

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2022-0179
Date Prepared: 10/7/2022



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
Rebuttal Filing - October 7, 2022
Amended Test Year TME 9/30/2020
Updated Through 5/31/2021
Update Period Ended 5/31/2022
True-Up Period Ended 9/30/2022

CASE NO. GR-2022-0179

Jefferson City, MO

October 2022

Spire Missouri East
Case No. GR-2022-0179
Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 6.90% Return	<u>D</u> 7.03% Return
1	Net Orig Cost Rate Base	\$1,702,020,800	\$1,702,020,800	\$1,702,020,800
2	Rate of Return	6.77%	6.90%	7.03%
3	Net Operating Income Requirement	\$115,192,768	\$117,388,375	\$119,601,002
4	Net Income Available	\$94,996,214	\$94,996,214	\$94,996,214
5	Additional Net Income Required	\$20,196,554	\$22,392,161	\$24,604,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,173,173	\$18,860,458	\$19,553,072
8	Current Income Tax Available	\$11,851,098	\$11,851,098	\$11,851,098
9	Additional Current Tax Required	\$6,322,075	\$7,009,360	\$7,701,974
10	Revenue Requirement	\$26,518,629	\$29,401,521	\$32,306,762
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	Gross Revenue Requirement	\$26,518,629	\$29,401,521	\$32,306,762

Spire Missouri East
Case No. GR-2022-0179
Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,619,365,540
2	Less Accumulated Depreciation Reserve		\$816,722,789
3	Net Plant In Service		<u>\$1,802,642,751</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,626,305
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$78,284,260
8	Propane Inventory		\$8,585,350
9	Materials & Supplies		\$6,656,385
10	Prepayments		\$21,645,884
11	Insulation Financing/Energy Wise		\$2,309,901
12	Energy Affordability		\$2,767,604
13	Prepaid Pension Asset - Pre-GR-2021-0108		\$73,663,071
14	Energy Efficiency Program		\$25,094,769
15	Transition Costs		\$274,005
16	Deferred Overhead Asset		\$6,360,507
17	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$236,268,041</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	86.0685%	\$13,784,985
20	State Tax Offset	86.0685%	\$2,447,928
21	City Tax Offset	-13.9315%	\$0
22	Interest Expense Offset	6.0548%	\$1,985,850
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$4,394,373
25	Customer Advances for Construction		\$1,019,618
26	Pension Liability - Post-GR-2021-0108		\$1,240,411
27	OPEB Liability		\$7,160,321
28	Accumulated Deferred Income Taxes		\$210,803,455
29	Forest Park Relocation - Regulatory Liability		\$3,314,217
30	Excess ADIT - Protected - TCJA		\$42,386,253
31	Excess ADIT - Unprotected - TCJA		\$34,857,981
32	Excess ADIT - Protected - MO		\$0
33	Excess ADIT - Unprotected - MO		\$13,494,600
34	TOTAL SUBTRACT FROM NET PLANT		<u>\$336,889,992</u>
35	Total Rate Base		<u><u>\$1,702,020,800</u></u>

Spire Missouri East
Case No. GR-2022-0179
Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. 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	\$310,097	\$4,643,291	100.0000%	\$0	\$4,643,291
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	-\$325,765	\$16,723,087	100.0000%	\$0	\$16,723,087
9	375.210	Structures & Improvements - Leased Property	\$106,468	P-9	-\$26,231	\$80,237	100.0000%	\$0	\$80,237
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$74,483	\$215,714	100.0000%	\$0	\$215,714
11	375.700	Structures & Improvements - MONAT	\$69,048	P-11	\$0	\$69,048	100.0000%	\$0	\$69,048
12	376.100	Mains - Steel	\$249,366,658	P-12	\$4,244,907	\$253,611,565	100.0000%	\$0	\$253,611,565
13	376.200	Mains - Cast Iron	\$32,434,668	P-13	-\$827,862	\$31,606,806	100.0000%	\$0	\$31,606,806
14	376.300	Mains - Plastic	\$729,093,980	P-14	\$37,145,349	\$766,239,329	100.0000%	\$0	\$766,239,329
15	378.000	Meas. & Reg. Station - General	\$13,224,885	P-15	-\$18,235	\$13,206,650	100.0000%	\$0	\$13,206,650
16	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	P-16	\$0	\$3,291,435	100.0000%	\$0	\$3,291,435
17	380.100	Services - Steel	\$40,780,191	P-17	-\$930,806	\$39,849,385	100.0000%	\$0	\$39,849,385
18	380.200	Services - Plastic	\$872,149,303	P-18	\$52,245,429	\$924,394,732	100.0000%	\$0	\$924,394,732
19	381.000	Meters	\$146,328,847	P-19	-\$14,474,715	\$131,854,132	100.0000%	\$0	\$131,854,132
20	381.100	Smart Meters	\$0	P-20	\$18,894,699	\$18,894,699	100.0000%	\$0	\$18,894,699
21	382.100	Smart Meter Installations	\$0	P-21	\$4,593,480	\$4,593,480	100.0000%	\$0	\$4,593,480
22	383.000	House Regulators	\$29,070,273	P-22	\$1,445,898	\$30,516,171	100.0000%	\$0	\$30,516,171
23	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,630,399	P-23	\$1,517,762	\$20,148,161	100.0000%	\$0	\$20,148,161
24	386.000	Other Property - Customer Premises	\$22,975	P-24	\$0	\$22,975	100.0000%	\$0	\$22,975
25	387.000	Other Equipment - Dist.	\$406,070	P-25	\$0	\$406,070	100.0000%	\$0	\$406,070
26		TOTAL DISTRIBUTION PLANT	\$2,157,726,370		\$103,719,524	\$2,261,445,894		\$0	\$2,261,445,894
27		PRODUCTION PLANT							
28	304.000	Land and Land rights	\$119,929	P-28	\$0	\$119,929	100.0000%	\$0	\$119,929
29	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-29	-\$335,446	\$1,533,608	100.0000%	\$0	\$1,533,608
30	307.000	Other Power Equipment	\$33,139	P-30	\$0	\$33,139	100.0000%	\$0	\$33,139
31	311.000	Propane Equipment - Gas Operations	\$2,899,589	P-31	\$18,165	\$2,917,754	100.0000%	\$0	\$2,917,754
32	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-32	\$0	\$4,827,936	100.0000%	\$0	\$4,827,936
33		TOTAL PRODUCTION PLANT	\$9,749,647		-\$317,281	\$9,432,366		\$0	\$9,432,366
34		UNDERGROUND GAS STORAGE							
35	350.100	Land - UG Storage	\$1,201,600	P-35	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
36	350.200	Rights of Way - UG Storage	\$778,418	P-36	\$0	\$778,418	100.0000%	\$0	\$778,418
37	351.200	Structures - Compression Station	\$830,420	P-37	\$0	\$830,420	100.0000%	\$0	\$830,420
38	351.400	Other Structures - UG Storage	\$1,093,321	P-38	\$0	\$1,093,321	100.0000%	\$0	\$1,093,321
39	352.000	Wells	\$8,622,238	P-39	\$116,444	\$8,738,682	100.0000%	\$0	\$8,738,682
40	352.100	Storage Leaseholds & Rights	\$2,126,882	P-40	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
41	352.200	Reservoirs	\$245,023	P-41	\$0	\$245,023	100.0000%	\$0	\$245,023
42	352.300	Non-Recoverable Natural Gas	\$9,149,448	P-42	\$171,370	\$9,320,818	100.0000%	\$0	\$9,320,818
43	352.400	Wells - Oil & Vent Gas	\$2,197,749	P-43	\$128,098	\$2,325,847	100.0000%	\$0	\$2,325,847
44	353.000	Lines	\$3,238,918	P-44	\$0	\$3,238,918	100.0000%	\$0	\$3,238,918
45	354.000	Equipment - Compressor Station	\$3,198,332	P-45	-\$627,744	\$2,570,588	100.0000%	\$0	\$2,570,588
46	355.000	Measuring & Regulating Equipment	\$3,187,140	P-46	\$58,568	\$3,245,708	100.0000%	\$0	\$3,245,708
47	356.000	Purification Equipment	\$610,813	P-47	\$12	\$610,825	100.0000%	\$0	\$610,825
48	357.000	Other Equipment - UG Storage	\$66,896	P-48	\$0	\$66,896	100.0000%	\$0	\$66,896
49		TOTAL UNDERGROUND GAS STORAGE	\$36,547,198		-\$153,252	\$36,393,946		\$0	\$36,393,946
50		OTHER STORAGE							
51	360.000	Land & Land Rights - Other Storage	\$50,654	P-51	\$0	\$50,654	100.0000%	\$0	\$50,654
52	361.000	Structures & Improvements - Other Storage	\$107,233	P-52	\$0	\$107,233	100.0000%	\$0	\$107,233
53	362.000	Gas Holders	\$34,530	P-53	\$0	\$34,530	100.0000%	\$0	\$34,530
54	363.000	Compressor Equip. Other Storage	\$338,616	P-54	\$0	\$338,616	100.0000%	\$0	\$338,616
55		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033

