breakout of the Cost Year-33 Recoverable Expenses by MGP site and Non-Site Recoverable Expenses. 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 $1,288,824.17. The Total Non-Site Recoverable were $457,653.32. The total Recoverable Expenses by MGP site and Non-Site Recoverable Expenses were $1,746,477.49.

Table-1: Cost Year-33 Site & Non-Site Recoverable Expenses

Table 1

MGP Sites	Cost Year 33 Total
Athens (ATHGA)	$3,791.50
Atlanta #1 (ATGL1)	$0.00
Atlanta #2 (ATLG2)	$0.00
Augusta (AUGGA)	$46,872.00
Brunswick (BRUGA)	$1,739.88
Griffin (GRIGA)	$4,021.50
Macon #1 (MACG1)	$26,549.96
Macon #2 (MACG2)	$0.00
Macon #3 (MACG3)	$0.00
Rome (ROMGA)	$2,876.96
Savannah (SAVGA)	$33,914.62
Valdosta (VALGA)	$0.00
Waycross (WAYGA)	$27,430.32
Sanford, FL (SANFL)	$16,706.25
St. Augustine, FL (STAGL)	$173,351.87
Orlando, FL (ORLGA)	$951,569.31
Cost Year-33 Total Site Recoverable:	$1,288,824.17
Total Non-Site Recoverable Expenses (Legal General Expenses (AGLLG) Non-Site Specific Legal Expense	$457,653.32
Total	$1,746,477.49

In **Table-2** below, there is a breakout of the Cost Year-33 Site Recoverable Expenses showing account numbers and quarters. The table shows that the total for the cost year was $1,288,824.17. (See Exhibit 1)

Table-2: Cost Year-33 Site Recoverable Expenses

Total Site Recoverable Expenses	1st Quarter: Ending 9/30/2023	2nd Quarter: Ending 12/31/2023	3rd Quarter: Ending 3/31/2024	4th Quarter: Ending 6/30/2024	Total
Program Management Clean-up Expense 18230928	$84,663.45	$57,685.12	$50,630.49	$108,578.09	$301,557.15
Contractor Expense 18230929	$12,782.87	$35,882.28	$29,465.29	$73,442.26	$151,572.70
Consultant Expense 18230930	$414,287.50	$0.00	$295,819.50	$0.00	$710,107.00
Legal Expense 18230931	$42,319.00	$30,036.00	$18,617.50	$34,614.82	$125,587.32
Cost Year-33 Total Site Recoverable:					**$1,288,824.17**

The Cost Year-33 Non-Site Recoverable Expenses, is composed of three (3) types of expenses. The three expenses are General Technical- Environmental, Legal Expenses, and Legal General Expenses.

Table 3 the General Technical-Environmental non-site specific general program management. that include General Technical, Legal Historic, and Legal General. (See Exhibit 2)

General Technical-Environmental (7850)(AGLGN) non-site specific general program management						
	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$18,845,252.32	$7,849.73	$1,704,592.48	$313,325.37	$20,871,019.90	
1st Quarter: Ending 9/30/2023	$110,509.53	$5,026.00	$0.00	$0.00	$115,535.53	
2nd Quarter: Ending 12/31/2023	$106,798.45	$516.00	$0.00	$0.00	$107,314.45	
3rd Quarter: Ending 3/31/2024	$105,018.80	$172.00	$0.00	$0.00	$105,190.80	
4th Quarter: Ending 6/30/2024	$123,013.04	$0.00	$0.00	$0.00	$123,013.04	
Total	$19,290,592.14	$13,563.73	$1,704,592.48	$313,325.37	$21,322,073.72	$451,053.82

Table-4 the Legal Expenses are (Recoverable) historical non-site costs related to Pipeline Replacement Placements. There were no costs for this year. (See Exhibit 2)

Legal Expenses [Recoverable] (Historical non-site costs related to PRPs)						
	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$1,420,846.91	$0.00	$512,102.96	$21,843,388.58	$23,776,338.45	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$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

Table 5 The Legal General Expenses were previously entitled Accruals and Other Non-Site Expenses. The cost for this year is $6,599.50. (See Exhibit 2)

