

120007-EI

EXHIBIT B

REDACTED COPIES

REDACTED

COM _____
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U.S. GOVERNMENT PRINTING OFFICE

03668 JUN-5 20

FPSC-COMMISSION CLERK

TYE 12/31/2010
List of
Title INTERNAL AUDITS

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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

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9 p.c.

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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

983

Item Number	Proj. Convention WO #	ID #	Major Location	Description	Status	Total Charges	In Service Date
1	02140-070-0829-008	600000047297	Desoto - Solar	Desoto Site Misc Capital Tools	posted to CPR	5,592.96	4/18/2011
	01593-070-0829-004	600000048666	Desoto - Solar	Desoto Site Admin Bldg Security Sys	posted to CPR	21,668.70	3/11/2011
	08658-070-0829-007	600000065797	Desoto - Solar	Desoto Solar Plant Building	posted to CPR	859,485.07	5/11/2011
	02430-070-0829-003	600000066029	Desoto - Solar	Furniture & Equip for New Admin Bld	posted to CPR	4,064.17	5/26/2011
	N/A-Past Convention	600000066636	Desoto - Solar	851.7756 CIRCUIT BREAKER, PDU	open	34,750.16	
	N/A-Past Convention	600000066974	Desoto - Solar	189.773 PORTABLE EQUIPMENT, PDU	open	28,932.09	
			Desoto - Solar Total		966,944.08		
2	08284-070-0848-007	600000072287	Martin - Solar	Martin Solar Vehicle & Misc Setup	In service		8/7/2011 9
	02635-070-0848-006	600000075939	Martin - Solar	MARTIN SOLAR HTF PUMP ASSEMBLY	In service	102,431.66	7/26/2011 10
	N/A-Past Convention	600000076838	Martin - Solar	PMN SOLAR CTR ROAD ASPHALT INSTAL	In service		11/30/2011 11
3	01356-070-0848-008	600000016083	Martin - Solar	Martin Solar Operations Building	In service		1/24/2012 12
	N/A-Past Convention	6000000108849	Martin - Solar	PMN SOLAR CTR 680V PWR DISTR INSTAL	open	0	13
	N/A-Past Convention	6000000106493	Martin - Solar	Cold Return Piping Addition	open	191,807.69	
	02293-070-0852-008	600000016783	Martin US	PMN SOLAR CTR HTF SYSTEM- MULTI-NETWORK	In service	124,961.73	1/6/2011
			Martin - Solar Total		578,380.59		
	02145-070-0834-000	600000047230	Space Coast - Solar	Space Coast Site Misc Capital Tools	posted to CPR		3/23/2011
			Space Coast - Solar Total		2,774,430.33		
			Grand Total		95,631.19		
2012 Work Orders							
	2012 WO	600000108505	Martin - Solar	PMN MARTIN SOLAR MIRROR TUBES REPL	open	0	
	2012 WO	600000108504	Martin - Solar	MS&C Freshwater Regulation	open	0	
	2012 WO	600000108585	Martin - Solar	MS&C HTF Protection and Containment	open	0	
	2012 WO	600000108586	Martin - Solar	MS&C Road Paving	open	0	
	2012 WO	600000108724	Martin - Solar	MS&C Auxiliary Sky Vents	open	0	

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THIS SAMPLE OF SOLAR PROJECT

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

Source: DR # 8, source documentation on DR # 9

16-19

5/15/11

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		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.							
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
			Traced to Purchase Order, Invoice, and Labor Rate Schedule, Employee Expense Reports						
8	\$ [REDACTED]	same as item #4 LEED Certification				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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SAMPLE PCC OM JAN-JUNE 2011

Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120007-EI, 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: 10-May-12
 AUDITOR: GABRIELA LEON

1000
 5/18/12

800
 5/14/12

CONFIDENTIAL

Title SAMPLe GENeR PCC

SAMPLE OF CHARGES PCC OM JAN - JUNE

A	B	C	D	E	F	G	H	I	J	K	L
Date	SRC	SA	BA	EAS	FRTFR	T&W	TRLOD	TRIC	ACT	AMOUNT	DESCRIPTION

ATTRIBUTES

1 2 3 4

1	201104	51450	PCCMAN	32000	0662	93		0	9150	10	[REDACTED] was the service provider who was furnished for the rental of a maratee embayment heating system circulating water heater exchanger and hot water boiler with associated auxiliary equipment to provide heater water to assist the maratee protection program plan condition of the Ogee Canal Plant Industrial Waster Water Facility permit. The equipment is required to augment the heating system that added under every cold weather conditio	X	X	X	X
2	201105	51450	PCCMAN	92000	0692	93		0	9150	10	[REDACTED] Environmental Consulting Maratee Atrial Surveys	X	X	X	X
3	201101	52450	PCCMAN	157000	0650	93		0	9150	10	[REDACTED] is a fuel service provider contracted through PO 4400091084 to provide fuel to the maratee embayment heating system circulation water heat exchanger that was rented through [REDACTED] this item is for the fuel costs associated with said usage.	X	X	X	X
4	201103	51450	PCCMAN	92000	0692	93		0	9150	10	[REDACTED] is a vendor contracted through PO 4500629043 for installation and commissioning services of the temporary rental supplemental boiler and heat exchanger and associated equipment for the maratee embayment system, the were being rented from Chromalox Inc. This invoice was the final payment due for said services.	X	X	X	X
5	201108	51450	PCCMAN	92000	0692	93		0	9150	10	[REDACTED] supplied electric immersion heaters for the intake bay. The electric immersion heaters are the primary heating source of the intake bay water. Purchase order 4500655210 was established to provide the services required to remove, inspect and supply to an agreed to scope of supply, install and commission the electric heater for the Maratee Protection Water Heating System. This sample item was a progress payment of [REDACTED] that was due at final assembly and inspection of the heaters.	X	X	X	X

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 5/18/12

Source: FILE TO CHOOSE SAMPLe provided in DR2 # 13, source documentation for sample provided in DR2 # 15

SAMPLE PCC OM JAN-JUNE 2011

COMPANY: FFL
 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 OM JAN - JUNE

