

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 EAST
True Up Filing August 6, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

August 2021

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

| Line Number | A Description | B 6.78% Return | C 6.91% Return | D 7.05% Return |
|----------------|---|----------------------|----------------------|----------------------|
| 1 | Net Orig Cost Rate Base | \$1,649,797,688 | \$1,649,797,688 | \$1,649,797,688 |
| 2 | Rate of Return | 6.78% | 6.91% | 7.05% |
| 3 | Net Operating Income Requirement | \$111,773,793 | \$114,001,020 | \$116,244,745 |
| 4 | Net Income Available | \$91,505,361 | \$91,505,361 | \$91,505,361 |
| 5 | Additional Net Income Required | \$20,268,432 | \$22,495,659 | \$24,739,384 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$19,984,600 | \$20,681,784 | \$21,384,131 |
| 8 | Current Income Tax Available | \$13,640,025 | \$13,640,025 | \$13,640,025 |
| 9 | Additional Current Tax Required | \$6,344,575 | \$7,041,759 | \$7,744,106 |
| 10 | Revenue Requirement | \$26,613,007 | \$29,537,418 | \$32,483,490 |
| 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 | \$26,613,007 | \$29,537,418 | \$32,483,490 |

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

| Line Number | A Rate Base Description | B Percentage Rate | C Dollar Amount |
|----------------|---|-------------------------|-------------------------------|
| 1 | Plant In Service | | \$2,498,037,999 |
| 2 | Less Accumulated Depreciation Reserve | | \$774,310,695 |
| 3 | Net Plant In Service | | <u>\$1,723,727,304</u> |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | \$10,440,728 |
| 6 | Contributions in Aid of Construction Amortization | | \$0 |
| 7 | Natural Gas Inventory | | \$59,666,120 |
| 8 | Propane Inventory | | \$8,725,848 |
| 9 | Materials & Supplies | | \$5,803,035 |
| 10 | Prepayments | | \$20,720,974 |
| 11 | Insulation Financing/Energy Wise | | \$2,153,091 |
| 12 | Energy Affordability | | \$2,214,074 |
| 13 | Prepaid Pension | | \$87,703,329 |
| 14 | OPEBS | | \$705,491 |
| 15 | Energy Efficiency Program | | \$21,914,601 |
| 16 | Transition Costs | | \$1,219,167 |
| 17 | TOTAL ADD TO NET PLANT IN SERVICE | | <u>\$221,266,458</u> |
| 18 | SUBTRACT FROM NET PLANT | | |
| 19 | Federal Tax Offset | -3.5205% | -\$618,304 |
| 20 | State Tax Offset | -3.5205% | -\$109,798 |
| 21 | City Tax Offset | -13.9315% | \$0 |
| 22 | Interest Expense Offset | 6.0548% | \$1,822,029 |
| 23 | Contributions in Aid of Construction | | \$0 |
| 24 | Customer Deposits | | \$4,535,765 |
| 25 | Customer Advances for Construction | | \$945,315 |
| 26 | Accumulated Deferred Income Taxes | | \$189,032,727 |
| 27 | Forest Park Relocation - Regulatory Liability | | \$3,615,509 |
| 28 | Excess ADIT - Protected - TCJA | | \$41,060,325 |
| 29 | Excess ADIT - Unprotected - TCJA | | \$40,795,546 |
| 30 | Excess ADIT - Protected - MO | | \$0 |
| 31 | Excess ADIT - Unprotected - MO | | \$14,116,960 |
| 32 | TOTAL SUBTRACT FROM NET PLANT | | <u>\$295,196,074</u> |
| 33 | Total Rate Base | | <u><u>\$1,649,797,688</u></u> |

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

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

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

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|---------------------------------------|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 56 | 365.200 | Rights of Way - Transmission | \$41,153 | P-56 | \$0 | \$41,153 | 100.0000% | \$0 | \$41,153 |
| 57 | 367.000 | Structures & Improvements - Trans | \$2,013,840 | P-57 | \$0 | \$2,013,840 | 100.0000% | \$0 | \$2,013,840 |
| 58 | 371.000 | Other Equipment - Transmission | \$9,654 | P-58 | \$0 | \$9,654 | 100.0000% | \$0 | \$9,654 |
| 59 | | TOTAL TRANSMISSION PLANT | \$2,064,647 | | \$0 | \$2,064,647 | | \$0 | \$2,064,647 |
| 60 | | GENERAL PLANT | | | | | | | |
| 61 | 389.000 | Land - Gen Plant | \$0 | P-61 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 62 | 390.100 | Structures - Leased - GO | \$0 | P-62 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 63 | 390.200 | LH Improvements 700 Market | \$5,776,146 | P-63 | -\$2,938,600 | \$2,837,546 | 100.0000% | \$0 | \$2,837,546 |
| 64 | 390.300 | Structures - Leased - St. Charles | \$42,360 | P-64 | \$0 | \$42,360 | 100.0000% | \$0 | \$42,360 |
| 65 | 390.700 | Structures - Gen Plant - MoNat | \$163,119 | P-65 | \$0 | \$163,119 | 100.0000% | \$0 | \$163,119 |
| 66 | 390.710 | Structures - Leased - MoNat | \$109,291 | P-66 | \$0 | \$109,291 | 100.0000% | \$0 | \$109,291 |
| 67 | 390.810 | Structures - Leased - Franklin County | \$171,308 | P-67 | \$0 | \$171,308 | 100.0000% | \$0 | \$171,308 |
| 68 | 391.000 | Office Furniture & Equipment | \$5,095,909 | P-68 | \$0 | \$5,095,909 | 100.0000% | \$0 | \$5,095,909 |
| 69 | 391.100 | Computers | \$18,018,624 | P-69 | \$0 | \$18,018,624 | 100.0000% | \$0 | \$18,018,624 |
| 70 | 391.200 | Mech. Office Equipment | \$307,555 | P-70 | \$0 | \$307,555 | 100.0000% | \$0 | \$307,555 |
| 71 | 391.300 | Data Processing Software | \$14,747,930 | P-71 | \$0 | \$14,747,930 | 100.0000% | \$0 | \$14,747,930 |
| 72 | 391.400 | Data Processing Systems | \$584,933 | P-72 | \$0 | \$584,933 | 100.0000% | \$0 | \$584,933 |
| 73 | 391.500 | Enterprise Software - EIMS | \$122,811,485 | P-73 | -\$59,590,944 | \$63,220,541 | 100.0000% | \$0 | \$63,220,541 |
| 74 | 391.950 | EIMS - Shared Services | \$20,927,974 | P-74 | \$0 | \$20,927,974 | 100.0000% | \$0 | \$20,927,974 |
| 75 | 392.100 | Transportation Eq - Automobiles | \$4,590,903 | P-75 | \$0 | \$4,590,903 | 100.0000% | \$0 | \$4,590,903 |
| 76 | 392.200 | Transportation Eq - Trucks | \$34,867,937 | P-76 | \$0 | \$34,867,937 | 100.0000% | \$0 | \$34,867,937 |
| 77 | 393.000 | Stores Equipment | \$328,900 | P-77 | \$0 | \$328,900 | 100.0000% | \$0 | \$328,900 |
| 78 | 394.000 | Tools, Shop, & Garage Equipment | \$28,285,590 | P-78 | \$0 | \$28,285,590 | 100.0000% | \$0 | \$28,285,590 |
| 79 | 394.500 | Equip CNG Fuel Station | \$1,656,366 | P-79 | \$0 | \$1,656,366 | 100.0000% | \$0 | \$1,656,366 |
| 80 | 395.000 | Lab Equipment | \$320,500 | P-80 | \$0 | \$320,500 | 100.0000% | \$0 | \$320,500 |
| 81 | 396.000 | Power Operated Equipment | \$42,599,180 | P-81 | \$0 | \$42,599,180 | 100.0000% | \$0 | \$42,599,180 |
| 82 | 396.100 | Power Operated Equipment - T | \$21,413,079 | P-82 | \$0 | \$21,413,079 | 100.0000% | \$0 | \$21,413,079 |
| 83 | 397.000 | Communication Equipment | \$10,555,565 | P-83 | \$0 | \$10,555,565 | 100.0000% | \$0 | \$10,555,565 |
| 84 | 397.200 | Comm Equipment - AMRs | \$16,624,220 | P-84 | \$0 | \$16,624,220 | 100.0000% | \$0 | \$16,624,220 |
| 85 | 398.000 | Misc. Equipment | \$3,938,789 | P-85 | \$0 | \$3,938,789 | 100.0000% | \$0 | \$3,938,789 |
| 86 | | TOTAL GENERAL PLANT | \$353,937,663 | | -\$62,529,544 | \$291,408,119 | | \$0 | \$291,408,119 |
| 87 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 88 | | TOTAL GENERAL PLANT - ALLOCATED | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 89 | | RETIREMENT WORK IN PROGRESS | | | | | | | |
| 90 | | Retirement Work-In Progress | \$0 | P-90 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 91 | | TOTAL RETIREMENT WORK IN PROGRESS | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 92 | | TOTAL PLANT IN SERVICE | \$2,560,567,543 | | -\$62,529,544 | \$2,498,037,999 | | \$0 | \$2,498,037,999 |

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

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

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

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$2,501 | 0.00% | \$0 | 0 | 20.00% |
| 3 | 302.000 | Franchises | \$8,484 | 0.00% | \$0 | 0 | 20.00% |
| 4 | | TOTAL INTANGIBLE PLANT | \$10,985 | | \$0 | | |
| 5 | | DISTRIBUTION PLANT | | | | | |
| 6 | 374.000 | Land - Dist Plant | \$4,333,194 | 0.00% | \$0 | 0 | 0.00% |
| 7 | 375.100 | Structures & Improvements - Dist | \$1,078,927 | 2.40% | \$25,894 | 50 | -20.00% |
| 8 | 375.200 | Structures & Improvements - Service Centers | \$17,048,852 | 2.40% | \$409,172 | 50 | -20.00% |
| 9 | 375.210 | Structures & Improvements - Leased Property | \$106,468 | 0.00% | \$0 | 0 | 0.00% |
| 10 | 375.300 | Structures & Improvements - Garage | \$290,197 | 2.40% | \$6,965 | 50 | -20.00% |
| 11 | 375.410 | Structures & Improvements - Other Small Structures | \$0 | 2.40% | \$0 | 50 | -20.00% |
| 12 | 375.700 | Structures & Improvements - MONAT | \$69,048 | 2.40% | \$1,657 | 50 | -20.00% |
| 13 | 376.100 | Mains - Steel | \$249,366,658 | 1.95% | \$4,862,650 | 82 | -60.00% |
| 14 | 376.200 | Mains - Cast Iron | \$32,434,668 | 3.12% | \$1,011,962 | 80 | -150.00% |
| 15 | 376.300 | Mains - Plastic | \$729,093,980 | 2.34% | \$17,060,799 | 60 | -40.00% |
| 16 | 378.000 | Meas. & Reg. Station - General | \$13,224,885 | 2.86% | \$378,232 | 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 | \$40,780,191 | 4.20% | \$1,712,768 | 50 | -110.00% |
| 19 | 380.200 | Services - Plastic | \$872,149,303 | 3.77% | \$32,880,029 | 45 | -70.00% |
| 20 | 381.000 | Meters | \$146,328,847 | 2.85% | \$4,170,372 | 34 | 3.00% |
| 21 | 383.000 | House Regulators | \$29,070,273 | 2.00% | \$581,405 | 50 | 0.00% |
| 22 | 385.000 | Commercial & Ind. Meas. & Reg. Equip | \$18,630,399 | 2.20% | \$409,869 | 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 | \$2,157,726,370 | | \$63,607,425 | | |
| 26 | | PRODUCTION PLANT | | | | | |
| 27 | 304.000 | Land and Land rights | \$119,929 | 0.00% | \$0 | 0 | 0.00% |
| 28 | 305.000 | Structures & Improvements - Mfg Gas | \$1,869,054 | 1.77% | \$33,082 | 65 | -15.00% |
| 29 | 307.000 | Other Power Equipment | \$33,139 | 1.91% | \$633 | 55 | -5.00% |
| 30 | 311.000 | Propane Equipment - Gas Operations | \$2,899,589 | 2.56% | \$74,229 | 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 | \$9,749,647 | | \$175,535 | | |
| 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 | \$8,622,238 | 1.22% | \$105,191 | 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 | \$2,197,749 | 1.85% | \$40,658 | 65 | -20.00% |
| 43 | 353.000 | Lines | \$3,238,918 | 1.39% | \$45,021 | 90 | -25.00% |
| 44 | 354.000 | Equipment - Compressor Station | \$3,198,332 | 1.57% | \$50,214 | 70 | -10.00% |
| 45 | 355.000 | Measuring & Regulating Equipment | \$3,187,140 | 1.91% | \$60,874 | 55 | -5.00% |
| 46 | 356.000 | Purification Equipment | \$610,813 | 2.20% | \$13,438 | 50 | -10.00% |
| 47 | 357.000 | Other Equipment - UG Storage | \$66,896 | 3.50% | \$2,341 | 30 | -5.00% |
| 48 | | TOTAL UNDERGROUND GAS STORAGE | \$36,547,198 | | \$460,490 | | |
| 49 | | OTHER STORAGE | | | | | |
| 50 | 360.000 | Land & Land Rights - Other Storage | \$50,654 | 0.00% | \$0 | 0 | 0.00% |