Legal General Expenses (AGLLC)(previously Accruals and Other Non-Site Expenses)						
	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$147,572.48	$7,976.55	$0.00	$23,403.89	$178,952.92	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$816.00	$816.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$564.00	$564.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$4,800.00	$4,800.00	
4th Quarter: Ending 6/30/2024	$0.00	$0.00	$0.00	$419.50	$419.50	
Total	$147,572.48	$7,976.55	$0.00	$30,003.39	$185,552.42	$6,599.50

Table 6, below, is the total of the 3 categories (General Technical-Environmental non-site specific general program management, the Legal Expenses are (Recoverable) historical non-site costs related to Pipeline Replacement Placements and The Legal General Expenses for Cost Year-33 by quarter. (See Exhibit 2)

Workbook last saved: Just now e Recoverable Expenses (Legal General Expenses (AGLLG) Non-Site Specific Legal Expense [previously Accruals and Other Non-site Expenses] have been incorporated in this summation						
	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$20,412,086.50	$15,826.28	$2,216,695.44	$22,180,117.84	$44,824,726.06	
1st Quarter: Ending 9/30/2023	$110,509.53	$5,026.00	$0.00	$816.00	$116,351.53	
2nd Quarter: Ending 12/31/2023	$106,798.45	$516.00	$0.00	$564.00	$107,878.45	
3rd Quarter: Ending 3/31/2024	$105,018.80	$172.00	$0.00	$4,800.00	$109,990.80	
4th Quarter: Ending 6/30/2024	$123,013.04	$0.00	$0.00	$419.50	$123,432.54	
Total Cost Year	$445,339.82	$5,714.00	$0.00	$6,599.50	$457,653.32	$457,653.32

Table-7: Cost Year-33 Site and Non-Site Recoverable Expenses by account, category, and by quarter Total Costs (Capital Expenditures) by Quarter. (See Exhibit 3)

Account Number	Description	1st Quarter: Ending 9/30/2023	2nd Quarter: Ending 12/31/2023	3rd Quarter: Ending 3/31/2024	4th Quarter: Ending 6/30/2024	Cost Year-33 Total
18230928	Program Management Cleanup Expense	$195,172.98	$164,483.57	$160,449.29	$231,591.13	
18230929	Contractor Expense	$17,808.87	$36,398.28	$29,637.29	$73,442.26	
18230930	Consultant Expense	$414,287.50	-	$295,819.50	-	
18230931	Legal Litigation Expense	$43,135.00	$30,600.00	$18,617.50	$35,034.32	
18230932	Legal Expense		-			
18230933	Property Acquisition Settlement Expense	-	-	-		
	Total	$670,404.35	$231,481.85	$504,523.58	$340,067.71	$1,746,477.49

Page 1

Annual Capital Expenditures by General Ledger Account Number

The Annual Capital Expenditures by General Ledger Account Number is provided in Table 8, below. See Exhibit 4.

Account Number	Description	
18230928	Program Management Cleanup Expense	$746,896.97
18230929	Contractor Expense	$157,286.70
18230930	Consultant Expense	$710,107.00
18230931	Legal Litigation Expense	$132,186.82
18230932	Legal Expense	$0.00
18230933	Property Acquisition Settlement Expense	$0.00
	Total	$1,746,477.49

Page 1

Cost Year-33 Quarterly Audits

The audit team performed the audit based on the information in AGL's filed quarterly reports and the annual report. 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 33:

First Quarter: July 1, 2023 through September 30, 2023
Report: Docket 4167, Document No. 216366
Filing Date: November 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.
Audit Findings: No issues.

First Quarter Expenses: $670,404.35

Number	Description	
18230928	Program Management Cleanup Exp	$ 195,172.98
18230929	Contractor Expense	$ 17,808.87
18230930	Consultant Expense	$ 414,287.50
18230931	Legal Litigation Expense	$ 43,135.00
18230932	Legal Expense	$ -
18230933	Property Acquisition Settlement Expense	$ -
	Total	$ 670,404.35

Second Quarter Audit Findings for Cost Year 33:

Second Quarter: October 1, 2023 through December 31, 2023
Report: Docket 4167, Document No. 217429
Filing Date: February 14, 2024
Audit criteria: 100% of all the costs for the second 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: $231,481.85

