

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: November 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
True Up Filing August 6, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021
Commission Amended Report & Order
November 12, 2021

CASE NO. GR-2021-0108

Jefferson City, MO

November 2021

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.37% Return	<u>C</u> 6.37% Return	<u>D</u> 6.37% Return
1	Net Orig Cost Rate Base	\$1,633,226,133	\$1,633,226,133	\$1,633,226,133
2	Rate of Return	6.37%	6.37%	6.37%
3	Net Operating Income Requirement	\$104,036,505	\$104,036,505	\$104,036,505
4	Net Income Available	\$87,242,039	\$87,242,039	\$87,242,039
5	Additional Net Income Required	\$16,794,466	\$16,794,466	\$16,794,466
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,611,599	\$18,611,599	\$18,611,599
8	Current Income Tax Available	\$13,354,471	\$13,354,471	\$13,354,471
9	Additional Current Tax Required	\$5,257,128	\$5,257,128	\$5,257,128
10	Revenue Requirement	\$22,051,594	\$22,051,594	\$22,051,594
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$22,051,594	\$22,051,594	\$22,051,594

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,498,037,999
2	Less Accumulated Depreciation Reserve		\$774,310,695
3	Net Plant In Service		<u>\$1,723,727,304</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,474,087
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$59,666,120
8	Propane Inventory		\$8,725,848
9	Materials & Supplies		\$5,803,035
10	Prepayments		\$20,720,974
11	Insulation Financing/Energy Wise		\$2,153,091
12	Energy Affordability		\$2,214,074
13	Prepaid Pension		\$87,703,329
14	OPEBS		\$705,491
15	Energy Efficiency Program		\$21,914,601
16	Transition Costs		\$1,219,167
17	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$221,299,817</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	86.0685%	\$13,603,095
20	State Tax Offset	86.0685%	\$2,415,629
21	City Tax Offset	-13.9315%	\$0
22	Interest Expense Offset	6.0548%	\$1,680,117
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$4,535,765
25	Customer Advances for Construction		\$945,315
26	Accumulated Deferred Income Taxes		\$189,032,727
27	Forest Park Relocation - Regulatory Liability		\$3,615,509
28	Excess ADIT - Protected - TCJA		\$41,060,325
29	Excess ADIT - Unprotected - TCJA		\$40,795,546
30	Excess ADIT - Protected - MO		\$0
31	Excess ADIT - Unprotected - MO		\$14,116,960
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$311,800,988</u>
33	Total Rate Base		<u><u>\$1,633,226,133</u></u>

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$4,333,194	P-6	\$0	\$4,333,194	100.0000%	\$0	\$4,333,194
7	375.100	Structures & Improvements - Dist	\$1,078,927	P-7	\$0	\$1,078,927	100.0000%	\$0	\$1,078,927
8	375.200	Structures & Improvements - Service Centers	\$17,048,852	P-8	\$0	\$17,048,852	100.0000%	\$0	\$17,048,852
9	375.210	Structures & Improvements - Leased Property	\$106,468	P-9	\$0	\$106,468	100.0000%	\$0	\$106,468
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	\$0	\$290,197	100.0000%	\$0	\$290,197
11	375.410	Structures & Improvements - Other Small Structures	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$249,366,658	P-13	\$0	\$249,366,658	100.0000%	\$0	\$249,366,658
14	376.200	Mains - Cast Iron	\$32,434,668	P-14	\$0	\$32,434,668	100.0000%	\$0	\$32,434,668
15	376.300	Mains - Plastic	\$729,093,980	P-15	\$0	\$729,093,980	100.0000%	\$0	\$729,093,980
16	378.000	Meas. & Reg. Station - General	\$13,224,885	P-16	\$0	\$13,224,885	100.0000%	\$0	\$13,224,885
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	P-17	\$0	\$3,291,435	100.0000%	\$0	\$3,291,435
18	380.100	Services - Steel	\$40,780,191	P-18	\$0	\$40,780,191	100.0000%	\$0	\$40,780,191
19	380.200	Services - Plastic	\$872,149,303	P-19	\$0	\$872,149,303	100.0000%	\$0	\$872,149,303
20	381.000	Meters	\$146,328,847	P-20	\$0	\$146,328,847	100.0000%	\$0	\$146,328,847
21	383.000	House Regulators	\$29,070,273	P-21	\$0	\$29,070,273	100.0000%	\$0	\$29,070,273
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,630,399	P-22	\$0	\$18,630,399	100.0000%	\$0	\$18,630,399
23	386.000	Other Property - Customer Premises	\$22,975	P-23	\$0	\$22,975	100.0000%	\$0	\$22,975
24	387.000	Other Equipment - Dist.	\$406,070	P-24	\$0	\$406,070	100.0000%	\$0	\$406,070
25		TOTAL DISTRIBUTION PLANT	\$2,157,726,370		\$0	\$2,157,726,370		\$0	\$2,157,726,370
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	\$0	\$1,869,054	100.0000%	\$0	\$1,869,054
29	307.000	Other Power Equipment	\$33,139	P-29	\$0	\$33,139	100.0000%	\$0	\$33,139
30	311.000	Propane Equipment - Gas Operations	\$2,899,589	P-30	\$0	\$2,899,589	100.0000%	\$0	\$2,899,589
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-31	\$0	\$4,827,936	100.0000%	\$0	\$4,827,936
32		TOTAL PRODUCTION PLANT	\$9,749,647		\$0	\$9,749,647		\$0	\$9,749,647
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	\$0	\$778,418	100.0000%	\$0	\$778,418
36	351.200	Structures - Compression Station	\$830,420	P-36	\$0	\$830,420	100.0000%	\$0	\$830,420
37	351.400	Other Structures - UG Storage	\$1,093,321	P-37	\$0	\$1,093,321	100.0000%	\$0	\$1,093,321
38	352.000	Wells	\$8,622,238	P-38	\$0	\$8,622,238	100.0000%	\$0	\$8,622,238
39	352.100	Storage Leaseholds & Rights	\$2,126,882	P-39	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
40	352.200	Reservoirs	\$245,023	P-40	\$0	\$245,023	100.0000%	\$0	\$245,023
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	P-41	\$0	\$9,149,448	100.0000%	\$0	\$9,149,448
42	352.400	Wells - Oil & Vent Gas	\$2,197,749	P-42	\$0	\$2,197,749	100.0000%	\$0	\$2,197,749
43	353.000	Lines	\$3,238,918	P-43	\$0	\$3,238,918	100.0000%	\$0	\$3,238,918
44	354.000	Equipment - Compressor Station	\$3,198,332	P-44	\$0	\$3,198,332	100.0000%	\$0	\$3,198,332
45	355.000	Measuring & Regulating Equipment	\$3,187,140	P-45	\$0	\$3,187,140	100.0000%	\$0	\$3,187,140
46	356.000	Purification Equipment	\$610,813	P-46	\$0	\$610,813	100.0000%	\$0	\$610,813
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	\$0	\$66,896	100.0000%	\$0	\$66,896
48		TOTAL UNDERGROUND GAS STORAGE	\$36,547,198		\$0	\$36,547,198		\$0	\$36,547,198
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	\$0	\$107,233	100.0000%	\$0	\$107,233
52	362.000	Gas Holders	\$34,530	P-52	\$0	\$34,530	100.0000%	\$0	\$34,530
53	363.000	Compressor Equip. Other Storage	\$338,616	P-53	\$0	\$338,616	100.0000%	\$0	\$338,616
54		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	\$0	\$2,013,840	100.0000%	\$0	\$2,013,840
58	371.000	Other Equipment - Transmission	\$9,654	P-58	\$0	\$9,654	100.0000%	\$0	\$9,654
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$5,776,146	P-63	-\$2,938,600	\$2,837,546	100.0000%	\$0	\$2,837,546
64	390.300	Structures - Leased - St. Charles	\$42,360	P-64	\$0	\$42,360	100.0000%	\$0	\$42,360
65	390.700	Structures - Gen Plant - MoNat	\$163,119	P-65	\$0	\$163,119	100.0000%	\$0	\$163,119
66	390.710	Structures - Leased - MoNat	\$109,291	P-66	\$0	\$109,291	100.0000%	\$0	\$109,291
67	390.810	Structures - Leased - Franklin County	\$171,308	P-67	\$0	\$171,308	100.0000%	\$0	\$171,308
68	391.000	Office Furniture & Equipment	\$5,095,909	P-68	\$0	\$5,095,909	100.0000%	\$0	\$5,095,909
69	391.100	Computers	\$18,018,624	P-69	\$0	\$18,018,624	100.0000%	\$0	\$18,018,624
70	391.200	Mech. Office Equipment	\$307,555	P-70	\$0	\$307,555	100.0000%	\$0	\$307,555
71	391.300	Data Processing Software	\$14,747,930	P-71	\$0	\$14,747,930	100.0000%	\$0	\$14,747,930
72	391.400	Data Processing Systems	\$584,933	P-72	\$0	\$584,933	100.0000%	\$0	\$584,933
73	391.500	Enterprise Software - EIMS	\$122,811,485	P-73	-\$59,590,944	\$63,220,541	100.0000%	\$0	\$63,220,541
74	391.950	EIMS - Shared Services	\$20,927,974	P-74	\$0	\$20,927,974	100.0000%	\$0	\$20,927,974
75	392.100	Transportation Eq - Automobiles	\$4,590,903	P-75	\$0	\$4,590,903	100.0000%	\$0	\$4,590,903
76	392.200	Transportation Eq - Trucks	\$34,867,937	P-76	\$0	\$34,867,937	100.0000%	\$0	\$34,867,937
77	393.000	Stores Equipment	\$328,900	P-77	\$0	\$328,900	100.0000%	\$0	\$328,900
78	394.000	Tools, Shop, & Garage Equipment	\$28,285,590	P-78	\$0	\$28,285,590	100.0000%	\$0	\$28,285,590
79	394.500	Equip CNG Fuel Station	\$1,656,366	P-79	\$0	\$1,656,366	100.0000%	\$0	\$1,656,366
80	395.000	Lab Equipment	\$320,500	P-80	\$0	\$320,500	100.0000%	\$0	\$320,500
81	396.000	Power Operated Equipment	\$42,599,180	P-81	\$0	\$42,599,180	100.0000%	\$0	\$42,599,180
82	396.100	Power Operated Equipment - T	\$21,413,079	P-82	\$0	\$21,413,079	100.0000%	\$0	\$21,413,079
83	397.000	Communication Equipment	\$10,555,565	P-83	\$0	\$10,555,565	100.0000%	\$0	\$10,555,565
84	397.200	Comm Equipment - AMRs	\$16,624,220	P-84	\$0	\$16,624,220	100.0000%	\$0	\$16,624,220
85	398.000	Misc. Equipment	\$3,938,789	P-85	\$0	\$3,938,789	100.0000%	\$0	\$3,938,789
86		TOTAL GENERAL PLANT	\$353,937,663		-\$62,529,544	\$291,408,119		\$0	\$291,408,119
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	\$0	P-90	\$0	\$0	100.0000%	\$0	\$0
91		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
92		TOTAL PLANT IN SERVICE	\$2,560,567,543		-\$62,529,544	\$2,498,037,999		\$0	\$2,498,037,999

