

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
Direct Filing May 12, 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

May 2021

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Revenue Requirement

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$1,573,485,561	\$1,573,485,561	\$1,573,485,561
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$106,650,851	\$108,790,792	\$110,914,997
4	Net Income Available	\$103,728,942	\$103,728,942	\$103,728,942
5	Additional Net Income Required	\$2,921,909	\$5,061,850	\$7,186,055
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,211,558	\$18,881,419	\$19,546,354
8	Current Income Tax Available	\$17,296,920	\$17,296,920	\$17,296,920
9	Additional Current Tax Required	\$914,638	\$1,584,499	\$2,249,434
10	Revenue Requirement	\$3,836,547	\$6,646,349	\$9,435,489
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$6,300,000	\$6,300,000	\$6,300,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$10,136,547	\$12,946,349	\$15,735,489

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,406,093,574
2	Less Accumulated Depreciation Reserve		\$766,483,488
3	Net Plant In Service		<u>\$1,639,610,086</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,213,914
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$60,852,093
8	Propane Inventory		\$10,712,018
9	Materials & Supplies		\$5,654,568
10	Prepayments		\$19,283,190
11	Insulation Financing/Energy Wise		\$3,327,978
12	Energy Affordability		\$1,878,953
13	One Time Energy Affordability (Spire West Only)		\$0
14	Prepaid Pension		\$92,034,851
15	OPEBS		\$8,580,496
16	Energy Efficiency Program		\$19,526,980
17	Transition Costs		\$1,773,333
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$232,838,374</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	-3.5205%	-\$564,480
21	State Tax Offset	-3.5205%	-\$100,240
22	City Tax Offset	-13.9315%	\$0
23	Interest Expense Offset	6.0548%	\$1,743,467
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$5,094,177
26	Customer Advances for Construction		\$443,686
27	Accumulated Deferred Income Taxes		\$190,406,940
28	Forest Park Relocation - Regulatory Liability		\$3,615,509
29	Excess ADIT - Protected - TCJA		\$43,298,366
30	Excess ADIT - Unprotected - TCJA		\$38,557,505
31	Excess ADIT - Protected - MO		\$8,550,410
32	Excess ADIT - Unprotected - MO		\$7,917,559
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$298,962,899</u>
34	Total Rate Base		<u><u>\$1,573,485,561</u></u>

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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	\$4,238,811	P-6	\$0	\$4,238,811	100.0000%	\$0	\$4,238,811
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	\$16,317,550	P-8	\$0	\$16,317,550	100.0000%	\$0	\$16,317,550
9	375.210	Structures & Improvements - Leased Property	\$90,359	P-9	\$0	\$90,359	100.0000%	\$0	\$90,359
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	\$246,032,905	P-13	\$0	\$246,032,905	100.0000%	\$0	\$246,032,905
14	376.200	Mains - Cast Iron	\$32,681,010	P-14	\$0	\$32,681,010	100.0000%	\$0	\$32,681,010
15	376.300	Mains - Plastic	\$688,345,354	P-15	\$0	\$688,345,354	100.0000%	\$0	\$688,345,354
16	378.000	Meas. & Reg. Station - General	\$12,206,488	P-16	\$0	\$12,206,488	100.0000%	\$0	\$12,206,488
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	\$39,320,340	P-18	\$0	\$39,320,340	100.0000%	\$0	\$39,320,340
19	380.200	Services - Plastic	\$840,373,277	P-19	\$0	\$840,373,277	100.0000%	\$0	\$840,373,277
20	381.000	Meters	\$144,302,733	P-20	\$0	\$144,302,733	100.0000%	\$0	\$144,302,733
21	383.000	House Regulators	\$28,949,848	P-21	\$0	\$28,949,848	100.0000%	\$0	\$28,949,848
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,168,415	P-22	\$0	\$18,168,415	100.0000%	\$0	\$18,168,415
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	\$2,076,185,742		\$0	\$2,076,185,742		\$0	\$2,076,185,742
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	\$4,577,999	P-30	\$0	\$4,577,999	100.0000%	\$0	\$4,577,999
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	\$11,428,057		\$0	\$11,428,057		\$0	\$11,428,057
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	\$7,722,940	P-38	\$0	\$7,722,940	100.0000%	\$0	\$7,722,940
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	\$2,089,630	P-42	\$0	\$2,089,630	100.0000%	\$0	\$2,089,630
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	\$3,143,239	P-44	\$0	\$3,143,239	100.0000%	\$0	\$3,143,239
45	355.000	Measuring & Regulating Equipment	\$2,304,527	P-45	\$0	\$2,304,527	100.0000%	\$0	\$2,304,527
46	356.000	Purification Equipment	\$233,042	P-46	\$0	\$233,042	100.0000%	\$0	\$233,042
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	\$0	\$66,896	100.0000%	\$0	\$66,896
48		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$0	\$34,224,304		\$0	\$34,224,304
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
Updated Through 12/31/2020
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	\$5,578,360	P-63	-\$2,938,600	\$2,639,760	100.0000%	\$0	\$2,639,760
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	\$0	\$35,641	100.0000%	\$0	\$35,641
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	\$87,581	P-66	\$0	\$87,581	100.0000%	\$0	\$87,581
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	\$4,965,013	P-68	\$0	\$4,965,013	100.0000%	\$0	\$4,965,013
69	391.100	Computers	\$18,081,532	P-69	\$0	\$18,081,532	100.0000%	\$0	\$18,081,532
70	391.200	Mech. Office Equipment	\$307,555	P-70	\$0	\$307,555	100.0000%	\$0	\$307,555
71	391.300	Data Processing Software	\$17,693,155	P-71	\$0	\$17,693,155	100.0000%	\$0	\$17,693,155
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	\$20,746,607	P-74	\$0	\$20,746,607	100.0000%	\$0	\$20,746,607
75	392.100	Transportation Eq - Automobiles	\$4,648,260	P-75	\$0	\$4,648,260	100.0000%	\$0	\$4,648,260
76	392.200	Transportation Eq - Trucks	\$28,051,072	P-76	\$0	\$28,051,072	100.0000%	\$0	\$28,051,072
77	393.000	Stores Equipment	\$328,900	P-77	\$0	\$328,900	100.0000%	\$0	\$328,900
78	394.000	Tools, Shop, & Garage Equipment	\$26,829,017	P-78	\$0	\$26,829,017	100.0000%	\$0	\$26,829,017
79	394.500	Equip CNG Fuel Station	\$1,641,681	P-79	\$0	\$1,641,681	100.0000%	\$0	\$1,641,681
80	395.000	Lab Equipment	\$320,500	P-80	\$0	\$320,500	100.0000%	\$0	\$320,500
81	396.000	Power Operated Equipment	\$38,619,754	P-81	\$0	\$38,619,754	100.0000%	\$0	\$38,619,754
82	396.100	Power Operated Equipment - T	\$21,372,548	P-82	\$0	\$21,372,548	100.0000%	\$0	\$21,372,548
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	\$3,960,544	P-85	\$0	\$3,960,544	100.0000%	\$0	\$3,960,544
86		TOTAL GENERAL PLANT	\$344,178,350		-\$62,529,544	\$281,648,806		\$0	\$281,648,806
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	\$2,468,623,118		-\$62,529,544	\$2,406,093,574		\$0	\$2,406,093,574

