

*Exhibit No.:*  
*Issues:* *Property Taxes,  
Injuries and Damages*  
*Witness:* *Jeremy Juliette*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *GR-2021-0108*  
*Date Testimony Prepared:* *June 17, 2021*

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL AND BUSINESS ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**  
**OF**  
**JEREMY JULIETTE**

**SPIRE MISSOURI INC., d/b/a SPIRE  
SPIRE EAST and SPIRE WEST  
GENERAL RATE CASE**

**CASE NO. GR-2021-0108**

*Jefferson City, Missouri*  
*June 2021*

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

**TABLE OF CONTENTS OF  
REBUTTAL TESTIMONY OF  
JEREMY JULIETTE  
SPIRE MISSOURI INC., d/b/a SPIRE  
SPIRE EAST and SPIRE WEST  
GENERAL RATE CASE  
CASE NO. GR-2021-0108**

EXECUTIVE SUMMARY .....1  
MISSOURI PROPERTY TAXES .....2  
KANSAS PROPERTY TAXES .....9  
INJURIES AND DAMAGES.....13



1 Office of Public Counsel witness Geoff Marke who addresses a discrimination lawsuit brought  
2 against Spire. Finally, I will address errors with Spire's recommended normalized level for  
3 injuries and damages.

4 **MISSOURI PROPERTY TAXES**

5 Q. Please summarize Staff's position with regard to Spire's recommendation for  
6 the property tax tracker established in Spire's last rate case.

7 A. As discussed in Staff's COS Report,<sup>1</sup> the Commission approved a property tax  
8 tracker in Case Nos. GR-2017-0215 and GR-2017-0216. This tracker was approved by the  
9 Commission in its Amended Report and Order that also addressed the Tax Cut and Jobs Act  
10 ("TCJA").<sup>2</sup> In his direct testimony in this current case,<sup>3</sup> Mr. Kuper states Spire has  
11 deferred \$14,351,924 in Missouri property taxes for Spire Missouri and is recommending this  
12 amount be amortized over three years. Staff reviewed the regulatory asset and calculated the  
13 balance as of December 31, 2020 for Spire East as \$5,818,098 and for Spire West as \$3,410,141.  
14 Combining these balances results in a regulatory asset balance of \$9,228,239 for Spire Missouri.  
15 The difference between Staff's and Spire's recommended balance of the regulatory asset  
16 is \$5,123,685. Staff also recommends to discontinue the property tax tracker.

17 Q. What are the differences between Staff and Spire's recommended regulatory  
18 asset balance for property taxes?

19 A. Staff made the following three adjustments to the regulatory asset for Missouri  
20 property taxes:

---

<sup>1</sup> Case No. GR-2021-0108, Staff Cost of Service Report, filed on May 12, 2021, pages 84-85.

<sup>2</sup> Case Nos. GR-2017-0215 and GR-2017-0216, Commission Amended Report and Order filed March 7, 2018, pages 117-118.

<sup>3</sup> Charles Kuper Direct Testimony, pages. 2-3.

- 1                    1.        Staff offset the regulatory asset with property taxes collected through
- 2                                    the Infrastructure System Replacement Surcharge (“ISRS”) from
- 3                                    Spire’s customers.
- 4                    2.        Staff adjusted the 2018 actual property taxes to account for the effective
- 5                                    date of rates approved by the Commission in Case Nos. GR-2017-0215
- 6                                    and GR-2017-0216.
- 7                    3.        Since actual 2020 property taxes were known at the time Staff filed its
- 8                                    COS Report, Staff included actual 2020 property taxes in its analysis.

9                    Q.        Why did Staff offset the regulatory asset with property taxes collected from the

10 customers in the ISRS surcharge?

11                    A.        Commission Rule 20 CSR 4240-3.265 allows a natural gas utility to adjust its

12 rates to recover eligible infrastructure replacement costs. Eligible costs include “annual

13 depreciation expense and property taxes that will be due within twelve (12) months of the

14 ISRS filing on the total cost of eligible infrastructure system replacements less

15 annual depreciation expenses and property taxes on any related facility retirements.”<sup>4</sup> Spire

16 began collecting an ISRS surcharge, which included property taxes, from its customers on

17 October 8, 2018 and will continue to collect the surcharge until the surcharge is reset to zero

18 with the effective date of rates in this case. The property tax tracker, granted by the Commission

19 in Spire’s last general rate case, took effect April 19, 2018. Spire has been collecting property

20 taxes from its customers for infrastructure replacements during the same period the property

21 tax tracker has been in effect. As a result, Spire has recovered a portion of the property taxes

22 that is included in its regulatory asset. Failure to offset the regulatory asset with property taxes

23 paid for by Spire customers for infrastructure replacements results in a double recovery of

24 these costs.