Spire Missouri East
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Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
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		TRANSMISSION PLANT							
57	365.200	Rights of Way - Transmission	\$41,153	P-57	\$0	\$41,153	100.0000%	\$0	\$41,153
58	367.000	Structures & Improvements - Trans	\$2,013,840	P-58	\$0	\$2,013,840	100.0000%	\$0	\$2,013,840
59	371.000	Other Equipment - Transmission	\$9,654	P-59	\$0	\$9,654	100.0000%	\$0	\$9,654
60		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
61		GENERAL PLANT							
62	389.000	Land - General Plant	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$5,776,146	P-63	-\$3,009,557	\$2,766,589	100.0000%	\$0	\$2,766,589
64	390.300	Structures - Leased - St. Charles	\$42,360	P-64	\$15,829	\$58,189	100.0000%	\$0	\$58,189
65	390.700	Structures - General Plant - MoNat	\$163,119	P-65	-\$3,449	\$159,670	100.0000%	\$0	\$159,670
66	390.710	Structures - Leased - MoNat	\$109,291	P-66	-\$3,253	\$106,038	100.0000%	\$0	\$106,038
67	390.810	Structures - Leased - Franklin County	\$171,308	P-67	\$44,990	\$216,298	100.0000%	\$0	\$216,298
68	391.000	Office Furniture & Equipment	\$5,095,909	P-68	\$57,708	\$5,153,617	100.0000%	\$0	\$5,153,617
69	391.100	Computers	\$18,018,624	P-69	\$1,528,694	\$19,547,318	100.0000%	\$0	\$19,547,318
70	391.200	Mechanical Office Equipment	\$307,555	P-70	-\$20,417	\$287,138	100.0000%	\$0	\$287,138
71	391.300	Data Processing Software	\$14,747,930	P-71	\$479,565	\$15,227,495	100.0000%	\$0	\$15,227,495
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	\$12,298,962	\$33,226,936	100.0000%	\$0	\$33,226,936
75	392.100	Transportation Equipment - Automobiles	\$4,590,903	P-75	\$1,148,022	\$5,738,925	100.0000%	\$0	\$5,738,925
76	392.200	Transportation Equipment - Trucks	\$34,867,937	P-76	\$1,197,559	\$36,065,496	100.0000%	\$0	\$36,065,496
77	393.000	Stores Equipment	\$328,900	P-77	-\$10,137	\$318,763	100.0000%	\$0	\$318,763
78	394.000	Tools, Shop, & Garage Equipment	\$28,285,590	P-78	\$1,827,583	\$30,113,173	100.0000%	\$0	\$30,113,173
79	394.500	Equip CNG Fuel Station	\$1,656,366	P-79	-\$1,656,366	\$0	100.0000%	\$0	\$0
80	395.000	Lab Equipment	\$320,500	P-80	-\$51,989	\$268,511	100.0000%	\$0	\$268,511
81	396.000	Power Operated Equipment	\$42,599,180	P-81	\$806,425	\$43,405,605	100.0000%	\$0	\$43,405,605
82	396.100	Power Operated Equipment - T	\$21,413,079	P-82	\$391,998	\$21,805,077	100.0000%	\$0	\$21,805,077
83	397.000	Communication Equipment	\$10,555,565	P-83	-\$100,300	\$10,455,265	100.0000%	\$0	\$10,455,265
84	397.200	Communication Equipment - AMRs	\$16,624,220	P-84	\$146,195	\$16,770,415	100.0000%	\$0	\$16,770,415
85	398.000	Miscellaneous Equipment	\$3,938,789	P-85	\$51,888	\$3,990,677	100.0000%	\$0	\$3,990,677
86		TOTAL GENERAL PLANT	\$353,937,663		-\$44,450,994	\$309,486,669		\$0	\$309,486,669
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		\$58,797,997	\$2,619,365,540		\$0	\$2,619,365,540

Spire Missouri East
Case No. GR-2022-0179
Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land - Dist Plant	374.000		\$310,097		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$603,477		\$0	
	2A. To remove Poplar Bluff land sold in June 2022. (Ferguson)		-\$230,643		\$0	
	3A. To move Gravois old meter facility that is now vacant to non-utility plant. (Ferguson)		-\$62,737		\$0	
P-8	Structures & Improvements - Service Centers	375.200		-\$325,765		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$528,148		\$0	
	2A. To move Gravois old meter facility that is now vacant to non-utility plant. (Ferguson)		-\$853,913		\$0	
P-9	Structures & Improvements - Leased Property	375.210		-\$26,231		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$26,231		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$74,483		\$0
	1A. To move Gravois old meter facility that is now vacant to non-utility plant. (Ferguson)		-\$74,483		\$0	
P-12	Mains - Steel	376.100		\$4,244,907		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$4,244,907		\$0	
P-13	Mains - Cast Iron	376.200		-\$827,862		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$827,862		\$0	
P-14	Mains - Plastic	376.300		\$37,145,349		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$37,145,349		\$0	

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P-15	Meas. & Reg. Station - General	378.000		-\$18,235		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$18,235		\$0	
P-17	Services - Steel	380.100		-\$930,806		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$930,806		\$0	
P-18	Services - Plastic	380.200		\$52,245,429		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		\$0		\$0	
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$52,245,429		\$0	
P-19	Meters	381.000		-\$14,474,715		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$848,040		\$0	
	2A. To remove excess meters (pre-1945). (Eubanks)		-\$28,915		\$0	
	3A. To remove remaining excess meters (post-1945). (Eubanks)		-\$15,293,840		\$0	
P-20	Smart Meters	381.100		\$18,894,699		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$20,122,150		\$0	
	2A. To remove ultrasonic meter replacements. (Eubanks/Ferguson)		-\$1,227,451		\$0	
P-21	Smart Meter Installations	382.100		\$4,593,480		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$5,009,247		\$0	
	2A. To remove ultrasonic meter replacements. (Eubanks/Ferguson)		-\$415,767		\$0	

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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-22	House Regulators	383.000		\$1,445,898		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$1,445,898		\$0	
P-23	Commercial & Ind. Meas. & Reg. Equip	385.000		\$1,517,762		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$1,517,762		\$0	
P-29	Structures & Improvements - Mfg Gas	305.000		-\$335,446		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$335,446		\$0	
P-31	Propane Equipment - Gas Operations	311.000		\$18,165		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$266,402		\$0	
	2A. To include propane cavern plant in service that was retired in April 2022. (Ferguson)		\$284,567		\$0	
P-39	Wells	352.000		\$116,444		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$116,444		\$0	
P-42	Non-Recoverable Natural Gas	352.300		\$171,370		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$171,370		\$0	
P-43	Wells - Oil & Vent Gas	352.400		\$128,098		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$128,098		\$0	
P-45	Equipment - Compressor Station	354.000		-\$627,744		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$627,744		\$0	

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<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-46	Measuring & Regulating Equipment	355.000		\$58,568		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$58,568		\$0	
P-47	Purification Equipment	356.000		\$12		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$12		\$0	
P-63	LH Improvements 700 Market	390.200		-\$3,009,557		\$0
	1. To allocate leasehold improvements (Juliette)		-\$2,938,600		\$0	
	1A. To adjust allocated leasehold improvements. (Ferguson)		-\$70,957		\$0	
P-64	Structures - Leased - St. Charles	390.300		\$15,829		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$15,829		\$0	
P-65	Structures - General Plant - MoNat	390.700		-\$3,449		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$3,449		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$3,253		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$3,253		\$0	
P-67	Structures - Leased - Franklin County	390.810		\$44,990		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$44,990		\$0	
P-68	Office Furniture & Equipment	391.000		\$57,708		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$57,708		\$0	
P-69	Computers	391.100		\$1,528,694		\$0

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Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
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
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$1,528,694		\$0	
P-70	Mechanical Office Equipment	391.200		-\$20,417		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$20,417		\$0	
P-71	Data Processing Software	391.300		\$479,565		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$479,565		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$59,590,944		\$0
	1. To allocate enterprise software. (Juliette)		-\$59,590,944		\$0	
P-74	EIMS - Shared Services	391.950		\$12,298,962		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$12,298,962		\$0	
P-75	Transportation Equipment - Automobiles	392.100		\$1,148,022		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$1,148,022		\$0	
P-76	Transportation Equipment - Trucks	392.200		\$1,197,559		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$1,197,559		\$0	
P-77	Stores Equipment	393.000		-\$10,137		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$10,137		\$0	
P-78	Tools, Shop, & Garage Equipment	394.000		\$1,827,583		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$1,827,583		\$0	

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True Up Through 9/30/2022
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-79	Equip CNG Fuel Station	394.500		-\$1,656,366		\$0
	1A. To remove CNG investment. (Ferguson)		-\$1,656,366		\$0	
P-80	Lab Equipment	395.000		-\$51,989		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$51,989		\$0	
P-81	Power Operated Equipment	396.000		\$806,425		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$806,425		\$0	
P-82	Power Operated Equipment - T	396.100		\$391,998		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$391,998		\$0	
P-83	Communication Equipment	397.000		-\$100,300		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$100,300		\$0	
P-84	Communication Equipment - AMRs	397.200		\$146,195		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$146,195		\$0	
P-85	Miscellaneous Equipment	398.000		\$51,888		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$51,888		\$0	
Total Plant Adjustments				\$58,797,997		\$0

Spire Missouri East
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Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
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	\$4,643,291	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,078,927	2.40%	\$25,894	50	-20.00%
8	375.200	Structures & Improvements - Service Centers	\$16,723,087	2.40%	\$401,354	50	-20.00%
9	375.210	Structures & Improvements - Leased Property	\$80,237	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$215,714	2.40%	\$5,177	50	-20.00%
11	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657	50	-20.00%
12	376.100	Mains - Steel	\$253,611,565	2.00%	\$5,072,231	80	-60.00%
13	376.200	Mains - Cast Iron	\$31,606,806	12.35%	\$3,903,441	80	-150.00%
14	376.300	Mains - Plastic	\$766,239,329	1.87%	\$14,328,675	75	-40.00%
15	378.000	Meas. & Reg. Station - General	\$13,206,650	3.11%	\$410,727	45	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	2.66%	\$87,552	45	-20.00%
17	380.100	Services - Steel	\$39,849,385	4.50%	\$1,793,222	46	-110.00%
18	380.200	Services - Plastic	\$924,394,732	3.96%	\$36,606,031	43	-70.00%
19	381.000	Meters	\$131,854,132	2.77%	\$3,652,359	35	3.00%
20	381.100	Smart Meters	\$18,894,699	5.00%	\$944,735	0	0.00%
21	382.100	Smart Meter Installations	\$4,593,480	5.00%	\$229,674	0	0.00%
22	383.000	House Regulators	\$30,516,171	2.00%	\$610,323	50	0.00%
23	385.000	Commercial & Ind. Meas. & Reg. Equip	\$20,148,161	2.44%	\$491,615	45	-10.00%
24	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627	15	0.00%
25	387.000	Other Equipment - Dist.	\$406,070	2.20%	\$8,934	50	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$2,261,445,894		\$68,574,228		
27		PRODUCTION PLANT					
28	304.000	Land and Land rights	\$119,929	0.00%	\$0	0	0.00%
29	305.000	Structures & Improvements - Mfg Gas	\$1,533,608	1.77%	\$27,145	65	-15.00%
30	307.000	Other Power Equipment	\$33,139	1.91%	\$633	55	-5.00%
31	311.000	Propane Equipment - Gas Operations	\$2,917,754	2.62%	\$76,445	40	-5.00%
32	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591	75	-5.00%
33		TOTAL PRODUCTION PLANT	\$9,432,366		\$171,814		
34		UNDERGROUND GAS STORAGE					
35	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
36	350.200	Rights of Way - UG Storage	\$778,418	1.25%	\$9,730	0	0.00%
37	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608	55	-10.00%
38	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866	55	-10.00%
39	352.000	Wells	\$8,738,682	1.22%	\$106,612	90	-10.00%
40	352.100	Storage Leaseholds & Rights	\$2,126,882	1.11%	\$23,608	0	0.00%
41	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
42	352.300	Non-Recoverable Natural Gas	\$9,320,818	1.11%	\$103,461	90	0.00%
43	352.400	Wells - Oil & Vent Gas	\$2,325,847	2.18%	\$50,703	55	-20.00%
44	353.000	Lines	\$3,238,918	1.56%	\$50,527	80	-25.00%
45	354.000	Equipment - Compressor Station	\$2,570,588	2.00%	\$51,412	55	-10.00%
46	355.000	Measuring & Regulating Equipment	\$3,245,708	1.91%	\$61,993	55	-5.00%
47	356.000	Purification Equipment	\$610,825	2.20%	\$13,438	50	-10.00%
48	357.000	Other Equipment - UG Storage	\$66,896	4.20%	\$2,810	25	-5.00%
49		TOTAL UNDERGROUND GAS STORAGE	\$36,393,946		\$515,488		
50		OTHER STORAGE					
51	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