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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
Updated Through 12/31/2020
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	\$4,238,811	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	\$16,317,550	2.40%	\$391,621	50	-20.00%
9	375.210	Structures & Improvements - Leased Property	\$90,359	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	\$246,032,905	1.95%	\$4,797,642	82	-60.00%
14	376.200	Mains - Cast Iron	\$32,681,010	3.12%	\$1,019,648	80	-150.00%
15	376.300	Mains - Plastic	\$688,345,354	2.34%	\$16,107,281	60	-40.00%
16	378.000	Meas. & Reg. Station - General	\$12,206,488	2.86%	\$349,106	49	-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	\$39,320,340	4.20%	\$1,651,454	50	-110.00%
19	380.200	Services - Plastic	\$840,373,277	3.77%	\$31,682,073	45	-70.00%
20	381.000	Meters	\$144,302,733	2.85%	\$4,112,628	34	3.00%
21	383.000	House Regulators	\$28,949,848	2.00%	\$578,997	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,168,415	2.20%	\$399,705	50	-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	1.84%	\$7,472	60	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$2,076,185,742		\$61,220,322		
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	\$4,577,999	2.56%	\$117,197	41	-5.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591	75	-5.00%
32		TOTAL PRODUCTION PLANT	\$11,428,057		\$218,503		
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	0.00%	\$0	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	\$7,722,940	1.22%	\$94,220	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0	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	\$2,089,630	1.85%	\$38,658	65	-20.00%
43	353.000	Lines	\$3,238,918	1.39%	\$45,021	90	-25.00%
44	354.000	Equipment - Compressor Station	\$3,143,239	1.57%	\$49,349	70	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,304,527	1.91%	\$44,016	55	-5.00%
46	356.000	Purification Equipment	\$233,042	2.20%	\$5,127	50	-10.00%
47	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341	30	-5.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$421,485		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

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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	1.44%	\$28,999	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$29,224		
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	\$2,639,760	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,641	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899	40	0.00%
66	390.710	Structures - Leased - MoNat	\$87,581	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	\$4,965,013	4.71%	\$233,852	20	0.00%
69	391.100	Computers	\$18,081,532	4.71%	\$851,640	5	0.00%
70	391.200	Mech. Office Equipment	\$307,555	5.47%	\$16,823	15	0.00%
71	391.300	Data Processing Software	\$17,693,155	12.12%	\$2,144,410	5	0.00%
72	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894	5	0.00%
73	391.500	Enterprise Software - EIMS	\$63,220,541	0.00%	\$0	0	0.00%
74	391.950	EIMS - Shared Services	\$20,746,607	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$4,648,260	10.00%	\$464,826	8	20.00%
76	392.200	Transportation Eq - Trucks	\$28,051,072	7.69%	\$2,157,127	11	15.00%
77	393.000	Stores Equipment	\$328,900	2.16%	\$7,104	30	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$26,829,017	3.62%	\$971,210	25	0.00%
79	394.500	Equip CNG Fuel Station	\$1,641,681	3.62%	\$59,429	0	0.00%
80	395.000	Lab Equipment	\$320,500	3.62%	\$11,602	20	0.00%
81	396.000	Power Operated Equipment	\$38,619,754	6.07%	\$2,344,219	14	15.00%
82	396.100	Power Operated Equipment - T	\$21,372,548	6.07%	\$1,297,314	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	\$3,960,544	4.58%	\$181,393	20	0.00%
86		TOTAL GENERAL PLANT	\$281,648,806		\$13,645,029		
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	\$2,406,093,574		\$75,534,563		

