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Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20190156-EI, 20190155-EI and 20190174-EI

Dear Mr. Teitzman:

On July 6, 2020, OPC filed a redacted copy of witness Helmuth W. Schultz, III, Direct Testimony. Due to an error with the redaction process used, OPC is refileing a redacted copy.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter

Sincerely,

/s/Patricia A. Christensen
Patricia A. Christensen
Associate Public Counsel

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for a limited proceeding to recover incremental storm restoration costs, capital costs, revenue reduction for permanently lost customers, and regulatory assets related to Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO. 20190156-EI

In re: Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO.20190155-EI

In re: Petition for approval of 2019 depreciation study by Florida Public Utilities Company.

DOCKET NO. 20190174-EI

DATED: July 2, 2020

REDACTED

DIRECT TESTIMONY

OF

HELMUTH SCHULTZ III

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

J. R. Kelly

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DIRECT TESTIMONY

OF

Helmuth W. Schultz, III

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

Docket No. 20190156-EI, Docket No. 20190155-EI and Docket No. 20190174-EI

1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.**

3 A. My name is Helmuth W. Schultz, III. I am a Certified Public Accountant licensed in
4 the State of Michigan and a senior regulatory consultant at the firm Larkin &
5 Associates, PLLC, (“Larkin”) Certified Public Accountants, with offices at 15728
6 Farmington Road, Livonia, Michigan, 48154.

7 **Q. PLEASE DESCRIBE THE FIRM LARKIN & ASSOCIATES, P.L.L.C.**

8 A. Larkin performs independent regulatory consulting primarily for public service/utility
9 commission staffs and consumer interest groups (public counsel, public advocates,
10 consumer counsel, attorneys general, etc.). Larkin has extensive experience in the
11 utility regulatory field as expert witnesses in over 600 regulatory proceedings,
12 including water and sewer, gas, electric and telephone utilities.

13 **Q. HAVE YOU PREPARED AN EXHIBIT WHICH DESCRIBES YOUR**
14 **EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?**

1 A. Yes. I have attached Exhibit No. HWS-1, which is a summary of my background,
2 experience and qualifications.

3 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE FLORIDA PUBLIC**
4 **COMMISSION AS AN EXPERT WITNESS?**

5 A. Yes. I have provided testimony before the Florida Public Service Commission
6 (“Commission” or “FPSC”) as an expert witness in the area of regulatory accounting
7 and storm recovery in numerous cases as listed in Exhibit No. HWS-1.

8 **Q. BY WHOM WERE YOU RETAINED, AND WHAT IS THE PURPOSE OF**
9 **YOUR TESTIMONY?**

10 A. Larkin was retained by the Florida Office of Public Counsel (“OPC”) to review the
11 petitions filed by Florida Public Utilities Company’s (the “Company” or “FPUC”)
12 requesting recovery of 2018 incremental storm costs, and requesting a limited
13 proceeding for recovery on new plant, accumulated depreciation, the establishment of
14 regulatory assets and recovery of lost revenues. The request related to storm cost
15 recovery is for an annual recovery of \$11,884,648 based on a jurisdictional rate base of
16 \$67,248,113 of costs, inclusive of interest, associated with Hurricanes Michael and
17 Dorian.¹ Accordingly, I am appearing on behalf of the citizens of Florida (“Citizens”)
18 who are customers of FPUC.

19 **II. BACKGROUND**

20 **Q. PLEASE SUMMARIZE YOUR UNDERSTANDING OF THE COMPANY’S**
21 **REQUEST.**

¹ Company Revised MDN-1, Revised A-1.

1 A. Docket No. 20190155-EI is described by FPUC as a petition for the establishment of
2 regulatory assets for expenses not recovered during the restoration of service associated
3 with Hurricane Michael. Docket No. 20190156-EI is described by FPUC as a petition
4 for a limited proceeding to recover incremental storm costs, capital costs, revenue
5 reduction for permanently lost customers, and regulatory assets associated with
6 Hurricane Michael. These dockets were consolidated along with the 2019 depreciation
7 study in Docket No. 20190174-EI. What is not included in the description of these
8 petitions is the Company's request to treat the recovery as if this is a single-issue rate
9 case, including earning a rate of return (essentially a profit) based on the Weighted
10 Average Cost of Capital ("WACC") on the storm costs, new capital additions and
11 requested regulatory assets, that factors in a purported jurisdictional adjusted net
12 operating loss and the subsequent addition of costs associated with Hurricane Dorian.

13 **Q. PLEASE SUMMARIZE WHAT THE COMPANY INCLUDED IN ITS**
14 **REQUEST TO THE COMMISSION?**

15 A. The August 7, 2019, petition filed by FPUC seeks recovery of \$67,684,489 to pay for
16 alleged costs resulting from Hurricane Michael. The initial request proposed recovery
17 of \$8,777,340 on an annual basis. That request was determined by applying a rate of
18 return to a rate base consisting of the four requested regulatory assets and the
19 capitalized plant that was replaced during the storm. The resulting revenue requirement
20 was then compared to a calculated jurisdictional net operating loss based on the alleged
21 lost revenues added to the costs associated with Hurricane Michael. The proposed
22 amortization of the regulatory assets for undepreciated plant and storm costs was for a
23 period of 30 years. Amortization for the claimed lost revenues for unrecovered

1 expenses and lost customers was 5 years. The Company's initial petition
2 acknowledged that this request is unique and that some aspects might seem more
3 appropriately handled through a full rate case.² On March 11, 2020, FPUC filed a
4 revised petition along with direct testimony requesting recovery of \$67,248,113 with
5 an annual revenue requirement of \$11,884,648. The change in total costs is attributed
6 to various changes to FPUC's original request for costs associated with Hurricane
7 Michael and FPUC's additional request for \$1.2 million in costs attributed to Hurricane
8 Dorian. The most significant change in the annual recovery amount is because FPUC
9 revised the requested amortization period for the undepreciated plant and storm costs
10 from 30 years to 10 years, which increased the alleged Net Operating Loss by \$2.5
11 million.

12 **Q. WHY WAS THE AMORTIZATION PERIOD ACCELERATED AS PART OF**
13 **THE COMPANY'S REVISED FILING?**

14 A. In his testimony, Company witness Michael Cassel explains that after the initial filing,
15 the Commission approved a reduction in FPUC's Fuel Cost Recovery factor in Order
16 No. PSC -2019-0501-PCO-EI. He further explained that in order to avoid customer
17 confusion by decreasing overall rates and shortly thereafter raising overall rates, the
18 Company adjusted the amortization period of the storm costs, thereby mitigating the
19 rate shock impact to customers.³

20 **Q. ARE YOU ADDRESSING THE ENTIRETY OF THE COMPANY'S**
21 **REQUEST?**

² Petition of FPUC dated August 7, 2019, Page 9, Paragraph 17, in Docket No. 20190156-EI.

³ Revised Direct Testimony of Michael Cassel, Pages 9-11.

1 A. Yes, I will be. The type of costs requested will be discussed by classification as well
2 as the overall appropriateness of FPUC's unusual requests. First, I will discuss the
3 appropriateness of the single-issue rate case approach. This will include FPUC's
4 request for a return on new plant and a regulatory asset for unrecovered accumulated
5 depreciation. Next, I will discuss the requested recovery of the lost revenue, then the
6 alleged unrecovered expenses and finally the storm costs regulatory asset. As part of
7 my analysis, I relied on my experience in analyzing storm costs in other jurisdictions,
8 my past review of storm costs in Florida, and Rule 25-6.0143, Florida Administrative
9 Code ("F.A.C"), which addresses what costs should be included and excluded from a
10 utility's request for recovery of storm related costs. To the extent any of the storm
11 costs are determined to be inappropriate, the request for recovery should be reduced.

12 My recommended adjustments to FPUC's storm recovery requests are
13 contained in my Exhibits labeled HWS-2 through HWS-8 attached to this testimony.
14 On Exhibit HWS-2, I reflect my analysis of FPUC's requests and my recommendations
15 for adjusting the requests. Exhibit HWS-3 provides a calculation that shows FPUC's
16 requested revenue requirement using its WAAC is \$2,387,149 higher than what
17 FPUC's revenue requirement would be if its short-term debt rate was appropriately
18 applied to the requested rate base treatment. Exhibit HWS-4 provides a calculation that
19 shows FPUC's revenue requirement would be \$2,493,271 lower if plant costs were
20 appropriately excluded from FPUC's request. On Exhibit HWS-5, I have calculated
21 an adjustment to line contractor costs for excessive charges billed by Florida Power
22 and Light Company ("~~FPUC~~ FPL") when compared to all the other vendors' costs,
23 including the related costs for logistics and other costs. Exhibit HWS-6 provides a

1 sample of the detail provided by a vendor as support for its invoices, and Exhibits
2 HWS-7 and Exhibit HWS-8 are samples of FPUC review documents.

3 **III. SINGLE-ISSUE RATE CASE**

4 **Q. DO YOU CONSIDER FPUC'S REQUESTS IN ITS LIMITED PROCEEDING**
5 **TO BE A SINGLE-ISSUE RATE CASE?**

6 A. Yes, I do. In its petition for limited proceeding, FPUC is requesting the Commission
7 to allow a return on new plant and to focus solely on selective increased costs and to
8 establish them as regulatory assets. This is essentially a single-issue rate case.

9 **Q. WHAT IS A SINGLE-ISSUE RATE CASE?**

10 A. A single-issue rate case focuses on essentially a single group of issues (or costs in this
11 docket) that would typically be included in a traditional rate case but excludes any
12 consideration to other changes in costs, revenues or rate base. A traditional rate case
13 includes many issues for consideration such as estimated costs for payroll, changes in
14 maintenance and operating costs, changes to plant and other rate base components,
15 changes to the capital structure and changes in the return on equity based on current
16 economic conditions and comparable returns currently allowed other regulated utilities.

17 **Q. CAN YOU EXPLAIN WHY YOU BELIEVE FPUC'S REQUEST IS A**
18 **SINGLE-ISSUE RATE CASE?**

19 A. Yes. In a normal storm recovery petition, a utility will request recovery of only the
20 expenses it incurred to bring its system back on-line after a named storm event. The
21 recovery of these expenses is governed by Rule 25-6.0143, F.A.C. The actual,
22 legitimate storm costs are recovered from the storm accrual account or as a surcharge

1 per a settlement agreement. No profit is added to these costs, and new capital additions
2 are addressed in the utility's next base rate case.

3 In contrast, in this docket FPUC is seeking unusual treatment for certain costs
4 it allegedly incurred associated with Hurricane Michael. Specifically, FPUC is
5 requesting to earn a rate of return based on the WACC on both the storm costs and new
6 capital additions. In addition, FPUC is seeking creation of regulatory assets for lost
7 revenues due to the reduction in its customers and O&M expenses that it claims were
8 unrecovered which also includes a profit margin based on WACC. The Company is
9 also seeking creation of a regulatory asset for depreciation-related costs.

10 **Q. WHAT IS THE ISSUE WITH FPUC'S REQUEST WITH RESPECT TO IT**
11 **BEING A SINGLE-ISSUE RATE CASE?**

12 A. The Company's filing assumes that there are no changes to revenue and expenses
13 outside of the costs included in its filing. As a result, FPUC wants the Commission to
14 focus on one set of costs and disregard the consideration of any other issues related to
15 changes in revenue or costs. It is not appropriate to make this assumption and disregard
16 other adjustments since it has been years since FPUC has filed a base rate case. In
17 addition, it is clear that FPUC is more likely than not to file a rate case in the near
18 future. In response to Citizen's Interrogatory No. 5-107, the Company stated the loss
19 reflected in its calculated revenue requirement for 2020 is based on a traditional rate
20 case approach. Clearly, the filing in this docket is not a traditional rate case because
21 FPUC does not want to factor in *all* revenues and expenses normally considered when
22 setting base rates. Using the single-issue calculated loss from the hurricane is not
23 appropriate because: (1) it includes amortization of lost revenues due to lost customers

1 in 2018 and all of 2019 which is not allowed as part of the recovery process for storm
2 restoration; (2) it includes amortization of what is labeled an unrecovered expense that
3 is in reality lost revenue, which is not allowed by the Commission's storm Rule as part
4 of recovery of storm costs; (3) and it includes amortization and depreciation of retired
5 plant and new plant, respectively, that are more appropriate to be addressed in FPUC's
6 next base rate case.

7 **Q. CAN YOU BRIEFLY EXPLAIN THE DIFFERENCE BETWEEN THE**
8 **CALCULATION OF A TRADITIONAL STORM CHARGE AND FPUC'S**
9 **REQUEST?**

10 A. In a traditional petition seeking the recovery of storm costs incurred during restoration
11 related to a named storm event, the Commission determines the amount of prudently
12 incurred storm costs for recovery, establishes the recovery period, and establishes the
13 annual surcharge based on recovery of the approved amount of prudent storm costs
14 over the approved time period.

15 In this docket, FPUC is not only seeking to recover normal storm costs but also
16 additional costs by applying traditional base rate case calculations to specific cost items
17 without consideration of all traditional base rate case issues.

18 **Q. EARLIER YOU STATED THAT THERE WAS AN INCREASE IN THE**
19 **REVENUE REQUIREMENT FROM \$8,777,340 IN THE ORIGINAL FILING**
20 **TO \$11,884,648 IN THE REVISED FILING AND THAT WAS ATTRIBUTED,**
21 **IN PART, TO AN INCREASE IN THE NET OPERATING LOSS BY \$2.5**

1 **MILLION. WOULD YOU EXPLAIN IN MORE DETAIL HOW THAT**
2 **CHANGED FPUC'S REQUEST FOR RECOVERY?**

3 A. Yes. The Company's initial filing included lost revenue and depreciation expense,
4 amortization expense and added taxes in calculating a Jurisdictional Adjusted Net
5 Operating Loss of \$2,292,738. After applying the requested Net Operating Income
6 Multiplier of 1.3442, the Revenue Requirement for the Jurisdictional Adjusted Net
7 Operating Loss, alone, was \$3,081,898 of the \$8,777,340. That one component is
8 35.11% of the initial requested amount. When the Company revised its filing, the
9 Jurisdictional Adjusted Net Operating Loss increased to \$4,722,730 (an increase of
10 \$2.5 million). After, application of the Net Operating Income Multiplier of 1.3295 the
11 Revenue Requirement for the Jurisdictional Adjusted Net Operating Loss increased to
12 \$6,278,870, which is 52.83% of the current Revenue Requirement request of
13 \$11,884,648. Thus, single issue rate making is the major contributor to FPUC's
14 requested Revenue Requirement.

15 **Q. IS FPUC'S UNPRECEDENTED REQUEST TO APPLY WACC TREATMENT**
16 **TO THE RECOVERY OF STORM RESTORATION COSTS APPROPRIATE?**

17 A. No, it is not. First, FPUC's request to apply a rate of return to storm cost recovery
18 effectively rewards the Company with a profit margin on the storm costs by applying
19 a WACC. It is not appropriate for any utility to earn a profit on costs it incurs to restore
20 service after a storm. These are extraordinary costs incremental to a utility's normal
21 operations and maintenance (O&M) costs that are recovered through base rates, and
22 there is no justification for those storm dollars to earn a profit for shareholders.

1 **Q. DOES FPUC’S REQUEST TO APPLY WACC TO THE NEW CAPITAL**
2 **ADDITIONS REWARD THE COMPANY WITH A PROFIT MARGIN?**

3 A. Yes, it would. If the Company’s request is approved by the Commission, FPUC would
4 be allowed to recover costs for new plant that would typically (and should) be delayed
5 until the Company files its next base rate case. This issue is complicated by the fact
6 that FPUC’s request includes recovery of the net book value of retired plant without
7 considering the fact that the cost of that retired plant is being recovered through current
8 base rates, essentially allowing a double recovery. This new plant request is another
9 issue that is not part of a typical storm recovery proceeding and should be considered
10 in a future base rate case.

11 **Q. DOES FPUC’S REQUEST TO APPLY WACC TO THE REQUESTED**
12 **REGULATORY ASSETS REWARD THE COMPANY WITH A PROFIT**
13 **MARGIN?**

14 A. Yes, it would. FPUC is requesting the application of WACC to its requested recovery
15 of lost revenues for prior periods in two ways. First, the Company is requesting
16 recovery for what is specifically identified as lost revenues due to the loss of customers.
17 The second lost revenues requested are masked by the title “expenses not recovered.”
18 If FPUC’s request is approved by the Commission, it would earn a profit on both of
19 these amounts which is not appropriate.

20 **Q. ARE THERE FAIRNESS REASONS WHY THE COMPANY SHOULD NOT**
21 **BE ALLOWED TO EARN A PROFIT ON RESTORATION COSTS**
22 **INCURRED AS A RESULT OF A STORM EVENT?**

1 A. Yes, the occurrence of a storm is a unique event that impacts service to a utility's
2 customers and creates an additional level of costs over and above that which is
3 necessary for providing every day electrical service. As a result of Hurricanes Michael
4 and Dorian, FPUC's customers were inconvenienced with a loss of service and incurred
5 damages to their own property. Awarding FPUC with a profit margin in the form of a
6 return on equity penalizes FPUC's customers even more. The question to the
7 Commission is whether a utility's shareholders should benefit financially from a storm
8 event? In my professional opinion, the answer is a resounding no.

9 **Q. IS IT APPROPRIATE IN THIS DOCKET TO ALLOW THIS SINGLE ISSUE**
10 **RATE CASE?**

11 A. No, it is not. Normally, customers provide a fair and reasonable profit margin to FPUC
12 as part of a base rate filing when the WACC is applied to the Company's rate base. A
13 base rate case looks at all of the new capital additions and retirements added to rate
14 base since the utility's last rate case, its current cost of capital and its current O&M
15 expenses.

16 Clearly, there is a significant difference between the costs that are considered
17 in a single-issue rate case which are selectively limited versus a traditional rate case
18 which is inclusive of all relevant costs. This difference is significant and should not be
19 ignored. When you actually review FPUC's petitions and move beyond the subterfuge,
20 what the Company is actually seeking is a single-issue rate case that not only duplicates
21 some cost recovery, but also ignores FPUC's changes in revenues and expenses that
22 would be evaluated as part of a full base rate filing petition.

1 **Q. IF THE COMPANY INCURRED ADDITIONAL COSTS NOT CHARGEABLE**
2 **TO ACCOUNT 228.1 DUE TO THE STORMS, WHAT IS THE APPROPRIATE**
3 **RECOVERY MECHANISM FOR THOSE COSTS?**

4 A. If FPUC accumulated legitimate costs not chargeable to Account 228.1, then the
5 Company could request regulatory asset treatment for consideration in a future base
6 rate proceeding. Since the timing of recovery is at a cost to the Company, FPUC should
7 be allowed to accrue interest at the short-term cost of debt until fully recovered. The
8 cost incurred, if determined to be appropriate, plus interest would then be amortized
9 into rates over a period of time but excluded from rate base. This approach would
10 ensure ratepayers are not penalized by having to pay a profit margin to FPUC, and the
11 Company is not penalized because it will be compensated for the additional costs it
12 incurred that were associated with the storms.

13 **Q. HOW WOULD THE REQUESTED 2020 PROJECTED ANNUAL REVENUE**
14 **REQUIREMENT OF \$11,884,648 BE IMPACTED IF THE DEBT-ONLY**
15 **APPROACH WAS APPLIED TO FPUC'S REQUEST?**

16 A. On Exhibit No. HWS-3, I have recalculated the annual revenue requirement, assuming
17 no cost adjustments to FPUC's request. The difference between the return based on
18 WACC and the short-term debt rate is \$2,387,149, annually. That change would have
19 a significant impact on reducing the annual revenue requirement customers will pay
20 when compared to FPUC's requested \$11,884,648 based on the application of WACC.
21 I would note that this calculation is only to show the significance of the application of
22 WAAC compared to the use of the short-term debt rate and is in no way suggesting that
23 the overall costs as requested are reasonable and appropriate.

1 **IV. NEW PLANT REQUEST**

2 **Q. PLEASE EXPLAIN WHY REQUESTING RECOVERY ON THE NEW**
3 **CAPITALIZED PLANT IS NOT APPROPRIATE IN THIS PROCEEDING?**

4 A. FPUC is requesting recovery of new plant due to replacement of plant such as poles
5 and wires caused by the impact of Hurricane Michael. Under traditionally rate-making
6 principles, the cost of new plant is allowed to be recovered by means of a traditional
7 base rate case filing. However, this docket is not a traditional base rate case. Including
8 new plant as a single rate case issue in the storm proceeding is not appropriate because
9 it fails to consider offsetting costs associated with the inclusion of the new plant and
10 the retirement of old plant. For example, one potential offsetting cost relates to the
11 assumption that O&M costs previously required for the old plant that is being retired
12 or replaced, will be the same for the new plant. Another example relates to tree
13 trimming costs, Company witness Michael Cassel stated that the new plant will not
14 have an offsetting reduction to expense mainly due to tree trimming.⁴ However, given
15 Hurricane Michael's impact, it is reasonable to assume that there are fewer trees than
16 before, thus there should be a reduction in future tree trimming activities. To assume
17 that there are no costs reductions realized when you replace old plant with new plant is
18 just not reasonable. Therefore, while the maintenance costs being recovered through
19 base rates would remain the same (i.e. FPUC would continue to collect these costs),
20 any efficiencies related to the new plant would not be captured.

21 Moreover, it is more likely than not that FPUC will be filing a base rate petition
22 in the near future. It will be more appropriate to consider the new added plant, along

⁴ Revised Direct Testimony of Michael Cassel, Page 8, Lines 10-22.

1 with the retired plant plus applicable depreciation and accumulated depreciation issues,
2 in that base rate case. This issue is more fully discussed below.

3 **Q. ARE THERE ANY ADDITIONAL REASONS THAT INCLUDING**
4 **CAPITALIZATION OF NEW PLANT AS PART OF THE STORM**
5 **RESTORATION REQUEST IS INAPPROPRIATE?**

6 A. Yes, there are. In addition to the concerns I previously enumerated, FPUC is seeking
7 recovery of the net book value of assets retired which are still being recovered through
8 current base rates. Normally in a base rate case, the old plant is retired and the new
9 plant is added to rate base and rates are established on the new plant only. However,
10 in this docket, FPUC's is asking its customers to pay additional revenues for new plant
11 and old plant, on top of the depreciation on the old plant, and a return on the old plant
12 that is being recovered through current base rates. As explained in more detail below,
13 if FPUC's request for a regulatory asset is approved, base rates would continue to
14 reflect a return on the plant identified as retired and FPUC's requested regulatory asset
15 would earn a return on that same net plant, an asset that no longer exists. Thus, FPUC's
16 request for a regulatory asset on retired plant would result in a double recovery.

17 **Q. WHAT IS THE FPUC'S POSITION ON WHETHER IT IS SEEKING DOUBLE**
18 **RECOVERY IN THEIR REQUEST?**

19 A. The Company alleges that there is no double recovery. However this is inaccurate.
20 Citizens' Interrogatory No. 4-83 asked whether costs for the undepreciated plant
21 balance being retired would be recovered as part of base rates as well as part of the
22 regulatory asset for the undepreciated plant balance being retired. The Company's
23 response was as follows:

1 No, the new plant added was reduced by the plant retired on Schedule
2 B-3. Depreciation was computed on the net increase to plant. Since we
3 requested the undepreciated plant as part of the regulatory asset, we did
4 not reduce accumulated depreciation on B-3 by the entire amount of the
5 retired plant as required by FERC accounting instructions. On B-3
6 accumulated depreciation was reduced by the estimated amount of the
7 retired assets depreciated. The undepreciated plant was included in the
8 regulatory asset petition. Please refer to the response to OPC
9 Interrogatory 42.

10 In its response to Citizens' Interrogatory No. 42, the Company stated it would be
11 earning a return on plant that was destroyed. Additionally, FPUC stated that, because
12 of the early retirement of destroyed plant, it is required to debit accumulated
13 depreciation for the retired plant thereby creating a negative reserve in accumulated
14 depreciation. This undepreciated asset and the cost of removal would be included in
15 rate base and recovered through traditional methodology (i.e. a base rate case) or as a
16 regulatory asset. The Company's response concluded by stating that, to avoid
17 shareholders having to bearing the loss of these assets, FPUC is proposing to earn a
18 return now instead of waiting until the next rate case. Essentially, the Company's
19 proposal ignores the fact that under traditional ratemaking shareholders are allowed a
20 return on equity that assumes there are risks and regulatory lag.

21 **Q. GIVEN THE EXPLANATION PROVIDED BY FPUC, IS THE POSSIBILITY OF**
22 **DOUBLE RECOVERY ELIMINATED?**

23 A. No. In essence, FPUC is stating that the possibility of double recovery is eliminated,
24 and in theory that could possibly be true if all the numbers were synchronized.
25 However, everything is not synchronized because the proposed treatment by FPUC is
26 in reality a single-issue rate case that ignores what is currently being recovered through
27 base rates. Regarding the issue of double recovery, the reduction to the cost of new

1 plant by an amount for plant being retired only creates an illusion that double recovery
2 is not occurring. The adjustment made by FPUC simply shifts the dollars from the
3 requested recovery amount being depreciated to an amount identified as part of a
4 regulatory asset on which recovery of and on is still being requested. With respect to
5 the return on retired plant, FPUC's proposal does reduce the plant amount requested
6 for some retired plant; however, it also provides an added return on that same plant by
7 the creation of a regulatory asset that reflects the net plant identified as undepreciated
8 retired plant. This regulatory asset is the \$856,500 shown as part of the \$8,251,471
9 requested on Company Exhibit MDN-7. Since base rates continue to reflect a return
10 of and on the plant identified as retired and the requested regulatory asset in this
11 proceeding asks for a return of and on that same net plant, there is a double recovery of
12 this asset which is no longer used and useful. In fact, the recovery is in actuality higher
13 than double recovery since the \$1,429,416 of retired plant had an accumulated
14 depreciation balance that was lower than the \$572,916 that was reflected in FPUC's
15 current filing.

16 **Q. HOW IS THE DOUBLE RECOVERY ACTUALLY HIGHER BASED ON THE**
17 **COMPANY'S FILING?**

18 A. FPUC's filing indicates the retired plant has a cost of \$1,429,416 and an accumulated
19 depreciation balance of \$572,916 for net book value of \$856,500. This \$856,500 is
20 included in the regulatory asset of \$8,251,471 that FPUC is seeking to amortize as an
21 expense which increases the amount sought for recovery and that regulatory asset is
22 also included in the rate base request that recovery is being sought on. Current rates
23 were last set years prior to this proceeding. Based on the low value of the retired plant

1 in comparison to the replacement value, this \$1,429,416 of plant was factored into base
2 rates when last reset. Since that occurred years ago, the accumulated depreciation on
3 that plant would have been far less. If you assume accumulated depreciation was
4 \$150,000 at the time rates were last reset, the current base rates reflect a return on
5 \$1,279,416 ($\$1,429,416 - \$150,000$) of net plant. Thus, if the Commission were to
6 approve FPUC's request as filed, the ratepayers' base rates would continue to reflect a
7 return on the amount \$1,279,416 and the single-issue case would provide a return on
8 the \$856,500 current balance. Therefore, not only would this result in a earning double
9 on the same plant, but it would also be higher.