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Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
52	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0	0	0.00%
53	362.000	Gas Holders	\$34,530	0.00%	\$0	0	0.00%
54	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0	0	0.00%
55		TOTAL OTHER STORAGE	\$531,033		\$0		
56		TRANSMISSION PLANT					
57	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
58	367.000	Structures & Improvements - Trans	\$2,013,840	2.00%	\$40,277	80	15.00%
59	371.000	Other Equipment - Transmission	\$9,654	2.10%	\$203	50	-5.00%
60		TOTAL TRANSMISSION PLANT	\$2,064,647		\$40,480		
61		GENERAL PLANT					
62	389.000	Land - General Plant	\$0	0.00%	\$0	0	0.00%
63	390.200	LH Improvements 700 Market	\$2,766,589	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$58,189	0.00%	\$0	0	0.00%
65	390.700	Structures - General Plant - MoNat	\$159,670	2.73%	\$4,359	40	0.00%
66	390.710	Structures - Leased - MoNat	\$106,038	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$216,298	0.00%	\$0	0	0.00%
68	391.000	Office Furniture & Equipment	\$5,153,617	4.71%	\$242,735	20	0.00%
69	391.100	Computers	\$19,547,318	5.47%	\$1,069,238	5	0.00%
70	391.200	Mechanical Office Equipment	\$287,138	12.12%	\$34,801	15	0.00%
71	391.300	Data Processing Software	\$15,227,495	9.89%	\$1,505,999	5	0.00%
72	391.400	Data Processing Systems	\$584,933	9.89%	\$57,850	5	0.00%
73	391.500	Enterprise Software - EIMS	\$63,220,541	0.00%	\$0	0	0.00%
74	391.950	EIMS - Shared Services	\$33,226,936	0.00%	\$0	0	0.00%
75	392.100	Transportation Equipment - Automobiles	\$5,738,925	10.00%	\$573,893	8	20.00%
76	392.200	Transportation Equipment - Trucks	\$36,065,496	7.69%	\$2,773,437	11	15.00%
77	393.000	Stores Equipment	\$318,763	2.16%	\$6,885	30	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$30,113,173	3.62%	\$1,090,097	25	0.00%
79	394.500	Equip CNG Fuel Station	\$0	3.62%	\$0	0	0.00%
80	395.000	Lab Equipment	\$268,511	3.62%	\$9,720	20	0.00%
81	396.000	Power Operated Equipment	\$43,405,605	6.07%	\$2,634,720	14	15.00%
82	396.100	Power Operated Equipment - T	\$21,805,077	6.07%	\$1,323,568	14	15.00%
83	397.000	Communication Equipment	\$10,455,265	5.81%	\$607,451	15	0.00%
84	397.200	Communication Equipment - AMRs	\$16,770,415	13.33%	\$2,235,496	8	0.00%
85	398.000	Miscellaneous Equipment	\$3,990,677	4.58%	\$182,773	20	0.00%
86		TOTAL GENERAL PLANT	\$309,486,669		\$14,353,022		
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	\$2,619,365,540		\$83,655,032		

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

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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	\$29,513	\$331,876	100.0000%	\$0	\$331,876
8	375.200	Structures & Improvements - Service Centers	\$4,875,665	R-8	-\$519,480	\$4,356,185	100.0000%	\$0	\$4,356,185
9	375.210	Structures & Improvements - Leased Property	\$73,827	R-9	\$11,764	\$85,591	100.0000%	\$0	\$85,591
10	375.300	Structures & Improvements - Garage	\$240,110	R-10	-\$66,545	\$173,565	100.0000%	\$0	\$173,565
11	375.700	Structures & Improvements - MONAT	\$78,133	R-11	\$1,198	\$79,331	100.0000%	\$0	\$79,331
12	376.100	Mains - Steel	\$142,994,034	R-12	\$2,535,282	\$145,529,316	100.0000%	\$0	\$145,529,316
13	376.200	Mains - Cast Iron	-\$6,472,946	R-13	-\$330,468	-\$6,803,414	100.0000%	\$0	-\$6,803,414
14	376.300	Mains - Plastic	\$100,638,284	R-14	\$9,871,927	\$110,510,211	100.0000%	\$0	\$110,510,211
15	378.000	Meas. & Reg. Station - General	\$711,002	R-15	\$72,789	\$783,791	100.0000%	\$0	\$783,791
16	379.000	Meas. & Reg. Station - City Gate	\$1,354,724	R-16	\$106,863	\$1,461,587	100.0000%	\$0	\$1,461,587
17	380.100	Services - Steel	\$35,362,739	R-17	\$839,415	\$36,202,154	100.0000%	\$0	\$36,202,154
18	380.200	Services - Plastic	\$285,759,208	R-18	\$16,320,000	\$302,079,208	100.0000%	\$0	\$302,079,208
19	381.000	Meters	\$36,982,460	R-19	-\$7,021,910	\$29,960,550	100.0000%	\$0	\$29,960,550
20	381.100	Smart Meters	\$0	R-20	\$444,687	\$444,687	100.0000%	\$0	\$444,687
21	382.100	Smart Meter Installations	\$0	R-21	\$91,796	\$91,796	100.0000%	\$0	\$91,796
22	383.000	House Regulators	\$13,432,884	R-22	\$599,307	\$14,032,191	100.0000%	\$0	\$14,032,191
23	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,355,285	R-23	\$344,504	\$7,699,789	100.0000%	\$0	\$7,699,789
24	386.000	Other Property - Customer Premises	\$173,661	R-24	\$880	\$174,541	100.0000%	\$0	\$174,541
25	387.000	Other Equipment - Dist.	\$441,149	R-25	\$9,845	\$450,994	100.0000%	\$0	\$450,994
26		TOTAL DISTRIBUTION PLANT	\$624,321,943		\$23,341,367	\$647,663,310		\$0	\$647,663,310
27		PRODUCTION PLANT							
28	304.000	Land and Land rights	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	305.000	Structures & Improvements - Mfg Gas	\$1,050,720	R-29	-\$351,125	\$699,595	100.0000%	\$0	\$699,595
30	307.000	Other Power Equipment	\$52,351	R-30	\$626	\$52,977	100.0000%	\$0	\$52,977
31	311.000	Propane Equipment - Gas Operations	\$2,239,627	R-31	\$143,519	\$2,383,146	100.0000%	\$0	\$2,383,146
32	311.100	Propane Storage Cavern - Gas Ops	\$5,522,867	R-32	\$27,657	\$5,550,524	100.0000%	\$0	\$5,550,524
33		TOTAL PRODUCTION PLANT	\$8,865,565		-\$179,323	\$8,686,242		\$0	\$8,686,242
34		UNDERGROUND GAS STORAGE							
35	350.100	Land - UG Storage	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	350.200	Rights of Way - UG Storage	\$772,160	R-36	\$665	\$772,825	100.0000%	\$0	\$772,825
37	351.200	Structures - Compression Station	\$958,286	R-37	\$15,227	\$973,513	100.0000%	\$0	\$973,513
38	351.400	Other Structures - UG Storage	\$1,092,719	R-38	\$13,018	\$1,105,737	100.0000%	\$0	\$1,105,737
39	352.000	Wells	\$6,753,560	R-39	-\$1,001,958	\$5,751,602	100.0000%	\$0	\$5,751,602
40	352.100	Storage Leaseholds & Rights	\$2,053,716	R-40	\$12,199	\$2,065,915	100.0000%	\$0	\$2,065,915
41	352.200	Reservoirs	\$216,611	R-41	\$2,871	\$219,482	100.0000%	\$0	\$219,482
42	352.300	Non-Recoverable Natural Gas	\$3,253,101	R-42	\$102,352	\$3,355,453	100.0000%	\$0	\$3,355,453
43	352.400	Wells - Oil & Vent Gas	\$398,553	R-43	\$37,085	\$435,638	100.0000%	\$0	\$435,638
44	353.000	Lines	\$2,598,945	R-44	\$43,465	\$2,642,410	100.0000%	\$0	\$2,642,410
45	354.000	Equipment - Compressor Station	\$2,668,518	R-45	-\$608,680	\$2,059,838	100.0000%	\$0	\$2,059,838
46	355.000	Measuring & Regulating Equipment	\$2,845,289	R-46	\$59,566	\$2,904,855	100.0000%	\$0	\$2,904,855
47	356.000	Purification Equipment	\$265,783	R-47	\$14,122	\$279,905	100.0000%	\$0	\$279,905
48	357.000	Other Equipment - UG Storage	\$56,246	R-48	\$2,941	\$59,187	100.0000%	\$0	\$59,187
49		TOTAL UNDERGROUND GAS STORAGE	\$23,933,487		-\$1,307,127	\$22,626,360		\$0	\$22,626,360
50		OTHER STORAGE							
51	360.000	Land & Land Rights - Other Storage	\$0	R-51	\$0	\$0	100.0000%	\$0	\$0
52	361.000	Structures & Improvements - Other Storage	\$343,322	R-52	\$0	\$343,322	100.0000%	\$0	\$343,322
53	362.000	Gas Holders	\$5,316,393	R-53	\$0	\$5,316,393	100.0000%	\$0	\$5,316,393
54	363.000	Compressor Equip. Other Storage	\$523,423	R-54	\$0	\$523,423	100.0000%	\$0	\$523,423
55		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
56		TRANSMISSION PLANT							

