

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: August 6, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
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

CASE NO. GR-2021-0108

Jefferson City, MO

August 2021

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Revenue Requirement

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$1,285,647,594	\$1,285,647,594	\$1,285,647,594
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$87,102,624	\$88,838,249	\$90,586,729
4	Net Income Available	\$45,212,951	\$45,212,951	\$45,212,951
5	Additional Net Income Required	\$41,889,673	\$43,625,298	\$45,373,778
6	Income Tax Requirement			
7	Required Current Income Tax	\$23,019,200	\$23,562,498	\$24,109,820
8	Current Income Tax Available	\$9,906,583	\$9,906,583	\$9,906,583
9	Additional Current Tax Required	\$13,112,617	\$13,655,915	\$14,203,237
10	Revenue Requirement	\$55,002,290	\$57,281,213	\$59,577,015
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	\$55,002,290	\$57,281,213	\$59,577,015

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,919,683,465
2	Less Accumulated Depreciation Reserve		\$562,647,994
3	Net Plant In Service		<u>\$1,357,035,471</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,933,393
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$42,109,533
8	Materials & Supplies		\$10,053,582
9	OPEBS		-\$943,550
10	Prepayments		\$3,905,789
11	Insulation Financing/Energy Wise		\$2,085,975
12	Energy Efficiency Program		\$20,523,307
13	Energy Affordability		\$1,287,094
14	Prepaid Pension		-\$8,532,402
15	Transition Costs		\$957,917
16	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$73,380,638</u>
17	SUBTRACT FROM NET PLANT		
18	Federal Tax Offset	-2.7014%	-\$540,530
19	State Tax Offset	-2.7014%	-\$95,987
20	City Tax Offset	-2.7014%	\$0
21	Interest Expense Offset	6.8740%	\$1,611,968
22	Contributions in Aid of Construction		\$0
23	Customer Deposits		\$3,555,411
24	Customer Advances for Construction		\$2,946,875
25	Accumulated Deferred Income Taxes		\$95,410,570
26	GM-2013-0254 Stipulation and Agreement rate-base offset		\$26,623,431
27	Excess ADIT - Protected - TCJA		\$2,763,086
28	Excess ADIT - Unprotected - TCJA		\$7,532,564
29	Excess ADIT - Protected - MO		\$0
30	Excess ADIT - Unprotected - MO		\$4,961,127
31	TOTAL SUBTRACT FROM NET PLANT		<u>\$144,768,515</u>
32	Total Rate Base		<u><u>\$1,285,647,594</u></u>

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property-MGE	\$773,929	P-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$803,352		-\$773,929	\$29,423		\$0	\$29,423
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$4,172,764	P-8	\$0	\$4,172,764	100.0000%	\$0	\$4,172,764
9	375.100	Structures & Improvements - Dist	\$16,388,754	P-9	\$0	\$16,388,754	100.0000%	\$0	\$16,388,754
10	375.210	Structures & Improvements - Leased Property	\$9,724	P-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$276,544,514	P-11	\$0	\$276,544,514	100.0000%	\$0	\$276,544,514
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,477,083	P-13	\$0	\$36,477,083	100.0000%	\$0	\$36,477,083
14	376.300	Mains - Plastic	\$668,606,941	P-14	\$0	\$668,606,941	100.0000%	\$0	\$668,606,941
15	378.000	Meas. & Reg. Station - General	\$15,364,357	P-15	\$0	\$15,364,357	100.0000%	\$0	\$15,364,357
16	379.000	Meas. & Reg. Station - City Gate	\$6,358,461	P-16	\$0	\$6,358,461	100.0000%	\$0	\$6,358,461
17	380.100	Services - Steel	\$7,638,058	P-17	\$0	\$7,638,058	100.0000%	\$0	\$7,638,058
18	380.200	Services - Plastic	\$505,959,035	P-18	-\$1,260,341	\$504,698,694	100.0000%	\$0	\$504,698,694
19	381.000	Meters	\$44,711,016	P-19	\$0	\$44,711,016	100.0000%	\$0	\$44,711,016
20	381.100	Smart Meters	\$9,813,750	P-20	-\$2,551,575	\$7,262,175	100.0000%	\$0	\$7,262,175
21	382.000	Meters Installation - Dist Plant	\$103,879,164	P-21	\$0	\$103,879,164	100.0000%	\$0	\$103,879,164
22	382.100	Smart Meters Installation	\$3,428,415	P-22	-\$891,388	\$2,537,027	100.0000%	\$0	\$2,537,027
23	383.000	House Regulators	\$18,520,439	P-23	\$0	\$18,520,439	100.0000%	\$0	\$18,520,439
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	\$0	\$2,832,808	100.0000%	\$0	\$2,832,808
25	387.000	Other Equipment - Dist.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$1,733,886,354		-\$4,703,304	\$1,729,183,050		\$0	\$1,729,183,050
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$0	\$878,378
32	390.200	LH Improvements 700 Market	\$0	P-32	\$1,499,326	\$1,499,326	100.0000%	\$0	\$1,499,326
33	391.000	Office Furniture & Equipment	\$5,926,412	P-33	\$0	\$5,926,412	100.0000%	\$0	\$5,926,412
34	391.300	Data Processing Software	\$2,201,111	P-34	\$0	\$2,201,111	100.0000%	\$0	\$2,201,111
35	391.500	Enterprise Software - EIMS	\$0	P-35	\$59,590,944	\$59,590,944	100.0000%	\$0	\$59,590,944
36	391.950	Enterprise Software SS Alloc	\$14,015,881	P-36	\$0	\$14,015,881	100.0000%	\$0	\$14,015,881
37	392.000	Transportation Eq - Trailer	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$5,232,999	P-38	\$0	\$5,232,999	100.0000%	\$0	\$5,232,999
39	392.110	Transportation Misc-Sm MGE	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$25,322,323	P-40	\$0	\$25,322,323	100.0000%	\$0	\$25,322,323
41	393.000	Stores Equipment	\$664,474	P-41	\$0	\$664,474	100.0000%	\$0	\$664,474
42	394.000	Tools, Shop, & Garage Equipment	\$12,090,999	P-42	\$0	\$12,090,999	100.0000%	\$0	\$12,090,999
43	395.000	Lab Equipment	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$12,872,033	P-44	\$0	\$12,872,033	100.0000%	\$0	\$12,872,033
45	397.000	Communication Equipment	\$6,187,530	P-45	\$0	\$6,187,530	100.0000%	\$0	\$6,187,530
46	397.010	Communication Equipment-Software	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$41,090,402	P-47	\$0	\$41,090,402	100.0000%	\$0	\$41,090,402
48	398.000	Misc. Equipment	\$1,840,115	P-48	\$0	\$1,840,115	100.0000%	\$0	\$1,840,115
49		TOTAL GENERAL PLANT	\$129,380,722		\$61,090,270	\$190,470,992		\$0	\$190,470,992
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
55		TOTAL PLANT IN SERVICE	\$1,864,070,428		\$55,613,037	\$1,919,683,465		\$0	\$1,919,683,465