10 **Q. HOW COULD THIS DOUBLE RECOVERY BE AVERTED?**

11 A. The Commission has two options. First, if the requested regulatory asset is allowed as
12 part of a single-issue rate case, the only way to prevent double recovery would be for
13 the Commission to adjust base rates to exclude the identified plant being recovered
14 through current base rates. Absent some form of credit mechanism to this request,
15 FPUC would be recovering a return of and on the same dollars twice. That option
16 would be highly unusual. The second, and best option, would be for the Commission
17 to exclude the \$856,500 from the regulatory asset that might be established. That
18 would legitimize the adjustment to plant made by FPUC because the adjustment was
19 not simply shifted from plant to a regulatory asset. As explained elsewhere in my
20 testimony, all issues related to new plant, retired plant, and applicable depreciation and
21 accumulated issues should be considered in FPUC's next base rate case, not considered
22 in this case to establish regulatory assets.

23

1 **Q. DO YOU HAVE ANY OTHER CONCERNS WITH THE PLANT**
2 **REQUESTED?**

3 A. Yes. The retired plant according to Company Exhibit MDN-9, page 4 was \$1,429,416
4 and the replacement cost was \$20,003,327. This is a significant difference. According
5 to FPUC's response to Citizens' Interrogatory No. 2-41, the difference in these amounts
6 is based upon the following: (1) the replaced plant was old; (2) inflation has increased
7 the cost; and (3) contractors performed much of the work and contractor costs are
8 higher than internal labor costs. I do not dispute any of these reasons, and in fact, I
9 have taken the same position on many occasions when taking issue with the
10 capitalization quantification employed by utilities as part of storm restoration
11 proceedings. However, I have a concern as to whether the cost of plant removed is
12 accurate. In response to Staff Interrogatory No. 1-11, FPUC stated that
13 "Approximately 10 to 12% of the Northwest Division's Distribution System" required
14 replacement. The Company's response to Citizens' Interrogatory No. 4-71 indicated
15 the Northwest Division's Distribution System's gross plant prior to Hurricane Michael
16 was \$46,281,784. Applying 10% to that number suggests the replaced plant should be
17 upward of \$4 million which is significantly more than the \$1,429,416 of retired plant
18 reflected on page 4 of Company Exhibit MDN-9. Thus, it appears the Company's
19 estimate for plant retirement may be understated, resulting in a less than sufficient
20 offset to plant when determining the depreciation expense.

21 **Q. WHAT IS THE RATE IMPACT OF FPUC'S REQUEST FOR RECOVERY ON**
22 **THE NEW PLANT?**

1 A. Assuming no changes to any other costs in FPUC's request or in the inappropriate
2 application of a WAAC, removal of the new plant results in a revenue requirement for
3 2020 of \$9,391,377, as shown on Exhibit No. HWS-4. The \$2,493,271 reduction in
4 annual revenue requirements due to the difference between including the new plant
5 based on WACC and the calculated return using WACC excluding the new plant is
6 significant when compared to the Company's requested \$11,884,648 annual
7 requirement. Again, it should be noted here that my calculation is in no way suggesting
8 that all the costs requested or the use of WACC is reasonable and/or appropriate.

9 **Q. WHAT IS YOUR RECOMMENDATION AS TO HOW THE COST OF FPUC'S**
10 **STORM RESTORATION EFFORTS SHOULD BE RECOVERED?**

11 A. The Company's storm cost recovery should be limited to the costs of restoration efforts
12 deemed to be reasonable and prudent. This is consistent with past storm recovery
13 requests approved by the Commission. The recovery of the cost of new plant and
14 recovery of the cost of removal/retired plant regulatory assets should be excluded from
15 this request and deferred to FPUC's next base rate proceeding. Any concern with
16 double recovery will be eliminated because FPUC's base rate filing will reflect plant
17 accounting consistent with traditional ratemaking accounting. Therefore, I am
18 recommending a reduction to rate base of \$18,798,487 for new plant and a reduction
19 to rate base of \$7,838,898 for the Regulatory Asset Unrecovered Accumulated
20 Depreciation. This adjustment will reduce depreciation expense in the amount of
21 \$696,680 and amortization expense in the amount of \$825,147.

1 **V. LOST CUSTOMERS**

2 **Q. IS THE REQUEST FOR RECOVERY OF REVENUE ASSOCIATED WITH**
3 **LOSING CUSTOMERS APPROPRIATE?**

4 A. No. Rule 25-6.0143(1) (f) (9), F.A.C., specifically excludes the recovery of lost
5 revenues from services not provided. The fact that customer’s homes and businesses
6 were destroyed making service impossible is irrelevant. In addition, asking for this
7 type of recovery amounts to retroactive ratemaking which is more fully discussed later.
8 Initially, the Company estimated the lost revenue to be \$605,068. That estimate
9 assumed losing 779 customers.⁵ The revised filing also includes a reduction of lost
10 customers. Revised Exhibit E shows the initial 762 lost customers (as of November
11 2018) decreasing to 556 lost customers (as of November 2019). FPUC’s claim for
12 estimated lost revenue is now at \$448,113. While the reduction in total number of lost
13 customers is indicative that this number is temporary and ever changing, this
14 nevertheless, is not an appropriate expense which is authorized for recovery under Rule
15 25-6.0143, F.A.C.

16 **Q. HOW DID THE COMPANY IDENTIFY THE CUSTOMERS LOST?**

17 A. When the Company was asked for a log identifying its customers allegedly lost,
18 FPUC’s response stated that no log existed. The Company’s response continued that
19 the adjustment was based on the customers it identified as not connected after the storm.
20 Yet, FPUC stated that it has not yet determined “whether, or how many, customers may
21 have already returned,” and would revise its request accordingly.⁶ This resulted in a
22 reduction to the request. This decrease indicates the number of lost customers could

⁵ Attachment E to the initial petition filed August 7, 2019, in Docket No. 20190156-EI.

⁶ Company response to Citizens Interrogatory No. 2-44.

1 continue to decrease; however, it doesn't change the fact that this is not a recoverable
2 expense under Rule 25-6.0143, F.A.C.

3 **Q. ARE YOU AWARE OF ANY OTHER REASON THAT THE REQUEST FOR**
4 **LOST REVENUE SHOULD NOT BE ALLOWED?**

5 A. Yes. There are accounting requirements for recording a regulatory asset for recovery
6 in the future. The following is an excerpt of the requirements from the Financial
7 Accounting Standards Codification for this to occur:

8 980 Regulated Operations
9 340 Other Assets and Deferred Costs
10 25 Recognition
11 Recognition of Regulatory Assets
12

13 25-1 Rate actions of a regulator can provide reasonable assurance of the
14 existence of an asset. An entity shall **capitalize** all or part of an
15 **incurred cost** that would otherwise be charged to expense if both of the
16 following criteria are met:

- 17
- 18 a. It is probable (as defined in Topic 450) that future revenue
19 in an amount at least equal to the capitalized cost will result from
20 inclusion of that cost in **allowable costs** for rate-making
21 purposes.
 - 22 b. Based on available evidence, the future revenue will be
23 provided to permit recovery of the previously incurred cost
24 rather than to provide for expected levels of similar future
25 costs. If the revenue will be provided through an automatic rate-
26 adjustment clause, this criterion requires that the regulator's
27 intent clearly be to permit recovery of the previously **incurred**
28 **cost**.

29 A cost that does not meet these asset recognition criteria at the date the
30 cost is incurred shall be recognized as a regulatory asset when it does
31 meet those criteria at a later date. (Emphasis bold-only in original and
32 bold-underline added)

33
34 As set forth in accounting standards, an incurred cost is a cost arising from cash paid
35 out to obligations to pay for an acquired asset or service. As indicated by these

1 standards, FPUC's claim for lost revenue is not an incurred cost; therefore, a regulatory
2 asset is not allowed to be established for this phantom cost.

3 **Q. ARE THERE ADDITIONAL REASONS THAT THIS REQUEST IS**
4 **INAPPROPRIATE?**

5 A. Yes, if FPUC is allowed to establish a regulatory asset for lost revenue due to a loss of
6 customers, a precedent would be established that is totally contrary to ratemaking
7 standards. The traditional ratemaking paradigm allows a utility the opportunity to earn
8 a reasonable return, but does not guarantee a return.⁷ Thus, when FPUC's base rates
9 were last reset, it received no guarantee from the Commission that it would earn a
10 certain amount of return. Moreover, retroactive ratemaking is a long established
11 principle that a utility cannot seek to make up lost revenues if it is earning below its
12 authorized range; conversely, customers cannot seek a refund of revenues for prior
13 periods if a utility earns above its authorized range.⁸ In this docket, FPUC is asking
14 for revenues to make up for earning less than its authorized range for the prior period
15 of October 2018 through December 2019. If approved, this will essentially turn long-
16 standing ratemaking standards on its head by guaranteeing to shareholders that every
17 time revenues were not sufficient to cover expenses to achieve that allowed return,

⁷ *Federal Power Commission v. Hope Natural Gas Co.*, (Hope), 320 U.S. 591 (1944), and *Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia*, (Bluefield), 262 U.S. 679 (1923).

⁸ See *City of Miami v. Florida Public Service Com.*, 208 So. 2d 249, 260 (Fla. 1968); Order No. PSC-98-1243-FOF-WS, issued September 21, 1998, in Docket No, 971596-WS, *In re: Petition for limited proceeding regarding other postretirement employee benefits and petition for variance from or waiver of Rule 25-14.012, F.A.C., by United Water Florida, Inc.*

1 companies could request a regulatory asset for the shortfall. FPUC has an available
2 option if it is earning below its authorized earnings range just like all other utilities; and
3 that is to file for base rate relief.

4 **Q. WHAT ARE YOU RECOMMENDING WITH RESPECT TO THE COST**
5 **RELATED TO “LOST REVENUE” BEING REQUESTED?**

6 A. The revised regulatory asset amount of \$454,003 included in the Company’s request
7 should be denied because it is not allowed by Rule 25.6.0143 (1)(f)(9), F.A.C., and
8 would burden customers with added costs previously determined to be inappropriate
9 for recovery per Commission rule. Exclusion of the \$454,003 from the rate base and
10 the request would reduce amortization expense in the amount of \$100,884.

11 **VI. EXPENSES NOT RECOVERED**

12 **Q. IS THE REQUEST FOR RECOVERY OF A REGULATORY ASSET FOR**
13 **EXPENSES NOT RECOVERED APPROPRIATE?**

14 A. No. Rule 25-6.0143(1)(f)(9), F.A.C., specifically excludes recovery for lost revenues
15 from services not provided. FPUC is attempting to include an amount for recovery as
16 a regulatory asset by simply reclassifying it as “expenses not recovered.” The
17 Company claims that, since it did not receive “sufficient” revenues in October 2018
18 and November 2018 because it did not sell electricity, the expenses it incurred in those
19 months were not recovered (i.e. unrecovered expenses). Notwithstanding FPUC’s
20 attempt at reclassification, these unrecovered expenses are, in fact, revenues lost from
21 services not provided in October 2018 and November 2018. Simply put, the amount
22 requested for October and November 2018 expenses represents electric services not

1 billed. In fact, the Company's Revised Attachment F identifies the dollars as
2 "Expenses Related to October Revenues Lost" and "Expenses Related to November
3 Lighting Revenue." Clearly, this is a request by FPUC for recovery of lost revenues
4 which is prohibited by Rule 25-6.0143(1)(f)(9), F.A.C.

5 **Q. IS THERE ANY EVIDENCE THAT FPUC DID NOT RECOVER ITS**
6 **EXPENSES?**

7 A. No. Based on the earnings surveillance report for December 2018, FPUC covered its
8 expenses for the year ended December 31, 2018. The December 31, 2018 return on
9 equity ("ROE") was 7.48% and the ROR for December 2018 was 4.27%. While FPUC
10 did not achieve earnings within its authorized range, it nevertheless realized a profit
11 and its expenses incurred during the year 2018 were recovered. This is evident by the
12 fact that FPUC's ROR was not negative; in other words, above zero indicating a profit
13 was earned.

14 **Q. DOES THE ACCOUNTING REQUIREMENT FOR ESTABLISHING A**
15 **REGULATORY ASSET APPLY TO THE REVENUE RELATED TO FPUC'S**
16 **REQUEST FOR UNRECOVERED EXPENSES?**

17 A. Yes, it does. As I stated above, the Company classified this as a request for unrecovered
18 expenses although in actuality, it is a request for lost revenue. Despite FPUC's
19 attempted nomenclature sleight of hand to reclassify this lost revenue as unrecovered
20 expenses, this is not an expense that it incurred. This is a claim to recover revenue that
21 was not billed because electricity was not provided to any customers; as such, it is not
22 an incurred expense. If FPUC's reclassification of lost revenue to "unrecovered
23 expenses" were to be accepted, and FPUC allowed to establish a regulatory asset, the

1 Commission would be establishing a precedent that is totally contrary to basic
2 ratemaking standards. It is understood as a basic principle that the Commission sets
3 rates that allow a utility the opportunity to earn a fair and reasonable return. This does
4 not guarantee a return for the utility, but gives the utility an opportunity to earn that
5 return. Moreover, retroactive ratemaking is a long established principle that a utility
6 cannot seek to make up lost revenues if it earns below its authorized range; conversely
7 customers cannot seek a refund of revenues for prior periods if a utility as earning above
8 its authorized range.⁹

9 In this docket, FPUC is asking to recover revenues because it earned below its
10 authorized range for the prior periods of October 2018 and November 2018. If
11 approved, this would essentially turn long-standing ratemaking standards on its head
12 by guaranteeing to shareholders that, every time a utility earned below its authorize
13 range, the utility could request the Commission establish a regulatory asset for the
14 shortfall.

15 **Q. WHAT ARE YOU RECOMMENDING WITH RESPECT TO THE COST FOR**
16 **EXPENSES NOT RECOVERED BEING REQUESTED BY FPUC?**

17 A. The regulatory asset amount of \$885,855 included in the Company's request should be
18 denied, similar to the lost revenues being requested, because it is not allowed under
19 Rule 25-6.0143(1)(f)(9), F.A.C., and would burden customers with additional costs

⁹ See *City of Miami v. Florida Public Service Com.*, 208 So. 2d 249, 260 (Fla. 1968); Order No. PSC-98-1243-FOF-WS, issued September 21, 1998, in Docket No, 971596-WS, *In re: Petition for limited proceeding regarding other postretirement employee benefits and petition for variance from or waiver of Rule 25-14.012, F.A.C., by United Water Florida, Inc.*

1 previously determined to be inappropriate for recovery. Similar to the lost revenue
2 recommendation, the Commission should reduce amortization expense by \$196,857.
3 Moreover, FPUC's request violates long-standing principles against retroactive
4 ratemaking. For these reasons, FPUC's requests for lost revenue and recovery of
5 expenses that were not recovered through base rates are inappropriate and should be
6 denied.

7 **VII. STORM RESTORATION COSTS**

8 **Q. HOW HAVE YOU PRESENTED YOUR ANALYSIS OF STORM**
9 **RESTORATION COSTS?**

10 A. My analysis of storm costs is presented in a format similar to the Company's summary
11 provided on Revised Exhibit MDN-4 which separates the costs by type of cost. My
12 analysis also includes separate schedules analyzing the various cost categories.

13 **Q. PLEASE BRIEFLY DESCRIBE THE RESTORATION COST ISSUES YOU**
14 **WILL BE ADDRESSING IN THIS PROCEEDING.**

15 A. I am addressing the appropriateness of FPUC's proposed recovery of costs related to
16 payroll, overhead, benefits, contractors, line clearing, materials and supplies, logistics
17 and other items as reflected in its petition. As part of my analysis, I relied on my
18 experience in analyzing storm costs in other jurisdictions, past review of storm costs in
19 Florida, and Rule 25-6.0143, F.A.C., which addresses what costs should be included
20 and excluded from a utility's request for recovery of storm related costs.

21 **Q. WHERE THERE ANY PARTICULAR CONCERNS THAT NEGATIVELY**
22 **IMPACTED YOUR REVIEW OF THE STORM COSTS?**

1 A. Yes, there were. One concern was the method of invoice delivery by some vendors
2 and another concern was the method of billing by some vendors. I observed that some
3 vendors were allowed to bill a bulk rate for equipment and employees instead of having
4 these billed per piece of equipment and per employee with corresponding time sheets
5 for verification. How can FPUC ensure that these vendors are billing correctly and
6 how can they verify the hours and expenses submitted for payment by these vendors?
7 This is a matter of transparency and accountability on behalf of customers.

8 **Q. PLEASE SUMMARIZE YOUR RECOMMENDED ADJUSTMENTS TO**
9 **STORM RESTORATION COSTS?**

10 A. I am recommending a reduction of \$120,800 to FPUC's request for payroll expense
11 associated with prohibited bonus payments pursuant to Rule 25-6.0143, F.A.C. I
12 recommend a reduction of \$24,703 related to benefits and overhead costs that also are
13 prohibited bonus payments pursuant to Rule 25-6.0143, F.A.C. I recommend a
14 reduction of \$4,788,243 related to contractor costs to adjust for excessive rates and
15 \$273,768 for an excessive amount of mobilization/demobilization payments. I
16 recommend a reduction of \$116,469 related to other contractor costs where no support
17 was located. Finally, I am recommending an adjustment to logistics of \$316,884 for
18 lack of support. In total, I recommend a reduction of \$5,690,868 to FPUC's overall
19 storm restoration request. My Exhibit HWS-2 contains these adjustments.

20 **Q. WHAT IS YOUR OVERALL RECOMMENDATION FOR RECOVERY OF**
21 **STORM RESTORATION COSTS?**

22 A. As indicated earlier, FPUC's request for recovery based on a single-issue rate case
23 approach is not appropriate, and recovery of costs associated with Hurricane Michael

1 and Hurricane Dorian should be based on a reasonable amount of restoration costs
2 prudently incurred. As will be discussed, I have calculated the appropriate recovery
3 for storm restoration costs to be \$34,055,610 with estimated interest of \$1,363,432, for
4 a total to be recovered of \$35,419,042. I am recommending amortization over five
5 years, resulting in an annual recovery of \$7,083,808. The calculation of this is shown
6 on Exhibit HWS-2, Schedule C.

7 **a. Payroll**

8 **Q. WHAT HAS THE COMPANY REQUESTED FOR RECOVERY OF PAYROLL**
9 **COSTS?**

10 A. FPUC's request includes \$609,196 of regular payroll costs and \$490,433 of overtime
11 payroll costs. Excluded from FPUC's request is \$125,143 of payroll that was deemed
12 non-incremental (\$113,316 regular and \$11,827 overtime); therefore, the net total
13 payroll being requested is \$974,486 prior to capitalization of storm costs. Additionally,
14 this request includes \$371,902 for Payroll Overhead Allocations reduced by \$60,039
15 for non-incremental costs. That leaves \$311,863 for Payroll Overhead Allocations in
16 the Company's total request for payroll costs prior to capitalization.

17 **Q. WHAT ARE THE PAYROLL AND OVERHEAD AMOUNTS THAT WERE**
18 **CAPITALIZED?**

19 A. In its initial response to Citizens' Interrogatory No. 1-2, FPUC provided a summary
20 that identified the capitalized amount and the cost of removal that totaled to the initial
21 \$28,218,969 identified as capitalized costs on Company Exhibit MDN-4. When the
22 Company revised its filing on March 11, 2020, the capitalized amount was revised to
23 \$27,398,298. I could not locate an updated response that summarized the distribution

1 of costs by category. The Company's initial response to Citizens' Interrogatory No. 1-
2 24 provided a breakdown of the \$345,471 of payroll overhead costs separated between
3 capital, storm, and non-incremental. After FPUC filed its revision, the total overhead
4 costs were \$371,902. Again, I was unable to locate an update to the Company's initial
5 response providing the necessary separation of costs.

6 **Q. ARE THERE CONCERNS WITH WHAT THE COMPANY IS REQUESTING**
7 **FOR PAYROLL?**

8 A. Yes, there is. The Company's request includes payroll dollars that, under Rule 25-
9 6.0143, F.A.C., are prohibited from being charged to the storm reserve. More
10 specifically, Rule 25-6.0143(1)(f)1. and 2., F.A.C., prohibit "[b]ase rate recoverable
11 regular payroll and regular payroll-related costs for utility managerial and non-
12 managerial personnel" from being charged to the reserve and it prohibits recovery of
13 "[b]onuses or any other special compensation for utility personnel not eligible for
14 overtime."

15 **Q. WHAT IS YOUR CONCERN WITH INCLUDING STORM BONUSES AS**
16 **PART OF THE COMPANY'S REQUEST FOR RECOVERY?**

17 A. Rule 25-6.0143(1)(f)2., F.A.C., specifically states "[b]onuses or *any other special*
18 *compensation* for utility personnel not eligible for overtime pay" and are prohibited
19 from being charged to the reserve. (Emphasis added) FPUC should not be allowed to
20 recover any of these costs in its request for storm recovery charges.

21 **Q. WHY HAVE YOU EMPHASIZED "ANY OTHER SPECIAL**
22 **COMPENSATION"?**

1 A. Citizens' Interrogatory No. 1-28, asked whether any amount of payroll cost was
2 included in the Company's request that was not base payroll or overtime. The
3 Company's response stated that MDN-4 included \$120,800 of inclement weather pay
4 that was allowed by the Commission in Docket No. 20180061-EI and that the plant
5 additions included \$24,703 of IPP bonus. Inclement weather pay is a form of special
6 compensation and the IPP bonus is a bonus. The inclusion of special compensation is
7 not allowed under Rule 25-6.0143(1)(f)2., F.A.C.. Similarly, the capitalizing of the
8 IPP bonus is also not allowed under Rule 25-6.0143(1)(f)2., F.A.C., and thus is not
9 appropriate either.

10 **Q. SINCE THE ADDED COMPENSATION WAS ALLOWED BY THE**
11 **COMMISSION IN DOCKET NO. 20180061-EI, WHY ARE YOU STILL**
12 **RECOMMENDING THIS COST BE EXCLUDED FROM THIS REQUEST?**

13 A. In my opinion, the Commission erred in reaching its conclusion that these costs are
14 allowable and it should not hesitate to correct the error in this case. A simple change
15 in the description to "inclement weather pay" does not change the fact that these
16 payments constitute an added form of employee compensation for salaried utility
17 personnel not eligible for overtime pay or, at the very least, other special compensation
18 that is prohibited from recovery by the Rule. With respect to the capitalized amount,
19 IPP bonus clearly is a bonus and again is prohibited by the Rule. Allowing the recovery
20 of costs prohibited by the Commission's rule simply because the Company changed its
21 description of these costs would set a bad precedent for other rules where costs are not
22 recoverable by allowing utilities to simply change the name of a cost, not the

1 characteristic of that cost, to provide an avenue to recovery that would normally not be
2 allowed.

3 Moreover, Rule 25-6.0143, F.A.C., is not limited in its application only to the
4 “incremental” costs chargeable to Account No. 228.1. Merely changing the means of
5 recovery for storm costs should not be used to thwart the application of Rule 25-6.0143,
6 F.A.C. The Rule establishes the Commission’s policy for the types of storm costs that
7 are recoverable from customers: “[i]n determining the costs to be charged to cover
8 storm-related damages, the utility shall use an Incremental Cost and Capitalization
9 Approach methodology (ICCA).” Therefore, irrespective of how the Company
10 chooses to seek recovery of storm-related costs from its customers (i.e. surcharge or
11 regulatory asset), the principles of the ICCA methodology apply. Under the application
12 of the ICCA methodology, bonus and special compensation for employees not eligible
13 for overtime, which in most cases is salaried employees, is prohibited.

14 **Q. WHAT ADJUSTMENT ARE YOU PROPOSING TO THE COMPANY’S**
15 **REQUEST FOR PAYROLL COSTS?**

16 A. As shown on Exhibit No. HWS-2, Schedule D, I am recommending the total payroll be
17 reduced by \$120,800. This adjustment reduces the regular payroll requested by FPUC
18 from \$303,946 to \$183,146.

19 **Q. DID YOU IDENTIFY ANY OTHER CONCERNS WHEN EVALUATING**
20 **PAYROLL COSTS?**

21 A. Yes, I did. However, the concern is not necessarily with what FPUC did but with how
22 FPUC’s approach is different from what is traditionally done by utilities in capitalizing
23 costs. Citizens Interrogatory No. 1-31 asked FPUC whether it had utilized a formula

1 for determining the capitalized costs for poles, and, if so, to provide a breakdown of
2 the cost components. A similar request was made for the capitalization of wires¹⁰. The
3 Company's response indicated a work order was established and that materials and
4 employee payroll were charged directly and an estimate was made for contractor costs.
5 This response did not provide any detail as to how the contractor cost was determined
6 other than stating the costs were allocated based on the "bird dog crew's" time
7 allocation as this was considered the best way to estimate contractors costs. FPUC's
8 employees that were in charge of contractor crews were called "bird dogs." This raises
9 a concern about other utilities' claims over the many years I have reviewed storm costs
10 that tracking capital time is not feasible since everything is being performed in a "get
11 it done" manner and tracking is not something that can be done. I note that in the
12 previous storm cost recovery case, FPUC utilized a formula. I discuss the issue of
13 capitalization later as part of my discussion of contractor costs and in my testimony on
14 capitalization.

15 **Q. WHY DO YOU CONSIDER THE TRACKING OF CAPITAL COSTS TO BE A**
16 **CONCERN?**

17 **A.** As I indicated above, utilities have claimed in past dockets that they cannot do any real-
18 time tracking of labor to determine what labor costs should be capitalized. In my
19 opinion, the use of a formula to determine capitalizable costs does not accurately reflect
20 the actual capital costs of plant restoration. FPUC's real-time approach suggests that
21 the use of a formulistic approach utilized by utilities in the past to capitalize their labor
22 costs was not justified and their arguments that tracking labor was not an option may

¹⁰ Citizens Interrogatory No. 1-36.

1 have been disingenuous. Nevertheless, while FPUC’s real-time approach appears
2 reasonable, it has not been tested for accuracy. This should be done by reviewing the
3 actual time sheets of the bird dog crews and then verifying the calculations of the
4 respective percentages applied to contractor costs. Because of time constraints, I was
5 unable to do this as part of my review.

6 **Q. ARE YOU RECOMMENDING AN ADJUSTMENT TO THE REQUESTED**
7 **OVERHEAD COSTS?**

8 A. Yes, I am. As indicated earlier, the capitalized costs for overhead benefits included
9 \$24,703 of IPP bonus pay. This is a cost prohibited under Rule 25-6.0143(1)(f)2.,
10 F.A.C. and, therefore, the capitalized adjustment to overheads costs needs to be
11 adjusted to remove this prohibited costs in the same amount. I am recommending the
12 overhead costs be reduced by \$24,703. The adjustment is shown on Exhibit No.
13 HWS-2, Schedule D. This adjustment reduces recoverable burden costs from
14 \$103,670 to \$78,967.

15 **b. Contractor Costs**

16 **Q. WHAT IS INCLUDED IN THE CONTRACTOR COSTS IN THE COMPANY’S**
17 **PETITION?**

18 A. The Petition included \$57,147,169 of costs labeled as contractor costs. In its revised
19 response to Citizens’ Interrogatory No. 1-2, the Company provided a complete listing
20 of each invoice included in the filed amount. That consisted of \$52,723,318 of line
21 contractor invoices, \$4,051,976 vegetation contractors, and \$371,875 of other
22 contractor costs.

