



REDACTED

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June 26, 2012

VIA HAND DELIVERY

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
Betty Easley Conference Center
2540 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

claim of confidentiality
 notice of intent
 request for confidentiality
 filed by OPC

For DN 04242-12, which
is in locked storage. You must be
authorized to view this DN.-CLK

RECEIVED-FPSC
12 JUN 26 PM 3:30
COMMISSION
CLERK

Re: Docket No. 120007-EI
Requested Revisions to Request for Confidential Classification (Audit No. 12-019-4-1)

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") are Revised Exhibits A, B and C to FPL's Request for Confidential Classification of Materials Provided Pursuant to Audit No. 12-019-4-1 (originally submitted on June 5, 2012). FPL has prepared these revised Exhibits pursuant to a request by the Commission's Staff. FPL has not designated any new information as Confidential.

Revised Exhibit A consists of the confidential documents, and all the information that FPL asserts is entitled to confidential treatment has been highlighted. Revised Exhibit B is an edited version of Revised Exhibit A, in which the information FPL asserts is confidential has been redacted. Revised Exhibit C consists of a justification table in support of FPL's Request for Confidential Classification. Also included in this filing is a compact disc containing FPL's Revised Exhibit C, in Microsoft Excel format.

Please contact me if you or your Staff has any questions regarding this filing.

COM _____
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Enclosures

cc: parties of record, w/out exhibits

Sincerely,

Maria J. Moncada
Attorney for
Florida Power & Light Company

Florida Power & Light Company

700 Universe Boulevard, Juno Beach, FL 33408

DOCUMENT NUMBER DATE

04241 JUN 26 12

FPSC-COMMISSION CLERK

EXHIBIT “A”

**CONFIDENTIAL
FILED UNDER SEPARATE COVER**

EXHIBIT "B"

EDITED VERSION

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COMMISSION CLERK

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FPSC-COMMISSION CLERK

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5/12/11
AUDIT REPORTS
JANUARY - DECEMBER, 2011

CONFIDENTIAL

LIST OF
Title INTERNAL AUDITS

FPSC ENVIRONMENTAL AUDIT
REQUEST NO. 6

A

1.	[REDACTED]	JAN 6, 2011
2.	[REDACTED]	JAN 25, 2011
3.	[REDACTED]	JAN 25, 2011
4.	[REDACTED]	JAN 28, 2011
5.	[REDACTED]	FEB 15, 2011
6.	[REDACTED]	FEB 18, 2011
7.	[REDACTED]	MAR 10, 2011
8.	[REDACTED]	FEB 25, 2010
9.	[REDACTED]	MAR 4, 2011
10.	[REDACTED]	MAR 14, 2011
11.	[REDACTED]	MAR 14, 2011
12.	[REDACTED]	MAR 16, 2011
13.	[REDACTED]	MAR 18, 2011
14.	[REDACTED]	MAR 21, 2011
15.	[REDACTED]	MAR 21, 2011
16.	[REDACTED]	MAR 28, 2011
17.	[REDACTED]	MAR 28, 2011
18.	[REDACTED]	MAR 31, 2011
19.	[REDACTED]	APR 13, 2011
20.	[REDACTED]	APR 15, 2011
21.	[REDACTED]	MAY 12, 2011

Source: DRR # 6

04241 JUN 26 2011

FPSC-COMMISSION CLERK

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22.	[REDACTED]	MAY 12, 2011
23.	[REDACTED]	MAY 13, 2011
24.	[REDACTED]	MAY 17, 2011
25.	[REDACTED]	JUN 6, 2011
26.	[REDACTED]	JUN 16, 2011
27.	[REDACTED]	JUN 24, 2011
28.	[REDACTED]	JUN 27, 2011
29.	[REDACTED]	JUN 30, 2011
30.	[REDACTED]	JUN 30, 2011
31.	[REDACTED]	JULY 7, 2011
32.	[REDACTED]	JULY 12, 2011
33.	[REDACTED]	JULY 14, 2011
34.	[REDACTED]	AUG 12, 2011
35.	[REDACTED]	AUG 23, 2011
36.	[REDACTED]	SEP 9, 2011
37.	[REDACTED]	SEP 19, 2011
38.	[REDACTED]	SEP 26, 2011
39.	[REDACTED]	SEP 26, 2011
40.	[REDACTED]	SEP 26, 2011
41.	[REDACTED]	SEP 26, 2011
42.	[REDACTED]	SEP 27, 2011
43.	[REDACTED]	SEP 29, 2011

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44.	[REDACTED]	SEP 30, 2011
45.	[REDACTED]	OCT 20, 2011
46.	[REDACTED]	OCT 21, 2011
47.	[REDACTED]	OCT 19, 2011
48.	[REDACTED]	OCT 31, 2011
49.	[REDACTED]	NOV 2, 2011
50.	[REDACTED]	NOV 7, 2011
51.	[REDACTED]	NOV 22, 2011
52.	[REDACTED]	DEC 5, 2011
53.	[REDACTED]	DEC 8, 2011
54.	[REDACTED]	DEC 8, 2011
55.	[REDACTED]	DEC 13, 2011
56.	[REDACTED]	DEC 14, 2011
57.	[REDACTED]	DEC 15, 2011
58.	[REDACTED]	DEC 15, 2011
59.	[REDACTED]	DEC 1, 2011
60.	[REDACTED]	DEC 16, 2011

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Item Number	Proj Conversion W/O #	PO #	Main Location	Description	Status	Total Charges	In Service Date
1	02140-070-0829-008	600000047293	Desoto - Solar	De Soto Site Misc Capital Tools	posted to CPR	5,432.98	4/13/2011
	01993-070-0829-008	600000042856	Desoto - Solar	De Soto Site Advsn Bldg Security Sys	posted to CPR	41,668.70	5/11/2011
	09698-070-0829-007	PO00006635757	Desoto - Solar	Desoto Solar Plant Building	posted to CPR	-359,495.07	5/11/2011
	02120-070-0829-008	6000000906029	Desoto - Solar	Furniture & Equip for New Admin Bld	posted to CPR	4,064.17	5/26/2011
	N/A - Post Conversion	PO0000105636	Desoto - Solar	851.7758 CIRCUIT BREAKER, PDD	open	24,750.15	
N/A - Post Conversion	PO0000105974	Desoto - Solar	189.77% PORTABLE EQUIPMENT, PDD	open	20,952.00		
			Desoto - Solar Total			966,844.08	
2	08784-070-0848-007	60000007287	Martin - Solar	Martin Solar Vehicles & Misc Equip	in service		3/7/2011
	02038-070-0848-008	600000353839	Martin - Solar	MARTIN SOLAR-HTF PUMP ASSEMBLY	in service		7/28/2011
	N/A - Post Conversion	600000105833	Martin - Solar	PMN SOLAR CTR ROAD ASPHALT INSTALL	in service	102,491.65	11/30/2011
3	01355-070-0848-008	PO0000018083	Martin - Solar	Martin Solar Operations Building	in service		1/23/2012
	N/A - Post Conversion	600000106845	Martin - Solar	PMN SOLAR CTR ABOVE PWR DISTR INSTAL	open	0	
	N/A - Post Conversion	PO00002109493	Martin - Solar	Cold Exhaust Piping Addition	open	131,897.62	
	02392-070-0852-008	600000050783	Martin UB	PMNS BOP CNTL SYSTEM-MULTI-NETWORK	in service	118,964.73	5/9/2011
				Martin - Solar Total		1,792,980.58	
	021A5-070-0834-008	600000047293	Space Coast - Solar	Space Coast Site Misc Capital Tools	posted to CPR		3/28/2011
			Space Coast - Solar Total			2,774,430.13	
			Grand Total				
2012 Work Orders							
	2012 WO	6000001088306	Martin - Solar	PMN MARTIN SOLAR MIRROR TUBES REPL	open	95,611.19	
	2012 WO	PO0000108564	Martin - Solar	MSEC Feedwater Recirculation	open	0	
	2012 WO	PO00001088585	Martin - Solar	MSEC HTF Protection and Containment	open	0	
	2012 WO	PO00001088586	Martin - Solar	MSEC Road Paving	open	0	
	2012 WO	PO00001087724	Martin - Solar	MSEC Auxiliary Sky Vents	open	0	

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Source: DRL#8, source documentation ON DRL#9

Florida Power & Light
Environmental Cost Recovery Clause
DR# 120007-EL, ACN 12-019-4-1
TYE 12/21/2010
Title: SAMPLE DE SOLAR PROJ.

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A B

1		Vendor: [REDACTED] LEED Portion of P.O. [REDACTED] Purchase Order 4500539251- LEEDS Certification: Provide all of the documentation, calculations, and certification for a USGBC LEED gold certification for the project. Supplier is to provide architectural, civil, structural, mechanical, electrical, and plumbing engineering professional design disciplines.						
2								
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5	\$ [REDACTED]				X	X	X	X
6	\$ 22,636.57				X	X	X	X
7	\$ 203,729.08	same as 1			X	X	X	X
8	\$ [REDACTED]	same as item #4 LEED Certification	Traced to Purchase Order, Invoice, and Labor Rate Schedule, Employee Expense Reports		X	X	X	X
9	\$ 146,987.65	same as 1			X	X	X	X
10	\$ [REDACTED]	same as item #4 LEED Certification			X	X	X	X
11	\$ [REDACTED]	same as item #4 LEED Certification			X	X	X	X
12	\$ [REDACTED]	Installed a 24 Fiber Optic single mode fiber from trailer to new visitor center.			X	X	X	X
TOTAL	\$ 782,923.44	out of a total of \$859,496.07						

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Pg 4

SAMPLE PCC OM JAN-JUNE 2011

Florida Power & Light
Environmental Cost Recovery Clause
Dkt# 120007-EJ, ACN 12-019-4-1
TYE 12/31/2010

COMPANY: FPL
TITLE: SAMPLE OF PCC O & M JAN-JUNE 2011
PERIOD: TYE 12/31/2011
DATE: 15-May-12
AUDITOR: GABRIELA LEON

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5/14/12

CONFIDENTIAL

Title: SAMPLE OF PCC OM

SAMPLE OF CHARGES PCC OM JAN - JUNE

A	B	C	D	E	F	G	H	I	J	K	L
DATE	INVO	SA	SA	EA	PROF	NO	LOC	LOC	TYPE	AMOUNT	DESCRIPTION

												ATTRIBUTES				
												1	2	3	4	
1	201104	51480	PCCMAN	82000	0682	193	D	9180	8	3	[Redacted]	X	X	X	X	10
2	201105	51450	PCCMAN	82000	0682	04	D	9180	8	5	Environmental Consulting Materials: Aerial Surveys	X	X	X	X	11
3	201101	52350	PCCMAN	82000	0680	93	D	9190	8	9	[Redacted]	X	X	X	X	12 13 14 15 16
4	201103	51450	PCCMAN	82000	0682	193	D	9180	8	7	[Redacted]	X	X	X	X	17 18 19 20 21 22
5	201106	51450	PCCMAN	82000	0682	193	D	9180	8	8	[Redacted]	X	X	X	X	23 24 25 26 27 28 29 30 31