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement		-\$773,929		\$0	
P-18	Services - Plastic	380.200		-\$1,260,341		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-20	Smart Meters	381.100		-\$2,551,575		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$2,551,575		\$0	
P-22	Smart Meters Installation	382.100		-\$891,388		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$891,388		\$0	
P-32	LH Improvements 700 Market	390.200		\$1,499,326		\$0
	1. To allocate leasehold improvements (Juliette)		\$1,499,326		\$0	
P-35	Enterprise Software - EIMS	391.500		\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		\$59,590,944		\$0	
Total Plant Adjustments				\$55,613,037		\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$29,423		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$4,172,764	1.33%	\$55,498	75	0.00%
9	375.100	Structures & Improvements - Dist	\$16,388,754	2.40%	\$393,330	50	-20.00%
10	375.210	Structures & Improvements - Leased Property	\$9,724	0.00%	\$0	0	0.00%
11	376.100	Mains - Steel	\$276,544,514	1.95%	\$5,392,618	82	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,477,083	3.12%	\$1,138,085	80	-150.00%
14	376.300	Mains - Plastic	\$668,606,941	2.34%	\$15,645,402	60	-40.00%
15	378.000	Meas. & Reg. Station - General	\$15,364,357	2.86%	\$439,421	49	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$6,358,461	2.66%	\$169,135	45	-20.00%
17	380.100	Services - Steel	\$7,638,058	4.20%	\$320,798	50	-110.00%
18	380.200	Services - Plastic	\$504,698,694	3.77%	\$19,027,141	45	-70.00%
19	381.000	Meters	\$44,711,016	2.85%	\$1,274,264	34	3.00%
20	381.100	Smart Meters	\$7,262,175	5.00%	\$363,109	20	0.00%
21	382.000	Meters Installation - Dist Plant	\$103,879,164	1.91%	\$1,984,092	55	-5.00%
22	382.100	Smart Meters Installation	\$2,537,027	5.00%	\$126,851	20	0.00%
23	383.000	House Regulators	\$18,520,439	2.00%	\$370,409	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	2.20%	\$62,322	50	-10.00%
25	387.000	Other Equipment - Dist.	\$0	1.84%	\$0	60	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,729,183,050		\$47,010,222		
27		PRODUCTION PLANT					
28		TOTAL PRODUCTION PLANT	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,499,326	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$5,926,412	4.71%	\$279,134	20	0.00%
34	391.300	Data Processing Software	\$2,201,111	12.12%	\$266,775	5	0.00%
35	391.500	Enterprise Software - EIMS	\$59,590,944	0.00%	\$0	0	0.00%
36	391.950	Enterprise Software SS Alloc	\$14,015,881	0.00%	\$0	0	0.00%
37	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0	0	0.00%
38	392.100	Transportation Eq - Automobiles	\$5,232,999	10.00%	\$523,300	8	20.00%
39	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0	0	0.00%
40	392.200	Transportation Eq - Trucks	\$25,322,323	7.69%	\$1,947,287	11	15.00%
41	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
42	394.000	Tools, Shop, & Garage Equipment	\$12,090,999	3.62%	\$437,694	25	0.00%
43	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
44	396.000	Power Operated Equipment	\$12,872,033	6.07%	\$781,332	14	15.00%
45	397.000	Communication Equipment	\$6,187,530	5.81%	\$359,495	15	0.00%
46	397.010	Communication Equipment-Software	\$0	0.00%	\$0	0	0.00%
47	397.100	Communication Equipment-MGE ERT	\$41,090,402	5.67%	\$2,329,826	15	0.00%
48	398.000	Misc. Equipment	\$1,840,115	4.58%	\$84,277	20	0.00%
49		TOTAL GENERAL PLANT	\$190,470,992		\$7,023,473		
50		GENERAL PLANT - ALLOCATED					
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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
52		RETIREMENT WORK IN PROGRESS					
53		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
55		Total Depreciation	<u>\$1,919,683,465</u>		<u>\$54,033,695</u>		

