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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ON BEHALF OF COMMISSION STAFF

DIRECT TESTIMONY OF KATHRYN GUAN

DOCKET NO. 20250011-EI

June 17, 2025

Q. Please state your name and business address.

A. My name is Kathryn Guan. My business address is 2540 Shumard Oak Blvd, Tallahassee, FL 32399.

Q. By whom are you presently employed and in what capacity?

A. I am employed by the Florida Public Service Commission (FPSC or Commission) as a Regulatory Analyst Supervisor in the Office of Auditing and Performance Analysis.

Q. Briefly review your educational and professional background.

A. I received a Bachelor of Science degree with a major in Economics from Binghamton University, SUNY in 2012. I have been employed by the FPSC since February, 2024. Prior to my employment with the Commission, I was employed by IBM as a Financial Analyst.

Q. Please describe your current responsibilities.

A. My responsibilities consist of planning and conducting utility audits of manual and automated accounting systems for historical and forecasted data.

Q. Have you presented testimony before this Commission or any other regulatory agency?

A. No

Q. What is the purpose of your testimony today?

A. The purpose of my testimony is to sponsor the staff audit report of Florida Power & Light Company which addresses the Utility's application for a rate increase. This audit

1 report is filed with my testimony and is identified as Exhibit KG-1.

2 **Q. Was this audit prepared by you or under your direction?**

3 **A.** Yes, it was prepared under my direction.

4 **Q. What audit period did you use in this audit?**

5 **A.** We audited the historical twelve months ended December 31, 2024. We did not
6 audit any subsequent year.

7 **Q. Please describe the work you performed in this audit?**

8 **A.** The procedures that we performed in this audit are listed in the Objectives and
9 Procedures section of the attached Exhibit KG-1, pages 4 of 12 through 8 of 12.

10 **Q. Please review the audit findings in this audit report.**

11 **A.** There were no findings.

12 **Q. Does that conclude your testimony?**

13 **A.** Yes.

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State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing

Auditor's Report

Florida Power & Light Company
Rate Case Audit

Historical Test Year Ended December 31, 2024

Docket No. 20250011-EI
Audit Control No. 2025-062-1-1
June 2, 2025

A handwritten signature in blue ink, appearing to read "K. Guan", written over a horizontal line.

Kathryn Guan
Audit Manager

A handwritten signature in blue ink, appearing to read "Yen N. Ngo", written over a horizontal line.

Yen N. Ngo
Audit Staff

A handwritten signature in blue ink, appearing to read "Troy Florvil", written over a horizontal line.

Troy Florvil
Audit Staff

A handwritten signature in blue ink, appearing to read "Gabrielle Dearmond", written over a horizontal line.

Gabrielle Dearmond
Audit Staff

A handwritten signature in blue ink, appearing to read "Sai Rashmitha Kolli", written over a horizontal line.

Sai Rashmitha Kolli
Audit Staff

A handwritten signature in blue ink, appearing to read "Lynn M. Deamer", written over a horizontal line.

Lynn M. Deamer
Reviewer

Table of Contents

Purpose..... 2

Objectives and Procedures..... 3

Audit Findings

 None..... 8

Exhibits

 1: Rate Base 9

 2: Net Operating Income..... 10

 3: Capital Structure 11

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting & Finance in its audit service request dated February 28, 2025. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company in support of its filing for rate relief in Docket No. 20250011-EI.

The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

FPL/Company refers to Florida Power & Light Company, which is a wholly owned subsidiary of NextEra Energy, Inc.

FERC refers to the Federal Energy Regulatory Commission.

USoA refers to the FERC Uniform System of Accounts as adopted by Commission Rule 25-6.014 – Records and Reports in General, Florida Administrative Code. (F.A.C.)

MFR refers to Minimum Filing Requirement.

Background

The Company's last Rate Case was granted in Docket No. 20210015-EI, in Commission Order No. PSC-2021-0446-S-EI, issued June 28, 2021. In that case, the Auditor's Report was issued on June 10, 2021, with Audit Control No. 2021-096-1-1.

Objectives: The objectives in this proceeding were to determine whether the Utility's filing for the historical test year ended December 31, 2024 in Docket No. 20250011-EI is consistent and in compliance with Section 366.06, Florida Statutes (F.S.), and Rule 25-6.043. (F.A.C.)