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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
57	365.200	Rights of Way - Transmission	\$0	R-57	\$0	\$0	100.0000%	\$0	\$0
58	367.000	Structures & Improvements - Trans	\$2,108,227	R-58	-\$29,073	\$2,079,154	100.0000%	\$0	\$2,079,154
59	371.000	Other Equipment - Transmission	-\$63,162	R-59	\$63,162	\$0	100.0000%	\$0	\$0
60		TOTAL TRANSMISSION PLANT	\$2,045,065		\$34,089	\$2,079,154		\$0	\$2,079,154
61		GENERAL PLANT							
62	389.000	Land - General Plant	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$1,469,896	R-63	-\$463,765	\$1,006,131	100.0000%	\$0	\$1,006,131
64	390.300	Structures - Leased - St. Charles	\$21,526	R-64	\$2,334	\$23,860	100.0000%	\$0	\$23,860
65	390.700	Structures - General Plant - MoNat	\$31,342	R-65	\$1,235	\$32,577	100.0000%	\$0	\$32,577
66	390.710	Structures - Leased - MoNat	\$79,175	R-66	\$26,862	\$106,037	100.0000%	\$0	\$106,037
67	390.810	Structures - Leased - Franklin County	\$42,735	R-67	\$26,209	\$68,944	100.0000%	\$0	\$68,944
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	-\$209,445	\$18,629,131	100.0000%	\$0	\$18,629,131
70	391.200	Mechanical Office Equipment	-\$211,788	R-70	\$22,640	-\$189,148	100.0000%	\$0	-\$189,148
71	391.300	Data Processing Software	\$10,399,755	R-71	\$711,092	\$11,110,847	100.0000%	\$0	\$11,110,847
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	-\$22,115,274	\$39,353,409	100.0000%	\$0	\$39,353,409
74	391.950	EIMS - Shared Services	\$3,027,739	R-74	\$1,976,623	\$5,004,362	100.0000%	\$0	\$5,004,362
75	392.100	Transportation Equipment - Automobiles	\$3,575,499	R-75	\$584,506	\$4,160,005	100.0000%	\$0	\$4,160,005
76	392.200	Transportation Equipment - Trucks	\$12,148,423	R-76	\$2,653,246	\$14,801,669	100.0000%	\$0	\$14,801,669
77	393.000	Stores Equipment	\$257,657	R-77	-\$3,029	\$254,628	100.0000%	\$0	\$254,628
78	394.000	Tools, Shop, & Garage Equipment	\$5,202,914	R-78	\$567,450	\$5,770,364	100.0000%	\$0	\$5,770,364
79	394.500	Equip CNG Fuel Station	\$180,947	R-79	-\$180,947	\$0	100.0000%	\$0	\$0
80	395.000	Lab Equipment	\$180,873	R-80	-\$40,946	\$139,927	100.0000%	\$0	\$139,927
81	396.000	Power Operated Equipment	\$10,707,155	R-81	\$2,529,951	\$13,237,106	100.0000%	\$0	\$13,237,106
82	396.100	Power Operated Equipment - T	\$7,364,922	R-82	\$1,084,623	\$8,449,545	100.0000%	\$0	\$8,449,545
83	397.000	Communication Equipment	\$1,321,624	R-83	\$465,478	\$1,787,102	100.0000%	\$0	\$1,787,102
84	397.200	Communication Equipment - AMRs	\$8,787,087	R-84	\$2,221,436	\$11,008,523	100.0000%	\$0	\$11,008,523
85	398.000	Miscellaneous Equipment	\$315,490	R-85	\$78,941	\$394,431	100.0000%	\$0	\$394,431
86		TOTAL GENERAL PLANT	\$142,803,983		-\$7,654,533	\$135,149,450		\$0	\$135,149,450
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	\$398,856	-\$5,664,866	100.0000%	\$0	-\$5,664,866
91		TOTAL RETIREMENT WORK IN PROGRESS	-\$6,063,722		\$398,856	-\$5,664,866		\$0	-\$5,664,866
92		TOTAL DEPRECIATION RESERVE	\$802,089,460		\$14,633,329	\$816,722,789		\$0	\$816,722,789

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-7	Structures & Improvements - Dist	375.100		\$29,513		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$29,513		\$0	
R-8	Structures & Improvements - Service Centers	375.200		-\$519,480		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$334,433		\$0	
	2A. To move Gravois old meter facility that is now vacant to non-utility plant. (Ferguson)		-\$853,913		\$0	
R-9	Structures & Improvements - Leased Property	375.210		\$11,764		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$11,764		\$0	
R-10	Structures & Improvements - Garage	375.300		-\$66,545		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$7,938		\$0	
	2A. To move Gravois old meter facility that is now vacant to non-utility plant. (Ferguson)		-\$74,483		\$0	
R-11	Structures & Improvements - MONAT	375.700		\$1,198		\$0
	1. To include reserve adjustment (Buttig)		-\$9,085		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$10,283		\$0	
R-12	Mains - Steel	376.100		\$2,535,282		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,535,282		\$0	
R-13	Mains - Cast Iron	376.200		-\$330,468		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$330,468		\$0	
R-14	Mains - Plastic	376.300		\$9,871,927		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$9,871,927		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-15	Meas. & Reg. Station - General	378.000		\$72,789		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$72,789		\$0	
R-16	Meas. & Reg. Station - City Gate	379.000		\$106,863		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$106,863		\$0	
R-17	Services - Steel	380.100		\$839,415		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$839,415		\$0	
R-18	Services - Plastic	380.200		\$16,320,000		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		\$0		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$16,320,000		\$0	
R-19	Meters	381.000		-\$7,021,910		\$0
	1A. To include accumulated reserve through		-\$3,149,309		\$0	
	2A. To remove excess meters (pre-1945). (Eubanks)		-\$7,308		\$0	
	3A. To remove remaining excess meters (post-1945). (Eubanks)		-\$3,865,293		\$0	
R-20	Smart Meters	381.100		\$444,687		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$479,022		\$0	
	2A. To remove ultrasonic meter replacements. (Eubanks/Ferguson)		-\$34,335		\$0	
R-21	Smart Meter Installations	382.100		\$91,796		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$103,095		\$0	
	2A. To remove ultrasonic meter replacements. (Eubanks/Ferguson)		-\$11,299		\$0	

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R-22	House Regulators	383.000		\$599,307		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$599,307		\$0	
R-23	Commercial & Ind. Meas. & Reg. Equip	385.000		\$344,504		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$344,504		\$0	
R-24	Other Property - Customer Premises	386.000		\$880		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$880		\$0	
R-25	Other Equipment - Dist.	387.000		\$9,845		\$0
	1. To include reserve adjustment (Buttig)		-\$80,000		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$89,845		\$0	
R-29	Structures & Improvements - Mfg Gas	305.000		-\$351,125		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$351,125		\$0	
R-30	Other Power Equipment	307.000		\$626		\$0
	1. To include reserve adjustment (Buttig)		-\$20,000		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$20,626		\$0	
R-31	Propane Equipment - Gas Operations	311.000		\$143,519		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$191,472		\$0	
	2A. To include propane cavern reserve that was retired in April 2022. (Ferguson)		\$334,991		\$0	
R-32	Propane Storage Cavern - Gas Ops	311.100		\$27,657		\$0
	1. To include reserve adjustment (Buttig)		-\$720,000		\$0	

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	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$747,657		\$0	
R-36	Rights of Way - UG Storage	350.200		\$665		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$665		\$0	
R-37	Structures - Compression Station	351.200		\$15,227		\$0
	1. To include reserve adjustment (Buttig)		-\$200,000		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$215,227		\$0	
R-38	Other Structures - UG Storage	351.400		\$13,018		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$13,018		\$0	
R-39	Wells	352.000		-\$1,001,958		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,001,958		\$0	
R-40	Storage Leaseholds & Rights	352.100		\$12,199		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$12,199		\$0	
R-41	Reservoirs	352.200		\$2,871		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,871		\$0	
R-42	Non-Recoverable Natural Gas	352.300		\$102,352		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$102,352		\$0	
R-43	Wells - Oil & Vent Gas	352.400		\$37,085		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$37,085		\$0	
R-44	Lines	353.000		\$43,465		\$0

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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
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$43,465		\$0	
R-45	Equipment - Compressor Station	354.000		-\$608,680		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$608,680		\$0	
R-46	Measuring & Regulating Equipment	355.000		\$59,566		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$59,566		\$0	
R-47	Purification Equipment	356.000		\$14,122		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$14,122		\$0	
R-48	Other Equipment - UG Storage	357.000		\$2,941		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,941		\$0	
R-58	Structures & Improvements - Trans	367.000		-\$29,073		\$0
	1. To include reserve adjustment (Buttig)		-\$200,000		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$233,971		\$0	
	2A. To adjust negative reserve. (Coffer)		-\$63,044		\$0	
R-59	Other Equipment - Transmission	371.000		\$63,162		\$0
	1. To include reserve adjustment (Buttig)		\$63,162		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$63,044		\$0	
	2A. To adjust negative reserve. (Coffer)		\$63,044		\$0	
R-63	LH Improvements 700 Market	390.200		-\$463,765		\$0
	1. To allocate leasehold improvements. (Juliette)		-\$648,692		\$0	
	1A. To adjust allocated leasehold improvements. (Ferguson)		\$184,927		\$0	