---

<sup>4</sup> 20 CSR 4240-3.265 (1) (E).

Rebuttal Testimony of  
Jeremy Juliette

1 Q. What is the revenue requirement impact of this difference?

2 A. For Spire East, the revenue requirement impact is approximately \$275,000 and  
3 for Spire West approximately \$443,910.

4 Q. Why did Staff adjust the 2018 actual property taxes to account for the effective  
5 date of rates approved by the Commission in Case Nos. GR-2017-0215 and GR-2017-0216?

6 A. The tracker established in the Commission Amended Report and Order  
7 was effective April 19, 2018. Therefore, Staff only included property taxes incurred after  
8 April 19, 2018 and compared those to the property tax expense built into rates that went into  
9 effect on the same date.

10 Q. What level of property tax expense did the Commission approve in Spire's last  
11 general rate case?

12 A. The Commission approved the actual amount of 2017 property taxes paid<sup>5</sup> by  
13 Spire to be included in rates. Customers began paying for this level of property taxes effective  
14 April 19, 2018.

15 Q. What would be the impact if Staff had not adjusted the actual property taxes paid  
16 by Spire in 2018?

17 A. If Staff did not adjust the actual 2018 property taxes paid by Spire, the  
18 regulatory asset would have captured twelve months of actual 2018 property taxes paid, but  
19 would have offset that expense by eight and half months of ratepayer supplied funds based on  
20 the effective date of rates in Spire's last rate case, April, 19, 2018. To be consistent, Staff  
21 compared ratepayer supplied funds and property taxes paid by Spire for the same eight and half

---

<sup>5</sup> This amount for Spire East was \$16,924,301 and for Spire West was \$13,670,049.

1 month period. Spire’s approach would have inflated the regulatory asset by approximately  
2 \$5 million for Spire East and approximately \$4 million for Spire West.

3 Q. What is the revenue requirement impact of this difference?

4 A. The revenue requirement impact for Spire East is approximately \$1 million and  
5 Spire West is approximately \$850,000.

6 Q. Did Staff adjust Spire’s regulatory asset for actual 2020 Missouri property taxes  
7 incurred?

8 A. Yes. Staff’s accounting schedules filed with its COS Report on May 12, 2021  
9 was based on costs incurred by Spire through December 31, 2020. Staff included the  
10 under-collection of the 2020 property taxes in the regulatory asset balance. Spire did not include  
11 this amount due to the timing of their filing.

12 Q. Does Staff recommend the tracker granted in Case Nos. GR-2017-0215 and  
13 GR-2017-0216 be continued?

14 A. No. Property taxes are a normal operating expense of any utility. Staff has  
15 historical data that was used to calculate an annualized amount of Missouri property tax expense  
16 to include in Spire’s cost of service. According to Staff’s analysis of both Spire East’s and  
17 Spire West’s property taxes paid, there has not been a high volatility of Missouri property tax  
18 expense since Spire’s last rate cases.

19 Q. Was there an extraordinary event that led to the Commission granting a  
20 Missouri property tax tracker in Spire’s last general rate cases?

21 A. Yes. The Tax Cut and Jobs Act (“TCJA”) that was signed into law on  
22 December 22, 2017 significantly reduced the amount of federal income taxes paid by

1 Spire Missouri. The effective date of the TCJA was after the true up period of  
2 September 30, 2017 in Case Nos. GR-2017-0215 and GR-2017-0216.