Procedures: We performed the following specific objectives and procedures to satisfy the overall objectives identified above.

Rate Base

Utility Plant in Service

Objectives: The objectives were to determine whether the Utility Plant in Service (UPIS) 1) Consists of property that exists and is owned by the Company, 2) Additions are authentic, recorded at original cost, and properly classified as a capital item in compliance with Commission Rules and FERC USoA, 3) Retirements are made when replacement item is put into service, 4) UPIS balances are properly stated based on Commission adjustments in the prior rate case and to determine the 13-month average balance for UPIS as of December 31, 2024.

Procedures: We reconciled the plant balances for historical test year ended December 31, 2024, from the MFR to the general ledger. We judgmentally selected the sample for plant from 2021 to 2024, and traced to the supporting documentation. No exceptions were noted.

Land & Land Rights

Objectives: The objectives were to determine whether the utility land was recorded at original cost is used for utility operations, and was owned or secured under a long-term lease for the historical test year ended December 31, 2024.

Procedures: We obtained all the purchases and sales of land for years ended 2021 to 2024. We traced a sample of the purchases of land to the deeds. No exceptions were noted.

Construction Work in Progress

Objectives: The objectives were to determine the nature and purpose of utility projects recorded as Construction Work In Progress (CWIP), and whether CWIP was properly stated and authorized.

Procedures: We recalculated the monthly balance and 13-month average of CWIP for the historical test year ended December 31, 2024, from general ledger. We reconciled the 13-month average to the balance sheet, and traced to MFR Schedules B-3 and B-6. We judgmentally selected the sample of CWIP from 2021 to 2024, and traced to the supporting documentation. We also reconciled the ending balances of CWIP from 2021 to 2024 to FERC annual report. No exception were noted.

Accumulated Depreciation

Objectives: The objectives were to determine whether: 1) Accruals to accumulated depreciation are properly recorded in compliance with Commission rules and the FERC USoA, 2) Depreciation accruals are calculated using the Commission's authorized rates and that retirements are properly recorded, 3) Adjustments required in the Company's last rate case proceeding were recorded in its books and records, and 4) Where accruals to accumulated depreciation were allocated from the corporate offices, the basis of the allocation is reviewed.

Procedures: We reconciled the accumulated depreciation balances of the historical test year ended December 31, 2024, from the MFR to the general ledger. We judgmentally selected the sample of accumulated depreciation from 2021 to 2024, and traced to the supporting documentation. No exceptions were noted.

Working Capital

Objectives: The objectives were to determine whether: 1) Working capital calculation is consistent with Commission orders, 2) Working capital accounts are interest-bearing, 3) Transactions in working capital were properly recorded, 4) Non-utility items are included in the working capital accounts, 5) Purchased fuel-over recoveries are included and the under-recoveries are excluded from working capital.

Procedures: We recalculated the monthly balances and 13-month average of working capital allowance for the historical test year ended December 31, 2024, from general ledger. We reconciled the 13-month average to the balance sheet, and traced to MFR Schedules B-1, B-3 and B-21. We judgmentally sampled the transactions in clearing accounts, prepayments, miscellaneous deferred debits, other deferred credits, accrued liabilities, and all other accounts of assets and liabilities in working capital, and traced to the supporting documentation. We confirmed the interest-bearing accounts in working capital were removed. We verified the purchased fuel-over recoveries were included, and the under-recoveries were excluded from working capital. No exceptions were noted.

Capital Structure

Common Equity

Objectives: The objectives were to determine whether equity balances were representative of actual equity, and whether the equity was properly recorded in compliance with USoA for the test year ended December 31, 2024.

Procedures: We scheduled the balance sheet for the cost of capital and traced it to Schedule D-1a. We traced the thirteen-month average of capital structure to the supporting documentation and Schedule D-2. We also traced the cost of capital adjustments to Schedule D-1b. No exceptions were noted.

Long-Term Debt

Objectives: The objectives were to determine whether Long-Term Debt (LTD) balances were representative of the actual obligations of the Company, and whether they were properly recorded in compliance with USoA for the test year ended December 31, 2024.

Procedures: We obtained the long-term debt notes from the Utility and traced them to Schedule D-4a. We also recalculated the thirteen-month average of the long-term debt and traced it to Schedule D-1a. No exceptions were noted.