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Accumulated Depreciation Reserve

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	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	R-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$773,929		-\$773,929	\$0		\$0	\$0
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$1,220,555	R-8	\$0	\$1,220,555	100.0000%	\$0	\$1,220,555
9	375.100	Structures & Improvements - Dist	\$3,063,632	R-9	\$0	\$3,063,632	100.0000%	\$0	\$3,063,632
10	375.210	Structures & Improvements - Leased Property	\$9,724	R-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$93,215,706	R-11	\$0	\$93,215,706	100.0000%	\$0	\$93,215,706
12	376.101	Mains-Steel Transmission-MGE	\$4,091,879	R-12	\$0	\$4,091,879	100.0000%	\$0	\$4,091,879
13	376.200	Mains - Cast Iron	\$4,411,534	R-13	\$0	\$4,411,534	100.0000%	\$0	\$4,411,534
14	376.300	Mains - Plastic	\$100,851,289	R-14	\$0	\$100,851,289	100.0000%	\$0	\$100,851,289
15	378.000	Meas. & Reg. Station - General	\$7,039,088	R-15	\$0	\$7,039,088	100.0000%	\$0	\$7,039,088
16	379.000	Meas. & Reg. Station - City Gate	\$2,298,858	R-16	\$0	\$2,298,858	100.0000%	\$0	\$2,298,858
17	380.100	Services - Steel	\$3,699,309	R-17	\$0	\$3,699,309	100.0000%	\$0	\$3,699,309
18	380.200	Services - Plastic	\$223,494,316	R-18	-\$31,980	\$223,462,336	100.0000%	\$0	\$223,462,336
19	381.000	Meters	\$6,591,553	R-19	\$0	\$6,591,553	100.0000%	\$0	\$6,591,553
20	381.100	Smart Meters	\$196,262	R-20	-\$51,028	\$145,234	100.0000%	\$0	\$145,234
21	382.000	Meters Installation - Dist Plant	\$48,455,225	R-21	\$0	\$48,455,225	100.0000%	\$0	\$48,455,225
22	382.100	Smart Meters Installation	\$41,350	R-22	-\$10,751	\$30,599	100.0000%	\$0	\$30,599
23	383.000	House Regulators	\$7,287,433	R-23	\$0	\$7,287,433	100.0000%	\$0	\$7,287,433
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$550,334	R-24	\$0	\$550,334	100.0000%	\$0	\$550,334
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$506,518,047		-\$93,759	\$506,424,288		\$0	\$506,424,288
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$334,987	R-31	\$0	\$334,987	100.0000%	\$0	\$334,987
32	390.200	LH Improvements 700 Market	\$0	R-32	\$333,249	\$333,249	100.0000%	\$0	\$333,249
33	391.000	Office Furniture & Equipment	\$2,508,786	R-33	\$0	\$2,508,786	100.0000%	\$0	\$2,508,786
34	391.300	Data Processing Software	\$1,132,528	R-34	\$0	\$1,132,528	100.0000%	\$0	\$1,132,528
35	391.500	Enterprise Software - EIMS	\$0	R-35	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
36	391.950	Enterprise Software SS Alloc	\$2,113,129	R-36	\$0	\$2,113,129	100.0000%	\$0	\$2,113,129
37	392.000	Transportation Eq - Trailer	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$4,179,447	R-38	\$0	\$4,179,447	100.0000%	\$0	\$4,179,447
39	392.110	Transportation Misc-Sm MGE	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$9,411,641	R-40	\$0	\$9,411,641	100.0000%	\$0	\$9,411,641
41	393.000	Stores Equipment	\$310,715	R-41	\$0	\$310,715	100.0000%	\$0	\$310,715
42	394.000	Tools, Shop, & Garage Equipment	\$5,115,305	R-42	\$0	\$5,115,305	100.0000%	\$0	\$5,115,305
43	395.000	Lab Equipment	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$2,719,277	R-44	\$0	\$2,719,277	100.0000%	\$0	\$2,719,277
45	397.000	Communication Equipment	\$1,084,020	R-45	\$0	\$1,084,020	100.0000%	\$0	\$1,084,020
46	397.010	Communication Equipment-Software	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$8,496,986	R-47	\$0	\$8,496,986	100.0000%	\$0	\$8,496,986
48	398.000	Misc. Equipment	\$773,559	R-48	\$0	\$773,559	100.0000%	\$0	\$773,559
49		TOTAL GENERAL PLANT	\$38,180,380		\$27,463,322	\$65,643,702		\$0	\$65,643,702
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	-\$9,419,996	R-53	\$0	-\$9,419,996	100.0000%	\$0	-\$9,419,996
54		TOTAL RETIREMENT WORK IN PROGRESS	-\$9,419,996		\$0	-\$9,419,996		\$0	-\$9,419,996
55		TOTAL DEPRECIATION RESERVE	\$536,052,360		\$26,595,634	\$562,647,994		\$0	\$562,647,994

