

**REDACTED**

**EXHIBIT B**

**REDACTED COPIES**

DOCUMENT NUMBER DATE

07513 OCT 13 =

FPSC-COMMISSION CLERK

Florida Power & Light  
Environmental Cost Recovery Clause  
Dkt #110007-EI Audit #11-005-4-3  
TYE 12/31/2010

Title: 2009 Merit Allocation

CONFIDENTIAL

WJH/11/11  
FJ  
4/1/2011

2010 ECRC Audit  
Request No. 8  
Item Nos. 4 & 5

PBC

Item No. 4 - \$7,924.90  
Item No. 5 - \$5,378.99

1  
2  
3

Attached is a copy of the Journal Entry and supporting documentation, Attachment A, allocating ~ [redacted] of Engineering and Construction's 2009 Merit Allocation of [redacted] SpaceCoast Solar Energy Center based on 2009 payroll charges.

(19-4)  
(19-4)  
2/1

\$7,924.90 (selection #4) was allocated to work order 1743-98-606 and \$5,378.99 (selection #5) was allocated to work order 1989-98-606. Work order 1743 captured Engineering and Construction development and permitting support. Work order 1989 captured site management costs. Both work orders relate to and are included in the overall SpaceCoast project costs.

(19-4)  
(19-4/2-1)

The Bonus award is a strategic pay recognition program that enables exempt employees to qualify for awards based on achievement of corporate and business unit goals, exceptional individual performance and market position.

The allocation of 2010 Bonus awards dollars was calculated based on the percent of Exempt salaries and wages (BAC 820) charged to Capital. The year-end actual for 2009 provided the basis for the calculation.

19-4  
2

DOCUMENT NUMBER: 07513 OCT 13 =

CONFIDENTIAL ECRC AUDIT REQUEST NO. 8  
SPACECOAST - PAYROLL

FPSC-COMMISSION CLERK

CONFIDENTIAL

#465

Engineering & Construction  
Allocation of PERP based on 2009 payroll charges

A B C

CONFIDENTIAL ECRRC AUDIT REQUEST NO. 8  
SPACECOAST - PAYROLL

Project	Description	Work order	Exp	Open / Closed	Payroll Allocation %
Eng & Const	O&M Costs	6842-92-000-000-606	1	Open	13.66%
Manatee Solar	E&C Home Office	1902-98-000-000-620	M	Open	0.29%
Pipeline Project	E&C Home Office	0294-90-000-000-606	M	Open	4.07%
Desoto Solar Exp	E&C Home Office	1955-98-000-000-620	M	Open	0.31%
Desoto Solar PV Project	Project Mgmt	1921-98-000-000-606	H	Open	9.90%
Desoto Solar PV Project	E&C - Non-Inc	1995-98-000-000-606	H	Open	0.32%
Martin Solar Project	Site Project Mgmt	1938-98-000-000-606	H	Open	1.89%
Martin Solar Project	E&C Home Office	1999-98-000-000-606	H	Open	11.08%
Martin Solar Project	E&C - Non-Inc	1993-98-000-000-606	H	Open	1.96%
NASA Solar PV	Site Proj Mgmt	1743-98-000-000-606	H	Open	1.32%
Spacecoast Solar Project	E&C Site Mgmt	1999-98-000-000-606	H	Open	0.90%
Spacecoast Solar Project	E&C - Non-Inc	1994-98-000-000-606	H	Open	0.25%
Cape Canaveral Conv	E&C Home Office	1839-98-000-000-620	A	Open	7.83%
PSL U1 EPU	Proj Mgmt	1442-93-000-000-915	A	Open	0.09%
PSL U2 EPU	Proj Mgmt	1443-93-000-000-910	A	Open	0.08%
PTN U3 EPU	Proj Mgmt	1464-93-000-000-914	A	Open	0.14%
PTN U4 EPU	Proj Mgmt	1465-93-000-000-914	A	Open	0.13%
PTN 5/7	Pre-Const Proj Cntrl	9849-92-000-000-620	A	Open	3.16%
PTN 6/7	COLA - Proj Cntrl	0112-90-000-000-620	A	Open	1.97%
PTN 6/7	COLA - Estimating	0113-90-000-000-620	A	Open	0.57%
PTN 6/7	COLA - Accounting	0114-90-000-000-620	A	Open	4.71%
PTN 6/7	Non-Incr Payroll	1884-98-000-000-620	A	Open	1.70%
Rivers Conversion	E&C Home Office	1846-98-000-000-620	A	Open	8.40%
West County 1/2	E&C Home Office	0788-98-000-000-606	A	Open	4.10%
West County 1/2	Site Proj Mgmt	1679-98-000-000-606	A	Open	12.63%
West County 3	E&C Home Office	1697-98-000-000-606	A	Open	3.29%
West County 3	Site Proj Mgmt	1973-98-000-000-606	A	Open	7.45%
Totals					100.00% \$,600,565.00

19-4/2

EQ = 13, 212.43

Total PERP to be allocated →

D

10/1/09

C

FLORIDA POWER AND LIGHT COMPANY  
 STATISTICAL SAMPLE OF TOTAL POPULATION  
 ENVIRONMENTAL TESTS OVER \$100.00 AND UNDER - \$100,000  
 JANUARY 2010 TO DECEMBER 2010

ACCOUNT	LOCATION	SOURCE	CHG	ACCT	AMOUNT	DATE	DESCRIPTION	DESC2	INVOICE
		NO	NO	NO					
1	570199	0791	65000	201011	\$40,000.00	11	KEPLC BUSHING	358	01164-092-0 00.000-0791 0662
2	AMOUNT TOTAL \$40,000.00								
3	592199	0384	65000	201010	\$40,740.00	10	ARCADIS	298	01165-092-0 00.000-0384 0662
4	AMOUNT TOTAL \$40,740.00								
5	511099	0907	65000	201011	\$41,726.00	11	450051237-DECO	423	02346-092-0 00.000-0907 0662
6	AMOUNT TOTAL \$41,726.00								
7	506319	0950	65000	201012	\$42,111.12	12	SUREP OASD/10	001	00000-000-0 00.000-0000 0662
8	AMOUNT TOTAL \$42,111.12								
9	506319	0950	65000	201003	\$43,432.51	03	SUREP OASD/10	001	00000-000-0 00.000-0000 0662
10	AMOUNT TOTAL \$43,432.51								
11	506229	0976	65000	201003	\$44,280.00	03	4500560347 OASD	235	06283-092-0 00.000-0976 0662
12	506229	0976	65000	201004	\$44,280.00	04	4500560347 OASD	235	06283-092-0 00.000-0976 0662
13	AMOUNT TOTAL \$88,560.00								
14	506229	0996	65000	201012	\$45,570.00	12	FPL NOSTE AMT	092	06283-092-0 00.000-0996 0662
15	AMOUNT TOTAL \$45,570.00								
16	525349	0929	65000	201005	\$45,970.00	05	000539 XPS	535	02922-092-0 10.040-0646 0712
17	AMOUNT TOTAL \$45,970.00								

18  
19  
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*Amount for inspection services of the 16" fuel oil pipeline which originates @ the FPL Manatee Oil terminal located @ 12310 Keeler Rd. Palmetto & terminates @ FPL Manatee Power Plant located 19050 State Rd 62 Parish, consisting of approxi-  
 mately their combination Magnesian/Cat Scan inspection tools  
 - FPL Manatee Power General Inspection in both directions*

43-5P-18