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

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense | F Average Life | G Net Salvage |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 51 | 361.000 | Structures & Improvements - Other Storage | \$107,233 | 0.00% | \$0 | 0 | 0.00% |
| 52 | 362.000 | Gas Holders | \$34,530 | 0.00% | \$0 | 0 | 0.00% |
| 53 | 363.000 | Compressor Equip. Other Storage | \$338,616 | 0.00% | \$0 | 0 | 0.00% |
| 54 | | TOTAL OTHER STORAGE | \$531,033 | | \$0 | | |
| 55 | | TRANSMISSION PLANT | | | | | |
| 56 | 365.200 | Rights of Way - Transmission | \$41,153 | 0.00% | \$0 | 0 | 0.00% |
| 57 | 367.000 | Structures & Improvements - Trans | \$2,013,840 | 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 | \$2,837,546 | 0.00% | \$0 | 0 | 0.00% |
| 64 | 390.300 | Structures - Leased - St. Charles | \$42,360 | 0.00% | \$0 | 0 | 0.00% |
| 65 | 390.700 | Structures - Gen Plant - MoNat | \$163,119 | 2.39% | \$3,899 | 40 | 0.00% |
| 66 | 390.710 | Structures - Leased - MoNat | \$109,291 | 0.00% | \$0 | 0 | 0.00% |
| 67 | 390.810 | Structures - Leased - Franklin County | \$171,308 | 0.00% | \$0 | 0 | 0.00% |
| 68 | 391.000 | Office Furniture & Equipment | \$5,095,909 | 4.71% | \$240,017 | 20 | 0.00% |
| 69 | 391.100 | Computers | \$18,018,624 | 4.71% | \$848,677 | 5 | 0.00% |
| 70 | 391.200 | Mech. Office Equipment | \$307,555 | 5.47% | \$16,823 | 15 | 0.00% |
| 71 | 391.300 | Data Processing Software | \$14,747,930 | 12.12% | \$1,787,449 | 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 | \$20,927,974 | 0.00% | \$0 | 0 | 0.00% |
| 75 | 392.100 | Transportation Eq - Automobiles | \$4,590,903 | 10.00% | \$459,090 | 8 | 20.00% |
| 76 | 392.200 | Transportation Eq - Trucks | \$34,867,937 | 7.69% | \$2,681,344 | 11 | 15.00% |
| 77 | 393.000 | Stores Equipment | \$328,900 | 2.16% | \$7,104 | 30 | 0.00% |
| 78 | 394.000 | Tools, Shop, & Garage Equipment | \$28,285,590 | 3.62% | \$1,023,938 | 25 | 0.00% |
| 79 | 394.500 | Equip CNG Fuel Station | \$1,656,366 | 3.62% | \$59,960 | 0 | 0.00% |
| 80 | 395.000 | Lab Equipment | \$320,500 | 3.62% | \$11,602 | 20 | 0.00% |
| 81 | 396.000 | Power Operated Equipment | \$42,599,180 | 6.07% | \$2,585,770 | 14 | 15.00% |
| 82 | 396.100 | Power Operated Equipment - T | \$21,413,079 | 6.07% | \$1,299,774 | 14 | 15.00% |
| 83 | 397.000 | Communication Equipment | \$10,555,565 | 5.81% | \$613,278 | 15 | 0.00% |
| 84 | 397.200 | Comm Equipment - AMRs | \$16,624,220 | 13.33% | \$2,216,009 | 8 | 0.00% |
| 85 | 398.000 | Misc. Equipment | \$3,938,789 | 4.58% | \$180,397 | 20 | 0.00% |
| 86 | | TOTAL GENERAL PLANT | \$291,408,119 | | \$14,106,025 | | |
| 87 | | GENERAL PLANT - ALLOCATED | | | | | |
| 88 | | TOTAL GENERAL PLANT - ALLOCATED | \$0 | | \$0 | | |
| 89 | | RETIREMENT WORK IN PROGRESS | | | | | |
| 90 | | Retirement Work-In Progress | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 91 | | TOTAL RETIREMENT WORK IN PROGRESS | \$0 | | \$0 | | |
| 92 | | Total Depreciation | \$2,498,037,999 | | \$78,378,699 | | |

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
True Up Through 05/31/2021
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 | \$1 | R-2 | \$0 | \$1 | 100.0000% | \$0 | \$1 |
| 3 | 302.000 | Franchises | \$0 | R-3 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 4 | | TOTAL INTANGIBLE PLANT | \$1 | | \$0 | \$1 | | \$0 | \$1 |
| 5 | | DISTRIBUTION PLANT | | | | | | | |
| 6 | 374.000 | Land - Dist Plant | \$19,361 | R-6 | \$0 | \$19,361 | 100.0000% | \$0 | \$19,361 |
| 7 | 375.100 | Structures & Improvements - Dist | \$302,363 | R-7 | \$0 | \$302,363 | 100.0000% | \$0 | \$302,363 |
| 8 | 375.200 | Structures & Improvements - Service Centers | \$4,875,665 | R-8 | \$0 | \$4,875,665 | 100.0000% | \$0 | \$4,875,665 |
| 9 | 375.210 | Structures & Improvements - Leased Property | \$73,827 | R-9 | \$0 | \$73,827 | 100.0000% | \$0 | \$73,827 |
| 10 | 375.300 | Structures & Improvements - Garage | \$240,110 | R-10 | \$0 | \$240,110 | 100.0000% | \$0 | \$240,110 |
| 11 | 375.410 | Structures & Improvements - Other Small Structures | \$0 | R-11 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 12 | 375.700 | Structures & Improvements - MONAT | \$78,133 | R-12 | -\$9,085 | \$69,048 | 100.0000% | \$0 | \$69,048 |
| 13 | 376.100 | Mains - Steel | \$142,994,034 | R-13 | \$0 | \$142,994,034 | 100.0000% | \$0 | \$142,994,034 |
| 14 | 376.200 | Mains - Cast Iron | -\$6,472,946 | R-14 | \$0 | -\$6,472,946 | 100.0000% | \$0 | -\$6,472,946 |
| 15 | 376.300 | Mains - Plastic | \$100,638,284 | R-15 | \$0 | \$100,638,284 | 100.0000% | \$0 | \$100,638,284 |
| 16 | 378.000 | Meas. & Reg. Station - General | \$711,002 | R-16 | \$0 | \$711,002 | 100.0000% | \$0 | \$711,002 |
| 17 | 379.000 | Meas. & Reg. Station - City Gate | \$1,354,724 | R-17 | \$0 | \$1,354,724 | 100.0000% | \$0 | \$1,354,724 |
| 18 | 380.100 | Services - Steel | \$35,362,739 | R-18 | \$0 | \$35,362,739 | 100.0000% | \$0 | \$35,362,739 |
| 19 | 380.200 | Services - Plastic | \$285,759,208 | R-19 | \$0 | \$285,759,208 | 100.0000% | \$0 | \$285,759,208 |
| 20 | 381.000 | Meters | \$36,982,460 | R-20 | \$0 | \$36,982,460 | 100.0000% | \$0 | \$36,982,460 |
| 21 | 383.000 | House Regulators | \$13,432,884 | R-21 | \$0 | \$13,432,884 | 100.0000% | \$0 | \$13,432,884 |
| 22 | 385.000 | Commercial & Ind. Meas. & Reg. Equip | \$7,355,285 | R-22 | \$0 | \$7,355,285 | 100.0000% | \$0 | \$7,355,285 |
| 23 | 386.000 | Other Property - Customer Premises | \$173,661 | R-23 | \$0 | \$173,661 | 100.0000% | \$0 | \$173,661 |
| 24 | 387.000 | Other Equipment - Dist. | \$441,149 | R-24 | -\$80,000 | \$361,149 | 100.0000% | \$0 | \$361,149 |
| 25 | | TOTAL DISTRIBUTION PLANT | \$624,321,943 | | -\$89,085 | \$624,232,858 | | \$0 | \$624,232,858 |
| 26 | | PRODUCTION PLANT | | | | | | | |
| 27 | 304.000 | Land and Land rights | \$0 | R-27 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 28 | 305.000 | Structures & Improvements - Mfg Gas | \$1,050,720 | R-28 | \$0 | \$1,050,720 | 100.0000% | \$0 | \$1,050,720 |
| 29 | 307.000 | Other Power Equipment | \$52,351 | R-29 | -\$20,000 | \$32,351 | 100.0000% | \$0 | \$32,351 |
| 30 | 311.000 | Propane Equipment - Gas Operations | \$2,239,627 | R-30 | \$0 | \$2,239,627 | 100.0000% | \$0 | \$2,239,627 |
| 31 | 311.100 | Propane Storage Cavern - Gas Ops | \$5,522,867 | R-31 | -\$720,000 | \$4,802,867 | 100.0000% | \$0 | \$4,802,867 |
| 32 | | TOTAL PRODUCTION PLANT | \$8,865,565 | | -\$740,000 | \$8,125,565 | | \$0 | \$8,125,565 |
| 33 | | UNDERGROUND GAS STORAGE | | | | | | | |
| 34 | 350.100 | Land - UG Storage | \$0 | R-34 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 35 | 350.200 | Rights of Way - UG Storage | \$772,160 | R-35 | \$0 | \$772,160 | 100.0000% | \$0 | \$772,160 |
| 36 | 351.200 | Structures - Compression Station | \$958,286 | R-36 | -\$200,000 | \$758,286 | 100.0000% | \$0 | \$758,286 |
| 37 | 351.400 | Other Structures - UG Storage | \$1,092,719 | R-37 | \$0 | \$1,092,719 | 100.0000% | \$0 | \$1,092,719 |
| 38 | 352.000 | Wells | \$6,753,560 | R-38 | \$0 | \$6,753,560 | 100.0000% | \$0 | \$6,753,560 |
| 39 | 352.100 | Storage Leaseholds & Rights | \$2,053,716 | R-39 | \$0 | \$2,053,716 | 100.0000% | \$0 | \$2,053,716 |
| 40 | 352.200 | Reservoirs | \$216,611 | R-40 | \$0 | \$216,611 | 100.0000% | \$0 | \$216,611 |
| 41 | 352.300 | Non-Recoverable Natural Gas | \$3,253,101 | R-41 | \$0 | \$3,253,101 | 100.0000% | \$0 | \$3,253,101 |
| 42 | 352.400 | Wells - Oil & Vent Gas | \$398,553 | R-42 | \$0 | \$398,553 | 100.0000% | \$0 | \$398,553 |
| 43 | 353.000 | Lines | \$2,598,945 | R-43 | \$0 | \$2,598,945 | 100.0000% | \$0 | \$2,598,945 |
| 44 | 354.000 | Equipment - Compressor Station | \$2,668,518 | R-44 | \$0 | \$2,668,518 | 100.0000% | \$0 | \$2,668,518 |
| 45 | 355.000 | Measuring & Regulating Equipment | \$2,845,289 | R-45 | \$0 | \$2,845,289 | 100.0000% | \$0 | \$2,845,289 |
| 46 | 356.000 | Purification Equipment | \$265,783 | R-46 | \$0 | \$265,783 | 100.0000% | \$0 | \$265,783 |
| 47 | 357.000 | Other Equipment - UG Storage | \$56,246 | R-47 | \$0 | \$56,246 | 100.0000% | \$0 | \$56,246 |
| 48 | | TOTAL UNDERGROUND GAS STORAGE | \$23,933,487 | | -\$200,000 | \$23,733,487 | | \$0 | \$23,733,487 |
| 49 | | OTHER STORAGE | | | | | | | |
| 50 | 360.000 | Land & Land Rights - Other Storage | \$0 | R-50 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 51 | 361.000 | Structures & Improvements - Other Storage | \$343,322 | R-51 | -\$236,089 | \$107,233 | 100.0000% | \$0 | \$107,233 |
| 52 | 362.000 | Gas Holders | \$5,316,393 | R-52 | \$0 | \$5,316,393 | 100.0000% | \$0 | \$5,316,393 |
| 53 | 363.000 | Compressor Equip. Other Storage | \$523,423 | R-53 | -\$184,807 | \$338,616 | 100.0000% | \$0 | \$338,616 |
| 54 | | TOTAL OTHER STORAGE | \$6,183,138 | | -\$420,896 | \$5,762,242 | | \$0 | \$5,762,242 |
| 55 | | TRANSMISSION PLANT | | | | | | | |
| 56 | 365.200 | Rights of Way - Transmission | \$0 | R-56 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 57 | 367.000 | Structures & Improvements - Trans | \$2,108,227 | R-57 | -\$200,000 | \$1,908,227 | 100.0000% | \$0 | \$1,908,227 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 |
|-------------|---------------------|---------------------------------------|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 58 | 371.000 | Other Equipment - Transmission | -\$63,162 | R-58 | \$63,162 | \$0 | 100.0000% | \$0 | \$0 |
| 59 | | TOTAL TRANSMISSION PLANT | \$2,045,065 | | -\$136,838 | \$1,908,227 | | \$0 | \$1,908,227 |
| 60 | | GENERAL PLANT | | | | | | | |
| 61 | 389.000 | Land - Gen Plant | \$0 | R-61 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 62 | 390.100 | Structures - Leased - GO | \$0 | R-62 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 63 | 390.200 | LH Improvements 700 Market | \$1,469,896 | R-63 | -\$648,692 | \$821,204 | 100.0000% | \$0 | \$821,204 |
| 64 | 390.300 | Structures - Leased - St. Charles | \$21,526 | R-64 | \$0 | \$21,526 | 100.0000% | \$0 | \$21,526 |
| 65 | 390.700 | Structures - Gen Plant - MoNat | \$31,342 | R-65 | \$0 | \$31,342 | 100.0000% | \$0 | \$31,342 |
| 66 | 390.710 | Structures - Leased - MoNat | \$79,175 | R-66 | \$0 | \$79,175 | 100.0000% | \$0 | \$79,175 |
| 67 | 390.810 | Structures - Leased - Franklin County | \$42,735 | R-67 | \$0 | \$42,735 | 100.0000% | \$0 | \$42,735 |
| 68 | 391.000 | Office Furniture & Equipment | -\$1,752,805 | R-68 | \$1,752,805 | \$0 | 100.0000% | \$0 | \$0 |
| 69 | 391.100 | Computers | \$18,838,576 | R-69 | -\$1,031,216 | \$17,807,360 | 100.0000% | \$0 | \$17,807,360 |
| 70 | 391.200 | Mech. Office Equipment | -\$211,788 | R-70 | \$211,788 | \$0 | 100.0000% | \$0 | \$0 |
| 71 | 391.300 | Data Processing Software | \$10,399,755 | R-71 | \$0 | \$10,399,755 | 100.0000% | \$0 | \$10,399,755 |
| 72 | 391.400 | Data Processing Systems | -\$653,442 | R-72 | \$653,442 | \$0 | 100.0000% | \$0 | \$0 |
| 73 | 391.500 | Enterprise Software - EIMS | \$61,468,683 | R-73 | -\$27,130,073 | \$34,338,610 | 100.0000% | \$0 | \$34,338,610 |
| 74 | 391.950 | EIMS - Shared Services | \$3,027,739 | R-74 | \$0 | \$3,027,739 | 100.0000% | \$0 | \$3,027,739 |
| 75 | 392.100 | Transportation Eq - Automobiles | \$3,575,499 | R-75 | \$0 | \$3,575,499 | 100.0000% | \$0 | \$3,575,499 |
| 76 | 392.200 | Transportation Eq - Trucks | \$12,148,423 | R-76 | \$0 | \$12,148,423 | 100.0000% | \$0 | \$12,148,423 |
| 77 | 393.000 | Stores Equipment | \$257,657 | R-77 | \$0 | \$257,657 | 100.0000% | \$0 | \$257,657 |
| 78 | 394.000 | Tools, Shop, & Garage Equipment | \$5,202,914 | R-78 | \$0 | \$5,202,914 | 100.0000% | \$0 | \$5,202,914 |
| 79 | 394.500 | Equip CNG Fuel Station | \$180,947 | R-79 | \$0 | \$180,947 | 100.0000% | \$0 | \$180,947 |
| 80 | 395.000 | Lab Equipment | \$180,873 | R-80 | \$0 | \$180,873 | 100.0000% | \$0 | \$180,873 |
| 81 | 396.000 | Power Operated Equipment | \$10,707,155 | R-81 | \$0 | \$10,707,155 | 100.0000% | \$0 | \$10,707,155 |
| 82 | 396.100 | Power Operated Equipment - T | \$7,364,922 | R-82 | \$0 | \$7,364,922 | 100.0000% | \$0 | \$7,364,922 |
| 83 | 397.000 | Communication Equipment | \$1,321,624 | R-83 | \$0 | \$1,321,624 | 100.0000% | \$0 | \$1,321,624 |
| 84 | 397.200 | Comm Equipment - AMRs | \$8,787,087 | R-84 | \$0 | \$8,787,087 | 100.0000% | \$0 | \$8,787,087 |
| 85 | 398.000 | Misc. Equipment | \$315,490 | R-85 | \$0 | \$315,490 | 100.0000% | \$0 | \$315,490 |
| 86 | | TOTAL GENERAL PLANT | \$142,803,983 | | -\$26,191,946 | \$116,612,037 | | \$0 | \$116,612,037 |
| 87 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 88 | | TOTAL GENERAL PLANT - ALLOCATED | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 89 | | RETIREMENT WORK IN PROGRESS | | | | | | | |
| 90 | | Retirement Work-In Progress | -\$6,063,722 | R-90 | \$0 | -\$6,063,722 | 100.0000% | \$0 | -\$6,063,722 |
| 91 | | TOTAL RETIREMENT WORK IN PROGRESS | -\$6,063,722 | | \$0 | -\$6,063,722 | | \$0 | -\$6,063,722 |
| 92 | | TOTAL DEPRECIATION RESERVE | \$802,089,460 | | -\$27,778,765 | \$774,310,695 | | \$0 | \$774,310,695 |