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5/16/12

Source: FILE TO CHOOSE SAMPLE provided in ORR # 13, source documentation for sample provided in ORR # 15

SAMPLE PCC QM JAN-JUNE 2011

COMPANY: FPL
 TITLE: SAMPLE OF PCC O & M JAN-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 15-May-12
 AUDITOR: GABRIELA LEON

SAMPLE OF CHARGES PCC QM JAN - JUNE

	A	B	C	D	E	F	G	H	I	J	K	L	ATTRIBUTES				
													1	2	3	4	
6	201101	62450	PCCMAN	62000	0650	63		0	9130	B			X	X	X	X	
DESCRIPTION																	
[REDACTED] was a fuel service provider contracted through 440001084 to provide fuel to the manatee employment heating system circulating water heat exchanger that was rented through [REDACTED] this item is for [REDACTED]																	
7	201101	62450	PCCMAN	62000	0650	63		0	9130	B			X	X	X	X	
DESCRIPTION																	
Credit Fuel was a fuel service provider contracted through 440001084 to provide fuel to the manatee employment heating system circulating water heat exchanger that was rented through Carrier Rental Systems, this item is for [REDACTED]																	
8	201101	61450	PCCMAN	62000	0662	63		0	9130	B			X	X	X	X	
DESCRIPTION																	
Carrier Rental Systems Inc. was the service provider who was contracted for the rental of a manatee employment heating system circulating water heater exchanger and hot water boiler with associated ancillary equipment to provide heater water to satisfy the manatee protection program plan condition of the Cape Canaveral Plant Industrial Waste Water Facility permit. The equipment is required to augment the heating system that existed under severe cold weather conditions. Items #1, #2, and #10 and #11 are [REDACTED] Item #3 is [REDACTED]																	
9	201101	61450	PCCMAN	62000	0662	63		0	9130	B			X	X	X	X	
DESCRIPTION																	
[REDACTED] was a fuel service provider contracted through 440001084 to provide fuel to the manatee employment heating system circulating water heater exchanger and hot water boiler with associated ancillary equipment to provide heater water to satisfy the manatee protection program plan condition of the Cape Canaveral Plant Industrial Waste Water Facility permit. The equipment is required to augment the heating system that existed under severe cold weather conditions. Items #1, #2, and #10 and #11 are [REDACTED] Item #3 is [REDACTED]																	

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SAMPLE PCC OM JAN-JUNE 2011

COMPANY: FPL
 TITLE: SAMPLe OF PCC O & M JAN-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 18-May-12
 AUDITOR: GABRIELA LEON

SAMPLE OF CHARGES PCC OM JAN - JUNE

	A	B	C	D	E	F	G	H	I	J	K	L	DESCRIPTION	ATTRIBUTES			
														1	2	3	4
10	201102	51450	PCCMAN	02000	0652	03	0	9130	0	\$			[REDACTED] was the service provider who was contracted for the rental of a marine employment heating system circulating water heater exchanger and hot water boiler with associated auxiliary equipment to provide heater water to satisfy the marine protection program plan condition of the Cape Canaveral Plant Industrial Waster Water Facility permit. The equipment is required to augment the heating system that existed under severe cold weather conditions. Items #1, #2, and #10 and #11 are [REDACTED]. Item #3 was the [REDACTED].	X	X	X	X
11	201108	51450	PCCMAN	02000	0652	03	0	9130	0	\$			[REDACTED] was the service provider who was contracted for the rental of a marine employment heating system circulating water heater exchanger and hot water boiler with associated auxiliary equipment to provide heater water to satisfy the marine protection program plan condition of the Cape Canaveral Plant Industrial Waster Water Facility permit. The equipment is required to augment the heating system that existed under severe cold weather conditions. Items #1, #2, and #10 and #11 are [REDACTED]. Item #3 was the [REDACTED].	X	X	X	X
12	201108	65000	PCCMAN	02000	0652	03	0	9130	0	\$			[REDACTED] purchase order 4200683451, provides a supplemental heating source for the marine area at Cape Canaveral Energy Center through a lease agreement. It is utilized when the ambient water temperature has fallen below 64 degrees Fahrenheit, as measured at the plant intake. JV entry #679, dated June 30, 2011 for the amount of [REDACTED] was in account for the installation of the supplemental heating source equipment. The work was performed and installed in the month of June of 2011, but the invoice had not been received until July 14, 2011. In order to avoid a Sarbanes Oxley Compliance violation the amount was accrued in June of 2011, which is when services were rendered.	X	X	X	X
													\$397,190.54				

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Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120007-EI, ACN 12-019-4-1
 TYE 12/31/2011

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SAMPLE PCC CAPITAL JULY-DEC

A **B** **C** **D** **E** **J**
 CONFIDENTIAL
 Cost element

Title SAMPLE PCC JULY-DEC

Order	CO object name	BusA Elem.	Cost element name	Name	Per Year	Partner object	Purch.Doc.	Offset acct name	RefDocNo	Offset account name	Cost element descr.		
1	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	10/6/2011	[REDACTED]	010 2011	2000041184	GR/IR Clearing	5000245725	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	1 2
2	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	8/28/2011	[REDACTED]	010 2011	4500589809	GR/IR Clearing	5000234275	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	3 4
3	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	System	CCEC Manatee Heating	007 2011	2000037301	GR/IR Clearing	5000120989	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	5 6
4	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	[REDACTED] - 10/10/2011	[REDACTED]	010 2011	2000044586	GR/IR Clearing	5000234278	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	7
5	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	[REDACTED]	BCA 64525	011 2011	4500678761	GR/IR Clearing	5000278909	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	8
6	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	[REDACTED] - 10/10/2011	[REDACTED]	010 2011	2000044584	GR/IR Clearing	6000234277	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	9
7	G00000356705	PCC Manatee Heating System Mod A08	5750700	Out Serv-Othr	8/28/2011	[REDACTED]	009 2011	2000041184	GR/IR Clearing	5000198420	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	10 11

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SOURCE: ORR 13, source/documentation provided in ORR#15

SAMPLE PCC CAPITAL JULY-DEC

A Order	B CO object name	C D BusA Elem.	E Cost element name	J Name	Per Year	Partner object	Purch.Doc.	Offset acct name	RefDocNo	Offset account name	Cost element descr.	
8	G00000366705 PCC Maratoo Heating System Mod A08	5750700	Out.Serv-Other	[REDACTED] 10/3/2011	019 2011		2000041184	GR/IR Clearing	5000246710	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES Other	1 2
9	G00000366705 PCC Maratoo Heating System Mod A08	5750700	Out.Serv-Other	[REDACTED] 8/15/2011	009 2011		2000041184	GR/IR Clearing	5000101464	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES Other	3 4

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SAMPLE PCC CAPITAL JULY-DEC

A	B	C	D	E	F	G	H	ATTRIBUTES					
Order	CO object name	User Name	D/C	DocTyp	Val.in rep.cur.	Doc. Date							
1	G00000356705	PCC Manatee Heating System Mod	EXH0MLY	D	WE	\$ [REDACTED]	10/20/2011	In order to save the heat generated by the manatee heating system and establish a boundary for the heater water, it was determined that the manatee refuge area would require a sheet pile wall. The current waterway at the time was too vast of an area to keep efficiently heated at the Conditions of Certification required temperature at or above 88 degrees Fahrenheit. [REDACTED] was contracted to install the sheet pile wall. Invoice for [REDACTED] was paid for the addition of finger pliers to access the flush gates.	X	X	X	X	1
								In accordance with the Conditions of Certification under Biological Monitoring, "As one person should be designated as a manatee observer when in-water work is being performed," [REDACTED] was contracted through Purchase Order 4500569809 for manatee monitoring and condition assessment services. This invoice is for the time and expenses incurred by the contracted manatee observers during the time of the construction of the sheet pile wall.					2
2	G00000356705	PCC Manatee Heating System Mod	EXH0MLY	D	WE	\$ [REDACTED]	10/13/2011	[REDACTED] was contracted through PO 2000037301 to provide structural professional engineering services associated with the design of a sheet pile wall system that divided the manatee refuge area into two sections, providing approximately 35,000 square feet of area for the manatee heating section and the remaining area for the plant cooling water intake. The [REDACTED] was for the costs associated with said services, i.e. study, construction drawings and geotechnical report.	X	X	X	X	3
3	G00000356705	PCC Manatee Heating System Mod	ZZZ0SRM	D	WE	\$ [REDACTED]	07/21/2011	[REDACTED] was contracted through PO 2000044566 to construct a concrete pad 50ft X 50ft to stage the supplemental manatee heating system boiler, provided by [REDACTED]. This invoice is for the costs incurred to perform this work which consisted of supervision, labor, equipment, consumables and materials.	X	X	X	X	4
4	G00000356705	PCC Manatee Heating System Mod	EXH0MLY	D	WE	\$ [REDACTED]	10/13/2011	[REDACTED] was contracted through PO 4500678761 to install a gas meter and service line to serve the total equipment load of the supplemental heating system boiler. This invoice was for costs incurred for said installation.	X	X	X	X	5
5	G00000356705	PCC Manatee Heating System Mod	DGD0MNW	D	WE	\$ [REDACTED]	11/09/2011	same as Item 4	X	X	X	X	6
6	G00000356705	PCC Manatee Heating System Mod	EXH0MLY	D	WE	\$ [REDACTED]	10/13/2011	Interim Warm Water Refuge Area- Sheet Pile Installation August 2, 2011- Sept. 28, 2011. This is a complete project price for the material, equipment, and labor to install 710' of MI 625 series x 30' sheet pile in 14' of water at the Cocoa, FL plant. This bid includes the whaler and gates specified in the plan provided by MK Structural. Final payment	X	X	X	X	7
7	G00000356705	PCC Manatee Heating System Mod	ZZZ0SRM	D	WE	\$ [REDACTED]	09/16/2011		X	X	X	X	8