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement		-\$773,929		\$0	
R-18	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
R-20	Smart Meters	381.100		-\$51,028		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$51,028		\$0	
R-22	Smart Meters Installation	382.100		-\$10,751		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$10,751		\$0	
R-32	LH Improvements 700 Market	390.200		\$333,249		\$0
	1. To allocate leasehold improvements (Juliette)		\$333,249		\$0	
R-35	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		\$27,130,073		\$0	
Total Reserve Adjustments				\$26,595,634		\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	Payroll and Employee Withholdings	\$45,023,128	47.86	11.96	35.90	0.098356	\$4,428,295
3	Vacation Non-Union and Union	\$1,858,983	47.86	182.50	-134.64	-0.368877	-\$685,736
4	Pension and OPEB Expense	\$3,067,389	47.86	69.38	-21.52	-0.058959	-\$180,850
5	Incentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
7	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
8	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,507,416	47.86	-32.75	80.61	0.220849	\$332,911
10	Bad Debt Expense	\$5,563,816	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$36,065,127	47.86	42.11	5.75	0.015753	\$568,134
12	TOTAL OPERATION AND MAINT. EXPENSE	\$96,395,101					\$9,824,514
13	TAXES						
14	Property Tax	\$20,411,282	47.86	185.27	-137.41	-0.376466	-\$7,684,154
15	Employer Portion of FICA	\$3,383,599	47.86	11.96	35.90	0.098356	\$332,797
16	Federal and State Unemployment Tax	\$20,777	47.86	75.57	-27.71	-0.075918	-\$1,577
17	Use Tax	\$236,844	30.48	61.29	-30.81	-0.084411	-\$19,992
18	Sales Tax	\$6,913,979	30.48	12.22	18.26	0.050027	\$345,886
19	Gross Receipts Tax	\$26,887,416	30.48	42.21	-11.73	-0.032137	-\$864,081
20	TOTAL TAXES	\$57,853,897					-\$7,891,121
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,933,393
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$20,009,265	47.86	38.00	9.86	0.027014	\$540,530
26	State Tax Offset	\$3,553,233	47.86	38.00	9.86	0.027014	\$95,987
27	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
28	Interest Expense Offset	\$23,450,212	47.86	72.95	-25.09	-0.068740	-\$1,611,968
29	TOTAL OFFSET FROM RATE BASE	\$47,012,710					-\$975,451
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$957,942

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	\$476,758,039	See Note (1)	See Note (1)	See Note (1)	\$476,758,039	-\$249,584,983	\$227,173,056	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827	-\$208,693,749	-\$82,922	\$0	-\$82,922	\$0	-\$82,922
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918	\$1,759,112	\$33,934,003	\$0	\$33,934,003	\$24,875,635	\$9,058,368
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573	-\$87,896	\$20,105,551	\$0	\$20,105,551	\$6,419,942	\$13,685,609
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375	\$638,507	\$3,106,653	\$0	\$3,106,653	\$218,207	\$2,888,446
10	TOTAL SALES EXPENSES	\$1,454,685	\$702,365	\$752,320	-\$324,551	\$1,130,134	\$0	\$1,130,134	\$755,832	\$374,302
11	TOTAL ADMIN. & GENERAL EXPENSES	\$35,068,331	\$11,182,284	\$23,886,047	\$3,133,351	\$38,201,682	\$0	\$38,201,682	\$12,033,515	\$26,168,167
12	TOTAL DEPRECIATION EXPENSE	\$38,977,032	See Note (1)	See Note (1)	See Note (1)	\$38,977,032	\$13,539,641	\$52,516,673	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884	\$3,819,959	\$6,118,843	\$0	\$6,118,843	\$0	\$6,118,843
14	TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494	-\$22,268,537	\$23,316,957	\$0	\$23,316,957	\$0	\$23,316,957
15	TOTAL OPERATING EXPENSE	\$386,831,737	\$41,838,267	\$306,016,438	-\$222,023,804	\$164,807,933	\$13,539,641	\$178,347,574	\$44,303,131	\$81,527,770
16	NET INCOME BEFORE TAXES	\$89,926,302	\$0	\$0	\$0	\$311,950,106	-\$263,124,624	\$48,825,482	\$0	\$0
17	TOTAL INCOME TAXES	\$1	See Note (1)	See Note (1)	See Note (1)	\$1	\$9,906,582	\$9,906,583	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$10,171,418	See Note (1)	See Note (1)	See Note (1)	\$10,171,418	-\$16,465,470	-\$6,294,052	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$79,754,883	\$0	\$0	\$0	\$301,778,687	-\$256,565,736	\$45,212,951	\$0	\$0

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjus. 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
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	481.100	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	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$173,477,116	\$176,164,288		
Rev-11	481.000	Small General Service Revenue	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$26,447,296	\$17,367,160		
Rev-12	481.000	Large General Service Revenue	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$26,619,460	\$15,604,508		
Rev-13	481.000	Large Volume Service Revenue	\$671,079			Rev-13		\$671,079	100.0000%	-\$440,316	\$230,763		
Rev-14	481.000	Unmetered Gas Light Revenue	\$3,473			Rev-14		\$3,473	100.0000%	-\$2,202	\$1,271		
Rev-15	0.000	Industrial Marketers	\$1,364,962			Rev-15		\$1,364,962	100.0000%	-\$1,364,962	\$0		
Rev-16	489.000	Transportation	\$16,162,145			Rev-16		\$16,162,145	100.0000%	-\$32,365	\$16,129,780		
Rev-17	0.000	Unbilled and Miscellaneous	\$10,223,184			Rev-17		\$10,223,184	100.0000%	-\$10,223,184	\$0		
Rev-18	487.000	Late Payment Charges	\$897,858			Rev-18		\$897,858	100.0000%	\$777,428	\$1,675,286		
Rev-19	495.000	Other Gas Revenue	\$11,755,510			Rev-19		\$11,755,510	100.0000%	-\$11,755,510	\$0		
Rev-20	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-20		\$0	100.0000%	\$0	\$0		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,584,983	\$227,173,056		
Rev-22		TOTAL OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,584,983	\$227,173,056		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		TESTING											
8		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10	859.000	Other Joint Expenses	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PRODUCTION EXPENSES											
13		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		DISTRIBUTION EXPENSES											
15	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-15	\$145,621	\$2,109,225	100.0000%	\$0	\$2,109,225	\$2,058,583	\$50,642
16	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-16	\$29,911	\$453,709	100.0000%	\$0	\$453,709	\$422,833	\$30,876
17	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-17	\$165,328	\$6,867,882	100.0000%	\$0	\$6,867,882	\$2,337,175	\$4,530,707
18	875.000	Measuring & Regulating Station Expenses - General	\$685,163	\$468,358	\$216,805	E-18	\$35,653	\$720,816	100.0000%	\$0	\$720,816	\$504,011	\$216,805
19	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	878.000	Meter & House Regulator Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-21	\$386,165	\$3,584,315	100.0000%	\$0	\$3,584,315	\$5,459,058	-\$1,874,743
22	879.000	Customer Installations Expenses	\$909,223	\$759,481	\$149,742	E-22	\$57,814	\$967,037	100.0000%	\$0	\$967,037	\$817,295	\$149,742