3 The Commission granted the Missouri property tax tracker to offset the reduction in  
4 current income tax expense. Beginning on page 117 of its Amended Report and Order, the  
5 Commission stated,

6 Finally, one of Spire Missouri's arguments against including the effect  
7 of the TCJA in the present case was that it was unfair to the company to  
8 not also include certain property taxes that also fall outside of the test  
9 year. Having considered these arguments the Commission agrees that  
10 actual property tax expense paid in 2017 is now known and measurable  
11 even through it falls outside the test year. And, coupled with the  
12 extraordinary event of decreased income tax expense it would not be just  
13 to exclude these known and measurable taxes (estimated at hearing as  
14 approximately \$1.4 million) from increasing property tax expense.  
15 Therefore, as an offset to the reduction in current income tax expense,  
16 the Commission will include the actual 2017 property taxes as an  
17 expense for the new rates. However, as 2018 property taxes are still not  
18 known and measurable, the Commission will also establish a tracker to  
19 account for any amounts of property tax expense over or under the  
20 amounts set out in rates for possible inclusion in Spire Missouri's next  
21 rate proceeding.

22 Since the TCJA was a one-time extraordinary event and property taxes are normal  
23 operating expenses, the continuation of the property tax tracker is no longer warranted.

24 Q. Does Spire recommend the continuation of the Missouri property tax tracker?

25 A. Yes. Although they do not state this position in their direct testimony, Spire  
26 replied to a data request submitted by MIEC<sup>6</sup> stating Spire is recommending the continuation  
27 of the tracker.

28 Q. Other than the special circumstance regarding the TCJA discussed above, has  
29 the Commission granted a property tax tracker to any other Missouri utility?

---

<sup>6</sup> MIEC's Data Request No. 4.1.



1           A.     No. Kansas City Power and Light (KCPL) requested a tracker for transmission  
2 and property tax expense in Case Nos. ER-2012-0174 and ER-2014-0370. The Commission  
3 ultimately denied these requests. In Case No. ER-2014-0370 the Commission stated the  
4 following in its Report and Order regarding a request for a property tax and transmission  
5 expense tracker,

6                     “The evidence presented in this case showed that KCPL’s  
7 transmission costs, while having increased in recent years, **are**  
8 **normal, ordinary and recurring operation costs**. These recurring  
9 costs are not abnormal or significantly different from the ordinary and  
10 typical activities of the company, so they are not extraordinary and,  
11 therefore, no subject to deferral under the USoA. The Commission  
12 concludes that KCPL has not met its burden of proof to demonstrate  
13 that projected transmission cost increases are extraordinary, so its  
14 request for a transmission tracker will be denied.”<sup>7</sup>[Emphasis added.]

15 In the same Report and Order the Commission addressed the property tax tracker as well,

16                     “KCPL has requested that the Commission approval the same type of  
17 deferral mechanism for property tax expenses that it requested for  
18 transmission fee expenses. For that reason, the Commission  
19 incorporates herein the analysis contained in the conclusions of law  
20 and decision section from the transmission fee expense issue  
21 discussed above. The Commission concludes that KCPL has not met  
22 its burden of proof to demonstrate that projected property tax  
23 increases are extraordinary, so its request for a property tax tracker  
24 will be denied.”<sup>8</sup>

25  
26           Q.     Are the over or under collections of Missouri property tax expense material  
27 to Spire?

28           A.     No. As illustrated below, the over or under collection of Missouri property taxes  
29 does not meet the five percent materiality threshold the Commission has traditionally used to  
30 measure materiality of claimed extraordinary items:

---

<sup>7</sup> Case No. ER-2014-0370, Report and Order, page. 54.

<sup>8</sup> Case No. ER-2014-0370, Report and Order, page. 56.

1

<b>Spire East Historical Over/(Under) Recovery of Actual Missouri Property Taxes Paid</b>				
<b>Year</b>	<b>Actual Taxes Paid</b>	<b>Amount Recovered in Rates<sup>9</sup></b>	<b>Over/(Under) Collection</b>	<b>Percentage of Net Income<sup>10</sup></b>
<b>2018</b>	<b>\$18,941,523</b>	<b>\$17,006,825</b>	<b>(\$1,934,698)</b>	<b>2.52%</b>
<b>2019</b>	<b>\$18,139,803</b>	<b>\$17,599,356</b>	<b>(\$540,447)</b>	<b>0.75%</b>
<b>2020</b>	<b>\$21,231,628</b>	<b>\$17,652,313</b>	<b>(\$3,579,315)</b>	<b>4.77%</b>