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-63	LH Improvements 700 Market	390.200		-\$2,938,600		\$0
	1. To allocate leasehold improvements (Juliette)		-\$2,938,600		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		-\$59,590,944		\$0	
Total Plant Adjustments				-\$62,529,544		\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land - Dist Plant	\$4,333,194	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,078,927	2.40%	\$25,894	50	-20.00%
8	375.200	Structures & Improvements - Service Centers	\$17,048,852	2.40%	\$409,172	50	-20.00%
9	375.210	Structures & Improvements - Leased Property	\$106,468	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965	50	-20.00%
11	375.410	Structures & Improvements - Other Small Structures	\$0	2.40%	\$0	50	-20.00%
12	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657	50	-20.00%
13	376.100	Mains - Steel	\$249,366,658	2.00%	\$4,987,333	80	-60.00%
14	376.200	Mains - Cast Iron	\$32,434,668	12.35%	\$4,005,681	80	-150.00%
15	376.300	Mains - Plastic	\$729,093,980	1.87%	\$13,634,057	75	-40.00%
16	378.000	Meas. & Reg. Station - General	\$13,224,885	3.11%	\$411,294	45	-40.00%
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	2.66%	\$87,552	45	-20.00%
18	380.100	Services - Steel	\$40,780,191	4.50%	\$1,835,109	46	-110.00%
19	380.200	Services - Plastic	\$872,149,303	3.96%	\$34,537,112	43	-70.00%
20	381.000	Meters	\$146,328,847	2.77%	\$4,053,309	35	3.00%
21	383.000	House Regulators	\$29,070,273	2.00%	\$581,405	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,630,399	2.44%	\$454,582	45	-10.00%
23	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627	15	0.00%
24	387.000	Other Equipment - Dist.	\$406,070	2.20%	\$8,934	50	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$2,157,726,370		\$65,040,683		
26		PRODUCTION PLANT					
27	304.000	Land and Land rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	1.77%	\$33,082	65	-15.00%
29	307.000	Other Power Equipment	\$33,139	1.91%	\$633	55	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$2,899,589	2.62%	\$75,969	40	-5.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591	75	-5.00%
32		TOTAL PRODUCTION PLANT	\$9,749,647		\$177,275		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$778,418	1.25%	\$9,730	0	0.00%
36	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608	55	-10.00%
37	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866	55	-10.00%
38	352.000	Wells	\$8,622,238	1.22%	\$105,191	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,126,882	1.11%	\$23,608	0	0.00%
40	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$2,197,749	2.18%	\$47,911	55	-20.00%
43	353.000	Lines	\$3,238,918	1.56%	\$50,527	80	-25.00%
44	354.000	Equipment - Compressor Station	\$3,198,332	2.00%	\$63,967	55	-10.00%
45	355.000	Measuring & Regulating Equipment	\$3,187,140	1.91%	\$60,874	55	-5.00%
46	356.000	Purification Equipment	\$610,813	2.20%	\$13,438	50	-10.00%
47	357.000	Other Equipment - UG Storage	\$66,896	4.20%	\$2,810	25	-5.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$36,547,198		\$520,809		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$34,530	0.00%	\$0	0	0.00%
53	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$531,033		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$2,013,840	2.00%	\$40,277	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,654	2.10%	\$203	50	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$40,480		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0	0.00%	\$0	0	0.00%
63	390.200	LH Improvements 700 Market	\$2,837,546	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$42,360	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$163,119	2.73%	\$4,453	40	0.00%
66	390.710	Structures - Leased - MoNat	\$109,291	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$171,308	0.00%	\$0	0	0.00%
68	391.000	Office Furniture & Equipment	\$5,095,909	4.71%	\$240,017	20	0.00%
69	391.100	Computers	\$18,018,624	5.47%	\$985,619	5	0.00%
70	391.200	Mech. Office Equipment	\$307,555	12.12%	\$37,276	15	0.00%
71	391.300	Data Processing Software	\$14,747,930	9.89%	\$1,458,570	5	0.00%
72	391.400	Data Processing Systems	\$584,933	9.89%	\$57,850	5	0.00%
73	391.500	Enterprise Software - EIMS	\$63,220,541	0.00%	\$0	0	0.00%
74	391.950	EIMS - Shared Services	\$20,927,974	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$4,590,903	10.00%	\$459,090	8	20.00%
76	392.200	Transportation Eq - Trucks	\$34,867,937	7.69%	\$2,681,344	11	15.00%
77	393.000	Stores Equipment	\$328,900	2.16%	\$7,104	30	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$28,285,590	3.62%	\$1,023,938	25	0.00%
79	394.500	Equip CNG Fuel Station	\$1,656,366	3.62%	\$59,960	0	0.00%
80	395.000	Lab Equipment	\$320,500	3.62%	\$11,602	20	0.00%
81	396.000	Power Operated Equipment	\$42,599,180	6.07%	\$2,585,770	14	15.00%
82	396.100	Power Operated Equipment - T	\$21,413,079	6.07%	\$1,299,774	14	15.00%
83	397.000	Communication Equipment	\$10,555,565	5.81%	\$613,278	15	0.00%
84	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009	8	0.00%
85	398.000	Misc. Equipment	\$3,938,789	4.58%	\$180,397	20	0.00%
86		TOTAL GENERAL PLANT	\$291,408,119		\$13,922,051		
87		GENERAL PLANT - ALLOCATED					
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
89		RETIREMENT WORK IN PROGRESS					
90		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
91		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
92		Total Depreciation	\$2,498,037,999		\$79,701,298		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1	R-2	\$0	\$1	100.0000%	\$0	\$1
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$1		\$0	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$19,361	R-6	\$0	\$19,361	100.0000%	\$0	\$19,361
7	375.100	Structures & Improvements - Dist	\$302,363	R-7	\$0	\$302,363	100.0000%	\$0	\$302,363
8	375.200	Structures & Improvements - Service Centers	\$4,875,665	R-8	\$0	\$4,875,665	100.0000%	\$0	\$4,875,665
9	375.210	Structures & Improvements - Leased Property	\$73,827	R-9	\$0	\$73,827	100.0000%	\$0	\$73,827
10	375.300	Structures & Improvements - Garage	\$240,110	R-10	\$0	\$240,110	100.0000%	\$0	\$240,110
11	375.410	Structures & Improvements - Other Small Structures	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$78,133	R-12	-\$9,085	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$142,994,034	R-13	\$0	\$142,994,034	100.0000%	\$0	\$142,994,034
14	376.200	Mains - Cast Iron	-\$6,472,946	R-14	\$0	-\$6,472,946	100.0000%	\$0	-\$6,472,946
15	376.300	Mains - Plastic	\$100,638,284	R-15	\$0	\$100,638,284	100.0000%	\$0	\$100,638,284
16	378.000	Meas. & Reg. Station - General	\$711,002	R-16	\$0	\$711,002	100.0000%	\$0	\$711,002
17	379.000	Meas. & Reg. Station - City Gate	\$1,354,724	R-17	\$0	\$1,354,724	100.0000%	\$0	\$1,354,724
18	380.100	Services - Steel	\$35,362,739	R-18	\$0	\$35,362,739	100.0000%	\$0	\$35,362,739
19	380.200	Services - Plastic	\$285,759,208	R-19	\$0	\$285,759,208	100.0000%	\$0	\$285,759,208
20	381.000	Meters	\$36,982,460	R-20	\$0	\$36,982,460	100.0000%	\$0	\$36,982,460
21	383.000	House Regulators	\$13,432,884	R-21	\$0	\$13,432,884	100.0000%	\$0	\$13,432,884
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,355,285	R-22	\$0	\$7,355,285	100.0000%	\$0	\$7,355,285
23	386.000	Other Property - Customer Premises	\$173,661	R-23	\$0	\$173,661	100.0000%	\$0	\$173,661
24	387.000	Other Equipment - Dist.	\$441,149	R-24	-\$80,000	\$361,149	100.0000%	\$0	\$361,149
25		TOTAL DISTRIBUTION PLANT	\$624,321,943		-\$89,085	\$624,232,858		\$0	\$624,232,858
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvements - Mfg Gas	\$1,050,720	R-28	\$0	\$1,050,720	100.0000%	\$0	\$1,050,720
29	307.000	Other Power Equipment	\$52,351	R-29	-\$20,000	\$32,351	100.0000%	\$0	\$32,351
30	311.000	Propane Equipment - Gas Operations	\$2,239,627	R-30	\$0	\$2,239,627	100.0000%	\$0	\$2,239,627
31	311.100	Propane Storage Cavern - Gas Ops	\$5,522,867	R-31	-\$720,000	\$4,802,867	100.0000%	\$0	\$4,802,867
32		TOTAL PRODUCTION PLANT	\$8,865,565		-\$740,000	\$8,125,565		\$0	\$8,125,565
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	\$0	\$772,160	100.0000%	\$0	\$772,160
36	351.200	Structures - Compression Station	\$958,286	R-36	-\$200,000	\$758,286	100.0000%	\$0	\$758,286
37	351.400	Other Structures - UG Storage	\$1,092,719	R-37	\$0	\$1,092,719	100.0000%	\$0	\$1,092,719
38	352.000	Wells	\$6,753,560	R-38	\$0	\$6,753,560	100.0000%	\$0	\$6,753,560
39	352.100	Storage Leaseholds & Rights	\$2,053,716	R-39	\$0	\$2,053,716	100.0000%	\$0	\$2,053,716
40	352.200	Reservoirs	\$216,611	R-40	\$0	\$216,611	100.0000%	\$0	\$216,611
41	352.300	Non-Recoverable Natural Gas	\$3,253,101	R-41	\$0	\$3,253,101	100.0000%	\$0	\$3,253,101
42	352.400	Wells - Oil & Vent Gas	\$398,553	R-42	\$0	\$398,553	100.0000%	\$0	\$398,553
43	353.000	Lines	\$2,598,945	R-43	\$0	\$2,598,945	100.0000%	\$0	\$2,598,945
44	354.000	Equipment - Compressor Station	\$2,668,518	R-44	\$0	\$2,668,518	100.0000%	\$0	\$2,668,518
45	355.000	Measuring & Regulating Equipment	\$2,845,289	R-45	\$0	\$2,845,289	100.0000%	\$0	\$2,845,289
46	356.000	Purification Equipment	\$265,783	R-46	\$0	\$265,783	100.0000%	\$0	\$265,783
47	357.000	Other Equipment - UG Storage	\$56,246	R-47	\$0	\$56,246	100.0000%	\$0	\$56,246
48		TOTAL UNDERGROUND GAS STORAGE	\$23,933,487		-\$200,000	\$23,733,487		\$0	\$23,733,487
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$236,089	\$107,233	100.0000%	\$0	\$107,233
52	362.000	Gas Holders	\$5,316,393	R-52	\$0	\$5,316,393	100.0000%	\$0	\$5,316,393
53	363.000	Compressor Equip. Other Storage	\$523,423	R-53	-\$184,807	\$338,616	100.0000%	\$0	\$338,616
54		TOTAL OTHER STORAGE	\$6,183,138		-\$420,896	\$5,762,242		\$0	\$5,762,242
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	367.000	Structures & Improvements - Trans	\$2,108,227	R-57	-\$200,000	\$1,908,227	100.0000%	\$0	\$1,908,227

