

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$514,701,933	\$0	\$514,701,933	-\$514,924,286	-\$222,353	\$0	-\$222,353	\$0	-\$222,353
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186	-\$6,549,656	\$86,018,726	\$0	\$86,018,726	\$60,752,939	\$25,265,787
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284	-\$3,591,278	\$42,801,835	\$0	\$42,801,835	\$10,420,021	\$32,381,814
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529	\$1,232,449	\$6,452,268	\$0	\$6,452,268	\$412,260	\$6,040,008
9	TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429	-\$1,066,517	\$3,037,873	\$0	\$3,037,873	\$1,399,393	\$1,638,480
10	TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374	-\$18,251,394	\$92,388,252	\$0	\$92,388,252	\$27,815,464	\$64,572,788
11	TOTAL DEPRECIATION EXPENSE	\$100,497,413	See Note (1)	See Note (1)	See Note (1)	\$100,497,413	\$20,230,089	\$120,727,502	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463	-\$3,859,894	\$13,660,569	\$0	\$13,660,569	\$0	\$13,660,569
13	TOTAL OTHER OPERATING EXPENSES	\$104,896,081	\$0	\$104,896,081	-\$53,091,959	\$51,804,122	\$0	\$51,804,122	\$0	\$51,804,122
14	TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242	-\$600,309,381	\$401,144,771	\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
15	NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0	\$0	\$789,637,571	-\$630,721,278	\$158,916,293	\$0	\$0
16	TOTAL INCOME TAXES	\$122,851	See Note (1)	See Note (1)	See Note (1)	\$122,851	\$27,094,471	\$27,217,322	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$17,149,844	See Note (1)	See Note (1)	See Note (1)	\$17,149,844	-\$34,568,466	-\$17,418,622	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$172,055,495	\$0	\$0	\$0	\$772,364,876	-\$623,247,283	\$149,117,593	\$0	\$0

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

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Revenue Requirement

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$2,751,005,952	\$2,751,005,952	\$2,751,005,952
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$186,463,183	\$190,204,552	\$193,918,409
4	Net Income Available	\$149,117,593	\$149,117,593	\$149,117,593
5	Additional Net Income Required	\$37,345,590	\$41,086,959	\$44,800,816
6	Income Tax Requirement			
7	Required Current Income Tax	\$38,907,515	\$40,078,667	\$41,241,207
8	Current Income Tax Available	\$27,217,322	\$27,217,322	\$27,217,322
9	Additional Current Tax Required	\$11,690,193	\$12,861,345	\$14,023,885
10	Revenue Requirement	\$49,035,783	\$53,948,304	\$58,824,701
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,100,000	\$11,100,000	\$11,100,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$60,135,783	\$65,048,304	\$69,924,701