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 True Up Through 05/31/2021
 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-12 | Structures & Improvements - MONAT | 375.700 | | -\$9,085 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$9,085 | | \$0 | |
| R-24 | Other Equipment - Dist. | 387.000 | | -\$80,000 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$80,000 | | \$0 | |
| R-29 | Other Power Equipment | 307.000 | | -\$20,000 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$20,000 | | \$0 | |
| R-31 | Propane Storage Cavern - Gas Ops | 311.100 | | -\$720,000 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$720,000 | | \$0 | |
| R-36 | Structures - Compression Station | 351.200 | | -\$200,000 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$200,000 | | \$0 | |
| R-51 | Structures & Improvements - Other Storage | 361.000 | | -\$236,089 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$236,089 | | \$0 | |
| R-53 | Compressor Equip. Other Storage | 363.000 | | -\$184,807 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$184,807 | | \$0 | |
| R-57 | Structures & Improvements - Trans | 367.000 | | -\$200,000 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$200,000 | | \$0 | |
| R-58 | Other Equipment - Transmission | 371.000 | | \$63,162 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | \$63,162 | | \$0 | |
| R-63 | LH Improvements 700 Market | 390.200 | | -\$648,692 | | \$0 |
| | 1. To allocate leasehold improvements (Juliette) | | -\$648,692 | | \$0 | |
| R-68 | Office Furniture & Equipment | 391.000 | | \$1,752,805 | | \$0 |