Number	Description	
18230928	Program Management Cleanup Exp	$ 164,483.57
18230929	Contractor Expense	$ 36,398.28
18230930	Consultant Expense	$ -
18230931	Legal Litigation Expense	$ 30,600.00
18230932	Legal Expense	-
18230933	Property Acquisition Settlement Expense	$ -
	Total	$ 231,481.85

Third Quarter Audit Findings for Cost Year 33:

Third Quarter: January 1, 2024 through March 30, 2024
Report: Docket 4167, Document No. 218666
Filing Date: May 13, 2024
Audit criteria: 100% of all the costs for the third 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: $504,523.58

Number	Description	
18230928	Program Management Cleanup Exp	$160,449.29
18230929	Contractor Expense	$ 29,637.29
18230930	Consultant Expense	$295,819.50
18230931	Legal Litigation Expense	$ 18,617.50
18230932	Legal Expense	
18230933	Property Acquisition Settlement Expense	$ -
	Total	$504,523.58

Fourth Quarter Audit Findings for Cost Year 33:

Fourth Quarter: April 1, 2024 through June 30 2024
Report: Docket 4167, Document No. 219640
Filing Date: August 14, 2024
Audit criteria: 100% of all the costs for the fourth 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: $340, 667.71

Number	Description	
18230928	Program Management Cleanup Exp	$231,591.13
18230929	Contractor Expense	$ 73,442.26
18230930	Consultant Expense	$ -
18230931	Legal Litigation Expense	$ 35,034.32
18230932	Legal Expense	
18230933	Property Acquisition Settlement Expense	
	Total	$340,067.71

Audit Team Workpapers

The Team reviewed the invoices and the filed quarterly reports workpapers to document issues discovered during the audit. Should issues be found during the audit process, each team member lists issues in an Excel spreadsheet regarding the 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-33, there were no material issues found during the audit process.

Cost Year-33 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-33, the recoverable amount from ratepayers was **$1,746,477.49** (Exhibit-5, Cell F9). 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 2,838,928 (Exhibit-5, Cell G32). The result is $0.84 per DDDC, and this is the flat annual rate all Firm customers will pay multiplied by their individual DDDC. The $0.84 per DDDC is recovered on a monthly basis, divided by 12 months, which results in a payment of $0.07 per DDDC per Firm customer per month.

Summary

During the Cost Year-33 audit, the Audit Team audited **$1,746,477.49** 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.

Capital Expenditures

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

Explanation of Exhibits

Exhibit 1: Site Recoverable Expenditures by Quarter: The Site Recoverable expenditures and the associated 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.

Exhibit 2: Non-Site Recoverable (including Non-Site Legal Expenses) by Quarter: These are expenditures that are related to activities not directly related to an MGP site.

The General Technical-Environmental non-site specific general program management expenses are provided in Table 3.

Legal Expenses associated with the Historical non-site costs related to Pipeline Replacement Programs are provided in Table 4.

The Legal General Expenses previously titled Accruals and Other Non-Site Expenses are in this Exhibit. See Table 5.

These 3 categories are totaled in Table 6 of this report.

Exhibit 3 MGP Quarterly Cost by General Ledger Account:
Site and Non-Site Recoverable Expenses by account, category, and by quarter. See Table 7.

Exhibit 4 Annual Capital Expenditure by General Ledger Account Number: See Table 8.

Exhibit 5: MGP Cost & Recovery Analysis: Historical and current costs, credits, recoveries and outstanding balances of the MGP program from Cost Years 29 through 33 obtained from the historical filings. In addition, the calculation of the rate is provided.