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Income Statement Detail

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
23	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-23	\$92,094	\$1,756,028	100.0000%	\$0	\$1,756,028	\$1,309,665	\$446,363
24	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-24	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
25	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-25	\$94,364	\$1,426,226	100.0000%	\$0	\$1,426,226	\$1,333,990	\$92,236
26	886.000	Maint. of Structures and Improvements	\$112,659	\$0	\$112,659	E-26	\$0	\$112,659	100.0000%	\$0	\$112,659	\$0	\$112,659
27	887.000	Maint. of Mains	\$10,342,437	\$6,401,956	\$3,940,481	E-27	\$487,337	\$10,829,774	100.0000%	\$0	\$10,829,774	\$6,889,293	\$3,940,481
28	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-28	\$103,444	\$2,140,433	100.0000%	\$0	\$2,140,433	\$1,462,347	\$678,086
29	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-29	\$7,350	\$147,120	100.0000%	\$0	\$147,120	\$103,901	\$43,219
30	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-30	\$3,244	\$65,336	100.0000%	\$0	\$65,336	\$45,862	\$19,474
31	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-31	\$116,940	\$2,023,038	100.0000%	\$0	\$2,023,038	\$1,653,136	\$369,902
32	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-32	\$33,847	\$538,915	100.0000%	\$0	\$538,915	\$478,486	\$60,429
33	894.000	Maintenance of Other Equipment	\$56,138	\$0	\$56,138	E-33	\$0	\$56,138	100.0000%	\$0	\$56,138	\$0	\$56,138
34		TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918		\$1,759,112	\$33,934,003		\$0	\$33,934,003	\$24,875,635	\$9,058,368
35		CUSTOMER ACCOUNTS EXPENSE											
36	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	902.000	Meter Reading Expenses	\$3,315,540	\$2,875,047	\$440,493	E-37	\$218,858	\$3,534,398	100.0000%	\$0	\$3,534,398	\$3,093,905	\$440,493
38	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-38	-\$1,523,146	\$10,860,235	100.0000%	\$0	\$10,860,235	\$3,191,769	\$7,668,466
39	904.000	Uncollectible Expense	\$4,356,922	\$0	\$4,356,922	E-39	\$1,206,894	\$5,563,816	100.0000%	\$0	\$5,563,816	\$0	\$5,563,816
40	905.000	Misc. Customer Accounts Expense	\$137,604	\$124,770	\$12,834	E-40	\$9,498	\$147,102	100.0000%	\$0	\$147,102	\$134,268	\$12,834
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573		-\$87,896	\$20,105,551		\$0	\$20,105,551	\$6,419,942	\$13,685,609
42		CUSTOMER SERVICE & INFO. EXP.											
43	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	908.000	Customer Assistance Expenses	\$2,444,670	\$202,771	\$2,241,899	E-44	\$638,720	\$3,083,390	100.0000%	\$0	\$3,083,390	\$218,207	\$2,865,183
45	909.000	Informational & Instructional Advertising Expenses	\$23,476	\$0	\$23,476	E-45	-\$213	\$23,263	100.0000%	\$0	\$23,263	\$0	\$23,263
46	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375		\$638,507	\$3,106,653		\$0	\$3,106,653	\$218,207	\$2,888,446
48		SALES EXPENSES											
49	911.000	Supervision - Sales Exp.	\$522,222	\$370,670	\$151,552	E-49	\$18,653	\$540,875	100.0000%	\$0	\$540,875	\$398,887	\$141,988
50	912.000	Demonstrating & Selling Expenses	\$932,463	\$331,695	\$600,768	E-50	-\$343,204	\$589,259	100.0000%	\$0	\$589,259	\$356,945	\$232,314
51	913.000	Advertising Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53		TOTAL SALES EXPENSES	\$1,454,685	\$702,365	\$752,320		-\$324,551	\$1,130,134		\$0	\$1,130,134	\$755,832	\$374,302
54		ADMIN. & GENERAL EXPENSES											
55	920.000	Admin. & General Salaries	\$13,941,036	\$10,662,980	\$3,278,056	E-55	-\$2,385,960	\$11,555,076	100.0000%	\$0	\$11,555,076	\$11,474,680	\$80,396
56	921.000	Office Supplies & Expenses	\$6,685,681	\$3,950	\$6,681,731	E-56	-\$40,153	\$6,645,528	100.0000%	\$0	\$6,645,528	\$4,251	\$6,641,277
57	921.100	Office Supplies & Expenses - Non Alloc	\$6,384,763	\$0	\$6,384,763	E-57	\$0	\$6,384,763	100.0000%	\$0	\$6,384,763	\$0	\$6,384,763
58	922.000	Admin. Expenses Transferred - Credit	-\$11,590,961	\$0	-\$11,590,961	E-58	\$0	-\$11,590,961	100.0000%	\$0	-\$11,590,961	\$0	-\$11,590,961
59	923.000	Outside Services Employed	\$5,441,900	\$0	\$5,441,900	E-59	\$319,306	\$5,761,206	100.0000%	\$0	\$5,761,206	\$0	\$5,761,206
60	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-60	\$177,598	\$625,080	100.0000%	\$0	\$625,080	\$0	\$625,080
61	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-61	\$2,222,166	\$5,143,797	100.0000%	\$0	\$5,143,797	\$0	\$5,143,797
62	926.000	Employee Pensions & Benefits	\$6,898,030	\$57,303	\$6,840,727	E-62	\$3,071,930	\$9,969,960	100.0000%	\$0	\$9,969,960	\$61,665	\$9,908,295
63	927.000	Franchise Requirements	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	928.000	Regulatory Commission Expenses	\$1,679,561	\$0	\$1,679,561	E-64	-\$100,569	\$1,578,992	100.0000%	\$0	\$1,578,992	\$0	\$1,578,992
65	930.000	Misc. General Expenses	\$835,121	\$0	\$835,121	E-65	-\$173,410	\$661,711	100.0000%	\$0	\$661,711	\$0	\$661,711
66	931.000	Rents	\$894,351	\$0	\$894,351	E-66	\$7,575	\$901,926	100.0000%	\$0	\$901,926	\$0	\$901,926
67	932.000	Maint. of General Plant	\$529,736	\$458,051	\$71,685	E-67	\$34,868	\$564,604	100.0000%	\$0	\$564,604	\$492,919	\$71,685