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SAMPLE PCC CAPITAL JULY-DEC

A	B	C	D	E	F	G	H	ATTRIBUTES					
Order	CO object name	User Name	D/C	DocTyp	Val.In rep.cur.	Doc. Date							
8	G00000356705 PCC Manatee Heating System Mod EXH0MLY	D		WE	\$ [REDACTED]	10/20/2011	Same as above [REDACTED]	X	X	X	X		
							[REDACTED] was contracted to install the sheet pile. As outlined in the purchase order the following milestone payments supported this construction project. Invoice for [REDACTED] was for the mobilization of barges and equipment to the jobsite and payment upon certified notification from Crane Materials International (CMI) that the special order material has been manufactured and is ready for shipment. Item 7 above for [REDACTED] when 350' of the sheetpile was installed, and Item 8 above also for [REDACTED] price when the job was complete.						
9	G00000356705 PCC Manatee Heating System Mod ZZZ0SRM	D		WE	\$ [REDACTED] \$ 480,833.95	08/19/2011		X	X	X	X		

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CONFIDENTIAL

SAMPLE PCC OM JULY-DEC

A	B	C	D	E	F							
Order	CO objectname	BusA	Cost Elem.	Cost element name	Name	Per	Year	Partner object	Purch. Doc.	Offset acct name	RefNo	RefNo
1	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED]	008	2011	4500682210	GR/R Clearing	5000	08426	1
2	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED] CCEC	008	2011	4500682197	GR/R Clearing	5000	07601	2
3	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED] 8/28/2011	010	2011	4500682210	GR/R Clearing	5000	57087	3
4	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED] 9/16-10/16/2011	008	2011	4500682451	GR/R Clearing	5000	01876	4
5	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED] 10/3/2011	010	2011	4500682451	GR/R Clearing	5000	25482	5
6	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED] 11/1/11	011	2011	4500682451	GR/R Clearing	5000	88527	6
7	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out serv-Othr	[REDACTED] 12/17/11-1/18/12	012	2011	4500682451	GR/R Clearing	5000	25243	7
8	PCC MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	Move dollars to correct internal order number	008	2011		Out Serv-Othr	5000	30561	

Florida Power & Light
 Environmental Cost Recovery Clause
 Dk# 120007-El, ACN 12-019-4-1
 TYE 12/31/2010
 Title SAMPLE O&M JULY-DEC

1/16/12
 5/14/12
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SOURCE: DRR # 13, # 15

1/6/2
3

SAMPLE PCC OM JULY-DEC

A	B	C	D	E	F	G	H	I	J	ATTRIBUTES	
Order	CO object name	Offset account name	Cost element descr.	User Name	D/C	DocType	Val.in rep.curr.	Doc. Date			
1	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	ZZZSRM	D	WE		08/18/2011	the intake bay. The electric immersion heaters are the primary heating source of the intake bay water. Purchase Order 460055210 was established to provide the services required to remove, inspect, repair, supply, re-install and commission the electric heater for the Manatee Protection Water Heating System. This was a progress payment due at first assembly after inspection of the heaters. Item #3 for was the final invoice after the re-install and commission of the heaters.	X X X X	10
2	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	ZZZSRM	D	WE		08/30/2011	In accordance with the Conditions of Certification IV A.3, II, "Biological monitoring shall at a minimum be conducted through aerial surveys and telemetry tagged piscivores." is a vendor who provides aerial surveys of the manatee refuge area. This change was for surveys, salaries, and expenses incurred during the manatee winter season.	X X X X	11
3	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		10/27/2011	SEE ITEM 1.	X X X X	12
4	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	ZZZSRM	D	WE		09/18/2011	It is noted with the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X	13
6	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		10/28/2011	It is noted with the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X	14
6	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		11/15/2011	It is noted with the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X	15
7	PCC MANATEE HEATING SYSTEM MAINT & MONIT	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		12/09/2011	It is noted with the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X	16
8	PCC MANATEE HEATING SYSTEM MAINT & MONIT	OUTSIDE SERVICES: Other	OUTSIDE SERVICES: Other	DATOTBU	D	SA	\$256,416.74	08/22/2011	The charges were increased from the Florida Fish and Wildlife Commission for the Manatee Telemetry Monitoring.	X X X X	17

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Source: DZR 13, DZR #45

6/1/13
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Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120007-EI, ACN 12-019-4-1
 TYE 12/31/2010

Handwritten: 5/14/12 5/18/12

Title **SAMPLE PRV O & M JAN-JUNE**

Date	SRG	SA	EA	TEAC	From ER	From WO	From BOB	To ER	To WO	Total	DC	ED	Amount	Quantity	SP	SEC	NEW	DESCRIPTION
A	B	C	D	E	F	G	H	I	J	K	L	M	N	N1	O	P	Q	
201101	51450	PRVMAN	02000	0862	93	2775	904	0	0	904.0	0	0	\$ [REDACTED]	1.0			510419	[REDACTED]
201103	51450	PRVMAN	02000	0876	93	2775	904	0	0	904.0	0	0	\$ [REDACTED]	30.0			510419	[REDACTED]
201103	51450	PRVMAN	02000	0862	93	2775	904	0	0	904.0	0	0	\$ [REDACTED]	1.0			510419	[REDACTED]
201103	51450	PRVMAN	02000	0862	93	2775	904	0	0	904.0	0	0	\$ [REDACTED]	1.0			510419	[REDACTED]
201103	51450	PRVMAN	02000	0862	93	2775	904	0	0	904.0	0	0	\$ [REDACTED]	1.0			510419	[REDACTED]
													\$ 14,066.50					

SOURCE: DRR 13, SOURCE DOCUMENTATION PROVIDED IN DRR

618

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16-22
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REFER	W/BRC	REF1	REF2	REF3	REF4	AUDIT1	AUDIT2	AUDIT3	AUDIT4	FISC	ACPLANT	SD	COMPST	PROIBUCS	ER	COMPO	ASBETX	USER
1	SA01	080400	[REDACTED]	214482451	000000001	0010	BCH- 4801098	DOC- 8000022818	POB- 4800448887	SLD-WF- BATCH	518418	0	0.2778	88	000	00	00	
2	SA01	080400	[REDACTED]	380150280	000000001	0001	BCH- 4801098	DOC- 8000032823	POB- 3000158247	SLD- EPROCUM	IM	518418	0	0.2778	88	000	00	00
3	SA01	080400	[REDACTED]	214482451	000000001	0010	BCH- 4801119	DOC- 8000087881	POB- 4800658090	SLD-WF- BATCH	518419	0	0.2778	88	000	00	00	
4	SA01	080400	[REDACTED]	81401081	000000001	0010	BCH- 4801157	DOC- 8000088387	POB- 4800620025	SLD-WF- BATCH	518418	0	0.2778	88	000	00	00	
5	SA01	080400	[REDACTED]	81401081	000000001	0010	BCH- 4801161	DOC- 8000092078	POB- 4800842025	SLD-WF- BATCH	518419	0	0.2778	88	000	00	00	

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DCS Locker Post Position Stamp

DESCRIPTION

ATTRIBUTES

1	804	<p>Project tasks include daily observation and evaluation of monitors at the RBEC, including health assessments specifically selected for indicators and pre-indicators of cold stress. [redacted] selected to conduct this work.</p> <p>[redacted] furnished consulting services through PO 4500446687 to FPL's Environmental Services Department on monitor protection and behavior related to the conversion project at PRV. [redacted] reviews the reports and analysis provided by GES team, provides comments on those reports to FPL and [redacted], and integrates the monitor observer reports into 4h serial report from FPL that is provided in compliance with the Conditions of Certification. This activity item is for the time and expense costs incurred related to services provided by said vendor for the month of December in 07-Jan-11 2011.</p>	X	X	X	X
2	804	<p>[redacted] is a supplier of various materials and equipment. The [redacted] was purchased through this invoice for the implementation of the monitor heating system's electrical components of the load center. 01-Mar-11 center.</p>	X	X	X	X
3	804	<p>[redacted] furnished consulting services through PO 4500430028 to FPL's Environmental Services Department on monitor protection and behavior related to the conversion project at PRV. [redacted] was a primary observer during these serial surveys. He was responsible for conducting surveys, as well as for prompt post-survey reporting of results. This invoice was for the time and expense costs incurred related to services provided by said vendor for the month of April in 2011. 02-Apr-11</p>	X	X	X	X
4	804	<p>Rivers Beach Energy Center Conversion/Heating System Monitoring, Thermal Assessment, Modeling Assessment, Thermal Monitoring Configuration, Data Analysis/Reporting, Contingency modification. For services rendered through 5/1/2011. 07-Jan-11</p>	X	X	X	X
5	804	<p>Rivers Beach Energy Center Conversion/Heating System Monitoring, Thermal Assessment, Modeling Assessment, Thermal Monitoring Configuration, Data Analysis/Reporting, Contingency modification. For services rendered through 6/28/2011. 10-Jun-11</p>	X	X	X	X

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SAMPLE OF PRV OM JULY-DEC 2011

Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120007-EI, ACN 12-019-4-1
 TYE 12/31/2010

Handwritten: 5/14/12

Title SAMPLE OF PRV 7/12-12/12

Handwritten: A B C D E F

Order	CO object name	BusA	Cost Elem	Cost element name	Name	Per	Year	Partner object	Purch.Dom	Offset acct name	RefDocNo	Offset account name
1	PRV MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	[REDACTED] 11/10/2011	011	2011		2000060729	GR/R Clearing	6006257724	GOODS RECEIPT/INVOICE RECEIPT
2	PRV MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	321 12/20/11 PRV	012	2011		4500653037	GR/R Clearing	6000342422	GOODS RECEIPT/INVOICE RECEIPT
3	PRV MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	400174031 11/7/11 - Credit 8000	012	2011		2000060061	GR/R Clearing	6000328476	GOODS RECEIPT/INVOICE RECEIPT
4	PRV MANATEE HEATING SYSTEM MAINT & MONIT	A08	5750700	Out Serv-Othr	307848 12/11/11 PRV	012	2011		4500542028	GR/R Clearing	6000328048	GOODS RECEIPT/INVOICE RECEIPT

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 source DRR #19 (source documentation)

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SAMPLE OF PRV OM JULY-DEC 2011