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 True Up Through 05/31/2021
 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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 1. To include reserve adjustment (Buttig) | | \$1,752,805 | | \$0 | |
| R-69 | Computers | 391.100 | | -\$1,031,216 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | -\$1,031,216 | | \$0 | |
| R-70 | Mech. Office Equipment | 391.200 | | \$211,788 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | \$211,788 | | \$0 | |
| R-72 | Data Processing Systems | 391.400 | | \$653,442 | | \$0 |
| | 1. To include reserve adjustment (Buttig) | | \$653,442 | | \$0 | |
| R-73 | Enterprise Software - EIMS | 391.500 | | -\$27,130,073 | | \$0 |
| | 1. To allocate enterprise software (Juliette) | | -\$27,130,073 | | \$0 | |
| Total Reserve Adjustments | | | | -\$27,778,765 | | \$0 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 | Purchased Gas Costs | \$306,230,537 | 50.85 | 38.45 | 12.40 | 0.033973 | \$10,403,570 |
| 3 | Purchased Gas - Back Out | -\$306,230,537 | 50.85 | 50.85 | 0.00 | 0.000000 | \$0 |
| 4 | Payroll & Employee Withholdings | \$74,222,531 | 50.85 | 11.96 | 38.89 | 0.106548 | \$7,908,262 |
| 5 | Vacation - Union & Non-Union | \$4,361,079 | 50.85 | 182.50 | -131.65 | -0.360685 | -\$1,572,976 |
| 6 | Pension & OPEB | \$14,713,214 | 50.85 | 91.44 | -40.59 | -0.111205 | -\$1,636,183 |
| 7 | Employee Benefits | \$10,599,617 | 50.85 | 7.07 | 43.78 | 0.119945 | \$1,271,371 |
| 8 | Incentive Compensation | \$961,313 | 50.85 | 258.50 | -207.65 | -0.568904 | -\$546,895 |
| 9 | Bad Debt | \$6,377,984 | 50.85 | 50.85 | 0.00 | 0.000000 | \$0 |
| 10 | PSC Assessment | \$2,120,427 | 50.85 | -32.75 | 83.60 | 0.229041 | \$485,665 |
| 11 | Cash Vouchers | \$39,737,942 | 50.85 | 42.11 | 8.74 | 0.023945 | \$951,525 |
| 12 | TOTAL OPERATION AND MAINT. EXPENSE | \$153,094,107 | | | | | \$17,264,339 |
| 13 | TAXES | | | | | | |
| 14 | Payroll Taxes | \$5,596,789 | 50.85 | 11.96 | 38.89 | 0.106548 | \$596,327 |
| 15 | Federal & States SUTA | \$34,811 | 50.85 | 75.57 | -24.72 | -0.067726 | -\$2,358 |
| 16 | Property Taxes | \$22,411,521 | 50.85 | 185.27 | -134.42 | -0.368274 | -\$8,253,580 |
| 17 | Gross Receipts Taxes | \$36,620,782 | 33.47 | 31.39 | 2.08 | 0.005699 | \$208,702 |
| 18 | Use Tax | \$386,429 | 33.47 | 61.29 | -27.82 | -0.076219 | -\$29,453 |
| 19 | Sales Tax | \$11,280,703 | 33.47 | 12.22 | 21.25 | 0.058219 | \$656,751 |
| 20 | TOTAL TAXES | \$76,331,035 | | | | | -\$6,823,611 |
| 21 | OTHER EXPENSES | | | | | | |
| 22 | TOTAL OTHER EXPENSES | \$0 | | | | | \$0 |
| 23 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | \$10,440,728 |
| 24 | TAX OFFSET FROM RATE BASE | | | | | | |
| 25 | Federal Tax Offset | \$17,562,964 | 50.85 | 38.00 | 12.85 | 0.035205 | \$618,304 |
| 26 | State Tax Offset | \$3,118,820 | 50.85 | 38.00 | 12.85 | 0.035205 | \$109,798 |
| 27 | City Tax Offset | \$0 | 50.85 | 0.00 | 50.85 | 0.139315 | \$0 |
| 28 | Interest Expense Offset | \$30,092,310 | 50.85 | 72.95 | -22.10 | -0.060548 | -\$1,822,029 |
| 29 | TOTAL OFFSET FROM RATE BASE | \$50,774,094 | | | | | -\$1,093,927 |
| 30 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | \$9,346,801 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 | \$714,024,303 | See Note (1) | See Note (1) | See Note (1) | \$714,024,303 | -\$359,204,784 | \$354,819,519 | See Note (1) | See Note (1) |
| 2 | TOTAL GAS SUPPLY EXPENSES | \$306,091,106 | \$0 | \$306,091,106 | -\$306,230,537 | -\$139,431 | \$0 | -\$139,431 | \$0 | -\$139,431 |
| 3 | TOTAL NATURAL GAS STORAGE EXPENSE | \$3,542,927 | \$2,043,498 | \$1,499,429 | \$54,159 | \$3,597,086 | \$0 | \$3,597,086 | \$2,097,657 | \$1,499,429 |
| 4 | TOTAL TRANSMISSION EXPENSES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | TOTAL PRODUCTION EXPENSES | \$1,369,985 | \$222,451 | \$1,147,534 | \$5,897 | \$1,375,882 | \$0 | \$1,375,882 | \$228,348 | \$1,147,534 |
| 6 | TOTAL DISTRIBUTION EXPENSES | \$60,393,491 | \$44,266,223 | \$16,127,268 | \$1,253,319 | \$61,646,810 | \$0 | \$61,646,810 | \$45,439,391 | \$16,207,419 |
| 7 | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$26,199,666 | \$4,982,955 | \$21,216,711 | -\$2,582,979 | \$23,616,687 | \$0 | \$23,616,687 | \$4,235,016 | \$19,381,671 |
| 8 | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$2,751,673 | \$255,519 | \$2,496,154 | \$1,002,567 | \$3,754,240 | \$0 | \$3,754,240 | \$262,291 | \$3,491,949 |
| 9 | TOTAL SALES EXPENSES | \$1,947,340 | \$853,596 | \$1,093,744 | -\$509,309 | \$1,438,031 | \$0 | \$1,438,031 | \$876,218 | \$561,813 |
| 10 | TOTAL ADMIN. & GENERAL EXPENSES | \$64,389,031 | \$19,681,988 | \$44,707,043 | -\$6,584,229 | \$57,804,802 | \$0 | \$57,804,802 | \$20,203,610 | \$37,601,192 |
| 11 | TOTAL DEPRECIATION EXPENSE | \$61,520,381 | See Note (1) | See Note (1) | See Note (1) | \$61,520,381 | \$12,511,853 | \$74,032,234 | See Note (1) | See Note (1) |
| 12 | TOTAL AMORTIZATION EXPENSE | \$15,221,579 | \$0 | \$15,221,579 | -\$7,489,480 | \$7,732,099 | \$0 | \$7,732,099 | \$0 | \$7,732,099 |
| 13 | TOTAL OTHER OPERATING EXPENSES | \$59,310,587 | \$0 | \$59,310,587 | -\$31,420,820 | \$27,889,767 | \$0 | \$27,889,767 | \$0 | \$27,889,767 |
| 14 | TOTAL OPERATING EXPENSE | \$602,737,766 | \$72,306,230 | \$468,911,155 | -\$352,501,412 | \$250,236,354 | \$12,511,853 | \$262,748,207 | \$73,342,531 | \$115,373,442 |
| 15 | NET INCOME BEFORE TAXES | \$111,286,537 | \$0 | \$0 | \$0 | \$463,787,949 | -\$371,716,637 | \$92,071,312 | \$0 | \$0 |
| 16 | TOTAL INCOME TAXES | \$122,850 | See Note (1) | See Note (1) | See Note (1) | \$122,850 | \$13,517,175 | \$13,640,025 | See Note (1) | See Note (1) |
| 17 | TOTAL DEFERRED INCOME TAXES | \$6,978,426 | See Note (1) | See Note (1) | See Note (1) | \$6,978,426 | -\$20,052,500 | -\$13,074,074 | See Note (1) | See Note (1) |
| 18 | NET OPERATING INCOME | \$104,185,261 | \$0 | \$0 | \$0 | \$456,686,673 | -\$365,181,312 | \$91,505,361 | \$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
True Up Through 05/31/2021
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 |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| Rev-4 | | OPERATING REVENUES | | | | | | | | | | | |
| Rev-5 | 480.000 | Residential Revenue | \$0 | See note (1) | See note (1) | Rev-5 | See note (1) | \$0 | 100.0000% | \$0 | \$0 | See note (1) | See note (1) |
| Rev-6 | 481.000 | Commercial | \$0 | | | Rev-6 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-7 | 0.000 | Sm. Gen. Service | \$0 | | | Rev-7 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-8 | 0.000 | Med. Gen. Service | \$0 | | | Rev-8 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-9 | 0.000 | Lg. Gen. Service | \$0 | | | Rev-9 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-10 | 480.000 | Residential Rev | \$508,284,956 | | | Rev-10 | | \$508,284,956 | 100.0000% | -\$232,113,082 | \$276,171,874 | | |
| Rev-11 | 481.000 | Small General Service Revenue | \$62,869,070 | | | Rev-11 | | \$62,869,070 | 100.0000% | -\$33,683,709 | \$29,185,361 | | |
| Rev-12 | 481.000 | Large General Service Revenue | \$84,991,970 | | | Rev-12 | | \$84,991,970 | 100.0000% | -\$58,037,836 | \$26,954,134 | | |
| Rev-13 | 481.000 | Large Volume Service Revenue | \$4,110,712 | | | Rev-13 | | \$4,110,712 | 100.0000% | -\$3,105,187 | \$1,005,525 | | |
| Rev-14 | 481.000 | Unmetered Gas Light Revenue | \$110,879 | | | Rev-14 | | \$110,879 | 100.0000% | -\$68,117 | \$42,762 | | |
| Rev-15 | 481.300 | Interruptible | \$1,628,312 | | | Rev-15 | | \$1,628,312 | 100.0000% | -\$1,083,472 | \$544,840 | | |
| Rev-16 | 481.000 | General LP Revenue | \$62,382 | | | Rev-16 | | \$62,382 | 100.0000% | -\$49,965 | \$12,417 | | |
| Rev-17 | 481.000 | Vehicular Fuel | \$581,348 | | | Rev-17 | | \$581,348 | 100.0000% | -\$556,602 | \$24,746 | | |
| Rev-18 | 487.000 | Late Payment Charges | \$2,966,796 | | | Rev-18 | | \$2,966,796 | 100.0000% | \$1,960,772 | \$4,927,568 | | |
| Rev-19 | 489.000 | Transport Sales | \$0 | | | Rev-19 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-20 | 0.000 | Misc Rate Class | \$4,548 | | | Rev-20 | | \$4,548 | 100.0000% | -\$2,589 | \$1,959 | | |
| Rev-21 | 0.000 | Transportation | \$17,393,968 | | | Rev-21 | | \$17,393,968 | 100.0000% | -\$2,494,156 | \$14,899,812 | | |
| Rev-22 | 0.000 | Unbilled and Miscellaneous | \$6,687,912 | | | Rev-22 | | \$6,687,912 | 100.0000% | -\$6,687,911 | \$1 | | |
| Rev-23 | 492.000 | Incidental Gasoline and Oil Sales | \$236,141 | | | Rev-23 | | \$236,141 | 100.0000% | \$0 | \$236,141 | | |
| Rev-24 | 493.000 | Rent From Gas Property | \$12,379 | | | Rev-24 | | \$12,379 | 100.0000% | \$0 | \$12,379 | | |
| Rev-25 | 495.000 | Other Gas Revenue | \$24,082,930 | | | Rev-25 | | \$24,082,930 | 100.0000% | -\$23,282,930 | \$800,000 | | |
| Rev-26 | 495.000 | Other Gas Revenue - Oper. Rev. | \$0 | | | Rev-26 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-27 | | TOTAL OTHER OPERATING REVENUES | \$714,024,303 | | | | | \$714,024,303 | | -\$359,204,784 | \$354,819,519 | | |
| Rev-28 | | TOTAL OPERATING REVENUES | \$714,024,303 | | | | | \$714,024,303 | | -\$359,204,784 | \$354,819,519 | | |
| 1 | | GAS SUPPLY EXPENSES | | | | | | | | | | | |
| 2 | 804.000 | Purchased Gas Expense | \$301,070,507 | \$0 | \$301,070,507 | E-2 | -\$306,230,537 | -\$5,160,030 | 100.0000% | \$0 | -\$5,160,030 | \$0 | -\$5,160,030 |
| 3 | 808.100 | Gas Withdrawn from Storage Debt. | \$5,155,905 | \$0 | \$5,155,905 | E-3 | \$0 | \$5,155,905 | 100.0000% | \$0 | \$5,155,905 | \$0 | \$5,155,905 |
| 4 | 810.000 | Gas Used for Compressor Station Fuel - Cred. | -\$1,398 | \$0 | -\$1,398 | E-4 | \$0 | -\$1,398 | 100.0000% | \$0 | -\$1,398 | \$0 | -\$1,398 |
| 5 | 812.000 | Gas Used for Other Utility Oper. - Cred. | -\$133,908 | \$0 | -\$133,908 | E-5 | \$0 | -\$133,908 | 100.0000% | \$0 | -\$133,908 | \$0 | -\$133,908 |
| 6 | | TOTAL GAS SUPPLY EXPENSES | \$306,091,106 | \$0 | \$306,091,106 | | -\$306,230,537 | -\$139,431 | | \$0 | -\$139,431 | \$0 | -\$139,431 |
| 7 | | NATURAL GAS STORAGE EXPENSE | | | | | | | | | | | |
| 8 | 814.000 | Operation Supervision and Engineering | \$397,449 | \$300,153 | \$97,296 | E-8 | \$7,955 | \$405,404 | 100.0000% | \$0 | \$405,404 | \$308,108 | \$97,296 |
| 9 | 815.000 | Maps and Records | \$22,693 | \$14,519 | \$8,174 | E-9 | \$385 | \$23,078 | 100.0000% | \$0 | \$23,078 | \$14,904 | \$8,174 |
| 10 | 816.000 | Wells Expenses | \$461,652 | \$374,825 | \$86,827 | E-10 | \$9,934 | \$471,586 | 100.0000% | \$0 | \$471,586 | \$384,759 | \$86,827 |
| 11 | 817.000 | Lines Expenses | \$56,017 | \$48,749 | \$7,268 | E-11 | \$1,292 | \$57,309 | 100.0000% | \$0 | \$57,309 | \$50,041 | \$7,268 |
| 12 | 818.000 | Compressor Station Expenses | \$248,154 | \$213,499 | \$34,655 | E-12 | \$5,658 | \$253,812 | 100.0000% | \$0 | \$253,812 | \$219,157 | \$34,655 |
| 13 | 819.000 | Compressor Station Fuel and Power | \$1,398 | \$0 | \$1,398 | E-13 | \$0 | \$1,398 | 100.0000% | \$0 | \$1,398 | \$0 | \$1,398 |
| 14 | 820.000 | Measuring & Regulation Station Expenses | \$368,058 | \$330,419 | \$37,639 | E-14 | \$8,757 | \$376,815 | 100.0000% | \$0 | \$376,815 | \$339,176 | \$37,639 |
| 15 | 821.000 | Purification Expenses | \$37,140 | \$30,736 | \$6,404 | E-15 | \$815 | \$37,955 | 100.0000% | \$0 | \$37,955 | \$31,551 | \$6,404 |
| 16 | 823.000 | Gas Losses | \$4,126 | \$0 | \$4,126 | E-16 | \$0 | \$4,126 | 100.0000% | \$0 | \$4,126 | \$0 | \$4,126 |
| 17 | 824.000 | Other Expenses | \$275,737 | \$94,181 | \$181,556 | E-17 | \$2,496 | \$278,233 | 100.0000% | \$0 | \$278,233 | \$96,677 | \$181,556 |
| 18 | 825.000 | Storage Well Royalties | \$98,041 | \$2,003 | \$96,038 | E-18 | \$53 | \$98,094 | 100.0000% | \$0 | \$98,094 | \$2,056 | \$96,038 |
| 19 | 830.000 | Maint. Supervision & Engineering | \$29,452 | \$10,453 | \$18,999 | E-19 | \$277 | \$29,729 | 100.0000% | \$0 | \$29,729 | \$10,730 | \$18,999 |
| 20 | 831.000 | Maint. of Structures & Improvements | \$200,455 | \$100,766 | \$99,689 | E-20 | \$2,671 | \$203,126 | 100.0000% | \$0 | \$203,126 | \$103,437 | \$99,689 |
| 21 | 832.000 | Maint. of Reservoirs & Wells | \$503,420 | \$88,594 | \$414,826 | E-21 | \$2,348 | \$505,768 | 100.0000% | \$0 | \$505,768 | \$90,942 | \$414,826 |
| 22 | 833.000 | Maint. of Lines | \$121,262 | \$70,336 | \$50,926 | E-22 | \$1,864 | \$123,126 | 100.0000% | \$0 | \$123,126 | \$72,200 | \$50,926 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 | 834.000 | Maint. of Compressor Station Equipment | \$102,370 | \$74,636 | \$27,734 | E-23 | \$1,978 | \$104,348 | 100.0000% | \$0 | \$104,348 | \$76,614 | \$27,734 |
| 24 | 835.000 | Maint. of Measuring & Regulating Station | \$167,915 | \$70,119 | \$97,796 | E-24 | \$1,858 | \$169,773 | 100.0000% | \$0 | \$169,773 | \$71,977 | \$97,796 |
| 25 | 836.000 | Maint. of Purification Equipment | \$22,014 | \$7,093 | \$14,921 | E-25 | \$188 | \$22,202 | 100.0000% | \$0 | \$22,202 | \$7,281 | \$14,921 |
| 26 | 837.000 | Maint. of Other Equipment | \$310,246 | \$130,734 | \$179,512 | E-26 | \$3,465 | \$313,711 | 100.0000% | \$0 | \$313,711 | \$134,199 | \$179,512 |
| 27 | 840.000 | Operation Supervision & Engineering | -\$465 | -\$438 | -\$27 | E-27 | -\$12 | -\$477 | 100.0000% | \$0 | -\$477 | -\$450 | -\$27 |
| 28 | 841.000 | Operation Labor & Expenses | \$9,829 | \$2,789 | \$7,040 | E-28 | \$74 | \$9,903 | 100.0000% | \$0 | \$9,903 | \$2,863 | \$7,040 |