A B C D E F G H I J K L

ATTRIBUTES

	A	B	C	D	E	F	G	H	I	J	K	L	DESCRIPTION	1	2	3	4
6	201101	62450	PCCMAN	62000	0850	08				9130	08		was a fuel service provider contracted through #0 640001004 to provide fuel to the manatee embayment heating system circulating water heat exchanger that was rented through [redacted] this item is for [redacted] waste associated with [redacted]	X	X	X	X
7	201101	62450	PCCMAN	62000	0850	08				9130	08		was a fuel service provider contracted through #0 640001004 to provide fuel to the manatee embayment heating system circulating water heat exchanger that was rented through Carrier Rental Systems, this item is for [redacted]	X	X	X	X
8	201104	61450	PCCMAN	62000	0862	08				9130	08		was the service provider who was contracted for the rental of a manatee embayment 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 Conservation Plant Industrial Wastewater 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 #9 [redacted]	X	X	X	X
9	201101	61450	PCCMAN	62000	0862	08				9130	08		contracted for the rental of a manatee embayment 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 Conservation Plant Industrial Wastewater 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 for [redacted] item #9 [redacted]	X	X	X	X

11/16/12
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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: 15-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	1	2	3	4
10	201102	51450	PCCMAN	92000	0062	195		0	918.0	0	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 operated under severe cold weather conditions. Items #1, #2, and #10 and #11 are [REDACTED].	X	X	X	X
11	201103	51450	PCCMAN	92000	0062	193		0	918.0	0	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 operated under severe cold weather conditions. Items #1, #2, and #10 and #11 are [REDACTED].	X	X	X	X
12	201108	185000	PCCMAN	92000	0062	182		0	918.0	0	0	\$	[REDACTED] purchase order 4500562451, provides a supplemental heating source for the marine area of Cape Canaveral Engine Center through a lease agreement. It is utilized when the ambient water temperature has fallen below 51 degrees Fahrenheit, as measured at the plant intake. Invoice #0078, dated June 03, 2011 for the amount of [REDACTED] was an accrual for the installation of the supplemental heating space 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 Barbara Coley Compliance violation the amount was accrued in June of 2011, which is when services were rendered.	X	X	X	X
												\$357,156.84					

WPL 11-23-12

SAMPLE PCC CAPITAL JULY-DEC

A	B	C	D	E	J	Per Year	Partner	Purch.Doc.	Offset acct name	RefDocNo	Offset account name	Cost element descr.
8	G00000358703 PCC Narrative Heating System Mod A08	A08	5750700	Out Serv-Othr	10/3/2011	010 2011		2000041164	GRWR Clearing	5000245718	GOODS RECEIPT INVOICE RECEIPT CLEARING	OUTSIDE SERVICES Other
9	G00000358705 PCC Narrative Heating System Mod A08	A08	0760700	Out Serv-Othr	5/15/2011	009 2011		2000041164	GRWR Clearing	5000161454	GOODS RECEIPT INVOICE RECEIPT CLEARING	OUTSIDE SERVICES Other

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SAMPLE POC 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	EXHOMLY	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 of or above 68 degrees Fahrenheit. [REDACTED] was contracted to install the sheet pile wall. Invoice for [REDACTED] was paid for the addition of finger piers to access the flush gates.	X X X X
2	G00000356705 PCC Manatee Heating System Mod	EXHOMLY	D	WE	\$ [REDACTED]	10/13/2011	In accordance with the Conditions of Certification Under Biological Monitoring, "An on-person should be designated as a manatee observer when in-water work is being performed," [REDACTED] was contracted through Purchase Order 480066809 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.	X X X X
3	G00000356705 PCC Manatee Heating System Mod	ZZZ09RM	D	WE	\$ [REDACTED]	07/21/2011	[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 system 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
4	G00000356705 PCC Manatee Heating System Mod	EXHOMLY	D	WE	\$ [REDACTED]	10/13/2011	[REDACTED] was contracted through PO 2000044588 to construct a concrete pad 50ft X 50ft to stage the functional 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
5	G00000356705 PCC Manatee Heating System Mod	DGD00NW	D	WE	\$ [REDACTED]	11/09/2011	[REDACTED] was contracted through PO 4500670761 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
6	G00000356705 PCC Manatee Heating System Mod	EXHOMLY	D	WE	\$ [REDACTED]	10/13/2011	same as item 4	X X X X
7	G00000356705 PCC Manatee Heating System Mod	ZZZ09RM	D	WE	\$ [REDACTED]	09/16/2011	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 M1 625 series x 30' sheet pile in 14' of water at the Cocoa, FL plant. This bid includes the whaler and poles specified in the plan provided by MK Structural. Final payment [REDACTED]	X X X X

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SAMPLE PCC CAPITAL JULY-DEC

A	B	C	D	E	F	G	H	ATTRIBUTES
Order	CO object name	User Name	DIC	DocTyp	Val.in rep.cur.	Doc. Date		
8	00000356703 PCC Manatee Heating System Mod	EXDMLY	D	WE	[REDACTED]	10/20/2011	Same as above [REDACTED] [REDACTED] was contacted to install the special p/c. As outlined in the purchase order the following milestones 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 Crown Materials International (CMI) that the special order material has been manufactured and is ready for shipment. Item 7 above for [REDACTED] above also for [REDACTED] when 85% of the structure was installed, and Item 8 above also for [REDACTED] price when the job was complete.	X X X X
9	00000356703 PCC Manatee Heating System Mod	ZZZ06RM	D	WE	[REDACTED] 480,853.94	08/19/2011	price when the job was complete.	X X X X

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SAMPLE PCC OM JULY-DEC

A Order	B CO object name	C BusA	D Cost Elem.	E Cost element name	F Name	Per	Year	Partner object	Purch.Doc.	Order, acct name	Ref/DocNo
1	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] 8/22/2011	008	2011	450066210	GR/IR Clearing	5000	88425
2	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] -60EQ	008	2011	450066210	GR/IR Clearing	5000	76201
3	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] 8/29/2011	010	2011	450066210	GR/IR Clearing	5000	257087
4	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] 8/16-10/15/2011	008	2011	4500662451	GR/IR Clearing	5000	61876
5	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] -10/3/2011	010	2011	4500662451	GR/IR Clearing	5000	24692
6	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] -11/3/11	011	2011	4500662451	GR/IR Clearing	5000	88627
7	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	[REDACTED] -12/17/11-1/18/12	012	2011	4500662451	GR/IR Clearing	5000	225245
8	PCC MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	Move dollars to correct internal order number	008	2011		Out Serv-Othr	1000	29557

Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120607-El, ACN 12-019-4-1
 TVE 12/31/2011
 Title: SAMPLE OF O&M JULY-DEC