A	B	C	D	E	F	G	
Cost element descr.	User Name	D/C	DocTyp	Val.In	Doc. Date	DESCRIPTION	ATTRIBUTES
1. OUTSIDE SERVICES: Other	EXH0M4Y	D	WE		11/16/2011	PO 2000050729: The Manatee Heating System Installation Project is required pursuant to PRV's Manatee Protection Plant (MPP) as part of the State Industrial Wastewater Facility Permit, issued by FDEP for the PRV on February 10, 2004. An existing pump on the manatee heating system had failed in October of 2011 and [redacted] services was acquired through PO 2000050729 for the rebuild of said pump.	X X X X
2. OUTSIDE SERVICES: Other	BAE00FF	D	WE		12/20/2011	PO 4500650037: In accordance with the Conditions of Certification, Supplier will provide experienced FWC and FDEP. Project tasks will include the daily observation and evaluation of monitors at the RBEC, including health assessments specifically targeted for indicators and pre-indicators of cold stress. [redacted] was selected to conduct this work and their services were acquired through PO 4500650037. This invoice was for the said monitoring services during the period of [redacted]	X X X X
3. OUTSIDE SERVICES: Other	BAE00FF	D	WE		12/12/2011	PO 2000050931: In accordance with PRV's Conditions of Certification, the trigger temperature shall be set at 65 degrees Fahrenheit, during the period that the interior heating system is required. The interior heating system shall be maintained and operated to achieve this result, in accordance with best management practices, (BMP) established by Licensee, unless otherwise authorized by FWC and USFWS, or unless the safety or reliability of the electric power system would be compromised. [redacted] services and materials was acquired through PO 2000050931 for the installation of the temperature probes fused to the piping of the manatee heating system to monitor said water temperature. The sample item was of [redacted]	X X X X
4. OUTSIDE SERVICES: Other	BAE00FF	D	WE		12/12/2011	PO 4500542025 was to provide environmental monitoring for the operation of the interior heating system during the conversion of the RBEC. This service included the extraction of data from the temperature monitoring stations into a web-based reporting system as well as finalized annual reporting to the FDEP Ring Office and FWC on behalf of EPI. The sample was for said professional services rendered through [redacted]	X X X X

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CONFIDENTIAL

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

A	B	C	D					
Item	Account	Amount						
Items 1-10, program of cash vouchers (-25,000 to 26,000); program fpsc072:entl								
1	508.089	\$	[REDACTED]	Manatee Oil Terminal has purchased oil spill response boom reels that can have 500' of oil containment boom installed. These reels provide for quick deployment of this boom when placed at the water's edge and pulled out by a boat already in the water. This purchase order to [REDACTED] was issued to add a support platform under the reel that makes it movable by forklift. The oil pollution act of 1990 (OPA90) requires that subject facilities have the ability to timely respond to an oil spill. The Manatee Oil Terminal is a facility subject to the OPA90 requirements. Verified work on the invoice with the Purchase Order #4500873610. Invoice: Fabricate and install mobile support platform for oil spill reel	X	X	X	X
2	512.039	\$	[REDACTED]	THIS CANCELS WITH ITEM #5	X	X	X	X
3	529.429	\$	[REDACTED]	Provide Edge card wireless service for substations Traced to Purchase Order.	X	X	X	X
4	549.379	\$	[REDACTED]	[REDACTED] s for emptying and cleaning port-a-jon and holding tank for bathroom facilities associated with Operations personnel temporary trailer. This service is no longer required after completion of the Operations Administration Building. Total Pest Control invoice is for insecticide treatments inside and outside of Operations Administration Building every other month. Both these services were required to support Operations and Maintenance Activities for DeSoto Solar Site. Commercial Pest Control	X	X	X	X
5	553.039	\$	[REDACTED]	THIS CANCELS WITH ITEM #2.	X	X	X	X
8	553.379	\$	[REDACTED]	[REDACTED] invoice is for emptying and cleaning port-a-jon and holding tank for bathroom facilities associated with Operations personnel temporary trailer. This service is no longer required after completion of the Operations Administration Building. Total Pest Control invoice is for insecticide treatments inside and	X	X	X	X

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43-7p1

SOURCE: DRR #2

WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

A	B	C	D						
			outside of Operations Administration Building						
			every other month. Both these services were required to						
			support Operations and Maintenance Activities for DeSoto						
			Solar Site.						
			Per invoice: Port a Jon [REDACTED] holding tank [REDACTED] holding tank cleanings [REDACTED]	X	X	X	X		
7	553,399	\$ [REDACTED]	Vendor: [REDACTED]	X	X	X	X		
			Gear head, stem nut, packing set and labor.						
			Traced the quantity and amount to the Purchase Order #4500686489						
			The labor rate was also traced to the Purchase Order.						
8	553,399	\$ [REDACTED]	Project 39: The Martin Next Generation Solar Energy Center (Martin Solar) Project is a zero greenhouse gas emitting generation project	X	X	X	X		
			which on August 4, 2008, the Commission found in order						
			PSC-08-0491-PAA-EL to be eligible for recovery through the ECRC						
			pursuant to House Bill 7135. The vendors provided materials and services						
			under the Martin Solar Project to maintain and operate the 75 MW solar						
			thermal steam generating facility.						
			Martin Plant Spill Support						
9	554,389	\$ [REDACTED]	The invoice is for [REDACTED] to perform inspection and maintenance	X	X	X	X		
			of the 125 VDC battery system at Space Coast Solar Site. The battery system						
			is used to power breaker controls, protective relaying, and computer systems						
			associated with the solar site. The inspections and maintenance is recommended						
			by the equipment manufacturer and is required to ensure safe and reliable						
			operation of the battery system and Space Coast Site.						
			Per invoice: Perform Battery Maintenance						
			Traced to invoice and purchase order.						
10	570,199	\$ [REDACTED]	Charge for the delivery of 1 pallet space of spill clean-up material related to an	X	X	X	X		
		\$ 21,470.91	environmental clean-up at the Ringling Sub and was sourced out of the Venice						
			Transmission storeroom.						
Items 11-118, program of cash vouchers over 25,000.01 and under 25,000									
11	508,228	\$ [REDACTED]	This C & A is associated with correcting an invoice processing error. The work was	X	X	X	X		
			associated with an overhaul of a Manatee Terminal Main Oil Pump to the ECRC						
			pipeline integrity account (6888). This expense is not a clause related expense.						

43-7R2

WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

A	B	C					
12	553.399		Project #39 The Martin Next Generation Solar Energy Center (Martin Solar) project is a zero greenhouse gas emitting renewable generation project which on August 4, 2008, the commission found in order number PSC-08-0491-PAA-EI, to be eligible for recovery through the ECRC pursuant to House Bill 7135. The vendors provided materials and services, under the Martin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.	X	X	X	X
			Journal entry- Reclassification of charges for the Martin Solar Energy Center original construction to the heat exchanger, preheater bypass, and valve work.				
			debit				
			account 107.100 \$32,846.17				
			account 553.399			\$32,846.17	
13	553.399		Project #39 The Martin Next Generation Solar Energy Center (Martin Solar) project is a zero greenhouse gas emitting renewable generation project which on August 4, 2008, the commission found in order number PSC-08-0491-PAA-EI, to be eligible for recovery through the ECRC pursuant to House Bill 7135. The vendors provided materials and services, under the Martin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.	X	X	X	X
			Journal entry- Reclassification of charges for the Martin Solar Energy Center original construction to the heat exchanger, preheater bypass, and valve work.				
			debit				
			account 107.100 \$27,476.97				
			account 553.399			\$27,476.97	
14	549.279		In order to comply with the Consumptive Use Permit, both ground water and surface water from the Sanford Plant Cooling Pond are used as sources of water to the RO System. Surface water which is of lower quality than groundwater, requires pretreatment prior to the RO process. The purpose of the pretreatment is to remove solids, harness and organics from the surface water. Without pretreatment the impurities would foul the RO membranes and cause premature failure of the system. In order to support the requirement a spreadsheet was developed to determine percentage of water used each month based on gallonage plus total surface rate then expensed to the	X	X	X	X

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COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

A B

			ECRC Clause.						1
			Invoice- pretreatment costs of surface water - Vendor						2
			Traced to Invoice and Purchase Order						3
15	549,279	\$	same as 14	X	X	X	X		4
16	529,429	\$	Vendor is under contract to conduct the groundwater and surface water analysis. FPL is required by several agencies to sample for a numerous parameters as a part of the Turkey Point Uprate Site Certification, Conditions of Certification. Traced to invoice. Per Purchase Order #4500569831 Sample, pick-up and bulk density soil and leaf sample analysis consistent with with proposal.	X	X	X	X		5
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17	506,239	\$	Items related to the two which were installed in Dec. 2010 to install the Oil Water Separator. The pumps pump oily water for the Fuel Oil Tank Containment area and the waste water basin. These pumps are necessary to allow proper functioning of the oil water separator. Per invoice: onyx valve, netsch memo progressing cavity pump with base and gear motor. Traced to Purchase Order	X	X	X	X		16
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18	512,249	\$	This invoice is for supply and installation of fabric and metal expansion joints. Maintenance and repair of the expansion joints is required so that the Reburn system and Boiler continue to operate reliably, efficiently and meet emission reductions. Per invoice: Rectangular belts with bars, fasteners and install	X	X	X	X		24
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									29
19	549,279	\$	same as 14	X	X	X	X		30
									31
20	549,279	\$	same as 14	X	X	X	X		32
									33
21	549,279	\$	same as 14	X	X	X	X		34
									35
22	513,419	\$	Due to the specific and continuing legal requirement for FPL to endeavor to provide a warm water refuge for the endangered manatee at Cape Canaveral, FPL undertook the design, engineering, purchasing, and installation of a temporary manatee heating system pursuant to FPL Plant Cape Canaveral's Manatee Protection Plan (MPP), as	X	X	X	X		36
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Pg

WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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			part of the State Industrial Wastewater Facility Permit Number. In order to comply with the MPP, FPL installed a temporary manatee heating system. The system included a 30-million British thermal unit per hour electric heater system and two supplemental fuel fired boilers. The invoices include monthly rental charges for one of the supplemental fuel fired boilers, diesel fuel costs associated with both supplemental fuel fired boilers, and initial installation costs associated with the supplemental fuel fired boilers. All five invoices support the ability to provide warm water as required by the MPP. Traced to Invoice.							1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
23	670,199	\$	Vendor: ██████████ Work performed at St. Lucie Nuclear Power Plant - Leak repair Verified to Contract. Traced to Purchase Order	X	X	X	X			
24	592,199	\$	Vendor: ██████████ Regasket of unit 49-1307 at Miramar. This invoice includes the oil processing, rebuilding of 2 pumps and installation of these pumps. Per Waukesha the pumps made available for replacement were incorrect. Due to this the original pumps had to be rebuilt and installed post regasket processing.	X	X	X	X			
25	570,199	\$	██████████ Work performed at New River Substation Tx 49-0833 Starke, Fl completed on 2/14/11. Traced to Contract and Purchase Order	X	X	X	X			
26	582,199	\$	Work performed at Conservation Substation, 11101 West Commercial Blvd, Tamarac, FL 49-2497 regasket of unit 49-2497.	X	X	X	X			
27	529,349	\$	30,210.00 Provide diving services at FPL's St. Lucie Nuclear Plant. Per Purchase Order.	X	X	X	X			
28	506,229	\$	This invoice is partial payment to ██████████ Pipeline in-line inspection services associated with Manatee's 14-mile, 16" diameter pipeline from Manatee.	X	X	X	X			