| 29 | 842.100 | Fuel | \$14,387 | \$0 | \$14,387 | E-29 | \$0 | \$14,387 | 100.0000% | \$0 | \$14,387 | \$0 | \$14,387 |
| 30 | 843.200 | Maintenance of Structures & Improvements | \$91,577 | \$79,332 | \$12,245 | E-30 | \$2,103 | \$93,680 | 100.0000% | \$0 | \$93,680 | \$81,435 | \$12,245 |
| 31 | | TOTAL NATURAL GAS STORAGE EXPENSE | \$3,542,927 | \$2,043,498 | \$1,499,429 | | \$54,159 | \$3,597,086 | | \$0 | \$3,597,086 | \$2,097,657 | \$1,499,429 |
| 32 | | TRANSMISSION EXPENSES | | | | | | | | | | | |
| 33 | | TOTAL TRANSMISSION EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 34 | | PRODUCTION EXPENSES | | | | | | | | | | | |
| 35 | 710.000 | Operation Supervisor and Engineering | \$6,392 | \$6,132 | \$260 | E-35 | \$163 | \$6,555 | 100.0000% | \$0 | \$6,555 | \$6,295 | \$260 |
| 36 | 712.000 | Other Power Expenses | \$0 | \$0 | \$0 | E-36 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 37 | 717.000 | Liquified Petroleum Gas Expenses | \$3,161 | \$0 | \$3,161 | E-37 | \$0 | \$3,161 | 100.0000% | \$0 | \$3,161 | \$0 | \$3,161 |
| 38 | 723.000 | Fuel for Liquified Petroleum Gas Process | \$670 | \$72 | \$598 | E-38 | \$2 | \$672 | 100.0000% | \$0 | \$672 | \$74 | \$598 |
| 39 | 728.000 | Liquified Petroleum Gas | \$1,085,220 | \$0 | \$1,085,220 | E-39 | \$0 | \$1,085,220 | 100.0000% | \$0 | \$1,085,220 | \$0 | \$1,085,220 |
| 40 | 735.000 | Misc. Production Expenses | \$125,702 | \$115,331 | \$10,371 | E-40 | \$3,057 | \$128,759 | 100.0000% | \$0 | \$128,759 | \$118,388 | \$10,371 |
| 41 | 740.000 | Maint. Supervision & Eng | -\$297 | -\$280 | -\$17 | E-41 | -\$7 | -\$304 | 100.0000% | \$0 | -\$304 | -\$287 | -\$17 |
| 42 | 741.000 | Maint. of Structures and Improv | \$23,186 | \$17,834 | \$5,352 | E-42 | \$473 | \$23,659 | 100.0000% | \$0 | \$23,659 | \$18,307 | \$5,352 |
| 43 | 742.000 | Maint. of Production Equipment | \$125,951 | \$83,362 | \$42,589 | E-43 | \$2,209 | \$128,160 | 100.0000% | \$0 | \$128,160 | \$85,571 | \$42,589 |
| 44 | | TOTAL PRODUCTION EXPENSES | \$1,369,985 | \$222,451 | \$1,147,534 | | \$5,897 | \$1,375,882 | | \$0 | \$1,375,882 | \$228,348 | \$1,147,534 |
| 45 | | DISTRIBUTION EXPENSES | | | | | | | | | | | |
| 46 | 870.000 | Operation Supervision & Engineering - Dist | \$3,938,299 | \$3,719,448 | \$218,851 | E-46 | \$98,575 | \$4,036,874 | 100.0000% | \$0 | \$4,036,874 | \$3,818,023 | \$218,851 |
| 47 | 871.000 | Distribution Load Dispatching | \$508,357 | \$459,789 | \$48,568 | E-47 | \$12,186 | \$520,543 | 100.0000% | \$0 | \$520,543 | \$471,975 | \$48,568 |
| 48 | 874.000 | Main & Service Expenses | \$12,755,549 | \$4,714,154 | \$8,041,395 | E-48 | \$205,223 | \$12,960,772 | 100.0000% | \$0 | \$12,960,772 | \$4,839,091 | \$8,121,681 |
| 49 | 875.000 | Measuring & Regulating Station Expenses - General | \$985,702 | \$883,943 | \$101,759 | E-49 | \$23,427 | \$1,009,129 | 100.0000% | \$0 | \$1,009,129 | \$907,370 | \$101,759 |
| 50 | 876.000 | Measuring & Regulating Station Expenses - Industrial | \$3,631 | \$3,417 | \$214 | E-50 | \$91 | \$3,722 | 100.0000% | \$0 | \$3,722 | \$3,508 | \$214 |
| 51 | 877.000 | Measuring & Regulating Station Expenses - City Gate Check Stations | \$28,409 | \$7,703 | \$20,706 | E-51 | \$204 | \$28,613 | 100.0000% | \$0 | \$28,613 | \$7,907 | \$20,706 |
| 52 | 878.000 | Meter & House Regulator Expenses | \$16,208,158 | \$14,407,545 | \$1,800,613 | E-52 | \$381,837 | \$16,589,995 | 100.0000% | \$0 | \$16,589,995 | \$14,789,382 | \$1,800,613 |
| 53 | 879.000 | Customer Installations Expenses | \$3,133,600 | \$3,456,730 | -\$323,130 | E-53 | \$91,612 | \$3,225,212 | 100.0000% | \$0 | \$3,225,212 | \$3,548,342 | -\$323,130 |
| 54 | 880.000 | Other Expenses - Dist. Exp. | \$1,647,546 | \$962,318 | \$685,228 | E-54 | \$25,504 | \$1,673,050 | 100.0000% | \$0 | \$1,673,050 | \$987,822 | \$685,228 |
| 55 | 881.000 | Rents - Dist. Exp. | \$0 | \$0 | \$0 | E-55 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 56 | 885.000 | Maintenance Supervision & Engineering | \$1,836,613 | \$1,742,040 | \$94,573 | E-56 | \$46,168 | \$1,882,781 | 100.0000% | \$0 | \$1,882,781 | \$1,788,208 | \$94,573 |
| 57 | 886.000 | Maint. of Structures and Improvements | \$777,390 | \$73,066 | \$704,324 | E-57 | \$1,936 | \$779,326 | 100.0000% | \$0 | \$779,326 | \$75,002 | \$704,324 |
| 58 | 887.000 | Maint. of Mains | \$10,634,783 | \$7,623,816 | \$3,010,967 | E-58 | \$202,051 | \$10,836,834 | 100.0000% | \$0 | \$10,836,834 | \$7,825,867 | \$3,010,967 |
| 59 | 889.000 | Maint. of Measuring & Regulating Eq - Gen | \$649,662 | \$471,364 | \$178,298 | E-59 | \$12,492 | \$662,154 | 100.0000% | \$0 | \$662,154 | \$483,856 | \$178,298 |
| 60 | 890.000 | Maint. of Measuring & Regulating Eq - Ind | \$266,403 | \$221,602 | \$44,801 | E-60 | \$5,873 | \$272,276 | 100.0000% | \$0 | \$272,276 | \$227,475 | \$44,801 |
| 61 | 891.000 | Maint. of Measuring & Regulating Eq - City Gate | \$5,411 | \$4,875 | \$536 | E-61 | \$129 | \$5,540 | 100.0000% | \$0 | \$5,540 | \$5,004 | \$536 |
| 62 | 892.000 | Maintenance of Services | \$6,226,813 | \$4,860,433 | \$1,366,380 | E-62 | \$128,814 | \$6,355,627 | 100.0000% | \$0 | \$6,355,627 | \$4,989,247 | \$1,366,380 |
| 63 | 893.000 | Maint. of Meters and House Regulators | \$673,620 | \$577,336 | \$96,284 | E-63 | \$15,301 | \$688,921 | 100.0000% | \$0 | \$688,921 | \$592,637 | \$96,284 |
| 64 | 894.000 | Maintenance of Other Equipment | \$113,545 | \$76,644 | \$36,901 | E-64 | \$1,896 | \$115,441 | 100.0000% | \$0 | \$115,441 | \$78,675 | \$36,766 |
| 65 | | TOTAL DISTRIBUTION EXPENSES | \$60,393,491 | \$44,266,223 | \$16,127,268 | | \$1,253,319 | \$61,646,810 | | \$0 | \$61,646,810 | \$45,439,391 | \$16,207,419 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 |
|-------------|---------------------|--|-------------------------------|----------------------|--------------------------|---------------------|--|--------------------------------------|---------------------------------|---|---|--|-------------------------------|
| 66 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 67 | 901.000 | Supervision - Cust. Acct. Exp. | \$0 | \$0 | \$0 | E-67 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 68 | 902.000 | Meter Reading Expenses | \$2,584,053 | \$307,234 | \$2,276,819 | E-68 | \$8,142 | \$2,592,195 | 100.0000% | \$0 | \$2,592,195 | \$315,376 | \$2,276,819 |
| 69 | 903.000 | Customer Records & Collection Expenses | \$15,166,177 | \$4,573,220 | \$10,592,957 | E-69 | -\$643,725 | \$14,522,452 | 100.0000% | \$0 | \$14,522,452 | \$3,814,422 | \$10,708,030 |
| 70 | 904.000 | Uncollectible Expense | \$8,328,097 | \$0 | \$8,328,097 | E-70 | -\$1,950,113 | \$6,377,984 | 100.0000% | \$0 | \$6,377,984 | \$0 | \$6,377,984 |
| 71 | 905.000 | Misc. Customer Accounts Expense | \$121,339 | \$102,501 | \$18,838 | E-71 | \$2,717 | \$124,056 | 100.0000% | \$0 | \$124,056 | \$105,218 | \$18,838 |
| 72 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$26,199,666 | \$4,982,955 | \$21,216,711 | | -\$2,582,979 | \$23,616,687 | | \$0 | \$23,616,687 | \$4,235,016 | \$19,381,671 |
| 73 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | | |
| 74 | 907.000 | Supervision - Cust. Serv. Info. | \$0 | \$0 | \$0 | E-74 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 75 | 908.000 | Customer Assistance Expenses | \$2,676,900 | \$255,519 | \$2,421,381 | E-75 | \$1,017,157 | \$3,694,057 | 100.0000% | \$0 | \$3,694,057 | \$262,291 | \$3,431,766 |
| 76 | 909.000 | Informational & Instructional Advertising Expenses | \$74,773 | \$0 | \$74,773 | E-76 | -\$14,590 | \$60,183 | 100.0000% | \$0 | \$60,183 | \$0 | \$60,183 |
| 77 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$2,751,673 | \$255,519 | \$2,496,154 | | \$1,002,567 | \$3,754,240 | | \$0 | \$3,754,240 | \$262,291 | \$3,491,949 |
| 78 | | SALES EXPENSES | | | | | | | | | | | |
| 79 | 911.000 | Supervision - Sales Exp. | \$894,966 | \$494,534 | \$400,432 | E-79 | -\$92,188 | \$802,778 | 100.0000% | \$0 | \$802,778 | \$507,640 | \$295,138 |
| 80 | 912.000 | Demonstrating & Selling Expenses | \$1,051,013 | \$358,243 | \$692,770 | E-80 | -\$416,230 | \$634,783 | 100.0000% | \$0 | \$634,783 | \$367,737 | \$267,046 |
| 81 | 913.000 | Advertising Expenses | \$1,361 | \$819 | \$542 | E-81 | -\$891 | \$470 | 100.0000% | \$0 | \$470 | \$841 | -\$371 |
| 82 | 916.000 | Misc. Sales Expenses | \$0 | \$0 | \$0 | E-82 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 83 | | TOTAL SALES EXPENSES | \$1,947,340 | \$853,596 | \$1,093,744 | | -\$509,309 | \$1,438,031 | | \$0 | \$1,438,031 | \$876,218 | \$561,813 |
| 84 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 85 | 920.000 | Admin. & General Salaries | \$24,368,088 | \$18,783,643 | \$5,584,445 | E-85 | -\$4,831,149 | \$19,536,939 | 100.0000% | \$0 | \$19,536,939 | \$19,281,457 | \$255,482 |
| 86 | 921.000 | Office Supplies & Expenses | \$12,262,414 | \$30,351 | \$12,232,063 | E-86 | -\$143,841 | \$12,118,573 | 100.0000% | \$0 | \$12,118,573 | \$31,155 | \$12,087,418 |
| 87 | 921.100 | Office Supplies & Expenses - Non Alloc | -\$5,768,168 | \$0 | -\$5,768,168 | E-87 | \$0 | -\$5,768,168 | 100.0000% | \$0 | -\$5,768,168 | \$0 | -\$5,768,168 |
| 88 | 922.000 | Admin. Expenses Transferred - Credit | -\$16,901,755 | \$0 | -\$16,901,755 | E-88 | \$0 | -\$16,901,755 | 100.0000% | \$0 | -\$16,901,755 | \$0 | -\$16,901,755 |
| 89 | 923.000 | Outside Services Employed | \$10,480,676 | \$0 | \$10,480,676 | E-89 | -\$1,009,185 | \$9,471,491 | 100.0000% | \$0 | \$9,471,491 | \$0 | \$9,471,491 |
| 90 | 924.000 | Property Insurance | \$706,858 | \$0 | \$706,858 | E-90 | \$200,416 | \$907,274 | 100.0000% | \$0 | \$907,274 | \$0 | \$907,274 |
| 91 | 925.000 | Injuries & Damages | \$6,502,117 | \$0 | \$6,502,117 | E-91 | \$793,748 | \$7,295,865 | 100.0000% | \$0 | \$7,295,865 | \$0 | \$7,295,865 |
| 92 | 926.000 | Employee Pensions & Benefits | \$26,632,204 | \$638,838 | \$25,993,366 | E-92 | -\$1,043,842 | \$25,588,362 | 100.0000% | \$0 | \$25,588,362 | \$655,769 | \$24,932,593 |
| 93 | 928.000 | Regulatory Commission Expenses | \$2,522,863 | \$0 | \$2,522,863 | E-93 | -\$329,406 | \$2,193,457 | 100.0000% | \$0 | \$2,193,457 | \$0 | \$2,193,457 |
| 94 | 930.000 | Misc. General Expenses | \$1,637,695 | \$0 | \$1,637,695 | E-94 | -\$246,658 | \$1,391,037 | 100.0000% | \$0 | \$1,391,037 | \$0 | \$1,391,037 |
| 95 | 931.000 | Rents | \$1,626,227 | \$0 | \$1,626,227 | E-95 | \$19,763 | \$1,645,990 | 100.0000% | \$0 | \$1,645,990 | \$0 | \$1,645,990 |
| 96 | 932.000 | Maint. of General Plant | \$319,812 | \$229,156 | \$90,656 | E-96 | \$5,925 | \$325,737 | 100.0000% | \$0 | \$325,737 | \$235,229 | \$90,508 |
| 97 | | TOTAL ADMIN. & GENERAL EXPENSES | \$64,389,031 | \$19,681,988 | \$44,707,043 | | -\$6,584,229 | \$57,804,802 | | \$0 | \$57,804,802 | \$20,203,610 | \$37,601,192 |
| 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% | \$12,511,853 | \$74,032,234 | 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 | | \$12,511,853 | \$74,032,234 | \$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 | -\$300,043 | -\$300,043 | 100.0000% | \$0 | -\$300,043 | \$0 | -\$300,043 |
| 105 | | TOTAL AMORTIZATION EXPENSE | \$15,221,579 | \$0 | \$15,221,579 | | -\$7,489,480 | \$7,732,099 | | \$0 | \$7,732,099 | \$0 | \$7,732,099 |
| 106 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 107 | 408.000 | Property Taxes | \$16,714,154 | \$0 | \$16,714,154 | E-107 | \$5,454,585 | \$22,168,739 | 100.0000% | \$0 | \$22,168,739 | \$0 | \$22,168,739 |
| 108 | 408.000 | Payroll Taxes | \$4,930,609 | \$0 | \$4,930,609 | E-108 | \$700,990 | \$5,631,599 | 100.0000% | \$0 | \$5,631,599 | \$0 | \$5,631,599 |
| 109 | 408.000 | Gross Receipts Tax | \$36,620,782 | \$0 | \$36,620,782 | E-109 | -\$36,620,782 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 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 | -\$955,613 | \$89,429 | 100.0000% | \$0 | \$89,429 | \$0 | \$89,429 |
| 112 | | TOTAL OTHER OPERATING EXPENSES | \$59,310,587 | \$0 | \$59,310,587 | | -\$31,420,820 | \$27,889,767 | | \$0 | \$27,889,767 | \$0 | \$27,889,767 |
| 113 | | TOTAL OPERATING EXPENSE | \$602,737,766 | \$72,306,230 | \$468,911,155 | | -\$352,501,412 | \$250,236,354 | | \$12,511,853 | \$262,748,207 | \$73,342,531 | \$115,373,442 |
| 114 | | NET INCOME BEFORE TAXES | \$111,286,537 | | | | | \$463,787,949 | | -\$371,716,637 | \$92,071,312 | | |
| 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% | \$13,517,175 | \$13,640,025 | See note (1) | See note (1) |
| 117 | | TOTAL INCOME TAXES | \$122,850 | | | | | \$122,850 | | \$13,517,175 | \$13,640,025 | | |
| 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% | -\$13,434,931 | -\$4,372,496 | 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% | -\$912,112 | -\$912,112 | | |
| 122 | 0.000 | Amortization of Unprotected Excess ADIT (TCJA) | \$0 | | | E-122 | | \$0 | 100.0000% | -\$6,175,225 | -\$6,175,225 | | |
| 123 | 0.000 | Amortization of Protected Excess ADIT (MO) | \$0 | | | E-123 | | \$0 | 100.0000% | \$0 | \$0 | | |
| 124 | 0.000 | Amortization of Unprotected Excess ADIT (MO) | \$0 | | | E-124 | | \$0 | 100.0000% | -\$1,411,696 | -\$1,411,696 | | |
| 125 | | TOTAL DEFERRED INCOME TAXES | \$6,978,426 | | | | | \$6,978,426 | | -\$20,052,500 | -\$13,074,074 | | |
| 126 | | NET OPERATING INCOME | \$104,185,261 | | | | | \$456,686,673 | | -\$365,181,312 | \$91,505,361 | | |