1 **Q. WHAT IS THE AMOUNT OF STORM RESTORATION COSTS IDENTIFIED**
2 **AS BEING RESTORATION COSTS FOR LINE CONTRACTORS AND WHAT**
3 **AMOUNT OF LINE CONTRACTOR COSTS WERE CAPITALIZED?**

4 A. In its revised response to Citizens' Interrogatory No. 1-2, the Company identified
5 \$57,147,169 in contractor costs associated with Hurricanes Michael and Dorian. I
6 sorted the costs by type, as identified by FPUC, into line contractors, line clearing and
7 consultants. Line contractor costs were \$52,723,318, line clearing contractors were
8 \$4,051,976, and consultants were \$371,875.

9 The Company's revised response provided a separation of these costs into plant,
10 cost of removal and storm. The amount identified as being capitalized for line
11 contractors, which consists of plant and cost of removal, totaled \$23,163,090. The
12 capitalized amounts were \$21,242,556 for line contractors, \$1,913,108 for line clearing
13 contractors and \$7,425 for consultants. The result is storm recovery costs (total less
14 capitalized) are \$31,480,762 for line contractors, \$2,138,867 for line clearing
15 contractors and \$364,450 for consultants.

16 **Q. WHY DID YOU USE THE TERM "IDENTIFIED" INSTEAD OF JUST**
17 **SAYING THE AMOUNT CAPITALIZED?**

18 A. On Company Exhibit Revised MDN-4, FPUC lists a total capitalized amount of
19 \$27,398,298. That amount includes \$20,003,326 identified as plant and \$7,394,972
20 identified as removal. The Company's classification on its exhibit as capitalization
21 costs is somewhat misleading. The \$20,003,326 is the amount actually capitalized and
22 being depreciated over various periods of time, from 20 to 42 years, depending on
23 account classification. The \$7,394,972 identified as removal has been reflected as a

1 regulatory asset along with \$856,500 for the net book value of retired plant, discussed
2 earlier, for a total of \$8,251,471. FPUC is requesting this amount be amortized and
3 recovered over 10 years.

4 **i. Line Contractors**

5 **Q. WITH THE ADJUSTMENTS MADE, ARE YOU SATISFIED WITH THE**
6 **REQUESTED STORM RECOVERY OF \$31,480,762 FOR OUTSIDE LINE**
7 **CONTRACTOR COSTS?**

8 A. No, I am not. There are two concerns with the amount requested. First, there is a
9 concern with the hours charged and the rates charged. Second, there is a concern with
10 whether costs are adequately supported.

11 **Q. WHAT ARE THE CONCERNS WITH THE HOURS AND RATES CHARGED**
12 **IN FPUC'S STORM COST RECOVERY FILING?**

13 A. Based on my past experience in reviewing storm costs, generally there are issues with
14 respect to excessive hourly rates, standby time, and excessive
15 mobilization/demobilization charges, and whether these rates were reasonable under
16 the circumstances. For example, in FPUC's filing in Docket No. 20180061-EI, the
17 Company paid PAR Electric an extremely excessive rate. I note that PAR was not one
18 of the contractors utilized in this filing. However, there is another service provider
19 whose rates I believe were excessive which I discuss below.

20 In addition, based on my prior experience in reviewing storm recovery costs, I
21 have found that utilities generally allow for travel time that exceeds normal travel based
22 on a Google Maps or MapQuest estimate of travel time required. I also generally find
23 that there is a concern with excessive standby time where contractors are on standby

1 time prior to the storm, until after the storm passes, yet the utilities either determined
2 the crews were not needed or an assignment of work is not made until a day or more
3 after impact. In this case, I have only identified issues with travel time for mobilization
4 and demobilization. However, since no standby time was charged, there were no
5 adjustments to make in this case, although I do have concerns which I address later in
6 this testimony.

7 **Q. IS THERE A CONCERN WITH THE HOURLY RATES CHARGED TO FPUC**
8 **DURING THE RESTORATION PROCESS?**

9 A. Yes, there is one concern identified. In reviewing hourly rates, it is generally assumed
10 that the average rate charged will be higher for external contractors when compared to
11 other electric utilities providing restoration assistance. This is because utilities
12 generally limit their charges to actual costs whereas contractors are recovering cost plus
13 a profit margin. It is my understanding, this is a requirement by South East Exchange
14 (SEE) and this is typically what I have seen in reviewing storm costs recovery filings
15 for other utilities. In its response to Citizens' Interrogatory No. 1-12, FPUC identified
16 FPL FPUC as having an overall cost per hour of [REDACTED]
17 next highest charge being ARC American, Inc., at an average hourly [REDACTED]
18 With the exception of one other contractor, the average hourly rate ranged from \$122
19 to \$146. This range of costs for the other contractors is considered reasonable.
20 However, in reviewing the detail provided the average hourly rate for FPL FPUC was
21 understated. In its response to Citizens' Production of Documents No. 4, FPUC's
22 documents indicated a different billing amount for labor, benefits, vehicle costs and
23 overheads that increases the [REDACTED] hourly rate charged by FPL FPUC significantly.

1 The total bill was [REDACTED]. After eliminating [REDACTED] for administrative and
2 general cost, which includes subsistence, the cost is [REDACTED] which calculates to
3 an average hourly rate of [REDACTED]. Review of the detail provided
4 by FPUC suggests that ~~FPUC~~ FPL's loaded pay rate and added costs are much higher
5 when compared to the rate charged by external contractors (general highest rates) and
6 the IOU rates (using SEE requirements to implement cost-only billing amongst
7 utilities) and calls into question the reasonableness of ~~FPUC~~ FPL's rates charged in this
8 docket.

9 **Q. DID YOU INQUIRE AS TO WHY ~~FPUC~~ FPL'S COSTS WERE SO HIGH?**

10 A. Yes. Based on the comparison of rates, a follow up request was made. FPUC's
11 response to Citizens' Interrogatory No. 52 stated that ~~FPUC~~ FPL's per hour cost is
12 higher because ~~FPUC~~ FPL provided restoration support that was fully self-contained
13 including its own support staff, lodging, facilities and meals.

14 **Q. DOES THE EXPLANATION PROVIDE JUSTIFICATION FOR THE HIGHER**
15 **CHARGES FROM ~~FPUC~~ FPL?**

16 A. No, it does not. On the surface, it may seem to be a logical explanation. However,
17 when you factor in all the other costs associated with the contractor costs summarized
18 in FPUC's response to Citizens' Interrogatory No. 1-12, ~~FPUC~~ FPL's average hourly
19 rate is still extremely high in comparison. I made a calculation on Exhibit HWS-5 that
20 begins with the total cost and hours provided by the Company in the response and then
21 deducted the ~~FPUC~~ FPL cost and hours charged by ~~FPUC~~ FPL. The net result was an
22 average cost of [REDACTED] per hour for other contractors. I then added the extra costs
23 associated with housing, meals, fuel, equipment rental and other costs incurred. After

1 adding \$4,103,592 of costs, the average hourly rate for the external contractors is [REDACTED].
2 When you compare this to FPUC-FPL's billing of [REDACTED] for [REDACTED] hours (which
3 results in an average cost of [REDACTED] per hour), this shows an hourly rate being charged
4 that is much higher than that charged by external contractors. For comparison
5 purposes, the overall cost billed by Tampa Electric Company ("TECO") was [REDACTED]
6 for [REDACTED] hours of labor. That results in an average hourly rate of [REDACTED]. Thus, FPUC
7 FPL's rate appears excessive and not justified under the circumstances.

8 **Q. ARE YOU MAKING ANY RECOMMENDATION WITH RESPECT TO THE**
9 **COST CHARGED BY FPUC FPL?**

10 A. Yes. As shown on Exhibit HWS-5, there is a calculated excess billing by FPUC FPL
11 of [REDACTED]. Absent any justification for the significant billing difference, I am
12 recommending that [REDACTED] or 50% of the excess be excluded from FPUC's request.
13 An argument presented by FPUC in Docket No. 20180061-EI when it paid PAR
14 Electric an excessive rate was that external contractors have to be paid whatever they
15 charge due to the circumstances. This argument does not apply to a neighboring
16 electric utility that is subject to the SEE cost recovery protocol.

17 **Q. ARE THERE ANY CONCERNS WITH THE CAPITALIZATION OF**
18 **CONTRACTOR COSTS?**

19 A. No. Based on the Company's response to Citizens' Interrogatory No. 1-16, the major
20 costs capitalized were for pole replacement, conductor and services. Since there were
21 concerns with the capitalization process in Docket No. 20180061-EI, FPUC was
22 requested to explain whether a formula was utilized to determine the amount
23 capitalized and, if so, to provide an explanation of the process and a detailed calculation

1 of the capitalization for poles and wire. The Company's response to Citizens'
2 Interrogatory No. 1-31 explained that FPUC set up work orders for the capitalization
3 of poles and when materials were issued the costs were charged to the work order. The
4 associated labor was based on employee labor that was directly charged to the capital
5 work order. As stated earlier, FPUC's employees that were in charge of contractor
6 crews were called bird dogs and charged their time to the work orders. The FPUC "bird
7 dogs" employees had oversight and monitoring responsibilities over contractor crews.
8 Using the FPUC bird dog employees' allocation of time, contractor costs were similarly
9 allocated. In its response to Citizens' Interrogatory No. 3-50 asking how specific
10 capital costs were determined, FPUC stated that costs were based on the tracking of
11 time by the FPUC bird dogs and that costs were then allocated based on the tracked
12 time. This method suggests that the calculation of capitalized costs should be
13 uniformly determined with cost variances being based on who did the work (i.e.
14 contractor rates vary). In its various responses to Citizens' Interrogatory No. 1-2,
15 FPUC provided the cost for each invoice and an allocation of that cost to plant, cost of
16 removal and storm restoration. In reviewing that detail, I was able to confirm that the
17 vendor costs were uniformly assigned. The assignment was 31.97% to plant and
18 16.21% to cost of removal. In reviewing the Company's capitalized cost and, based on
19 my experience in analyzing component costs, the capitalization process appears to be
20 reasonable.

21 **Q. WOULD YOU DISCUSS ANY CONCERNS YOU HAVE WITH THE**
22 **MOBILIZATION/DEMOBILIZATION COSTS INCLUDED AS PART OF**
23 **FPUC'S REQUESTED COST FOR LINE CONTRACTORS?**

1 A. Yes. FPUC was asked to provide a summary of the mobilization/demobilization costs.
2 If not available the Company was asked to provide an explanation as to why the costs
3 were not available and to explain how the mobilization/demobilization costs were
4 verified by the Company. The response to Citizens' Interrogatory No. 1-8 was as
5 follows:

6 The Company has not prepared separate summaries for
7 mobilization/demobilization costs. The costs are included in contractor
8 costs in the filing. Contractors were asked to increase the size of the
9 crews over a few days period. Each crew is summarized in the
10 supporting invoices, both for contractor and line clearing. The
11 contractor summaries performed are included in OPC POD 1 numbers
12 4 and 6.

13 The referenced Production of Documents ("PODs") did contain contractor summaries
14 along with invoices and, on some occasions, travel maps. However, I note that the
15 summaries, at least in part, included information prepared in response to discovery and
16 not as part of FPUC's routine storm cost invoice review process. One example is
17 attached as Exhibit HWS-6. This is identified as OPC POD 1 number 4a and includes
18 23 pages. The first 3 pages are a summary of bills "Over \$25,000" which is the
19 threshold set for invoices to be provided; thus this summary is in response to discovery
20 and was not part of the invoice review process. Page 4 is a vendor summary, prepared
21 by FPUC, with dates and locations of the vendor. Looking at one example, a review
22 of the summary for ARC American Inc. indicates the travel date is prior to the date that
23 ARC American Inc. was secured by FPUC and, even though the starting location is
24 Wakarusa, Indiana and the ending destination is Marianna, Florida, there are no miles
25 entered in "Miles" line on the form. Absent the travel details and miles, the
26 Commission should question how an appropriate review of the invoices can be done.
27 The next 5 pages (pages 5-9), along with pages 12-15, of the attachment are line by line

1 summaries of costs. The only indication of mobilization is an entry for fuel costs, and
2 there are no labor hours indicated for mobilization/demobilization. Page 10 contains
3 contractor information and page 11 shows the hourly rates charged. Pages 16-23 are
4 various invoices, none of which reference any mobilization time being billed.
5 Specifically, the invoices on pages 16-18, are for dates that, according to the vendor
6 summary, included dates when travel was to occur; yet, there is no indication of travel
7 time on those invoices.

8 **Q. IS EXHIBIT HWS-6 REPRESENTATIVE OF WHAT WAS INCLUDED IN**
9 **FPUC'S RESPONSE TO "OPC POD 1 NUMBERS 4 AND 6?"**

10 A. Yes, it is. Another example is the folder labeled "OPC POD 1 number 4 p" for Chain
11 Electric Company ("Chain") where the information is similar to that of Exhibit HWS-
12 6. There is one difference here, as well as with other attachments, where this folder
13 included a time sheet. Notably, the time sheet was for a period of time (October 26 -
14 31, 2018), where the vendor summary indicates this vendor would be released and
15 demobilizing. The time sheet does not include any time for demobilization. I also note
16 that the vendor summary does not identify a "Starting Travel Location," no "Ending
17 Destination" for demobilizing and no "Miles." Once again, this raises the question as
18 to how these costs could have been verified by FPUC. There is no documentation
19 indicating that Company checked the contractor's travel time and/or verified the billed
20 charges as part of FPUC's review process in approving the contractor's invoice for
21 payment.

22 As shown on Exhibit HWS-2, Schedule E, I reviewed a significant number of
23 the invoices and found the information uncharacteristically different from other storm

1 reviews that I have performed. Typically, the invoices and/or time sheets will identify
2 mobilization/demobilization date and time; however, in this case the invoices and time
3 sheets were very limited and in many cases mobilization/demobilization did not appear
4 to be labeled as such. In some cases, invoices had some form of log sheets included
5 along with the time sheets that indicated travel on specific dates but they did not
6 specifically identify the hours of mobilization/demobilization travel time. This again
7 is something of an anomaly.

8 **Q. DID YOU INQUIRE AS TO HOW FPUC VERIFIED THE REASONABLENESS**
9 **OF MOBILIZATION/DEMOBILIZATION COSTS FOR CONTRACTORS?**

10 A. Yes. The Company's response to Citizens' Interrogatory No. 1-7 states as follows:

11 The Company applied the same policy that it has applied in prior storm
12 events with regard to mobilization/demobilization. This policy includes
13 notification of third party companies of an existing need with an
14 estimated start time based on the most current track of the storm event,
15 in this case Hurricane Michael. At the conclusion of the restoration
16 effort, the Company notifies the third party companies of an anticipated
17 release date. FPUC consistently reviews the policies in place and has
18 found the mobilization/demobilization policy effective. So no formal
19 study was completed by either the Company, nor outside consultants.
20 While the Company has not completed a study, nor had one completed
21 for it, it does continue to evaluate the mobilization/demobilization
22 activity with the same fervor as it has in previous storm events. For
23 Hurricane Michael, these steps included review of vendor's invoice for
24 mobilization/demobilization costs. Each vendor's invoice were
25 summarized to include the distance travelled via google maps (start and
26 stop location), the start and finish date, and any additional expenses for
27 reasonableness. The comparisons that were documented are included
28 in the response to OPC's POD 4 and 6. None of the invoices seemed
29 unreasonable for days in travel or travel expenses charged.

30

1 **Q. DID YOU FIND INVOICE SUMMARIES THAT INCLUDED DISTANCE**
2 **TRAVELED, THE START DATE, THE FINISH DATE AND COMPARISONS**
3 **MADE?**

4 A. No, I did not. As I indicated earlier there was “a” vendor summary but the dates and
5 miles were missing on some. As for an analysis of “each vendor invoice,” that
6 documentation was not provided. In addition, the comparisons referred to by FPUC in
7 its discovery response could not be located. This could be because FPUC’s response
8 refers to “. . . the comparisons that were documented. . .”; however, if the comparisons
9 were not documented, then that would explain why it was not something that was
10 commonly found, if at all.

11 **Q. ARE YOU AWARE OF ANY DOCUMENTED REVIEW OF CONTRACTOR**
12 **COSTS PERFORMED BY FPUC?**

13 A. Yes. In its response to Citizens’ Interrogatory No. 6-114, FPUC provided various
14 reviews that summarized all the costs, hours and other detail associated with respective
15 contractors. Additionally, other reviews were provided in response to Citizens’ POD
16 No. 4-24. The review included a document entitled “Contractor Summary” that was
17 similar to the vendor summary provided with documents in response to Citizens’ POD
18 No. 1-4 and 1-6, discussed above. In most cases, this document was more complete
19 than the vendor summary. For example, Exhibit HWS-6 is for ARC American, Inc.
20 (“ARC”) and the review provided in the attachment labeled “OPC ROG 6 Number
21 114b ARC American” included a Contractor Summary that I am attaching as Exhibit
22 HWS-7. Unlike the vendor summary, the miles are included and there are dates for
23 mobilization and for demobilization. According to this summary, ARC employees

1 were allowed 2 days of required travel (October 11, 2018 to October 12, 2018) when
2 traveling to Florida and were able to return back to Indiana in 1 day (November 5,
3 2018). The trip is listed as 663 miles. According to the labor hours summary, the hours
4 billed for October 11, 2018 and October 12, 2018 totaled 1,338 hours, with some
5 employees billing for 25 hours and others billing for 16 hours. This presents an issue
6 with travel time. According to MapQuest, traveling from Wakarusa, Indiana to
7 Marianna Florida is 853 miles and takes 13 hours and 38 minutes. That is an average
8 of approximately 61 miles per hour. Thus, I cannot explain where the 663 miles in the
9 contractor summary came from.

10 Evaluating the travel time, using the 853 miles, and assuming an average speed
11 of 53 miles per hour, the travel time would be approximately 16 hours. Therefore,
12 except for the employees who billed for 25 hours, the employees with 16 hours of travel
13 seem reasonable. The return trip on November 5, 2018 reflected 1,392 hours for 87
14 employees. Again the 16 hours is reasonable using the 853 miles that I identified in
15 place of the 663 listed by FPUC. I also note that the review document did not have
16 totals for the hours or employees for a number of the days included in this worksheet.
17 This incompleteness of information was not uncommon in the documentation provided
18 by FPUC in this docket. For example, there was no time labeled as
19 mobilization/demobilization, despite the fact the review document has a column
20 specifically labeled "MOB/DEMOB" where hours should have been listed. Thus, the
21 documentation is insufficient to support the Company's claim that the travel hours were
22 verified for its contractors. None of the review documents utilized this column for any
23 of the contractors.

1 **Q. WHY DID YOU USE A DIFFERENT AVERAGE MILES PER HOUR THAN**
2 **THE CALCULATED AVERAGE BASED ON YOUR MAPQUEST SEARCH?**

3 A. In a proceeding in Massachusetts, I requested any study the utility had that would
4 support the use of a multiplier applied to the hours that are determined using a mapping
5 program. Two studies were provided which concluded that, on average, larger trucks
6 traveled slower than cars. One study set the rate of speed to be 6.7 miles per hour
7 slower and the other set it at 7.8 miles per hour slower. Therefore, I reduced the 61
8 miles per hour to 53 miles per hour using the 7.8 miles rounded up to 8.

9
10 **Q. DID YOU IDENTIFY CONCERNS WITH OTHER CONTRACTORS' TIME?**

11 A. Yes. In the Contractor Summary for Chain Electric Company, attached as Exhibit
12 HWS-8 and included in the FPUC review document OPC ROG 6 Number 114f,
13 identifying two vendors traveling from two different locations in Mississippi. The
14 miles traveled were either 279 miles or 381 miles on October 11, 2018. The review
15 document did not utilize the "MOB/DEMOB" column for travel and had the weekly
16 hours as opposed to the daily hours. As a result, in analyzing the travel for Chain
17 Electric, I relied on FPUC's response to Citizens' POD No. 1-4, attachment OPC POD
18 1 number 4q. According to one of the time sheets supporting invoice 123791,¹¹ 4
19 employees charged 17 hours each on October 11, 2018¹². The time sheet itself did not
20 identify this as travel time; however, the "Storm Crew Log for Chain Electric
21 Company"¹³ identified it as a day of travel. The starting location was identified as
22 Hattiesburg, Mississippi and indicated 279 miles. MapQuest calculated a distance of

¹¹ Bates FPUC-HM-01357.

¹² Bates FPUC-HM-01358.

¹³ Bates FPUC-HM-01360.

1 275 miles requiring 4 hours and 21 minutes of travel time. Assuming a travel time of
2 4 hours and 30 minutes that equates to 61.1 miles per hour. Once again, I assumed a
3 rate of 53 mile per hour which results in a reasonable travel time of approximately 5.5
4 hours. This indicates that FPUC paid Chain Electric for 46 hours of excessive travel
5 time (17-5.5=11.5 x 4).

6 Another example from Chain Electric is invoice 125530J¹⁴ that billed for the
7 week ending November 4, 2018, and included the demobilizing date of October 31,
8 2018 for a Clinton, Mississippi crew. The time sheet shows 5 employees billing 16
9 hours each on October 31, 2018 and in this case the time sheet did indicate that it was
10 for demobilization¹⁵. Exhibit HWS-8 indicates the travel distance to be 381 miles and
11 MapQuest indicates a distance of 374 miles with a travel time of 6 hours. The 374
12 miles in 6 hours equates to approximately 62 miles per hour. Using the 53 miles per
13 hour rate this trip should have been completed in 7 hours. Thus Chain Electric was
14 paid for an extra 45 hours (16-7=9x5). In my review, I found this to be a pattern.

15 **Q. DID YOU IDENTIFY ANY ISSUES WITH STANDBY TIME IN THIS FILING?**

16 A. No. In its response to Citizens' Interrogatory No. 1-9, FPUC stated it did not incur any
17 standby time for its contractors for any of the storms. In my review of the time sheets
18 for contractors, I did not identify any reference to standby. Based on all the storm cases
19 I have reviewed, this appears to be an anomaly. However, I note that while the storm
20 impacted FPUC's system on October 10, a number of contractors were mobilized or
21 commenced work on October 11 or later. I commend the Company in this regard

¹⁴ Bates FPUC-HM-01361.

¹⁵Bates FPUC-HM-01362.

1 because it shows that, despite accounts of other utilities claiming contractors have to
2 be acquired well in advance of a storm event, FPUC did not do this and was able to get
3 a devastated system up and running in a reasonable time frame.

4 **Q. ARE YOU MAKING ANY RECOMMENDATION WITH RESPECT TO**
5 **CONTRACTOR TIME FOR MOBILIZATION/DEMOBILIZATION AND**
6 **STANDBY TIME?**

7 A. Yes, I am. I am recommending FPUC be required to separately identify the number of
8 hours and costs that are associated with mobilization/demobilization and standby time.
9 This is essential information that is beneficial not only to the Company, but also to the
10 Commission. This information provides critical insight into how FPUC is planning
11 and controlling costs before, during, and after storm restoration activities. The review
12 documents are already set up to accommodate the tracking of this information and
13 should be utilized to properly verify the contractor costs and support the requested
14 recovery of prudent and reasonable storm restoration costs.

15 **Q. ARE YOU RECOMMENDING A DISALLOWANCE OF COSTS FOR THE**
16 **EXCESSIVE MOBILIZATION/DEMOBILIZATION?**

17 A. I am recommending the line contractor costs be reduced by \$273,678 for the excessive
18 travel time charged and unsupported mobilization/demobilization time.

19 **Q. HOW DID YOU DETERMINE YOUR ADJUSTMENT?**

20 A. My analysis of line contractor cost is shown on Exhibit No. HWS-2, Schedule E, Page
21 2 of 4. Using the time reports or the review documents, I estimated the
22 mobilization/demobilization dollars by multiplying the hours times the average hourly

1 rate for labor. In many cases, but not all, this approach was conservative since FPUC's
2 documentation may have indicated travel on certain dates, yet when the travel exceeded
3 one day, I prorated the hours on the second day of travel because I did not believe the
4 travel could be as high as the documents suggested. As I discussed above, each of the
5 three examples had excessive travel time. Based on that analysis, the excess appears
6 to be in the 40-50% range. While I am confident that excessive time was allowed for
7 travel, the ability to calculate an exact amount is not possible since the information for
8 mobilization/demobilization was not sufficiently tracked. My recommended reduction
9 of 25% instead of 40%-50% allows for stopping for fuel and resting. Thus, my
10 recommended reduction of 25% is a conservative estimate for the
11 mobilization/demobilization costs that should be disallowed.

12 **Q. WHAT ARE YOU RECOMMENDING FOR AN OVERALL ADJUSTMENT**
13 **TO THE LINE CONTRACTOR COSTS INCLUDING**
14 **MOBILIZATION/DEMobilIZATION?**

15 A. As shown on Exhibit No. HWS-2, Schedule E, Page 1 of 4, I am recommending the
16 line contractor costs charged to restoration be reduced by \$5,062,011 (from
17 \$31,480,762 to \$26,418,750). This includes an adjustment of [REDACTED] for the
18 excessive costs related to the FPUC FPL charges and \$273,768 for excessive charges
19 for mobilization/demobilization.

20 **ii. Line Clearing Costs**

21 **Q. WHAT IS FPUC REQUESTING FOR LINE CLEARING?**

22 A. FPUC reported \$4,051,976 of line clearing costs in its response to Citizens'
23 Interrogatory No. 1-2. FPUC allocated \$1,269,449 to plant and \$643,659 to cost of

1 removal leaving \$2,138,867 for storm restoration cost recovery. Costs were allocated
2 using the same allocation methodology that was applied to line contractor costs.

3 **Q. DO YOU HAVE ANY CONCERNS WITH RESPECT TO FPUC'S**
4 **PROCESSING OF LINE CLEARING INVOICES?**

5 A. Yes, I do. Similar to Docket No. 20180061-EI, my review of these costs was limited
6 because a large number of invoices from the line clearing contractors appear to be daily
7 billings which fell below the selection threshold of \$25,000. In jurisdictions where a
8 dollar threshold is applied to invoices for review purposes, the setting of a dollar
9 threshold comes at the behest of the utility. Should there be another review of storm
10 cost in the future. I recommend the Commission utilize a threshold of \$10,000 for
11 FPUC to avoid the scope limitation imposed when invoices are for less than a week's
12 work. Of the \$4,051,976 reported costs, I was only able to review \$1,302,708 of costs
13 based on invoices that were over \$25,000.

14 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO LINE CLEARING**
15 **COSTS?**

16 A. I am not recommending a specific adjustment amount, even though one should be
17 made. I have not been able to quantify even an estimated amount for
18 mobilization/demobilization costs for line clearing contractors that should be
19 disallowed due to the limited detail provided. However, the same issue I identified for
20 mobilization and demobilization with line contractors also exists for line clearing
21 contractors. Therefore, a similar disallowance of 25% could be made for the reasons
22 discussed in my line contractor testimony.