10/23/11
 9/16
 8/12

SOURCE: DRL # 13, # 15

6/16/12

SAMPLE PQQ ON JULY-DEC

A	B	C	D	E	F	G	H	I	J	ATTRIBUTES
Order	CO object name	Offset, account name	Doc element descr	User Name	DC	DocTyp	Ytd in rep, amt	Doc Date		
1	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	ZZZ08RM	D	WE		09/18/2011	the intake bay. The electric immersion heaters are the primary heating source of the intake bay water. Purchase Order 490086210 was established to provide the services required to remove, inspect, repair, supply, reinstall and commission the electric heater to the Manatee Protection Water Heating System. The [REDACTED] was a progress payment due at final assembly after inspection of the heaters. Receipt #3 for [REDACTED] was the final invoice after the reinstall and commission of the heaters.	X X X X
2	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	ZZZ08RM	D	WE		08/10/2011	In accordance with the Conditions of Certification IV A.3. 8, "Biological monitoring shall at a minimum be conducted through aerial surveys and telemetry tagged animals." [REDACTED] is a vendor who provides aerial surveys of the Manatee refuge area. This [REDACTED] charge was for surveys, salaries, and expenses incurred during the manatee winter season.	X X X X
3	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		10/27/2011	SEE ITEM 5.	X X X X
4	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	ZZZ08RM	D	WE		08/19/2011	[REDACTED] It is utilized when the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X
5	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		10/25/2011	[REDACTED] It is utilized when the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X
6	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		11/15/2011	[REDACTED] It is utilized when the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X
7	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	EXHOMLY	D	WE		12/09/2011	[REDACTED] It is utilized when the ambient water temperature has fallen below 60 degrees Fahrenheit, as measured at the plant intake.	X X X X
8	6020000217 & MONIT	PCC MANATEE HEATING SYSTEM MAINT OUTSIDE SERVICES: Other	OUTSIDE SERVICES: Other	DAT01BU	D	SA	250,413.79	08/22/2011	The charges were incurred from the Florida Fish and Wildlife Commission for the Manatee Telemetry Monitoring.	X X X X

SOURCE: DIR 13, DIR #15

16/27
1/19/12

Florida Power & Light
 Environmental Cost Recovery Clause
 Dkt# 120007-El, ACN 12-019-4-1
 TYE 12/31/2014

5/14/12 *5/18/12*

Title: <i>SAMPLE PRV O & M JAN JUNE</i>																		
Date	SRC	SA	SBA	LEAC	From ER	From WFO	From IDB	To ER	To WFO	To ER	To ER	ET	Amount	Quantity	SPL	NEW	DESCRIPTION	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q		
1	201101	61450	PRV/MAN	92000	0652	93	2773	904	0	0	9040	0	\$		10	513419		
2	201103	61450	PRV/MAN	92000	0079	93	2773	904	0	0	9040	0	\$		100	513419		
3	201105	61450	PRV/MAN	92000	0652	93	2773	904	0	0	9040	0	\$		10	513419		
4	201106	61450	PRV/MAN	92000	0652	93	2773	904	0	0	9040	0	\$		10	513419		
5	201108	61450	PRV/MAN	92000	0652	93	2773	904	0	0	9040	0	\$		10	513419		
													\$			\$ 14,055.58		

SOURCE: DRR 13, SOURCE DOCUMENTATION PROVIDED BY DRR

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FEEDER	W. SRC	REF	REF 1	REF 2	REF 3	AUDIT 1	AUDIT 2	AUDIT 3	AUDIT 4	PERC	AC	PLANT	SD	COMPS	PROJ	BUCS	ERS	COMPO	S	SECT	USER
1	SA01	090400	[REDACTED]	214482451	000000001	0010	BCH- 4911005	DOC- 5000092316	POP- 14500448807	SLD-WF- BATCH		618419	0	0.2773	93	000	00	00			
2	SA01	090400	[REDACTED]	86150289	000000001	0001	BCH- 4901059	DOC- 5000092323	POP- 3090161247	SLD- EPROC		618419	0	0.2773	93	000	00	00			
3	SA01	090400	[REDACTED]	214482451	000000001	0010	BCH- 4901118	DOC- 5000092321	POP- 14500658093	SLD-WF- BATCH		618419	0	0.2773	93	000	00	00			
4	SA01	090400	[REDACTED]	861401091	000000001	0010	BCH- 4901167	DOC- 5000092387	POP- 14500542025	SLD-WF- BATCH		618419	0	0.2773	93	000	00	00			
5	SA01	090400	[REDACTED]	861401091	000000001	0010	BCH- 4901161	DOC- 5000092075	POP- 14500542025	SLD-WF- BATCH		618419	0	0.2773	93	000	00	00			

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ICS: 1000000000
 Post: Tim
 Stamp: 1/13/11

		DESCRIPTION	ATTRIBUTES			
1	804	<p>Project tasks include daily observation and evaluation of manholes at the RSEC, installing health assessment specific by targeted indicators and pre-indicators of cold stress. [redacted] was selected to conduct this work. [redacted] furnished consulting services through PO #M00110007 to FPL's Environmental Services Department on manhole protection and behavior related to the conversion project at PRV. [redacted] reviews the reports and analysis provided by RSEC and provides comments on those reports to FPL and [redacted] and integrates the manhole observer reports into an annual report from FPL that is provided in compliance with the Conditions of Concession. This sample 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] purchased through this invoice for the implementation of the manhole heating system's electrical components of the load center. 01-Mar-11 2011.</p>	X	X	X	X
3	804	<p>[redacted] furnished consulting services through PO #M00110007 to FPL's Environmental Services Department on manhole protection and behavior related to the conversion project at PRV. [redacted] was a primary observer during these annual 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-May-11 2011.</p>	X	X	X	X
4	804	<p>Palmer Beach Energy Center Conversion/Interim Heating System Monitoring, Thermal Assessment, Modeling Assessment, Thermal Monitoring Commission, Data Analysis/Reporting, Contingency modification. For services rendered through 5/1/2011. 07-Jun-11 2011.</p>	X	X	X	X
5	804	<p>Palmer Beach Energy Center Conversion/Interim Heating System Monitoring, Thermal Assessment, Modeling Assessment, Thermal Monitoring Commission, Data Analysis/Reporting, Contingency modification. For services rendered through 5/29/11. 15-Jun-11 2011.</p>	X	X	X	X

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SAMPLE OF PRV OM JULY-DEC 2011