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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	\$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	\$288,876	R-7	\$0	\$288,876	100.0000%	\$0	\$288,876
8	375.200	Structures & Improvements - Service Centers	\$4,683,180	R-8	\$0	\$4,683,180	100.0000%	\$0	\$4,683,180
9	375.210	Structures & Improvements - Leased Property	\$60,050	R-9	\$0	\$60,050	100.0000%	\$0	\$60,050
10	375.300	Structures & Improvements - Garage	\$236,483	R-10	\$0	\$236,483	100.0000%	\$0	\$236,483
11	375.410	Structures & Improvements - Other Small Structures	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$77,270	R-12	\$0	\$77,270	100.0000%	\$0	\$77,270
13	376.100	Mains - Steel	\$142,235,115	R-13	-\$110,485	\$142,124,630	100.0000%	\$0	\$142,124,630
14	376.200	Mains - Cast Iron	-\$5,740,156	R-14	\$5,740,156	\$0	100.0000%	\$0	\$0
15	376.300	Mains - Plastic	\$97,375,306	R-15	-\$309,112	\$97,066,194	100.0000%	\$0	\$97,066,194
16	378.000	Meas. & Reg. Station - General	\$758,943	R-16	\$0	\$758,943	100.0000%	\$0	\$758,943
17	379.000	Meas. & Reg. Station - City Gate	\$1,303,849	R-17	\$0	\$1,303,849	100.0000%	\$0	\$1,303,849
18	380.100	Services - Steel	\$35,231,613	R-18	\$0	\$35,231,613	100.0000%	\$0	\$35,231,613
19	380.200	Services - Plastic	\$280,175,438	R-19	\$0	\$280,175,438	100.0000%	\$0	\$280,175,438
20	381.000	Meters	\$36,574,423	R-20	\$0	\$36,574,423	100.0000%	\$0	\$36,574,423
21	383.000	House Regulators	\$13,191,177	R-21	\$0	\$13,191,177	100.0000%	\$0	\$13,191,177
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,148,219	R-22	\$0	\$7,148,219	100.0000%	\$0	\$7,148,219
23	386.000	Other Property - Customer Premises	\$172,978	R-23	\$0	\$172,978	100.0000%	\$0	\$172,978
24	387.000	Other Equipment - Dist.	\$436,446	R-24	\$0	\$436,446	100.0000%	\$0	\$436,446
25		TOTAL DISTRIBUTION PLANT	\$614,228,571		\$5,320,559	\$619,549,130		\$0	\$619,549,130
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	\$1,037,715	R-28	\$0	\$1,037,715	100.0000%	\$0	\$1,037,715
29	307.000	Other Power Equipment	\$51,867	R-29	\$0	\$51,867	100.0000%	\$0	\$51,867
30	311.000	Propane Equipment - Gas Operations	\$3,625,260	R-30	\$0	\$3,625,260	100.0000%	\$0	\$3,625,260
31	311.100	Propane Storage Cavern - Gas Ops	\$5,500,538	R-31	\$0	\$5,500,538	100.0000%	\$0	\$5,500,538
32		TOTAL PRODUCTION PLANT	\$10,215,380		\$0	\$10,215,380		\$0	\$10,215,380
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	\$946,764	R-36	\$0	\$946,764	100.0000%	\$0	\$946,764
37	351.400	Other Structures - UG Storage	\$1,082,788	R-37	\$0	\$1,082,788	100.0000%	\$0	\$1,082,788
38	352.000	Wells	\$6,747,364	R-38	\$0	\$6,747,364	100.0000%	\$0	\$6,747,364
39	352.100	Storage Leaseholds & Rights	\$2,053,275	R-39	\$0	\$2,053,275	100.0000%	\$0	\$2,053,275
40	352.200	Reservoirs	\$215,366	R-40	\$0	\$215,366	100.0000%	\$0	\$215,366
41	352.300	Non-Recoverable Natural Gas	\$3,210,785	R-41	\$0	\$3,210,785	100.0000%	\$0	\$3,210,785
42	352.400	Wells - Oil & Vent Gas	\$387,455	R-42	\$0	\$387,455	100.0000%	\$0	\$387,455
43	353.000	Lines	\$2,583,156	R-43	\$0	\$2,583,156	100.0000%	\$0	\$2,583,156
44	354.000	Equipment - Compressor Station	\$2,676,630	R-44	\$0	\$2,676,630	100.0000%	\$0	\$2,676,630
45	355.000	Measuring & Regulating Equipment	\$2,365,151	R-45	\$0	\$2,365,151	100.0000%	\$0	\$2,365,151
46	356.000	Purification Equipment	\$272,865	R-46	\$0	\$272,865	100.0000%	\$0	\$272,865
47	357.000	Other Equipment - UG Storage	\$54,978	R-47	\$0	\$54,978	100.0000%	\$0	\$54,978
48		TOTAL UNDERGROUND GAS STORAGE	\$23,368,737		\$0	\$23,368,737		\$0	\$23,368,737
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	\$0	\$343,322	100.0000%	\$0	\$343,322
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	\$0	\$523,423	100.0000%	\$0	\$523,423
54		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
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	\$2,096,144	R-57	-\$63,256	\$2,032,888	100.0000%	\$0	\$2,032,888