1 **iii. Other Contractor Costs**

2 **Q. WHAT IS FPUC REQUESTING FOR OTHER CONTRACTOR COSTS?**

3 A. FPUC is requesting \$371,875 for other contractor costs based on its response to
4 Citizens’ Interrogatory No. 1-2. FPUC allocated \$5,122 to plant and \$2,303 to cost of
5 removal, leaving \$364,450 for storm restoration recovery. The costs listed as other are
6 various consulting costs.

7 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE OTHER**
8 **CONTRACTOR COSTS?**

9 A. Yes. These costs include a “projected” amount of \$166,469 for Gunster Yoakley &
10 Steward, P.A. No adequate documentation was provided to support this invoice as
11 related to storm recovery efforts; therefore, absent support, this cost estimate should
12 be disallowed. The adjustment is reflected on Exhibit HWS-2, Schedule E, page 4.

13 **c. Logistics**

14 **Q. WHAT AMOUNT OF LOGISTIC COSTS HAS FPUC INCLUDED IN ITS**
15 **REQUEST?**

16 A. FPUC includes logistic costs for Hurricane Michael and Hurricane Dorian in the
17 amount of \$1,754,780. There are no logistics costs that were allocated to plant or cost
18 of removal. Logistic costs are costs related to the establishment and operation of storm
19 restoration sites, and to support employees and contractors who are working on storm
20 restoration (i.e., lodging, meals, transportation, etc.). The amount requested was
21 increased by \$316,884 in FPUC’s revised filing; however, the Company failed to
22 provide any added supporting detail in its updates.

1 Q. ARE THERE ANY CONCERNS WITH THE LOGISTIC COSTS
2 REQUESTED?

3 A. Yes, there are. There are at least two invoices for generators that should be considered
4 capital costs; however FPUC did not capitalize any logistics costs. Additionally, the
5 Company's updated filing added \$316,484 of costs and no additional documentation
6 was provided to substantiate the increase in costs. It is the Company's burden to prove
7 up its requested storm cost recovery. When FPUC updated its filing, it was incumbent
8 upon the Company to provide comparable supporting detail to that originally requested.
9 The Company has the information and is cognizant of changes it makes to its filing and
10 it should be compelled to automatically provide detail and support for any additional
11 costs being requested. If such costs are approved without any such requirement to
12 provide supporting detail, the Company would be granted cart blanche approval to add
13 whatever new costs it desires whether justified or not.

14 Q. ARE YOU PROPOSING AN ADJUSTMENT TO THE COMPANY'S
15 LOGISTIC EXPENSE FOR THE DIFFERENCE?

16 A. Yes, I am. As I stated, there was no supporting detail for the \$316,484 increase
17 included in FPUC's updated filing. Unless and until the Company provides supporting
18 documentation of what the costs are and that these costs are appropriately recoverable
19 as storm recovery costs, these costs should be denied. This adjustment is reflected on
20 Exhibit HWS-2, Schedule F.

21 **d. Vehicle & Fuel Costs**

22 Q. WHAT IS FPUC REQUESTING FOR VEHICLE AND FUEL COSTS?

1 A. FPUC's is requesting \$1,475,235 for fuel costs. None of these costs were charged to
2 plant or removal.

3 **Q. DO YOU HAVE ANY CONCERNS WITH THE LEVEL OF VEHICLE AND**
4 **FUEL COSTS BEING REQUESTED?**

5 A. No, I do not. After a review of these costs and the supporting detail provided, I have
6 not identified any issues that would require an adjustment to the Company's request
7 concerning vehicle and fuel costs.

8 **e. Materials & Supplies**

9 **Q. WHAT DID YOU DETERMINE FROM YOUR REVIEW OF THE COSTS FOR**
10 **MATERIALS AND SUPPLIES THAT WERE INCLUDED IN THE**
11 **COMPANY'S REQUEST FOR RECOVERY?**

12 A. FPUC's is requesting \$1,221,060 for materials and supplies, after capitalizing
13 \$3,592,133.

14 **Q. ARE THERE ANY CONCERNS WITH THE LEVEL OF MATERIALS AND**
15 **SUPPLIES BEING CHARGED TO FPUC'S REQUEST?**

16 A. I am not recommending any adjustment to FPUC's requested costs for materials and
17 supplies.

18 **f. Capitalizable Costs**

19 **Q. ARE YOU MAKING ANY RECOMMENDATIONS TO IMPROVE THE**
20 **METHOD OF ACCOUNTING FOR AND RECOVERING STORM COSTS?**

21 A. Yes, I am. FPUC does not appear to have a set policy or methodology for capitalization
22 of storm costs. In its response to Citizens' POD No. 1-1 in Docket No. 20180061-EI,

1 FPUC stated no capitalization policy existed. Apparently, the Company still does not
2 have a policy to properly capitalize costs for replacement of poles and wires. While I
3 am not taking an issue with the capitalized costs in this docket, FPUC should
4 memorialize the methodology it utilized so a consistent approach can be followed from
5 one storm to the next. It should be noted that I am not necessarily agreeing with how
6 FPUC determined its capitalization in this docket because the Company provided only
7 a brief explanation as to the method it utilized. My acceptance is based on the averages
8 that were reflected for replacement property. Absent some formalized process that can
9 be tested, the results in a future storm event may not produce the same results.

10 VIII. RECOMMENDATIONS

11 **Q. ARE YOU MAKING ANY RECOMMENDATIONS TO IMPROVE THE**
12 **PROCEDURE FOR SEEKING RECOVERY OF STORM COSTS?**

13 A. Yes, I am. In addition to my previous recommendations regarding record keeping
14 associated with mobilization/demobilization and standby time, I recommend the
15 Commission mandate additional filing requirements when FPUC seeks to recover
16 future storm restoration costs. FPUC incurred a significant amount of costs during the
17 process of restoring service to customers after Hurricane Michael. When seeking cost
18 recovery for storm restoration costs, the supporting cost documentation and testimony
19 should be provided simultaneously with the petition seeking such recovery. This will
20 significantly reduce the need for additional discovery by Commission staff and
21 intervening parties, and will provide the requisite support for the recovery that is being
22 requested from ratepayers. For example, in Massachusetts when a company seeks
23 recovery for storm costs, it is required to include all supporting documentation at the

1 time the petition for cost recovery is filed. I believe this is a better model for Florida
2 to implement and will improve the overall process. Another important element for the
3 Commission to consider is to require a utility to submit documentation demonstrating
4 it has reviewed all contractor costs. While there were a number of issues with missing
5 or omitted information in this proceeding, documenting that the utility has reviewed its
6 contractor costs will provide, a higher level of assurance with respect to the reliability
7 of the costs and amounts being requested.

8 **Q. BASED ON YOUR TESTIMONY, PLEASE SUMMARIZE YOUR**
9 **RECOMMENDED ADJUSTMENTS?**

- 10 A. My recommended adjustments are as follows:
- 11 • A reduction of \$120,800 to FPUC's request for payroll cost recovery for prohibited
12 bonus payments;
 - 13 • A reduction of \$24,703 to FPUC's request for benefit/overhead cost recovery that
14 included prohibited bonus payments;
 - 15 • A reduction to contractor costs of [REDACTED] for excessive hourly charge by FPL
16 FPUC;
 - 17 • A reduction of \$273,768 to FPUC's request related to excessive
18 mobilization/demobilization costs associated with line contractor costs;
 - 19 • A reduction of \$166,469 to FPUC's request for unsupported other contractor costs;
 - 20 • A reduction of \$316,884 to FPUC's request for unsupported logistic costs;
 - 21 • A reduction of \$885,855 to rate base and reduction of \$196,857 of associated
22 amortization expense for the unsupported and prohibited recovery of lost revenues from
23 expenses not recovered which is in fact a request for lost revenues;

- 1 • A reduction of \$454,000 to rate base and a reduction of \$100,890 of associated
2 amortization expenses for unsupported and prohibited recovery of lost revenues due to
3 lost customers;
- 4 • A reduction of \$18,798,487 to rate base for new plant and a reduction of \$696,680 of
5 associated depreciation expenses because this is a storm cost recovery proceeding and
6 not a base rate case proceeding; and
- 7 • A reduction of \$7,838,897 to rate base for retired plant/cost of removal and a reduction
8 of \$825,147 of associated amortization expenses because this is a storm cost recovery
9 proceeding and not a rate case.

10 For the quantified amounts identified above, I recommend a total elimination of any
11 rate base recovery as part of a single-issue rate case request and a total reduction of
12 \$5,690,868 to FPUC's overall storm restoration costs. Further, I recommend that
13 FPUC's request for application of WACC be denied and that the short-term cost of debt
14 be applied to any storm costs determined to be reasonable and prudent.

15 **Q. DOES THAT CONCLUDE YOUR TESTIMONY?**

16 **A. Yes, it does.**

CERTIFICATE OF SERVICE

Docket No. 20190155-EI,

Docket No. 20190156-EI

Docket No. 20190174-EI

I HEREBY CERTIFY that a true and correct copy if the foregoing has been furnished by hand delivery and electronic mail, on this 9th day of July, 2020, to the following:

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Associate Public Counsel

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Revenue Requirement Summary
Exhibit No. HWS-2
Schedule A

<u>Line No.</u>	<u>Revenue Requirement Calculation</u>	<u>Per Company</u>	<u>Per OPC</u>
1	Jurisdictional Adjusted Rate Base	67,248,113	0
2	Rate of Return on Rate Base	<u>6.27%</u>	<u>3.60%</u>
3	Required Jurisdictional Net Operating Income	4,216,457	0
4	Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,722,730)</u>	<u>(7,083,808)</u>
5	Net Operating Income Deficiency (Excess)	8,939,187	7,083,808
6	Net Operating Income Multiplier	<u>1.3295</u>	<u>1.0000</u>
7	Revenue Requirement	11,884,648	7,083,807

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Rate Base
Exhibit No. HWS-2
Schedule B
Page 1 of 3

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u>	<u>Adjustments</u>	<u>Per OPC</u>
1	Plant	18,798,487	(18,798,487)	0
2	Regulatory Asset Storm Restoration Costs	39,270,870	(39,270,870)	0
3	Regulatory Asset Lost Customers	454,003	(454,003)	0
4	Regulatory Asset Expense Not Recovered	885,855	(885,855)	0
5	Regulatory Asset Unrecovered Accum. Depr.	<u>7,838,898</u>	<u>(7,838,898)</u>	<u>0</u>
6	Total	<u>67,248,113</u>	<u>(67,248,113)</u>	<u>0</u>

Line No.	Revenue Requirement Calculation	Source	Per Company	Adjustments	Per OPC
1	Sales	REV MDN-1 P. 10 of 13	(335,172)	335,172	0
2	Depreciation	REV MDN-1 P. 10 of 13	696,680	(696,680)	0
3	Amortization	REV MDN-1 P. 10 of 13	5,256,669	1,827,139	7,083,808
4	Taxes Other	REV MDN-1 P. 10 of 13	371,720	(371,720)	0
5	Income Taxes	REV MDN-1 P. 10 of 13	(1,937,510)	1,937,510	0
6	Operating Expenses		4,387,559	2,696,249	7,083,808
7	Net Income (Loss)		(4,722,731)	(2,361,077)	(7,083,808)
<u>Amortization</u>					
8	Retired Plant/Cost of Removal		825,147	(825,147)	0
9	Revenue Not Received		196,857	(196,857)	(0)
10	Lost Customer Revenue		100,890	(100,890)	(0)
11	Storm Restoration Costs		4,133,776	2,950,033	7,083,809
12			5,256,669	1,827,139	7,083,808
<u>Taxes Other</u>					
13	Property Tax		371,478	(371,478)	0
14	Revenue Tax		241	(241)	0
15			371,720	(371,720)	0
16			4,722,731		
17			1,937,510		
18	Taxable Income		6,660,241		
19	Effective Tax Rate With Interest Synchronization		29.09%		

Line No.	Revenue Requirement Calculation	Source	Per Company	Adjustments	Per OPC
1	Plant	REV MDN-9, P.5-9 of 20	20,003,327	(20,003,327)	0
2	Retired Plant		(1,429,416)	1,429,416	0
3	Net Plant		18,573,911	(18,573,911)	0
4	Accum Depr Retired Plant		572,916	(572,916)	0
5	Beginning Plant Rate Base		19,146,827	(19,146,827)	0
6	Depreciation Expense		(696,680)	696,680	0
7	Ending Plant Rate Base		18,450,147	(18,450,147)	0
8	Average Plant		18,798,487	(18,798,487)	0
9	Cost of Removal Net of Salvage	Rev MDN 7	7,394,971	(7,394,971)	0
10	Retired Plant	REV MDN-9 P. 20 of 20	1,429,416	(1,429,416)	0
11	Accum Depr Retired Plant		(572,916)	572,916	0
12	Beginning Regulatory Asset		8,251,471	(8,251,471)	0
13	Amortization - 10 years		(825,147)	825,147	0
14	Ending Regulatory Asset		7,426,324	(7,426,324)	0
15	Average Regulatory Asset		7,838,897	(7,838,897)	0
16	Revenue Not Received	REV MDN-9 P. 19 of 20	940,398	(940,398)	0
17	Interest	Rev MDN 6	43,885	(43,885)	0
18	Beginning Regulatory Asset		984,283	(984,283)	0
19	Amortization - 5 years		(196,857)	196,857	0
20	Ending Regulatory Asset		787,426	(787,426)	0
21	Average Regulatory Asset		885,855	(885,855)	0
22	Lost Customer Revenue	REV MDN-9 P. 18 of 20	492,563	(492,563)	0
23	Interest	Rev MDN 5	11,885	(11,885)	0
24	Beginning Regulatory Asset		504,448	(504,448)	0
25	Amortization - 5 years		(100,890)	100,890	0
26	Ending Regulatory Asset		403,558	(403,558)	0
27	Average Regulatory Asset		454,003	(454,003)	0
28	Storm Restoration Costs	Rev MDN 4	41,337,757	(5,918,715)	35,419,043
29	Amortization - 10 years (OPC 5 Years)		(4,133,776)	(2,950,033)	(7,083,809)
30	Ending Regulatory Asset		37,203,981	(8,868,748)	28,335,234
31	Average Regulatory Asset		39,270,869		31,877,138

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Summary
Exhibit No. HWS-2
Schedule C

Line No.	Description	Company Requested			Requested Costs	Per OPC	
		Restoration Costs	Non-Incremental	Capitalized		Requested Costs	Adjustment
1	Regular Payroll Costs	609,196	(113,316)	(224,327)	271,553	150,753	(120,800)
2	Overtime Payroll	490,433	(11,827)	(140,406)	338,200	338,200	0
3	Overhead Allocations	371,902	(60,039)	(232,260)	79,603	54,900	(24,703)
4	Department Cost Allocation on Capital	46,027		(46,027)	0	0	0
5	Employee Expenses	77,555			77,555	77,555	0
6	Contractors	57,147,169		(23,163,089)	33,984,080	28,755,600	(5,228,480)
7	Logistics	1,754,780			1,754,780	1,437,896	(316,884)
8	Fuel	1,475,235			1,475,235	1,475,235	0
9	Equipment Rental	232,334			232,334	232,334	0
10	Materials & Supplies	4,813,193		(3,592,133)	1,221,060	1,221,060	(0)
11	Call Center Costs	26,516			26,516	26,516	0
12	Uncollectible Account Expense	120,321			120,321	120,321	0
13	Other	165,297		(56)	165,241	165,241	0
				0	0		
14	Storm Restoration Costs	67,329,958	(185,182)	(27,398,298)	39,746,478	34,055,611	(5,690,867)
19	Capitalized Costs (Schedule K)			(27,398,298)			
20	Cost Recovery				39,746,478	34,055,611	(5,690,867)
21	Interest				1,591,279	1,363,432	(227,847)
22	Total Requested Cost				41,337,757	35,419,043	(5,918,715)
23	Amortized Over 5 years					7,083,809	
24	Amortization Per Company					4,133,776	
25	Amortization Adjustment					2,950,033	

Note: Company amounts are from Company Revised Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Payroll & Overhead Costs
 Exhibit No. HWS-2
 Schedule D

Line No.	Description	Regular	Overtime	Overhead Allocation	Dept Cost Alloc Capital	Total
1	Regular Payroll Costs	609,196				609,196
2	Overtime Payroll		490,433			490,433
3	Overheads			371,902		371,902
4	Overhead Allocation				46,027	46,027
5	Company Revised Payroll Costs	609,196	490,433	371,902	46,027	1,517,558
	<u>Less: Non-Incremental Costs</u>					
6	Regular Payroll Costs	(113,316)				(113,316)
7	Overtime Payroll		(11,827)			(11,827)
8	Overheads			(60,039)		(60,039)
9	Less : Capitalized Costs	(224,327)	(140,406)	(232,260)	(46,027)	(643,020)
10	Company Requested Payroll	271,553	338,200	79,603	0	689,356
11	Co. PR & Related Costs	609,196	490,433	371,902	46,027	1,517,558
12	Non-Incremental Costs Per Co.	(113,316)	(11,827)	(60,039)		(185,182)
13	Capitalized Costs per Company	(224,327)	(140,406)	(232,260)	(46,027)	(643,020)
14	Incentive/Bonus Pay	(120,800)		(24,703)		(145,503)
15	Capitalized Costs					
16	Payroll & Related Costs	150,753	338,200	54,900	0	543,853
17	OPC Retail Adjustment (L.15 - L. 9)	(120,800)	0	(24,703)	0	(145,503)
18	Capitalization Assigned to Contractors					
19	Total Payroll Cost Adjustment					<u>(145,503)</u>

Source: Lines 1-8 are from Company Exhibit MDN-4.
 Line 9 is from Company response to OPC Interrogatory No. 2 and 24.

Line No.	Description	Overhead Line Contractors	Line Clearing Contractors	Other Contractors	Total
	<u>Contractors</u>				
1	Overhead Line Contractors	52,723,318			52,723,318
2	Line Clearing Contractors		4,051,976		4,051,976
3	Other Contractors			371,875	371,875
4					0
5	Co. Revised Contractor Costs	52,723,318	4,051,976	371,875	57,147,169
6	Less: Non-Incremental Costs	0	0	0	0
7	Less : Capitalized Costs	(21,242,556)	(1,913,108)	(7,425)	(23,163,089)
8				0	0
9			0	0	0
10	Co. Requested for Contractors	31,480,762	2,138,868	364,450	33,984,080
11	Company Total Cost	52,723,318	4,051,976	371,875	57,147,169
12	Less : Capitalized Costs Per Co.	(21,242,556)	(1,913,108)	(7,425)	(23,163,089)
16	Less: Excessive Mob/Demob.	(273,768)	0	0	(273,768)
17	Less: Unsupported Costs			(166,469)	(166,469)
18	OPC Recommended Amount	26,418,751	2,138,868	197,982	28,755,600
19	OPC Recommended Adjustment	(5,062,011)	0	(166,469)	(5,228,480)

Source: Lines 1-3 are from Company 2nd Revision in response to OPC Interrogatory No. 2.
 Line 5 total amount is from Company Revised Exhibit MDN-4.

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
	<u>Michael</u>									0					
1	686770	ALPOS LOGGING LLC								0	10,400				
2	03122720	APALACHEE POLE COMPANY INC								0	2,882				
3	03123068	APALACHEE POLE COMPANY INC		#DIV/0!						0	4,248				
4	03122199	APALACHEE POLE COMPANY INC								0	5,883				
5	03132263	APALACHEE POLE COMPANY INC								3,540					
6	MIFPUC-1	ARC AMERICAN INC	2,298	129	296,930			83,844	15,625	396,399	396,399	NTS		172,886	25vs16
7	MIFPUC-5	ARC AMERICAN INC	2,784	144	401,691			137,056	18,091	556,838	556,838	NTS,WE11-10		200,846	16vs16
8	MIFPUC-2	ARC AMERICAN INC	8,704	131	1,140,066			364,272	5,205	1,509,543	1,509,543	NTS			
9	MIFPUC-3	ARC AMERICAN INC	10,048	131	1,320,740			477,536	325	1,798,602	1,798,602	NTS			
10	MIFPUC-4	ARC AMERICAN INC	9,856	132	1,301,801			493,472	10,537	1,805,811	1,805,811	10/28-11/3			
11	1503	BLUELAKE UTILITY SERVICES LLC								0	12,622				
12	1352	BLUELAKE UTILITY SERVICES LLC	500	85	42,500					42,500	42,500	12/23-12/29	Cleanup	Local	
13	1269	BLUELAKE UTILITY SERVICES LLC	600	85	51,000					51,000	51,000	11/18-11/24	Cleanup		
14	1355	BLUELAKE UTILITY SERVICES LLC	800	85	68,000					68,000	68,000	12/30-1/5	Cleanup		
15	1299	BLUELAKE UTILITY SERVICES LLC	840	83	70,000					70,000	70,000	11/25-12/1	Cleanup/MOT		
16	1300	BLUELAKE UTILITY SERVICES LLC	840	83	70,000					70,000	70,000	12/2-12/8	Cleanup/MOT		
17	1322	BLUELAKE UTILITY SERVICES LLC	860	83	71,300					71,300	71,300	12/9-12/15	Cleanup/MOT		
18	1337	BLUELAKE UTILITY SERVICES LLC	900	84	75,900					75,900	75,900	12/16-12/22	Cleanup/MOT		
19	1498	BLUELAKE UTILITY SERVICES LLC	940	84	78,500					78,500	78,500	3/17-3/24	Cleanup/MOT		
20	1365	BLUELAKE UTILITY SERVICES LLC	980	85	83,300					83,300	83,300	1/6-1/12	Cleanup		
21	1463	BLUELAKE UTILITY SERVICES LLC	996	80	79,600		3,740			83,340	83,340	2/24-3/2	Cleanup/MOT		
22	1380	BLUELAKE UTILITY SERVICES LLC	1,026	83	85,350					85,350	85,350	1/13-1/19	Cleanup/MOT		
23	1436	BLUELAKE UTILITY SERVICES LLC	1,335	71	95,000		5,720			100,720	100,720	2/10-2/16	Cleanup/MOT		
24	1476	BLUELAKE UTILITY SERVICES LLC	1,310	77	101,050					101,050	101,050	3/3-3/9	Cleanup/MOT		
25	1400	BLUELAKE UTILITY SERVICES LLC	1,222	84	102,050					102,050	102,050	1/27-2/2	Cleanup/MOT		
26	1490	BLUELAKE UTILITY SERVICES LLC	1,328	77	102,750					102,750	102,750	3/10-3/16	Cleanup/MOT		
27	1419	BLUELAKE UTILITY SERVICES LLC	1,328	82	109,400		7,535			116,935	116,935	2/3-2/9	Cleanup/MOT		
28	1389	BLUELAKE UTILITY SERVICES LLC	1,404	83	116,050		3,521			119,571	119,571	1/20-1/26	Cleanup/MOT		
29	1438	BLUELAKE UTILITY SERVICES LLC	1,404	85	119,450		6,875			126,325	126,325	2/17-2/25	Cleanup/MOT		
30	1267	BLUELAKE UTILITY SERVICES LLC	1,676	80	133,500		18,504			152,004	152,004	11/11-11/17	Cleanup/MOT		
31	1242	BLUELAKE UTILITY SERVICES LLC	2,496	91	226,200					226,200	226,200	10/11-10/13	Cleanup/MOT		
32	1258	BLUELAKE UTILITY SERVICES LLC	3,648	85	311,484		6,186		300	317,970	317,970	11/3-11/10	Cleanup/MOT		
33	1248	BLUELAKE UTILITY SERVICES LLC	10,224	90	924,000				32,000	956,000	956,000	10/14-10/20	Cleanup/MOT		
34	1253	BLUELAKE UTILITY SERVICES LLC	13,440	89	1,190,400				41,000	1,231,400	1,231,400	10/28-11/3	Cl/MOT/Excav		
35	1249	BLUELAKE UTILITY SERVICES LLC	19,488	88	1,713,600				52,500	1,766,100	1,766,100	10/21-10/27	Cl/MOT/Excav		
36	0066	BRANCHING OUT TREE CARE								0	5,100				
37	0128	BRANCHING OUT TREE CARE							10,200	10,200	10,200	05/31/19			
38	0126	BRANCHING OUT TREE CARE							10,536	10,536	10,536	05/24/19			
39	0125	BRANCHING OUT TREE CARE							13,600	13,600	13,600	05/17/19			
40	0011	BRANCHING OUT TREE CARE								0	17,000				
41	0069	BRANCHING OUT TREE CARE								0	17,000				
42	0072	BRANCHING OUT TREE CARE								0	17,000				
43	0079	BRANCHING OUT TREE CARE								0	17,000				
44	0102	BRANCHING OUT TREE CARE								0	17,000				
45	0085	BRANCHING OUT TREE CARE								0	17,000				
46	0086	BRANCHING OUT TREE CARE								0	17,000				
47	0089	BRANCHING OUT TREE CARE								0	17,000				
48	0092	BRANCHING OUT TREE CARE								0	17,000				
49	702953	BRANCHING OUT TREE CARE								0	17,000				