Short-Term Debt

Objectives: The objectives were to determine whether Short-Term Debt (STD) balances were representative of the actual obligations of the Company, and whether they were properly recorded in compliance with USoA for the test year ended December 31, 2024.

Procedures: We obtained the short-term notes from the Company, and traced the short-term debt balance to Schedule D-3. No exceptions were noted.

Customer Deposits

Objectives: The objectives were to determine whether customer deposit balances represented actual obligations of the Company, and to verify whether customer deposits were properly recorded and reflected on MFR Schedule D-6.

Procedures: We scheduled the customer deposits and reconciled the deposits to Schedule D-6. We judgmentally selected a sample from the customer deposits and traced the sample to supporting documentation. No exceptions were noted.

Accumulated Deferred Income Taxes

Objectives: The objectives were to determine whether Accumulated Deferred Income Taxes (ADIT) represented actual obligations of the Company, and to verify whether accumulated deferred income taxes were properly recorded and reflected on MFR B-22.

Procedures: We recalculated the thirteen-month accumulated deferred income taxes for 2024 and traced them to Schedule B-22. No exceptions were noted.

Investment Tax Credits

Objectives: The objectives were to determine whether Investment Tax Credits (ITC) represented the books of the Company, and to verify whether the ITC was properly recorded and reflected on MFR.

Procedures: We recalculated the ITC from the general ledger and reconciled them to Schedule B-23. No exceptions were noted.

Net Operating Income

Operating Revenue

Objectives: The objective was to determine whether the revenues, billing determinants, and customers was properly booked and recorded for the test year ended December 31, 2024.

Procedures: We reconciled and recalculated the monthly revenues in the MFRs to the Company's books. We traced and recalculated the unbilled revenue for the historical test year to the MFRs and the general ledger. No exceptions were noted.

Operation and Maintenance Expense

Objectives: The objectives were to determine whether: 1) Operation and Maintenance (O&M) expenses were properly recorded in compliance with Commission Rules, 2) Costs are appropriately allocated to non-utility, and 3) Appear to be reasonable for ongoing utility operations.

Procedures: We recalculated and reconciled the O&M expenses reported in the MFR to the general ledger. For the selected sample, we obtained supporting documentation and successfully traced each transaction to its respective source. Additionally, the operation and maintenance expenses reflected in the MFR are supported by the Company's books and records. No exceptions were noted.

Depreciation Expense

Objectives: The objective was to determine whether depreciation expense for UPIS was properly recorded in compliance with Commission Rules, and that it accurately represented the depreciation of UPIS assets for ongoing utility operations.

Procedures: We reconciled the depreciation expense from the MFR to the general ledger and obtained the September 2024 detail depreciation expense for testing. We traced the rates of the depreciation expense to the orders and appropriate supporting documentation and randomly recalculated some of the depreciation expense. No exceptions were noted.

Taxes Other Than Income

Objectives: The objective was to determine the appropriate amounts for Taxes Other Than Income tax (TOTI) for the historical test year ended December 31, 2024.

Procedures: We recalculated the gross receipts tax, and reconciled to MFR Schedule C-20. We obtained the supporting documentation of Federal unemployment rate, State unemployment rate and FICA rate from the Company, and traced to MFR Schedule C-20. We also reconciled the property tax, and traced to MFR Schedule C-20. In addition, we recalculated the regulatory assessment fees, and reconciled to MFR Schedule C-21. No exceptions were noted.

Federal and State Income Taxes

Objectives: The objective was to determine whether the test year income taxes were properly recorded in compliance with the USoA.

Procedures: We scheduled the Federal and State Income Tax and the deferred income tax from the Company, and trace to MFR Schedules C-22 and C-25. We obtained the supporting documentation of interest in tax expense calculation from the Company, and traced to MFR Schedule C-23. We reconciled FERC tax expense to GAAP tax expenses, and traced to 2024 annual report. We requested the Federal and State Income Tax from the Utility; however, the Company has been granted an extension to files its 2024 Federal Income Tax Return by October 15, 2025, and State Income Tax Return by November 1, 2025. No exceptions were noted.