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16

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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			Terminal to Manatee Plant. These inspections are required as defined in 49 CFR 196.452 Pipeline Integrity Management in High Consequence Areas.						1
			Per Invoice: [REDACTED]						2
29	512,039	\$	This item is in support of the CEMs on Martin Units 1 and 2. This activity replaced the CEMs area power transformers and associated wires. This activity was necessary to assure continued operation of the CEMs system, by providing stability needed to maintain power to the systems.	X	X	X	X		3
			Per Invoice: replace 480v/30a disconnect						4
			relocate gal-tronics to new CEMs building, relocate speakers						5
			Total invoice was for [REDACTED] however, change order 10, of Purchase Order 4500598356 only provided for [REDACTED] install and wire equipment at units 1 and 2 which was the portion included in the sample.						6
30	570,199	\$	Vendor: [REDACTED]	X	X	X	X		7
			Work performed at Rica Substation 398 Old Starke Rd, Palatka, FL						8
			Regasket and process 49-2046.						9
			Process 10,000 gallons of oil						10
31	570,199	\$	Vendor: [REDACTED]	X	X	X	X		11
			FPL Equipment #: Transformer 49-1536						12
			Regasket. Traced to Purchase Order.						13
32	549,019	\$	The items identified are for the payment of the Title V Air Permit fee payment, year 2010, as paid to the Florida Dept. of Environmental Protection in February 2010. (Project 1, Air Operating Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0672 require annual emission fee payments for major Sources of Pollution. The fees identified are for eleven different Florida-based Power Plant units/locations. Traced to the invoice from Florida Dept. of Environmental Protection Agency.	X	X	X	X		14
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33	513,419	\$	FPL installed a temporary manatee heating system. The system included a 30-million British thermal unit per hour electric heater system and two supplemental fuel fired boilers. The invoices include monthly rental charges for one of the supplemental fuel fired boilers, diesel fuel costs associated with both supplemental fuel fired boilers, and initial installation costs associated with the supplemental fuel	X	X	X	X		20
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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
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			-fired boilers. All five invoices support the ability to provide warm water as required by the MPP.								1
			Invoice: Job site supplies Vendor: [REDACTED]								2
34	529,349	\$ 34,609.00	Provide diving services at FPL's St. Lucia Nuclear Plant. Per Purchase Order.	X	X	X	X				3
35	570,199	\$ [REDACTED]	Vendor: [REDACTED] Work performed at Ft. Lauderdale 49-0934 Regasket.	X	X	X	X				4
36	579,199	\$ [REDACTED]	Vendor: [REDACTED] Work performed at Howard Substation 6201 Proctor Rd. Sarasota FL 490-1031	X	X	X	X				5
37	570,199	\$ [REDACTED]	Vendor: [REDACTED] Regasket and processing equipment Charlotte Substation	X	X	X	X				6
38	592,199	\$ [REDACTED]	Work performed at Latin Quarters 49-2018 Regasket, process 8735 gallons of oil	X	X	X	X				7
39	529,429	\$ [REDACTED]	Vendor: USGS United States Department of the Interior United States Geological Survey. Conduct the groundwater and surface water analysis. FPL is required by several agencies to sample for a numerous parameters as a part of the Turkey Point Upgrade Site Certification, Conditions of Certification. Invoice was for Strontium Analyses [REDACTED] strontium samples Purchase Order 4500600305 for the analysis of strontium distribution in the waters in and around the areas surrounding the cooling canal system at FPL's Turkey Point Plant.	X	X	X	X				8
40	549,019	\$ [REDACTED]	The items identified are for the payment of the Title V Air Permit fee payment, year 2010, as paid to the Florida Dept. of Environmental Protection in February 2010 (Project 1, Air Operating Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major Sources of Pollution. The fees identified are for eleven different Florida-based Power Plant units/locations. Traced to the invoice from Florida Dept. of Environmental Protection Agency.	X	X	X	X				9

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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41	553,389	\$	[REDACTED]	Vendor: [REDACTED] Soil and Excavation and Cleanup Traced to Purchase Order.	X	X	X	X	1 2 3
42	670,199	\$	[REDACTED]	Vendor: [REDACTED] Work performed at Ringling Center, 2300 Hammock Place, Sarasota, FL Regasket, process 13,454 gallons of oil Pump rebuild two pumps Traced to Purchase Order.	X	X	X	X	4 5 6 7 8 9 10
43	570,199	\$	[REDACTED]	Vendor: [REDACTED] Leak mitigation testing, pushing changeouts regasket, oil process, specialty gaskets and and N2 for welding	X	X	X	X	11 12 13 14 15
44	511,059	\$	[REDACTED]	ECRC Project charges; adjustment to debit tank compliance work order number. This item is related to a Purchase Order to [REDACTED] to prepare and apply external protective coating (paint) in accordance with the Above Ground Storage Tank Rule (Florida 62-762 FAC) and API Codes. Per Invoice: Vendor: [REDACTED] Terminal Tank and Pipeline Painting	X	X	X	X	16 17 18 19 20 21 22
45	592,199	\$	[REDACTED]	Vendor: [REDACTED] Work performed at Bulow Substation, 6940 John Anderson Hwy, Flagler Beach, FL 49-2144 Regasket, process in of 28, 020 gallons of oil over four	X	X	X	X	23 24 25 26 27 28
46	549,019	\$	[REDACTED]	The items identified are for the payment of the Title V Air Permit fee payment, year 2010, as paid to the Florida Dept. of Environmental Protection in February 2010 (Project 1, Air Operating Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major Sources of Pollution. The fees identified are for eleven different Florida-based Power Plant units/locations. Traced to the Invoice from Florida Dept. of Environmental Protection Agency.	X	X	X	X	29 30 31 32 33 34 35 36 37
47	570,199	\$	[REDACTED]	Vendor: [REDACTED]	X	X	X	X	38 39

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
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				Work performed at Malabar Substation, 1725 Substation Road, Palm Bay, FL. Regasket 49-1505						
48	570,199	\$		Vendor: [REDACTED]	X	X	X	X		
				Work performed at Cortez Substation, 4402 44 Ave. West, Bradenton, FL 49-2750. Regasket, and process 22,591 gallons of oil						
49	529,429	\$		Vendor: [REDACTED] is under contract to conduct the groundwater and surface water analysis. FPL is required by several agencies to sample for a numerous parameters as a part of the Turkey Point Uprate Site Certification, Conditions of Certification. Traced to Invoice. Per Purchase Order #4500569831 Sample, pick-up and bulk density soil and leaf sample analysis consistent with with proposal.	X	X	X	X		
50	570,199	\$		Vendor: [REDACTED] Work performed at St. Lucie Power Plant. Leak repair	X	X	X	X		
51	570,199	\$		Vendor: [REDACTED] Work performed at Ft. Myers Plant, regasket	X	X	X	X		
52	592,199	\$		Vendor: [REDACTED] Excavate/stockpile contaminated soil. Traced to Purchase Order.	X	X	X	X		
53	529,349	\$	50,203.00	Provide diving services at FPL's St. Lucie Nuclear Plant. Per Purchase Order.	X	X	X	X		
54	513,419	\$		Due to the specific and continuing legal requirement for FPL to endeavor to provide a warm water refuge for the endangered manatee at Cape Canaveral, FPL undertook the design, engineering, purchasing, and installation of a temporary manatee heating system pursuant to FPL Plant Cape Canaveral's Manatee Protection Plan (MPP), as part of the State Industrial Wastewater Facility Permit Number. In order to comply with the MPP, FPL installed a temporary manatee heating system. The system included a 30-million British thermal unit per hour electric heater system and two	X	X	X	X		

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 18-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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			supplemental fuel fired boilers. The invoices include monthly rental charges for one of the supplemental fuel fired boilers, diesel fuel costs associated with both supplemental fuel fired boilers, and initial installation costs associated with the supplemental fuel fired boilers. All five invoices support the ability to provide warm water as required by the MPP.							1
			Invoice: Boiler Package-rental charges. Vendor [REDACTED]							2
55	513,419	\$ [REDACTED]	same as 54	X	X	X	X			3
			Invoice: Boiler Package-rental charges Vendor [REDACTED]							4
56	513,419	\$ [REDACTED]	same as 54							5
			Invoice: Boiler Package-rental charges Vendor [REDACTED]	X	X	X	X			6
57	570,199	\$ [REDACTED]	Vendor: [REDACTED]	X	X	X	X			7
			Work performed at Broward Substation 48-1613							8
			Regasket, pump rebuild, hot oil processing.							9
58	512,258	\$ [REDACTED]	This Purchase Order is associated was for Ash removal and water washed for ESP PPE1 and PPE2 to prevent deterioration of metal parts during Inactive Reserve of units 1 and 2.	X	X	X	X			10
			Per Invoices: Soiler APH/VAC hoppers and water wash, boiler furnace/vacuum and water wash, boiler ducts (air gas, recirc ducts), etc.							11
69	529,420	\$ [REDACTED]	Vendor: USGS	X	X	X	X			12
			Conduct the groundwater and surface water analysis.							13
			FPL is required by several agencies to sample for a							14
			numerous parameters as a part of the Turkey Point							15
			Upgrade Site Certification, Conditions of Certification.							16
			Invoice for Tritium Analyses							17
			[REDACTED] Tritium Samples							18
			Purchase Order 4500585067 for work performed by							19
			US Geological Survey for the analysis of tritium distribution							20
			in the waters in and around the areas surrounding							21
			the cooling canal system at FPL Turkey Point Plant.							22
60	570,199	\$ [REDACTED]	Vendor: [REDACTED]	X	X	X	X			23
			Work performed at Ringling Service Center, 2500							24
			Hammock Place, Sarasota, FL 49-1512.							25
			Regasket, processing of 22,910 gallons of oil, rebuild							26

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COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
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 WORKPAPER: 43-1

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74	506.019	\$	[REDACTED]	The items identified are for the payment of the Title V Air Permit fee payment, year 2010, as paid to the Florida Dept. of Environmental Protection in February 2010 (Project 1, Air Operating Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major Sources of Pollution. The fees identified are for eleven different Florida-based Power Plant units/locations. Traced to the invoice from Florida Dept. of Environmental Protection Agency.	X	X	X	X
75	553.399	\$	[REDACTED]	Vendor: [REDACTED] Of Environmentally Hazardous Substance Liquid, N.O.S. Dowtherm A Heat Transfer Fluid Material and services under the Marlin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.	X	X	X	X
76	553.399	\$	[REDACTED]	Vendor: [REDACTED] of Dowtherm A Heat Transfer Fluid Material and services under the Marlin Solar Project to maintain and operate the 76 MW solar thermal steam generating facility.	X	X	X	X
77	506.019	\$	[REDACTED]	The items identified are for the payment of the Title V Air Permit fee payment, year 2010, as paid to the Florida Dept. of Environmental Protection in February 2010 (Project 1, Air Operating Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major Sources of Pollution. The fees identified are for eleven different Florida-based Power Plant units/locations. Traced to the invoice from Florida Dept. of Environmental Protection Agency.	X	X	X	X
78	529.429	\$	[REDACTED]	Vendor: [REDACTED] Contract to collect the surface and groundwater samples, conduct ecological monitoring, develop a database to store the data being collected, participate in agency meetings and write required semi-annual and annual reports required as part of the Turkey Point Update Site Certification, Conditions of Certification. Traced to invoice and purchase order 4500563992	X	X	X	X
79	506.019	\$	[REDACTED]	The items identified are for the payment of the Title V Air Permit fee payment, year 2010, as paid to the Florida Dept. of Environmental Protection in February 2010 (Project 1, Air Operating Permit Fees- O & M). The Clean Air Act Amendments	X	X	X	X