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R-64	Structures - Leased - St. Charles	390.300		\$2,334		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,334		\$0	
R-65	Structures - General Plant - MoNat	390.700		\$1,235		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,235		\$0	
R-66	Structures - Leased - MoNat	390.710		\$26,862		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$26,862		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$26,209		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$26,209		\$0	
R-68	Office Furniture & Equipment	391.000		\$1,752,805		\$0
	1. To include reserve adjustment (Buttig)		\$1,752,805		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,614,761		\$0	
	2A. To adjust negative reserve. (Coffer)		\$1,614,761		\$0	
R-69	Computers	391.100		-\$209,445		\$0
	1. To include reserve adjustment (Buttig)		-\$1,031,216		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,436,532		\$0	
	2A. To adjust negative reserve. (Coffer)		-\$1,614,761		\$0	
R-70	Mechanical Office Equipment	391.200		\$22,640		\$0
	1. To include reserve adjustment (Buttig)		\$211,788		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$189,148		\$0	
R-71	Data Processing Software	391.300		\$711,092		\$0

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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
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,255,636		\$0	
	2A. To adjust negative reserve. (Coffer)		-\$544,544		\$0	
R-72	Data Processing Systems	391.400		\$653,442		\$0
	1. To include reserve adjustment (Buttig)		\$653,442		\$0	
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$544,544		\$0	
	2A. To adjust negative reserve. (Coffer)		\$544,544		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$22,115,274		\$0
	1. To allocate enterprise software (Juliette)		-\$27,130,073		\$0	
	1A. To adjust enterprise software. (Ferguson)		\$5,014,799		\$0	
R-74	EIMS - Shared Services	391.950		\$1,976,623		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,976,623		\$0	
R-75	Transportation Equipment - Automobiles	392.100		\$584,506		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$584,506		\$0	
R-76	Transportation Equipment - Trucks	392.200		\$2,653,246		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,653,246		\$0	
R-77	Stores Equipment	393.000		-\$3,029		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$3,029		\$0	
R-78	Tools, Shop, & Garage Equipment	394.000		\$567,450		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$567,450		\$0	
R-79	Equip CNG Fuel Station	394.500		-\$180,947		\$0

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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
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$50,791		\$0	
	2A. To remove CNG investment. (Ferguson)		-\$231,738		\$0	
R-80	Lab Equipment	395.000		-\$40,946		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$40,946		\$0	
R-81	Power Operated Equipment	396.000		\$2,529,951		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,529,951		\$0	
R-82	Power Operated Equipment - T	396.100		\$1,084,623		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,084,623		\$0	
R-83	Communication Equipment	397.000		\$465,478		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$465,478		\$0	
R-84	Communication Equipment - AMRs	397.200		\$2,221,436		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,221,436		\$0	
R-85	Miscellaneous Equipment	398.000		\$78,941		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$78,941		\$0	
R-90	Retirement Work-In Progress			\$398,856		\$0
	1A. To include RWIP through May 31, 2022. (Amenthor)		\$398,856		\$0	
Total Reserve Adjustments				\$14,633,329		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$306,230,537	50.85	38.45	12.40	0.033973	\$10,403,570
3	Purchased Gas - Back Out	-\$306,230,537	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$69,331,720	50.85	11.96	38.89	0.106548	\$7,387,156
5	Vacation - Union & Non-Union	\$4,940,748	50.85	182.50	-131.65	-0.360685	-\$1,782,054
6	Pension & OPEB	\$12,531,768	50.85	91.44	-40.59	-0.111205	-\$1,393,595
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	\$5,020,920	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$2,738,878	50.85	-32.75	83.60	0.229041	\$627,315
11	Cash Vouchers	\$55,854,290	50.85	42.11	8.74	0.023945	\$1,337,431
12	TOTAL OPERATION AND MAINT. EXPENSE	\$161,979,254					\$17,304,299
13	TAXES						
14	Payroll Taxes	\$5,224,992	50.85	11.96	38.89	0.106548	\$556,712
15	Federal & States SUTA	\$31,750	50.85	75.57	-24.72	-0.067726	-\$2,150
16	Property Taxes	\$21,909,112	50.85	185.27	-134.42	-0.368274	-\$8,068,556
17	Gross Receipts Taxes	\$36,620,782	33.47	31.39	2.08	0.005699	\$208,702
18	Use Tax	\$386,429	33.47	61.29	-27.82	-0.076219	-\$29,453
19	Sales Tax	\$11,280,703	33.47	12.22	21.25	0.058219	\$656,751
20	TOTAL TAXES	\$75,453,768					-\$6,677,994
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,626,305
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$16,016,295	50.85	365.00	-314.15	-0.860685	-\$13,784,985
26	State Tax Offset	\$2,844,163	50.85	365.00	-314.15	-0.860685	-\$2,447,928
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$32,797,941	50.85	72.95	-22.10	-0.060548	-\$1,985,850
29	TOTAL OFFSET FROM RATE BASE	\$51,658,399					-\$18,218,763
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,592,458

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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%	-\$215,938,101	\$292,346,855		
Rev-11	481.000	Small General Service Revenue	\$62,869,070			Rev-11		\$62,869,070	100.0000%	-\$29,881,623	\$32,987,447		
Rev-12	481.000	Large General Service Revenue	\$84,991,970			Rev-12		\$84,991,970	100.0000%	-\$56,978,838	\$28,013,132		
Rev-13	481.000	Large Volume Service Revenue	\$4,110,712			Rev-13		\$4,110,712	100.0000%	-\$2,909,196	\$1,201,516		
Rev-14	481.000	Unmetered Gas Light Revenue	\$110,879			Rev-14		\$110,879	100.0000%	-\$66,588	\$44,291		
Rev-15	481.300	Interruptible	\$1,628,312			Rev-15		\$1,628,312	100.0000%	-\$1,628,312	\$0		
Rev-16	481.000	General LP Revenue	\$62,382			Rev-16		\$62,382	100.0000%	-\$51,614	\$10,768		
Rev-17	481.000	Vehicular Fuel	\$581,348			Rev-17		\$581,348	100.0000%	-\$581,348	\$0		
Rev-18	487.000	Late Payment Charges	\$2,966,796			Rev-18		\$2,966,796	100.0000%	\$1,356,647	\$4,323,443		
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%	-\$2,314,449	\$15,079,519		
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%	\$185,833	\$421,974		
Rev-24	493.000	Rent From Gas Property	\$12,379			Rev-24		\$12,379	100.0000%	\$8,953	\$21,332		
Rev-25	495.000	Other Gas Revenue	\$24,082,930			Rev-25		\$24,082,930	100.0000%	-\$22,954,736	\$1,128,194		
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		-\$338,443,872	\$375,580,431		
Rev-28		TOTAL OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$338,443,872	\$375,580,431		
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	-\$12,347	\$385,102	100.0000%	\$0	\$385,102	\$287,806	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	-\$597	\$22,096	100.0000%	\$0	\$22,096	\$13,922	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	-\$15,419	\$446,233	100.0000%	\$0	\$446,233	\$359,406	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	-\$2,005	\$54,012	100.0000%	\$0	\$54,012	\$46,744	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	-\$8,783	\$239,371	100.0000%	\$0	\$239,371	\$204,716	\$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	-\$13,593	\$354,465	100.0000%	\$0	\$354,465	\$316,826	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	-\$1,264	\$35,876	100.0000%	\$0	\$35,876	\$29,472	\$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	-\$253,874	\$21,863	100.0000%	\$0	\$21,863	\$90,307	-\$68,444
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	-\$82	\$97,959	100.0000%	\$0	\$97,959	\$1,921	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	-\$238	\$29,214	100.0000%	\$0	\$29,214	\$10,023	\$19,191
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	\$6,440	\$206,895	100.0000%	\$0	\$206,895	\$96,621	\$110,274
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	\$66,798	\$570,218	100.0000%	\$0	\$570,218	\$84,949	\$485,269

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	\$20,361	\$141,623	100.0000%	\$0	\$141,623	\$67,442	\$74,181
23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$5,498	\$96,872	100.0000%	\$0	\$96,872	\$71,566	\$25,306
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$50,585	\$117,330	100.0000%	\$0	\$117,330	\$67,234	\$50,096
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$5,278	\$16,736	100.0000%	\$0	\$16,736	\$6,801	\$9,935
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$60,310	\$249,936	100.0000%	\$0	\$249,936	\$125,356	\$124,580
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$18	-\$447	100.0000%	\$0	-\$447	-\$420	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$115	\$9,714	100.0000%	\$0	\$9,714	\$2,674	\$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	-\$8,683	\$82,894	100.0000%	\$0	\$82,894	\$76,069	\$6,825
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$345,054	\$3,197,873		\$0	\$3,197,873	\$1,959,435	\$1,238,438
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	-\$252	\$6,140	100.0000%	\$0	\$6,140	\$5,880	\$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	-\$3	\$667	100.0000%	\$0	\$667	\$69	\$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	-\$4,744	\$120,958	100.0000%	\$0	\$120,958	\$110,587	\$10,371
41	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-41	\$326	\$29	100.0000%	\$0	\$29	-\$268	\$297
42	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-42	-\$3,184	\$20,002	100.0000%	\$0	\$20,002	\$17,101	\$2,901
43	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-43	\$39,260	\$165,211	100.0000%	\$0	\$165,211	\$79,932	\$85,279
44		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		\$31,403	\$1,401,388		\$0	\$1,401,388	\$213,301	\$1,188,087
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$3,938,299	\$3,719,448	\$218,851	E-46	-\$153,009	\$3,785,290	100.0000%	\$0	\$3,785,290	\$3,566,439	\$218,851
47	871.000	Distribution Load Dispatching	\$508,357	\$459,789	\$48,568	E-47	-\$18,914	\$489,443	100.0000%	\$0	\$489,443	\$440,875	\$48,568
48	874.000	Main & Service Expenses	\$12,755,549	\$4,714,154	\$8,041,395	E-48	-\$113,644	\$12,641,905	100.0000%	\$0	\$12,641,905	\$4,520,224	\$8,121,681
49	875.000	Measuring & Regulating Station Expenses - General	\$985,702	\$883,943	\$101,759	E-49	-\$36,363	\$949,339	100.0000%	\$0	\$949,339	\$847,580	\$101,759
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-50	-\$140	\$3,491	100.0000%	\$0	\$3,491	\$3,277	\$214
51	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-51	-\$317	\$28,092	100.0000%	\$0	\$28,092	\$7,386	\$20,706
52	878.000	Meter & House Regulator Expenses	\$16,208,158	\$14,407,545	\$1,800,613	E-52	-\$592,693	\$15,615,465	100.0000%	\$0	\$15,615,465	\$13,814,852	\$1,800,613
53	879.000	Customer Installations Expenses	\$3,133,600	\$3,456,730	-\$323,130	E-53	-\$142,202	\$2,991,398	100.0000%	\$0	\$2,991,398	\$3,314,528	-\$323,130
54	880.000	Other Expenses - Dist. Exp.	\$1,647,546	\$962,318	\$685,228	E-54	-\$39,587	\$1,607,959	100.0000%	\$0	\$1,607,959	\$922,731	\$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	-\$58,365	\$1,778,248	100.0000%	\$0	\$1,778,248	\$1,670,376	\$107,872
57	886.000	Maint. of Structures and Improvements	\$777,390	\$73,066	\$704,324	E-57	-\$47,368	\$730,022	100.0000%	\$0	\$730,022	\$70,060	\$659,962
58	887.000	Maint. of Mains	\$10,634,783	\$7,623,816	\$3,010,967	E-58	-\$625,531	\$10,009,252	100.0000%	\$0	\$10,009,252	\$7,310,190	\$2,699,062
59	889.000	Maint. of Measuring & Regulating Eq - Gen	\$649,662	\$471,364	\$178,298	E-59	-\$6,303	\$643,359	100.0000%	\$0	\$643,359	\$451,973	\$191,386
60	890.000	Maint. of Measuring & Regulating Eq - Ind	\$266,403	\$221,602	\$44,801	E-60	-\$10,265	\$256,138	100.0000%	\$0	\$256,138	\$212,486	\$43,652
61	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$5,411	\$4,875	\$536	E-61	\$398	\$5,809	100.0000%	\$0	\$5,809	\$4,674	\$1,135
62	892.000	Maintenance of Services	\$6,226,813	\$4,860,433	\$1,366,380	E-62	-\$409,336	\$5,817,477	100.0000%	\$0	\$5,817,477	\$4,660,486	\$1,156,991
63	893.000	Maint. of Meters and House Regulators	\$673,620	\$577,336	\$96,284	E-63	-\$46,493	\$627,127	100.0000%	\$0	\$627,127	\$553,586	\$73,541
64	894.000	Maintenance of Other Equipment	\$113,545	\$76,644	\$36,901	E-64	-\$7,386	\$106,159	100.0000%	\$0	\$106,159	\$73,491	\$32,668