(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
True Up Through 05/31/2021
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 | -\$232,113,082 | -\$232,113,082 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$24,846,923 | |
| | 2. Weather and Days Adjustment (Cox) | | \$0 | \$0 | | \$0 | \$980,254 | |
| | 3. Growth Adjustment (Cox) | | \$0 | \$0 | | \$0 | \$2,012,783 | |
| | 4. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$202,169,984 | |
| | 5. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$8,078,221 | |
| | 6. To adjust for billing corrections (Cox) | | \$0 | \$0 | | \$0 | -\$10,991 | |
| Rev-11 | Small General Service Revenue | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$33,683,709 | -\$33,683,709 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$4,154,542 | |
| | 2. Weather and Days Adjustment (Cox) | | \$0 | \$0 | | \$0 | \$118,153 | |
| | 3. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$28,931,103 | |
| | 4. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$735,667 | |
| | 5. To adjust for billing corrections (Cox) | | \$0 | \$0 | | \$0 | \$19,450 | |
| Rev-12 | Large General Service Revenue | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$58,037,836 | -\$58,037,836 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$5,917,779 | |
| | 2. Weather and Days Adjustment (Cox) | | \$0 | \$0 | | \$0 | \$83,225 | |
| | 3. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$51,724,621 | |
| | 4. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$415,114 | |
| | 5. Electronic Gas Meter (Cox) - West Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 6. To adjust for billing corrections (Cox) | | \$0 | \$0 | | \$0 | -\$63,547 | |
| Rev-13 | Large Volume Service Revenue | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$3,105,187 | -\$3,105,187 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$255,661 | |
| | 2. Update period adjustment (Cox) | | \$0 | \$0 | | \$0 | -\$72,461 | |
| | 3. Rate Switching and Large Customer Normalization (Cox) | | \$0 | \$0 | | \$0 | -\$125,888 | |
| | 4. Weather and Days Adjustment (Cox) | | \$0 | \$0 | | \$0 | -\$545 | |
| | 5. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$2,623,261 | |
| | 6. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$25,161 | |
| | 7. Large Customer Annualization (Cox) - West Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 8. To adjust for billing corrections (Cox) - East Only | | \$0 | \$0 | | \$0 | -\$2,210 | |
| Rev-14 | Unmetered Gas Light Revenue | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$68,117 | -\$68,117 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$7,190 | |
| | 2. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$60,676 | |
| | 3. Remove ISRS Revenue (Majors) - East Only | | \$0 | \$0 | | \$0 | -\$254 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 | \$3 | |
| Rev-15 | Interruptible | 481.300 | \$0 | \$0 | \$0 | \$0 | -\$1,083,472 | -\$1,083,472 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$89,147 | |
| | 2. Update period adjustment (Cox) | | \$0 | \$0 | | \$0 | -\$16,190 | |
| | 3. Rate Switching and Large Customer Normalization (Cox) | | \$0 | \$0 | | \$0 | \$5,934 | |
| | 4. Weather and Days Adjustment (Cox) | | \$0 | \$0 | | \$0 | -\$193 | |
| | 5. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$988,149 | |
| | 6. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$8,846 | |
| | 7. To adjust for billing corrections (Cox) - East Only | | \$0 | \$0 | | \$0 | \$13,119 | |
| Rev-16 | General LP Revenue | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$49,965 | -\$49,965 |
| | 1. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$48,965 | |
| | 2. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$576 | |
| | 3. To adjust for billing corrections (Cox) - East Only | | \$0 | \$0 | | \$0 | -\$424 | |
| Rev-17 | Vehicular Fuel | 481.000 | \$0 | \$0 | \$0 | \$0 | -\$556,602 | -\$556,602 |
| | 1. Remove Gross Receipts (Majors) | | \$0 | \$0 | | \$0 | -\$48,162 | |
| | 2. Update period adjustment (Cox) | | \$0 | \$0 | | \$0 | -\$34,029 | |
| | 3. Rate Switching and Large Customer Normalization (Cox) | | \$0 | \$0 | | \$0 | -\$2,912 | |
| | 4. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$470,934 | |
| | 5. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$86 | |
| | 6. To adjust for billing corrections (Cox) - East Only | | \$0 | \$0 | | \$0 | -\$479 | |
| Rev-18 | Late Payment Charges | 487.000 | \$0 | \$0 | \$0 | \$0 | \$1,960,772 | \$1,960,772 |
| | 1. To normalize late payment charges (Majors) | | \$0 | \$0 | | \$0 | \$1,960,772 | |
| Rev-20 | Misc Rate Class | | \$0 | \$0 | \$0 | \$0 | -\$2,589 | -\$2,589 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$455 | |
| | 2. Remove Gas Costs (Majors) | | \$0 | \$0 | | \$0 | -\$2,069 | |
| | 3. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$65 | |
| Rev-21 | Transportation | | \$0 | \$0 | \$0 | \$0 | -\$2,494,156 | -\$2,494,156 |
| | 1. Remove Gross Receipts Tax (Majors) | | \$0 | \$0 | | \$0 | -\$1,300,921 | |
| | 2. Remove ISRS Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$185,324 | |
| | 3. Remove Demand Charges (Majors) - West Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. Remove Gas Costs (Majors) - East Only | | \$0 | \$0 | | \$0 | -\$1,473,226 | |
| | 5. To adjust for billing corrections (Roling) | | \$0 | \$0 | | \$0 | \$456,004 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 6. Update period usage (Roling) | | \$0 | \$0 | | \$0 | \$23,295 | |
| | 7. Customer annualization (Roling) | | \$0 | \$0 | | \$0 | -\$13,984 | |
| Rev-22 | Unbilled and Miscellaneous | | \$0 | \$0 | \$0 | \$0 | -\$6,687,911 | -\$6,687,911 |
| | 1. Remove Residential Unbilled Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$700,748 | |
| | 2. Remove Residential WNAR Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$1,038,693 | |
| | 3. Remove Commercial and Industrial Unbilled Revenue (Majors) | | \$0 | \$0 | | \$0 | -\$4,975,209 | |
| | 4. Remove Transport Unbilled Revenue (Majors) - West Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only | | \$0 | \$0 | | \$0 | -\$8,213 | |
| | 6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only | | \$0 | \$0 | | \$0 | \$64,757 | |
| | 7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only | | \$0 | \$0 | | \$0 | -\$29,373 | |
| | 8. Remove Cube Adjustment (Majors) - East Only | | \$0 | \$0 | | \$0 | -\$432 | |
| Rev-25 | Other Gas Revenue | 495.000 | \$0 | \$0 | \$0 | \$0 | -\$23,282,930 | -\$23,282,930 |
| | 1. To remove off system sales revenues (Majors) | | \$0 | \$0 | | \$0 | -\$24,082,930 | |
| | 2. To include propane revenues (Lyons) | | \$0 | \$0 | | \$0 | \$800,000 | |
| E-2 | Purchased Gas Expense | 804.000 | \$0 | -\$306,230,537 | -\$306,230,537 | \$0 | \$0 | \$0 |
| | 1. To remove Off System Sales Purchased Gas Expenses (Majors) | | \$0 | -\$18,645,506 | | \$0 | \$0 | |
| | 2. To remove Purchased Gas Costs (Majors) | | \$0 | -\$287,585,031 | | \$0 | \$0 | |
| E-8 | Operation Supervision and Engineering | 814.000 | \$7,955 | \$0 | \$7,955 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$7,955 | \$0 | | \$0 | \$0 | |
| E-9 | Maps and Records | 815.000 | \$385 | \$0 | \$385 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$385 | \$0 | | \$0 | \$0 | |
| E-10 | Wells Expenses | 816.000 | \$9,934 | \$0 | \$9,934 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$9,934 | \$0 | | \$0 | \$0 | |
| E-11 | Lines Expenses | 817.000 | \$1,292 | \$0 | \$1,292 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$1,292 | \$0 | | \$0 | \$0 | |
| E-12 | Compressor Station Expenses | 818.000 | \$5,658 | \$0 | \$5,658 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$5,658 | \$0 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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-14 | Measuring & Regulation Station Expenses | 820.000 | \$8,757 | \$0 | \$8,757 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$8,757 | \$0 | | \$0 | \$0 | |
| E-15 | Purification Expenses | 821.000 | \$815 | \$0 | \$815 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$815 | \$0 | | \$0 | \$0 | |
| E-17 | Other Expenses | 824.000 | \$2,496 | \$0 | \$2,496 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,496 | \$0 | | \$0 | \$0 | |
| E-18 | Storage Well Royalties | 825.000 | \$53 | \$0 | \$53 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$53 | \$0 | | \$0 | \$0 | |
| E-19 | Maint. Supervision & Engineering | 830.000 | \$277 | \$0 | \$277 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$277 | \$0 | | \$0 | \$0 | |
| E-20 | Maint. of Structures & Improvements | 831.000 | \$2,671 | \$0 | \$2,671 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,671 | \$0 | | \$0 | \$0 | |
| E-21 | Maint. of Reservoirs & Wells | 832.000 | \$2,348 | \$0 | \$2,348 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,348 | \$0 | | \$0 | \$0 | |
| E-22 | Maint. of Lines | 833.000 | \$1,864 | \$0 | \$1,864 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$1,864 | \$0 | | \$0 | \$0 | |
| E-23 | Maint. of Compressor Station Equipment | 834.000 | \$1,978 | \$0 | \$1,978 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$1,978 | \$0 | | \$0 | \$0 | |
| E-24 | Maint. of Measuring & Regulating Station | 835.000 | \$1,858 | \$0 | \$1,858 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$1,858 | \$0 | | \$0 | \$0 | |
| E-25 | Maint. of Purification Equipment | 836.000 | \$188 | \$0 | \$188 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$188 | \$0 | | \$0 | \$0 | |
| E-26 | Maint. of Other Equipment | 837.000 | \$3,465 | \$0 | \$3,465 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$3,465 | \$0 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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-27 | Operation Supervision & Engineering | 840.000 | -\$12 | \$0 | -\$12 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | -\$12 | \$0 | | \$0 | \$0 | |
| E-28 | Operation Labor & Expenses | 841.000 | \$74 | \$0 | \$74 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$74 | \$0 | | \$0 | \$0 | |
| E-30 | Maintenance of Structures & Improvements | 843.200 | \$2,103 | \$0 | \$2,103 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,103 | \$0 | | \$0 | \$0 | |
| E-35 | Operation Supervisor and Engineering | 710.000 | \$163 | \$0 | \$163 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$163 | \$0 | | \$0 | \$0 | |
| E-38 | Fuel for Liquefied Petroleum Gas Process | 723.000 | \$2 | \$0 | \$2 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2 | \$0 | | \$0 | \$0 | |
| E-40 | Misc. Production Expenses | 735.000 | \$3,057 | \$0 | \$3,057 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$3,057 | \$0 | | \$0 | \$0 | |
| E-41 | Maint. Supervision & Eng | 740.000 | -\$7 | \$0 | -\$7 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | -\$7 | \$0 | | \$0 | \$0 | |
| E-42 | Maint. of Structures and Improv | 741.000 | \$473 | \$0 | \$473 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$473 | \$0 | | \$0 | \$0 | |
| E-43 | Maint. of Production Equipment | 742.000 | \$2,209 | \$0 | \$2,209 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,209 | \$0 | | \$0 | \$0 | |
| E-46 | Operation Supervision & Engineering - Dist | 870.000 | \$98,575 | \$0 | \$98,575 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$98,575 | \$0 | | \$0 | \$0 | |
| E-47 | Distribution Load Dispatching | 871.000 | \$12,186 | \$0 | \$12,186 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$12,186 | \$0 | | \$0 | \$0 | |
| E-48 | Main & Service Expenses | 874.000 | \$124,937 | \$80,286 | \$205,223 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$124,937 | \$0 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To adjust line locate expense for refunds (Nieto) - East Only | | \$0 | \$606,015 | | \$0 | \$0 | |
| | 3. To include a normalized level of hydro-static testing expense (Juliette) - East Only | | \$0 | -\$525,729 | | \$0 | \$0 | |
| E-49 | Measuring & Regulating Station Expenses - General | 875.000 | \$23,427 | \$0 | \$23,427 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$23,427 | \$0 | | \$0 | \$0 | |
| E-50 | Measuring & Regulating Station Expenses - Industrial | 876.000 | \$91 | \$0 | \$91 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$91 | \$0 | | \$0 | \$0 | |
| E-51 | Measuring & Regulating Station Expenses-City Gate Check Stations | 877.000 | \$204 | \$0 | \$204 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$204 | \$0 | | \$0 | \$0 | |
| E-52 | Meter & House Regulator Expenses | 878.000 | \$381,837 | \$0 | \$381,837 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$381,837 | \$0 | | \$0 | \$0 | |
| E-53 | Customer Installations Expenses | 879.000 | \$91,612 | \$0 | \$91,612 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$91,612 | \$0 | | \$0 | \$0 | |