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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
58	371.000	Other Equipment - Transmission	-\$63,256	R-58	\$63,256	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$2,032,888		\$0	\$2,032,888		\$0	\$2,032,888
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	\$1,237,227	R-63	-\$648,692	\$588,535	100.0000%	\$0	\$588,535
64	390.300	Structures - Leased - St. Charles	\$21,029	R-64	\$0	\$21,029	100.0000%	\$0	\$21,029
65	390.700	Structures - Gen Plant - MoNat	\$29,303	R-65	\$0	\$29,303	100.0000%	\$0	\$29,303
66	390.710	Structures - Leased - MoNat	\$72,670	R-66	\$0	\$72,670	100.0000%	\$0	\$72,670
67	390.810	Structures - Leased - Franklin County	\$33,140	R-67	\$0	\$33,140	100.0000%	\$0	\$33,140
68	391.000	Office Furniture & Equipment	-\$1,823,122	R-68	\$1,823,122	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$17,898,361	R-69	\$0	\$17,898,361	100.0000%	\$0	\$17,898,361
70	391.200	Mech. Office Equipment	-\$224,603	R-70	\$224,603	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$13,066,473	R-71	-\$94,665	\$12,971,808	100.0000%	\$0	\$12,971,808
72	391.400	Data Processing Systems	-\$677,814	R-72	\$677,814	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$57,886,683	R-73	-\$27,719,591	\$30,167,092	100.0000%	\$0	\$30,167,092
74	391.950	EIMS - Shared Services	\$2,421,665	R-74	-\$99,588	\$2,322,077	100.0000%	\$0	\$2,322,077
75	392.100	Transportation Eq - Automobiles	\$3,340,043	R-75	\$0	\$3,340,043	100.0000%	\$0	\$3,340,043
76	392.200	Transportation Eq - Trucks	\$11,357,961	R-76	\$0	\$11,357,961	100.0000%	\$0	\$11,357,961
77	393.000	Stores Equipment	\$254,615	R-77	\$0	\$254,615	100.0000%	\$0	\$254,615
78	394.000	Tools, Shop, & Garage Equipment	\$4,930,161	R-78	\$0	\$4,930,161	100.0000%	\$0	\$4,930,161
79	394.500	Equip CNG Fuel Station	\$162,619	R-79	\$0	\$162,619	100.0000%	\$0	\$162,619
80	395.000	Lab Equipment	\$176,106	R-80	\$0	\$176,106	100.0000%	\$0	\$176,106
81	396.000	Power Operated Equipment	\$9,797,467	R-81	\$0	\$9,797,467	100.0000%	\$0	\$9,797,467
82	396.100	Power Operated Equipment - T	\$7,488,983	R-82	\$0	\$7,488,983	100.0000%	\$0	\$7,488,983
83	397.000	Communication Equipment	\$1,101,716	R-83	\$0	\$1,101,716	100.0000%	\$0	\$1,101,716
84	397.200	Comm Equipment - AMRs	\$7,863,520	R-84	\$0	\$7,863,520	100.0000%	\$0	\$7,863,520
85	398.000	Misc. Equipment	\$260,672	R-85	\$0	\$260,672	100.0000%	\$0	\$260,672
86		TOTAL GENERAL PLANT	\$136,674,875		-\$25,836,997	\$110,837,878		\$0	\$110,837,878
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	-\$5,703,664	R-90	\$0	-\$5,703,664	100.0000%	\$0	-\$5,703,664
91		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,703,664		\$0	-\$5,703,664		\$0	-\$5,703,664
92		TOTAL DEPRECIATION RESERVE	\$786,999,926		-\$20,516,438	\$766,483,488		\$0	\$766,483,488

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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-13	Mains - Steel	376.100		-\$110,485		\$0
	1. To include reserve adjustment (Buttig)		-\$110,485		\$0	
R-14	Mains - Cast Iron	376.200		\$5,740,156		\$0
	1. To include reserve adjustment (Buttig)		\$5,740,156		\$0	
R-15	Mains - Plastic	376.300		-\$309,112		\$0
	1. To include reserve adjustment (Buttig)		-\$309,112		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$63,256		\$0
	1. To include reserve adjustment (Buttig)		-\$63,256		\$0	
R-58	Other Equipment - Transmission	371.000		\$63,256		\$0
	1. To include reserve adjustment (Buttig)		\$63,256		\$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		\$1,823,122		\$0
	1. To include reserve adjustment (Buttig)		\$1,823,122		\$0	
R-70	Mech. Office Equipment	391.200		\$224,603		\$0
	1. To include reserve adjustment (Buttig)		\$224,603		\$0	
R-71	Data Processing Software	391.300		-\$94,665		\$0
	1. To include reserve adjustment (Buttig) - East Only		-\$94,665		\$0	
R-72	Data Processing Systems	391.400		\$677,814		\$0
	1. To include reserve adjustment (Buttig)		\$677,814		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$27,719,591		\$0

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 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 allocate enterprise software (Juliette)		-\$27,130,073		\$0	
	2. To include reserve adjustment (Buttig)		-\$589,518		\$0	
R-74	EIMS - Shared Services	391.950		-\$99,588		\$0
	1. To include reserve adjustment (Buttig)		-\$99,588		\$0	
Total Reserve Adjustments				-\$20,516,438		\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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	\$65,705,738	50.85	11.96	38.89	0.106548	\$7,000,815
5	Vacation - Union & Non-Union	\$4,361,079	50.85	182.50	-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$11,912,468	50.85	91.44	-40.59	-0.111205	-\$1,324,726
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	18.10	0.049589	\$105,150
11	Cash Vouchers	\$35,006,579	50.85	42.11	8.74	0.023945	\$838,233
12	TOTAL OPERATION AND MAINT. EXPENSE	\$137,045,205					\$16,174,542
13	TAXES						
14	Payroll Taxes	\$4,313,980	50.85	11.96	38.89	0.106548	\$459,646
15	Federal & States SUTA	\$39,773	50.85	75.57	-24.72	-0.067726	-\$2,694
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	\$75,053,188					-\$6,960,628
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,213,914
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$16,034,094	50.85	38.00	12.85	0.035205	\$564,480
26	State Tax Offset	\$2,847,324	50.85	38.00	12.85	0.035205	\$100,240
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$28,794,786	50.85	72.95	-22.10	-0.060548	-\$1,743,467
29	TOTAL OFFSET FROM RATE BASE	\$47,676,204					-\$1,078,747
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$8,135,167