Other

Affiliate Transactions

Objectives: The objectives were to determine whether: 1) Intercompany charges to and from divisions, affiliated companies, and non-regulated operations are proper, 2) Costs are allocated pursuant to Rule 25-6.1351, (F.A.C.) 3) Allocation Methodology is reasonable, and the allocation is accurate and consistent.

Procedures: We obtained and reviewed the Sarbanes–Oxley Audit Reports outlining the processes and controls related to Corporate Service Charges, Operational Support Charges, Direct Affiliate Charges, and the Cost Allocation Manual. We traced a sample of transactions to their supporting documentation to verify accuracy and consistency. Additionally, we reviewed Rule 25-6.1351, F.A.C. Based on our procedures, we found the allocation methodologies to be reasonable. No exceptions were noted.

RSAM Verification

Objectives: The objective was to verify the Reserve Surplus Amortization Mechanism (RSAM) balance from the approval of the 2021 Settlement Agreement through December 31, 2024.

Procedures: We obtained the general ledger, and reconciled the RSAM balance of December 31, 2024 to Earnings Surveillance Report (ESR). We obtained the reserve amount balance as of December 31, 2021 and December 31, 2024 from the Utility, and confirmed it was in compliance with the Commission Order No. PSC-2021-0446-S-EI. No exceptions were noted.

Audit Findings

None

Exhibits

Exhibit 1: Rate Base

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2-3)	CWP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	83,304,681	20,680,038	62,624,643	7,611,416	1,122,882	683,100	72,042,041	934,282	0	72,976,323
2											
3	SEPARATION FACTOR	0.961643	0.784812	1.020037	0.950225	0.958573	0.938110	1.010926	(2,710,632)	0	0.963281
4											
5	JURIS UTILITY	80,109,384	16,229,933	63,879,451	7,232,560	1,076,364	640,822	72,829,197	(2,532,496)	0	70,296,702
6											
7	COMMISSION ADJUSTMENTS	(5,247,701)	(814,415)	(4,433,286)	(4,621,285)	(3,618)	0	(9,058,190)	4,806,869	0	(4,251,321)
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(5,247,701)	(814,415)	(4,433,286)	(4,621,285)	(3,618)	0	(9,058,190)	4,806,869	0	(4,251,321)
12											
13	JURIS ADJ UTILITY	74,861,683	15,415,519	59,446,165	2,611,275	1,072,746	640,822	63,771,007	2,274,373	0	66,045,381
14											
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17											
18	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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Supporting Schedules: B-2, B-3, B-6

Recap Schedules:

Exhibit 2: Net Operating Income

Schedule C-1
2026 Projected Test Year

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended: 1/1

Prior Year Ended: 1/1

X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes

DOCKET NO.: 20250011-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	DESCRIPTION	TOTAL COMPANY PER BOOKS	NON-ELECTRIC UTILITY	TOTAL ELECTRIC (2)-(3)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT (4)X(5)	JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	JURISDICTIONAL ADJUSTED PER COMMISSION (6)+(7)	JURISDICTIONAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1	REVENUE FROM SALES	16,481,765	0	16,481,765	0.97393	16,052,054	(6,519,853)	9,532,201	0	9,532,201
2										
3	OTHER OPERATING REVENUES	381,264	0	381,264	0.61936	236,138	27,190	263,328	0	263,328
4										
5	TOTAL OPERATING REVENUES	16,863,029	0	16,863,029	0.96591	16,288,192	(6,492,663)	9,795,529	0	9,795,529
6										
7	OTHER O&M	1,642,591	0	1,642,591	0.96915	1,591,921	(416,634)	1,175,287	0	1,175,287
8										
9	FUEL & INTERCHANGE	3,100,325	0	3,100,325	0.95549	2,962,314	(2,946,810)	15,504	0	15,504
10										
11	PURCHASED POWER	156,456	0	156,456	0.95683	149,702	(148,769)	933	0	933
12										
13	DEFERRED COSTS	1,079,163	0	1,079,163	0.99491	1,073,668	(1,073,668)	0	0	0
14										
15	DEPRECIATION & AMORTIZATION	2,531,869	0	2,531,869	0.95991	2,430,375	(243,577)	2,186,798	0	2,186,798
16										
17	TAXES OTHER THAN INCOME TAXES	1,898,769	0	1,898,769	0.98351	1,867,451	(1,053,778)	813,673	0	813,673
18										
19	INCOME TAXES	960,575	0	960,575	0.96339	925,406	(134,540)	790,866	0	790,866
20										
21	(GAIN)LOSS ON DISPOSAL OF PLANT	(21,452)	0	(21,452)	0.95865	(20,565)	19,064	(1,502)	0	(1,502)
22										
23	TOTAL OPERATING EXPENSES	11,348,294	0	11,348,294	0.96757	10,980,273	(5,998,713)	4,981,560	0	4,981,560
24										
25	NET OPERATING INCOME	5,514,734	0	5,514,734	0.96250	5,307,920	(493,950)	4,813,970	0	4,813,970
26										
27	TOTALS MAY NOT ADD DUE TO ROUNDING.									
28										
29										
30										