2

<b>Spire West Historical Over/(Under) Recovery of Actual Missouri Property Taxes Paid</b>				
<b>Year</b>	<b>Actual Taxes Paid</b>	<b>Amount Recovered in Rates<sup>11</sup></b>	<b>Over/(Under) Collection</b>	<b>Percentage of Net Income<sup>12</sup></b>
<b>2018</b>	<b>\$14,714,299</b>	<b>\$13,720,115</b>	<b>(\$994,184)</b>	<b>1.15%</b>
<b>2019</b>	<b>\$14,970,775</b>	<b>\$14,875,885</b>	<b>(\$94,890)</b>	<b>0.12%</b>
<b>2020</b>	<b>\$16,689,753</b>	<b>\$14,902,398</b>	<b>(\$1,787,355)</b>	<b>1.92%</b>

3  
4 Q. Other than the differences regarding the Missouri property tax tracker  
5 discussed above, are there any other differences between Staff and Spire regarding  
6 Missouri property taxes?

7 A. Yes. Mr. Kuper states Spire has included their 2020 property tax amount  
8 of approximately \$39.8 million.<sup>13</sup> He goes on to state that Spire will update its  
9 forecasted property tax amounts to be based on the January 1, 2021 assessment in the true up  
10 in this case.<sup>14</sup> Spire's proposal to use forecasted levels to represent future ongoing costs is  
11 based on assumptions that may or may not occur, and consequently violates the known and  
12 measurable concept. Spire's 2021 property taxes are not due until December 31, 2021, well  
13 beyond the true-up cutoff date in this case of May 31, 2021. Staff advocates use of historical  
14 costs that are known and measurable, and ratemaking principles such as annualizations and

---

<sup>9</sup> This amount includes the portion collected through the ISRS during that year.

<sup>10</sup> This was calculated by dividing the amount of over or under collection by the amount of net income before Missouri property taxes reported by Spire East in its Annual Reports filed with the Commission.

<sup>11</sup> This amount includes the portion collected through the ISRS during that year.

<sup>12</sup> This was calculated by dividing the amount of over or under collection by the amount of net income before Missouri property taxes reported by Spire West in its Annual Reports filed with the Commission.

<sup>13</sup> Charles Kuper Direct Testimony, page 2, lines 21-23.

<sup>14</sup> Charles Kuper Direct Testimony, page 3, lines 5-7.

1 normalizations to develop an ongoing level of cost and revenue to include in a utility's cost of  
2 service. The ratemaking principles relied on by Staff, outlined in Staff's COS Report, ensure  
3 that the relationship in time between investment, revenue, and expense remain intact.

4 Q. How did Staff calculate the amount of Missouri property taxes to include  
5 in rates?

6 A. As discussed in Staff's COS Report, Staff annualizes property taxes by using a  
7 ratio of plant-in-service as of January 1 to property taxes paid in the same year. Staff uses this  
8 ratio to evaluate the property taxes paid by Spire East and Spire West and develop an annualized  
9 level of property taxes to include in Spire East's and Spire West's cost of service. This method  
10 resulted in Staff's recommendation of including an annualized amount of \$22,411,521 for  
11 Spire East and an annualized amount of \$18,873,482 for Spire West for Missouri property  
12 tax expense.

### 13 **KANSAS PROPERTY TAXES**

14 Q. Please summarize Staff's position with regard to Spire's recommendation for  
15 the treatment of the Kansas property taxes and the associated tracker.

16 A. As discussed in Staff's COS Report, the Commission approved a property tax  
17 tracker in Case No. GR-2014-0007. In his direct testimony<sup>15</sup>, Mr. Selinger states Spire  
18 calculated the regulatory asset balance to be \$1,949,516 as of September 30, 2020. Staff  
19 analyzed the regulatory asset and calculated the balance as of December 31, 2020 to  
20 be \$1,243,642. This results in a difference of \$705,874 between Spire and Staff. Spire also  
21 recommends including a normalized level of Kansas property taxes based on a five year average

---

<sup>15</sup> Wesley Selinger Direct Testimony, page 15, lines 13-14.

Rebuttal Testimony of  
Jeremy Juliette

1 while Staff recommends including a normalized level based on a four year average. This  
2 equates to an \$89,106 difference between Spire and Staff.

