

Exhibit No.:
Issue(s): Prepayments
Witness: Christopher L. Boronda
Sponsoring Party: MoPSC Staff
Type of Exhibit: Surrebuttal /
Cross-Surrebuttal Testimony
Case No.: GR-2025-0107
Date Testimony Prepared: June 30, 2025

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL AND BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

**SURREBUTTAL / CROSS-SURREBUTTAL
TESTIMONY**

OF

CHRISTOPHER BORONDA

**SPIRE MISSOURI INC.,
d/b/a Spire**

CASE NO. GR-2025-0107

*Jefferson City, Missouri
June 2025*

PREPAYMENTS

Q. In the rebuttal testimony of Eric Bouselli¹, Spire Missouri stated its belief that Staff was too strict with its interpretation of what is allowable under the Uniform System of Accounts (“USOA”) prepayment account. What is Staff’s response?

A. Staff disagrees with the assertion that it was too strict with its interpretation of the USOA² in Boronda’s Direct Testimony, page 2, lines 18-20. In addition to the definition of prepayments within the USOA³, Staff also took into consideration the USOA General Instructions section part 11 -Accounting to be on accrual basis. Part 11 A⁴ states, “If bills covering such transactions have not been received or rendered, the amounts shall be estimated and appropriate adjustments made when the bills are received.” It is Staff’s position that purchased goods or services do not meet the “like disbursement” portion of the prepayment definition if they consist of a single invoice and services have been rendered.

Q. Did Staff reevaluate disallowed accounts?

A. Yes. Staff has performed additional work to determine appropriate month-end balances if disallowed items were never debited to the account.

Q. How did Staff determine the beginning month-end balance, and subsequent month-end balances, for account 165400 if the account included debited amounts for disallowed prepayments?

A. Staff used Data Request (“DR”) 0256.0 attachment “1 - 165400 - Misc Prepaid Asset (“MOE”) -September 2024.xlsm” and created an invoice prepayment schedule for allowable invoices. Refer to Schedule CB-s1, attached to this testimony for the prepayment

¹ Bouselli Rebuttal Testimony, page 3, lines 9-12.

² Gas USOA, 18 CFR Ch1 Part 201 pg. 589 (April 1, 2004).

³ Gas USOA, 18 CFR Ch1 Part 201 pg. 589 (April 1, 2004).

⁴ Gas USOA, 18 CFR Ch1 Part 201 pg. 552-553 (April 1, 2004).

1 schedule. Staff determined Wells Fargo, Energy Worldnet, and prepaid postage would provide
2 an allowable benefit to ratepayers and an accurate 13-month average could be determined for
3 the allowable items. The schedule would track each allowable item's invoice beginning
4 prepayment and reduce the account by the monthly amortization to calculate the allowable
5 item's month-end balance based on the data provided by Spire Missouri.

6 Q. In his rebuttal testimony⁵ Eric Bouselli questioned why a portion of the
7 computer maintenance account was not included. Did Staff change its position in regards to
8 not including a portion of the computer maintenance account?

9 A. No. Staff reviewed DR 0256.0, attachment "1 - 165450 - Prepaid IT-Comp Main
10 September 2024 Modified.xlsx," and questioned all transactions after identifying non-Missouri
11 entities included in the data. Staff received additional data from Eric Bouselli which justified
12 removing disallowed computer maintenance prepayments. At the time of direct testimony,
13 Staff included adjustments for known and measurable month-end balances.

14 Q. How did Staff determine the beginning month-end balance, and subsequent
15 month-end balances, for account 165450 - Prepayments - Computer Maintenance if the account
16 included amounts for disallowed prepayments?

17 A. Spire Missouri provided a supplemental workpaper to DR 0256.0, attachment
18 "1 - 165450 - Prepaid IT-Comp Main September 2024 Modified.xlsx," which allocated
19 Account 165450 prepayments. After detailed review of DR 0256.0 and the supplemental
20 workpaper, Staff determined the supplemental averages provided by Spire Missouri sufficiently
21 removed the previously disallowed entity prepayments.

22 Q. Did Staff make any other changes to prepayments?

⁵ Bouselli Rebuttal Testimony, page 3, lines 14-16

Surrebuttal / Cross-Surrebuttal
Testimony of Christopher Boronda

- 1 A. Staff did not make any other changes to prepayment accounts.
- 2 Q. Does this conclude your surrebuttal / cross-surrebuttal testimony?
- 3 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Spire Missouri Inc. d/b/a Spire's)
Request for Authority to Implement a General)
Rate Increase for Natural Gas Service Provided)
in the Company's Missouri Service Areas)

Case No. GR-2025-0107

AFFIDAVIT OF CHRISTOPHER BORONDA

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

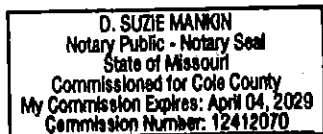
COMES NOW CHRISTOPHER BORONDA and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Surrebuttal / Cross-Surrebuttal Testimony of Christopher Boronda*; and that the same is true and correct according to his best knowledge and belief.

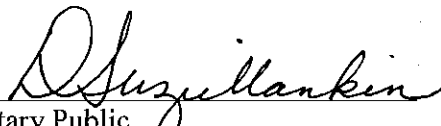
Further the Affiant sayeth not.


CHRISTOPHER BORONDA

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 26th day of June 2025.




