

Docket 070626-EI

**Audit Control No.
08-086-4-1**

Exhibit B

"Redacted"

COM _____
ECR | _____
GCL _____
OPC _____
RCP _____
SSC _____
SGA _____
ADM _____
CLK _____

DOCUMENT NUMBER-DATE

09051 SEP 25 87

GREEN MOUNTAIN
 RECONCILIATION TO ORIGINAL RESPONSE
 TEST YEAR ENDED 7/31/08
 KATHY L. WELCH
 SEPTEMBER 22, 2008

	2003	2004	2005	2006	2007	7/31/2008	TOTAL
GREEN TAGS							
PROJECTS							
DIRECT							
ACQUISITION COSTS							
G & A							

REQ. 2 #6 FPL AUDIT

(12-1)

1
3

FPL Sunshine Energy
 Audit of Green Mountain
 Delt 070626-HE Audit 08-086-4-1
 Period 2003 7/2008
 Title: Reconcil to Parental

Source: Reg 15 Prior Good WPS.

FPL
 Kew
 9/22/08

DOCUMENT NUMBER-DATE

09051 SEP 25 08

FPSC-PP&C/MISSION/ST/ENK/UC/08

JLP
9/2/08
lw
8/26/08

GREEN MOUNTAIN
ANALYSIS OF COSTS BY TYPES OF PAYMENTS
TEST YEAR ENDED 7/31/08
KATHY L. WELCH
SEPTEMBER 22, 2008

TOTAL ALL THREE CATEGORIES:

PERCENT
OF TOTAL

PERCENT
OF TOTAL
W/O R TAGS AND PROJECTS

Green Tags
Projects

- Payments to Vendors Operating Costs
- Allocated costs
- SUTA Florida
- FICA Florida
- FUTA Florida
- Summarized Transactions
- Amortization
- Severance Florida
- Payroll- Florida
- Paid time off Florida
- Prepaid exp. Amt.
- FPL
- Commissions-Florida
- Bonus Florida
- PR Tax Florida
- Benefits Florida
- Miscellaneous Staff Diff.
- Estimate Bad Debt FPL

TOTAL WITH TAGS AND PROJECTS

_____ *(12)*

Source: Reg 1 - file

GREEN MOUNTAIN
ANALYSIS OF COSTS BY TYPES OF PAYMENTS
TEST YEAR ENDED 7/31/08
KATHY L. WELCH
SEPTEMBER 22, 2008

JLP
9/2/08

ACQ Costs:	AMOUNT	PERCENT OF TOTAL
Payments to Vendors		
Allocated costs		
SUTA		
FICA		
FUTA		
Summarized Transactions		
Amortization		
Severance		
Payroll		
Paid time off		
Prepaid exp. Amt.		
FPL		
Commissions		
Bonus		
Total		
Per Summary		
Difference		
Direct:		
Allocated		
Payments		
Estimate Bad Debt FPL		
Total		
Per Summary		
Difference		
G & A:		
Payments		
SUTA		
FUTA		
FICA		
Commission		
Salary		
Amortization		
Bonus		
PR tax		
Payroll		
Allocations		
Benefits		
Allocations		
Total		
Per Summary		
Difference		

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9/2/08

Green Mountain Energy Company
Rutlin Region
Expense Statement
Inception through 7/2008

	2003	2004	2005	2006	2007	2008 (through 7/2)	Total Program Expense Inception	% of Revenue
Travel Expenses - PPL								(2)
Medical Expenses - PPL								(2)
Green Trap Resource Development								(2)
Customer Center								(2)
Customer Care								(2)
W/Filing								(2)
Mail Ship - PPL								(2)
Printing								(2)
Alimony								(2)
Dear to Dear								(2)
Billing Communications								(2)
Grant Mkt								(2)
Grant Mktg								(2)
Mail Campaign								(2)
Books								(2)
Bill inserts (single)								(2)
Internal Calls								(2)
Mail Priority Monthly								(2)
Materials								(2)
Mails								(2)
Printing								(2)
Customer Collg								(2)
Site Travel								(2)
Print Checks								(2)
Services								(2)
Cell								(2)
Corporate Acct								(2)
Phone and Travel								(2)
Supplies								(2)
Services								(2)
Communications								(2)
Uniform and Pmt								(2)
Travel								(2)
Computer								(2)
Cell Expenses								(2)
Cell								(2)
Travel								(2)
Comms & Travel								(2)
Other tollup								(2)
Number of transactions								(2)
Revenue								(2)
COGS								(2)
Other								(2)
Accounts								(2)
G&A								(2)
Comms & Travel								(2)
Other tollup								(2)