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	371.000	Other Equipment - Transmission	-\$63,162	R-58	\$63,162	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$2,045,065		-\$136,838	\$1,908,227		\$0	\$1,908,227
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$1,469,896	R-63	-\$648,692	\$821,204	100.0000%	\$0	\$821,204
64	390.300	Structures - Leased - St. Charles	\$21,526	R-64	\$0	\$21,526	100.0000%	\$0	\$21,526
65	390.700	Structures - Gen Plant - MoNat	\$31,342	R-65	\$0	\$31,342	100.0000%	\$0	\$31,342
66	390.710	Structures - Leased - MoNat	\$79,175	R-66	\$0	\$79,175	100.0000%	\$0	\$79,175
67	390.810	Structures - Leased - Franklin County	\$42,735	R-67	\$0	\$42,735	100.0000%	\$0	\$42,735
68	391.000	Office Furniture & Equipment	-\$1,752,805	R-68	\$1,752,805	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$18,838,576	R-69	-\$1,031,216	\$17,807,360	100.0000%	\$0	\$17,807,360
70	391.200	Mech. Office Equipment	-\$211,788	R-70	\$211,788	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$10,399,755	R-71	\$0	\$10,399,755	100.0000%	\$0	\$10,399,755
72	391.400	Data Processing Systems	-\$653,442	R-72	\$653,442	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$61,468,683	R-73	-\$27,130,073	\$34,338,610	100.0000%	\$0	\$34,338,610
74	391.950	EIMS - Shared Services	\$3,027,739	R-74	\$0	\$3,027,739	100.0000%	\$0	\$3,027,739
75	392.100	Transportation Eq - Automobiles	\$3,575,499	R-75	\$0	\$3,575,499	100.0000%	\$0	\$3,575,499
76	392.200	Transportation Eq - Trucks	\$12,148,423	R-76	\$0	\$12,148,423	100.0000%	\$0	\$12,148,423
77	393.000	Stores Equipment	\$257,657	R-77	\$0	\$257,657	100.0000%	\$0	\$257,657
78	394.000	Tools, Shop, & Garage Equipment	\$5,202,914	R-78	\$0	\$5,202,914	100.0000%	\$0	\$5,202,914
79	394.500	Equip CNG Fuel Station	\$180,947	R-79	\$0	\$180,947	100.0000%	\$0	\$180,947
80	395.000	Lab Equipment	\$180,873	R-80	\$0	\$180,873	100.0000%	\$0	\$180,873
81	396.000	Power Operated Equipment	\$10,707,155	R-81	\$0	\$10,707,155	100.0000%	\$0	\$10,707,155
82	396.100	Power Operated Equipment - T	\$7,364,922	R-82	\$0	\$7,364,922	100.0000%	\$0	\$7,364,922
83	397.000	Communication Equipment	\$1,321,624	R-83	\$0	\$1,321,624	100.0000%	\$0	\$1,321,624
84	397.200	Comm Equipment - AMRs	\$8,787,087	R-84	\$0	\$8,787,087	100.0000%	\$0	\$8,787,087
85	398.000	Misc. Equipment	\$315,490	R-85	\$0	\$315,490	100.0000%	\$0	\$315,490
86		TOTAL GENERAL PLANT	\$142,803,983		-\$26,191,946	\$116,612,037		\$0	\$116,612,037
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	-\$6,063,722	R-90	\$0	-\$6,063,722	100.0000%	\$0	-\$6,063,722
91		TOTAL RETIREMENT WORK IN PROGRESS	-\$6,063,722		\$0	-\$6,063,722		\$0	-\$6,063,722
92		TOTAL DEPRECIATION RESERVE	\$802,089,460		-\$27,778,765	\$774,310,695		\$0	\$774,310,695