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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	-\$361,102,232	\$352,922,071	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	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$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	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268	-\$3,960,704	\$56,432,787	\$0	\$56,432,787	\$40,225,368	\$16,207,419
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711	-\$2,783,846	\$23,415,820	\$0	\$23,415,820	\$4,528,084	\$18,887,736
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154	\$588,233	\$3,339,906	\$0	\$3,339,906	\$232,194	\$3,107,712
9	TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744	-\$609,852	\$1,337,488	\$0	\$1,337,488	\$775,675	\$561,813
10	TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043	-\$16,436,462	\$47,952,569	\$0	\$47,952,569	\$17,885,311	\$30,067,258
11	TOTAL DEPRECIATION EXPENSE	\$61,520,381	See Note (1)	See Note (1)	See Note (1)	\$61,520,381	\$10,096,368	\$71,616,749	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579	-\$7,479,485	\$7,742,094	\$0	\$7,742,094	\$0	\$7,742,094
13	TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587	-\$31,321,081	\$27,989,506	\$0	\$27,989,506	\$0	\$27,989,506
14	TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155	-\$368,440,580	\$234,297,186	\$10,096,368	\$244,393,554	\$65,705,735	\$107,071,070
15	NET INCOME BEFORE TAXES	\$111,286,537	\$0	\$0	\$0	\$479,727,117	-\$371,198,600	\$108,528,517	\$0	\$0
16	TOTAL INCOME TAXES	\$122,850	See Note (1)	See Note (1)	See Note (1)	\$122,850	\$17,174,070	\$17,296,920	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	-\$19,475,771	-\$12,497,345	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$104,185,261	\$0	\$0	\$0	\$472,625,841	-\$368,896,899	\$103,728,942	\$0	\$0

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

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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%	-\$233,201,219	\$275,083,737		
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%	-\$2,503,467	\$14,890,501		
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%	-\$24,082,930	\$0		
Rev-26	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-26		\$0	100.0000%	\$22	\$0		
Rev-27		TOTAL OTHER OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$361,102,232	\$352,922,071		
Rev-28		TOTAL OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$361,102,232	\$352,922,071		
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	-\$27,399	\$370,050	100.0000%	\$0	\$370,050	\$272,754	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	-\$1,325	\$21,368	100.0000%	\$0	\$21,368	\$13,194	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	-\$34,216	\$427,436	100.0000%	\$0	\$427,436	\$340,609	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	-\$4,450	\$51,567	100.0000%	\$0	\$51,567	\$44,299	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	-\$19,489	\$228,665	100.0000%	\$0	\$228,665	\$194,010	\$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	-\$30,162	\$337,896	100.0000%	\$0	\$337,896	\$300,257	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	-\$2,806	\$34,334	100.0000%	\$0	\$34,334	\$27,930	\$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	-\$8,597	\$267,140	100.0000%	\$0	\$267,140	\$85,584	\$181,556
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	-\$183	\$97,858	100.0000%	\$0	\$97,858	\$1,820	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	-\$954	\$28,498	100.0000%	\$0	\$28,498	\$9,499	\$18,999
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	-\$9,198	\$191,257	100.0000%	\$0	\$191,257	\$91,568	\$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	-\$8,087	\$495,333	100.0000%	\$0	\$495,333	\$80,507	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	-\$6,421	\$114,841	100.0000%	\$0	\$114,841	\$63,915	\$50,926

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$6,813	\$95,557	100.0000%	\$0	\$95,557	\$67,823	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$6,401	\$161,514	100.0000%	\$0	\$161,514	\$63,718	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$647	\$21,367	100.0000%	\$0	\$21,367	\$6,446	\$14,921
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$11,934	\$298,312	100.0000%	\$0	\$298,312	\$118,800	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$40	-\$425	100.0000%	\$0	-\$425	-\$398	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$255	\$9,574	100.0000%	\$0	\$9,574	\$2,534	\$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	-\$7,242	\$84,335	100.0000%	\$0	\$84,335	\$72,090	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$186,539	\$3,356,388		\$0	\$3,356,388	\$1,856,959	\$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	-\$560	\$5,832	100.0000%	\$0	\$5,832	\$5,572	\$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	-\$7	\$663	100.0000%	\$0	\$663	\$65	\$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	-\$10,528	\$115,174	100.0000%	\$0	\$115,174	\$104,803	\$10,371
41	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-41	\$26	-\$271	100.0000%	\$0	-\$271	-\$254	-\$17
42	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-42	-\$1,628	\$21,558	100.0000%	\$0	\$21,558	\$16,206	\$5,352
43	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-43	-\$7,610	\$118,341	100.0000%	\$0	\$118,341	\$75,752	\$42,589
44		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		-\$20,307	\$1,349,678		\$0	\$1,349,678	\$202,144	\$1,147,534
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$3,938,299	\$3,719,448	\$218,851	E-46	-\$339,531	\$3,598,768	100.0000%	\$0	\$3,598,768	\$3,379,917	\$218,851
47	871.000	Distribution Load Dispatching	\$508,357	\$459,789	\$48,568	E-47	-\$41,972	\$466,385	100.0000%	\$0	\$466,385	\$417,817	\$48,568
48	874.000	Main & Service Expenses	\$12,755,549	\$4,714,154	\$8,041,395	E-48	-\$350,047	\$12,405,502	100.0000%	\$0	\$12,405,502	\$4,283,821	\$8,121,681
49	875.000	Measuring & Regulating Station Expenses - General	\$985,702	\$883,943	\$101,759	E-49	-\$80,691	\$905,011	100.0000%	\$0	\$905,011	\$803,252	\$101,759
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-50	-\$312	\$3,319	100.0000%	\$0	\$3,319	\$3,105	\$214
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-51	-\$703	\$27,706	100.0000%	\$0	\$27,706	\$7,000	\$20,706
52	878.000	Meter & House Regulator Expenses	\$16,208,158	\$14,407,545	\$1,800,613	E-52	-\$1,315,197	\$14,892,961	100.0000%	\$0	\$14,892,961	\$13,092,348	\$1,800,613
53	879.000	Customer Installations Expenses	\$3,133,600	\$3,456,730	-\$323,130	E-53	-\$315,549	\$2,818,051	100.0000%	\$0	\$2,818,051	\$3,141,181	-\$323,130
54	880.000	Other Expenses - Dist. Exp.	\$1,647,546	\$962,318	\$685,228	E-54	-\$87,845	\$1,559,701	100.0000%	\$0	\$1,559,701	\$874,473	\$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	-\$159,023	\$1,677,590	100.0000%	\$0	\$1,677,590	\$1,583,017	\$94,573
57	886.000	Maint. of Structures and Improvements	\$777,390	\$73,066	\$704,324	E-57	-\$6,670	\$770,720	100.0000%	\$0	\$770,720	\$66,396	\$704,324
58	887.000	Maint. of Mains	\$10,634,783	\$7,623,816	\$3,010,967	E-58	-\$695,942	\$9,938,841	100.0000%	\$0	\$9,938,841	\$6,927,874	\$3,010,967
59	889.000	Maint. of Measuring & Regulating Eq - Gen	\$649,662	\$471,364	\$178,298	E-59	-\$43,029	\$606,633	100.0000%	\$0	\$606,633	\$428,335	\$178,298
60	890.000	Maint. of Measuring & Regulating Eq - Ind	\$266,403	\$221,602	\$44,801	E-60	-\$20,229	\$246,174	100.0000%	\$0	\$246,174	\$201,373	\$44,801
61	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$5,411	\$4,875	\$536	E-61	-\$445	\$4,966	100.0000%	\$0	\$4,966	\$4,430	\$536
62	892.000	Maintenance of Services	\$6,226,813	\$4,860,433	\$1,366,380	E-62	-\$443,686	\$5,783,127	100.0000%	\$0	\$5,783,127	\$4,416,747	\$1,366,380
63	893.000	Maint. of Meters and House Regulators	\$673,620	\$577,336	\$96,284	E-63	-\$52,702	\$620,918	100.0000%	\$0	\$620,918	\$524,634	\$96,284
64	894.000	Maintenance of Other Equipment	\$113,545	\$76,644	\$36,901	E-64	-\$7,131	\$106,414	100.0000%	\$0	\$106,414	\$69,648	\$36,766
65		TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268		-\$3,960,704	\$56,432,787		\$0	\$56,432,787	\$40,225,368	\$16,207,419