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Income Statement Detail

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
68		TOTAL ADMIN. & GENERAL EXPENSES	\$35,068,331	\$11,182,284	\$23,886,047		\$3,133,351	\$38,201,682		\$0	\$38,201,682	\$12,033,515	\$26,168,167
69		DEPRECIATION EXPENSE											
70	403.000	Depreciation Expense, Dep. Exp.	\$38,977,032	See note (1)	See note (1)	E-70	See note (1)	\$38,977,032	100.0000%	\$13,539,641	\$52,516,673	See note (1)	See note (1)
71	403.001	Depreciation Clearing	\$0			E-71		\$0	100.0000%	\$0	\$0		
72		TOTAL DEPRECIATION EXPENSE	\$38,977,032	\$0	\$0		\$0	\$38,977,032		\$13,539,641	\$52,516,673	\$0	\$0
73		AMORTIZATION EXPENSE											
74	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-74	\$3,819,959	\$6,118,843	100.0000%	\$0	\$6,118,843	\$0	\$6,118,843
75		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$3,819,959	\$6,118,843		\$0	\$6,118,843	\$0	\$6,118,843
76		OTHER OPERATING EXPENSES											
77	408.000	Property Taxes	\$15,332,989	\$0	\$15,332,989	E-77	\$4,526,239	\$19,859,228	100.0000%	\$0	\$19,859,228	\$0	\$19,859,228
78	408.000	Payroll Taxes	\$2,715,392	\$0	\$2,715,392	E-78	\$688,984	\$3,404,376	100.0000%	\$0	\$3,404,376	\$0	\$3,404,376
79	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-79	-\$26,887,416	\$0	100.0000%	\$0	\$0	\$0	\$0
80	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-80	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Other Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	431.000	Interest on Customer Deposits	\$649,697	\$0	\$649,697	E-83	-\$596,344	\$53,353	100.0000%	\$0	\$53,353	\$0	\$53,353
84		TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494		-\$22,268,537	\$23,316,957		\$0	\$23,316,957	\$0	\$23,316,957
85		TOTAL OPERATING EXPENSE	\$386,831,737	\$41,838,267	\$306,016,438		-\$222,023,804	\$164,807,933		\$13,539,641	\$178,347,574	\$44,303,131	\$81,527,770
86		NET INCOME BEFORE TAXES	\$89,926,302					\$311,950,106		-\$263,124,624	\$48,825,482		
87		INCOME TAXES											
88	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-88	See note (1)	\$1	100.0000%	\$9,906,582	\$9,906,583	See note (1)	See note (1)
89		TOTAL INCOME TAXES	\$1					\$1		\$9,906,582	\$9,906,583		
90		DEFERRED INCOME TAXES											
91	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-91	See note (1)	\$15,075,619	100.0000%	-\$19,562,907	-\$4,487,288	See note (1)	See note (1)
92	411.000	Amortization of Deferred ITC	-\$4,904,201			E-92		-\$4,904,201	100.0000%	\$4,904,201	\$0		
93	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	\$59,721	\$59,721		
94	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-94		\$0	100.0000%	-\$1,370,372	-\$1,370,372		
95	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	\$0	\$0		
96	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-96		\$0	100.0000%	-\$496,113	-\$496,113		
97		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418		-\$16,465,470	-\$6,294,052		
98		NET OPERATING INCOME	\$79,754,883					\$301,778,687		-\$256,565,736	\$45,212,951		