Notary Public

Spire Inc.
Laclede Gas Company
Miscellaneous Prepayments
Balance Sheet General Ledger Account 165400
September 30, 2024

Balance Per General Ledger:

	Payables Data					Accounting Assumptions			Amortization Calculation				
			Invoice GL	Invoice Amount			Estimated		Current				
	Vendor/Description	Invoice #/ Reference	Date	(Cost Basis)	Beginning	Ending	Amortizable	Entity	Monthly Scheduled				
Allowable							Life (Months)		Amortization	7/31/2022	8/31/2022	11/30/2024	12/31/2024
	MOE 120 Spire Missouri East												
Y	Wells Fargo LOC Senior Unsecured Revolving Credit Facility			1,028,018.53	7/31/2022	7/31/2027	60	Missouri East 120	(17,133.64)	\$ 1,028,018.53	\$ 1,010,884.89	\$ 548,276.61	\$ 531,142.97
N	Missouri Public Service Commission Assessment for Expenses of Public Service		7/15/2024	651,771.31	6/30/2024	9/30/2024	3	Missouri East 120	(217,257.10)				
N	American Gas Association	2024 Dues	12/11/2023	218,060.78	12/31/2023	12/31/2024	12	Missouri East 120	(18,171.73)				
N	American Gas Association - Non Deductible	2024 Dues	12/11/2023	9,797.92	12/31/2023	12/31/2024	12	Missouri East 120	(816.49)				
Y	Energy Worldnet	BD0019730	3/19/2024	109,674.00	2/28/2024	2/28/2025	12	Missouri East 120	(9,139.50)	\$ -	\$ -	\$ 27,418.50	\$ 18,279.00
N	St Louis Cardinal Tickets	Season Tickets 2024	12/13/2023	187,585.96	3/31/2024	9/30/2024	6	Missouri East 120	(31,264.33)				
N	St Louis City - St Louis Soccer	Season Tickets 2024	5/10/2021	231,750.00	2/28/2024	10/31/2024	8	Missouri East 120	(28,968.75)				
N	St Louis Cardinal Tickets	Billy Joel	12/13/2023	2,981.64	8/31/2024	9/30/2024	1	Missouri East 120	(2,981.64)				
N	University of Missouri Football Tickets	Season Tickets 2024	4/5/2024	11,035.00	7/31/2024	12/31/2024	5	Missouri East 120	(2,207.00)				
N	University of Missouri Tiger Scholarship Fund	Pledge 2024	4/5/2024	74,219.00	7/31/2024	12/31/2024	5	Missouri East 120	(14,843.80)				
N	Kiel Partners St Louis Blues 2024-2025 Suite	21197	8/15/2024	339,213.88	9/30/2024	4/30/2025	7	Missouri East 120	-				
Y	Doxim	Prepaid Postage	1/8/2024	435,000.00	1/31/2024		-1488	Missouri East 120	-	\$ -	\$ -	\$ 435,000.00	\$ 435,000.00
Monthly Balance (East)										\$ 1,028,018.53	\$ 1,010,884.89	\$ 1,010,695.11	\$ 984,421.97
	MOW 130 Spire Missouri West												
Y	Credit Facility			674,747.98	7/31/2022	7/31/2027	60	Missouri West 130	(11,245.80)	\$ 674,747.98	\$ 663,502.18	\$ 359,865.58	\$ 348,619.78
N	Assessment for Expenses of Public Service		7/15/2024	434,514.21	6/30/2024	9/30/2024	3	Missouri West 130	(144,838.07)				
N	American Gas Association	2024 Dues	12/11/2023	227,002.70	12/31/2023	12/31/2024	12	Missouri West 130	(18,916.89)				
N	American Gas Association - Non Deductible	2024 Dues	12/11/2023	10,199.70	12/31/2023	12/31/2024	12	Missouri West 130	(849.98)				
Y	Energy Worldnet	BD0019727	3/19/2024	57,811.50	2/28/2024	2/28/2025	12	Missouri West 130	(4,817.63)	\$ -	\$ -	\$ 14,452.83	\$ 9,635.20
N	Kansas City Chamber of Commerce	2024 Dues	4/1/2024	23,927.50	3/31/2024	3/31/2025	12	Missouri West 130	(1,993.96)				
N	Kansas City Chamber of Commerce (non-	2024 Dues	4/1/2024	4,222.50	3/31/2024	3/31/2025	12	Missouri West 130	(351.88)				
N	Kansas City Chiefs Season Tickets 2024	l11 - 2024 Season Ticke	2/28/2024	87,878.51	8/31/2024	12/31/2024	4	Missouri West 130	(21,969.63)				
N	Kansas City Chiefs Season Tickets 2024	l11 - 2024 Season Ticke	2/28/2024	29,292.84	8/31/2024	12/31/2024	4	Missouri West 130	(7,323.21)				
N	The Civic Council of Greater Kansas City	2024 Dues	1/25/2024	56,987.00	12/31/2023	12/31/2024	12	Missouri West 130	(4,748.92)				
N	The Civic Council of Greater Kansas City (non-	2024 Dues	1/25/2024	1,163.00	12/31/2023	12/31/2024	12	Missouri West 130	(96.92)				
Monthly Balance (East)										\$ 674,747.98	\$ 663,502.18	\$ 374,318.41	\$ 358,254.98