Florida Public Utilities Company
Storm Restoration Costs

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
50	0109	BRANCHING OUT TREE CARE								0	17,000				
51	0117	BRANCHING OUT TREE CARE								0	17,000				
52	0118	BRANCHING OUT TREE CARE		#DIV/0!						0	17,000				
53	0113	BRANCHING OUT TREE CARE		#DIV/0!						0	17,000				
54	0123	BRANCHING OUT TREE CARE		#DIV/0!					17000	17,000	17,000	05/10/19			
55	0091	BRANCHING OUT TREE CARE		#DIV/0!						0	17,370				
56	0115	BRANCHING OUT TREE CARE		#DIV/0!						0	17,400				
57	0090	BRANCHING OUT TREE CARE		#DIV/0!						0	17,719				
58	0137	BRANCHING OUT TREE CARE									13,600				
59	0139	BRANCHING OUT TREE CARE									17,107				
60	0023	BRANCHING OUT TREE CARE									17,344				
61	0141	BRANCHING OUT TREE CARE									17,700				
62	126674J	CHAIN ELECTRIC CO INC		#DIV/0!						0	5,189				
63	126673J	CHAIN ELECTRIC CO INC		#DIV/0!						0	5,426				
64	125511J	CHAIN ELECTRIC CO INC		#DIV/0!						0	9,665				
65	125429J	CHAIN ELECTRIC CO INC		#DIV/0!						0	18,214				
66	125504J	CHAIN ELECTRIC CO INC		#DIV/0!						0	18,951				
67	125485J	CHAIN ELECTRIC CO INC		#DIV/0!						0	19,457				
68	125601J	CHAIN ELECTRIC CO INC		#DIV/0!						0	24,491				
69	125602J	CHAIN ELECTRIC CO INC	240	74	17,687			7,308	125	25,119	25,119	10/29-10/31	Harrelson	5,896	16
70	125536J	CHAIN ELECTRIC CO INC	240	82	19,693			8,139	150	27,982	26,981	10/29-10/31	Lacroix	6,564	16
71	125443J	CHAIN ELECTRIC CO INC	224	114	25,442			4,704	204	30,350	30,350	10/15-10/21	Cockerham	0	
72	125465J	CHAIN ELECTRIC CO INC	224	114	25,442			4,704	286	30,432	30,432	10/22-10/28	Cockerham	0	
73	123791	CHAIN ELECTRIC CO INC	260	83	21,672			9,215	100	30,987	30,987	10/11-10/14	Hartfield	5,668	17v4.5
74	125530J	CHAIN ELECTRIC CO INC	240	68	16,430			14,603	125	31,158	31,158	10/29-10/31	Thomas	5,477	16v4.5
75	125434J	CHAIN ELECTRIC CO INC	320	80	25,617			9,743		35,361	35,361	10/11-10/14	Rose	6,404	16
76	125439J	CHAIN ELECTRIC CO INC	320	83	26,437			9,743		36,180	36,180	10/11-10/14	Boyett	6,609	16
77	124282	CHAIN ELECTRIC CO INC	352	77	26,946			10,961	100	38,008	38,008	10/22-10/26	Hartfield	0	
78	124554J	CHAIN ELECTRIC CO INC	320	86	27,530			12,179	100	39,809	39,809	10/17-10/21	Harrelson	0	
79	123736	CHAIN ELECTRIC CO INC	357.5	86	30,711			10,885	275	41,871	41,871	10/10-10/14	Cuevas	9,664	22.5vs
80	123744	CHAIN ELECTRIC CO INC	357.5	91	32,474			10,886	200	43,560	43,560	10/10-10/14	Warren	10,673	23.5vs
81	124594J	CHAIN ELECTRIC CO INC	400	83	33,087			12,179	125	45,391	45,391	10/17-10/21	Guilbeaux	6,617	16v5.5
82	123795	CHAIN ELECTRIC CO INC	448	80	35,791			17,051		52,842	52,842	10/15-10/21	Hartfield	0	
83	125476J	CHAIN ELECTRIC CO INC	560	76	42,381			14,825		57,206	57,206	10/22-10/28	Rose	0	
84	125452J	CHAIN ELECTRIC CO INC	560	76	42,381			17,051	175	59,607	59,607	10/15-10/21	Rose	0	
85	123674	CHAIN ELECTRIC CO INC	291	88	25,687			34,114	164	59,965	59,965	10/10-10/14	Miley	2,765	23.5v5.5
86	124586	CHAIN ELECTRIC CO INC	496	87	43,023			17,051	175	60,248	60,248	10/22-10/28	Warren	6,939	16v5.5
87	124422J	CHAIN ELECTRIC CO INC	560	80	45,075			17,051		62,126	62,126	10/22-10/28	Guilbeaux	19,318	48v4.5
88	124408J	CHAIN ELECTRIC CO INC	560	83	46,758			17,051		63,809	63,809	10/22-10/28	Harrelson	0	
89	123746	CHAIN ELECTRIC CO INC	560	87	48,443			17,051	125	65,619	65,619	10/15-10/21	Warren	0	
90	125344	CHAIN ELECTRIC CO INC	352	67	23,503			42,132	175	65,811	65,811	10/29-11/1	Miley	7,478	16v5.5
91	124577	CHAIN ELECTRIC CO INC	560	88	49,454			17,051	50	66,555	66,554	10/22-10/28	Cuevas	0	
92	123738	CHAIN ELECTRIC CO INC	560	88	49,453			17,051	200	66,704	66,704	10/15-?	Cuevas	0	No Supp 2 d
93	125456J	CHAIN ELECTRIC CO INC	560	78	43,728			25,241		68,969	68,969	10/15-10/21	Boyett	0	
94	125513J	CHAIN ELECTRIC CO INC	530	77	40,850			29,415		70,265	70,265	10/22-10/28	Boyett	0	
95	123731	CHAIN ELECTRIC CO INC	784	75	58,930			97,046	640	156,616	156,616	10/15-10/21	Miley	0	
96	124538	CHAIN ELECTRIC CO INC	848	79	66,739			92,186	99	159,024	159,024	10/22-10/28	Miley	0	
97	682329	CITY OF MARIANNA (Chain Electric)								0	17,878				
98	699597	DAVIS S ELECTRICAL									400				
99	693538	DAVIS S ELECTRICAL									1,200				
100	693539	DAVIS S ELECTRICAL									1,200				

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114	TLHSTORM1130	MASTEC NORTH AMERICA INC		85	62,273			28,382		90,655	90,655	11/4-11/16			
115	TLHSTORM1031	MASTEC NORTH AMERICA INC	6,068	95	577,924			237,701	4,200	819,825	819,825	10/11-10/28		52,387	10or12
116	14-24561	MDR	375	58	21,642			14,129		35,771	35,771	6/3-6/6	Chambley		
117	14-24595	MDR	433	62	26,835			14,263		41,098	41,098	6/12-6/16	Chambley		
118	25-23086									0	6				
119	25-23086									0	32				
120	25-23086										511				
121	25-23086										4,660				
122	25-23086										4,660				
123	25-23086										9,320				
124	25-23086										27,961				
125	25-23086	MDR CONSTRUCTION INC	400	80	32,188			61,014	550	93,752	46,601	10/15-10/21	Chisolm		
126	25-23066	MDR CONSTRUCTION INC								0	29				
127	25-23066	MDR CONSTRUCTION INC									405				
128	25-23066	MDR CONSTRUCTION INC									405				
129	25-23066	MDR CONSTRUCTION INC									810				
130	25-23066	MDR CONSTRUCTION INC									2,430				
131	25-23066	MDR CONSTRUCTION INC									4,050				
132	25-23067	MDR CONSTRUCTION INC								0	33				
133	25-23067	MDR CONSTRUCTION INC								0	44				
134	25-23067	MDR CONSTRUCTION INC									523				
135	25-23067	MDR CONSTRUCTION INC									523				
136	25-23067	MDR CONSTRUCTION INC									1,045				
137	25-23067	MDR CONSTRUCTION INC									3,136				
138	25-23067	MDR CONSTRUCTION INC									5,226				
139	25-23068	MDR CONSTRUCTION INC									443				
140	25-23068	MDR CONSTRUCTION INC									443				
141	25-23068	MDR CONSTRUCTION INC									887				
142	25-23068	MDR CONSTRUCTION INC									2,660				
143	25-23068	MDR CONSTRUCTION INC									4,434				
144	25-23069	MDR CONSTRUCTION INC									2,130				
145	25-23069	MDR CONSTRUCTION INC									3,549				
146	25-23069	MDR CONSTRUCTION INC									355				
147	25-23069	MDR CONSTRUCTION INC									355				
148	25-23069	MDR CONSTRUCTION INC									710				
149	25-23070	MDR CONSTRUCTION INC									356				
150	25-23070	MDR CONSTRUCTION INC									356				
151	25-23070	MDR CONSTRUCTION INC									711				

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152	25-23070	MDR CONSTRUCTION INC									2,133				
153	25-23070	MDR CONSTRUCTION INC									3,555				
154	25-23071	MDR CONSTRUCTION INC									319				
155	25-23071	MDR CONSTRUCTION INC									319				
156	25-23071	MDR CONSTRUCTION INC									638				
157	25-23071	MDR CONSTRUCTION INC									1,915				
158	25-23071	MDR CONSTRUCTION INC									3,192				
159	25-23072	MDR CONSTRUCTION INC								0	67				
160	25-23072	MDR CONSTRUCTION INC								0	71				
161	25-23072	MDR CONSTRUCTION INC									319				
162	25-23072	MDR CONSTRUCTION INC									319				
163	25-23072	MDR CONSTRUCTION INC									638				
164	25-23072	MDR CONSTRUCTION INC									1,915				
165	25-23072	MDR CONSTRUCTION INC									3,192				
166	25-23073	MDR CONSTRUCTION INC									317				
167	25-23073	MDR CONSTRUCTION INC									317				
168	25-23073	MDR CONSTRUCTION INC									633				
169	25-23073	MDR CONSTRUCTION INC									1,900				
170	25-23073	MDR CONSTRUCTION INC									3,167				
171	25-23074	MDR CONSTRUCTION INC								0	294				
172	25-23074	MDR CONSTRUCTION INC								0	294				
173	25-23074	MDR CONSTRUCTION INC									588				
174	25-23074	MDR CONSTRUCTION INC									1,765				
175	25-23074	MDR CONSTRUCTION INC									2,942				
176	25-23075	MDR CONSTRUCTION INC								0	294				
177	25-23075	MDR CONSTRUCTION INC								0	294				
178	25-23075	MDR CONSTRUCTION INC									588				
179	25-23075	MDR CONSTRUCTION INC									1,765				
180	25-23075	MDR CONSTRUCTION INC									2,942				
181	25-23076	MDR CONSTRUCTION INC								0	50				
182	25-23076	MDR CONSTRUCTION INC									294				
183	25-23076	MDR CONSTRUCTION INC									294				
184	25-23076	MDR CONSTRUCTION INC									588				
185	25-23076	MDR CONSTRUCTION INC									1,765				
186	25-23076	MDR CONSTRUCTION INC									2,942				
187	25-23077	MDR CONSTRUCTION INC								0	294				
188	25-23077	MDR CONSTRUCTION INC								0	294				
189	25-23077	MDR CONSTRUCTION INC									588				
190	25-23077	MDR CONSTRUCTION INC									1,765				
191	25-23077	MDR CONSTRUCTION INC									2,942				
192	25-23078	MDR CONSTRUCTION INC									294				
193	25-23078	MDR CONSTRUCTION INC									294				
194	25-23078	MDR CONSTRUCTION INC									370				
195	25-23078	MDR CONSTRUCTION INC									588				
196	25-23078	MDR CONSTRUCTION INC									1,765				
197	25-23078	MDR CONSTRUCTION INC									2,942				
198	25-23079	MDR CONSTRUCTION INC								0	294				
199	25-23079	MDR CONSTRUCTION INC								0	294				
200	25-23079	MDR CONSTRUCTION INC									588				
201	25-23079	MDR CONSTRUCTION INC									1,765				
202	25-23079	MDR CONSTRUCTION INC									2,942				
203	25-23080	MDR CONSTRUCTION INC								0	294				

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204	25-23080	MDR CONSTRUCTION INC								0	294				
205	25-23080	MDR CONSTRUCTION INC									588				
206	25-23080	MDR CONSTRUCTION INC									1,765				
207	25-23080	MDR CONSTRUCTION INC									2,942				
208	25-23081	MDR CONSTRUCTION INC								0	220				
209	25-23081	MDR CONSTRUCTION INC									294				
210	25-23081	MDR CONSTRUCTION INC									294				
211	25-23081	MDR CONSTRUCTION INC									588				
212	25-23081	MDR CONSTRUCTION INC									1,765				
213	25-23081	MDR CONSTRUCTION INC									2,942				
214	25-23085									0	119				
215	25-23085										1,747				
216	25-23085										4,465				
217	25-23085										4,465				
218	25-23085										8,930				
219	25-23085										26,789				
220	25-23085	MDR CONSTRUCTION INC	674	95	64,154			25,143	1,865	91,162	44,648	10/15-10/21	Barnett		
221	25-23087										5,166				
222	25-23087										5,166				
223	25-23087										10,332				
224	25-23087										30,997				
225	25-23087	MDR CONSTRUCTION INC	784	78	60,971			42,352		103,322	51,661	10/15-10/21	Chambley		
226	25-23088										2,064				
227	25-23088										2,064				
228	25-23088										4,127				
229	25-23088										12,381				
230	25-23088	MDR CONSTRUCTION INC	288	77	22,302			18,969		41,271	20,635	10/15-10/21	Lee		
231	25-23089										279				
232	25-23089										46				
233	25-23089										3,975				
234	25-23089										3,975				
235	25-23089										7,951				
236	25-23089										23,852				
237	25-23089	MDR CONSTRUCTION INC	560	81	45,293			34,215	325	79,833	39,754	10/15-10/21	Breland		
238	25-23090										3,982				
239	25-23090										3,982				
240	25-23090										7,963				
241	25-23090										23,889				
242	25-23090	MDR CONSTRUCTION INC	560	81	45,293			34,338		79,631	39,815	10/15-10/21			
243	25-23091										3,523				
244	25-23091										3,523				
245	25-23091										7,047				
246	25-23091										21,140				
247	25-23091	MDR CONSTRUCTION INC	544	81	44,259			26,207		70,466	35,233	10/15-10/21			
248	25-23092										3,575				
249	25-23092										3,575				
250	25-23092										7,150				

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251	25-23092										21,450				
252	25-23092	MDR CONSTRUCTION INC	560	81	45,293			26,207		71,500	35,750	10/15-10/21			
253	25-23093										3,547				
254	25-23093										3,547				
255	25-23093										7,094				
256	25-23093										21,282				
257	25-23093	MDR CONSTRUCTION INC	560	81	45,293			25,647		70,940	35,470	10/15-10/21			
258	25-23094										1,781				
259	25-23094										1,781				
260	25-23094										3,561				
261	25-23094										10,684				
262	25-23094	MDR CONSTRUCTION INC	336	76	25,615			9,998		35,613	17,807	10/19-10/21			
263	25-23095	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Arrington		
264	25-23096	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Kirkland		
265	25-23097	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Johnson		
266	25-23098	MDR CONSTRUCTION INC	560	81	45,293			24,216		69,509	69,509	10/15-10/21	Hayes		
267	25-23099	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Grant		
268	25-23100	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Thompson		
269	25-23101	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Sullins		
270	25-23102										55				
271	25-23102	MDR CONSTRUCTION INC	560	81	45,293			20,607	55	65,955	3,295				
272	25-23102										3,295				
273	25-23102										6,590				
274	25-23102										19,770				
275	25-23102										32,950				
276	25-23123			#DIV/0!						0	67,650	10/22-10/28	Martin		0
277	25-23123			#DIV/0!						0	67,650		Brown		0
278	25-23123			#DIV/0!						0	67,650		Culpepper		0
279	25-23123			#DIV/0!						0	67,650		Arrington		0
280	25-23123	MDR CONSTRUCTION INC	10,480	81	851,469			501,527		1,352,996	270,599	669	etc.		0
281	25-23123									0	135,300				0
282	25-23123									0	135,300				0
283	25-23123									0	202,949				0
284	25-23127									0	338,249				0
285	25-23172									0	40,455	11/5-11/11	Waites		0
286	25-23172									0	87,722		Hayes		0
287	25-23172									0	87,722		Barnett		0
288	25-23172									0	87,722		Chambley		0
289	25-23172									0	87,722		Johnson		0
290	25-23172									0	175,444		Wyatt		0
291	25-23172									0	175,444		Martin		0
292	25-23172									0	263,165		Brown		0
293	25-23172									0	350,887		Culpepper		0
294	25-23172	MDR CONSTRUCTION INC	14,384	78	1,128,661			627,774	40,455	1,796,890	438,609	1343	Arrington		0
295	25-23205										624	11/12-11/14	Waites		
296	25-23205										2,272		Hayes		
297	25-23205										12,577		Barnett		
298	25-23205										20,340		Chambley		
299	25-23205										44,507		Johnson		
300	25-23205										44,507		Wyatt		

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301	25-23205										44,507		Martin		
302	25-23205										44,507		Brown		
303	25-23205										89,013		Culpepper		
304	25-23205										89,013		Arrington		
305	25-23205										133,520		Jefcoat		
306	25-23205										178,026		Kirkland		
307	25-23205	MDR CONSTRUCTION INC	7,134	78	559,342			330,789	35,813	925,944	222,533	1688			
308	25-23141										21,285	10/29-11/4	Martin		
309	25-23141									0	78,294		Brown		
310	25-23141									0	78,294		Culpepper		
311	25-23141									0	78,294		Arrington		
312	25-23141									0	78,294		etc.		
313	25-23141	MDR CONSTRUCTION INC	13,176	76	1,002,389			563,482	21,285	1,587,156	313,174	845			
314	25-23141										156,587				
315	25-23141										156,587				
316	25-23141										234,881				
317	25-23141										391,468				
318	14-23228	MDR CONSTRUCTION INC	308	53	16,390			8,910		25,300	25,300	11/19-11/21	Martin/Matheny		
319	14-23245	MDR CONSTRUCTION INC	338	67	22,647			11,732		34,379	34,379	11/29-12/2	Cham/Matheny		
320	14-23287	MDR CONSTRUCTION INC	865	62	53,430			25,655		79,084	79,084	12/3-12/9	Martin/Matheny		
321	14-23334	MDR CONSTRUCTION INC	870	62	53,845			25,810		79,655	79,655	12/10-12/16	Martin/Cham		
322	14-23385	MDR CONSTRUCTION INC	473	59	27,998			11,463		39,460	39,460	12/17-12/21	Martin/Cham		
323	14-23421	MDR CONSTRUCTION INC	628	58	36,555			20,035		56,590	56,590	1/3-1/6	Martin/Cham		
324	14-23472	MDR CONSTRUCTION INC	538	56	30,290			17,556		47,846	47,846				
325	14-23525	MDR CONSTRUCTION INC	572	59	33,746			19,928		53,674	53,674	1/17-1/20	Martin		
326	14-23570	MDR CONSTRUCTION INC	537	55	29,283			17,378		46,661	46,661	1/21-1/4	Martin		
327	14-23592	MDR CONSTRUCTION INC	672.5	58	39,317			21,545		60,862	60,862	1/31-2/3	Martin/Cham		
328	14-23632	MDR CONSTRUCTION INC	990	67	65,903			31,170		97,073	97,073	2/4-2/6	Martin/Cham		
329	14-23666	MDR CONSTRUCTION INC	552	61	33,929			15,575		49,504	49,504	2/11-2/17	Martin/Cham		
330	14-23689	MDR CONSTRUCTION INC	634	60	38,108			22,106		60,214	60,214	2/11-2/14	Martin/Cham		
331	14-23730	MDR CONSTRUCTION INC	767	65	49,705			26,441		76,146	76,146	2/25-3/3			
332	14-23731	MDR CONSTRUCTION INC									4,110				
333	14-23777	MDR CONSTRUCTION INC	600	57	34,324			21,248		55,572	55,572	3/4-3/10	Martin/Cham		
334	14-23805	MDR CONSTRUCTION INC	662	60	39,531			23,027		62,558	62,558	3/11-3/17	Martin/Cham		
335	14-23841	MDR CONSTRUCTION INC	750	65	48,697			27,436		76,133	76,133	3/18-3/24	Martin/Cham		
336	14-23877	MDR CONSTRUCTION INC	653	57	37,003			20,955		57,958	57,958	3/25-3/31	Martin/Cham		
337	14-23968	MDR CONSTRUCTION INC	693	59	40,812			23,552		64,364	64,364	4/1-4/7	Chambley		
338	14-24027	MDR CONSTRUCTION INC	381	58	22,191			13,923		36,114	36,114	4/8-4/11	Chambley		
339	14-24110	MDR CONSTRUCTION INC	416	60	24,875			13,763		38,638	38,638	4/18-4/21	Chambley		
340	14-24178	MDR CONSTRUCTION INC	438	58	25,301			14,464		39,765	39,765	4/22-4/25	Chambley		
341	14-24274	MDR CONSTRUCTION INC	446	63	27,895			16,155		44,050	44,050	5/2-5/5	Chambley		
342	14-24333	MDR CONSTRUCTION INC	389	59	22,866			13,948		36,814	36,814	5/6-5/9	Chambley		
343	14-24430	MDR CONSTRUCTION INC	477	61	28,883			15,533		44,416	44,416	5/16-5/19	Chambley		
344	14-24468	MDR CONSTRUCTION INC	411	56	23,167			13,029		36,196	36,196	5/20-5/23	Chambley		
345	14-24497	MDR CONSTRUCTION INC	433	62	26,835			15,297		42,132	42,132	5/30-6/2	Chambley		
346	14-24683	MDR CONSTRUCTION INC	360	64	22,923			13,853		36,776	36,776	6/17-6/20	Chambley	145,176	10vs
347	14-24740	MDR CONSTRUCTION INC									48,735				
348	14-24798	MDR CONSTRUCTION INC									28,284				
349	14-24842	MDR CONSTRUCTION INC									44,683				
350	14-24894	MDR CONSTRUCTION INC									41,090				

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Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/DEM.
Michael												
1	362473	ABC PROFESSIONAL TRE	414	105	43,570	16,041	4,658	64,269	64,269	10/21-10/27		20,838
2	362494	ABC PROFESSIONAL TRE	528	108	57,106	11,080	1,898	70,083	70,083	10/21-10/27		26,173
3	362569	ABC PROFESSIONAL TRE	640	116	74,107	17,983	1,000	93,090	93,089	10/28-10/31		18,527
4	362735	ABC PROFESSIONAL TRE	754	117	87,990	15,138	2,243	105,370	105,370	10/28-10/31		30,808
5	81N95218	ASPLUNDH TREE EXPERT CO						0	2,127			
6	81N95118	ASPLUNDH TREE EXPERT CO						0	2,240			
7	81P63318	ASPLUNDH TREE EXPERT CO						0	2,647			
8	82R76918	ASPLUNDH TREE EXPERT CO						0	5,047			
9	82O62118	ASPLUNDH TREE EXPERT CO						0	5,159			
10	82G04518	ASPLUNDH TREE EXPERT CO						0	7,831			
11	82G04718	ASPLUNDH TREE EXPERT CO						0	7,831			
12	81N95018	ASPLUNDH TREE EXPERT CO						0	15,638			
13	81N95318	ASPLUNDH TREE EXPERT CO						0	20,328			
14	82R77018	ASPLUNDH TREE EXPERT	770	38	29,089	6,036		35,125	35,125	10/28-11/1		
15	81P63418	ASPLUNDH TREE EXPERT	704	45	31,546	10,831		42,377	42,377	10/19-10/20		
16	82O62018	ASPLUNDH TREE EXPERT	797	41	32,976	13,663		46,640	46,640	10/28-11/1		
17	82G04618	ASPLUNDH TREE EXPERT	1,232	39	48,593	7,147		55,740	55,740	10/21-10/27	Perez	
18	82O61918	ASPLUNDH TREE EXPERT	1,840	40	73,138	20,261		93,399	93,399	10/28-11/1	Joseph	
19	82G04818	ASPLUNDH TREE EXPERT	2,576	41	104,893	18,360		123,253	123,253		Joseph	
20	82G04418	ASPLUNDH TREE EXPERT	1232		52,230	17,217		69,447	69,447	10/21-10/27	Stokes	
21	913259306CR	THE DAVEY TREE EXPERT CO						0	(498)			
22	913232497	THE DAVEY TREE EXPERT CO						0	9,360			
23	913232498	THE DAVEY TREE EXPERT CO						0	9,360			
24	913232500	THE DAVEY TREE EXPERT CO						0	9,360			
25	913232495	THE DAVEY TREE EXPERT CO						0	9,612			
26	913220721	THE DAVEY TREE EXPERT CO						0	11,179			
27	913223261	THE DAVEY TREE EXPERT CO						0	15,606			
28	913223262	THE DAVEY TREE EXPERT CO						0	16,152			
29	913223258	THE DAVEY TREE EXPERT CO						0	17,901			
30	913223259	THE DAVEY TREE EXPERT CO						0	18,521			
31	913243359	THE DAVEY TREE EXPERT CO						0	10,254			
32	913220823	THE DAVEY TREE EXPERT CO						0	10,790			
33	913231733	THE DAVEY TREE EXPERT CO						0	11,569			
34	913231735	THE DAVEY TREE EXPERT CO						0	11,569			
35	913241581	THE DAVEY TREE EXPERT CO						0	11,569			
36	913231722	THE DAVEY TREE EXPERT CO						0	11,569			
37	913243348	THE DAVEY TREE EXPERT CO						0	12,729			
38	913243354	THE DAVEY TREE EXPERT CO						0	13,426			
39	913243358	THE DAVEY TREE EXPERT CO						0	13,426			
40	913243361	THE DAVEY TREE EXPERT CO						0	13,426			
41	913231724	THE DAVEY TREE EXPERT CO						0	13,476			
42	913231726	THE DAVEY TREE EXPERT CO						0	13,476			
43	913231723	THE DAVEY TREE EXPERT CO						0	13,476			
44	913231734	THE DAVEY TREE EXPERT CO						0	16,887			
45	913231736	THE DAVEY TREE EXPERT CO						0	16,887			
46	913231738	THE DAVEY TREE EXPERT CO						0	16,887			
47	913241583	THE DAVEY TREE EXPERT CO						0	16,887			
48	913241576	THE DAVEY TREE EXPERT CO						0	16,887			
49	913243334	THE DAVEY TREE EXPERT CO						0	18,160			
50	913231713	THE DAVEY TREE EXPERT CO						0	20,807			
51	913231720	THE DAVEY TREE EXPERT CO						0	22,535			
52	913231714	THE DAVEY TREE EXPERT CO						0	22,535			
53	913231715	THE DAVEY TREE EXPERT CO						0	22,535			
54	913231731	THE DAVEY TREE EXPERT CO						0	23,238			
55	913223316	THE DAVEY TREE EXPERT CO						0	24,818			
56	913243332	THE DAVEY TREE EXPERT CO						0	2,054			
57	913243328	THE DAVEY TREE EXPERT CO						0	2,751			
58	913243330	THE DAVEY TREE EXPERT CO						0	2,871			
59	913231743	THE DAVEY TREE EXPERT CO						0	2,892			
60	913231740	THE DAVEY TREE EXPERT CO						0	3,075			
61	913280571	THE DAVEY TREE EXPERT CO						0	3,217			
62	913231739	THE DAVEY TREE EXPERT CO						0	3,332			
63	913243339	THE DAVEY TREE EXPERT CO						0	4,666			
64	913243352	THE DAVEY TREE EXPERT CO						0	5,231			
65	913243350	THE DAVEY TREE EXPERT CO						0	5,822			
66	913243353	THE DAVEY TREE EXPERT CO						0	6,304			
67	913231741	THE DAVEY TREE EXPERT CO						0	6,995			
68	913231727	THE DAVEY TREE EXPERT CO						0	7,146			
69	913243356	THE DAVEY TREE EXPERT CO						0	7,472			
70	913280569	THE DAVEY TREE EXPERT CO						0	8,648			
71	913231737	THE DAVEY TREE EXPERT	448	64	28,570	1,568		30,138	30,138			
72	913241575	THE DAVEY TREE EXPERT	512	63	32,354	1,568		33,922	33,922			
73	913243336	THE DAVEY TREE EXPERT	448	72	32,170	3,136	132	35,438	35,438			
74	913231732	THE DAVEY TREE EXPERT	544	63	34,372	1,568		35,940	35,940			
75	913220899	THE DAVEY TREE EXPERT	512	71	36,147	3,424		39,571	39,571			

