

Missouri Public Service Commission

Respond Data Request

Data Request No.	0368
Company Name	MO PSC Staff-(All)
Case/Tracking No.	GR-2022-0179
Date Requested	9/23/2022
Issue	Rate Base - Depreciation
Requested From	Curtis Stokes
Requested By	John Robinett
Brief Description	Depreciation
Description	Please confirm that there are no depreciation workpapers for Staff Witness Amanda Coffey or, in the alternative, please provide the depreciation workpapers for Staff Witness Amanda Coffey.
Response	I confirm that I do not have any workpapers. See responses to DR 376 and 372.
Objections	NA

The attached information provided to **Missouri Public Service Commission** Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the **Missouri Public Service Commission** if, during the pendency of Case No. **GR-2022-0179** before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information. If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the **MO PSC Staff-(All)** office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to **MO PSC Staff-(All)** and its employees, contractors, agents or others employed by or acting in its behalf.

Security :	Public
Rationale :	NA

Missouri Public Service Commission

Respond Data Request

Data Request No.	0376
Company Name	MO PSC Staff-(All)
Case/Tracking No.	GR-2022-0179
Date Requested	9/23/2022
Issue	Rate Base - Depreciation
Requested From	Curtis Stokes
Requested By	John Robinett
Brief Description	Depreciation
Description	Please provide an explanation of Staff's reserve adjustments. Specifically, please indicate whether the reserve adjustments apply to Spire Missouri West, Spire Missouri East, or both. It is not clear from the direct testimony which jurisdiction/s the adjustments are to be applied.
Response	See attached
Objections	NA

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Security :	Public
Rationale :	NA

Data Request Response 376- Case No. GR-2022-0179

The reserve adjustments are for Spire East. An explanation of the reserve adjustments can be found on pg. 3, lines 12-17 of my testimony. The reserve adjustments can also be found in staff's direct accounting schedules for Spire East on the adjustments for depreciation reserve sheets, pages 16-23. See below:

From my testimony:

- Negative reserve balance for account 371 (other equipment-transmission plant) absorbed into account 367 (structure and improvements-transmission plant)
- Negative reserve balance for account 391 (office furniture and equipment general plant) absorbed into account 391.1 (computers-general plant)
- Negative reserve balance for account 391.4 (data processing systems-general 17 plant) absorbed into account 391.3 (data processing software-general plant)

From Staff's direct account schedules for Spire East:

Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount
R-58	2A. To adjust negative reserve. (Coffer)	367	\$ (63,044)
R-59	2A. To adjust negative reserve. (Coffer)	371	\$ 63,044
R-68	2A. To adjust negative reserve. (Coffer)	391	\$ 1,614,761
R-69	2A. To adjust negative reserve. (Coffer)	391.1	\$ (1,614,761)
R-71	2A. To adjust negative reserve. (Coffer)	391.3	\$ (544,544)
R-72	2A. To adjust negative reserve. (Coffer)	391.4	\$ 544,544