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-12	Structures & Improvements - MONAT	375.700		-\$9,085		\$0
	1. To include reserve adjustment (Buttig)		-\$9,085		\$0	
R-24	Other Equipment - Dist.	387.000		-\$80,000		\$0
	1. To include reserve adjustment (Buttig)		-\$80,000		\$0	
R-29	Other Power Equipment	307.000		-\$20,000		\$0
	1. To include reserve adjustment (Buttig)		-\$20,000		\$0	
R-31	Propane Storage Cavern - Gas Ops	311.100		-\$720,000		\$0
	1. To include reserve adjustment (Buttig)		-\$720,000		\$0	
R-36	Structures - Compression Station	351.200		-\$200,000		\$0
	1. To include reserve adjustment (Buttig)		-\$200,000		\$0	
R-51	Structures & Improvements - Other Storage	361.000		-\$236,089		\$0
	1. To include reserve adjustment (Buttig)		-\$236,089		\$0	
R-53	Compressor Equip. Other Storage	363.000		-\$184,807		\$0
	1. To include reserve adjustment (Buttig)		-\$184,807		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$200,000		\$0
	1. To include reserve adjustment (Buttig)		-\$200,000		\$0	
R-58	Other Equipment - Transmission	371.000		\$63,162		\$0
	1. To include reserve adjustment (Buttig)		\$63,162		\$0	
R-63	LH Improvements 700 Market	390.200		-\$648,692		\$0
	1. To allocate leasehold improvements (Juliette)		-\$648,692		\$0	
R-68	Office Furniture & Equipment	391.000		\$1,752,805		\$0

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve adjustment (Buttig)		\$1,752,805		\$0	
R-69	Computers	391.100		-\$1,031,216		\$0
	1. To include reserve adjustment (Buttig)		-\$1,031,216		\$0	
R-70	Mech. Office Equipment	391.200		\$211,788		\$0
	1. To include reserve adjustment (Buttig)		\$211,788		\$0	
R-72	Data Processing Systems	391.400		\$653,442		\$0
	1. To include reserve adjustment (Buttig)		\$653,442		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		-\$27,130,073		\$0	
Total Reserve Adjustments				-\$27,778,765		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$306,230,537	50.85	38.45	12.40	0.033973	\$10,403,570
3	Purchased Gas - Back Out	-\$306,230,537	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$74,222,531	50.85	11.96	38.89	0.106548	\$7,908,262
5	Vacation - Union & Non-Union	\$4,361,079	50.85	182.50	-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$14,713,214	50.85	91.44	-40.59	-0.111205	-\$1,636,183
7	Employee Benefits	\$10,599,617	50.85	7.07	43.78	0.119945	\$1,271,371
8	Incentive Compensation	\$961,313	50.85	258.50	-207.65	-0.568904	-\$546,895
9	Bad Debt	\$6,377,984	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$2,120,427	50.85	-32.75	83.60	0.229041	\$485,665
11	Cash Vouchers	\$41,131,076	50.85	42.11	8.74	0.023945	\$984,884
12	TOTAL OPERATION AND MAINT. EXPENSE	\$154,487,241					\$17,297,698
13	TAXES						
14	Payroll Taxes	\$5,596,789	50.85	11.96	38.89	0.106548	\$596,327
15	Federal & States SUTA	\$34,811	50.85	75.57	-24.72	-0.067726	-\$2,358
16	Property Taxes	\$22,411,521	50.85	185.27	-134.42	-0.368274	-\$8,253,580
17	Gross Receipts Taxes	\$36,620,782	33.47	31.39	2.08	0.005699	\$208,702
18	Use Tax	\$386,429	33.47	61.29	-27.82	-0.076219	-\$29,453
19	Sales Tax	\$11,280,703	33.47	12.22	21.25	0.058219	\$656,751
20	TOTAL TAXES	\$76,331,035					-\$6,823,611
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,474,087
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$15,804,964	50.85	365.00	-314.15	-0.860685	-\$13,603,095
26	State Tax Offset	\$2,806,635	50.85	365.00	-314.15	-0.860685	-\$2,415,629
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$27,748,512	50.85	72.95	-22.10	-0.060548	-\$1,680,117
29	TOTAL OFFSET FROM RATE BASE	\$46,360,111					-\$17,698,841
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,224,754