Exhibit 1 — Exhibit-1: MGP Expense By Quarter: Site Recoverable Costs

Cost Year 33 — Docket No. 4167: Staff's MGP Cost Year-33 Audit Report
July 1, 2023 to June 30, 2024

MGP Sites	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Athens (ATHGA)						
Cumulative as of 6/30/2023	283,353.47	5,890,286.41	418,018.33	1,399,332.95	$7,990,991.16	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$2,410.50	$2,410.50	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$985.00	$985.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$396.00	$396.00	
4th Quarter: Ending 6/30/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
Total	283,353.47	5,890,286.41	418,018.33	1,403,124.45	$7,994,782.66	$3,791.50
Atlanta #1 (ATGL1)						
Cumulative as of 6/30/2023	19,110.68	42,917.30	30,026.18	4,357.28	$96,411.44	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$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 (ATLG2)						
Cumulative as of 6/30/2023	202.52	0.00	20,119.74	810.42	$21,132.68	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$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 (AUGGA)						
Cumulative as of 6/30/2023	12,433,166.26	69,696,072.35	20,797,614.64	2,599,548.20	$105,526,401.45	
1st Quarter: Ending 9/30/2023	$0.00	$5,750.00	$0.00	$445.50	$6,195.50	
2nd Quarter: Ending 12/31/2023	$0.00	$8,050.00	$0.00	$12,659.00	$20,709.00	
3rd Quarter: Ending 3/31/2024	$0.00	$2,725.00	$0.00	$5,009.00	$7,734.00	
4th Quarter: Ending 6/30/2024	$0.00	$8,350.00	$0.00	$3,883.50	$12,233.50	
Total	12,433,166.26	69,720,947.35	20,797,614.64	2,621,545.20	$105,573,273.45	$46,872.00
MGP Sites	**Program Management Clean-up Expense 18230928**	**Contractor Expense 18230929**	**Consultant Expense 18230930**	**Legal Expense 18230931**	**Totals**	
Brunswick (BRUGA)						
Cumulative as of 6/30/2023	526,360.25	960,697.20	2,241,403.66	200,050.17	$3,928,511.28	
1st Quarter: Ending 9/30/2023	$0.00	$1,739.88	$0.00	$0.00	$1,739.88	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
Total	526,360.25	962,437.08	2,241,403.66	200,050.17	$3,930,251.16	$1,739.88
Griffin (GRIGA)						
Cumulative as of 6/30/2023	947,139.21	4,796,919.88	2,079,434.50	203,067.68	$8,026,561.27	
1st Quarter: Ending 9/30/2023	0.00	0.00	0.00	0.00	$0.00	
2nd Quarter: Ending 12/31/2023	0.00	1,112.50	0.00	445.50	$1,558.00	
3rd Quarter: Ending 3/31/2024	0.00	1,160.00	0.00	1,803.50	$2,963.50	
4th Quarter: Ending 6/30/2024	0.00	0.00	0.00	($500.00)	($500.00)	
Total	947,139.21	4,799,192.38	2,079,434.50	204,816.68	$8,030,582.77	$4,021.50
Macon #1 (MACG1)						
Cumulative as of 6/30/2023	2,223,177.04	14,864,319.89	5,108,219.47	2,928,705.09	$25,124,421.49	
1st Quarter: Ending 9/30/2023	0.00	($9,869.96)	0.00	445.50	($9,424.46)	
2nd Quarter: Ending 12/31/2023	0.00	6,916.00	0.00	1,495.00	$8,411.00	
3rd Quarter: Ending 3/31/2024	0.00	2,706.00	0.00	($1,000.00)	$1,706.00	
4th Quarter: Ending 6/30/2024	0.00	25,857.44	0.00	0.00	$25,857.44	
Total	2,223,177.04	14,889,929.35	5,108,219.47	2,929,645.59	$25,150,971.45	$26,549.96
Macon #2 (MACG2)						
Cumulative as of 6/30/2023	44,963.24	3,021.20	156,370.97	279,525.83	$483,881.24	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$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 (MACG3)						