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
65		TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268		-\$2,307,518	\$58,085,973		\$0	\$58,085,973	\$42,445,214	\$15,640,759
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	-\$12,639	\$2,571,414	100.0000%	\$0	\$2,571,414	\$294,595	\$2,276,819
69	903.000	Customer Records & Collection Expenses	\$15,166,177	\$4,573,220	\$10,592,957	E-69	\$123,699	\$15,289,876	100.0000%	\$0	\$15,289,876	\$3,505,088	\$11,784,788
70	904.000	Uncollectible Expense	\$8,328,097	\$0	\$8,328,097	E-70	-\$3,307,177	\$5,020,920	100.0000%	\$0	\$5,020,920	\$0	\$5,020,920
71	905.000	Misc. Customer Accounts Expense	\$121,339	\$102,501	\$18,838	E-71	-\$4,216	\$117,123	100.0000%	\$0	\$117,123	\$98,285	\$18,838
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711		-\$3,200,333	\$22,999,333		\$0	\$22,999,333	\$3,897,968	\$19,101,365
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	\$1,670,351	\$4,347,251	100.0000%	\$0	\$4,347,251	\$245,008	\$4,102,243
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		\$1,655,761	\$4,407,434		\$0	\$4,407,434	\$245,008	\$4,162,426
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$894,966	\$494,534	\$400,432	E-79	-\$125,638	\$769,328	100.0000%	\$0	\$769,328	\$474,190	\$295,138
80	912.000	Demonstrating & Selling Expenses	\$1,051,013	\$358,243	\$692,770	E-80	-\$440,462	\$610,551	100.0000%	\$0	\$610,551	\$343,505	\$267,046
81	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-81	-\$946	\$415	100.0000%	\$0	\$415	\$786	-\$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		-\$567,046	\$1,380,294		\$0	\$1,380,294	\$818,481	\$561,813
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,368,088	\$18,783,643	\$5,584,445	E-85	-\$6,101,680	\$18,266,408	100.0000%	\$0	\$18,266,408	\$18,010,926	\$255,482
86	921.000	Office Supplies & Expenses	\$12,262,414	\$30,351	\$12,232,063	E-86	-\$145,894	\$12,116,520	100.0000%	\$0	\$12,116,520	\$29,102	\$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	\$11,402,590	-\$5,499,165	100.0000%	\$0	-\$5,499,165	\$0	-\$5,499,165
89	923.000	Outside Services Employed	\$10,480,676	\$0	\$10,480,676	E-89	\$100,228	\$10,580,904	100.0000%	\$0	\$10,580,904	\$0	\$10,580,904
90	924.000	Property Insurance	\$706,858	\$0	\$706,858	E-90	\$338,451	\$1,045,309	100.0000%	\$0	\$1,045,309	\$0	\$1,045,309
91	925.000	Injuries & Damages	\$6,502,117	\$0	\$6,502,117	E-91	\$535,619	\$7,037,736	100.0000%	\$0	\$7,037,736	\$0	\$7,037,736
92	926.000	Employee Pensions & Benefits	\$26,632,204	\$638,838	\$25,993,366	E-92	-\$108,220	\$26,523,984	100.0000%	\$0	\$26,523,984	\$612,558	\$25,911,426
93	928.000	Regulatory Commission Expenses	\$2,522,863	\$0	\$2,522,863	E-93	\$238,677	\$2,761,540	100.0000%	\$0	\$2,761,540	\$0	\$2,761,540
94	930.000	Misc. General Expenses	\$1,637,695	\$0	\$1,637,695	E-94	-\$48,115	\$1,589,580	100.0000%	\$0	\$1,589,580	\$0	\$1,589,580
95	931.000	Rents	\$1,626,227	\$0	\$1,626,227	E-95	\$54,642	\$1,680,869	100.0000%	\$0	\$1,680,869	\$0	\$1,680,869
96	932.000	Maint. of General Plant	\$319,812	\$229,156	\$90,656	E-96	-\$8,939	\$310,873	100.0000%	\$0	\$310,873	\$219,729	\$91,144
97		TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043		\$6,257,359	\$70,646,390		\$0	\$70,646,390	\$18,872,315	\$51,774,075
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%	\$18,035,698	\$79,556,079	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0			E-100		\$0	100.0000%	\$0	\$0		
101		TOTAL DEPRECIATION EXPENSE	\$61,520,381	\$0	\$0		\$0	\$61,520,381		\$18,035,698	\$79,556,079	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-103	-\$7,232,114	\$7,989,465	100.0000%	\$0	\$7,989,465	\$0	\$7,989,465
104	405.000	Amortization of Expense	\$0	\$0	\$0	E-104	-\$257,646	-\$257,646	100.0000%	\$0	-\$257,646	\$0	-\$257,646
105		TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579		-\$7,489,760	\$7,731,819		\$0	\$7,731,819	\$0	\$7,731,819
106		OTHER OPERATING EXPENSES											

Spire Missouri East
Case No. GR-2022-0179
Amended Test Year TME 9/30/2020 Updated Through May 31, 2021
True Up Through 9/30/2022
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
107	408.000	Property Taxes	\$16,714,154	\$0	\$16,714,154	E-107	\$8,678,477	\$25,392,631	100.0000%	\$0	\$25,392,631	\$0	\$25,392,631
108	408.000	Payroll Taxes	\$4,930,609	\$0	\$4,930,609	E-108	\$102,571	\$5,033,180	100.0000%	\$0	\$5,033,180	\$0	\$5,033,180
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
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	-\$948,523	\$96,519	100.0000%	\$0	\$96,519	\$0	\$96,519
112		Stipulation and Agreement	\$0	\$0	\$0	E-112	\$351,029	\$351,029	100.0000%	\$0	\$351,029	\$0	\$351,029
113		TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587		-\$28,437,228	\$30,873,359		\$0	\$30,873,359	\$0	\$30,873,359
114		TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155		-\$340,632,953	\$262,104,813		\$18,035,698	\$280,140,511	\$68,451,722	\$132,132,710
115		NET INCOME BEFORE TAXES	\$111,286,537					\$451,919,490		-\$356,479,570	\$95,439,920		
116		INCOME TAXES											
117	409.000	Current Income Taxes	\$122,850	See note (1)	See note (1)	E-117	See note (1)	\$122,850	100.0000%	\$11,728,248	\$11,851,098	See note (1)	See note (1)
118		TOTAL INCOME TAXES	\$122,850					\$122,850		\$11,728,248	\$11,851,098		
119		DEFERRED INCOME TAXES											
120	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,062,435	See note (1)	See note (1)	E-120	See note (1)	\$9,062,435	100.0000%	-\$11,317,355	-\$2,254,920	See note (1)	See note (1)
121	411.000	Amortization of Deferred ITC	-\$2,084,009			E-121		-\$2,084,009	100.0000%	\$1,881,465	-\$202,544		
122	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-122		\$0	100.0000%	-\$912,112	-\$912,112		
123	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-123		\$0	100.0000%	-\$6,688,356	-\$6,688,356		
124	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	\$0	\$0		
125	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-125		\$0	100.0000%	-\$1,349,460	-\$1,349,460		
126		TOTAL DEFERRED INCOME TAXES	\$6,978,426					\$6,978,426		-\$18,385,818	-\$11,407,392		
127		NET OPERATING INCOME	\$104,185,261					\$444,818,214		-\$349,822,000	\$94,996,214		

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

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Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$215,938,101	-\$215,938,101
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$24,846,923	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$980,254	
	2A. To adjust weather, days & rate. (Harris)		\$0	\$0		\$0	\$5,917,714	
	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	
	7A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$4,353,410	
	8A. To annualize for rate change effective 12/23/21. (Harris)		\$0	\$0		\$0	\$5,903,857	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$29,881,623	-\$29,881,623
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$4,154,542	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$118,153	
	2A. To adjust weather, days & rate. (Harris)		\$0	\$0		\$0	\$899,052	
	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	
	6A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$2,000,773	
	7A. To annualize for rate change effective 12/23/21. (Harris)		\$0	\$0		\$0	\$902,261	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$56,978,838	-\$56,978,838
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$5,917,779	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$83,225	
	2A. To adjust weather, days & rate. (Harris)		\$0	\$0		\$0	\$743,455	
	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	
	7A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$872,515	
	8A. To adjust for rateswitching. (Harris)		\$0	\$0		\$0	\$468,479	
	9A. To annualize for rate change effective 12/23/21. (Harris)		\$0	\$0		\$0	\$719,579	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$2,909,196	-\$2,909,196

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	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	
	3A. To adjust for rateswitching. (Harris)		\$0	\$0		\$0	-\$132,964	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$545	
	4A. To adjust weather, days & rate. (Harris)		\$0	\$0		\$0	\$1,491	
	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	
	9A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$283,712	
	10A. To annualize for rate change effective 12/23/21. (Harris)		\$0	\$0		\$0	\$43,752	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$66,588	-\$66,588
	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	
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	\$3	
	5A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$103	
	6A. To annualize for rate change effective 12/23/21. (Harris)		\$0	\$0		\$0	\$1,632	
Rev-15	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,628,312	-\$1,628,312
	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	
	4A. To adjust for rateswitching. (Harris)		\$0	\$0		\$0	-\$387,497	
	5. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	6. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	7. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
	9A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$157,343	
Rev-16	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$51,614	-\$51,614

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	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	
	4A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$1,959	
	5A. To annualize for rate change effective 12/23/21. (Harris)		\$0	\$0		\$0	\$310	
Rev-17	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$581,348	-\$581,348
	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	
	3A. To adjust for rateswitching. (Harris)		\$0	\$0		\$0	-\$14,826	
	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	
	7A. To adjust revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$9,920	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$1,356,647	\$1,356,647
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$1,960,772	
	1A. To normalize late payment fees. (Ferguson)		\$0	\$0		\$0	-\$604,125	
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	-\$2,314,449	-\$2,314,449
	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	
	6. Update period usage (Roling)		\$0	\$0		\$0	\$23,295	
	7. Customer annualization (Roling)		\$0	\$0		\$0	-\$13,984	
	8A. To adjust for rateswitching. (Harris)		\$0	\$0		\$0	\$179,707	
Rev-22	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$6,687,911	-\$6,687,911

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	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-23	Incidental Gasoline and Oil Sales	492.000	\$0	\$0	\$0	\$0	\$185,833	\$185,833
	1A. To normalize incidental gasoline and oil revenue. (Ferguson)		\$0	\$0		\$0	\$185,833	
Rev-24	Rent From Gas Property	493.000	\$0	\$0	\$0	\$0	\$8,953	\$8,953
	1A. To normalize rents from gas properties. (Ferguson)		\$0	\$0		\$0	\$8,953	
Rev-25	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$22,954,736	-\$22,954,736
	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	
	3A. To normalize miscellaneous revenue. (Ferguson)		\$0	\$0		\$0	\$328,194	
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	-\$12,347	\$0	-\$12,347	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,955	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$20,302	\$0		\$0	\$0	
E-9	Maps and Records	815.000	-\$597	\$0	-\$597	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$385	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$982	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	-\$15,419	\$0	-\$15,419	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,934	\$0		\$0	\$0	

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	1A. To annualize payroll. (Dhority)		-\$25,353	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	-\$2,005	\$0	-\$2,005	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,292	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$3,297	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$8,783	\$0	-\$8,783	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$5,658	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$14,441	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$13,593	\$0	-\$13,593	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$8,757	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$22,350	\$0		\$0	\$0	
E-15	Purification Expenses	821.000	-\$1,264	\$0	-\$1,264	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$815	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$2,079	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$3,874	-\$250,000	-\$253,874	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,496	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$6,370	\$0		\$0	\$0	
	2A. To remove expense associated with CNG operations. (Ferguson)		\$0	-\$250,000		\$0	\$0	
E-18	Storage Well Royalties	825.000	-\$82	\$0	-\$82	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$53	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$135	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$430	\$192	-\$238	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$277	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$707	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$192		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$4,145	\$10,585	\$6,440	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,671	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$6,816	\$0		\$0	\$0	

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	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$10,585		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$3,645	\$70,443	\$66,798	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,348	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$5,993	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$70,443		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$2,894	\$23,255	\$20,361	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,864	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$4,758	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$23,255		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$3,070	-\$2,428	-\$5,498	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,978	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$5,048	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$2,428		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	-\$2,885	-\$47,700	-\$50,585	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,858	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$4,743	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$47,700		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$292	-\$4,986	-\$5,278	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$188	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$480	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$4,986		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$5,378	-\$54,932	-\$60,310	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,465	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$8,843	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$54,932		\$0	\$0	

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E-27	Operation Supervision & Engineering	840.000	\$18	\$0	\$18	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		-\$12	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		\$30	\$0		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	-\$115	\$0	-\$115	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$74	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$189	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$3,263	-\$5,420	-\$8,683	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,103	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$5,366	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$5,420		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	-\$252	\$0	-\$252	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$163	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$415	\$0		\$0	\$0	
E-38	Fuel for Liquefied Petroleum Gas Process	723.000	-\$3	\$0	-\$3	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$5	\$0		\$0	\$0	
E-40	Misc. Production Expenses	735.000	-\$4,744	\$0	-\$4,744	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,057	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$7,801	\$0		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	\$12	\$314	\$326	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		-\$7	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		\$19	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$314		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	-\$733	-\$2,451	-\$3,184	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$473	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$1,206	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$2,451		\$0	\$0	

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E-43	Maint. of Production Equipment	742.000	-\$3,430	\$42,690	\$39,260	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,209	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$5,639	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$42,690		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	-\$153,009	\$0	-\$153,009	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$98,575	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$251,584	\$0		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	-\$18,914	\$0	-\$18,914	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$12,186	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$31,100	\$0		\$0	\$0	
E-48	Main & Service Expenses	874.000	-\$193,930	\$80,286	-\$113,644	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$124,937	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$318,867	\$0		\$0	\$0	
	2. To adjust line locate expense for refunds (Nieto) - East Only		\$0	\$606,015		\$0	\$0	
	3. To include a normalized level of hydro-static testing expense (Juliette) - East Only		\$0	-\$525,729		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	-\$36,363	\$0	-\$36,363	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$23,427	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$59,790	\$0		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	-\$140	\$0	-\$140	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$91	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$231	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$317	\$0	-\$317	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$204	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$521	\$0		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	-\$592,693	\$0	-\$592,693	\$0	\$0	\$0

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	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$381,837	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$974,530	\$0		\$0	\$0	
E-53	Customer Installations Expenses	879.000	-\$142,202	\$0	-\$142,202	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$91,612	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$233,814	\$0		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	-\$39,587	\$0	-\$39,587	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,504	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$65,091	\$0		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	-\$71,664	\$13,299	-\$58,365	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$46,168	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$117,832	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$13,299		\$0	\$0	
E-57	Maint. of Structures and Improvements	886.000	-\$3,006	-\$44,362	-\$47,368	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,936	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$4,942	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$44,362		\$0	\$0	
E-58	Maint. of Mains	887.000	-\$313,626	-\$311,905	-\$625,531	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$202,051	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$515,677	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$311,905		\$0	\$0	
E-59	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$19,391	\$13,088	-\$6,303	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$12,492	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$31,883	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$13,088		\$0	\$0	
E-60	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$9,116	-\$1,149	-\$10,265	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$5,873	\$0		\$0	\$0	

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	1A. To annualize payroll. (Dhority)		-\$14,989	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$1,149		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$201	\$599	\$398	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$129	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$330	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$599		\$0	\$0	
E-62	Maintenance of Services	892.000	-\$199,947	-\$209,389	-\$409,336	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$128,814	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$328,761	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$209,389		\$0	\$0	
E-63	Maint. of Meters and House Regulators	893.000	-\$23,750	-\$22,743	-\$46,493	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,301	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$39,051	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$22,743		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	-\$3,153	-\$4,233	-\$7,386	\$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	
	2A. To annualize payroll. (Dhority)		-\$5,184	\$0		\$0	\$0	
	3A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$4,098		\$0	\$0	
E-68	Meter Reading Expenses	902.000	-\$12,639	\$0	-\$12,639	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$8,142	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$20,781	\$0		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$1,068,132	\$1,191,831	\$123,699	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$662,949		\$0	\$0	
	1A. To annualize customer convenience fees. (Dhority)		\$0	\$317,674		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$121,202	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$309,334	\$0		\$0	\$0	

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	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$547,876		\$0	\$0	
	3A. To normalize disconnect and reconnect fees. (Ferguson)		\$0	\$759,084		\$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	-\$3,307,177	-\$3,307,177	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	-\$1,950,113		\$0	\$0	
	1A. To annualize uncollectibles. (Ferguson)		\$0	-\$1,357,064		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	-\$4,216	\$0	-\$4,216	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,717	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$6,933	\$0		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	-\$10,511	\$1,680,862	\$1,670,351	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$858,299		\$0	\$0	
	1A. To adjust energy efficiency program amortization. (Ferguson)		\$0	\$318,017		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$23,679		\$0	\$0	
	2A. To adjust amortization for the Red Tag program. (Ferguson)		\$0	-\$34,259		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$6,772	\$0		\$0	\$0	
	3A. To annualize payroll. (Dhority)		-\$17,283	\$0		\$0	\$0	
	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	
	5A. To adjust amortization for the low income energy program. (Ferguson)		\$0	\$386,719		\$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	-\$20,344	-\$105,294	-\$125,638	\$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	
	2A. To annualize payroll. (Dhority)		-\$33,450	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	

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E-80	Demonstrating & Selling Expenses	912.000	-\$14,738	-\$425,724	-\$440,462	\$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	
	5A. To annualize payroll. (Dhority)		-\$24,232	\$0		\$0	\$0	
E-81	Advertising Expenses	913.000	-\$33	-\$913	-\$946	\$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	
	2A. To annualize payroll. (Dhority)		-\$55	\$0		\$0	\$0	
E-85	Admin. & General Salaries	920.000	-\$772,717	-\$5,328,963	-\$6,101,680	\$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	
	3A. To annualize payroll. (Dhority)		-\$1,270,531	\$0		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	-\$1,249	-\$144,645	-\$145,894	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	-\$67,926		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,100		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$26,697		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$300		\$0	\$0	
	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$804	\$0		\$0	\$0	
	6A. To annualize payroll. (Dhority)		-\$2,053	\$0		\$0	\$0	
E-88	Admin. Expenses Transferred - Credit	922.000	\$0	\$11,402,590	\$11,402,590	\$0	\$0	\$0
	1A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$11,402,590		\$0	\$0	
E-89	Outside Services Employed	923.000	\$0	\$100,228	\$100,228	\$0	\$0	\$0

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	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	\$0		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$406,389		\$0	\$0	
	3A. To include amortization of remaining transition costs. (Ferguson)		\$0	-\$315,054		\$0	\$0	
	4. To remove test year transition costs amortization (Majors)		\$0	\$0		\$0	\$0	
	5A. To include external audit overhead study fees over a 3 year period. (Dhority)		\$0	\$31,333		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$338,451	\$338,451	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$200,416		\$0	\$0	
	1A. To annualize insurance expense. (Amenthor)		\$0	\$138,035		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	\$535,619	\$535,619	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$410,823		\$0	\$0	
	1A. To remove certain litigation and settlement costs. (Amenthor)		\$0	-\$36,849		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$382,925		\$0	\$0	
	2A. To annualize insurance expense. (Amenthor)		\$0	\$1,117,351		\$0	\$0	
	3A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	-\$1,338,631		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	-\$26,280	-\$81,940	-\$108,220	\$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	
	3A. To adjust the company portion of 401K expense. (Dhority)		\$0	\$111,366		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$16,931	\$0		\$0	\$0	
	4A. To annualize payroll. (Dhority)		-\$43,211	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$25,847		\$0	\$0	
	5A. To annualize employee benefit expense. (Dhority)		\$0	-\$40,120		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$6,222,323		\$0	\$0	
	6A. To adjust Pre-2021 Pension expense and tracker. (Dhority)		\$0	-\$1,637,990		\$0	\$0	

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	6AA. To adjust Post-2021 Pension Tracker. (Dhority)		\$0	-\$168,056		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	7A. To adjust OPEB expense and tracker. (Dhority)		\$0	-\$406,906		\$0	\$0	
	8. To normalize SERP expense (Giacone)		\$0	\$0		\$0	\$0	
	8A. To normalize SERP. (Dhority)		\$0	-\$94,536		\$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	
	10A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$3,215,075		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	\$238,677	\$238,677	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$226,226		\$0	\$0	
	1A. To annualize PSC assessment. (Amenthor)		\$0	\$618,451		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$127,307		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$170,341		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,869		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$86,355		\$0	\$0	
	5A. To remove rate case expense normalization for Case No. GR-2021-0108. (Dhority)		\$0	-\$86,355		\$0	\$0	
	5AA. To include a 3 year normalized level of rate case expense. (Dhority)		\$0	\$131,963		\$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	
	7A. To remove rate case expense normalization for Case No. GR-2021-0108. (Dhority)		\$0	-\$104,657		\$0	\$0	
	7AA. To include a 3 year normalized level of customer notice expense. (Dhority)		\$0	\$8,681		\$0	\$0	
E-94	Misc. General Expenses	930.000	\$0	-\$48,115	-\$48,115	\$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	
	4A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$198,543		\$0	\$0	
E-95	Rents	931.000	\$0	\$54,642	\$54,642	\$0	\$0	\$0

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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 annualize rents and leases (Nieto)		\$0	\$19,763		\$0	\$0	
	1A. To annualize lease expense. (Amenthor)		\$0	\$34,879		\$0	\$0	
E-96	Maint. of General Plant	932.000	-\$9,427	\$488	-\$8,939	\$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	
	2A. To annualize payroll. (Dhority)		-\$15,500	\$0		\$0	\$0	
	3A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$636		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$18,035,698	\$18,035,698
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$22,134,651	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$4,346,465	
	2A. To adjust depreciation expense for vehicles and equipment used in construction activities. (Amenthor)		\$0	\$0		\$0	\$247,512	
E-103	Amortization of Net Cost of Removal	404.000	\$0	-\$7,232,114	-\$7,232,114	\$0	\$0	\$0
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	1A. To adjust amortization for the St. Peters Lateral. (Ferguson)		\$0	-\$79,364		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	2A. To adjust amortization on non-depreciated accounts. (Ferguson)		\$0	-\$354,333		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	\$0		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	-\$257,646	-\$257,646	\$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	
	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	
	5A. To amortize Forest Park regulatory liability. (Ferguson)		\$0	-\$381,637		\$0	\$0	
	6A. To include amortization of deferred overhead. (Young)		\$0	\$424,034		\$0	\$0	

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E-107	Property Taxes	408.000	\$0	\$8,678,477	\$8,678,477	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,697,368		\$0	\$0	
	1A. To annualize Missouri property taxes. (Lyons)		\$0	-\$502,409		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$1,163,620		\$0	\$0	
	2A. To annualize amortization of the Missouri property tax regulatory liability. (Lyons)		\$0	\$2,319,898		\$0	\$0	
E-108	Payroll Taxes	408.000	\$0	\$102,571	\$102,571	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$700,990		\$0	\$0	
	1A. To annualize payroll taxes. (Dhority)		\$0	-\$374,858		\$0	\$0	
	2A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	-\$223,561		\$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	-\$948,523	-\$948,523	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$852,272		\$0	\$0	
	1A. To include interest on customer deposits. (Amenthor)		\$0	-\$6,009		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$81,019		\$0	\$0	
	2A. To adjust Energy Wise financing interest income from GR-2021-0108. (Amenthor)		\$0	\$9,806		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$22,322		\$0	\$0	
	3A. To adjust Insulation financing interest income netted with interest income from GR-2021-0108. (Amenthor)		\$0	\$3,293		\$0	\$0	
E-112	Stipulation and Agreement		\$0	\$351,029	\$351,029	\$0	\$0	\$0
	1. To adjust for the Stipulation and Agreement submitted 7/30/21 and approved by Commission on 9/15/21		\$0	\$351,029		\$0	\$0	
E-117	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$11,728,248	\$11,728,248
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$11,728,248	
E-120	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$11,317,355	-\$11,317,355
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$11,317,355	
E-121	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$1,881,465	\$1,881,465
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,881,465	

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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-122	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$912,112	-\$912,112
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$912,112	
E-123	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$6,688,356	-\$6,688,356
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,688,356	
E-125	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$1,349,460	-\$1,349,460
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$1,349,460	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$338,443,872	-\$338,443,872
Total Operating & Maint. Expense			-\$3,854,508	-\$336,778,445	-\$340,632,953	\$0	\$11,378,128	\$11,378,128

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.77% Return	E 6.90% Return	F 7.03% Return
1	TOTAL NET INCOME BEFORE TAXES		\$95,439,920	\$121,958,549	\$124,841,441	\$127,746,682
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$79,556,079	\$79,556,079	\$79,556,079	\$79,556,079
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		\$476,402	\$476,402	\$476,402	\$476,402
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$82,043,447	\$82,043,447	\$82,043,447	\$82,043,447
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9270%	\$32,797,941	\$32,797,941	\$32,797,941	\$32,797,941
10	Tax Straight-Line Depreciation		\$79,556,079	\$79,556,079	\$79,556,079	\$79,556,079
11	Excess Tax Depreciation		-\$9,458,555	-\$9,458,555	-\$9,458,555	-\$9,458,555
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		\$21,071,051	\$21,071,051	\$21,071,051	\$21,071,051
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$127,772,654	\$127,772,654	\$127,772,654	\$127,772,654
16	NET TAXABLE INCOME		\$49,710,713	\$76,229,342	\$79,112,234	\$82,017,475
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$49,710,713	\$76,229,342	\$79,112,234	\$82,017,475
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,787,150	\$2,740,521	\$2,844,163	\$2,948,610
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$47,923,563	\$73,488,821	\$76,268,071	\$79,068,865
22	Federal Income Tax at the Rate of	21.000%	\$10,063,948	\$15,432,652	\$16,016,295	\$16,604,462
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$10,063,948	\$15,432,652	\$16,016,295	\$16,604,462
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$49,710,713	\$76,229,342	\$79,112,234	\$82,017,475
27	Deduct Federal Income Tax at the Rate of	50.000%	\$5,031,974	\$7,716,326	\$8,008,148	\$8,302,231
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$44,678,739	\$68,513,016	\$71,104,086	\$73,715,244
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$1,787,150	\$2,740,521	\$2,844,163	\$2,948,610
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$49,710,713	\$76,229,342	\$79,112,234	\$82,017,475
34	Deduct Federal Income Tax - City Inc. Tax		\$10,063,948	\$15,432,652	\$16,016,295	\$16,604,462
35	Deduct Missouri Income Tax - City Inc. Tax		\$1,787,150	\$2,740,521	\$2,844,163	\$2,948,610
36	City Taxable Income		\$37,859,615	\$58,056,169	\$60,251,776	\$62,464,403
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		\$10,063,948	\$15,432,652	\$16,016,295	\$16,604,462
41	State Income Tax		\$1,787,150	\$2,740,521	\$2,844,163	\$2,948,610
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$11,851,098	\$18,173,173	\$18,860,458	\$19,553,072
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$2,254,920	-\$2,254,920	-\$2,254,920	-\$2,254,920
46	Amortization of Deferred ITC		-\$202,544	-\$202,544	-\$202,544	-\$202,544
47	Amortization of Protected Excess ADIT (TCJA)		-\$912,112	-\$912,112	-\$912,112	-\$912,112
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,688,356	-\$6,688,356	-\$6,688,356	-\$6,688,356
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$1,349,460	-\$1,349,460	-\$1,349,460	-\$1,349,460
51	TOTAL DEFERRED INCOME TAXES		-\$11,407,392	-\$11,407,392	-\$11,407,392	-\$11,407,392
52	TOTAL INCOME TAX		\$443,706	\$6,765,781	\$7,453,066	\$8,145,680

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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 9.33%	F Weighted Cost of Capital 9.58%	G Weighted Cost of Capital 9.83%
1	Common Stock	\$1,765,000,000	51.88%		4.841%	4.970%	5.100%
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	\$1,637,000,000	48.12%	4.01%	1.927%	1.927%	1.927%
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	\$3,402,000,000	100.00%		6.768%	6.897%	7.027%
8	PreTax Cost of Capital				8.283%	8.453%	8.623%