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WP: 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
 DATE: 16-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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Journal entry over \$25,000.01 and under -\$25,000								
86	407.407	\$ (215,906.00)	Journal entry to record monthly amortization of deferred convertible ITC, regulatory liability and regulatory asset on FPL Martin Solar Project.	X	X	X	X	1
87	506.010	\$ [REDACTED]	Items 32, 40, 46, 64, 71, 74, 77, and 79 monthly accruals The items identified are for the 12/12 months work of 2010 accruals. The monthly accruals are not reversed during the year, however, when payment is made in February 2011 of the 2010 fees, the total amount accrued in 2010 for 12/12 work monthly accruals is reversed in full. Payment is made in February 2011 DCC #1900015822, as paid to the Florida Department of Environmental (Project 1, Air Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Traced to JV.	X	X	X	X	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
88	407.404	\$ (76,668.00)	To record monthly amortization of convertible ITC, regulatory asset and regulatory liability on DeSoto Solar Project.	X	X	X	X	
89	506.018	\$ [REDACTED]	Items 32, 40, 46, 64, 71, 74, 77, and 79 monthly accruals The items identified are for the 12/12 months work of 2010 accruals. The monthly accruals are not reversed during the year, however, when payment is made in February 2011 of the 2010 fees, the total amount accrued in 2010 for 12/12 work monthly accruals is reversed in full. Payment is made in February 2011 DCC #1900015822, as paid to the Florida Department of Environmental (Project 1, Air Permit Fees- O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Traced to JV.	X	X	X	X	
90	407.406	\$ (32,147.00)	To record monthly amortization of deferred convertible ITC, regulatory liability and regulatory asset on FPL Space Coast Solar Project	X	X	X	X	
91	506.319	\$ [REDACTED]	Purchase of ammonia for consumption in the Selective Catalytic Reduction equipment to control NOx for compliance with Clean Air Interstate Rule.	X	X	X	X	

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
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92	512.339	\$		The environmental project under CAMR is for the Plant Scherer Unit 4 Baghouse and mercury monitoring system. The Baghouse is used to control mercury emissions to make Unit 4 comply with the State of Georgia Multi-pollutant rule. Eight selections are related to brominated treated activated carbon known as powdered activated carbon (PAC). The PAC is injected to the flue gas before the flue gas enters the Baghouse. The PAC adheres to bags in the Baghouse and effectively removes mercury from the flue gases. The remaining 2 selections are related to the mercury Continuous Monitoring System (CEMs) which monitors the amount of mercury in the exit gases after the gases pass through the Baghouse. The costs of all items are O & M costs associated with mercury removal and monitoring. Invoices: PowerPac Premium Vendor: [REDACTED] Invoices: HoCEMS Maintenance Charges Vendor: [REDACTED]	X	X	X	X	
93	407.973	\$	38,329.00	To record monthly amortization of convertible ITC, regulatory asset and regulatory liability on DeSoto Solar Project	X	X	X	X	
94	512.319	\$		The environmental project listed under CAIR is for the Plant Scherer Unit 4 Flue Gas Desulfurization (FGD) also known as the scrubber. This technological control is required to comply with the State of Georgia Multi-pollutant Rule. The FGD is needed to meet mandated reductions for sulfur dioxide (SO2). These are O & M costs associated with that technology.	X	X	X	X	
95	512.339	\$		The environmental project under CAMR is for the Plant Scherer Unit 4 Baghouse and mercury monitoring system. The Baghouse is used to control mercury emissions to make Unit 4 comply with the State of Georgia Multi-pollutant rule. Eight selections are related to brominated treated activated carbon known as powdered activated carbon (PAC). The PAC is injected to the flue gas before the flue gas enters the Baghouse. The PAC adheres to bags in the Baghouse and effectively removes mercury from the flue gases. The remaining 2 selections are related to the mercury Continuous Monitoring System (CEMs) which monitors the amount of mercury in the exit gases after the gases pass through the Baghouse. The costs of all items are O & M costs associated with mercury removal and monitoring.	X	X	X	X	
96	512.339	\$		The environmental project under CAMR is for the Plant Scherer Unit 4 Baghouse and mercury monitoring system. The Baghouse is used to control	X	X	X	X	

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
 TITLE: SAMPLE OF O&M EXPENSES JANUARY-JUNE 2011
 PERIOD: TYE 12/31/2011
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			carbon known as powdered activated carbon (PAC). The PAC is injected to the flue gas before the flue gas enters the Baghouse. The PAC adheres to bags in the Baghouse and effectively removes mercury from the flue gases. The remaining 2 selections are related to the mercury Continuous Monitoring System (CEMs) which monitors the amount of mercury in the exit gases after the gases pass through the Baghouse. The costs of all items are O & M costs associated with mercury removal and monitoring.						1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
105	802,338	\$	The environmental project under CAMR is for the Plant Scherer Unit 4 Baghouse and mercury monitoring system. The Baghouse is used to control mercury emissions to make Unit 4 comply with the State of Georgia Multi-pollutant rule. Eight selections are related to brominated treated activated carbon known as powdered activated carbon (PAC). The PAC is injected to the flue gas before the flue gas enters the Baghouse. The PAC adheres to bags in the Baghouse and effectively removes mercury from the flue gases. The remaining 2 selections are related to the mercury Continuous Monitoring System (CEMs) which monitors the amount of mercury in the exit gases after the gases pass through the Baghouse. The costs of all items are O & M costs associated with mercury removal and monitoring.	X	X	X	X		
106	513,419	\$	Due to the specific and continuing legal requirement for FPL to endeavor to provide a warm water refuge for the endangered manatee at Cape Canaveral, FPL undertook the design, engineering, purchasing, and installation of a temporary manatee heating system pursuant to FPL Plant Cape Canaveral's Manatee Protection Plan (MPP), as part of the State Industrial Wastewater Facility Permit Number. In order to comply with the MPP, FPL installed a temporary manatee heating system. The system included a 30-million British thermal unit per hour electric heater system and two supplemental fuel fired boilers. The invoices include diesel fuel costs associated with both supplemental fuel fired boilers, and initial installation costs associated with the supplemental fuel fired boilers. All five invoices support the ability to provide warm water as required by the MPP.	X	X	X	X		
107	553,399	\$	The project #35, The Martin Next Generation Solar Energy Center (Martin Solar) project is a zero greenhouse gas emitting renewable generation project which on August 4, 2008, the Commission found in order number PSC-08-0491-PAA-EI, to be eligible for recovery through the ECRC pursuant to House Bill 7135. The vendors	X	X	X	X		

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
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100	407,375	\$	107,953.00	Amortization of Convertible ITC	X	X	X	X	
109	502,339	\$		The environmental project under CAMR is for the Plant Scherer Unit 4 Baghouse and mercury monitoring system. The Baghouse is used to control mercury emissions to make Unit 4 comply with the State of Georgia Multi-pollutant rule. Eight selections are related to brominated treated activated carbon known as powdered activated carbon (PAC). The PAC is injected to the flue gas before the flue gas enters the Baghouse. The PAC adheres to bags in the Baghouse and effectively removes mercury from the flue gases. The remaining 2 selections are related to the mercury Continuous Monitoring System (CEMs) which monitors the amount of mercury in the exit gases after the gases pass through the Baghouse. The costs of all items are O & M costs associated with mercury removal and monitoring.	X	X	X	X	
110	502,339	\$		The environmental project under CAMR is for the Plant Scherer Unit 4 Baghouse and mercury monitoring system. The Baghouse is used to control mercury emissions to make Unit 4 comply with the State of Georgia Multi-pollutant rule. Eight selections are related to brominated treated activated carbon known as powdered activated carbon (PAC). The PAC is injected to the flue gas before the flue gas enters the Baghouse. The PAC adheres to bags in the Baghouse and effectively removes mercury from the flue gases. The remaining 2 selections are related to the mercury Continuous Monitoring System (CEMs) which monitors the amount of mercury in the exit gases after the gases pass through the Baghouse. The costs of all items are O & M costs associated with mercury removal and monitoring.	X	X	X	X	
111	553,399	\$		The Project #39 The Martin Next Generation Solar Energy Center (Martin Solar) project is a zero greenhouse gas emitting renewable generation project which on August 4, 2008, the Commission found in order number	X	X	X	X	

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WP. 43-7 SAMPLE OF O&M JAN-JUNE

COMPANY: FLORIDA POWER AND LIGHT
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 PERIOD: TYE 12/31/2011
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				PSC-08-0491-PAA-EI, to be eligible for recovery through the ECRC pursuant to House Bill 7135. The vendor						
				provided materials and services under the Martin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.						
				Journal entry- new accrual per PGBU's accrual policy for material/service received but not yet invoiced for Martin HTF Failure/Release.						
115	511.059	\$		This item is related with the Purchase Order to						
				for the PTF-01 Storage tank API 653 Internal Tank Inspection. This inspection is in accordance with the Above Ground Storage Tank Rule (Florida 62-762) and API Codes.						
				Per Journal Voucher: PTF Cleaning of fuel oil tank (Invoice not paid month and cut off).						
116	553.399	\$		The Project #38 The Martin Next Generation Solar Energy Center (Martin Solar) project is a zero greenhouse gas emitting renewable generation project which on August 4, 2008, the Commission found in order number PSC-08-0491-PAA-EI to be eligible for recovery through the ECRC pursuant to House Bill 7135. The vendors provided materials and services under the Martin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.						
				Journal entry- new accrual per PGBU's policy for materials/services but not yet invoiced for Martin Solar HTF split.						
117	553.399	\$		The Project #38 The Martin Next Generation Solar Energy Center (Martin Solar) project is a zero greenhouse gas emitting renewable generation project which on August 4, 2008, the Commission found in order number PSC-08-0491-PAA-EI to be eligible for recovery						

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Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120007-EI, ACN 12-019-4-1
 TYE 12/31/2010