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$173,477,116	-\$173,477,116
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$20,492,107	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$1,358,200	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$1,514,601	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$149,870,733	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$5,987,303	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$226	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,447,296	-\$26,447,296
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$3,111,156	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$162,585	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$22,992,525	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$544,460	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$38,260	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,619,460	-\$26,619,460
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$2,993,051	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$261,189	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$23,539,854	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$322,505	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$91,964	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$440,316	-\$440,316
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,016	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	\$1,231	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$6,717	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$44	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$399,602	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,632	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$0	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$2,202	-\$2,202
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$347	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,833	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$22	
Rev-15	Industrial Marketers		\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
Rev-16	Transportation	489.000	\$0	\$0	\$0	\$0	-\$32,365	-\$32,365
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$245,794	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$396,962	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	\$0	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$1,618,846	
	6. Update period adjustment (Roling)		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling)		\$0	\$0		\$0	\$52,898	
	8. True up/correction adjustment (Roling)		\$0	\$0		\$0	-\$951,271	
Rev-17	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$8,034,563	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$777,428	\$777,428
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777,428	
Rev-19	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,755,510	-\$11,755,510
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$9,089,377		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-15	Operation Supervision & Engineering - Dist	870.000	\$145,621	\$0	\$145,621	\$0	\$0	\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$145,621	\$0		\$0	\$0	
E-16	Distribution Load Dispatching	871.000	\$29,911	\$0	\$29,911	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$29,911	\$0		\$0	\$0	
E-17	Main & Service Expenses	874.000	\$165,328	\$0	\$165,328	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$165,328	\$0		\$0	\$0	
E-18	Measuring & Regulating Station Expenses - General	875.000	\$35,653	\$0	\$35,653	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$35,653	\$0		\$0	\$0	
E-21	Meter & House Regulator Expenses	878.000	\$386,165	\$0	\$386,165	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$386,165	\$0		\$0	\$0	
E-22	Customer Installations Expenses	879.000	\$57,814	\$0	\$57,814	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$57,814	\$0		\$0	\$0	
E-23	Other Expenses - Dist. Exp.	880.000	\$92,644	-\$550	\$92,094	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$92,644	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-25	Maintenance Supervision & Engineering	885.000	\$94,364	\$0	\$94,364	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$94,364	\$0		\$0	\$0	
E-27	Maint. of Mains	887.000	\$487,337	\$0	\$487,337	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$487,337	\$0		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - Gen	889.000	\$103,444	\$0	\$103,444	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$103,444	\$0		\$0	\$0	
E-29	Maint. of Measuring & Regulating Eq - Ind	890.000	\$7,350	\$0	\$7,350	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,350	\$0		\$0	\$0	
E-30	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$3,244	\$0	\$3,244	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,244	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-31	Maintenance of Services	892.000	\$116,940	\$0	\$116,940	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$116,940	\$0		\$0	\$0	
E-32	Maint. of Meters and House Regulators	893.000	\$33,847	\$0	\$33,847	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$33,847	\$0		\$0	\$0	
E-37	Meter Reading Expenses	902.000	\$218,858	\$0	\$218,858	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$218,858	\$0		\$0	\$0	
E-38	Customer Records & Collection Expenses	903.000	-\$443,288	-\$1,079,858	-\$1,523,146	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$211,862		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$276,712	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
	4. To reflect a reduction in 3rd party call center expenses (Giacone)		-\$720,000	\$0		\$0	\$0	
E-39	Uncollectible Expense	904.000	\$0	\$1,206,894	\$1,206,894	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	\$1,206,894		\$0	\$0	
E-40	Misc. Customer Accounts Expense	905.000	\$9,498	\$0	\$9,498	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,498	\$0		\$0	\$0	
E-44	Customer Assistance Expenses	908.000	\$15,436	\$623,284	\$638,720	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$518,705		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$10,891		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,436	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$35,021		\$0	\$0	
	5. To adjust test year amortization for low income energy affordability program (Nieto)		\$0	\$128,709		\$0	\$0	
E-45	Informational & Instructional Advertising Expenses	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	
E-49	Supervision - Sales Exp.	911.000	\$28,217	-\$9,564	\$18,653	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$28,217	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-50	Demonstrating & Selling Expenses	912.000	\$25,250	-\$368,454	-\$343,204	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$45,199		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,250	\$0		\$0	\$0	
E-55	Admin. & General Salaries	920.000	\$811,700	-\$3,197,660	-\$2,385,960	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$1,266,415		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$1,927,512		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$811,700	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-56	Office Supplies & Expenses	921.000	\$301	-\$40,454	-\$40,153	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,063		\$0	\$0	
	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$301	\$0		\$0	\$0	
E-59	Outside Services Employed	923.000	\$0	\$319,306	\$319,306	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$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	\$319,306		\$0	\$0	
E-60	Property Insurance	924.000	\$0	\$177,598	\$177,598	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$177,598		\$0	\$0	
E-61	Injuries & Damages	925.000	\$0	\$2,222,166	\$2,222,166	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$893,642		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$1,328,524		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-62	Employee Pensions & Benefits	926.000	\$4,362	\$3,067,568	\$3,071,930	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$68,400		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	\$0		\$0	\$0	
	3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)		\$0	\$419,429		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$4,362	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$43,531		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$27,409		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	8. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone)		\$0	\$2,645,599		\$0	\$0	
E-64	Regulatory Commission Expenses	928.000	\$0	-\$100,569	-\$100,569	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$19,103		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$110,517		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$147,877		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,165		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$83,144		\$0	\$0	
	6. To include a 3 year normalized level of depreciation study expense (Majors)		\$0	\$8,095		\$0	\$0	
	7. To include a 3 year normalized level of customer notice expense (Majors)		\$0	\$90,854		\$0	\$0	
E-65	Misc. General Expenses	930.000	\$0	-\$173,410	-\$173,410	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$31,733		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$51,617		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$90,060		\$0	\$0	
E-66	Rents	931.000	\$0	\$7,575	\$7,575	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$7,575		\$0	\$0	
E-67	Maint. of General Plant	932.000	\$34,868	\$0	\$34,868	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