HL
5/14/12

Title SAMPLE OF PRV 7/12-12/12

A B C D E F

Order	OO object name	BusA	Cost Elem	Cost element name	Name	Per	Year	Partner object	Purch.Doc.	Offset acct name	Rd/DocNo	Offset account name
1	PRV MANATEE HEATING SYSTEM MAINT & MONIT	ACB	5750700	Out Serv-Othr	[REDACTED]	011	2011		2000050729	CRAR Clearing	500028724	GOODS RECEIPT/ INVOICE RECEIPT CLEARING
2	PRV MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	021 12/20/11 PRV	012	2011		4500653037	GRAR Clearing	5000343422	GOODS RECEIPT/ INVOICE RECEIPT
3	PRV MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	400175081 11/7/11 - Credit 6000 012		2011		2000050881	GRAR Clearing	5000328475	GOODS RECEIPT/ INVOICE RECEIPT
4	PRV MANATEE HEATING SYSTEM MAINT & MONIT	ADB	5750700	Out Serv-Othr	307649 12/9/11 PRV	012	2011		4500642025	GRAR Clearing	5000328045	GOODS RECEIPT/ INVOICE RECEIPT

Source: FILE DRR (B)
 SOURCE DRR # 19 (SOURCE DOCUMENTATION)

Handwritten initials and date: 10-23-11

SAMPLE OF PRV OM JULY-DEC 2011

A	B	C	D	E	F	G	
Cost element descr.	User Name	DIC	DocTyp	Val.in rsp.csr.	Doc. Date	DESCRIPTION	ATTRIBUTES
1	OUTSIDE SERVICES: Other	EXHORLY	D	WE	\$ [REDACTED]	11/15/2011 [REDACTED] PO 200050728. The Manatee Heating System set 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] Plant's services was acquired through PO 200050728 for the rebuild of [REDACTED]	X X X X
2	OUTSIDE SERVICES: Other	BAEORFP	D	WE	\$ [REDACTED]	12/20/2011 [REDACTED] PO 450065037. In accordance with the Conditions of Certification, supplier will provide supervised FWC and FDEP. Project tasks will include the daily observation and evaluation of manatees at the RBEG, including health assessments specifically targeted for indicators and pre-indicators of cold stress. [REDACTED] was selected to conduct life work and their services were acquired through PO 450065037. This invoice was for the said [REDACTED] monitoring services during the period of [REDACTED]	X X X X
3	OUTSIDE SERVICES: Other	BAEODEF	D	WE	\$ [REDACTED]	12/19/2011 [REDACTED] PO 200050931. In accordance with PRV's Conditions of Certification, the trigger temperature shall be set as 65 degrees Fahrenheit, during the period that the interim heating system is required. The interim 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 200050931 for the installation of the temperature probes fused to the piping of the finalized heating system to monitor cold water temperature. The sample item was off [REDACTED]	X X X X
4	OUTSIDE SERVICES: Other	BAEODEF	D	WE	\$30,758.53	12/12/2011 through [REDACTED] PO 450042025 was to provide environmental monitoring for the operation of the interim heating system during the conversion of the RBEG. 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 State Office and FWC on behalf of FPL. The sample was for said professional services rendered through [REDACTED]	X X X X

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 12/22/11
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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: 18-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

Item	Account	Amount					
Items 1-10, program of cash vouchers (-25,000 to 25,000), program fpsc072.cnt							
1	506.080	\$	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 the 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 #4500673810. Invoice: Fabricate and install mobile support platform for oil spill reel	X	X	X	X
2	512.039	\$	THIS CANCELS WITH ITEM #3	X	X	X	X
3	529.425	\$	Provide Edge card wireless service for substations Traced to Purchase Order.	X	X	X	X
4	549.379	\$	[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	\$	THIS CANCELS WITH ITEM #2	X	X	X	X
6	553.379	\$	[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

43-7P

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: 18-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 DaSoto				
			Solar Site.				
			Per Invoice: Port a Jon holding tank holding tank cleanings	X	X	X	X
7	583,399	\$	Vendor:	X	X	X	X
			Gear head, stem nut, packing set and labor.				
			Traced the quantity and amount to the Purchase Order #450660499				
			The labor rate was also traced to the Purchase Order.				
8	553,399	\$	Project 35: The Martin Next Generation Solar Energy Center (Martin	X	X	X	X
			Solar) Project is a zero greenhouse gas emitting generation project				
			which on August 4, 2006, the Commission found in order				
			FSC-03-0491-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.				
			Martin Plant Spill Support				
9	554,389	\$	The invoice is for 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	\$	Charge for the delivery of 1 pallet space of spill clean-up material related to an	X	X	X	X
			environmental clean-up at the Ringling Sub and was sourced out of the Venice				
			Transmission storeroom.				
		\$	21,470.91				
Items 11-118, program of cash vouchers over 25,000.01 and under 25,000							
11	506,229	\$	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.				

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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

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 credit				
			account 107.100 \$32,848.17				
			account 553.399 532,848.17				
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.				
			account 107.100 \$27,478.97				
			account 553.399 \$27,478.97				
14	\$49,279	\$	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, hardness 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
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 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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			ECRC Clause				
			Invoice- pretreatment costs of surface water - Vendor				
			Traced to Invoice and Purchase Order				
15	549,279	\$	same as 14	X	X	X	X
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 #4500569A31 Sample, pick-up and bulk density soil and leaf sample analysis consistent with proposal.	X	X	X	X
17	508,239	\$	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, netzsch nemo progressing cavity pump with base and gear motor. Traced to Purchase Order	X	X	X	X
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 Return 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
19	549,279	\$	same as 14	X	X	X	X
20	549,279	\$	same as 14	X	X	X	X
21	549,279	\$	same as 14	X	X	X	X
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 underlook 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

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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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 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