HW
 5/15/12
 GL

Title: July to December Sample

COMPANY:		FLORIDA POWER AND LIGHT													
TITLE:		SAMPLE OF JULY-DECEMBER													
PERIOD:		TYE 12/31/2011													
AUTHOR:		GABRIELA LEON													
WPK#:		43													
Line	Time Fiscal year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Regulatory	Vendor	Vendor Text	Amount	1	2	3	4		
1	201100B	A08	ECRC	D90	Dir Non	9407406			\$ (345,798.00)		X	X	X	X	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000
2	201101C	A08	ECRC	D90	Dir Non	9514029			\$ [REDACTED]		X	X	X	X	
3	201100B	A08	ECRC	D95	Dir Non	9559039			\$ [REDACTED]		X	X	X	X	
4	201101C	A08	ECRC	D90	Dir Non	9412039			\$ [REDACTED]		X	X	X	X	
5	201100B	A08	ECRC	D90	Dir Non	9529269			\$ [REDACTED]		X	X	X	X	
6	201100B	A08	ECRC	D90	Dir Non	9570189	229818		\$ 60,670.95		X	X	X	X	

Source: DRG #10

43-8

A B C

COMPANY:		FLORIDA POWER AND LIGHT												
TITLE:		SAMPLE OF JULY-DECEMBER												
PERIOD:		TYPE 12/31/2011												
AUDITOR:		GABRIELA LEON												
WPS:		43												
	Fiscal year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Regulatory	Vendor	Vendor Text	Amount	1	2	3	4	
7	2011010	A08	ECRC	D02	Dir Non	9583039	300003118	[REDACTED]	[REDACTED]	Solar Plant Field Engineering Services- S-Test/Calibrate/resp Testing Services. [REDACTED] was contracted to test, calibrate and inspect the digital control system to ensure that the solar plants could be restarted in a safe and timely manner.	X	X	X	X
8	2011010	A08	ECRC	D02	Dir Non	9583039	300000883	[REDACTED]	[REDACTED]	Purchase Order to furnish environmental consulting services to include site assessment and remediation; monitoring and recovery well installation; soil, material, surface water, and groundwater sampling; permitting and planning; mapping, survey; regulatory negotiations; reporting and document preparation; community relations; spill and emergency response activities on as-required basis for FPL. Traced to invoice for consulting services.	X	X	X	X
9	2011007	A08	ECRC	D02	Dir Non	9513419	3000029078	[REDACTED]	[REDACTED]	[REDACTED] provides a supplemental heating source for the manifolds area at Cape Canaveral Energy Center. It is utilized when the ambient water temperature has fallen below 61 degrees Fahrenheit, as measured at the plant intake. In order to comply with FWC's conditions of certification for CCEC and allow time for testing prior to the winter manatee season, FPL had to install the heating system by September 15, 2010. This invoice is to provide labor, equipment, materials, and supervision to install supplemental heating source for the Manatee area at the Cape Canaveral Energy Center.	X	X	X	X
10	2011007	A08	ECRC	D02	Dir Non	9583039	28759	[REDACTED]	[REDACTED]	This vendor was contracted to perform contaminated soil excavation and cleanup. Invoice was for labor, equipment and supervision. Traced to invoice and purchase order.	X	X	X	X
11	2011010	A08	ECRC	D90	Dir Non	9407376			\$ 107,953.00	Monthly Amortization of ITC Credit	X	X	X	X

- Month 2 from 8/1/2011 to 8/31/2011
 2011007 2011010 2011007 2011010

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A B C

COMPANY: FLORIDA POWER AND LIGHT													
TITLE: SAMPLE OF JULY-DECEMBER													
PERIOD: FYE 12/31/2011													
AUDITOR: GABRIELA LEON													
W/P#: 43													
	Time: Fiscal year/period	Final Business Area	Final Business Area Tax	Cost Category	Cost Category Tax	Account Regulatory	Vendor	Vendor Text	Amount	1	2	3	4
12	2011010	A08	ECRC	D00	Dir Non	9512038		Vendor [REDACTED] Burner Main Gas Carrier Assembly up graded rods with SS tubes.	\$ [REDACTED]	X	X	X	X
13	2011007	A08	ECRC	D02	Dir Non	9553039	28756	Labor, Equipment and Materials to inspect and repair 780 Hypson ball joints in connection with the completion of solar thermal electric generation facilities, all built in Martin County.	\$ [REDACTED]	X	X	X	X
14	2011007	A08	ECRC	D02	Dir Non	9553039	3000018458	This invoice was for [REDACTED] source of [REDACTED] (a heat transfer fluid). The [REDACTED] was extracted to replace the Heat Transfer Fluid that was lost during the release event of June 1, 2011.	\$ [REDACTED]	X	X	X	X
15	2011010	A08	ECRC	D02	Dir Non	9553039	8000054078	This invoice was for the supervision, labor, equipment, tools, consumables, testing, quality assurance, documentation and all other items and activities necessary for the replacement of asphalt, backfill, grading, and drainage restoration for the Martin Unit B Power Block and Solar Power Block.	\$ [REDACTED]	X	X	X	X
16	2011009	A08	ECRC	D02	Dir Non	9529269	3000033221	Turkey Point Cooling Canal Monitor Plan Vendor: Turkey Point Update Monitor Purchase Order to furnish services to complete ecological monitoring, ground water sampling, surface water sampling and data management in support of the update project for units 3 and 4 at FPL's Turkey Point Plant.	\$ [REDACTED]	X	X	X	X
17	2011008	A08	ECRC	D00	Dir Non	9529269		Ocean Intake Pipe-Cleaning Charges. Traced to Purchase Order, Invoice, and Time and Material Charge Summary	\$ 148,082.00	X	X	X	X

2011007 28756
 2011007 3000018458
 2011010 8000054078
 2011009 3000033221

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A B C

COMPANY:		FLORIDA POWER AND LIGHT																
TITLE:		SAMPLE OF JULY-DECEMBER																
PERIOD:		TYE 12/31/2011																
AUDITOR:		GABRIELA LEON																
WP#:		43																
	Time: Fiscal year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Regulatory	Vendor	Vendor Text	Amount		1	2	3	4				
18	2011010	A08	ECRC	D02	Dir Non	9553039			\$ [REDACTED]	Routine Maintenance: PO #2000048500 [REDACTED] was contracted to make repairs in (4) heat exchangers associated with the Solar site. The accrual was submitted to account for the work already completed in October 2011, and not invoiced yet.	X	X	X	X				
19	2011010	A08	ECRC	D02	Dir Non	9511059			\$ [REDACTED]	TPE tank 801 was due for API out-of-service (Internal Inspection) on December 2011; For this purpose the tank needed to be cleaned, gas freed so the API certified inspector can get into the tank and perform the inspection.	X	X	X	X				
20	2011009	A08	ECRC	D02	Dir Non	9553039	3000034086	[REDACTED]	\$ [REDACTED]	Supervision, labor, equipment, materials, services and consumables to perform environmental testing services at various FPL sites.	X	X	X	X				
21	2011008	A08	ECRC	D02	Dir Non	9553039			\$ [REDACTED]	Heat Transfer Fluid (HTF) is approved by the Commission for cost recovery under the environmental cost-recovery clause (ECRC) of all reasonable and prudent costs incurred by a provider for renewable energy projects. The charges incurred within these corrections and adjustments were Operating and Maintenance costs resulting from a Heat Transfer Fluid release.	X	X	X	X				
22	2011007	A08	ECRC	D02	Dir Non	9553039	3000019436	[REDACTED]	\$ [REDACTED]	Invoice for [REDACTED] (Transfer Fluid). Traced to Purchase Order [REDACTED].	X	X	X	X				
23	2011008	A08	ECRC	D02	Dir Non	9529269	3000033221	[REDACTED]	\$ [REDACTED]	Ecology and Environment and under contract to collect the surface and groundwater samples, conduct ecological monitoring, develop a database to store the data being collected, participate in agency meetings and write required semi-annual and annual reports required as a part of the Turkey Point Upstate Site Certification, Conditions of Certification.	X	X	X	X				
24	2011007	A08	ECRC	D02	Dir Non	9553039	3000019436	[REDACTED]	\$ [REDACTED]	Invoice for [REDACTED] (Transfer Fluid). Traced to Purchase Order [REDACTED].	X	X	X	X				

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93-8 P.H

A B C

COMPANY:		FLORIDA POWER AND LIGHT										
TITLE:		SAMPLE OF JULY-DECEMBER										
PERIOD:		TYE 12/31/2011										
AUDITOR:		GABRIELA LEON										
WPK:		48										
Time Fiscal year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Regulatory	Vendor	Vendor Text	Amount				
25	2011010	A08	ECRC	D80	Dir Non	9403002		\$ 401,512.83				
This item is a system generated transaction based on Plant in Service dollars for DeSoto Solar as of October 2011. Traced to depreciation schedule, traced to the PowerPlant Report FPL Depreciation 1150. Traced depreciation expense. Traced depreciation rates to Commission Order PSC-10-0153-FOF-EI.									X	X	X	X
26	2011007	A08	ECRC	D02	Dir Non	9553039	4634					
[REDACTED] was contracted to transport and properly dispose of contaminated soil associated with the heat transfer fluid release. Traced to invoice and Purchase Order.									X	X	X	X
27	2011010	A08	ECRC	D02	Dir Non	9553039						
See (A) below:									X	X	X	X
28	2011009	A08	ECRC	D02	Dir Non	9553039						
Martin Next Generation Solar slla is approved by the Commission for cost recovery under the environmental cost-recovery clause (ECRC) of all reasonable and prudent costs incurred by a provider for renewable energy projects. The charges incurred within these corrections and adjustments were Operating and Maintenance costs resulting from a Heat Transfer Fluid release.									X	X	X	X
29	2011009	A08	ECRC	D00	Dir Non	9506010						
Services by a consultant for regulatory advocacy, as well as technical and policy support for the 318(b) Existing Facilities Rule which was published by EPA in draft form on April 20, 2012. The consultant assisted by providing access to Environmental Protection Agency (EPA) and Office of Management and Budget (OMB) policy makers and by providing technical evaluations of impacts based on various regulatory scenarios. Per invoice [REDACTED] Technical and Policy Support on EPA's proposed 318(b) Regulation.									X	X	X	X