Cumulative as of 6/30/2023	96,669.29	7,595,900.61	1,135,861.23	234,099.86	$9,062,530.99	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$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 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	
Rome (ROMGA)						
Cumulative as of 6/30/2023	(4,036.51)	5,633,904.70	2,707,037.86	3,319,191.11	$11,656,097.16	
1st Quarter: Ending 9/30/2023	$0.00	$659.96	$0.00	$0.00	$659.96	
2nd Quarter: Ending 12/31/2023	$0.00	$1,870.50	$0.00	$346.50	$2,217.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
Total	(4,036.51)	5,636,435.16	2,707,037.86	3,319,537.61	$11,658,974.12	$2,876.96
Savannah (SAVGA)						
Cumulative as of 6/30/2023	4,893,780.76	31,689,687.22	11,594,054.04	1,537,331.12	$49,714,853.14	
1st Quarter: Ending 9/30/2023	$0.00	$10,341.43	$0.00	$0.00	$10,341.43	
2nd Quarter: Ending 12/31/2023	$0.00	$7,867.45	$0.00	$0.00	$7,867.45	
3rd Quarter: Ending 3/31/2024	$0.00	$4,585.55	$0.00	$0.00	$4,585.55	
4th Quarter: Ending 6/30/2024	$0.00	$11,120.19	$0.00	$0.00	$11,120.19	
Total	4,893,780.76	31,723,601.84	11,594,054.04	1,537,331.12	$49,748,767.76	$33,914.62
Valdosta (VALGA)						
Cumulative as of 6/30/2023	1,160,740.60	11,360,953.94	5,200,304.16	582,778.99	$18,304,777.69	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
Total	1,160,740.60	11,360,953.94	5,200,304.16	582,778.99	$18,304,777.69	$0.00
Waycross (WAYGA)						
Cumulative as of 6/30/2023	941,943.98	21,060,321.08	3,210,752.04	935,282.39	$26,148,299.49	
1st Quarter: Ending 9/30/2023	$0.00	$1,347.06	$0.00	$0.00	$1,347.06	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$680.00	$24,792.76	$0.00	$610.50	$26,083.26	
Total	942,623.98	21,086,460.90	3,210,752.04	935,892.89	$26,175,729.81	$27,430.32
Sanford, FL (SANFL)						
Cumulative as of 6/30/2023	1,534,664.62	10,882.87	665,151.19	9,033,461.82	$11,244,160.50	
1st Quarter: Ending 9/30/2023	$4,673.50	$0.00	$0.00	$489.50	$5,163.00	
2nd Quarter: Ending 12/31/2023	$2,357.25	$0.00	$0.00	$311.50	$2,668.75	
3rd Quarter: Ending 3/31/2024	$3,467.00	$0.00	$0.00	$1,575.50	$5,042.50	
4th Quarter: Ending 6/30/2024	$2,593.50	$0.00	$0.00	$1,238.50	$3,832.00	
Total	1,547,755.87	10,882.87	665,151.19	9,037,076.82	$11,260,866.75	$16,706.25
St. Augustine, FL (STAGL)						
Cumulative as of 6/30/2023	1,074,313.20	8,531,762.48	2,995,020.55	1,760,239.19	$14,361,335.42	
1st Quarter: Ending 9/30/2023	$21,190.97	$2,814.52	$0.00	$21,408.50	$45,413.99	
2nd Quarter: Ending 12/31/2023	$17,408.85	$10,065.83	$0.00	$450.00	$27,924.68	
3rd Quarter: Ending 3/31/2024	$2,389.50	$18,288.74	$0.00	($805.50)	$19,872.74	
4th Quarter: Ending 6/30/2024	$66,518.59	$3,321.67	$0.00	$8,300.00	$80,140.46	
Total	1,183,821.11	8,566,253.44	2,995,020.55	1,789,592.19	$14,534,687.29	$173,351.87
Orlando, FL (ORLGA)						
Cumulative as of 6/30/2023	2,027,937.30	2,121,214.23	8,311,152.46	3,367,887.13	$15,828,191.12	
1st Quarter: Ending 9/30/2023	$58,798.98	$0.00	$414,267.50	$17,119.50	$490,205.98	
2nd Quarter: Ending 12/31/2023	$37,919.02	$0.00	$0.00	$13,343.50	$51,262.52	
3rd Quarter: Ending 3/31/2024	$44,773.99	$0.00	$295,819.50	$11,639.00	$352,232.49	
4th Quarter: Ending 6/30/2024	$36,786.00	$0.00	$0.00	$21,082.32	$57,868.32	
Total	2,206,215.29	2,121,214.23	9,021,259.46	3,431,071.45	$16,779,760.43	$951,569.31