Spire Missouri East
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Updated Through 12/31/2020
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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	-\$28,046	\$2,556,007	100.0000%	\$0	\$2,556,007	\$279,188	\$2,276,819
69	903.000	Customer Records & Collection Expenses	\$15,166,177	\$4,573,220	\$10,592,957	E-69	-\$796,330	\$14,369,847	100.0000%	\$0	\$14,369,847	\$4,155,752	\$10,214,095
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	-\$9,357	\$111,982	100.0000%	\$0	\$111,982	\$93,144	\$18,838
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711		-\$2,783,846	\$23,415,820		\$0	\$23,415,820	\$4,528,084	\$18,887,736
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	\$602,823	\$3,279,723	100.0000%	\$0	\$3,279,723	\$232,194	\$3,047,529
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		\$588,233	\$3,339,906		\$0	\$3,339,906	\$232,194	\$3,107,712
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$894,966	\$494,534	\$400,432	E-79	-\$150,438	\$744,528	100.0000%	\$0	\$744,528	\$449,390	\$295,138
80	912.000	Demonstrating & Selling Expenses	\$1,051,013	\$358,243	\$692,770	E-80	-\$458,426	\$592,587	100.0000%	\$0	\$592,587	\$325,541	\$267,046
81	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-81	-\$988	\$373	100.0000%	\$0	\$373	\$744	-\$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		-\$609,852	\$1,337,488		\$0	\$1,337,488	\$775,675	\$561,813
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,368,088	\$18,783,643	\$5,584,445	E-85	-\$7,043,633	\$17,324,455	100.0000%	\$0	\$17,324,455	\$17,068,973	\$255,482
86	921.000	Office Supplies & Expenses	\$12,262,414	\$30,351	\$12,232,063	E-86	-\$147,416	\$12,114,998	100.0000%	\$0	\$12,114,998	\$27,580	\$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	-\$882,718	\$9,597,958	100.0000%	\$0	\$9,597,958	\$0	\$9,597,958
90	924.000	Property Insurance	\$706,858	\$0	\$706,858	E-90	\$43,738	\$750,596	100.0000%	\$0	\$750,596	\$0	\$750,596
91	925.000	Injuries & Damages	\$6,502,117	\$0	\$6,502,117	E-91	\$276,212	\$6,778,329	100.0000%	\$0	\$6,778,329	\$0	\$6,778,329
92	926.000	Employee Pensions & Benefits	\$26,632,204	\$638,838	\$25,993,366	E-92	-\$8,011,599	\$18,620,605	100.0000%	\$0	\$18,620,605	\$580,521	\$18,040,084
93	928.000	Regulatory Commission Expenses	\$2,522,863	\$0	\$2,522,863	E-93	-\$423,084	\$2,099,779	100.0000%	\$0	\$2,099,779	\$0	\$2,099,779
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	-\$21,067	\$298,745	100.0000%	\$0	\$298,745	\$208,237	\$90,508
97		TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043		-\$16,436,462	\$47,952,569		\$0	\$47,952,569	\$17,885,311	\$30,067,258
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%	\$10,096,368	\$71,616,749	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		\$10,096,368	\$71,616,749	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-103	-\$7,189,437	\$8,032,142	100.0000%	\$0	\$8,032,142	\$0	\$8,032,142
104	405.000	Amortization of Expense	\$0	\$0	\$0	E-104	-\$290,048	-\$290,048	100.0000%	\$0	-\$290,048	\$0	-\$290,048
105		TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579		-\$7,479,485	\$7,742,094		\$0	\$7,742,094	\$0	\$7,742,094
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	-\$576,855	\$4,353,754	100.0000%	\$0	\$4,353,754	\$0	\$4,353,754
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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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 Adj. 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	-\$984,432	\$60,610	100.0000%	\$0	\$60,610	\$0	\$60,610
112		TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587		-\$31,321,081	\$27,989,506		\$0	\$27,989,506	\$0	\$27,989,506
113		TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155		-\$368,440,580	\$234,297,186		\$10,096,368	\$244,393,554	\$65,705,735	\$107,071,070
114		NET INCOME BEFORE TAXES	\$111,286,537					\$479,727,117		-\$371,198,600	\$108,528,517		
115		INCOME TAXES											
116	409.000	Current Income Taxes	\$122,850	See note (1)	See note (1)	E-116	See note (1)	\$122,850	100.0000%	\$17,174,070	\$17,296,920	See note (1)	See note (1)
117		TOTAL INCOME TAXES	\$122,850					\$122,850		\$17,174,070	\$17,296,920		
118		DEFERRED INCOME TAXES											
119	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,062,435	See note (1)	See note (1)	E-119	See note (1)	\$9,062,435	100.0000%	-\$12,859,077	-\$3,796,642	See note (1)	See note (1)
120	411.000	Amortization of Deferred ITC	-\$2,084,009			E-120		-\$2,084,009	100.0000%	\$1,881,464	-\$202,545		
121	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-121		\$0	100.0000%	-\$1,842,635	-\$1,842,635		
122	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-122		\$0	100.0000%	-\$5,508,215	-\$5,508,215		
123	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-123		\$0	100.0000%	-\$355,552	-\$355,552		
124	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	-\$791,756	-\$791,756		
125		TOTAL DEFERRED INCOME TAXES	\$6,978,426					\$6,978,426		-\$19,475,771	-\$12,497,345		
126		NET OPERATING INCOME	\$104,185,261					\$472,625,841		-\$368,896,899	\$103,728,942		