A B

				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.					
				Purchase order is for the rental of a manatee embayment 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. This equipment is required to augment the existing heating system under severe cold weather conditions.					
23	570,199	\$		Vendor: [REDACTED] Work performed at St. Lucie Power Plant- Leak repair Verified to Contract. Traced to Purchase Order.	X	X	X	X	
24	592,199	\$		Vendor: [REDACTED] Regasket of unit 49-1307 at Miramar. This invoice includes the oil processing, rebuilding of 2 pumps and installation of these pumps. Per Wauskesha 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	\$		[REDACTED] Work performed at New River Substation Tx 49-0833 Starke. Ficompleted on 2/14/11. Traced to Contract and Purchase Order	X	X	X	X	
26	592,199	\$		Workat 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 [REDACTED] Pipeline In-line inspection services associated with Manatee's 14-mile, 16" diameter pipeline from Manatee	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
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			Terminal to Manatee Plant. These inspections are required as defined in 49 CFR 195.452 Pipeline Integrity Management in High Consequence Areas. Per Invoice: [REDACTED]					
29	512,039	\$	[REDACTED] 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. Per Invoice: replace 480v/30a disconnect relocate gal-tronics to new CEMs building, relocate speakers Total invoice was for [REDACTED] however, change order 10, of Purchase Order 4500598355 only provided for [REDACTED] install and wire equipment at units 1 and 2 which was the portion included in the sample.	X	X	X	X	
30	570,199	\$	[REDACTED] Vendor: [REDACTED] Work performed at Rice Substation 398 Old Starke Rd. Palatka, FL Regasket and process 49-2046. Process 10,000 gallons of oil	X	X	X	X	
31	570,199	\$	[REDACTED] Vendor: [REDACTED] FPL Equipment #: Transformer 49-1536 Regasket. Traced to Purchase Order.	X	X	X	X	
32	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 101-540, 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	
33	513,419	\$	[REDACTED] 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	

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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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			fired boilers. All five invoices support the ability to provide warm water as required by the MPP. Invoice: Job site supplies Vendor: [REDACTED]				
34	529,349	\$ 34,509.00	Provide diving services at FPL's St. Lucie Nuclear Plant. Per Purchase Order.	X	X	X	X
35	570,199	\$ [REDACTED]	Vendor: [REDACTED] Work performed at Ft. Lauderdale 49-0534 Regasket	X	X	X	X
36	579,199	\$ [REDACTED]	Vendor: [REDACTED] Work performed at Howard Substation 6201 Proctor Rd, Sarasota, FL 490-1031	X	X	X	X
37	570,199	\$ [REDACTED]	Vendor: [REDACTED] Regasket and processing completed 2/11/11, at Charlotte Substation	X	X	X	X
38	592,199	\$ [REDACTED]	Work performed at Latin Quarters 49-2018 Regasket, process 8735 gallons of oil	X	X	X	X
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 Uprate Site Certification, Conditions of Certification. Invoice was for Strontium Analyses [REDACTED] strontium samples Purchase Order 4500500308 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
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

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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
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41	563,398	\$		Vendor: [REDACTED] Soil and Excavation and Cleanup Traced to Purchase Order.	X	X	X	X
42	570,199	\$		Vendor: [REDACTED] Work performed at Kingmy 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
43	570,199	\$		Vendor: [REDACTED] Leak mitigation testing, bushing changeouts regasket, oil process, specialty gaskets and N2 for welding	X	X	X	X
44	511,069	\$		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
45	592,199	\$		Vendor: [REDACTED] Work performed at Bulow Substation, 5940 John Anderson Hwy, Flager Beach, FL 40-2144 Regasket, process in of 28, 020 gallons of oil over four	X	X	X	X
46	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 403.0872 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
47	570,199	\$		Vendor: [REDACTED]	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
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			Work performed at Malabar Substation, 1725 Substation Road, Palm Bay, FL. Regasket 48-1506					
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 22,681 gallons of oil					
49	629,429	\$	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. Lucia Power Plant Leak repair	X	X	X	X	
61	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. Lucia 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
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 AUDITOR: GABRIELA LEON
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A B

			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. Invoice: Boiler Package-rental charges. Vendor: [REDACTED]					
55	513,419	\$	[REDACTED] same as 54 invoice: Boiler Package-rental charges Vendor [REDACTED]	X	X	X	X	
56	513,419	\$	[REDACTED] same as 54 invoice: Boiler Package-rental charges Vendor [REDACTED]	X	X	X	X	
57	570,199	\$	[REDACTED] Vendor: [REDACTED] Work performed at Broward Substation 49-1013 Regasket, pump rebuild, hot oil processing.	X	X	X	X	
58	512,259	\$	[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. Per Invoice: Soller APH/VAC hoppers and water wash, boiler furnace/vacuum and water wash, boiler ducts (air gas, recro ducts), etc.	X	X	X	X	
59	529,429	\$	[REDACTED] Vendor: USGS 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. Invoices for Tritium Analyses [REDACTED] Tritium Samples Purchase Order 4600585057 for work performed by US Geological Survey for the analysis of tritium distribution in the waters in and around the areas surrounding the cooling canal system at FPL Turkey Point Plant.	X	X	X	X	
60	570,199	\$	[REDACTED] Vendor: [REDACTED] Work performed at Ringling Service Center, 2500 Hammock Place, Sarasota, FL 49-1512 Regasket, processing of 22,910 gallons of oil, rebuild	X	X	X	X	