Total Site Recoverable Expenses	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	
Cumulative as of 6/30/2023	28,203,485.92	184,258,861.36	66,670,541.03	28,385,669.23	$307,518,557.53	
1st Quarter: Ending 9/30/2023	$84,663.45	$12,782.87	$414,267.50	$42,319.00	$554,052.82	
2nd Quarter: Ending 12/31/2023	$57,685.12	$35,882.28	$0.00	$30,036.00	$123,603.40	
3rd Quarter: Ending 3/31/2024	$50,630.49	$29,465.29	$295,819.50	$18,617.50	$394,532.78	
4th Quarter: Ending 6/30/2024	$108,578.09	$73,442.26	$0.00	$34,614.82	$216,635.17	
Cost Year 33 Total	301,557.15	151,572.70	710,107.00	125,587.32	$1,288,824.17	$1,288,824.17
Total	$28,505,043.07	$184,410,434.06	$67,380,648.03	$28,511,256.55	$308,807,381.70	

Cost Year-33 Total All Sites Recoverable:	$1,288,824.17
Since Inception: Total All Site Recoverable:	$308,807,381.70
Cost Year-33 Total Florida Sites Expenses:	$1,141,627.43
Since Inception: Florida Sites Expenses:	$42,575,314.47

Exhibit-4: Staff's MGP Cost Year-33 Audit Report: Page2 of 2

Docket No. 4167: Staff's MGP Cost Year-33 Audit Report

Exhibit 2: MGP Expense By Qtr.: Non-Site Recoverable (including Non-Site Legal Expenses)
Corresponds with Table 3 in the audit report.
July 1, 2023 to June 30, 2024

General Technical-Environmental (7850)(AGLGN) non-site specific general program management

	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$18,845,252.32	$7,849.73	$1,704,592.48	$313,325.37	$20,871,019.90	
1st Quarter: Ending 9/30/2023	$110,509.53	$5,026.00	$0.00	$0.00	$115,535.53	
2nd Quarter: Ending 12/31/2023	$106,798.45	$516.00	$0.00	$0.00	$107,314.45	
3rd Quarter: Ending 3/31/2024	$105,018.80	$172.00	$0.00	$0.00	$105,190.80	
4th Quarter: Ending 6/30/2024	$123,013.04	$0.00	$0.00	$0.00	$123,013.04	
Total	$19,290,592.14	$13,563.73	$1,704,592.48	$313,325.37	$21,322,073.72	$451,053.82

[redacted]

Legal Expenses [Recoverable] (Historical non-site costs related to PRPs)

	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$1,420,846.91	$0.00	$512,102.96	$21,843,388.58	$23,776,338.45	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$0.00	$0.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$0.00	$0.00	
4th Quarter: Ending 6/30/2024	$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

[redacted]

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

	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$147,572.48	$7,976.55	$0.00	$23,403.89	$178,952.92	
1st Quarter: Ending 9/30/2023	$0.00	$0.00	$0.00	$816.00	$816.00	
2nd Quarter: Ending 12/31/2023	$0.00	$0.00	$0.00	$564.00	$564.00	
3rd Quarter: Ending 3/31/2024	$0.00	$0.00	$0.00	$4,800.00	$4,800.00	
4th Quarter: Ending 6/30/2024	$0.00	$0.00	$0.00	$419.50	$419.50	
Total	$147,572.48	$7,976.55	$0.00	$30,003.39	$185,552.42	$6,599.50

[redacted]

Total Non-Site Recoverable Expenses (Legal General Expenses (AGLLG) Non-Site Specific Legal Expense [previously Accruals and Other Non-site Expenses] have been incorporated in this summation

	Program Management Clean-up Expense 18230928	Contractor Expense 18230929	Consultant Expense 18230930	Legal Expense 18230931	Totals	Cost Year-33 Total
Cumulative as of 6/30/2023	$20,412,086.50	$15,826.28	$2,216,695.44	$22,180,117.84	$44,824,726.06	
1st Quarter: Ending 9/30/2023	$110,509.53	$5,026.00	$0.00	$816.00	$116,351.53	
2nd Quarter: Ending 12/31/2023	$106,798.45	$516.00	$0.00	$564.00	$107,878.45	
3rd Quarter: Ending 3/31/2024	$105,018.80	$172.00	$0.00	$4,800.00	$109,990.80	
4th Quarter: Ending 6/30/2024	$123,013.04	$0.00	$0.00	$419.50	$123,432.54	
Total for the Cost Year	$445,339.82	$5,714.00	$0.00	$6,599.50		$457,653.32
Total Since Inception by Program	$20,857,426.32	$21,540.28	$2,216,695.44	$22,186,717.34		
Since Inception: Total Non-Site Recoverable:					$45,282,379.38	