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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	-\$233,201,219	-\$233,201,219
	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	\$924,646	
	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	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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	\$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	-\$2,503,467	-\$2,503,467
	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	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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-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	-\$24,082,930	-\$24,082,930
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$24,082,930	
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	-\$27,399	\$0	-\$27,399	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$27,399	\$0		\$0	\$0	
E-9	Maps and Records	815.000	-\$1,325	\$0	-\$1,325	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,325	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	-\$34,216	\$0	-\$34,216	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$34,216	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	-\$4,450	\$0	-\$4,450	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,450	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$19,489	\$0	-\$19,489	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$19,489	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$30,162	\$0	-\$30,162	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$30,162	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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-15	Purification Expenses	821.000	-\$2,806	\$0	-\$2,806	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,806	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$8,597	\$0	-\$8,597	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,597	\$0		\$0	\$0	
E-18	Storage Well Royalties	825.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$183	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$954	\$0	-\$954	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$954	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$9,198	\$0	-\$9,198	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,198	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$8,087	\$0	-\$8,087	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,087	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$6,421	\$0	-\$6,421	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,421	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$6,813	\$0	-\$6,813	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,813	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	-\$6,401	\$0	-\$6,401	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,401	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$647	\$0	-\$647	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$647	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$11,934	\$0	-\$11,934	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$11,934	\$0		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$40	\$0	\$40	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$40	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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-28	Operation Labor & Expenses	841.000	-\$255	\$0	-\$255	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$255	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$7,242	\$0	-\$7,242	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,242	\$0		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	-\$560	\$0	-\$560	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$560	\$0		\$0	\$0	
E-38	Fuel for Liquefied Petroleum Gas Process	723.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7	\$0		\$0	\$0	
E-40	Misc. Production Expenses	735.000	-\$10,528	\$0	-\$10,528	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,528	\$0		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$26	\$0		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	-\$1,628	\$0	-\$1,628	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,628	\$0		\$0	\$0	
E-43	Maint. of Production Equipment	742.000	-\$7,610	\$0	-\$7,610	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,610	\$0		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	-\$339,531	\$0	-\$339,531	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$339,531	\$0		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	-\$41,972	\$0	-\$41,972	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$41,972	\$0		\$0	\$0	
E-48	Main & Service Expenses	874.000	-\$430,333	\$80,286	-\$350,047	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$430,333	\$0		\$0	\$0	
	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	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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-49	Measuring & Regulating Station Expenses - General	875.000	-\$80,691	\$0	-\$80,691	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$80,691	\$0		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	-\$312	\$0	-\$312	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$312	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$703	\$0	-\$703	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$703	\$0		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	-\$1,315,197	\$0	-\$1,315,197	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,315,197	\$0		\$0	\$0	
E-53	Customer Installations Expenses	879.000	-\$315,549	\$0	-\$315,549	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$315,549	\$0		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	-\$87,845	\$0	-\$87,845	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$87,845	\$0		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	-\$159,023	\$0	-\$159,023	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$159,023	\$0		\$0	\$0	
E-57	Maint. of Structures and Improvements	886.000	-\$6,670	\$0	-\$6,670	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,670	\$0		\$0	\$0	
E-58	Maint. of Mains	887.000	-\$695,942	\$0	-\$695,942	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$695,942	\$0		\$0	\$0	
E-59	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$43,029	\$0	-\$43,029	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$43,029	\$0		\$0	\$0	
E-60	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$20,229	\$0	-\$20,229	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$20,229	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$445	\$0	-\$445	\$0	\$0	\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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 12/31/2020 update period (Giacone)		-\$445	\$0		\$0	\$0	
E-62	Maintenance of Services	892.000	-\$443,686	\$0	-\$443,686	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$443,686	\$0		\$0	\$0	
E-63	Maint. of Meters and House Regulators	893.000	-\$52,702	\$0	-\$52,702	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$52,702	\$0		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	-\$6,996	-\$135	-\$7,131	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,996	\$0		\$0	\$0	
E-68	Meter Reading Expenses	902.000	-\$28,046	\$0	-\$28,046	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$28,046	\$0		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$417,468	-\$378,862	-\$796,330	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$169,014		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$417,468	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$547,876		\$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	-\$9,357	\$0	-\$9,357	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,357	\$0		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	-\$23,325	\$626,148	\$602,823	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$619,537		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$6,611		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$23,325	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	\$0		\$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	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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-79	Supervision - Sales Exp.	911.000	-\$45,144	-\$105,294	-\$150,438	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$14,713		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$45,144	\$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	-\$32,702	-\$425,724	-\$458,426	\$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 12/31/2020 update period (Giacone)		-\$32,702	\$0		\$0	\$0	
E-81	Advertising Expenses	913.000	-\$75	-\$913	-\$988	\$0	\$0	\$0
	1. To adjust for instutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$75	\$0		\$0	\$0	
E-85	Admin. & General Salaries	920.000	-\$1,714,670	-\$5,328,963	-\$7,043,633	\$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 12/31/2020 update period (Giacone)		-\$1,714,670	\$0		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	-\$2,771	-\$144,645	-\$147,416	\$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	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,771	\$0		\$0	\$0	
E-89	Outside Services Employed	923.000	\$0	-\$882,718	-\$882,718	\$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	-\$1,045,000		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$184,722		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$43,738	\$43,738	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$43,738		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	\$276,212	\$276,212	\$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	-\$134,611		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	-\$58,317	-\$7,953,282	-\$8,011,599	\$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 12/31/2020 payroll (Giacone)		\$0	-\$534,090		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$58,317	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$89,027		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$982,557		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$5,033,575		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	-\$917,545		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	-\$423,084	-\$423,084	\$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	
	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	\$100,790		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$5,869		\$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	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