FL Analysis of Account Class (2003-2008) (08-08-4-1)
Printed: 8/21/08 1:03 PM

	2003	2004	2005	2006	2007	2008 (through 7/2)
Account Class 2003 - 2008						
Account Class 2003 - 2008						
Account Class 2003 - 2008						
Account Class 2003 - 2008						
Account Class 2003 - 2008						

Sullivan Key

183

KW 9/2/08
BM

Title: *Reconcil. Rethinkback*
Contract to 9/1/08
to Projects 2008.

JHP
9/2/08

Energy Sales Attribute Payment Schedule

Green Mountain

Baty Maitre
 September 2, 2008

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Year 1													
Year 2													
Year 3													
Year 4													
Year 5													
Year 6													
Year 7													
Year 8													
Total													

Paymt Schedule
 Green Mountain
 Difference \$5,883.00

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 Audit Request 2, No. 8
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Per:

40	
41	
42	<i>Source: Reg 15 Perm Pend with 5</i>
43	

GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/2008
 KATHY L. WELCH AND BETY MATRE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	SERVICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	LOR EXTERNA L	DESCRIPTION
2003		1/30/2003					Y		
2004		2/28/2004					Y		
2004		3/1/2004					Y		
2004		3/18/2004					Y		
2004		3/31/2004					Y		
2004		8/31/2004					Y		
2004		10/31/2004					Y		
2004		11/18/2004					Y		
2004		11/30/2004					Y		
2004		12/15/2004					Y		
2004		12/31/2004					Y		
2004		12/29/2004					Y		
2004		1/5/2004					Y		
2004		1/8/2004					Y		
2004		1/8/2004					Y		
2004		1/8/2004					Y		
2004		2/28/2004					Y		
2004		2/28/2004					Y		
2004		2/28/2004					Y		
2004		2/28/2004					Y		
2004		3/5/2004					Y		
2004		3/5/2004					Y		
2004		5/5/2004					Y		
2004		5/5/2004					Y		
2004		5/5/2004					Y		
2004		5/5/2004					Y		
2004		5/5/2004					Y		
2004		5/5/2004					Y		
2004		6/1/2004					Y		
2004		7/5/2004					Y		
2004		7/7/2004					Y		
2004		7/14/2004					Y		
2004		7/23/2004					Y		
2004		7/31/2004					Y		
2004		7/31/2004					Y		
2004		8/5/2004					Y		
2004		8/5/2004					Y		
2004		8/23/2004					Y		
2004		8/23/2004					Y		

Source: Reg 15A2

43p1

FPL Sunshine Energy
 Audit of Green Mountain
 Debt 070626-El Audit 08-086-4-1
 Period 2003 - 7/2008
 Title: Sample

8/12/08
 8/12/08
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GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/31/06
 KATHY L. WELCH AND BETY MAITRE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	SERVICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	L OR EXTRAMA L	DESCRIPTION
2004		8/28/2004					Y		
2004		8/30/2004					Y		
2004		8/30/2004					Y		
2004		10/7/2004					Y		
2004		10/7/2004					N		
2004		10/12/2004					Y		
2004		10/21/2004					Y		
2004		11/02/2004					Y		
2004		11/8/2004					Y		
2004		11/8/2004					Y		
2004		11/10/2004					Y		
2004		11/24/2004					Y		
2004		11/24/2004					Y		
2004		12/2/2004					Y		
2005		31-Jan-05					Y		
2005		31-Jan-05					N		
2005		28-Feb-05					Y		
2005		31-Mar-05					N		
2005		15-Apr-05					Y		
2005		30-Apr-05					Y		
2005		31-May-05					Y		
2005		30-Jun-05					Y		
2005		30-Jun-05					N		
2005		31-Aug-05					Y		
2005		31-Aug-05					N		
2005		31-Jul-05					Y		
2005		30-Sep-05					Y		
2005		30-Sep-05					Y		
2005		30-Nov-05					Y		
2005		30-Nov-05					N		
2005		31-Dec-05					N		
2005		31-Dec-05					N		
2005		31-Dec-05					Y		
2005		20-May-05					Y		
2005		16-Feb-05					Y		