WP 43-7

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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				2 pumps, rental of equipment			
61	529,349	\$ 69,500.00		Provide diving services at FPL's St. Lucie Nuclear Plant. Per Purchase Order.	X	X	X
62	529,349	\$ 69,500.00		Provide diving services at FPL's St. Lucie Nuclear Plant. Per Purchase Order.	X	X	X
63	529,349	\$ 76,496.00		Provide diving services at FPL's St. Lucie Nuclear Plant. Per Purchase Order.	X	X	X
64	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 403.0872 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
65	529,429	\$		Vendor: USGS 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 Update Site Certification, Conditions of Certification. Invoice was for strontium samples Purchase Order 4500800306 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
66	529,349	\$		Vendor: diving services at Florida Power and Light's St. Lucie Nuclear Plant.	X	X	X
67	529,429	\$ 90,387.06		Vendor: USGS 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 Update Site Certification, Conditions of Certification.	X	X	X
68	529,429	\$		Vendor: Contract to collect the surface and groundwater samples, conduct ecological monitoring, develop a database to store the data being collected, participate in agency	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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			meetings and write required semi-annual and annual reports required as part of the Turkey Point Uprate Site Certification, Conditions of Certification.					
			Invoice was for ecological monitoring in the marsh and Biscayne Bay also conducted a visit with Miami Dade County Department of Environmental Resources Management staff on Environmentally Endangered Lands (EEL) and prepared permit application for placing M6 transect on property.					
			Traced to Invoice and purchase order 4500563992					
69	629,429	\$ 112,872.21	Per Detail Report-Costs were moved from Capital to O & M- The invoice was for replacement of monitoring equipment.	X	X	X	X	
70	570,199	\$	Vendor: [REDACTED] Leak repair on 2 GSU [REDACTED] Oil Processing 2 GSU [REDACTED] Crane and Operator for extra long bushings Traced to Purchase Order.	X	X	X	X	
71	506,019	\$	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 403.0872 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	
72	529,429	\$	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 Uprate Site Certification, Conditions of Certification. Traced to Invoice and purchase order 4500563992	X	X	X	X	
73	511,089	\$	Vendor: [REDACTED] FPL Turkey Point Fossil Plant Homestead, FL Cleaning of Fuel Oil Tank 1	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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74	506,019	\$		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 403.0872 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	\$		Vendor: [REDACTED] [REDACTED] of Environmentally Hazardous Substance Liquid, N.O.S. Dowtherm A Heat Transfer Fluid Material and services under the Martin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.	X	X	X	X
76	553,399	\$		Vendor: [REDACTED] 45,000 lbs. of Dowtherm A Heat Transfer Fluid Material and services under the Martin Solar Project to maintain and operate the 75 MW solar thermal steam generating facility.	X	X	X	X
77	506,019	\$		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 403.0872 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	629,428	\$		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 Upgrade Site Certification, Conditions of Certification. Traced to invoice and purchase order 4500563982	X	X	X	X
79	506,019	\$		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	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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				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.					
80	629,429	\$		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 Upgrade Site Certification, Conditions of Certification. Traced to invoice and purchase order 4500563992	X	X	X	X	
Journal entry sample -25,000.01 to 26,000, program fncr073.cnl									
81	264,900	\$	588.70	To distribute the gain on the Sale of Emission Allowances generated from 1993-2011 auction proceeds.	X	X	X	X	
82	404,008	\$	154.58	This item is part of the Power Plant system generated Voucher 14, which means expense. On a monthly basis, the Asset Recovery and Analysis team creates JV 14 to reconcile back to the (PP) system generated expense. The JV 14 is done at the expense account level 404008, where in this case the \$154.58 represents the expense of one plant asset under expense account 404008. The April 2011 depreciation expense is \$154.58 which is calculated by dividing the depreciation base (current value-beginning reserve) by the remaining life. Traced to the CPR Depreciation Schedule, and Monthly Depreciation Reserve Activity.	X	X	X	X	
83	553,039	\$		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. FL Myers Simple Cycle Unit 3- software support contract Purchase Order: Authority to provide Software Support to FPL's Power Generation Division Business Unit.	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: TVE 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
87	506.019	\$ [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
88	407.404	\$ (76,658.00)	To record monthly amortization of convertible ITC, regulatory asset and regulatory liability on DeSoto Solar Project.	X	X	X	X
89	506.019	\$ [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	407.408	\$ (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

43-7-01

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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82	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] Invoice: HgCEMS Maintenance Charges Vendor: [REDACTED]	X	X	X	X
83	407.373	\$	38,329.00	To record monthly amortization of convertible ITC, regulatory asset and regulatory liability on DeSoto Solar Project	X	X	X	X
84	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 are associated with that technology.	X	X	X	X
85	512.338	\$		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
88	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
 DATE: 18-Mar-12
 AUDITOR: GABRIELA LEON
 WORKPAPER: 43-1

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			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.					
97	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	
98	506,319	\$	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	
99	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 PSC-08-0491-PAE-EI to be eligible for recovery through the ECRC pursuant to House Bill 7136. 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 P&BU's policy for materials/service but not yet invoiced for Martin Solar HTF spill.	X	X	X	X	
100	512,339	\$	The environmental project under CAMR is for the Plant Scherer Unit 4	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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			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.						
101	508,319	\$	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		
102	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 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 accrual policy for material/service received but not yet invoiced for Martin HYF Failure/Release.	X	X	X	X		
103	592,188	\$	Vendor Per Purchase Order to provide labor and supervision in support of the Transmission/Substation Environmental Compliance Program.	X	X	X	X		
104	502,359	\$	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	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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				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 (GEMS) 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.					
105	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 (GEMS) 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 #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-08-0401-PAA-EI, to be eligible for recovery through the ECRC pursuant to House Bill 7136. The vendors	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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			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/service but not yet invoiced for Martin Solar HTP spill.						
112	512,389	S	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 Air-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 (CMS) 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		
113	553,999	S	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 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- new accrual per PGBU's policy for materials/service but not yet invoiced for Martin Solar HTP spill.						
114	553,999	S	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
 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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				PSC-08-0491-PAA-EI, to be eligible for recovery through the ECRC pursuant to House Bill 7135. The vendors				
				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 materials/service received but not yet invoiced for Martin HTF Failure/Release.				
115	511,059	\$		This item is related with the Purchase Order to [REDACTED] 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 (invoices not paid month end cut off).				
116	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 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/service but not yet invoiced for Martin Solar HTF spill.				
117	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 PSC-08-0491-PAA-EI to be eligible for recovery				

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

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 5/15/12
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Title July to December Sample

COMPANY:		FLORIDA POWER AND LIGHT												
TITLE:		SAMPLE OF JULY-DECEMBER												
PERIOD:		TYE 12/31/2011												
AUDITOR:		GABRIELA LEON												
WPK:		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
1	2011005	A08	ECRC	D90	Dir Non	8407408			\$ (948,788.00)	This entry relates to the amortization of regulatory assets/liabilities resulting from convertible investment tax credits received for the Martin Solar Plant. It's a standard amortization entry for the same amount for 30 years.	X	X	X	X
2	2011010	A05	ECRC	D90	Dir Non	8514089			\$ [REDACTED]	This is for a Ford F150 company truck which is used to perform daily inspections and maintenance activities at both Space Coast 1 MW 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 DeSoto to support site maintenance activities when required.	X	X	X	X
3	2011005	A08	ECRC	D90	Dir Non	8553028			\$ [REDACTED]	Charges were for fueling a old tank that was used to fuel equipment on site when needed.	X	X	X	X
4	2011010	A08	ECRC	D90	Dir Non	9512099			\$ [REDACTED]	Wheel, fan, switch, ceramic coated for new GE Reburn burners.	X	X	X	X
5	2011005	A08	ECRC	D90	Dir Non	9829264			\$ [REDACTED]	Vendor: [REDACTED] Ambient monitoring report (feasibility study) and heated water plan of study preparation for the St. Lucie Nuclear Plant, Florida.	X	X	X	X
6	2011008	A08	ECRC	D90	Dir Non	8570194	223818		\$ 60,870.95	Vendor: [REDACTED] Interior Soils Source Removal, FPL MOC Substation Duffer.	X	X	X	X