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$714,024,303	See Note (1)	See Note (1)	See Note (1)	\$714,024,303	-\$359,204,784	\$354,819,519	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106	-\$306,230,537	-\$139,431	\$0	-\$139,431	\$0	-\$139,431
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	\$54,159	\$3,597,086	\$0	\$3,597,086	\$2,097,657	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	\$5,897	\$1,375,882	\$0	\$1,375,882	\$228,348	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268	\$1,253,319	\$61,646,810	\$0	\$61,646,810	\$45,439,391	\$16,207,419
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711	-\$2,582,979	\$23,616,687	\$0	\$23,616,687	\$4,235,016	\$19,381,671
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154	\$1,002,567	\$3,754,240	\$0	\$3,754,240	\$262,291	\$3,491,949
9	TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744	-\$509,309	\$1,438,031	\$0	\$1,438,031	\$876,218	\$561,813
10	TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043	-\$5,191,095	\$59,197,936	\$0	\$59,197,936	\$20,203,610	\$38,994,326
11	TOTAL DEPRECIATION EXPENSE	\$61,520,381	See Note (1)	See Note (1)	See Note (1)	\$61,520,381	\$13,834,452	\$75,354,833	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579	-\$7,098,460	\$8,123,119	\$0	\$8,123,119	\$0	\$8,123,119
13	TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587	-\$29,663,388	\$29,647,199	\$0	\$29,647,199	\$0	\$29,647,199
14	TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155	-\$348,959,826	\$253,777,940	\$13,834,452	\$267,612,392	\$73,342,531	\$118,915,028
15	NET INCOME BEFORE TAXES	\$111,286,537	\$0	\$0	\$0	\$460,246,363	-\$373,039,236	\$87,207,127	\$0	\$0
16	TOTAL INCOME TAXES	\$122,850	See Note (1)	See Note (1)	See Note (1)	\$122,850	\$13,231,621	\$13,354,471	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$6,978,426	See Note (1)	See Note (1)	See Note (1)	\$6,978,426	-\$20,367,809	-\$13,389,383	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$104,185,261	\$0	\$0	\$0	\$453,145,087	-\$365,903,048	\$87,242,039	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$508,284,956			Rev-10		\$508,284,956	100.0000%	-\$232,113,082	\$276,171,874		
Rev-11	481.000	Small General Service Revenue	\$62,869,070			Rev-11		\$62,869,070	100.0000%	-\$33,683,709	\$29,185,361		
Rev-12	481.000	Large General Service Revenue	\$84,991,970			Rev-12		\$84,991,970	100.0000%	-\$58,037,836	\$26,954,134		
Rev-13	481.000	Large Volume Service Revenue	\$4,110,712			Rev-13		\$4,110,712	100.0000%	-\$3,105,187	\$1,005,525		
Rev-14	481.000	Unmetered Gas Light Revenue	\$110,879			Rev-14		\$110,879	100.0000%	-\$68,117	\$42,762		
Rev-15	481.300	Interruptible	\$1,628,312			Rev-15		\$1,628,312	100.0000%	-\$1,083,472	\$544,840		
Rev-16	481.000	General LP Revenue	\$62,382			Rev-16		\$62,382	100.0000%	-\$49,965	\$12,417		
Rev-17	481.000	Vehicular Fuel	\$581,348			Rev-17		\$581,348	100.0000%	-\$556,602	\$24,746		
Rev-18	487.000	Late Payment Charges	\$2,966,796			Rev-18		\$2,966,796	100.0000%	\$1,960,772	\$4,927,568		
Rev-19	489.000	Transport Sales	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20	0.000	Misc Rate Class	\$4,548			Rev-20		\$4,548	100.0000%	-\$2,589	\$1,959		
Rev-21	0.000	Transportation	\$17,393,968			Rev-21		\$17,393,968	100.0000%	-\$2,494,156	\$14,899,812		
Rev-22	0.000	Unbilled and Miscellaneous	\$6,687,912			Rev-22		\$6,687,912	100.0000%	-\$6,687,911	\$1		
Rev-23	492.000	Incidental Gasoline and Oil Sales	\$236,141			Rev-23		\$236,141	100.0000%	\$0	\$236,141		
Rev-24	493.000	Rent From Gas Property	\$12,379			Rev-24		\$12,379	100.0000%	\$0	\$12,379		
Rev-25	495.000	Other Gas Revenue	\$24,082,930			Rev-25		\$24,082,930	100.0000%	-\$23,282,930	\$800,000		
Rev-26	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-26		\$0	100.0000%	\$0	\$0		
Rev-27		TOTAL OTHER OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$359,204,784	\$354,819,519		
Rev-28		TOTAL OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$359,204,784	\$354,819,519		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$301,070,507	\$0	\$301,070,507	E-2	-\$306,230,537	-\$5,160,030	100.0000%	\$0	-\$5,160,030	\$0	-\$5,160,030
3	808.100	Gas Withdrawn from Storage Debt.	\$5,155,905	\$0	\$5,155,905	E-3	\$0	\$5,155,905	100.0000%	\$0	\$5,155,905	\$0	\$5,155,905
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$1,398	\$0	-\$1,398	E-4	\$0	-\$1,398	100.0000%	\$0	-\$1,398	\$0	-\$1,398
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$133,908	\$0	-\$133,908	E-5	\$0	-\$133,908	100.0000%	\$0	-\$133,908	\$0	-\$133,908
6		TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106		-\$306,230,537	-\$139,431		\$0	-\$139,431	\$0	-\$139,431
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$397,449	\$300,153	\$97,296	E-8	\$7,955	\$405,404	100.0000%	\$0	\$405,404	\$308,108	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	\$385	\$23,078	100.0000%	\$0	\$23,078	\$14,904	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	\$9,934	\$471,586	100.0000%	\$0	\$471,586	\$384,759	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	\$1,292	\$57,309	100.0000%	\$0	\$57,309	\$50,041	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	\$5,658	\$253,812	100.0000%	\$0	\$253,812	\$219,157	\$34,655
13	819.000	Compressor Station Fuel and Power	\$1,398	\$0	\$1,398	E-13	\$0	\$1,398	100.0000%	\$0	\$1,398	\$0	\$1,398
14	820.000	Measuring & Regulation Station Expenses	\$368,058	\$330,419	\$37,639	E-14	\$8,757	\$376,815	100.0000%	\$0	\$376,815	\$339,176	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	\$815	\$37,955	100.0000%	\$0	\$37,955	\$31,551	\$6,404
16	823.000	Gas Losses	\$4,126	\$0	\$4,126	E-16	\$0	\$4,126	100.0000%	\$0	\$4,126	\$0	\$4,126
17	824.000	Other Expenses	\$275,737	\$94,181	\$181,556	E-17	\$2,496	\$278,233	100.0000%	\$0	\$278,233	\$96,677	\$181,556
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	\$53	\$98,094	100.0000%	\$0	\$98,094	\$2,056	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	\$277	\$29,729	100.0000%	\$0	\$29,729	\$10,730	\$18,999
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	\$2,671	\$203,126	100.0000%	\$0	\$203,126	\$103,437	\$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	\$2,348	\$505,768	100.0000%	\$0	\$505,768	\$90,942	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	\$1,864	\$123,126	100.0000%	\$0	\$123,126	\$72,200	\$50,926

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23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	\$1,978	\$104,348	100.0000%	\$0	\$104,348	\$76,614	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	\$1,858	\$169,773	100.0000%	\$0	\$169,773	\$71,977	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	\$188	\$22,202	100.0000%	\$0	\$22,202	\$7,281	\$14,921
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	\$3,465	\$313,711	100.0000%	\$0	\$313,711	\$134,199	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	-\$12	-\$477	100.0000%	\$0	-\$477	-\$450	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	\$74	\$9,903	100.0000%	\$0	\$9,903	\$2,863	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.0000%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	\$2,103	\$93,680	100.0000%	\$0	\$93,680	\$81,435	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		\$54,159	\$3,597,086		\$0	\$3,597,086	\$2,097,657	\$1,499,429
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$6,392	\$6,132	\$260	E-35	\$163	\$6,555	100.0000%	\$0	\$6,555	\$6,295	\$260
36	712.000	Other Power Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$3,161	\$0	\$3,161	E-37	\$0	\$3,161	100.0000%	\$0	\$3,161	\$0	\$3,161
38	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-38	\$2	\$672	100.0000%	\$0	\$672	\$74	\$598
39	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-39	\$0	\$1,085,220	100.0000%	\$0	\$1,085,220	\$0	\$1,085,220
40	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-40	\$3,057	\$128,759	100.0000%	\$0	\$128,759	\$118,388	\$10,371
41	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-41	-\$7	-\$304	100.0000%	\$0	-\$304	-\$287	-\$17
42	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-42	\$473	\$23,659	100.0000%	\$0	\$23,659	\$18,307	\$5,352
43	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-43	\$2,209	\$128,160	100.0000%	\$0	\$128,160	\$85,571	\$42,589
44		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		\$5,897	\$1,375,882		\$0	\$1,375,882	\$228,348	\$1,147,534
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$3,938,299	\$3,719,448	\$218,851	E-46	\$98,575	\$4,036,874	100.0000%	\$0	\$4,036,874	\$3,818,023	\$218,851
47	871.000	Distribution Load Dispatching	\$508,357	\$459,789	\$48,568	E-47	\$12,186	\$520,543	100.0000%	\$0	\$520,543	\$471,975	\$48,568
48	874.000	Main & Service Expenses	\$12,755,549	\$4,714,154	\$8,041,395	E-48	\$205,223	\$12,960,772	100.0000%	\$0	\$12,960,772	\$4,839,091	\$8,121,681
49	875.000	Measuring & Regulating Station Expenses - General	\$985,702	\$883,943	\$101,759	E-49	\$23,427	\$1,009,129	100.0000%	\$0	\$1,009,129	\$907,370	\$101,759
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-50	\$91	\$3,722	100.0000%	\$0	\$3,722	\$3,508	\$214
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-51	\$204	\$28,613	100.0000%	\$0	\$28,613	\$7,907	\$20,706
52	878.000	Meter & House Regulator Expenses	\$16,208,158	\$14,407,545	\$1,800,613	E-52	\$381,837	\$16,589,995	100.0000%	\$0	\$16,589,995	\$14,789,382	\$1,800,613
53	879.000	Customer Installations Expenses	\$3,133,600	\$3,456,730	-\$323,130	E-53	\$91,612	\$3,225,212	100.0000%	\$0	\$3,225,212	\$3,548,342	-\$323,130
54	880.000	Other Expenses - Dist. Exp.	\$1,647,546	\$962,318	\$685,228	E-54	\$25,504	\$1,673,050	100.0000%	\$0	\$1,673,050	\$987,822	\$685,228
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$1,836,613	\$1,742,040	\$94,573	E-56	\$46,168	\$1,882,781	100.0000%	\$0	\$1,882,781	\$1,788,208	\$94,573
57	886.000	Maint. of Structures and Improvements	\$777,390	\$73,066	\$704,324	E-57	\$1,936	\$779,326	100.0000%	\$0	\$779,326	\$75,002	\$704,324
58	887.000	Maint. of Mains	\$10,634,783	\$7,623,816	\$3,010,967	E-58	\$202,051	\$10,836,834	100.0000%	\$0	\$10,836,834	\$7,825,867	\$3,010,967
59	889.000	Maint. of Measuring & Regulating Eq - Gen	\$649,662	\$471,364	\$178,298	E-59	\$12,492	\$662,154	100.0000%	\$0	\$662,154	\$483,856	\$178,298
60	890.000	Maint. of Measuring & Regulating Eq - Ind	\$266,403	\$221,602	\$44,801	E-60	\$5,873	\$272,276	100.0000%	\$0	\$272,276	\$227,475	\$44,801
61	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$5,411	\$4,875	\$536	E-61	\$129	\$5,540	100.0000%	\$0	\$5,540	\$5,004	\$536
62	892.000	Maintenance of Services	\$6,226,813	\$4,860,433	\$1,366,380	E-62	\$128,814	\$6,355,627	100.0000%	\$0	\$6,355,627	\$4,989,247	\$1,366,380
63	893.000	Maint. of Meters and House Regulators	\$673,620	\$577,336	\$96,284	E-63	\$15,301	\$688,921	100.0000%	\$0	\$688,921	\$592,637	\$96,284
64	894.000	Maintenance of Other Equipment	\$113,545	\$76,644	\$36,901	E-64	\$1,896	\$115,441	100.0000%	\$0	\$115,441	\$78,675	\$36,766
65		TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268		\$1,253,319	\$61,646,810		\$0	\$61,646,810	\$45,439,391	\$16,207,419