43p2

JFP
 9/2/08

GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/31/08
 KATHY L. WELCH AND BETY MATTHE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	SERVICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	L OR EXTERNA L	DESCRIPTION
2003		27-Jan-05					Y		
2003		28-Jan-05					Y		
2003		25-May-05					Y		
2003		03-May-05					Y		
2003		14-Feb-05					Y		
2003		07-Jun-05					Y		
2003		18-Apr-05					Y		
2003		10-Mar-05					Y		
2003		03-Feb-05					Y		
2003		05-Apr-05					Y		
2003		22-Feb-05					Y		
2003		10-Mar-05					Y		
2003		28-Jan-05					Y		
2003		12-Jan-05					Y		
2003		10-Mar-05					Y		
2003		16-Jul-05					Y		
2003		24-Mar-05					Y		
2003		31-Dec-05					Y		
2003		16-Jun-05					Y		
2003		03-Oct-05					Y		
2003		26-Feb-05					Y		
2003		28-Apr-05					Y		
2003		29-Apr-05					Y		
2003		31-May-05					Y		
2003		31-Jul-05					Y		
2003		31-Aug-05					Y		
2003		07-Sep-05					Y		
2003		24-Aug-05					Y		
2003		29-Mar-05					Y		
2003		12-Oct-05					Y		
2003		31-Dec-05					Y		
2003		18-Oct-05					Y		
2003		28-Mar-05					Y		
2003		08-Jul-05					Y		
2003		05-Dec-05					Y		
2007		2/28/2007					Y		
2007		4/20/2007					Y		
2007		12/31/2007					Y		
2007		2/22/2007					Y		
2007		3/29/2007					Y		
2007		3/29/2007					Y		
2007		2/22/2007					Y		

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JWP
 9/2/08

GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 72406
 KATHY L. WELCH AND BETY MAITRE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	SERVICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO		L OR EXTERNA L DESCRIPTION
							FLORIDA	L	
2007		4/12/2007						Y	
2007		07/2/2007						Y	
2007		11/26/2007						Y	
2007		12/27/2007						Y	
2007		12/27/2007						Y	
2008		1/31/2008						Y	
2008		3/10/2008						Y	
2008		4/18/2008						Y	
2008		4/22/2008						Y	
2008		07/1/2008						Y	
2008		7/31/2008						Y	
2008						BAD DEBT		Y	

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NOTE: ALLOCATIONS IN 2005 WERE DONE BY TAKING THE TOTAL COSTS PER MONTH AS SHOWN BELOW FOR THE MONTHS SELECTED IN THE SAMPLE AND MULTIPLYING BY THE ESTIMATED PERCENT OF WORK TO BE DONE FOR THE YEAR. THE AMOUNT ALLOCATED AS SHOWN BELOW

	TOTAL CO. ALLOCATED COSTS	FI CPPA COSTS	% ALLOCATED
1/05			
3/05			
3/05			
4/05			
8/05			
8/05			
8/05			
11/05			
12/05			

432

AD
 DE
 DM

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GREEN MOUNTAIN
SAMPLE OF GREEN MOUNTAIN EXPENSES
TEST YEAR 2005 TO 2010
KATHY L. WELCH AND BETY MATTHE
SOURCE: ALERT REQUEST 1 AND 2

Year	ID	DATE	SERVICE	DESCRIPTION	AMOUNT	TYPE	RELATED L OR		DESCRIPTION
							TO	EXTERNAL	
							FLORIDA	L	
FPL									
LG									
FB									
CE									
GT									
TM									

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JWP
9/2/08

Title: *Allocated Costs moved to File*

KW 8/21/08
JTP 8/2/08

Summary

	2003	2004	2005	2006	2007	Total
Gross Margin						
Expenses (Allocated)						
Net Income / (Loss)						
Breakout of Allocated Expenses:						
Benefits (FICA)						
Human Resources						
Customer Care						
IT-Billing						
IT-Infrastructure						
IT-Assurance						
IT-Projects						
Public Relations						
Supply						
Maintenance						
Sales						
Other						

*These are the allocations for
 the Co.*

43/04

Note:

41						
42						
43						

Game Reg *43/02*