3 Q. Did Staff make adjustments to the Kansas regulatory asset?

4 A. Yes. As mentioned in Staff's COS Report, Spire West was ordered to initially  
5 set up the regulatory asset in Case No. GR-2014-0007. The regulatory asset was established  
6 using estimated expenses as Spire West hadn't received any bills regarding Kansas property  
7 taxes at that time. In Case No. GR-2017-0216, Staff reviewed the actual Kansas property tax  
8 invoices received by Spire West for the time period of 2009-2013. Staff determined the initial  
9 regulatory asset of \$8,420,481 was overstated and the Commission ordered the starting balance  
10 be revised to \$7,802,197.<sup>16</sup> Spire did not update this initial balance and therefore overstated the  
11 regulatory asset by \$618,284.

12 Q. Are there any other differences between Staff's and Spire's calculation of the  
13 regulatory asset?

14 A. Yes. In Case No. GR-2017-0216, the Commission ordered a normalized level  
15 of Kansas property tax expense of \$1,454,069 be included in rates<sup>17</sup>. While reviewing  
16 Spire's amortization schedule for Kansas property taxes provided in this case, Staff  
17 noticed Spire was only including a normalized level of \$1,400,000 when determining  
18 the unamortized balance of the regulatory asset. This amount was the normalized level  
19 approved in Case No. GR-2014-0007. Staff used the normalized level approved in Case No.  
20 GR-2017-0216 when determining the unamortized balance.

21 Q. Did Staff include the over or under collection of Kansas property taxes for 2020?

---

<sup>16</sup> Case Nos. GR-2017-0215 & GR-2017-0216, Commission Amended Report and Order, pages 25-26.

<sup>17</sup> Case Nos. GR-2017-0215 & GR-2017-0216, Commission Amended Report and Order, page 27.

Rebuttal Testimony of  
Jeremy Juliette

1           A.     Yes. Staff's accounting schedules filed with its COS Report on May 12, 2021  
2 was based on costs incurred by Spire through December 31, 2020. Staff included the  
3 over-collection of Kansas property taxes for 2020 as an offset to the regulatory asset. Spire did  
4 not include this amount due to the timing of their filing.

5           Q.     How do Staff and Spire differ in regards to a normalized amount to include in  
6 rates going forward?

7           A.     Spire recommends a normalized amount of \$1,448,694 based on a five year  
8 average, while Staff recommends a normalized amount of \$1,537,800 based on a four year  
9 average. Staff chose a four year average that includes the 2020 property taxes paid as it better  
10 reflects the current expenses Spire is incurring. By using this average, Staff is actually  
11 including more Kansas property tax expense than Spire.

12          Q.     Does Staff recommend the tracker granted in Case No. GR-2014-0007  
13 be continued?

14          A.     No. As previously discussed, trackers should be considered on a case-by-case  
15 basis to allow the Commission to take into account unusual conditions, such as high volatility  
16 of costs, costs for which there is no historical data, or for uncertain level of costs imposed on  
17 utilities by new Commission rules. When the tracker was established for Kansas property taxes,  
18 the costs were unknown. Kansas property taxes are now a normal operating expense for Spire.  
19 Staff has 12 years of historical data that was used to calculate a normalized level of  
20 Kansas property tax expense to include in Spire's cost of service.

21          Q.     Isn't it true that Kansas property taxes fluctuate year to year?

22          A.     Yes. On page 89 of Staff's COS Report, I provided the historical  
23 Kansas property taxes incurred by Spire for the period of 2009-2020. The annual costs fluctuate

1 which supports using the normalization methodology to develop an appropriate level of costs  
2 to include in Spire's cost of service.

3 Q. Are the under or over collection of Kansas property taxes material?

4 A. No. When comparing the amount of Kansas property taxes included in base rates  
5 to the actual amount of taxes incurred and tracked is immaterial. The following table reflects  
6 the difference between the amount of Kansas property taxes included in base rates and the actual  
7 amount incurred.