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66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$2,584,053	\$307,234	\$2,276,819	E-68	\$8,142	\$2,592,195	100.0000%	\$0	\$2,592,195	\$315,376	\$2,276,819
69	903.000	Customer Records & Collection Expenses	\$15,166,177	\$4,573,220	\$10,592,957	E-69	-\$643,725	\$14,522,452	100.0000%	\$0	\$14,522,452	\$3,814,422	\$10,708,030
70	904.000	Uncollectible Expense	\$8,328,097	\$0	\$8,328,097	E-70	-\$1,950,113	\$6,377,984	100.0000%	\$0	\$6,377,984	\$0	\$6,377,984
71	905.000	Misc. Customer Accounts Expense	\$121,339	\$102,501	\$18,838	E-71	\$2,717	\$124,056	100.0000%	\$0	\$124,056	\$105,218	\$18,838
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711		-\$2,582,979	\$23,616,687		\$0	\$23,616,687	\$4,235,016	\$19,381,671
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$2,676,900	\$255,519	\$2,421,381	E-75	\$1,017,157	\$3,694,057	100.0000%	\$0	\$3,694,057	\$262,291	\$3,431,766
76	909.000	Informational & Instructional Advertising Expenses	\$74,773	\$0	\$74,773	E-76	-\$14,590	\$60,183	100.0000%	\$0	\$60,183	\$0	\$60,183
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154		\$1,002,567	\$3,754,240		\$0	\$3,754,240	\$262,291	\$3,491,949
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$894,966	\$494,534	\$400,432	E-79	-\$92,188	\$802,778	100.0000%	\$0	\$802,778	\$507,640	\$295,138
80	912.000	Demonstrating & Selling Expenses	\$1,051,013	\$358,243	\$692,770	E-80	-\$416,230	\$634,783	100.0000%	\$0	\$634,783	\$367,737	\$267,046
81	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-81	-\$891	\$470	100.0000%	\$0	\$470	\$841	-\$371
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744		-\$509,309	\$1,438,031		\$0	\$1,438,031	\$876,218	\$561,813
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,368,088	\$18,783,643	\$5,584,445	E-85	-\$4,831,149	\$19,536,939	100.0000%	\$0	\$19,536,939	\$19,281,457	\$255,482
86	921.000	Office Supplies & Expenses	\$12,262,414	\$30,351	\$12,232,063	E-86	-\$143,841	\$12,118,573	100.0000%	\$0	\$12,118,573	\$31,155	\$12,087,418
87	921.100	Office Supplies & Expenses - Non Alloc	-\$5,768,168	\$0	-\$5,768,168	E-87	\$0	-\$5,768,168	100.0000%	\$0	-\$5,768,168	\$0	-\$5,768,168
88	922.000	Admin. Expenses Transferred - Credit	-\$16,901,755	\$0	-\$16,901,755	E-88	\$0	-\$16,901,755	100.0000%	\$0	-\$16,901,755	\$0	-\$16,901,755
89	923.000	Outside Services Employed	\$10,480,676	\$0	\$10,480,676	E-89	\$383,949	\$10,864,625	100.0000%	\$0	\$10,864,625	\$0	\$10,864,625
90	924.000	Property Insurance	\$706,858	\$0	\$706,858	E-90	\$200,416	\$907,274	100.0000%	\$0	\$907,274	\$0	\$907,274
91	925.000	Injuries & Damages	\$6,502,117	\$0	\$6,502,117	E-91	\$793,748	\$7,295,865	100.0000%	\$0	\$7,295,865	\$0	\$7,295,865
92	926.000	Employee Pensions & Benefits	\$26,632,204	\$638,838	\$25,993,366	E-92	-\$1,043,842	\$25,588,362	100.0000%	\$0	\$25,588,362	\$655,769	\$24,932,593
93	928.000	Regulatory Commission Expenses	\$2,522,863	\$0	\$2,522,863	E-93	-\$329,406	\$2,193,457	100.0000%	\$0	\$2,193,457	\$0	\$2,193,457
94	930.000	Misc. General Expenses	\$1,637,695	\$0	\$1,637,695	E-94	-\$246,658	\$1,391,037	100.0000%	\$0	\$1,391,037	\$0	\$1,391,037
95	931.000	Rents	\$1,626,227	\$0	\$1,626,227	E-95	\$19,763	\$1,645,990	100.0000%	\$0	\$1,645,990	\$0	\$1,645,990
96	932.000	Maint. of General Plant	\$319,812	\$229,156	\$90,656	E-96	\$5,925	\$325,737	100.0000%	\$0	\$325,737	\$235,229	\$90,508
97		TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043		-\$5,191,095	\$59,197,936		\$0	\$59,197,936	\$20,203,610	\$38,994,326
98		DEPRECIATION EXPENSE											
99	403.000	Depreciation Expense, Dep. Exp.	\$61,520,381	See note (1)	See note (1)	E-99	See note (1)	\$61,520,381	100.0000%	\$13,834,452	\$75,354,833	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101		TOTAL DEPRECIATION EXPENSE	\$61,520,381	\$0	\$0		\$0	\$61,520,381		\$13,834,452	\$75,354,833	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-103	-\$6,798,417	\$8,423,162	100.0000%	\$0	\$8,423,162	\$0	\$8,423,162
104	405.000	Amortization of Expense	\$0	\$0	\$0	E-104	-\$300,043	-\$300,043	100.0000%	\$0	-\$300,043	\$0	-\$300,043
105		TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579		-\$7,098,460	\$8,123,119		\$0	\$8,123,119	\$0	\$8,123,119
106		OTHER OPERATING EXPENSES											
107	408.000	Property Taxes	\$16,714,154	\$0	\$16,714,154	E-107	\$6,860,988	\$23,575,142	100.0000%	\$0	\$23,575,142	\$0	\$23,575,142
108	408.000	Payroll Taxes	\$4,930,609	\$0	\$4,930,609	E-108	\$700,990	\$5,631,599	100.0000%	\$0	\$5,631,599	\$0	\$5,631,599
109	408.000	Gross Receipts Tax	\$36,620,782	\$0	\$36,620,782	E-109	-\$36,620,782	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
110	408.000	Other Taxes	\$0	\$0	\$0	E-110	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
111	431.000	Interest on Customer Deposits	\$1,045,042	\$0	\$1,045,042	E-111	-\$955,613	\$89,429	100.0000%	\$0	\$89,429	\$0	\$89,429
112	0.000	Stipulation and Agreement	\$0	\$0	\$0	E-112	\$351,029	\$351,029	100.0000%	\$0	\$351,029	\$0	\$351,029
113		TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587		-\$29,663,388	\$29,647,199		\$0	\$29,647,199	\$0	\$29,647,199
114		TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155		-\$348,959,826	\$253,777,940		\$13,834,452	\$267,612,392	\$73,342,531	\$118,915,028
115		NET INCOME BEFORE TAXES	\$111,286,537					\$460,246,363		-\$373,039,236	\$87,207,127		
116		INCOME TAXES											
117	409.000	Current Income Taxes	\$122,850	See note (1)	See note (1)	E-117	See note (1)	\$122,850	100.0000%	\$13,231,621	\$13,354,471	See note (1)	See note (1)
118		TOTAL INCOME TAXES	\$122,850					\$122,850		\$13,231,621	\$13,354,471		
119		DEFERRED INCOME TAXES											
120	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,062,435	See note (1)	See note (1)	E-120	See note (1)	\$9,062,435	100.0000%	-\$13,750,240	-\$4,687,805	See note (1)	See note (1)
121	411.000	Amortization of Deferred ITC	-\$2,084,009			E-121		-\$2,084,009	100.0000%	\$1,881,464	-\$202,545		
122	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-122		\$0	100.0000%	-\$912,112	-\$912,112		
123	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-123		\$0	100.0000%	-\$6,175,225	-\$6,175,225		
124	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	\$0	\$0		
125	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-125		\$0	100.0000%	-\$1,411,696	-\$1,411,696		
126		TOTAL DEFERRED INCOME TAXES	\$6,978,426					\$6,978,426		-\$20,367,809	-\$13,389,383		
127		NET OPERATING INCOME	\$104,185,261					\$453,145,087		-\$365,903,048	\$87,242,039		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$232,113,082	-\$232,113,082
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$24,846,923	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$980,254	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$2,012,783	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$202,169,984	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,078,221	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,991	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$33,683,709	-\$33,683,709
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$4,154,542	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$118,153	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$28,931,103	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$735,667	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$19,450	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$58,037,836	-\$58,037,836
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$5,917,779	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$83,225	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,724,621	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$415,114	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$0	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$63,547	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,105,187	-\$3,105,187
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$255,661	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$72,461	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$125,888	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$545	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,623,261	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$25,161	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$0	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$68,117	-\$68,117
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,190	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$60,676	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	