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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	-\$20,919	-\$148	-\$21,067	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$20,919	\$0		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,096,368	\$10,096,368
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$14,014,182	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$3,917,814	
E-103	Amortization of Net Cost of Removal	404.000	\$0	-\$7,189,437	-\$7,189,437	\$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	-\$391,020		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	-\$290,048	-\$290,048	\$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	\$403,376		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$29,678		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	\$0		\$0	\$0	
	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	-\$576,855	-\$576,855	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$576,855		\$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	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

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E-111	Interest on Customer Deposits	431.000	\$0	-\$984,432	-\$984,432	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$828,540		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$117,200		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$38,692		\$0	\$0	
E-116	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$17,174,070	\$17,174,070
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,174,070	
E-119	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$12,859,077	-\$12,859,077
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$12,859,077	
E-120	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-121	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,842,635	-\$1,842,635
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,842,635	
E-122	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$5,508,215	-\$5,508,215
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$5,508,215	
E-123	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$355,552	-\$355,552
	1. To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$355,552	
E-124	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$791,756	-\$791,756
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$791,756	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$361,102,232	-\$361,102,232
Total Operating & Maint. Expense			-\$6,600,495	-\$361,840,085	-\$368,440,580	\$0	\$7,794,667	\$7,794,667

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
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		\$108,528,517	\$112,365,064	\$115,174,865	\$117,964,005
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$71,616,749	\$71,616,749	\$71,616,749	\$71,616,749
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		\$74,075,091	\$74,075,091	\$74,075,091	\$74,075,091
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8300%	\$28,794,786	\$28,794,786	\$28,794,786	\$28,794,786
10	Tax Straight-Line Depreciation		\$71,616,749	\$71,616,749	\$71,616,749	\$71,616,749
11	Excess Tax Depreciation		-\$15,925,446	-\$15,925,446	-\$15,925,446	-\$15,925,446
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		\$110,049,802	\$110,049,802	\$110,049,802	\$110,049,802
16	NET TAXABLE INCOME		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$69,945,425	\$73,644,044	\$76,352,830	\$79,041,697
22	Federal Income Tax at the Rate of	21.000%	\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
27	Deduct Federal Income Tax at the Rate of	50.000%	\$7,344,270	\$7,732,625	\$8,017,047	\$8,299,378
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$65,209,536	\$68,657,728	\$71,183,107	\$73,689,916
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
34	Deduct Federal Income Tax - City Inc. Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
36	City Taxable Income		\$55,256,886	\$58,178,795	\$60,318,736	\$62,442,941
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		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
41	State Income Tax		\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,296,920	\$18,211,558	\$18,881,418	\$19,546,353
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$3,796,642	-\$3,796,642	-\$3,796,642	-\$3,796,642
46	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
47	Amortization of Protected Excess ADIT (TCJA)		-\$1,842,635	-\$1,842,635	-\$1,842,635	-\$1,842,635
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$5,508,215	-\$5,508,215	-\$5,508,215	-\$5,508,215
49	Amortization of Protected Excess ADIT (MO)		-\$355,552	-\$355,552	-\$355,552	-\$355,552
50	Amortization of Unprotected Excess ADIT (MO)		-\$791,756	-\$791,756	-\$791,756	-\$791,756
51	TOTAL DEFERRED INCOME TAXES		-\$12,497,345	-\$12,497,345	-\$12,497,345	-\$12,497,345
52	TOTAL INCOME TAX		\$4,799,575	\$5,714,213	\$6,384,073	\$7,049,008

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 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	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
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	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
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	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%