8

<b>Spire West Historical Over/(Under) Recovery of Actual Kansas Property Taxes Paid</b>				
<b>Year</b>	<b>Actual Taxes Paid</b>	<b>Amount Recovered in Rates</b>	<b>Over/(Under) Collection</b>	<b>Percentage of Net Income<sup>18</sup></b>
<b>2014</b>	<b>\$1,426,495</b>	<b>\$933,333</b>	<b>\$(493,162)</b>	<b>1.20%</b>
<b>2015</b>	<b>\$1,309,012</b>	<b>\$1,400,000</b>	<b>\$90,988</b>	<b>0.22%</b>
<b>2016</b>	<b>\$1,116,724</b>	<b>\$1,400,000</b>	<b>\$283,276</b>	<b>0.59%</b>
<b>2017</b>	<b>\$1,674,298</b>	<b>\$1,400,000</b>	<b>(\$274,298)</b>	<b>0.55%</b>
<b>2018</b>	<b>\$1,743,549</b>	<b>\$1,454,069</b>	<b>(\$289,480)</b>	<b>0.40%</b>
<b>2019</b>	<b>\$1,777,419</b>	<b>\$1,454,069</b>	<b>(\$323,350)</b>	<b>0.51%</b>
<b>2020</b>	<b>\$955,932</b>	<b>\$1,454,069</b>	<b>\$498,137</b>	<b>0.64%</b>

9  
10 As illustrated in the table above, the over or under recovery of Kansas property taxes is  
11 immaterial when compared to Spire West's net income. Therefore, Staff recommends  
12 discontinuation of the Kansas property tax tracker.

---

<sup>18</sup> This was calculated by dividing the amount of over or under collection by the amount of net income before Kansas property taxes reported by Spire West in its Annual Reports filed with the Commission.

1 **INJURIES AND DAMAGES**

2 Q. Does Staff agree with OPC's recommendation to disallow \$300K in legal fees  
3 associated with the McGaughy discrimination lawsuit?<sup>19</sup>

4 A. Staff is currently evaluating these costs and will make a determination in  
5 surrebuttal testimony.

6 Q. Does Staff have additional concerns regarding Spire's recommended normalized  
7 level of injuries and damages?

8 A. Yes. During the course of the audit Staff learned that Spire made two errors in  
9 its calculation for its recommended normalized level for injuries and damages.<sup>20</sup> The first error,  
10 related to general liability costs, was corrected in Spire's December revenue requirement model  
11 provided to Staff in March 2021. The second error, related to workers compensation, has not  
12 been corrected at this time.

13 Q. Does this conclude your testimony?

14 A. Yes it does.

---

<sup>19</sup> Case No. GR-2021-0108, Direct Testimony Geoff Marke, page 13.

<sup>20</sup> Staff received two emails from Wesley Selinger identifying two errors with injuries and damages. The emails are attached as JJ-r1.





**From:** [Juliette, Jeremy](#)  
**Sent:** Wednesday, March 10, 2021 8:51 AM  
**To:** [Selinger, Wes](#)  
**Subject:** RE: Injuries and Damages Workpaper Support

---

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Thanks Wes that explanation helps. Would you be able to provide me with detail from the general ledger to help support those numbers you have in your workpaper? I looked in the general ledgers we have been provided, but was not able to come up with the same numbers as you. Thanks again!

---

**From:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>  
**Sent:** Tuesday, March 9, 2021 5:09 PM  
**To:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>  
**Subject:** RE: Injuries and Damages Workpaper Support

Hey Jeremy, to your questions:

We calculate the reimbursements by looking at the paid claims over \$25,000 (the retention for Work Comp) and request the amount that is above what we've already been reimbursed previously (which is why you see the subtraction on the sheet). The reimbursements from AEGIS come in as a single wire for all claims, and Accounting then books those to 229.20, with Company Code 120 going to MO-E and 130 going to MO-W. We then book those reimbursements to the specific claims in Origami (which then forms the basis of what we've already been reimbursed the next month).

To your other question, I believe the amounts for general liability in the MO West model were incorrect. I sent Karen an revenue requirement model based on a December update and made those corrections.

Let me know if this helps.