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	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	\$3	
Rev-15	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-16	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-17	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$1,960,772	\$1,960,772
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$1,960,772	
Rev-20	Misc Rate Class		\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-21	Transportation		\$0	\$0	\$0	\$0	-\$2,494,156	-\$2,494,156
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,300,921	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$185,324	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	\$0	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$456,004	

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	6. Update period usage (Roling)		\$0	\$0		\$0	\$23,295	
	7. Customer annualization (Roling)		\$0	\$0		\$0	-\$13,984	
Rev-22	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$6,687,911	-\$6,687,911
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$700,748	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,038,693	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$4,975,209	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	\$0	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
Rev-25	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$23,282,930	-\$23,282,930
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$24,082,930	
	2. To include propane revenues (Lyons)		\$0	\$0		\$0	\$800,000	
E-2	Purchased Gas Expense	804.000	\$0	-\$306,230,537	-\$306,230,537	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$18,645,506		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$287,585,031		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$7,955	\$0	\$7,955	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,955	\$0		\$0	\$0	
E-9	Maps and Records	815.000	\$385	\$0	\$385	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$385	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	\$9,934	\$0	\$9,934	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,934	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	\$1,292	\$0	\$1,292	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,292	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	\$5,658	\$0	\$5,658	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$5,658	\$0		\$0	\$0	

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E-14	Measuring & Regulation Station Expenses	820.000	\$8,757	\$0	\$8,757	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$8,757	\$0		\$0	\$0	
E-15	Purification Expenses	821.000	\$815	\$0	\$815	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$815	\$0		\$0	\$0	
E-17	Other Expenses	824.000	\$2,496	\$0	\$2,496	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,496	\$0		\$0	\$0	
E-18	Storage Well Royalties	825.000	\$53	\$0	\$53	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$53	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	\$277	\$0	\$277	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$277	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	\$2,671	\$0	\$2,671	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,671	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	\$2,348	\$0	\$2,348	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,348	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	\$1,864	\$0	\$1,864	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,864	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	\$1,978	\$0	\$1,978	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,978	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	\$1,858	\$0	\$1,858	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,858	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	\$188	\$0	\$188	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$188	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	\$3,465	\$0	\$3,465	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,465	\$0		\$0	\$0	

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E-27	Operation Supervision & Engineering	840.000	-\$12	\$0	-\$12	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		-\$12	\$0		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	\$74	\$0	\$74	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$74	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	\$2,103	\$0	\$2,103	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,103	\$0		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	\$163	\$0	\$163	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$163	\$0		\$0	\$0	
E-38	Fuel for Liquefied Petroleum Gas Process	723.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2	\$0		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$3,057	\$0	\$3,057	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,057	\$0		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		-\$7	\$0		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	\$473	\$0	\$473	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$473	\$0		\$0	\$0	
E-43	Maint. of Production Equipment	742.000	\$2,209	\$0	\$2,209	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,209	\$0		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	\$98,575	\$0	\$98,575	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$98,575	\$0		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	\$12,186	\$0	\$12,186	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$12,186	\$0		\$0	\$0	
E-48	Main & Service Expenses	874.000	\$124,937	\$80,286	\$205,223	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$124,937	\$0		\$0	\$0	

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	2. To adjust line locate expense for refunds (Nieto) - East Only		\$0	\$606,015		\$0	\$0	
	3. To include a normalized level of hydro-static testing expense (Juliette) - East Only		\$0	-\$525,729		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$23,427	\$0	\$23,427	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$23,427	\$0		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	\$91	\$0	\$91	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$91	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$204	\$0	\$204	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$204	\$0		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$381,837	\$0	\$381,837	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$381,837	\$0		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$91,612	\$0	\$91,612	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$91,612	\$0		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$25,504	\$0	\$25,504	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,504	\$0		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$46,168	\$0	\$46,168	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$46,168	\$0		\$0	\$0	
E-57	Maint. of Structures and Improvements	886.000	\$1,936	\$0	\$1,936	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,936	\$0		\$0	\$0	
E-58	Maint. of Mains	887.000	\$202,051	\$0	\$202,051	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$202,051	\$0		\$0	\$0	
E-59	Maint. of Measuring & Regulating Eq - Gen	889.000	\$12,492	\$0	\$12,492	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$12,492	\$0		\$0	\$0	
E-60	Maint. of Measuring & Regulating Eq - Ind	890.000	\$5,873	\$0	\$5,873	\$0	\$0	\$0

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	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$5,873	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$129	\$0	\$129	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$129	\$0		\$0	\$0	
E-62	Maintenance of Services	892.000	\$128,814	\$0	\$128,814	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$128,814	\$0		\$0	\$0	
E-63	Maint. of Meters and House Regulators	893.000	\$15,301	\$0	\$15,301	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,301	\$0		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$2,031	-\$135	\$1,896	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,031	\$0		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$8,142	\$0	\$8,142	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$8,142	\$0		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$758,798	\$115,073	-\$643,725	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$662,949		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$121,202	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$547,876		\$0	\$0	
	4. To reflect a reduction in 3rd party call center expenses (Giacone)		-\$880,000	\$0		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	-\$1,950,113	-\$1,950,113	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	-\$1,950,113		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$2,717	\$0	\$2,717	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,717	\$0		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$6,772	\$1,010,385	\$1,017,157	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$858,299		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$23,679		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$6,772	\$0		\$0	\$0	