Supporting Schedules: C-2, C-3, C-4

Recap Schedules:

Exhibit 3: Capital Structure

Schedule D-1a COST OF CAPITAL - 13 MONTH AVERAGE Page 1 of 1

2026 Projected Test Year

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the Company's 13-Month Average
Cost of Capital for the Test Year, the Prior
Year, and the Historical Year.

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
X Historical Test Year Ended: 12/31/24

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Liz Fuentes

DOCKET NO.: 20250011-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Capital Structure Item	COMPANY TOTAL PER BOOKS	SPECIFIC ADJUSTMENTS	PRORATA ADJUSTMENTS	SYSTEM ADJUSTED	JURISDICTIONAL FACTOR	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1	LONG TERM DEBT	25,568,750	(62,034)	(3,450,301)	22,056,415	0.962829	21,236,556	32.15%	4.52%	1.45%
2	PREFERRED STOCK	-	-	-	-	0.000000	-	0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	643,629	-	(87,064)	556,565	1.000000	556,565	0.84%	2.14%	0.02%
4	SHORT TERM DEBT	1,048,704	-	(141,858)	906,845	0.962829	873,137	1.32%	5.99%	0.08%
5	DEFERRED INCOME TAX	8,886,290	(10,546)	(1,200,625)	7,675,120	0.962829	7,389,828	11.19%	0.00%	0.00%
6	FAS 109 DEFERRED INCOME TAX	3,026,927	-	(409,453)	2,617,474	0.962829	2,520,180	3.82%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	1,083,478	(105,371)	(132,309)	845,797	0.962829	814,358	1.23%	8.32%	0.10%
8	COMMON EQUITY	39,672,702	(451,863)	(5,305,414)	33,915,425	0.962829	32,654,755	49.44%	10.80%	5.34%
9	TOTAL	79,930,480	(629,814)	(10,727,024)	68,573,642		66,045,381	100.00%		6.99%
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16	TOTALS MAY NOT ADD DUE TO ROUNDING.									
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Supporting Schedules: D-1b, D-3, D-5, D-6

Recap Schedule:

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company.

DOCKET NO. 20250011-EI

DATED: JUNE 17, 2025

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of STAFF'S DIRECT TESTIMONY OF KATHRYN GUAN has been served by electronic mail to the following this 17th day of June, 2025:

<p>Kenneth A. Hoffman Florida Power & Light Company 134 West Jefferson Street Tallahassee, Florida 32301-1713 Ken.hoffman@fpl.com</p> <p>John T. Burnett Maria Jose Moncada Christopher T. Wright Florida Power & Light Company 700 Universe Blvd. Juno Beach, Florida 33408-0420 John.t.burnett@fpl.com Maria.moncada@fpl.com Christopher.wright@fpl.com</p> <p>Bradley Marshall Jordan Luebke Earthjustice 111 S. Martin Luther King Jr. Blvd. Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebke@earthjustice.org flcaseupdates@earthjustice.org</p>	<p>Walt Trierweiler Mary A. Wessling Patricia A. Christensen Octavio Ponce Austin A. Watrous Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Suite 812 Tallahassee, Florida 32399-1400 Trierweiler.walt@leg.state.fl.us Wessling.mary@leg.state.fl.us Christensen.patty@leg.state.fl.us Ponce.octavio@leg.state.fl.us Watrous.austin@leg.state.fl.us</p> <p>Jon C. Moyle, Jr. Karen A. Putnal Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com mqualls@moylelaw.com</p>
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