| E-54 | Other Expenses - Dist. Exp. | 880.000 | \$25,504 | \$0 | \$25,504 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$25,504 | \$0 | | \$0 | \$0 | |
| E-56 | Maintenance Supervision & Engineering | 885.000 | \$46,168 | \$0 | \$46,168 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$46,168 | \$0 | | \$0 | \$0 | |
| E-57 | Maint. of Structures and Improvements | 886.000 | \$1,936 | \$0 | \$1,936 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$1,936 | \$0 | | \$0 | \$0 | |
| E-58 | Maint. of Mains | 887.000 | \$202,051 | \$0 | \$202,051 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$202,051 | \$0 | | \$0 | \$0 | |
| E-59 | Maint. of Measuring & Regulating Eq - Gen | 889.000 | \$12,492 | \$0 | \$12,492 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$12,492 | \$0 | | \$0 | \$0 | |
| E-60 | Maint. of Measuring & Regulating Eq - Ind | 890.000 | \$5,873 | \$0 | \$5,873 | \$0 | \$0 | \$0 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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) | | \$5,873 | \$0 | | \$0 | \$0 | |
| E-61 | Maint. of Measuring & Regulating Eq - City Gate | 891.000 | \$129 | \$0 | \$129 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$129 | \$0 | | \$0 | \$0 | |
| E-62 | Maintenance of Services | 892.000 | \$128,814 | \$0 | \$128,814 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$128,814 | \$0 | | \$0 | \$0 | |
| E-63 | Maint. of Meters and House Regulators | 893.000 | \$15,301 | \$0 | \$15,301 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$15,301 | \$0 | | \$0 | \$0 | |
| E-64 | Maintenance of Other Equipment | 894.000 | \$2,031 | -\$135 | \$1,896 | \$0 | \$0 | \$0 |
| | 1. To remove non-qualifying dues/donations expense (Giacone) - East Only | | \$0 | -\$135 | | \$0 | \$0 | |
| | 2. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,031 | \$0 | | \$0 | \$0 | |
| E-68 | Meter Reading Expenses | 902.000 | \$8,142 | \$0 | \$8,142 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$8,142 | \$0 | | \$0 | \$0 | |
| E-69 | Customer Records & Collection Expenses | 903.000 | -\$758,798 | \$115,073 | -\$643,725 | \$0 | \$0 | \$0 |
| | 1. To adjust credit card processing fees (Nieto) | | \$0 | \$662,949 | | \$0 | \$0 | |
| | 2. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$121,202 | \$0 | | \$0 | \$0 | |
| | 3. To normalize disconnect and reconnect fees (Majors) | | \$0 | -\$547,876 | | \$0 | \$0 | |
| | 4. To reflect a reduction in 3rd party call center expenses (Giacone) | | -\$880,000 | \$0 | | \$0 | \$0 | |
| E-70 | Uncollectible Expense | 904.000 | \$0 | -\$1,950,113 | -\$1,950,113 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of bad debt expense (Nieto) | | \$0 | -\$1,950,113 | | \$0 | \$0 | |
| E-71 | Misc. Customer Accounts Expense | 905.000 | \$2,717 | \$0 | \$2,717 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$2,717 | \$0 | | \$0 | \$0 | |
| E-75 | Customer Assistance Expenses | 908.000 | \$6,772 | \$1,010,385 | \$1,017,157 | \$0 | \$0 | \$0 |
| | 1. To adjust energy efficiency balances (Nieto) | | \$0 | \$858,299 | | \$0 | \$0 | |
| | 2. To adjust Red Tag program amortization (Nieto) | | \$0 | \$23,679 | | \$0 | \$0 | |
| | 3. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$6,772 | \$0 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 One Time Energy Affordability annual ammortization (Nieto) - Spire West Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 5. To adjust test year amortization for low income energy affordability program (Nieto) | | \$0 | \$128,407 | | \$0 | \$0 | |
| E-76 | Informational & Instructional Advertising Expenses | 909.000 | \$0 | -\$14,590 | -\$14,590 | \$0 | \$0 | \$0 |
| | 1. To adjust for institutional and promotional advertising (Nieto) | | \$0 | -\$14,590 | | \$0 | \$0 | |
| E-79 | Supervision - Sales Exp. | 911.000 | \$13,106 | -\$105,294 | -\$92,188 | \$0 | \$0 | \$0 |
| | 1. To disallow certain officer expenses (Juliette) | | \$0 | -\$14,713 | | \$0 | \$0 | |
| | 2. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$13,106 | \$0 | | \$0 | \$0 | |
| | 3. To remove non-qualifying dues/donations expense (Giacone) - East Only | | \$0 | -\$90,581 | | \$0 | \$0 | |
| E-80 | Demonstrating & Selling Expenses | 912.000 | \$9,494 | -\$425,724 | -\$416,230 | \$0 | \$0 | \$0 |
| | 1. To disallow alcohol expenses (Juliette) | | \$0 | -\$23,470 | | \$0 | \$0 | |
| | 2. To disallow ticket expenses (Juliette) | | \$0 | -\$389,102 | | \$0 | \$0 | |
| | 3. To disallow certain miscellaneous expenses (Juliette) | | \$0 | -\$7,987 | | \$0 | \$0 | |
| | 4. To remove non-qualifying dues/donations expense (Giacone) | | \$0 | -\$5,165 | | \$0 | \$0 | |
| | 5. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$9,494 | \$0 | | \$0 | \$0 | |
| E-81 | Advertising Expenses | 913.000 | \$22 | -\$913 | -\$891 | \$0 | \$0 | \$0 |
| | 1. To adjust for instutional and promotional advertising (Nieto) - East Only | | \$0 | -\$913 | | \$0 | \$0 | |
| | 2. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$22 | \$0 | | \$0 | \$0 | |
| E-85 | Admin. & General Salaries | 920.000 | \$497,814 | -\$5,328,963 | -\$4,831,149 | \$0 | \$0 | \$0 |
| | 1. To exclude earnings based portion of AIP (Juliette) | | \$0 | -\$2,174,121 | | \$0 | \$0 | |
| | 2. To exclude long-term incentive compensation (Juliette) | | \$0 | -\$3,154,842 | | \$0 | \$0 | |
| | 3. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$497,814 | \$0 | | \$0 | \$0 | |
| E-86 | Office Supplies & Expenses | 921.000 | \$804 | -\$144,645 | -\$143,841 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of information technology expense (Young) | | \$0 | -\$67,926 | | \$0 | \$0 | |
| | 2. To adjust for Board of Directors expenses (Nieto) | | \$0 | -\$1,100 | | \$0 | \$0 | |
| | 3. To disallow certain officer expenses (Juliette) | | \$0 | -\$26,697 | | \$0 | \$0 | |
| | 4. To disallow certain miscellaneous expenses (Juliette) | | \$0 | -\$48,622 | | \$0 | \$0 | |
| | 5. To remove non-qualifying dues/donations expense (Giacone) | | \$0 | -\$300 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 6. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$804 | \$0 | | \$0 | \$0 | |
| E-89 | Outside Services Employed | 923.000 | \$0 | -\$1,009,185 | -\$1,009,185 | \$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 | -\$1,330,000 | | \$0 | \$0 | |
| | 3. To include amortization of remaining transition costs over 3 years (Majors) | | \$0 | \$406,389 | | \$0 | \$0 | |
| | 4. To remove test year transition costs amortization (Majors) | | \$0 | -\$63,134 | | \$0 | \$0 | |
| E-90 | Property Insurance | 924.000 | \$0 | \$200,416 | \$200,416 | \$0 | \$0 | \$0 |
| | 1. To adjust for insurance expense (Nieto) | | \$0 | \$200,416 | | \$0 | \$0 | |
| E-91 | Injuries & Damages | 925.000 | \$0 | \$793,748 | \$793,748 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of injuries and damages (Juliette) | | \$0 | \$410,823 | | \$0 | \$0 | |
| | 2. To adjust for insurance expense (Nieto) | | \$0 | \$382,925 | | \$0 | \$0 | |
| E-92 | Employee Pensions & Benefits | 926.000 | \$16,931 | -\$1,060,773 | -\$1,043,842 | \$0 | \$0 | \$0 |
| | 1. To adjust for severance expense (Nieto) | | \$0 | -\$396,088 | | \$0 | \$0 | |
| | 2. To disallow certain officer expenses (Juliette) - East Only | | \$0 | -\$400 | | \$0 | \$0 | |
| | 3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone) | | \$0 | -\$727,410 | | \$0 | \$0 | |
| | 4. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$16,931 | \$0 | | \$0 | \$0 | |
| | 5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone) | | \$0 | \$25,847 | | \$0 | \$0 | |
| | 6. To adjust pension expense to reflect Staff's tracker (Giacone) | | \$0 | -\$6,222,323 | | \$0 | \$0 | |
| | 7. To adjust OPEB expense to reflect Staff's tracker (Giacone) | | \$0 | \$0 | | \$0 | \$0 | |
| | 8. To normalize SERP expense (Giacone) - East Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 9. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone) | | \$0 | \$6,259,601 | | \$0 | \$0 | |
| E-93 | Regulatory Commission Expenses | 928.000 | \$0 | -\$329,406 | -\$329,406 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of PSC Assessment (Giacone) | | \$0 | -\$226,226 | | \$0 | \$0 | |
| | 2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors) | | \$0 | -\$127,307 | | \$0 | \$0 | |
| | 3. To remove test year rate case expense amortization (Majors) | | \$0 | -\$170,341 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 remove test year depreciation study amortization (Majors) | | \$0 | -\$5,869 | | \$0 | \$0 | |
| | 5. To include a 3 year normalized level of rate case expense (Majors) | | \$0 | \$86,355 | | \$0 | \$0 | |
| | 6. To include a 3 year normalized level of depreciation study expense (Majors) | | \$0 | \$9,325 | | \$0 | \$0 | |
| | 7. To include a 3 year normalized level of customer notice expense (Majors) | | \$0 | \$104,657 | | \$0 | \$0 | |
| E-94 | Misc. General Expenses | 930.000 | \$0 | -\$246,658 | -\$246,658 | \$0 | \$0 | \$0 |
| | 1. To remove non-qualifying dues/donations expense (Giacone) | | \$0 | -\$15,500 | | \$0 | \$0 | |
| | 2. To remove MEDA dues/lobbying expense (Giacone) | | \$0 | -\$84,218 | | \$0 | \$0 | |
| | 3. To remove contract lobbying expense (Giacone) | | \$0 | -\$146,940 | | \$0 | \$0 | |
| E-95 | Rents | 931.000 | \$0 | \$19,763 | \$19,763 | \$0 | \$0 | \$0 |
| | 1. To annualize rents and leases (Nieto) | | \$0 | \$19,763 | | \$0 | \$0 | |
| E-96 | Maint. of General Plant | 932.000 | \$6,073 | -\$148 | \$5,925 | \$0 | \$0 | \$0 |
| | 1. To remove non-qualifying dues/donations expense (Giacone) - East Only | | \$0 | -\$148 | | \$0 | \$0 | |
| | 2. To adjust payroll for 5/31/2021 true up period (Giacone) | | \$6,073 | \$0 | | \$0 | \$0 | |
| E-99 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$0 | \$0 | \$12,511,853 | \$12,511,853 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$16,858,318 | |
| | 2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette) | | \$0 | \$0 | | \$0 | -\$4,346,465 | |
| E-103 | Amortization of Net Cost of Removal | 404.000 | \$0 | -\$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 | -\$300,043 | -\$300,043 | \$0 | \$0 | \$0 |
| | 1. To include an annualized amount of amortization expense (Juliette) - West Only | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) | | \$0 | \$385,402 | | \$0 | \$0 | |
| | 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) | | \$0 | \$37,657 | | \$0 | \$0 | |
| | 4. To remove MGE software amortization (Majors) - West Only | | \$0 | \$0 | | \$0 | \$0 | |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 |
|---|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 5. To amortize excess Forest Park relocation funds (Young) - East Only | | \$0 | -\$723,102 | | \$0 | \$0 | |
| E-107 | Property Taxes | 408.000 | \$0 | \$5,454,585 | \$5,454,585 | \$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 | -\$242,783 | | \$0 | \$0 | |
| E-108 | Payroll Taxes | 408.000 | \$0 | \$700,990 | \$700,990 | \$0 | \$0 | \$0 |
| | 1. To adjust payroll taxes for 5/31/2021 payroll (Giacone) | | \$0 | \$700,990 | | \$0 | \$0 | |
| E-109 | Gross Receipts Tax | 408.000 | \$0 | -\$36,620,782 | -\$36,620,782 | \$0 | \$0 | \$0 |
| | 1. To remove gross receipts tax (Majors) | | \$0 | -\$36,620,782 | | \$0 | \$0 | |
| E-111 | Interest on Customer Deposits | 431.000 | \$0 | -\$955,613 | -\$955,613 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of interest expense on customer deposits (Juliette) | | \$0 | -\$852,272 | | \$0 | \$0 | |
| | 2. To include Energy Wise financing interest income (Lyons) | | \$0 | -\$81,019 | | \$0 | \$0 | |
| | 3. To include Insulation financing interest income (Lyons) | | \$0 | -\$22,322 | | \$0 | \$0 | |
| E-116 | Current Income Taxes | 409.000 | \$0 | \$0 | \$0 | \$0 | \$13,517,175 | \$13,517,175 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$13,517,175 | |
| E-119 | Deferred Income Taxes - Def. Inc. Tax. | 410.000 | \$0 | \$0 | \$0 | \$0 | -\$13,434,931 | -\$13,434,931 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$13,434,931 | |
| 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 | -\$912,112 | -\$912,112 |
| | 1. To Annualize Amortization of Protected Excess ADIT (TCJA) | | \$0 | \$0 | | \$0 | -\$912,112 | |
| E-122 | Amortization of Unprotected Excess ADIT (TCJA) | | \$0 | \$0 | \$0 | \$0 | -\$6,175,225 | -\$6,175,225 |
| | 1. To Annualize Amortization of Unprotected Excess ADIT (TCJA) | | \$0 | \$0 | | \$0 | -\$6,175,225 | |
| E-124 | Amortization of Unprotected Excess ADIT (MO) | | \$0 | \$0 | \$0 | \$0 | -\$1,411,696 | -\$1,411,696 |
| | 1. To Annualize Amortization of Unprotected Excess ADIT (MO) | | \$0 | \$0 | | \$0 | -\$1,411,696 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | -\$359,204,784 | -\$359,204,784 |
| Total Operating & Maint. Expense | | | \$1,036,301 | -\$353,537,713 | -\$352,501,412 | \$0 | \$5,976,528 | \$5,976,528 |