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Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
76	913262679	THE DAVEY TREE EXPERT CO						0	3,329			
77	913243115	THE DAVEY TREE EXPERT CO						0	3,329			
78	913281791	THE DAVEY TREE EXPERT CO						0	3,419			
79	913243112	THE DAVEY TREE EXPERT CO						0	4,517			
80	913262582	THE DAVEY TREE EXPERT CO						0	4,861			
81	913262502	THE DAVEY TREE EXPERT CO						0	4,861			
82	913243107	THE DAVEY TREE EXPERT CO						0	4,861			
83	913243108	THE DAVEY TREE EXPERT CO						0	4,861			
84	913243111	THE DAVEY TREE EXPERT CO						0	4,861			
85	913281767	THE DAVEY TREE EXPERT CO						0	4,947			
86	913262294	THE DAVEY TREE EXPERT CO						0	5,025			
87	913346172	THE DAVEY TREE EXPERT CO						0	5,025			
88	913243110	THE DAVEY TREE EXPERT CO						0	5,360			
89	913243114	THE DAVEY TREE EXPERT CO						0	5,397			
90	913259306	THE DAVEY TREE EXPERT CO						0	5,842			
91	913259300	THE DAVEY TREE EXPERT CO						0	5,842			
92	913243113	THE DAVEY TREE EXPERT CO						0	6,731			
93	913346156	THE DAVEY TREE EXPERT CO						0	6,985			
94	913259373	THE DAVEY TREE EXPERT CO						0	9,455			
95	913332915	THE DAVEY TREE EXPERT CO						0	10,940			
96	913333205	THE DAVEY TREE EXPERT CO						0	10,940			
97	913333177	THE DAVEY TREE EXPERT CO						0	11,612			
98	913333184	THE DAVEY TREE EXPERT CO						0	11,612			
99	913259242	THE DAVEY TREE EXPERT CO						0	12,124			
100	913333193	THE DAVEY TREE EXPERT CO						0	12,517			
101	913259237	THE DAVEY TREE EXPERT CO						0	12,910			
102	913333211	THE DAVEY TREE EXPERT CO						0	17,078			
103	913333188	THE DAVEY TREE EXPERT CO						0	17,209			
104	913346195	THE DAVEY TREE EXPERT CO						0	17,902			
105	913346153	THE DAVEY TREE EXPERT CO						0	18,086			
106	913346321	THE DAVEY TREE EXPERT	400		26,870	4,704		31,574	31,574	10/21-10/27		xx
107	913346317	THE DAVEY TREE EXPERT CO						0	4,947			
108	913259368	THE DAVEY TREE EXPERT CO						0	6,409			
109	913333182	THE DAVEY TREE EXPERT CO						0	7,556			
110	913259357	THE DAVEY TREE EXPERT CO						0	11,569			
111	913346146	THE DAVEY TREE EXPERT CO						0	13,248			
112	913346329	THE DAVEY TREE EXPERT CO						0	15,001			
113	913346486	THE DAVEY TREE EXPERT CO						0	21,177			
114	913259367	THE DAVEY TREE EXPERT	350	67	24,202	4,406		28,608	28,608	10/28-10/31		
115	913243149	THE DAVEY TREE EXPERT CO						0	10,155			
116	913243150	THE DAVEY TREE EXPERT CO						0	10,155			
117	913243152	THE DAVEY TREE EXPERT CO						0	10,155			
118	913243153	THE DAVEY TREE EXPERT CO						0	10,155			
119	913243160	THE DAVEY TREE EXPERT CO						0	10,155			
120	913176211	THE DAVEY TREE EXPERT CO						0	11,243			
121	913281758	THE DAVEY TREE EXPERT CO						0	11,730			
122	913242897	THE DAVEY TREE EXPERT CO						0	12,370			
123	913281772	THE DAVEY TREE EXPERT CO						0	16,154			
124	913281761	THE DAVEY TREE EXPERT CO						0	16,166			
125	913281769	THE DAVEY TREE EXPERT CO						0	16,291			
126	913259293	THE DAVEY TREE EXPERT CO						0	16,887			
127	913242909	THE DAVEY TREE EXPERT CO						0	17,289			
128	913259274	THE DAVEY TREE EXPERT CO						0	17,475			
129	913242903	THE DAVEY TREE EXPERT CO						0	18,490			
130	913242904	THE DAVEY TREE EXPERT CO						0	18,490			
131	913242906	THE DAVEY TREE EXPERT CO						0	18,490			
132	913242907	THE DAVEY TREE EXPERT CO						0	18,490			
133	913242910	THE DAVEY TREE EXPERT CO						0	18,490			
134	913259277	THE DAVEY TREE EXPERT CO						0	18,570			
135	913259268	THE DAVEY TREE EXPERT CO						0	22,841			
136	913242911	THE DAVEY TREE EXPERT CO						0	23,013			
137	913259291	THE DAVEY TREE EXPERT	416	64	26,610	1,120		27,730	27,730	10/21-10/27		
138	913259364	THE DAVEY TREE EXPERT	360	69	24,838	4,694		29,531	29,531	10/25-10/31		xxx
139	913259282	THE DAVEY TREE EXPERT	448	72	32,170	1,760		33,930	33,930			
140	913259355	THE DAVEY TREE EXPERT	672	68	45,786	7,756		53,542	53,542			
141	913293316	THE DAVEY TREE EXPERT CO						0	1,050			
142	913301070	THE DAVEY TREE EXPERT CO						0	1,190			
143	913293305	THE DAVEY TREE EXPERT CO						0	2,011			
144	913293304	THE DAVEY TREE EXPERT CO						0	2,050			
145	913293320	THE DAVEY TREE EXPERT CO						0	2,100			
146	913301071	THE DAVEY TREE EXPERT CO						0	2,369			
147	913293315	THE DAVEY TREE EXPERT CO						0	2,750			
148	913293310	THE DAVEY TREE EXPERT CO						0	2,941			
149	913293319	THE DAVEY TREE EXPERT CO						0	2,950			
150	913293325	THE DAVEY TREE EXPERT CO						0	3,146			

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Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
151	913293321	THE DAVEY TREE EXPERT CO						0	3,150			
152	913301068	THE DAVEY TREE EXPERT CO						0	3,384			
153	913301069	THE DAVEY TREE EXPERT CO						0	3,791			
154	913293314	THE DAVEY TREE EXPERT CO						0	4,200			
155	913293317	THE DAVEY TREE EXPERT CO						0	4,240			
156	913293312	THE DAVEY TREE EXPERT CO						0	5,060			
157	913293323	THE DAVEY TREE EXPERT CO						0	6,100			
158	913301066	THE DAVEY TREE EXPERT CO						0	6,506			
159	913301063	THE DAVEY TREE EXPERT CO						0	6,632			
160	9132933313	THE DAVEY TREE EXPERT CO						0	6,682			
161	913243151	THE DAVEY TREE EXPERT CO						0	6,797			
162	913293322	THE DAVEY TREE EXPERT CO						0	7,192			
163	913293318	THE DAVEY TREE EXPERT CO						0	7,350			
164	913259270	THE DAVEY TREE EXPERT CO						0	8,866			
165	913243156	THE DAVEY TREE EXPERT CO						0	9,503			
166	913243158	THE DAVEY TREE EXPERT CO						0	9,996			
167	913195022	THE DAVEY TREE EXPERT CO						0	2,563			
168	913222999	THE DAVEY TREE EXPERT CO						0	3,310			
169	9132223001	THE DAVEY TREE EXPERT CO						0	4,831			
170	9132223003	THE DAVEY TREE EXPERT CO						0	4,831			
171	913222998	THE DAVEY TREE EXPERT CO						0	4,831			
172	913222996	THE DAVEY TREE EXPERT CO						0	4,999			
173	913601185	THE DAVEY TREE EXPERT CO						0	5,293			
174	913259361	THE DAVEY TREE EXPERT CO						0	6,235			
175	913317487	THE DAVEY TREE EXPERT CO						0	6,268			
176	913243903	THE DAVEY TREE EXPERT CO						0	6,415			
177	913194968	THE DAVEY TREE EXPERT CO						0	7,866			
178	913317489	THE DAVEY TREE EXPERT CO						0	8,497			
179	913317486	THE DAVEY TREE EXPERT CO						0	9,147			
180	913317488	THE DAVEY TREE EXPERT CO						0	9,147			
181	913222891	THE DAVEY TREE EXPERT CO						0	9,328			
182	913194973	THE DAVEY TREE EXPERT CO						0	11,569			
183	913601157	THE DAVEY TREE EXPERT CO						0	13,272			
184	913194965	THE DAVEY TREE EXPERT CO						0	14,063			
185	913194966	THE DAVEY TREE EXPERT CO						0	14,063			
186	913194970	THE DAVEY TREE EXPERT CO						0	14,063			
187	913259235	THE DAVEY TREE EXPERT CO						0	15,781			
188	913221020	THE DAVEY TREE EXPERT CO						0	16,452			
189	913194969	THE DAVEY TREE EXPERT CO						0	16,887			
190	913194971	THE DAVEY TREE EXPERT CO						0	16,887			
191	913194972	THE DAVEY TREE EXPERT CO						0	16,887			
192	913194975	THE DAVEY TREE EXPERT CO						0	16,887			
193	913176206	THE DAVEY TREE EXPERT CO						0	18,392			
194	913259255	THE DAVEY TREE EXPERT CO						0	18,918			
195	913259273	THE DAVEY TREE EXPERT	448	72	32,170	1,120		33,290	33,290			
196	913601176	THE DAVEY TREE EXPERT	488	64	31,098	6,729		37,828	37,828			
197	913601173	THE DAVEY TREE EXPERT	672	65	43,442	7,168		50,610	50,610			
198	913333196	THE DAVEY TREE EXPERT CO						0	(279)			
199	913333201	THE DAVEY TREE EXPERT CO						0	1,052			
200	913225341	THE DAVEY TREE EXPERT CO						0	6,555			
201	913259181	THE DAVEY TREE EXPERT CO						0	9,481			
202	913222888	THE DAVEY TREE EXPERT CO						0	9,616			
203	913195027	THE DAVEY TREE EXPERT CO						0	11,569			
204	913195018	THE DAVEY TREE EXPERT CO						0	12,265			
205	913259179	THE DAVEY TREE EXPERT CO						0	15,033			
206	913195020	THE DAVEY TREE EXPERT CO						0	16,887			
207	913259175	THE DAVEY TREE EXPERT CO						0	16,887			
208	SW007901	WOLF TREE INC						0	11,569			
209	SW008073	WOLF TREE INC						0	12,056			
210	SW008074	WOLF TREE INC						0	12,056			
211	SW008075	WOLF TREE INC						0	12,056			
212	5356286	WOLF TREE INC						0	12,794			
213	5356285	WOLF TREE INC						0	13,657			
214	SW007830	WOLF TREE INC						0	14,324			
215	SW007831	WOLF TREE INC						0	14,324			
216	SW007833	WOLF TREE INC						0	14,324			
217	5356283	WOLF TREE INC						0	14,597			
218	5356284	WOLF TREE INC						0	14,597			
219	SW008071	WOLF TREE INC						0	15,284			
220	SW008072	WOLF TREE INC						0	15,284			
221	SW007902	WOLF TREE INC						0	16,887			
222	SW007903	WOLF TREE INC						0	16,887			
223	SW007907	WOLF TREE INC						0	16,887			
224	SW007909	WOLF TREE INC						0	16,887			
225	SW007904	WOLF TREE INC						0	18,007			

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Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
226	SW007908	WOLF TREE INC						0	18,971			
227	5356282	WOLF TREE INC						0	20,108			
228	SW007905	WOLF TREE INC						0	20,126			
229	5356275	WOLF TREE INC						0	225			
230	5356279	WOLF TREE INC						0	310			
231	5356280	WOLF TREE INC						0	310			
232	5356277	WOLF TREE INC						0	314			
233	5356278	WOLF TREE INC						0	314			
234	5356276	WOLF TREE INC						0	411			
235	SW008062	WOLF TREE INC						0	1,537			
236	SW008063	WOLF TREE INC						0	1,758			
237	SW007827	WOLF TREE INC						0	1,772			
238	SW008076	WOLF TREE INC						0	1,925			
239	SW008054	WOLF TREE INC						0	2,144			
240	SW008079	WOLF TREE INC						0	2,213			
241	SW008080	WOLF TREE INC						0	2,215			
242	SW008081	WOLF TREE INC						0	2,215			
243	SW008055	WOLF TREE INC						0	2,257			
244	SW008056	WOLF TREE INC						0	2,257			
245	SW007829	WOLF TREE INC						0	2,259			
246	SW008052	WOLF TREE INC	30	59	1,764	499		2,263	2,263			
247	SW007906	WOLF TREE INC						0	2,375			
248	SW008077	WOLF TREE INC						0	2,406			
249	SW007832	WOLF TREE INC						0	2,480			
250	SW007834	WOLF TREE INC						0	2,480			
251	SW008057	WOLF TREE INC						0	2,723			
252	SW008058	WOLF TREE INC						0	2,723			
253	SW008078	WOLF TREE INC						0	3,020			
254	SW008053	WOLF TREE INC						0	3,026			
255	SW008060	WOLF TREE INC						0	3,204			
256	SW008061	WOLF TREE INC						0	3,204			
257	SW008059	WOLF TREE INC						0	3,524			
258	5356281	WOLF TREE INC						0	9,346			
259	SW007826	WOLF TREE INC						0	9,810			
260	SW008070	WOLF TREE INC						0	9,810			
261	SW007707	WOLF TREE INC						0	216			
262	SW007708	WOLF TREE INC						0	6,244			
263	SW007752	WOLF TREE INC						0	216			
264	5356333	WOLF TREE INC						0	277			
265	SW007757	WOLF TREE INC						0	282			
266	SW007709	WOLF TREE INC						0	299			
267	SW007716	WOLF TREE INC						0	299			
268	SW007718	WOLF TREE INC						0	299			
269	SW007720	WOLF TREE INC						0	299			
270	SW007754	WOLF TREE INC						0	299			
271	SW007760	WOLF TREE INC						0	299			
272	SW007766	WOLF TREE INC						0	299			
273	SW007768	WOLF TREE INC						0	302			
274	5356334	WOLF TREE INC						0	384			
275	5356338	WOLF TREE INC						0	384			
276	5356335	WOLF TREE INC						0	388			
277	5356336	WOLF TREE INC						0	388			
278	5356337	WOLF TREE INC						0	519			
279	SW007770	WOLF TREE INC						0	1,675			
280	SW007911	WOLF TREE INC						0	1,801			
281	SW007923	WOLF TREE INC						0	1,960			
282	SW007913	WOLF TREE INC						0	2,518			
283	SW007915	WOLF TREE INC						0	2,518			
284	SW007919	WOLF TREE INC						0	2,518			
285	SW007917	WOLF TREE INC						0	2,542			
286	SW007772	WOLF TREE INC						0	2,758			
287	SW007775	WOLF TREE INC						0	2,758			
288	SW007921	WOLF TREE INC						0	3,684			
289	SW007721	WOLF TREE INC						0	4,852			
290	SW007753	WOLF TREE INC						0	6,244			
291	SW007759	WOLF TREE INC						0	6,585			
292	SW007773	WOLF TREE INC						0	7,099			
293	SW007774	WOLF TREE INC						0	7,247			
294	SW007920	WOLF TREE INC						0	7,520			
295	SW007771	WOLF TREE INC						0	8,110			
296	SW007755	WOLF TREE INC						0	9,121			
297	SW007761	WOLF TREE INC						0	9,121			
298	SW007764	WOLF TREE INC						0	9,121			
299	SW007712	WOLF TREE INC						0	9,373			
300	SW007717	WOLF TREE INC						0	9,713			

Florida Public Utilities Company
 Storm Restoration Costs

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 Line Clearing
 Exhibit HWS-2
 Schedule E
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Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
301	SW007719	WOLF TREE INC						0	9,713			
302	SW007769	WOLF TREE INC						0	9,741			
303	SW007910	WOLF TREE INC						0	9,810			
304	5356327	WOLF TREE INC						0	9,810			
305	SW007922	WOLF TREE INC						0	10,724			
306	SW007912	WOLF TREE INC						0	14,324			
307	SW007914	WOLF TREE INC						0	14,324			
308	SW007918	WOLF TREE INC						0	14,324			
309	5356331	WOLF TREE INC						0	14,324			
310	SW007916	WOLF TREE INC						0	15,284			
311	5356329	WOLF TREE INC						0	15,284			
312	5356330	WOLF TREE INC						0	15,284			
313	SW008067	WOLF TREE INC						0	16,887			
314	SW008068	WOLF TREE INC						0	16,887			
315	SW008069	WOLF TREE INC						0	16,887			
316	SW008066	WOLF TREE INC						0	18,007			
317	5356332	WOLF TREE INC						0	18,465			
318	5356328	WOLF TREE INC						0	21,086			
319	SW008065	WOLF TREE INC						0	11,569			
320	SW008064	WOLF TREE INC						0	18,007			
321	914186598	THE DAVEY TREE EXPERT CO						0	14,870			
322	914186602	THE DAVEY TREE EXPERT CO							12,776			
323	914186609	THE DAVEY TREE EXPERT CO							12,996			
324	914186615	THE DAVEY TREE EXPERT CO							8,698			
325	914186619	THE DAVEY TREE EXPERT CO							12,996			
326	913994032	THE DAVEY TREE EXPERT CO							7,369			
327								<u>1,302,708</u>	<u>4,051,976</u>			<u>96,346</u>

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Expenses	Misc.	Total	2nd Revision OPC IR 2	Description
	Michael									
1	10080420	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH						0	338	Consulting
2	10063761	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH							503	Consulting
3	10048131	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH							508	Consulting
4	10029926	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH							959	Consulting
5	00010	BETY MAITRE							540	Consulting
6	00008	BETY MAITRE							1,164	Consulting
7	00009	BETY MAITRE							4,506	Consulting
8	0017	BETY MAITRE							90	Consulting
9	00018	BETY MAITRE							146	Consulting
10	TXN00108606	Bomos							800	Consulting
11	TXN00108290	Bomos							800	Consulting
12	TXN00107789	Bomos							800	Consulting
13	TXN00107595	Bomos							800	Consulting
14	TXN00107362	Bomos							800	Consulting
15	TXN00107073	Bomos							800	Consulting
16	TXN00106830	Bomos							800	Consulting
17	TXN00112918	Bomos							800	Consulting
18	TXN00112809	Bomos							800	Consulting
19	TXN00109652	Bomos							800	Consulting
20	586282	GUNSTER YOAKLEY & STEWART PA							14,146	Consulting
21	619747	GUNSTER YOAKLEY & STEWART PA							1,280	Consulting
22	616968	GUNSTER YOAKLEY & STEWART PA							14,166	Consulting
23	Projected	GUNSTER YOAKLEY & STEWART PA							166,469	Consulting
24	696233	KATHY L WELCH							700	Consulting
25	715984	KATHY L WELCH							875	Consulting
26	676285	KATHY L WELCH							1,750	Consulting
27	669461	KATHY L WELCH							2,025	Consulting
28	WELCH 1218	KATHY L WELCH							3,200	Consulting
29	709361	KATHY L WELCH							4,150	Consulting
30	703026	KATHY L WELCH							4,300	Consulting
31	690025	KATHY L WELCH							5,025	Consulting
32	752913	KATHY L WELCH							1,950	Consulting
33	734149	KATHY L WELCH							7,050	Consulting
34	739924	KATHY L WELCH							9,325	Consulting
35	728922	KATHY L WELCH							9,475	Consulting
36	Projected	KATHY L WELCH							20,000	Consulting
37	Accrued	KATHY L WELCH							6,150	Consulting
38	746756	KATHY L WELCH							9,800	Consulting
39	269	PIERPONT AND MCLELLAND LLC							292	Consulting
40	RP1739151	RANDSTAD							673	Consulting
41	RP1761096	RANDSTAD							800	Consulting
42	RP1774784	RANDSTAD							800	Consulting
43	RP1734671	RANDSTAD							1,010	Consulting
44	RP1772491	RANDSTAD							1,200	Consulting
45	RP1737005	RANDSTAD							1,235	Consulting
46	RP1723193	RANDSTAD							1,347	Consulting
47	RP1741532	RANDSTAD							1,431	Consulting
48	RP1768041	RANDSTAD							1,550	Consulting
49	RP1776967	RANDSTAD							1,600	Consulting
50	RP1730131	RANDSTAD							1,627	Consulting
51	RP1756564	RANDSTAD							1,721	Consulting
52	RP1720898	RANDSTAD							1,768	Consulting
53	RP1765637	RANDSTAD							1,875	Consulting
54	RP1770324	RANDSTAD							1,875	Consulting
55	RP1763545	RANDSTAD							2,000	Consulting
56	RP1748710	RANDSTAD							2,034	Consulting
57	RP1743873	RANDSTAD							2,048	Consulting
58	RP1750874	RANDSTAD							2,105	Consulting
59	RP1746217	RANDSTAD							2,133	Consulting
60	RP1725579	RANDSTAD							2,245	Consulting
61	RP1727640	RANDSTAD							2,245	Consulting
62	RP1732436	RANDSTAD							2,245	Consulting
63	RP1758863	RANDSTAD							2,838	Consulting
64	RP1845527	RANDSTAD							962	Consulting
65	Accrued	RANDSTAD							888	Consulting
66	RP1843356	RANDSTAD							1,480	Consulting
67	Projected	RANDSTAD							5,328	Consulting
68	316768	SOLOMON CORPORATION							2,303	Miscellaneous C
69	321396	SOLOMON CORPORATION							16,505	Miscellaneous C
70	322158	SOLOMON CORPORATION							5,122	Miscellaneous C
71		Total							371,875	
		OPC Adjustment							(166,469)	
		OPC Recommended Cost Allowance							205,407	

Florida Public Utilities Company

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Storm Restoration Costs

Logistics
 Exhibit HWS-2
 Schedule F

Line No.	Invoice Reference	Vendor	Lodging	Meals / Catering	Other	Total	Reviewed
	<u>Michael</u>						
1		PCARD			121,289	121,289	95,426
2		Lodging	602,483			602,483	335,525
3		Accrue - WASTE PRO OF FL.			716	716	
4	JRN00488285	Buffalo Rock			41,383	41,383	41,383
5		BOA-SWA EARLYBRD			20	20	
6		WASTE PRO PANAMA CITY			5,894	5,894	
7		2 Individuals			840	840	
8		COUNTRY CATERERS BBQ INC		572,421		572,421	564,000
9		CULLIGAN BOTTLED WATER			783	783	
10		Individual			300	300	
11		EASTSIDE BAPTIST CHURCH			5,000	5,000	
12		2 Individuals			500	500	
13		GRICE & SON SEPTIC TANK SERV INC.			5,966	5,966	
14		25 Individuals			10,353	10,353	
15		WASTE MGMT OF DOTHAN HAULING			69,948	69,948	
16		<i>Added Cost Revision</i>				316,884	
17			<u>602,483</u>	<u>572,421</u>	<u>262,992</u>	1,754,780	<u>1,036,334</u>
18		OPC Adjustment				(316,884)	
19		OPC Recommended Cost Allowance				<u>1,437,896</u>	

Sources: Company response to Citizens' Interrogatory No. 3-65.
 Reviewed amount are from response to Citizens' Production Of Documents No. 1-9 and 1-15.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Vehicle & Fuel Costs

Exhibit No. HWS-2

Schedule G

Page 1 of 3

Line No.	Description	Fuel	Equipment Rental		Total
1	Fuel	1,475,235			1,475,235
2	Equipment Rental		232,334		232,334
3	Company Update 3/15/18				0
4	Co. Revised Vehicle & Fuel	1,475,235	232,334	0	1,707,569
5	Less: Non-Incremental Costs				0
6	Less : Capitalized Costs	0		0	0
7	Co. Requested Vehicle & Fuel	1,475,235	232,334	0	1,707,569
8	Co. Rev. Vehicle & Fuel Costs	1,475,235	232,334	0	1,707,569
9	Non-Incremental Costs	0	0	0	0
10	Capitalized Costs	0	0	0	0
11	Vehicle & Fuel Costs	1,475,235	232,334	0	1,707,569
12	OPC Retail Adjustment (L.11 - L. 7)	0	0	0	0

Source: Company amounts on lines 1-2 are from Company Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

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Fuel Costs
Exhibit HWS-2 Schedule G
Page 2 of 3

Line No.	Invoice Reference	Vendor	Total
1		38 PCARD Charges	1,241
2		7 Invoices Under \$5,000	14,472
3	21012 1018	SANGAREE OIL CO INC	6,464
4	P1646267 1018	FLORIDA PUBLIC UTILITIES	6,986
5	27899	MARLIN CNG SERVICES	14,282
6	95049227	SUN COAST RESOURCES INC	17,112
7	95049442	SUN COAST RESOURCES INC	19,239
8	95055825	SUN COAST RESOURCES INC	21,475
9	95049050	SUN COAST RESOURCES INC	23,646
10	95057781	SUN COAST RESOURCES INC	30,770
11	95030950	SUN COAST RESOURCES INC	31,179
12	95049441	SUN COAST RESOURCES INC	33,452
13	95058046	SUN COAST RESOURCES INC	36,424
14	95053787	SUN COAST RESOURCES INC	62,849
15	95047822	SUN COAST RESOURCES INC	64,499
16	95048344	SUN COAST RESOURCES INC	78,070
17	95053791	SUN COAST RESOURCES INC	109,985
18	95039601	SUN COAST RESOURCES INC	158,431
19	95030952	SUN COAST RESOURCES INC	326,437
20	95033992	SUN COAST RESOURCES INC	384,949
			<hr/>
			1,441,964
21		Requested	1,475,235
22		Unidentified	<hr/>
			33,271

Source: Response to Citizens' Interrogatory No. 3-64.

Line No.	Invoice Reference	Vendor	Total
1	TXN00102948	PCARDS Under \$5,000	9,278
2	TXN00102482	Nov BOA Pcard-IN AMERICAN SPOT COOLING	6,644
3	TXN00100910	Oct BOA Pcard-IN AMERICAN SPOT COOLING	8,262
4	TXN00100965	Oct BOA Pcard-IN AMERICAN SPOT COOLING	15,787
5	501492	ACME BARRICADES LC	10,500
6	8 Invoices	NORTH FLORIDA RENTAL CENTER INC	15,163
7	452704	STONES LAND CLEARING LLC	1,200
8	14 Invoices	SUN COAST RESOURCES INC (< \$5,000)	27,579
9	83506908-0002	SUNBELT RENTALS INC	575
10	83470623-0003	SUNBELT RENTALS INC	11,985
11	83506908-0003	SUNBELT RENTALS INC	13,801
12	83470623-0002	SUNBELT RENTALS INC	14,863
13	83506908-0001	SUNBELT RENTALS INC	14,905
14	102619969	ULINE INC	4,141
15	7 Invoices	UNITED RENTALS INC (< \$5,000)	11,077
16	162373376-004	UNITED RENTALS INC	15,996
17	162373376-001	UNITED RENTALS INC	50,576
18			<u>232,334</u>

Source: Response to Citizens' Interrogatory No. 3-65.