Source: DRR #10

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COMPANY:		FLORIDA POWER AND LIGHT													
TITLE:		SAMPLE OF JULY-DECEMBER													
PERIOD:		TYE 12/31/2011													
AUDITOR:		GABRIELA LEON													
WPK:		43													
	Time: Fiscal year/period	Final Business Area	Final Business Area Tax	Cost Category	Cost Category Text	Account Registry	Vendor	Vendor Tax	Amount						
7	2011010	A08	ECRC	D02	Dir Non	9553088	3000003118			<p>Solar Plant Field Engineering Service- S- Test/Calibrate/asp Testing Services. [REDACTED] was contracted to test, calibrate and inspect the digital control system to ensure that the solar site could be regulated in a safe and timely manner.</p>	X	X	X	X	
8	2011010	A08	ECRC	D02	Dir Non	9553039	3000008928			<p>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.</p>	X	X	X	X	
9	2011007	A08	ECRC	D02	Dir Non	9313418	8000029073			<p>[REDACTED] provides a supplemental heating source for the Manatee 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.</p>	X	X	X	X	
10	2011007	A08	ECRC	D02	Dir Non	9553089	267886			<p>This vendor was contracted to perform contaminated soil excavation and cleanup, invoice was for labor, equipment and supervision. Traced to invoice and purchase order.</p>	X	X	X	X	
11	2011010	A08	ECRC	D00	Dir Non	9407379			\$ 107,953.00	Monthly Amortization of ITC Credit	X	X	X	X	

43-8-PL

A B C

COMPANY: FLORIDA POWER AND LIGHT													
TITLE: SAMPLE OF JULY-DECEMBER													
PERIOD: FYE 12/31/2011													
AUDITOR: GABRIELA LEON													
WFE: 43													
Time Fiscal Year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Regulatory	Vendor	Vendor Tax	Amount					
12	2011010	A08	ECRC	D90	Dir Non	8512839		\$ [REDACTED]	Vendor: [REDACTED], Burner Main Gas Carrier Assembly up graded 2009 with 86 tubes.	X	X	X	X
13	2011007	A08	ECRC	D02	Dir Non	9869036	2678.08	\$ [REDACTED]	Labor, Equipment and Materials to inspect and repair 786 Hyspan ball joints in connection with the completion of solar thermal electric generation facilities, all built in Martin County.	X	X	X	X
14	2011007	A08	ECRC	D02	Dir Non	9553036	3000016436	\$ [REDACTED]	This invoice was for [REDACTED] pounds of downtime (a heat transfer fluid). The [REDACTED] was contracted to replace the heat transfer fluid that was lost during the release event of June 1, 2011.	X	X	X	X
15	2011010	A08	ECRC	D02	Dir Non	9568048	2000054076	\$ [REDACTED]	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 6 Power Block and Solar Power Block.	X	X	X	X
16	2011008	A08	ECRC	D02	Dir Non	9528266	3000033221	\$ [REDACTED]	Turkey Point Cooling Canal Monitor Plan Vendor: Turkey Point Upgrade Monitor Purchase Order: To furnish services to complete ecological monitoring, ground water sampling, surface water sampling and data management in support of the upgrade project for units 3 and 4 at FPL's Turkey Point Plant.	X	X	X	X
17	2011008	A08	ECRC	D90	Dir Non	9629269		\$ 148,082.00	Ocean Intake Pipe Cleaning Charges. Traced to Purchase Order, Invoice, and Time and Material Charge Summary.	X	X	X	X

43-8-13

A B C

COMPANY:		FLORIDA POWER AND LIGHT													
TITLE:		SAMPLE OF JULY-DECEMBER													
PERIOD:		TYE 12/31/2011													
AUDITOR:		GABRIELA LEON													
WPK:		43													
	Time: Fiscal year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Registry	Vendor	Vendor Text	Amount	1	2	3	4		
19	2011010	A08	ECRC	D02	Dir Non	9553039			\$ [REDACTED]	<p>Routine Maintenance: PO #2000048500 [REDACTED] (Inc.) was contracted to make repairs to (14) heat exchangers associated with the Solar site. The [REDACTED] was submitted to account for the work already completed in October 2011, and not invoiced yet.</p>	X	X	X	X	
18	2011010	A08	ECRC	D02	Dir Non	9511958			\$ [REDACTED]	<p>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.</p>	X	X	X	X	
20	2011009	A08	ECRC	D02	Dir Non	9693089	3000034066		\$ [REDACTED]	<p>Supervision, labor, equipment, materials, services and consumables to perform environmental testing services at various FPL sites.</p>	X	X	X	X	
21	2011008	A08	ECRC	D02	Dir Non	9553039			\$ [REDACTED]	<p>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.</p>	X	X	X	X	
22	2011007	A08	ECRC	D02	Dir Non	9553039	3000019436		\$ [REDACTED]	<p>Invoice for [REDACTED] (Transfer Fluid) Traced to Purchase Order.</p>	X	X	X	X	
23	2011008	A08	ECRC	D02	Dir Non	9529269	3000033221		\$ [REDACTED]	<p>Invoice for [REDACTED] (Transfer Fluid) Traced to Purchase Order.</p>	X	X	X	X	
24	2011007	A08	ECRC	D02	Dir Non	9553039	3000019496		\$ [REDACTED]	<p>Invoice for [REDACTED] (Transfer Fluid) Traced to Purchase Order.</p>	X	X	X	X	

43-0
D.K.