Depreciation Expense

2011009 2011010 2011007

43-8-16

A B C

COMPANY:		FLORIDA POWER AND LIGHT												
TITLE:		SAMPLE OF JULY-DECEMBER												
PERIOD:		TYE 12/31/2011												
AUDITOR:		GABRIELA LEON												
WFE:		43												
Time	Final	Final	Final	Cost	Cost	Account	Vendor	Vendor	Amount	1	2	3	4	
Year/Per	Business	Business	Business	Category	Category	Registry		Text						
iod	s Area	s Area	s Area	ry	ry	ory								
30	2011011	A08	ECRC	115	Fleet Co	9549010			\$ [REDACTED]		X	X	X	X
<p>This item is for the monthly lease payment of a Ford F150 company truck which is used to perform daily inspections and maintenance activities at both Space Coast 10MW site and Kennedy Space Center 1 MW site. The truck has four wheel drive which is required for site access during rainy periods. The truck is also used to travel to/from the 1 MW site and to travel to DeBoto to support site maintenance activities when required. The lease charge is allocated to account 648 for [REDACTED] account 651 for [REDACTED] account 648 for [REDACTED] account 654 for [REDACTED] account 653 for [REDACTED] and account 652 for [REDACTED]</p>														
31	2011008	A08	ECRC	130	UC Oles	9659039			\$ [REDACTED]		X	X	X	X
<p>Timesheets for [REDACTED] and [REDACTED] FPL Solar employees brought on site to help determine root cause of the heat transfer fluid release and to work on redesign of the system. [REDACTED] from SEGS and he was at MSEC to help with Operational Support. [REDACTED] was with Tech Services and he was working on root cause analysis and recovery activities. Development of startup and shutdown (SUSD) procedure, inspection of Hatch procedures, verifying equipment five types matched drawings (valves that should be closed are actually closed in the field). Recovery activities-walkdown for condition assessment, design modification to prevent recurrence of release, procedure updates for off-normal conditions.</p>														
32	2011008	A08	ECRC	114	Stores C	9570189			\$ [REDACTED]		X	X	X	X
<p>Pollution discharge removal</p>														
33	2011009	A09	ECRC	001	Direct	9563029			\$ [REDACTED]		X	X	X	X
<p>Labor of a Production Specialist (Solar). This is an Operations shift position. Inside and outside duties include daily start up and shutdown of solar field and steam power block, alarm response, and inspection of wash, minor maintenance and repairs.</p>														
34	2011008	A08	ECRC	001	Dir Non	9563039			\$ [REDACTED]		X	X	X	X
<p>FPL overpaid by [REDACTED] and they received a credit. The original invoice contracted to filter any surface waters that were contaminated by heat transfer fluid prior to discharge.</p>														

2011008 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

4-3-2 P.6

A B

ITEM 27 ABOVE BREAKDOWN OF ACCRUAL				
Marlin HTF Release October Invoice/Account				
	1	\$	██████████	Gas Cart Rental-Provide 2 (2 passenger gas carts to move around) rental for supervisors of the HTF clean up and remediation.
	3	\$	10,800.00	
	5	\$	██████████	Fabricate and install the additional piping needed to complete the solar retro fit system
	8	\$	10,897.00	Software development support for operators
	7	\$	██████████	Monitor Wells PMR Solar
	9	\$	██████████	Office trailer
	12	\$	14,400.00	Transportation and disposal of HTF contaminated soil and debris
	2	\$	██████████	Furnish necessary supervision, labor, equipment, and materials to excavate 6 inches of containment soil
	11	\$	1,047,186.00	Oil Spill response services, site remediation for HTF contamination
	13	\$	6,820.00	Lab testing of samples
	4	\$	██████████	Provide analysis of the cooling tower fiberglass decking panels for impact from the HTF
	8	\$	840,582.00	Site paving
	10	\$	██████████	Perform a wet mag particle test on 8-10 welds on 3/4" and 1" diameter piping. Perform an NDE testing.
	(A)	\$	1,881,755.00	

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43-878

EXHIBIT “C”

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: Environmental Audit
AUDIT CONTROL NO: 12-019-4-1
DOCKET NO: 120007- EI
REVISED DATE: June 20, 2012

9-1	List of Internal Audits	3	Y	Pgs. 1-3, Col. A	(b)	A. Maceo
16-19/2	Plant Sample	4	Y	Pg. 1, Col. A, Lns. 9, 10, 12, 16, 17	(d), (e)	R. Messer, R. Sanchez
			N	Pg. 2, 3		
16-19/2	Plant Sample	4	Y	Pg. 4, Col. A, Lns. 5, 8, 10, 11, 12 Col. B, Lns. 1-2	(d), (e)	R. Messer, R. Sanchez
16-22/1	Sample Jan-June Plant	3	Y	Pg. 1, Col. K, Lns. 10, 11, 16, 22, 31 Col. L, Lns. 1, 7-10, 12, 15, 17, 23, 30	(d), (e)	R. Messer
			Y	Pg. 2, Col. K, Lns. 5, 10, 21, 31 Col. L, Lns. 1, 4-6, 9-11, 19-21, 29-31		
			Y	Pg. 3, Col. K, Lns. 11, 22, 34 Col. L, Lns. 1, 9-12, 20-23, 28		
16-22/2	Sample July-Dec Plant	4	Y	Pg. 1, Lns. 1, 3, 5, 7-10	(d), (e)	R. Messer
			Y	Pg. 2, Lns. 1, 3		
			Y	Pg. 3, Col. F Col. H, Lns. 7-8, 12-13, 18, 23, 26, 28, 32, 42		
			Y	Pg. 4, Col. F, Lns. 2, 12 Col. H, Lns. 1-3, 5, 9-11		
16-22/3	Sample July-Dec	2	Y	Pg. 1, Col. F, Lns. 1-7	(d), (e)	R. Messer
			Y	Pg. 2, Col. H, Lns. 10, 17-18, 23, 28, 33, 38, 41 Col. J, Lns. 6-8, 14-15, 19-21, 24-26, 29-31, 34-36		
16-22/4	Sample Jan-June Solar Exp.	5	Y	Pg. 1, Col. N, Lns. 4, 7, 11, 15, 20 Col. Q, Lns. 1-4, 6-7, 8-20	(d), (e)	R. Messer
			Y	Pg. 2, Col. C		
			Y	Pg. 3, Col. D, Lns. 3-4, 7, 9, 15, 18, 21		
			Y	Pg. 4, Col. F, Line 2		
			Y	Pg. 5, Col. E, Lns. 7, 15, 27, 34 Col. G, Lns. 1, 5-6, 8, 12-13, 15-16, 23, 26-28, 34		
43-7	Sample Jan-June	24	Y	Pg. 1, Col. C, Lns. 1, 10-11, 14, 25-26 Col. D, Lns. 4, 14, 26	(d), (e)	R. Messer
			Y	Pg. 2, Col. C, Lns. 7, 12, 21, 31, 36	(d), (e)	R. Messer

43-7	Sample Jan-June	24	Y	Pg. 3, Col. C	(d), (e)	R. Messer, R. Sanchez
			Y	Pg. 4, Col. A Col. B, Lns 2, 7, 18	(d), (e)	R. Messer, R. Sanchez
			Y	Pg. 5, Col. A, Lns. 16, 20, 28, 33, 39 Col. B, Lns. 16, 20, 28, 39	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 6, Cols. A, Col. B, Lns. 3-4, 14-15, 18, 23	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 7, Col. A, Lns. 7, 11, 15, 18, 21, 34 Col. B, Lns. 3, 7, 11, 15, 28	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 8, Cols. A Col. B, Lns. 1, 5, 12, 19, 23, 26, 39	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 9, Col. A, Lns. 5, 10, 21, 25, 28, 34 Col. B, Lns. 5, 10, 21, 25, 28	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 10, Col. A Col. B, Lns. 6, 9, 12, 14, 31, 37	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 11, Col. A, Lns. 9, 17, 28, 37 Col. B, Lns. 22, 28, 37	(d), (e)	R. Messer, R. Sanchez
			Y	Pg. 12, Col. A, Lns. 15, 21, 29, 38 Col. B, Lns. 15-17, 29, 38	(d), (e)	R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 13, Col. A Col. B, Lns. 9-10, 15-16, 28	(d), (e)	R. Messer
			Y	Pg. 14, Col. A, Lns. 6, 29 Col. B, Line 6	(d), (e)	R. Messer, R. Sanchez
			N	Pg. 15		
			Y	Pg. 16, Col. A, Lns. 5, 21, 37	(d), (e)	R. Messer
			Y	Pg. 17, Col. A, Lns. 1, 20, 26, 38 Col. B, Lns. 12-14	(d), (e)	S. Brown, R. Messer, R. Sanchez
			Y	Pg. 18, Col. A	(d), (e)	S. Brown, R. Messer, R. Sanchez
			Y	Pg. 19, Col. A Col. B, Lns. 21-24, 32-33	(d), (e)	S. Brown, R. Messer, F. Nesbihal, R. Sanchez
			Y	Pg. 20, Col. A Col. B, Lns. 28-29, 40	(d), (e)	S. Brown, R. Messer, R. Sanchez
			Y	Pg. 21, Col. A, Lns. 13, 25, 37 Col. B, Lns. 1-3	(d), (e)	S. Brown, R. Messer, R. Sanchez
			Y	Pg. 22, Col. A	(d), (e)	R. Messer, R. Sanchez
			Y	Pg. 23, Col. A Col. B, Lns. 3-6, 14-15	(d), (e)	R. Messer, R. Sanchez
			N	Pg. 24		

43-8	Sample Expense July-Dec	8	Y Pg. 1, Col. A, Lns. 21A-23 Col. B, Lns. 14, 16, 18, 21 Col. C, Lns. 19, 22	(d), (e)	R. Messer, R. Sanchez	
			Y Pg. 2, Col. A, Lns. 3-6, 14-15, 24-32 Col. B, Lns. 6, 15, 27, 32 Col. C, Lns. 3, 17	(d), (e)	R. Messer, R. Sanchez	
			Y Pg. 3, Col. A, Lns. 4-8, 10-12, 16-18, 22-25 Col. B, Lns. 3, 8, 12, 18, 25 Col. C, Lns. 2, 9-10, 20	(d), (e)	R. Messer, R. Sanchez	
			Y Pg. 4, Col. A, Lns. 12-15, 23-25, 28-34 Col. B, Lns. 6, 11, 15, 22, 25, 31, 34 Col. C, Lns. 2-4, 24, 34	(d), (e)	R. Messer, R. Sanchez	
			Y Pg. 5, Col. A, Lns. 8-11 Col. B, Lns. 11-12, 20, 30 Col. C, Lns. 28-29	(d), (e)	R. Messer, R. Sanchez	
			Y Pg. 6, Col. B, Lns. 13, 28, 29, 34, 38 Col. C, Lns. 2, 11-14, 17, 19, 35	(d), (e)	R. Messer, R. Sanchez	
			N Pg. 7			
			Y Pg. 8, Col. B, Lns. 1, 4, 6-7, 11, 16, 19	(d), (e)	R. Messer, F. Nesbihal	