Florida Public Utilities Company

Storm Restoration Costs

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Docket No. 20190174-EI

Materials

Exhibit No. HWS-2

Schedule H

Line No.	Description				Total
1	Materials	4,813,193			4,813,193
2					0
3	Co. Materials & Supplies	4,813,193	0	0	4,813,193
4	Less: Non-Incremental Costs	0	0	0	0
5	Less : Capitalized Costs	(3,592,133)			(3,592,133)
6	Company Requested Materials	1,221,060	0	0	1,221,060
7	Co. Materials & Supplies	4,813,193			4,813,193
8	Less: Non-Incremental Costs				
9	Less : Capitalized Costs	(3,592,133)			(3,592,133)
10	OPC Recommended Materials	1,221,060	0	0	1,221,060
11	OPC Retail Adjustment (L.10 - L. 6)	0	0	0	0

Source: Company amount on line 1 is from Company Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

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Other
Exhibit No. HWS-2
Schedule I

Line No.	Description	Other	Employee Expenses	Call Center Costs	Uncollect. A/C Expense	Total
1	Other	165,297				165,297
2	Employee Expenses		77,555			77,555
3	Call Center Costs			26,516		26,516
4	Uncollectible A/C Expense				120,321	120,321
5	Company Other	165,297	77,555	26,516	120,321	389,689
6	Less: Non-Incremental Costs	0			0	0
7	Less : Capitalized Costs	(56)	0	0	0	(56)
8	Company Requested Other	165,241	77,555	26,516	120,321	389,633
9	Co. Revised Other	165,297	77,555	26,516	120,321	389,689
10	Unsupported Costs				0	0
11	Capitalized Costs	(56)	0	0	0	(56)
12	Other Costs Per OPC	165,241	77,555	26,516	120,321	389,633
13	OPC Retail Adjustment (L.12 - L. 8)	0	0	0	0	0

Source: Company amounts on lines 1-4 are from Company Revised Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

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Docket No. 20190155-EI

Docket No. 20190174-EI

Capitalizable Costs

Exhibit No. HWS-2

Schedule J

<u>Per Company</u>				
<u>Line No.</u>	<u>Description</u>	<u>Plant</u>	<u>Removal</u>	<u>Capitalized</u>
1	Regular Payroll Costs	177,937	46,390	224,327
2	Overtime Payroll	93,852	46,554	140,406
3	Overhead Allocations	187,162	45,098	232,260
4	Dept. Cost Alloc. on Capital/OH Alloc	46,027		46,027 a
5	Contractors	15,851,720	7,311,369	23,163,089
6	Alternative School	0	0	0 a
7	Materials & Supplies	3,646,572	(54,439)	3,592,133 a
8	Miscellaneous	56		56 a
9	Clearing			
10	Total	<u>20,003,326</u>	<u>7,394,972</u>	<u>27,398,298</u>
11	OPC Revised Capital Costs	<u>20,003,326</u>	<u>7,394,972</u>	<u>27,398,298</u>
12	Total Capital Cost Adjustment	<u>0</u>	<u>0</u>	<u>0</u>

Source: Company initial response to OPC Interrogatory No. 2.

Line 10 amount is from Company Revised Exhibit MDN-4.

a Supplemental Response to Citizens' Interrogatory No. 5-97

b Revised Response to Citizens' Interrogatory No. 1-24

Florida Public Utilities Company

Limited **Proceeding** Electric

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Estimated First Year Rev. Requirement

Exhibit No. HWS-3

<u>Line No.</u>	<u>Revenue Requirement Calculation</u>	<u>Projected 2020</u>	
1	Jurisdictional Rate Base	67,248,113	Revised MDN-1, P.1
2	Cost of Short-term Debt	<u>3.60%</u>	Revised MDN-1, P.12
3	Required Jurisdictional Net Operating Income	2,420,932	
4	Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,722,730)</u>	Revised MDN-1, P.1
5	Net Operating Income Deficiency (Excess)	7,143,662	
6	Net Operating Income Multiplier	<u>1.3295</u>	Revised MDN-1, P.1
7	Revenue Requirement	9,497,499	
8	Revenue Requirement Per Company	<u>11,884,648</u>	Revised MDN-1, P.1
9	Difference in Return Requested	<u><u>(2,387,149)</u></u>	

Florida Public Utilities Company

Limited **Proceeding** Electric

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Estimated First Year Rev. Requirement

Exhibit No. HWS-4

<u>Line No.</u>		<u>Projected 2020</u>	
1	Jurisdictional Rate Base	67,248,113	Revised MDN-1, P.1
2	Exclude New Plant	<u>(18,798,487)</u>	Revised MDN-1, P.2
3	Adjusted Jurisdictional Rate Base	48,449,626	
4	Rate of Return on Rate Base	<u>6.27%</u>	Revised MDN-1, P.1
5	Required Jurisdictional Net Operating Income	3,037,792	
6	Revised Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,026,050)</u>	
7	Net Operating Income Deficiency (Excess)	7,063,842	
8	Net Operating Income Multiplier	<u>1.3295</u>	Revised MDN-1, P.1
9	Revenue Requirement	9,391,377	
10	Revenue Requirement Per Company	<u>11,884,648</u>	Revised MDN-1, P.1
11	Difference in Return Requested	<u>(2,493,271)</u>	
12	Jurisdictional Adjusted Net Operating Income (Loss)	(4,722,730)	Revised MDN-1, P.1
13	Depreciation Excluded	<u>696,680</u>	Revised MDN-1, P.10
14	Revised Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,026,050)</u>	

Florida Public Utilities Company
 Limited Proceeding Electric

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Hourly Cost Comparison
 Exhibit HWS-5

Line No.	Description	Cost	Hours	Average Rate
1	Average Cost Per Hour of All Vendors	46,223,973	328,608	141
2	FPL Cost and Hours in Response	[REDACTED]	[REDACTED]	[REDACTED]
3	Adjusted Total	[REDACTED]	[REDACTED]	[REDACTED]
4	Employee Expenses	77,555		
5	Logistics	1,754,780		
6	Fuel	1,475,235		
7	Equipment Rental	232,334		
8	Call Center Costs	26,516		
9	Other	165,297		
10	Other Contractor Costs	371,875		
11	Loaded Cost for Contractors	37,013,073	255,389	145
12	FPL Billing	[REDACTED]	[REDACTED]	[REDACTED]
13		[REDACTED]	[REDACTED]	[REDACTED]
14	Billing Rate Difference	[REDACTED]	[REDACTED]	[REDACTED]
15		[REDACTED]	[REDACTED]	[REDACTED]
16	Proposed Adjustment	(4,788,243)		
17		[REDACTED]	[REDACTED]	[REDACTED]
18	Billing	[REDACTED]	[REDACTED]	[REDACTED]
19	Materials	4,813,193		
20	FPL Materials and Other Costs	[REDACTED]	[REDACTED]	[REDACTED]
21	FPUC Payroll and Payroll Costs	[REDACTED]	[REDACTED]	[REDACTED]
22	Other Tree Costs Not In Response	598,929		Cost would lower average
23	Other Line Costs Not In Response	[REDACTED]	[REDACTED]	Cost would lower average
24	Uncollectible Expense	120,321		
25	Enco in Citizens' IR No. 1-12	(33,289)		
26		67,329,957		
27	Storm Restoration Costs Per Co.	67,329,958		
28	Difference	(1)		

ARC American Invoices Over \$25,000

Journal	Originating_	Journal_Number	Amount	Description	Vendor_Name	Document_1	Document_2	Apply_Date	Type	FE18164697W1070	FE18554697W1070	FE18564697W1070	FE18584697W1070
_Type	Org												
SYS-AP	FC00	JRNL00477078	396,398.99	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-1	VO670231	12/10/2018	Contractor Cost	\$ 5,787.43	\$ 56,645.42	\$ 34,605.63	\$ 1,744.16
SYS-AP	FC00	JRNL00477078	556,837.99	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-5	VO670232	12/10/2018	Contractor Cost	\$ 8,129.83	\$ -79,572.15	\$ 48,611.96	\$ 2,450.09
SYS-AP	FC00	JRNL00477078	1,509,543.47	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-2	VO670234	12/10/2018	Contractor Cost	\$ 22,039.33	\$ 215,713.76	\$ 131,783.14	\$ 6,641.99
SYS-AP	FC00	JRNL00477078	1,798,601.95	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-3	VO670235	12/10/2018	Contractor Cost	\$ 26,259.59	\$ 257,020.22	\$ 157,017.95	\$ 7,913.85
SYS-AP	FC00	JRNL00477078	1,805,810.77	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-4	VO670236	12/10/2018	Contractor Cost	\$ 26,364.84	\$ 258,050.36	\$ 157,647.28	\$ 7,945.57

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ARC American Invoices Over \$25,000

Journal Originating		Journal_Number	Amount	Description	Vendor_Name	FE18594697W1070	FE18604697W1070	FE18614697W1070	FE18624697W1070	FE18164697R1089	FE18554697R1089
_Type	Org										
SYS-AP	FC00	JRNL00477078	396,398.99	HURR MICHAEL	ARC AMERICAN INC	\$ 7,927.98	\$ 356.76	\$ 19,423.55	\$ 237.84	\$ 1,149.56	\$ 45,110.21
SYS-AP	FC00	JRNL00477078	556,837.99	HURR MICHAEL	ARC AMERICAN INC	\$ 11,136.76	\$ 501.15	\$ 27,285.06	\$ 334.10	\$ 1,614.83	\$ 69,368.16
SYS-AP	FC00	JRNL00477078	1,509,543.47	HURR MICHAEL	ARC AMERICAN INC	\$ 30,190.87	\$ 1,358.59	\$ 73,967.63	\$ 905.73	\$ 4,377.68	\$ 171,786.05
SYS-AP	FC00	JRNL00477078	1,798,601.95	HURR MICHAEL	ARC AMERICAN INC	\$ 35,972.04	\$ 1,618.74	\$ 88,131.50	\$ 1,079.16	\$ 5,215.95	\$ 204,680.90
SYS-AP	FC00	JRNL00477078	1,805,810.77	HURR MICHAEL	ARC AMERICAN INC	\$ 36,116.22	\$ 1,625.23	\$ 88,484.73	\$ 1,083.49	\$ 5,236.85	\$ 205,501.27

ARC American Invoices Over \$25,000

Journal Originating_		Journal_Number	Amount	Description	Vendor_Name	FE18564697R1089	FE18584697R1089	FE18594697R1089	FE18614697R1089	FE18904697S1430	FE18654697W1070	SUMMARY
_Type	Org											
SYS-AP	FC00	JRN100477078	396,398.99	HURR MICHAEL	ARC AMERICAN INC	\$ 15,618.12	\$ 356.76		\$ 2,021.63	\$ 205,413.96		\$ -
SYS-AP	FC00	JRN100477078	556,837.99	HURR MICHAEL	ARC AMERICAN INC	\$ 21,939.42	\$ 501.15		\$ 2,839.87	\$ 288,553.45		\$ -
SYS-AP	FC00	JRN100477078	1,509,543.47	HURR MICHAEL	ARC AMERICAN INC	\$ 59,476.01	\$ 1,358.59		\$ 7,698.67	\$ 782,245.43		\$ -
SYS-AP	FC00	JRN100477078	1,798,601.95	HURR MICHAEL	ARC AMERICAN INC	\$ 70,864.92	\$ 1,618.74		\$ 9,172.87	\$ 932,035.53		\$ -
SYS-AP	FC00	JRN100477078	1,805,810.77	HURR MICHAEL	ARC AMERICAN INC	\$ 71,148.94	\$ 1,625.23		\$ 9,209.63	\$ 935,771.14		\$ -

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Vendor	ARC American, Inc	
Billing Address	P.O. Box 599	Wakarusa,
	IN 46573	
Vendor Number	VN015056	

Crew Reference

Foreman	Groundman
Senior Lineman	Safety
Equipment Operator	Mechanic
Line Tech B and Line Tech C	Apprentice Helper

Dates Secured

10/12/2018 - 11/05/18

Starting Travel Location

Wakarusa, IN

Layover Destination (If applicable)

N/A

Miles

N/A

Ending Destination

Marianna, FL

Miles

0

Fuel Charge only

Assumed Travel Days

10/11/2018 & 10/12/2018

Arrival Date

10/12/2018

Date Released

11/5/2018

Demobilization Travel Location

Marianna, FL

Layover Destination (if applicable)

N/A

Miles

N/A

Ending Destination

Wakarusa, IN

Miles

0

Fuel Charge only

Hurricane Michael Contractor Cost Data Base
1/31/2019

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Gen. Foreman	OT	Hr	123	160.21	19,705.83	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Foreman	OT	Hr	392	148.21	58,098.32	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	839	136.22	114,288.58	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Eqp. Operator	OT	Hr	96	116.87	11,219.52	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech C	OT	Hr	41	110.51	4,530.91	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech B	OT	Hr	82	118.24	9,695.68	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Groundman	OT	Hr	333	99.27	33,056.91	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Safety	OT	Hr	123	148.21	18,229.83	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Mechanic	OT	Hr	41	116.87	4,791.67	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Apprentice Helper	OT	Hr	228	102.25	23,313.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	82	50.00	4,100.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	638	50.00	31,900.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	123	50.00	6,150.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	187	60.00	11,220.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Mech. Truck	N/A	Hr	265	45.00	11,925.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Pick Up Truck	N/A	Hr	647	20.00	12,940.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Pole Trailer	N/A	Hr	41	15.00	615.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Per Diem	Meals	N/A	Ea	153	18.00	2,754.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Mobilization	Fuel	N/A	Ea	1	7,414.07	7,414.07	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Per Diem	Hotel	N/A	Ea	1	8,210.67	8,210.67	396,398.99
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	OT	Hr	352	160.21	56,393.92	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	OT	Hr	1,200	148.21	177,852.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	DT	Hr	160	192.19	30,750.40	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,592	136.22	353,082.24	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	352	176.19	62,018.88	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	OT	Hr	544	116.87	63,577.28	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	DT	Hr	48	151.13	7,254.24	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	OT	Hr	320	110.51	35,363.20	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	DT	Hr	16	136.23	2,179.68	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	OT	Hr	256	118.24	30,269.44	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	DT	Hr	32	152.22	4,871.04	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	OT	Hr	1,264	99.27	125,477.28	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	DT	Hr	144	117.21	16,878.24	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	OT	Hr	160	116.87	18,699.20	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	DT	Hr	16	151.13	2,418.08	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	DT	Hr	96	130.74	12,551.04	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	416	50.00	20,800.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	2,400	50.00	120,000.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Over 65'	N/A	Hr	80	65.00	5,200.00	

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Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	688	50.00	34,400.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	624	60.00	37,440.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Mechanic Truck	N/A	Hr	960	45.00	43,200.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Pick Up Truck	N/A	Hr	1,984	20.00	39,680.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Tracked	N/A	Hr	96	70.00	6,720.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Rope Rig (Puller)	N/A	Hr	160	55.00	8,800.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	X100 Blocks	N/A	Hr	64	2.00	128.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	45 Ton Crane	N/A	Hr	64	145.00	9,280.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Low Boy	N/A	Hr	128	38.00	4,864.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Wire Cart	N/A	Hr	80	20.00	1,600.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Tractor (Semi)	N/A	Hr	128	45.00	5,760.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Air Compressor	N/A	Hr	32	15.00	480.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	165.00	5,280.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Flat Bed Truck	N/A	Hr	32	35.00	1,120.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Per Diem	Meals	N/A	Ea	120	18.00	2,160.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Mobilization	Fuel	N/A	Ea	1	2,051.63	2,051.63	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Per Diem	Hotel	N/A	Ea	1	2,349.27	2,349.27	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	40' Tri Cam Container	N/A	Ea	1	804.17	804.17	1,509,543.47
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Gen. Foreman	OT	Hr	384	160.21	61,520.64	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Gen. Foreman	DT	Hr	64	208.18	13,323.52	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Foreman	OT	Hr	1,408	148.21	208,679.68	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Foreman	DT	Hr	224	192.19	43,050.56	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,784	136.22	379,236.48	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	464	176.19	81,752.16	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Eqp. Operator	OT	Hr	560	116.87	65,447.20	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Eqp. Operator	DT	Hr	96	151.13	14,508.48	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech C	OT	Hr	384	110.51	42,435.84	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech B	OT	Hr	288	118.24	34,053.12	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Groundman	OT	Hr	1,520	99.27	150,890.40	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Groundman	DT	Hr	256	117.21	30,005.76	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Mechanic	OT	Hr	192	116.87	22,439.04	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Apprentice Helper	OT	Hr	800	102.25	81,800.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Apprentice Helper	DT	Hr	144	130.74	18,826.56	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	560	50.00	28,000.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	2,912	50.00	145,600.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Bucket Truck Over 65'	N/A	Hr	112	65.00	7,280.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	896	50.00	44,800.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	784	60.00	47,040.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Mechanic Truck	N/A	Hr	1,008	45.00	45,360.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Pick Up Truck	N/A	Hr	2,128	20.00	42,560.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Digger Tracked	N/A	Hr	224	70.00	15,680.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Rope Rig (Puller)	N/A	Hr	368	55.00	20,240.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	X100 Blocks	N/A	Hr	112	2.00	224.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Low Boy	N/A	Hr	224	38.00	8,512.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Wire Cart	N/A	Hr	224	20.00	4,480.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Tractor (Semi)	N/A	Hr	224	45.00	10,080.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Air Compressor	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Flat Bed Truck	N/A	Hr	112	35.00	3,920.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Mobilization	Fuel	N/A	Ea	1	325.47	325.47	1,798,601.95
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Gen. Foreman	OT	Hr	368	160.21	58,957.28	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Gen. Foreman	DT	Hr	64	208.18	13,323.52	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Foreman	OT	Hr	1,488	148.21	220,536.48	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Foreman	DT	Hr	240	192.19	46,125.60	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,752	136.22	374,877.44	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	464	176.19	81,752.16	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Eqp. Operator	OT	Hr	480	116.87	56,097.60	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Eqp. Operator	DT	Hr	80	151.13	12,090.40	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech C	OT	Hr	384	110.51	42,435.84	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech B	OT	Hr	288	118.24	34,053.12	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Groundman	OT	Hr	1,440	99.27	142,948.80	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Mechanic	OT	Hr	192	116.87	22,439.04	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Rear Prop. Mach. (Back Yard)	N/A	Hr	544	50.00	27,200.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	2,896	50.00	144,800.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Bucket Truck Over 65'	N/A	Hr	112	65.00	7,280.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	880	50.00	44,000.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	784	60.00	47,040.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Mechanic Truck	N/A	Hr	1,008	45.00	45,360.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Pick Up Truck	N/A	Hr	2,112	20.00	42,240.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Digger Tracked	N/A	Hr	224	70.00	15,680.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Rope Rig (Puller)	N/A	Hr	448	55.00	24,640.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	X100 Blocks	N/A	Hr	112	2.00	224.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00	

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Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Low Boy	N/A	Hr	224	38.00	8,512.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Wire Cart	N/A	Hr	224	20.00	4,480.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Tractor (Semi)	N/A	Hr	224	45.00	10,080.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Air Compressor	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Flat Bed Truck	N/A	Hr	112	35.00	3,920.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Per Diem	Meals	N/A	Ea	792	18.00	14,256.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Mobilization	Fuel	N/A	Ea	1	8,202.93	8,202.93	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Per Diem	Hotel	N/A	Ea	1	80.56	80.56	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Excavator Rental	N/A	Hr	1	2,253.84	2,253.84	1,805,810.77
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Gen. Foreman	OT	Hr	48	160.21	7,690.08	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Foreman	OT	Hr	256	148.21	37,941.76	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Foreman	DT	Hr	256	192.19	49,200.64	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	448	136.22	61,026.56	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	448	176.19	78,933.12	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Equipment Operator	OT	Hr	80	116.87	9,349.60	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Equipment Operator	DT	Hr	80	151.13	12,090.40	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech C	OT	Hr	64	110.51	7,072.64	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech B	OT	Hr	48	118.24	5,675.52	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Groundman	OT	Hr	240	99.27	23,824.80	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Safety	OT	Hr	48	148.21	7,114.08	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Mechanic	OT	Hr	32	116.87	3,739.84	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Apprentice Helper	OT	Hr	128	102.25	13,088.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Rear Prop. Machine (Back Yard)	N/A	Hr	160	50.00	8,000.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	832	50.00	41,600.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Over 65'	N/A	Hr	32	65.00	2,080.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	256	50.00	12,800.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	224	60.00	13,440.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Mechanic Truck	N/A	Hr	288	45.00	12,960.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Pick Up Truck	N/A	Hr	576	20.00	11,520.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Pole Trailer	N/A	Hr	32	15.00	480.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Tracked	N/A	Hr	32	70.00	2,240.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Digger Tracked	N/A	Hr	64	70.00	4,480.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Rope Rig (Puller)	N/A	Hr	128	55.00	7,040.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	X100 Blocks	N/A	Hr	32	2.00	64.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	45 Ton Crane	N/A	Hr	32	145.00	4,640.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Low Boy	N/A	Hr	64	38.00	2,432.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Wire Cart	N/A	Hr	64	20.00	1,280.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Tractor (Semi)	N/A	Hr	64	45.00	2,880.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Air Compressor	N/A	Hr	32	15.00	480.00	

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Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	165.00	5,280.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Flat Bed Truck	N/A	Hr	32	35.00	1,120.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Per Diem	Meals	N/A	Ea	522	18.00	9,396.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Mobilization	Fuel	N/A	Ea	1	8,694.63	8,694.63	556,837.99
Totals											6,067,199.17

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Arc American, Inc. Contractor Information

Company Information	
Company	Arc American, Inc.
Headquarters Address	311 South Indiana Ave. Wakarusa, IN 46573
P.O. Box Address	PO Box 599, Wakarusa, IN 46573
Company Contact Person	Paris E. Bryan
Title	CFO
Email	paris@arcamerican.com
Phone	Office: (574)862-1920 Cell: (330)447-0660
Date Rates Submitted	10-12-2018
Date Rates Expire	12-31-2018
Banking Information	
Company Name	Arc American, Inc.
Remit to Address	PO Box 599, Wakarusa, IN 46573
Tax ID Number	45-5518222
Email Address for Remittance Advice	paris@arcamerican.com
Bank Name	Lake City Bank
Location	Goshen, Indiana
Routing Number (ABA)	74903719
Account Number	1011699400
Account Name	Arc American, Inc.
Additional Notes-Working Conditions	
	Clarifying Statements
Are your crews represented and qualified to work in union labor markets?	Yes. Home Local 1393
Define your normal scheduled work week? (days and hours)	5 days at 10 hours/day
Define when your straight time rate shall apply?	N/A
Define when your overtime rate shall apply?	Emergency Storm Restoration is Monday through Saturday all hours worked are overtime up to 16 hours/day. This does not apply for inclement weather.
Define when your double time rate shall apply?	Sundays are all doubletime. Hours above 16 hours a day and any inclement weather determinations
Define how you will bill for meals when not provided by Duke?	Meals are reimbursed at the price of our home Local 1393 and 3 billable meals per day, if not provided (\$18/meal).
Define how you will bill for lodging or other incidentals if not provided?	Lodging, tolls, and fuel are billed at cost to the utility.
Include any other clarifying statements.	

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Arc American, Inc. Storm Rates

Labor Description	Hourly Labor Rate
Superintendent (ST)	\$ 114.24
Superintendent (OT)	\$ 162.21
Superintendent (DT)	\$ 210.18
General Foreman (ST)	\$ 112.24
General Foreman (OT)	\$ 160.21
General Foreman (DT)	\$ 208.18
Foreman (ST)	\$ 104.24
Foreman (OT)	\$ 148.71
Foreman(DT)	\$ 192.19
Senior Lineman / Line Tech A (ST) (Min 6 years experience)	\$ 98.24
Senior Lineman/ Line Tech A (OT)	\$ 136.22
Senior Lineman/ Line Tech A (DT)	\$ 176.19
Journeyman / Line Tech B (ST) (Min 3 - 4 years experience)	\$ 84.26
Journeyman/ Line Tech B (OT)	\$ 118.24
Journeyman/ Line Tech B (DT)	\$ 152.22
Apprentice / Line Tech C (ST) (Min 1 year experience)	\$ 76.26
Apprentice/ Line Tech C (OT)	\$ 110.51
Apprentice/ Line Tech C (DT)	\$ 136.23
Apprentice Helper (ST) (< 1 year experience)	\$ 73.92
Apprentice Helper (OT)	\$ 102.25
Apprentice Helper (DT)	\$ 130.74
Equipment Operator (ST)	\$ 77.40
Equipment Operator (OT)	\$ 116.87
Equipment Operator (DT)	\$ 151.13
Driver / Groundman (ST)	\$ 66.75
Driver / Groundman (OT)	\$ 99.27
Driver/ Groundman (DT)	\$ 117.21
Mechanic (ST)	\$ 77.40
Mechanic (OT)	\$ 116.87
Mechanic (DT)	\$ 151.13
Safety Professional (ST)	\$ 104.24
Safety Professional (OT)	\$ 148.21
Safety Professional (DT)	\$ 192.19
Equipment Descriptions	Hourly Rate
Pick-up Truck	\$ 20.00
1 Ton Pickup	\$ 30.00
Flatbed Truck	\$ 35.00
Mechanic or Utility Bed Service Truck	\$ 45.00
Bucket or Material Handler Up To 55'	\$ 50.00
Bucket or Material Handler Up To 56' - 65'	\$ 60.00
Bucket or Material Handler > 65'	\$ 65.00
Bucket or Material Handler Tracked	\$ 70.00
Digger Derrick up to 50'	\$ 50.00
Digger Derrick > 50'	\$ 60.00
Digger Derrick Tracked	\$ 70.00
Pole Trailer	\$ 15.00
Material Trailer	\$ 15.00
Rope Rig (Pulley)	\$ 55.00
4 Place Wire Cart	\$ 20.00
Mini Excavator	\$ 35.00
Rear Property Machine (Backyard Machine)	\$ 50.00
ATV (All-Terrain Vehicle)	\$ 15.00

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Hurricane Michael Contractor Cost Data Base

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Gen. Foreman	OT	Hr	123	160.21	19,705.83	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Foreman	OT	Hr	392	148.21	58,098.32	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	839	136.22	114,288.58	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Eqp. Operator	OT	Hr	96	116.87	11,219.52	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech C	OT	Hr	41	110.51	4,530.91	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech B	OT	Hr	82	118.24	9,695.68	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Groundman	OT	Hr	333	99.27	33,056.91	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Safety	OT	Hr	123	148.21	18,229.83	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Mechanic	OT	Hr	41	116.87	4,791.67	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Apprentice Helper	OT	Hr	228	102.25	23,313.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	82	50.00	4,100.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	638	50.00	31,900.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	123	50.00	6,150.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	187	60.00	11,220.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Mech. Truck	N/A	Hr	265	45.00	11,925.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Pick Up Truck	N/A	Hr	647	20.00	12,940.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Pole Trailer	N/A	Hr	41	15.00	615.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Per Diem	Meals	N/A	Ea	153	18.00	2,754.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Mobilization	Fuel	N/A	Ea	1	7,414.07	7,414.07	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Per Diem	Hotel	N/A	Ea	1	8,210.67	8,210.67	396,390.99
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	OT	Hr	352	160.21	56,393.92	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	OT	Hr	1,200	148.21	177,852.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	DT	Hr	160	192.19	30,750.40	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,592	136.22	353,082.24	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	352	176.19	62,018.88	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	OT	Hr	544	116.87	63,577.28	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	DT	Hr	48	151.13	7,254.24	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	OT	Hr	320	110.51	35,363.20	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	DT	Hr	16	136.23	2,179.68	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	OT	Hr	256	118.24	30,269.44	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	DT	Hr	32	152.22	4,871.04	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	OT	Hr	1,264	99.27	125,477.28	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	DT	Hr	144	117.21	16,878.24	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	OT	Hr	160	116.87	18,699.20	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	DT	Hr	16	151.13	2,418.08	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	DT	Hr	96	130.74	12,551.04	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	416	50.00	20,800.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	2,400	50.00	120,000.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Over 65'	N/A	Hr	80	65.00	5,200.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	688	50.00	34,400.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	624	60.00	37,440.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Mechanic Truck	N/A	Hr	960	45.00	43,200.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	