Total for Cost Year 33	$457,653.32
Since Inception: Total Non-Site Recoverable:	$45,282,379.38

Docket No. 4167: Staff's MGP Cost Year-33 Audit Report

Exhibit 3 MGP Quarterly Cost by General Ledger Account
Site and Non-Site Recoverable Expenses by account, category, and by quarter
As provided by the Company
July 1, 2023 to June 30, 2024

Account Number	Description	1st Quarter: Ending 9/30/2023	2nd Quarter: Ending 12/31/2023	3rd Quarter: Ending 3/31/2024	4th Quarter: Ending 6/30/2024	Cost Year-33 Total
18230928	Program Management Cleanup Expense	$195,172.98	$164,483.57	$160,449.29	$231,591.13	
18230929	Contractor Expense	$17,808.87	$36,398.28	$29,637.29	$73,442.26	
18230930	Consultant Expense	$414,287.50	-	$295,819.50	-	
18230931	Legal Litigation Expense	$43,135.00	$30,600.00	$18,617.50	$35,034.32	
18230932	Legal Expense		-			
18230933	Property Acquisition Settlement Expense	-	-	-		
	Total	$670,404.35	$231,481.85	$504,523.58	$340,067.71	**$1,746,477.49**

Docket No. 4167: Staff's MGP Cost Year-33 Audit Report

Exhibit 4 Annual Capital Expenditure by General Ledger Account Number

Table 8 Annual Environmental Response Cost Recovery Report

Costs Incurred from July 1, 2023 through June 30, 2024

July 1, 2023 to June 30, 2024

Account Number	Description	
18230928	Program Management Cleanup Expense	$746,896.97
18230929	Contractor Expense	$157,286.70
18230930	Consultant Expense	$710,107.00
18230931	Legal Litigation Expense	$132,186.82
18230932	Legal Expense	$0.00
18230933	Property Acquisition Settlement Expense	$0.00
	Total	$1,746,477.49

Exhibit 9 **MGP Cost & Recovery Analysis**
Cost Year 33 **Docket No. 4167: Staff's MGP Cost Year-33 Audit Report**

Calculation of the Environmental Response Costs
To Be Recovered October 1, 2023 Through September 30, 2025

	Cost Year 29 7/19-6/20	Cost Year 30 7/20-6/21	Cost Year 31 7/21-6/22	Cost Year 32 7/22-6/23	Cost Year 33 7/23-6/24	Total Cost Year 29- 33
Total Costs	$7,349,680.32	$1,379,006.53	$1,131,021.25	$1,187,466.94	$1,746,477.49	$12,793,652.53
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	$1,469,936.06	$275,801.31	$226,204.25	$237,493.39	$349,295.50	**$2,558,730.51**
Deferred Tax Benefit (Schedule 2, Annual Report)	($26,504.14)	($9,945.84)	($12,235.94)	($17,128.79)	($31,490.40)	**($97,305.11)**
Net Environmental Response Costs Amortization October 1, 2024- September 30, 2025	$1,443,431.92	$265,855.47	$213,968.31	$220,364.60	$317,805.10	**$2,461,425.40**
LESS: 3rd Party Recoveries (Schedule 5, Annual Report)						**$0.00**
Carrying Costs Accrued on Ratepayer Portion of 3rd Party Recoveries (Schedule 5, Annual Report)						**$0.00**
Environmental Report Cost Balancing Adjustment (Schedule 3)						**$60,880.74**
Carrying Costs Accrued on Environmental Response Cost Balancing Adjustment (Schedule 3, Annual Report)						**$3,191.47**
Amount Subject to Recovery from Ratepayers October 1, 2024- September 30, 2025						**$2,397,353.19**
Total Estimated DDDC in Dts						**2,838,928**
ERC Factor per Dt of DDDC Each Year						**$0.84**
ERC Factor per Dt of DDDC Each Month (the Rate)						**$0.07**