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	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	\$0		\$0	\$0	
	5. To adjust test year amortization for low income energy affordability program (Nieto)		\$0	\$128,407		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$0	-\$14,590	-\$14,590	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$14,590		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$13,106	-\$105,294	-\$92,188	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$14,713		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$13,106	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	\$9,494	-\$425,724	-\$416,230	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$23,470		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$389,102		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$7,987		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,165		\$0	\$0	
	5. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,494	\$0		\$0	\$0	
E-81	Advertising Expenses	913.000	\$22	-\$913	-\$891	\$0	\$0	\$0
	1. To adjust for insttutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$22	\$0		\$0	\$0	
E-85	Admin. & General Salaries	920.000	\$497,814	-\$5,328,963	-\$4,831,149	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$2,174,121		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$3,154,842		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$497,814	\$0		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$804	-\$144,645	-\$143,841	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	-\$67,926		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,100		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$26,697		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$300		\$0	\$0	

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	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$804	\$0		\$0	\$0	
E-89	Outside Services Employed	923.000	\$0	\$383,949	\$383,949	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	\$0		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$406,389		\$0	\$0	
	4. To remove test year transition costs amortization (Majors)		\$0	\$0		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$200,416	\$200,416	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$200,416		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	\$793,748	\$793,748	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$410,823		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$382,925		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	\$16,931	-\$1,060,773	-\$1,043,842	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$396,088		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)		\$0	-\$727,410		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$16,931	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$25,847		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$6,222,323		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	9. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone)		\$0	\$6,259,601		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	-\$329,406	-\$329,406	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$226,226		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$127,307		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$170,341		\$0	\$0	

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	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,869		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$86,355		\$0	\$0	
	6. To include a 3 year normalized level of depreciation study expense (Majors)		\$0	\$9,325		\$0	\$0	
	7. To include a 3 year normalized level of customer notice expense (Majors)		\$0	\$104,657		\$0	\$0	
E-94	Misc. General Expenses	930.000	\$0	-\$246,658	-\$246,658	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$15,500		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$84,218		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$146,940		\$0	\$0	
E-95	Rents	931.000	\$0	\$19,763	\$19,763	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$19,763		\$0	\$0	
E-96	Maint. of General Plant	932.000	\$6,073	-\$148	\$5,925	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$6,073	\$0		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$13,834,452	\$13,834,452
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$18,180,917	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$4,346,465	
E-103	Amortization of Net Cost of Removal	404.000	\$0	-\$6,798,417	-\$6,798,417	\$0	\$0	\$0
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	\$0		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	-\$300,043	-\$300,043	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$0		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$385,402		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$37,657		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	\$0		\$0	\$0	

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	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	
E-107	Property Taxes	408.000	\$0	\$6,860,988	\$6,860,988	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,697,368		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$1,163,620		\$0	\$0	
E-108	Payroll Taxes	408.000	\$0	\$700,990	\$700,990	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$700,990		\$0	\$0	
E-109	Gross Receipts Tax	408.000	\$0	-\$36,620,782	-\$36,620,782	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$36,620,782		\$0	\$0	
E-111	Interest on Customer Deposits	431.000	\$0	-\$955,613	-\$955,613	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$852,272		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$81,019		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$22,322		\$0	\$0	
E-112	Stipulation and Agreement		\$0	\$351,029	\$351,029	\$0	\$0	\$0
	1. To adjust for the Stipulation and Agreement submitted 7/30/21 and approved by Commission on 9/15/21		\$0	\$351,029		\$0	\$0	
E-117	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$13,231,621	\$13,231,621
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$13,231,621	
E-120	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$13,750,240	-\$13,750,240
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$13,750,240	
E-121	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$1,881,464	\$1,881,464
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,881,464	
E-122	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$912,112	-\$912,112
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$912,112	
E-123	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$6,175,225	-\$6,175,225
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,175,225	
E-125	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$1,411,696	-\$1,411,696
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$1,411,696	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$359,204,784	-\$359,204,784
	Total Operating & Maint. Expense		\$1,036,301	-\$349,996,127	-\$348,959,826	\$0	\$6,698,264	\$6,698,264

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.37% Return	E 6.37% Return	F 6.37% Return
1	TOTAL NET INCOME BEFORE TAXES		\$87,207,127	\$109,258,721	\$109,258,721	\$109,258,721
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$75,354,833	\$75,354,833	\$75,354,833	\$75,354,833
4	Uncertain Tax Position Adjustment		\$2,010,966	\$2,010,966	\$2,010,966	\$2,010,966
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$447,376	\$447,376	\$447,376	\$447,376
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$77,813,175	\$77,813,175	\$77,813,175	\$77,813,175
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.6990%	\$27,748,512	\$27,748,512	\$27,748,512	\$27,748,512
10	Tax Straight-Line Depreciation		\$75,354,833	\$75,354,833	\$75,354,833	\$75,354,833
11	Excess Tax Depreciation		-\$19,663,530	-\$19,663,530	-\$19,663,530	-\$19,663,530
12	Admin & General Nondeductible		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13	ESOP		\$2,382,932	\$2,382,932	\$2,382,932	\$2,382,932
14	Depreciation 263A		\$21,757,575	\$21,757,575	\$21,757,575	\$21,757,575
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$109,003,528	\$109,003,528	\$109,003,528	\$109,003,528
16	NET TAXABLE INCOME		\$56,016,774	\$78,068,368	\$78,068,368	\$78,068,368
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$56,016,774	\$78,068,368	\$78,068,368	\$78,068,368
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,013,859	\$2,806,635	\$2,806,635	\$2,806,635
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$54,002,915	\$75,261,733	\$75,261,733	\$75,261,733
22	Federal Income Tax at the Rate of	21.000%	\$11,340,612	\$15,804,964	\$15,804,964	\$15,804,964
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$11,340,612	\$15,804,964	\$15,804,964	\$15,804,964
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$56,016,774	\$78,068,368	\$78,068,368	\$78,068,368
27	Deduct Federal Income Tax at the Rate of	50.000%	\$5,670,306	\$7,902,482	\$7,902,482	\$7,902,482
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$50,346,468	\$70,165,886	\$70,165,886	\$70,165,886
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$2,013,859	\$2,806,635	\$2,806,635	\$2,806,635
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$56,016,774	\$78,068,368	\$78,068,368	\$78,068,368
34	Deduct Federal Income Tax - City Inc. Tax		\$11,340,612	\$15,804,964	\$15,804,964	\$15,804,964
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,013,859	\$2,806,635	\$2,806,635	\$2,806,635
36	City Taxable Income		\$42,662,303	\$59,456,769	\$59,456,769	\$59,456,769
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$11,340,612	\$15,804,964	\$15,804,964	\$15,804,964
41	State Income Tax		\$2,013,859	\$2,806,635	\$2,806,635	\$2,806,635
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,354,471	\$18,611,599	\$18,611,599	\$18,611,599
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$4,687,805	-\$4,687,805	-\$4,687,805	-\$4,687,805
46	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
47	Amortization of Protected Excess ADIT (TCJA)		-\$912,112	-\$912,112	-\$912,112	-\$912,112
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,175,225	-\$6,175,225	-\$6,175,225	-\$6,175,225
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$1,411,696	-\$1,411,696	-\$1,411,696	-\$1,411,696
51	TOTAL DEFERRED INCOME TAXES		-\$13,389,383	-\$13,389,383	-\$13,389,383	-\$13,389,383
52	TOTAL INCOME TAX		-\$34,912	\$5,222,216	\$5,222,216	\$5,222,216

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 True Up Through 05/31/2021
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.37%	F Weighted Cost of Capital 9.37%	G Weighted Cost of Capital 9.37%
1	Common Stock	\$1,589,497,000	49.86%		4.671%	4.671%	4.671%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,338,737,000	41.99%	3.99%	1.675%	1.675%	1.675%
5	Short Term Debt	\$259,950,255	8.15%	0.29%	0.024%	0.024%	0.024%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$3,188,184,255	100.00%		6.370%	6.370%	6.370%
8	PreTax Cost of Capital				7.832%	7.832%	7.832%