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 | | \$92,071,312 | \$118,684,319 | \$121,608,730 | \$124,554,802 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$74,032,234 | \$74,032,234 | \$74,032,234 | \$74,032,234 |
| 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 | | \$76,490,576 | \$76,490,576 | \$76,490,576 | \$76,490,576 |
| 8 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 9 | Interest Expense calculated at the Rate of | 1.8240% | \$30,092,310 | \$30,092,310 | \$30,092,310 | \$30,092,310 |
| 10 | Tax Straight-Line Depreciation | | \$74,032,234 | \$74,032,234 | \$74,032,234 | \$74,032,234 |
| 11 | Excess Tax Depreciation | | -\$18,340,931 | -\$18,340,931 | -\$18,340,931 | -\$18,340,931 |
| 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 | | \$111,347,326 | \$111,347,326 | \$111,347,326 | \$111,347,326 |
| 16 | NET TAXABLE INCOME | | \$57,214,562 | \$83,827,569 | \$86,751,980 | \$89,698,052 |
| 17 | PROVISION FOR FED. INCOME TAX | | | | | |
| 18 | Net Taxable Inc. - Fed. Inc. Tax | | \$57,214,562 | \$83,827,569 | \$86,751,980 | \$89,698,052 |
| 19 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$2,056,920 | \$3,013,684 | \$3,118,820 | \$3,224,734 |
| 20 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 21 | Federal Taxable Income - Fed. Inc. Tax | | \$55,157,642 | \$80,813,885 | \$83,633,160 | \$86,473,318 |
| 22 | Federal Income Tax at the Rate of | 21.000% | \$11,583,105 | \$16,970,916 | \$17,562,964 | \$18,159,397 |
| 23 | Subtract Federal Income Tax Credits | | | | | |
| 24 | Net Federal Income Tax | | \$11,583,105 | \$16,970,916 | \$17,562,964 | \$18,159,397 |
| 25 | PROVISION FOR MO. INCOME TAX | | | | | |
| 26 | Net Taxable Income - MO. Inc. Tax | | \$57,214,562 | \$83,827,569 | \$86,751,980 | \$89,698,052 |
| 27 | Deduct Federal Income Tax at the Rate of | 50.000% | \$5,791,553 | \$8,485,458 | \$8,781,482 | \$9,079,699 |
| 28 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 29 | Missouri Taxable Income - MO. Inc. Tax | | \$51,423,009 | \$75,342,111 | \$77,970,498 | \$80,618,353 |
| 30 | Subtract Missouri Income Tax Credits | | | | | |
| 31 | Missouri Income Tax at the Rate of | 4.000% | \$2,056,920 | \$3,013,684 | \$3,118,820 | \$3,224,734 |
| 32 | PROVISION FOR CITY INCOME TAX | | | | | |
| 33 | Net Taxable Income - City Inc. Tax | | \$57,214,562 | \$83,827,569 | \$86,751,980 | \$89,698,052 |
| 34 | Deduct Federal Income Tax - City Inc. Tax | | \$11,583,105 | \$16,970,916 | \$17,562,964 | \$18,159,397 |
| 35 | Deduct Missouri Income Tax - City Inc. Tax | | \$2,056,920 | \$3,013,684 | \$3,118,820 | \$3,224,734 |
| 36 | City Taxable Income | | \$43,574,537 | \$63,842,969 | \$66,070,196 | \$68,313,921 |
| 37 | Subtract City Income Tax Credits | | | | | |
| 38 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| 39 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 40 | Federal Income Tax | | \$11,583,105 | \$16,970,916 | \$17,562,964 | \$18,159,397 |
| 41 | State Income Tax | | \$2,056,920 | \$3,013,684 | \$3,118,820 | \$3,224,734 |
| 42 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 43 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$13,640,025 | \$19,984,600 | \$20,681,784 | \$21,384,131 |
| 44 | DEFERRED INCOME TAXES | | | | | |
| 45 | Deferred Income Taxes - Def. Inc. Tax. | | -\$4,372,496 | -\$4,372,496 | -\$4,372,496 | -\$4,372,496 |
| 46 | Amortization of Deferred ITC | | -\$202,545 | -\$202,545 | -\$202,545 | -\$202,545 |
| 47 | Amortization of Protected Excess ADIT (TCJA) | | -\$912,112 | -\$912,112 | -\$912,112 | -\$912,112 |
| 48 | Amortization of Unprotected Excess ADIT (TCJA) | | -\$6,175,225 | -\$6,175,225 | -\$6,175,225 | -\$6,175,225 |
| 49 | Amortization of Protected Excess ADIT (MO) | | \$0 | \$0 | \$0 | \$0 |
| 50 | Amortization of Unprotected Excess ADIT (MO) | | -\$1,411,696 | -\$1,411,696 | -\$1,411,696 | -\$1,411,696 |
| 51 | TOTAL DEFERRED INCOME TAXES | | -\$13,074,074 | -\$13,074,074 | -\$13,074,074 | -\$13,074,074 |
| 52 | TOTAL INCOME TAX | | \$565,951 | \$6,910,526 | \$7,607,710 | \$8,310,057 |

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

| Line Number | A Description | B Dollar Amount | C Percentage of Total Capital Structure | D Embedded Cost of Capital | E Weighted Cost of Capital 9.12% | 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% |