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	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$34,868	\$0		\$0	\$0	
E-70	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$13,539,641	\$13,539,641
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$15,056,663	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$1,517,022	
E-74	Amortization of Expense	405.000	\$0	\$3,819,959	\$3,819,959	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$241,647		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$581,556		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
E-77	Property Taxes	408.000	\$0	\$4,526,239	\$4,526,239	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	-\$628,627		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	-\$145,868		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	\$688,984	\$688,984	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$688,984		\$0	\$0	
E-79	Gross Receipts Tax	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
E-83	Interest on Customer Deposits	431.000	\$0	-\$596,344	-\$596,344	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$498,592		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$73,544		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$24,208		\$0	\$0	
E-88	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$9,906,582	\$9,906,582
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$9,906,582	
E-91	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$19,562,907	-\$19,562,907

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

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	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$19,562,907	
E-92	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,904,201	\$4,904,201
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,904,201	
E-93	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	\$59,721	\$59,721
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	\$59,721	
E-94	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,370,372	-\$1,370,372
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,370,372	
E-96	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$496,113	-\$496,113
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$496,113	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$249,584,983	-\$249,584,983
Total Operating & Maint. Expense			\$2,464,864	-\$224,488,668	-\$222,023,804	\$0	\$6,980,753	\$6,980,753

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$48,825,482	\$103,827,772	\$106,106,695	\$108,402,497
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,516,673	\$52,516,673	\$52,516,673	\$52,516,673
4	Uncertain Tax Position Adjustment		\$0	\$0	\$0	\$0
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$270,671	\$270,671	\$270,671	\$270,671
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,787,344	\$52,787,344	\$52,787,344	\$52,787,344
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8240%	\$23,450,212	\$23,450,212	\$23,450,212	\$23,450,212
10	Tax Straight-Line Depreciation		\$52,516,673	\$52,516,673	\$52,516,673	\$52,516,673
11	Excess Tax Depreciation		-\$18,822,436	-\$18,822,436	-\$18,822,436	-\$18,822,436
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$42,040	\$42,040	\$42,040	\$42,040
14	Depreciation 263A		\$2,872,102	\$2,872,102	\$2,872,102	\$2,872,102
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$60,058,591	\$60,058,591	\$60,058,591	\$60,058,591
16	NET TAXABLE INCOME		\$41,554,235	\$96,556,525	\$98,835,448	\$101,131,250
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$41,554,235	\$96,556,525	\$98,835,448	\$101,131,250
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,493,916	\$3,471,303	\$3,553,233	\$3,635,769
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$40,060,319	\$93,085,222	\$95,282,215	\$97,495,481
22	Federal Income Tax at the Rate of	21.000%	\$8,412,667	\$19,547,897	\$20,009,265	\$20,474,051
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$8,412,667	\$19,547,897	\$20,009,265	\$20,474,051
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$41,554,235	\$96,556,525	\$98,835,448	\$101,131,250
27	Deduct Federal Income Tax at the Rate of	50.000%	\$4,206,334	\$9,773,949	\$10,004,633	\$10,237,026
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$37,347,901	\$86,782,576	\$88,830,815	\$90,894,224
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$1,493,916	\$3,471,303	\$3,553,233	\$3,635,769
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$41,554,235	\$96,556,525	\$98,835,448	\$101,131,250
34	Deduct Federal Income Tax - City Inc. Tax		\$8,412,667	\$19,547,897	\$20,009,265	\$20,474,051
35	Deduct Missouri Income Tax - City Inc. Tax		\$1,493,916	\$3,471,303	\$3,553,233	\$3,635,769
36	City Taxable Income		\$31,647,652	\$73,537,325	\$75,272,950	\$77,021,430
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		\$8,412,667	\$19,547,897	\$20,009,265	\$20,474,051
41	State Income Tax		\$1,493,916	\$3,471,303	\$3,553,233	\$3,635,769
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$9,906,583	\$23,019,200	\$23,562,498	\$24,109,820
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$4,487,288	-\$4,487,288	-\$4,487,288	-\$4,487,288
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		\$59,721	\$59,721	\$59,721	\$59,721
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$1,370,372	-\$1,370,372	-\$1,370,372	-\$1,370,372
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$496,113	-\$496,113	-\$496,113	-\$496,113
51	TOTAL DEFERRED INCOME TAXES		-\$6,294,052	-\$6,294,052	-\$6,294,052	-\$6,294,052
52	TOTAL INCOME TAX		\$3,612,531	\$16,725,148	\$17,268,446	\$17,815,768

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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 9.12%	F Weighted Cost of Capital 9.37%	G Weighted Cost of Capital 9.62%
1	Common Stock	\$1,589,497,000	54.28%		4.951%	5.086%	5.222%
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	45.72%	3.99%	1.824%	1.824%	1.824%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,928,234,000	100.00%		6.775%	6.910%	7.046%
8	PreTax Cost of Capital				8.325%	8.502%	8.681%