Thanks

---

**From:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>  
**Sent:** Monday, March 8, 2021 2:53 PM  
**To:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>  
**Subject:** Injuries and Damages Workpaper Support

 External email

Wes,

I was reviewing the extra support you provided us before our meeting regarding injuries and damages last week. In regards to the Work Comp Payments spreadsheet I have attached, can you provide me how you calculated the reimbursements? It looks like you took the difference of the ending balance as of 9/30/19 and 9/30/20 of an account, but I didn't see an account listed. Could you provide me with that account number so I can verify it in the general ledger? Also, while reviewing I noticed the numbers in your updated direct filing model for General Liability claims in Spire West don't match the supporting document you provided. I have attached another

spreadsheet to help show you what I am talking about. Is this an error or was there another adjustment somewhere? Thanks in advance for the help!

Jeremy Juliette  
Utility Regulatory Auditor  
Missouri Public Service Commission  
Phone: (816) 889-3945

Confidentiality Statement: This electronic transmission may contain information that is confidential, privileged, and prohibited from disclosure and unauthorized use pursuant to applicable law. If you are not the intended recipient of this transmission, take notice that any viewing, use, dissemination, or copying of the information transmitted herewith is strictly prohibited. If you have received this transmission in error, please return it to the sender and delete all copies from your system.

**From:** [Selinger, Wes](#)  
**Sent:** Tuesday, April 6, 2021 9:54 AM  
**To:** [Juliette, Jeremy](#)  
**Cc:** [Lyons, Karen](#)  
**Subject:** RE: Additional Information for Data Request Responses  
**Attachments:** WC Reimbursements 228200 4-5-21.xlsx

---

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hey Jeremy, please see the attached sheet with information on the reimbursement amounts.

For some reason, the workpaper amounts we got from our Insurance group did not tie with the amounts in the GL. We will have to make a correction for that, but this should provide you with the information to tie it out.

Let me know if you have any questions. Thanks again for your patience, I apologize it took a minute to this to you.

Thanks

---

**From:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>  
**Sent:** Monday, April 5, 2021 11:11 AM  
**To:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>  
**Cc:** Lyons, Karen <[karen.lyons@psc.mo.gov](mailto:karen.lyons@psc.mo.gov)>  
**Subject:** RE: Additional Information for Data Request Responses

Hey Wes any status update on this information?

---

**From:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>  
**Sent:** Tuesday, March 30, 2021 2:05 PM  
**To:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>  
**Cc:** Lyons, Karen <[karen.lyons@psc.mo.gov](mailto:karen.lyons@psc.mo.gov)>  
**Subject:** RE: Additional Information for Data Request Responses

Hey Jeremy, I reached back out on this internally and will get this back to you as soon as possible, hopefully tomorrow. Thanks for your patience.

---

**From:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>  
**Sent:** Tuesday, March 30, 2021 1:40 PM  
**To:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>  
**Cc:** Lyons, Karen <[karen.lyons@psc.mo.gov](mailto:karen.lyons@psc.mo.gov)>  
**Subject:** RE: Additional Information for Data Request Responses

Hey Wes just wanted to see if you have an idea of when I might get the reimbursement calculation for workers comp?

---

**From:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>  
**Sent:** Thursday, March 25, 2021 11:04 AM  
**To:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>

**Cc:** Lyons, Karen <[karen.lyons@psc.mo.gov](mailto:karen.lyons@psc.mo.gov)>

**Subject:** RE: Additional Information for Data Request Responses

Hey Jeremy, sorry to just now get back to you I was in a workshop the last couple of days. You should have received the 245 documents through Proofpoint yesterday. I will follow up on the reimbursement calculation asap.

Thanks

---

**From:** Juliette, Jeremy <[Jeremy.Juliette@psc.mo.gov](mailto:Jeremy.Juliette@psc.mo.gov)>

**Sent:** Wednesday, March 24, 2021 7:53 AM

**To:** Selinger, Wes <[Wesley.Selinger@spireenergy.com](mailto:Wesley.Selinger@spireenergy.com)>

**Cc:** Lyons, Karen <[karen.lyons@psc.mo.gov](mailto:karen.lyons@psc.mo.gov)>

**Subject:** RE: Additional Information for Data Request Responses

Hey Wes,

Thanks for the clarification for DR 134.1, that cleared things up for us. Just wanted to check in again to see when you thought you would have the rest of the items. I believe I am still missing the response to DR245 (the invoices weren't uploaded to EFIS) and the supporting documents for the worker's compensation reimbursement calculations. Let me know if you have any questions, thanks!