A B C

COMPANY: FLORIDA POWER AND LIGHT													
TITLE: SAMPLE OF JULY-DECEMBER													
PERIOD: FYE 12/31/2011													
AUDITOR: GABRIELA LEON													
WFE:													
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	D90	Dir Non	9403002		\$ 401,812.83	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-PDF-EI.	X	X	X	X
26	2011007	A08	ECRC	D02	Dir Non	9553039	4524		[REDACTED] was contracted to transport and properly dispose of contaminated soil associated with the local 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	2011008	A08	ECRC	D02	Dir Non	9553039			Marlin Next Generation Solar site 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 while these corrections and adjustments were Operating and Maintenance costs resulting from a Heat Transfer Fluid release.	X	X	X	X
29	2011008	A08	ECRC	D00	Dir Non	080901B			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

43-86

A B C

COMPANY:		FLORIDA POWER AND LIGHT												
TITLE:		SAMPLE OF JULY-DECEMBER												
PERIOD:		TYPE 12/31/2011												
AUDITOR:		GABRIELA LEON												
WFS:		43												
	Time: Fiscal year/period	Final Business Area	Final Business Area Text	Cost Category	Cost Category Text	Account Regulatory	Vendor	Vendor Text	Amount					
30	2011011	A08	ECRC	H5	Heat Co	9549019			\$ [REDACTED]	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 16MW 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 DeSoto to support site maintenance activities when required. The lease charge is allocated to account 549 for account 551 for account 544 for account 544 for account 544 for account 552 for	X	X	X	X
31	2011006	A08	ECRC	150	JAC Class	9553039			\$ [REDACTED]	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] is from SEG8 and he was at M8EO 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 Welch procedures, verifying equipment line ups 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.	X	X	X	X
32	2011009	A08	ECRC	114	Stores C	9570199			\$ [REDACTED]	Polution discharge removal	X	X	X	X
33	2011008	A08	ECRC	001	Direct -	9553039			\$ [REDACTED]	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 water, main maintenance and repairs.	X	X	X	X
34	2011009	A08	ECRC	080	Dir Non	9553039			\$ [REDACTED]	FPL overpaid by [REDACTED] and they received a credit. The original invoice -contacted to filter any surface waters that were contaminated by heat transfer fluid prior to discharge.	X	X	X	X

8-3-b
P.6

A B

ITEM 27 ABOVE BREAKDOWN OF ACCRUAL				
Main HTF Release October Invoice/ accrual				
	1	\$		Get Cart Rental Provide 2 (2 passenger golf carts to move around) rental for supervisors of the HTF clean up and remediation.
	2	\$	10,600.00	
	5	\$		Fabricate and install the additional piping needed to complete the solar retro fit system
	6	\$	10,897.00	Software development support for operators
	7	\$		Morgan Waste PMR Solar
	8	\$		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	\$	1,047,138.00	Oil spill response services, site remediation for HTF contamination
	13	\$	6,620.00	Lab testing of samples
	4	\$		Provide analysis of the cooling tower fiberglass decking panels for impact from the HTF
	8	\$	540,592.00	Site paving
	10	\$		Perform a wet bag particle test on 4-10 yards on 30' and 6" diameter piping. Perform an MJE testing.
	(A)	\$	1,551,755.00	

43-8-98

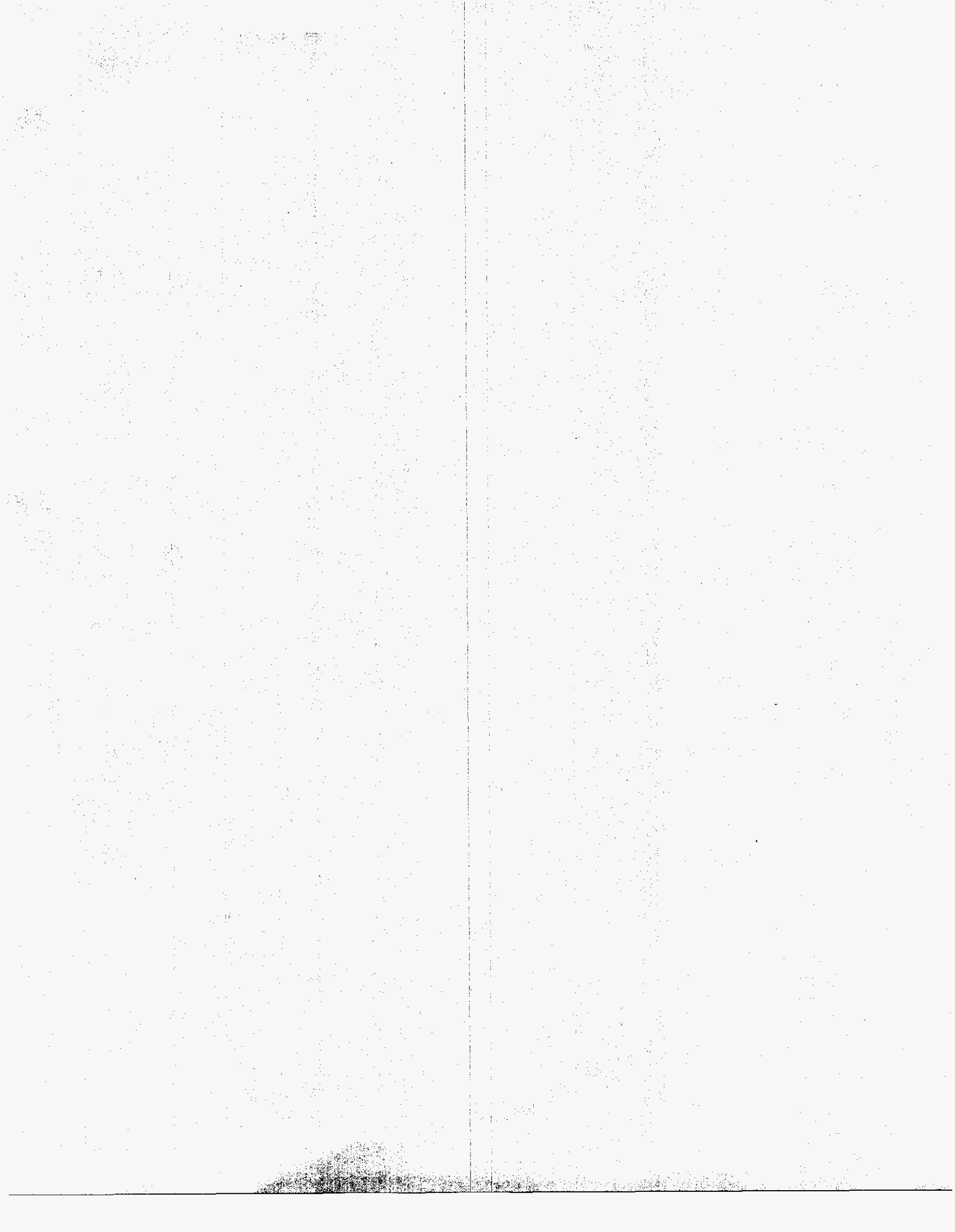


Exhibit B

REDACTED DOCUMENTS