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ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Pick Up Truck	N/A				
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Pole Trailer	N/A	Hr	1,984	20.00	39,680.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	15.00	1,680.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Digger Tracked	N/A	Hr	96	70.00	6,720.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Rope Rig (Puller)	N/A	Hr	112	70.00	7,840.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	X100 Blocks	N/A	Hr	160	55.00	8,800.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	45 Ton Crane	N/A	Hr	64	2.00	128.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Low Boy	N/A	Hr	64	145.00	9,280.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Wire Cart	N/A	Hr	128	38.00	4,864.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Tractor (Semi)	N/A	Hr	80	20.00	1,600.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Air Compressor	N/A	Hr	128	45.00	5,760.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	15.00	480.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Flat Bed Truck	N/A	Hr	32	165.00	5,280.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Per Diem	Meals	N/A	Hr	32	35.00	1,120.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Mobilization	Fuel	N/A	Ea	120	18.00	2,160.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Per Diem	Hotel	N/A	Ea	1	2,051.63	2,051.63
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	40' Tri Cam Container	N/A	Ea	1	2,349.27	2,349.27
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Gen. Foreman	OT	Hr	1	804.17	804.17
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Gen. Foreman	DT	Hr	384	160.21	61,520.64
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Foreman	OT	Hr	64	208.18	13,323.52
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Foreman	DT	Hr	1,408	148.21	208,679.68
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	224	192.19	43,050.56
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	2,784	136.22	379,236.48
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Eqp. Operator	OT	Hr	464	176.19	81,752.16
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Eqp. Operator	DT	Hr	560	116.87	65,447.20
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech C	OT	Hr	96	151.13	14,508.48
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech C	DT	Hr	384	110.51	42,435.84
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech B	OT	Hr	64	136.23	8,718.72
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech B	DT	Hr	288	118.24	34,053.12
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Groundman	OT	Hr	48	152.22	7,306.56
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Groundman	DT	Hr	1,520	99.27	150,890.40
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Safety	OT	Hr	256	117.21	30,005.76
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Safety	DT	Hr	288	148.21	42,684.48
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Mechanic	OT	Hr	48	192.19	9,225.12
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Mechanic	DT	Hr	192	116.87	22,439.04
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Apprentice Helper	OT	Hr	32	151.13	4,836.16
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Apprentice Helper	DT	Hr	800	102.25	81,800.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	144	130.74	18,826.56
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	560	50.00	28,000.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Bucket Truck Over 65'	N/A	Hr	2,912	50.00	145,600.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	112	65.00	7,280.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	896	50.00	44,800.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Mechanic Truck	N/A	Hr	784	60.00	47,040.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Mini Excavator	N/A	Hr	1,008	45.00	45,360.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Pick Up Truck	N/A	Hr	224	35.00	7,840.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Pole Trailer	N/A	Hr	2,128	20.00	42,560.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	15.00	1,680.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Digger Tracked	N/A	Hr	112	70.00	7,840.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Rope Rig (Puller)	N/A	Hr	224	70.00	15,680.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	X100 Blocks	N/A	Hr	368	55.00	20,240.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	45 Ton Crane	N/A	Hr	112	2.00	224.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00

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ARC American	MIPUC-3	10/31/2018 WE-10/27/18	Eqp	Low Boy	N/A					
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Eqp	Wire Cart	N/A	Hr	224	38.00	8,512.00	
ARC American	MIPUC-3	10/31/2018 WE-10/27/18	Eqp	Tractor (Semi)	N/A	Hr	224	20.00	4,480.00	
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Eqp	Air Compressor	N/A	Hr	224	45.00	10,080.00	
ARC American	MIPUC-3	10/31/2018 WE-10/27/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	15.00	1,680.00	
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Eqp	Flat Bed Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Mobilization	Fuel	N/A	Hr	112	35.00	3,920.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Gen. Foreman	OT	Hr	368	160.21	58,957.28	147,981,601.95
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Gen. Foreman	DT	Hr	64	208.18	13,323.52	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Foreman	OT	Hr	1,488	148.21	220,536.48	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Foreman	DT	Hr	240	192.19	46,125.60	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,752	136.22	374,877.44	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	464	176.19	81,752.16	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Eqp. Operator	OT	Hr	480	116.87	56,097.60	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Eqp. Operator	DT	Hr	80	151.13	12,090.40	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Line Tech C	OT	Hr	384	110.51	42,435.84	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Line Tech B	OT	Hr	288	118.24	34,053.12	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Groundman	OT	Hr	1,440	99.27	142,948.80	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Mechanic	OT	Hr	192	116.87	22,439.04	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Rear Prop. Mach. (Back Yard)	N/A	Hr	544	50.00	27,200.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	2,896	50.00	144,800.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Bucket Truck Over 65'	N/A	Hr	112	65.00	7,280.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	880	50.00	44,000.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	784	60.00	47,040.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Mechanic Truck	N/A	Hr	1,008	45.00	45,360.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Pick Up Truck	N/A	Hr	2,112	20.00	42,240.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Digger Tracked	N/A	Hr	224	70.00	15,680.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Rope Rig (Puller)	N/A	Hr	448	55.00	24,640.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	X100 Blocks	N/A	Hr	112	2.00	224.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Low Boy	N/A	Hr	224	38.00	8,512.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Wire Cart	N/A	Hr	224	20.00	4,480.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Tractor (Semi)	N/A	Hr	224	45.00	10,080.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Air Compressor	N/A	Hr	112	15.00	1,680.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Flat Bed Truck	N/A	Hr	112	35.00	3,920.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Per Diem	Meals	N/A	Ea	792	18.00	14,256.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Mobilization	Fuel	N/A	Ea	1	8,202.93	8,202.93	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Per Diem	Hotel	N/A	Ea	1	80.56	80.56	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Excavator Rental	N/A	Hr	1	2,253.84	2,253.84	1,805,810.77

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ARC American	11/12/2018	WE-11/10/18	Labor	Gen. Foreman	OT	Hr	48	160.21	7,690.08
ARC American	11/12/2018	WE-11/10/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64
ARC American	11/12/2018	WE-11/10/18	Labor	Foreman	OT	Hr	256	148.21	37,941.76
ARC American	11/12/2018	WE-11/10/18	Labor	Foreman	DT	Hr	256	192.19	49,200.64
ARC American	11/12/2018	WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	448	136.22	61,026.56
ARC American	11/12/2018	WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	448	176.19	78,933.12
ARC American	11/12/2018	WE-11/10/18	Labor	Equipment Operator	OT	Hr	80	116.87	9,349.60
ARC American	11/12/2018	WE-11/10/18	Labor	Equipment Operator	DT	Hr	80	151.13	12,090.40
ARC American	11/12/2018	WE-11/10/18	Labor	Line Tech C	OT	Hr	64	110.51	7,072.64
ARC American	11/12/2018	WE-11/10/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72
ARC American	11/12/2018	WE-11/10/18	Labor	Line Tech B	OT	Hr	48	118.24	5,675.52
ARC American	11/12/2018	WE-11/10/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56
ARC American	11/12/2018	WE-11/10/18	Labor	Groundman	OT	Hr	240	99.27	23,824.80
ARC American	11/12/2018	WE-11/10/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40
ARC American	11/12/2018	WE-11/10/18	Labor	Safety	OT	Hr	48	148.21	7,114.08
ARC American	11/12/2018	WE-11/10/18	Labor	Safety	DT	Hr	48	192.19	9,225.12
ARC American	11/12/2018	WE-11/10/18	Labor	Mechanic	OT	Hr	32	116.87	3,739.84
ARC American	11/12/2018	WE-11/10/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16
ARC American	11/12/2018	WE-11/10/18	Labor	Apprentice Helper	OT	Hr	128	102.25	13,088.00
ARC American	11/12/2018	WE-11/10/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72
ARC American	11/12/2018	WE-11/10/18	Eqp	Rear Prop. Machine (Back Yard)	N/A	Hr	160	50.00	8,000.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	832	50.00	41,600.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Over 65'	N/A	Hr	32	65.00	2,080.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	256	50.00	12,800.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	224	60.00	13,440.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Mechanic Truck	N/A	Hr	288	45.00	12,960.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Pick Up Truck	N/A	Hr	576	20.00	11,520.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Pole Trailer	N/A	Hr	32	15.00	480.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Tracked	N/A	Hr	32	70.00	2,240.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Digger Tracked	N/A	Hr	64	70.00	4,480.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Rope Rig (Puller)	N/A	Hr	128	55.00	7,040.00
ARC American	11/12/2018	WE-11/10/18	Eqp	X100 Blocks	N/A	Hr	32	2.00	64.00
ARC American	11/12/2018	WE-11/10/18	Eqp	45 Ton Crane	N/A	Hr	32	145.00	4,640.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Low Boy	N/A	Hr	64	38.00	2,432.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Wire Cart	N/A	Hr	64	20.00	1,280.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Tractor (Semi)	N/A	Hr	64	45.00	2,880.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Air Compressor	N/A	Hr	32	15.00	480.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	165.00	5,280.00
ARC American	11/12/2018	WE-11/10/18	Eqp	Flat Bed Truck	N/A	Hr	32	35.00	1,120.00
ARC American	11/12/2018	WE-11/10/18	Per Diem	Meals	N/A	Ea	522	18.00	9,396.00
ARC American	11/12/2018	WE-11/10/18	Mobilization	Fuel	N/A	Ea	1	8,694.63	8,694.63

559,837.99

Totals

559,837.99

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OPC POD 1 No. 4a
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ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46573

Bill To:
 FLORIDA PUBLIC UTILITIES
 2825 PENN AVE
 MARIANNA, FL 32448

*1 day or 2 days?
 11/4/18 - 11/10/18*

Invoice

Date	Invoice #
11/12/2018	MIFPUC-5

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	48	HURRICANE MICHAEL WE 11.10.2018 *		
South	48	GENERAL FOREMAN - OVER TIME	160.21	7,690.08
South	256	GENERAL FOREMAN - DOUBLE TIME	208.18	9,992.64
South	256	FOREMAN - OVER TIME	148.21	37,941.76
South	256	FOREMAN - DOUBLE TIME	192.19	49,200.64
South	448	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	61,026.56
South	448	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	78,933.12
South	80	EQUIPMENT OPERATOR - OVER TIME	116.87	9,349.60
South	80	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	12,090.40
South	64	LINE TECH C - OVER TIME	110.51	7,072.64
South	64	LINE TECH C - DOUBLE TIME	136.23	8,718.72
South	48	LINE TECH B - OVER TIME	118.24	5,675.52
South	48	LINE TECH B - DOUBLE TIME	152.22	7,306.56
South	240	GROUNDMAN - OVER TIME	99.27	23,824.80
South	240	GROUNDMAN - DOUBLE TIME	117.21	28,130.40
South	48	SAFETY - OVER TIME	148.21	7,114.08
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	32	MECHANIC - OVER TIME	116.87	3,739.84
South	32	MECHANIC - DOUBLE TIME	151.13	4,836.16
South	128	APPRENTICE HELPER - OVER TIME	102.25	13,088.00
South	128	APPRENTICE HELPER - DOUBLE TIME	130.74	16,734.72
South	160	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	8,000.00
South	832	BUCKET TRUCK UP TO 55'	50.00	41,600.00
South	32	BUCKET TRUCK OVER 65'	65.00	2,080.00
South	256	DIGGER DERRICK UP TO 50'	50.00	12,800.00
South	224	DIGGER DERRICK GREATER THAN 50'	60.00	13,440.00
South	288	MECHANIC TRUCK	45.00	12,960.00
South	64	MINI EXCAVATOR	35.00	2,240.00
South	576	PICK UP TRUCK	20.00	11,520.00
South	32	POLB TRAILER	13.00	480.00

Total

Thank You!

PR #: 674800
 Date Rcvd: 11-12-18
 Received By: JK
 Scanned Date: 11-21-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Walcarusa, IN 46373

Invoice

Date	Invoice #
11/12/2018	MIFPUC-5

Bill To
FLORIDA PUBLIC UTILITIES 2823 PENN AVE MARIANNA, FL 32448

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	32	BUCKET TRUCK TRACKED	70.00	2,240.00
South	64	DIGGER TRACKED	70.00	4,480.00
South	128	ROPE RIG (PULLER)	55.00	7,040.00
South	32	X100 BLOCKS	2.00	64.00
South	32	45 TON CRANE	145.00	4,640.00
South	64	LOW BOY	38.00	2,432.00
South	64	WIRE CART	20.00	1,280.00
South	64	TRACTOR (SEMI)	45.00	2,880.00
South	32	AIR COMPRESSOR	15.00	480.00
South	32	HYDROVAC EXCAVATION TRUCK (VAC TRUCK)	165.00	5,280.00
South	32	FLAT BED TRUCK	35.00	1,120.00
South	522	MEALS	18.00	9,396.00
South	1	FUEL	8,694.63	8,694.63

	Total	55,414.00
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Thank You!

PR #: 674800
 Date Rcvd: 11-2-18
 Received By: JR
 Scanned Date: 11-2-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46573

Invoice

Date	Invoice #
10/13/2018	MIPPUC-1

Bill To

P.O. No.	Terms
MICHAEL	Net 30

2 days
 10/7/18 - 10/13/18

Item	Quantity	Description	Rate	Amount
		* HURRICANE MICHAEL WE 10.13.2018 *		
South	123	GENERAL FOREMAN - OVER TIME	160.21	19,705.83
South	392	FOREMAN - OVER TIME	148.21	58,098.32
South	839	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	114,288.58
South	96	EQUIPMENT OPERATOR - OVER TIME	116.87	11,219.52
South	41	LINE TECH C - OVER TIME	110.51	4,530.91
South	82	LINE TECH B - OVER TIME	118.24	9,695.68
South	333	GROUNDMAN - OVER TIME	99.27	33,056.91
South	123	SAFETY - OVER TIME	148.21	18,229.83
South	41	MECHANIC	116.87	4,791.67
South	228	APPRENTICE HELPER - OVER TIME	102.25	23,313.00
South	82	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	4,100.00
South	638	BUCKET TRUCK UP TO 55'	50.00	31,900.00
South	123	DIGGER DERRICK UP TO 50'	50.00	6,150.00
South	187	DIGGER DERRICK GREATER THAN 50'	60.00	11,220.00
South	265	MECHANIC TRUCK	45.00	11,925.00
South	64	MINI EXCAVATOR	35.00	2,240.00
South	647	PICK UP TRUCK	20.00	12,940.00
South	41	POLE TRAILER	15.00	615.00
South	153	MBALS	18.00	2,754.00
South	1	FUEL	7,414.07	7,414.07
South	1	HOTEL	8,210.67	8,210.67

Total	\$96,388.92
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Thank You!

PR #: 6747916
 Date Rcvd: 11-12-18
 Received By: JR
 Scanned Date: 11-21-18
 Processed By: J Roye



ARC American, Inc.
P.O. Box 599
Wakarusa, IN 46573

Invoice

Date	Invoice #
11/12/2018	MIFPUC-2

Bill To
FLORIDA PUBLIC UTILITIES 2825 PENN AVE MARIANNA, FL 32448

P.O. No.	Terms
MICHAEL	Net 30

7 days
10/17/18 - 10/20/18

Item	Quantity	Description	Rate	Amount
	*	HURRICANE MICHAEL WE 10.20.2018 *		
South	352	GENERAL FOREMAN - OVER TIME	160.21	56,393.92
South	48	GENERAL FOREMAN - DOUBLE TIME	208.18	9,992.64
South	1,200	FOREMAN - OVER TIME	148.21	177,852.00
South	160	FOREMAN - DOUBLE TIME	192.19	30,750.40
South	2,592	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	353,082.24
South	352	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	62,018.88
South	544	EQUIPMENT OPERATOR - OVER TIME	116.87	63,577.28
South	48	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	7,254.24
South	320	LINE TECH C - OVER TIME	110.51	35,363.20
South	16	LINE TECH C - DOUBLE TIME	136.23	2,179.68
South	256	LINE TECH B - OVER TIME	118.24	30,269.44
South	32	LINE TECH B - DOUBLE TIME	152.22	4,871.04
South	1,264	GROUNDMAN - OVER TIME	99.27	125,477.28
South	144	GROUNDMAN - DOUBLE TIME	117.21	16,878.24
South	288	SAFETY - OVER TIME	148.21	42,684.48
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	160	MECHANIC - OVER TIME	116.87	18,699.20
South	16	MECHANIC - DOUBLE TIME	151.13	2,418.08
South	768	APPRENTICE HELPER - OVER TIME	102.25	78,528.00
South	96	APPRENTICE HELPER - DOUBLE TIME	130.74	12,551.04
South	416	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	20,800.00
South	2,400	BUCKET TRUCK UP TO 55'	50.00	120,000.00
South	80	BUCKET TRUCK OVER 65'	65.00	5,200.00
South	688	DIGGER DERRICK UP TO 50'	50.00	34,400.00
South	624	DIGGER DERRICK GREATER THAN 50'	60.00	37,440.00
South	960	MECHANIC TRUCK	45.00	43,200.00
South	224	MINI EXCAVATOR	35.00	7,840.00
South	1,984	PICK UP TRUCK	20.00	39,680.00
South	112	POLE TRAILER	15.00	1,680.00

Total

Thank You!

PR #: 674797
Date Rcvd: 11-12-18
Received By: [Signature]
Scanned Date: 11-21-18
Processed By: J Roye

10FZ



ARC American, Inc.
 P.O. Box 599
 Waukara, IN 46573

Invoice

Date	Invoice #
11/12/2018	MIFPUC-2

Bill To
FLORIDA PUBLIC UTILITIES 2825 PENN AVE MARIANNA, FL 32448

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	96	BUCKET TRUCK TRACKED	70.00	6,720.00
South	112	DIGGER TRACKED	70.00	7,840.00
South	160	ROPE RIG (FULLER)	55.00	8,800.00
South	64	X100 BLOCKS	2.00	128.00
South	64	45 TON CRANE	145.00	9,280.00
South	128	LOW BOY	38.00	4,864.00
South	80	WIRE CART	20.00	1,600.00
South	128	TRACTOR (SEMI)	45.00	5,760.00
South	32	AIR COMPRESSOR	15.00	480.00
South	32	HYDROVAC EXCAVATION TRUCK (VAC TRUCK)	165.00	5,280.00
South	32	FLAT BED TRUCK	35.00	1,120.00
South	120	MEALS	18.00	2,160.00
South	1	FUEL	2,051.63	2,051.63
South	1	HOTEL	2,349.27	2,349.27
South	1	40' TRI CAM CONTAINER	804.17	804.17

Total	\$1,509,545.47
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Thank You!

PR #: 674797
 Date Rcvd: 11-12-18
 Received By: JL
 Scanned Date: 11-21-18
 Processed By: J Roye

2 of 2



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46373

Invoice

Date	Invoice #
10/31/2018	MIFPUC-3

Bill To

P.O. No.	Terms
MICHAEL	Net 30

7 days.

10/21/18 - 10/27/18

Item	Quantity	Description	Rate	Amount
		* HURRICANE MICHAEL WE 10.27.2018 *		
South	384	GENERAL FOREMAN - OVER TIME	160.21	61,520.64
South	64	GENERAL FOREMAN - DOUBLE TIME	208.18	13,323.52
South	1,408	FOREMAN - OVER TIME	148.21	208,679.68
South	224	FOREMAN - DOUBLE TIME	192.19	43,050.56
South	2,784	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	379,236.48
South	464	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	81,752.16
South	560	EQUIPMENT OPERATOR - OVER TIME	116.87	65,447.20
South	96	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	14,508.48
South	384	LINE TECH C - OVER TIME	110.51	42,435.84
South	64	LINE TECH C - DOUBLE TIME	136.23	8,718.72
South	288	LINE TECH B - OVER TIME	118.24	34,053.12
South	48	LINE TECH B - DOUBLE TIME	152.22	7,306.56
South	1,520	GROUNDMAN - OVER TIME	99.27	150,890.40
South	256	GROUNDMAN - DOUBLE TIME	117.21	30,005.76
South	288	SAFETY - OVER TIME	148.21	42,684.48
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	192	MECHANIC - OVER TIME	116.87	22,439.04
South	32	MECHANIC - DOUBLE TIME	151.13	4,836.16
South	800	APPRENTICE HELPER - OVER TIME	102.25	81,800.00
South	144	APPRENTICE HELPER - DOUBLE TIME	130.74	18,826.56
South	560	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	28,000.00
South	2,912	BUCKET TRUCK UP TO 55'	50.00	145,600.00
South	112	BUCKET TRUCK OVER 65'	65.00	7,280.00
South	896	DIGGER DERRICK UP TO 50'	50.00	44,800.00
South	784	DIGGER DERRICK GREATER THAN 50'	60.00	47,040.00
South	1,008	MECHANIC TRUCK	45.00	45,360.00
South	224	MINI EXCAVATOR	35.00	7,840.00
South	2,128	PICK UP TRUCK	20.00	42,560.00
South	112	POLE TRAILER	15.00	1,680.00

	Total
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Thank You!

PR #: 1074798
 Date Rcvd: 11-12-18
 Received By: [Signature]
 Scanned Date: 11-18-18
 Processed By: J Roye

10F2



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46373

Invoice

Date	Invoice #
10/31/2018	MIFPUC-3

Bill To:

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	112	BUCKET TRUCK TRACKED	70.00	7,840.00
South	224	DIGGER TRACKED	70.00	15,680.00
South	368	ROPE RIG (PULLER)	55.00	20,240.00
South	112	X100 BLOCKS	2.00	224.00
South	112	45 TON CRANE	145.00	16,240.00
South	224	LOW BOY	38.00	8,512.00
South	224	WIRE CART	20.00	4,480.00
South	224	TRACTOR (SEM)	45.00	10,080.00
South	112	AIR COMPRESSOR	15.00	1,680.00
South	112	HYDROVAC EXCAVATION TRUCK (VAC TRUCK)	165.00	18,480.00
South	112	FLAT BED TRUCK	35.00	3,920.00
South	0	MEALS	18.00	0.00
South	1	FUEL	325.47	325.47
South	0	HOTEL		0.00
Total				\$1,798,601.95

Thank You!

PR #: 674798
 Date Rcvd: 11-12-18
 Received By: JR
 Scanned Date: 11-21-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46373

Invoice

Date	Invoice #
11/12/2018	MIFPUC-4

Bill To
FLORIDA PUBLIC UTILITIES 2825 PENN AVE MARIANNE, FL 32448

PR# 674799

P.O. No.	Terms
MICHAEL	Net 30

7 days 10/28/18 - 11/3/18
Revised 11.27.18

Item	Quantity	Description	Rate	Amount
South	368	HURRICANE MICHAEL WE 11.03.2018		
South	64	GENERAL FOREMAN - OVER TIME	160.21	58,957.28
South	1,488	GENERAL FOREMAN - DOUBLE TIME	208.18	13,323.52
South	240	FOREMAN - OVER TIME	148.21	220,536.48
South	240	FOREMAN - DOUBLE TIME	192.19	46,125.60
South	2,752	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	374,877.44
South	464	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	81,752.16
South	480	EQUIPMENT OPERATOR - OVER TIME	116.87	56,097.60
South	80	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	12,090.40
South	384	LINE TECH C - OVER TIME	110.31	42,435.84
South	64	LINE TECH C - DOUBLE TIME	136.23	8,718.72
South	288	LINE TECH B - OVER TIME	118.24	34,053.12
South	48	LINE TECH B - DOUBLE TIME	152.22	7,306.56
South	1,440	GROUNDMAN - OVER TIME	99.27	142,948.80
South	240	GROUNDMAN - DOUBLE TIME	117.21	28,130.40
South	288	SAFETY - OVER TIME	148.21	42,684.48
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	192	MECHANIC - OVER TIME	116.87	22,432.04
South	32	MECHANIC - DOUBLE TIME	151.13	4,836.16
South	768	APPRENTICE HELPER - OVER TIME	102.25	78,528.00
South	128	APPRENTICE HELPER - DOUBLE TIME	130.74	16,734.72
South	544	REAR PROPERTY MACHINE (BACKYARD MACHINE)	50.00	27,200.00
South	2,896	BUCKET TRUCK UP TO 55'	50.00	144,800.00
South	112	BUCKET TRUCK OVER 65'	63.00	7,280.00
South	880	DIGGER DERRICK UP TO 50'	50.00	44,000.00
South	784	DIGGER DERRICK GREATER THAN 50'	60.00	47,040.00
South	1,008	MECHANIC TRUCK	45.00	45,360.00
South	224	MINI EXCAVATOR	35.00	7,840.00
South	2,112	PICK UP TRUCK	20.00	42,240.00
South	112	POLE TRAILER	15.00	1,680.00

	Total
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Thank You!

Contractor Summary

Test Plan: (A) Using the drop down list, select the vendor. (B) Ensure address agrees to invoice(s). (C) Enter the distance between vendor address to Plant City, FL. (D) Determine if vendor is part of the SEE (see tab A.1 for listing). (E) Determine if other agreements exist. (F) Using the drop down list, select the Incident Base that the vendor was initially assigned. (G) If the contractor includes multiple crews with different timelines, utilize the '+' symbol at the top of columns 'H' and 'K' (if necessary) to unhide the vendor summary. (H) Click the button to populate the second (and third, if necessary) set of tabs for documentation of those expenses. (I) Complete steps (A) through (F).

Vendor #02

Contractor/Company	ARC American Inc	A
SAP Vendor#		
Service Type	Distribution	
Address	311 South Indiana Ave	B
City	Wakarusa	
State/Providence	IN	
Zip	46573	
Country	USA	▼
Distance from FL (In miles)	663	C
Travel Days (500 m/per day)	2	
Member of the SEE		D
Other Agreement/Contract (Y/N)		E
Incident Base		F
Date Secured	10/11/18-11/05/18	
Start Travel	Wakarusa, IN	
Date Arrived	10/12/2018	
Date Released	11/5/2018	
Time Released		
Released To	Wakarusa, IN	
Arrived Home/Utility*	11/5/2018	

*Estimates reasonable arrival time

Tickmark Explanation:

Contractor Summary

Test Plan: (A) Using the drop down list, select the vendor. (B) Ensure address agrees to invoice(s). (C) Enter the distance between vendor address to Plant City, FL. (D) Determine if vendor is part of the SEE (see tab A.1 for listing). (E) Determine if other agreements exist. (F) Using the drop down list, select the Incident Base that the vendor was initially assigned. (G) If the contractor includes multiple crews with different timelines, utilize the '+' symbol at the top of columns 'H' and 'K' (if necessary) to unhide the vendor summary. (H) Click the button to populate the second (and third, if necessary) set of tabs for documentation of those expenses. (I) Complete steps (A) through (F).

	Vendor #1	Vendor #2
Contractor/Company	Chain Electric Company	
SAP Vendor#		
Service Type	Distribution	
Address	1308 WestPine Street	
City	Hattiesburg	Clinton
State/Providence	MS	MS
Zip	39403	
Country	US	US
Distance from FL (in miles)	279	381
Travel Days (500 m/per day)		
Member of the SEE		
Other Agreement/Contract (Y/N)		
Incident Base		
Date Secured	10/10/2018	10/11/2018
Start Travel	10/11/2018	10/11/2018
Date Arrived	10/11/2018	10/11/2018
Date Released	10/30/2018	10/31/2018
Time Released		
Released To	Home	
Arrived Home/Utility*	10/30/2018	10/31/2018

*Estimates reasonable arrival time

Tickmark Explanation: