

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2022-0179
Date Prepared: 8/31/2022



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
Direct Filing - August 31, 2022
Amended Test Year TME 9/30/2020
Updated through May 31, 2021
Update Period Ended 5/31/2022
True-Up Period Ended 9/30/2022

CASE NO. GR-2022-0179

Jefferson City, MO

August 2022

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Revenue Requirement

Line Number	A Description	B 6.77% Return	C 6.90% Return	D 7.03% Return
1	Net Orig Cost Rate Base	\$1,475,171,312	\$1,475,171,312	\$1,475,171,312
2	Rate of Return	6.77%	6.90%	7.03%
3	Net Operating Income Requirement	\$99,839,594	\$101,742,565	\$103,660,288
4	Net Income Available	\$80,831,559	\$80,831,559	\$80,831,559
5	Additional Net Income Required	\$19,008,035	\$20,911,006	\$22,828,729
6	Income Tax Requirement			
7	Required Current Income Tax	\$23,709,053	\$24,304,735	\$24,905,036
8	Current Income Tax Available	\$17,759,018	\$17,759,018	\$17,759,018
9	Additional Current Tax Required	\$5,950,035	\$6,545,717	\$7,146,018
10	Revenue Requirement	\$24,958,070	\$27,456,723	\$29,974,747
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	Gross Revenue Requirement	\$24,958,070	\$27,456,723	\$29,974,747

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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		\$2,092,491,815
2	Less Accumulated Depreciation Reserve		\$592,233,000
3	Net Plant In Service		<u>\$1,500,258,815</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$100,087
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$74,573,357
8	Materials & Supplies		\$10,018,045
9	Prepayments		\$4,737,162
10	Insulation Financing/Energy Wise		\$3,078,831
11	Energy Efficiency Program		\$22,138,668
12	Low Income Energy Affordability		\$1,784,906
13	Transition Costs		\$215,289
14	Deferred Overhead Asset		\$1,895,284
15	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$118,541,629</u>
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	86.8877%	\$17,933,250
18	State Tax Offset	86.8877%	\$3,184,575
19	City Tax Offset	-2.7014%	\$0
20	Interest Expense Offset	6.8740%	\$1,954,041
21	Contributions in Aid of Construction		\$0
22	Customer Deposits		\$3,478,703
23	Customer Advances for Construction		\$3,043,884
24	Pension Liability - Pre-GR-2021-0108		\$6,069,866
25	Pension Liability - Post-GR-2021-0108		\$300,659
26	OPEB Liability		\$1,142,390
27	Accumulated Deferred Income Taxes		\$81,759,776
28	GM-2013-0254 Stipulation and Agreement Rate-Base Offset		\$14,790,795
29	Excess ADIT - Protected - TCJA		\$3,288,029
30	Excess ADIT - Unprotected - TCJA		\$1,940,753
31	Excess ADIT - Protected - MO		\$0
32	Excess ADIT - Unprotected - MO		\$4,742,411
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$143,629,132</u>
34	Total Rate Base		<u><u>\$1,475,171,312</u></u>

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property-MGE	\$773,929	P-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$803,352		-\$773,929	\$29,423		\$0	\$29,423
6		DISTRIBUTION PLANT							
7	374.000	Land - Distribution Plant	\$476,088	P-7	\$227,038	\$703,126	100.0000%	\$0	\$703,126
8	374.200	Land Rights - Distribution Plant	\$4,172,764	P-8	\$14,413	\$4,187,177	100.0000%	\$0	\$4,187,177
9	375.100	Structures & Improvements - Dist	\$16,388,754	P-9	\$0	\$16,388,754	100.0000%	\$0	\$16,388,754
10	375.210	Structures & Improvements - Leased Property	\$9,724	P-10	-\$9,724	\$0	100.0000%	\$0	\$0
11	376.100	Mains - Steel	\$276,544,514	P-11	\$22,021,550	\$298,566,064	100.0000%	\$0	\$298,566,064
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,477,083	P-13	-\$71,773	\$36,405,310	100.0000%	\$0	\$36,405,310
14	376.300	Mains - Plastic	\$668,606,941	P-14	\$89,919,542	\$758,526,483	100.0000%	\$0	\$758,526,483
15	378.000	Meas. & Reg. Station - General	\$15,364,357	P-15	\$869,093	\$16,233,450	100.0000%	\$0	\$16,233,450
16	379.000	Meas. & Reg. Station - City Gate	\$6,358,461	P-16	\$95,971	\$6,454,432	100.0000%	\$0	\$6,454,432
17	380.100	Services - Steel	\$7,638,058	P-17	\$239,028	\$7,877,086	100.0000%	\$0	\$7,877,086
18	380.200	Services - Plastic	\$505,959,035	P-18	\$21,611,288	\$527,570,323	100.0000%	\$0	\$527,570,323
19	381.000	Meters	\$44,711,016	P-19	\$243,697	\$44,954,713	100.0000%	\$0	\$44,954,713
20	381.100	Smart Meters	\$9,813,750	P-20	\$12,965,144	\$22,778,894	100.0000%	\$0	\$22,778,894
21	382.000	Meter Installation	\$103,879,164	P-21	\$3,063,333	\$106,942,497	100.0000%	\$0	\$106,942,497
22	382.100	Smart Meter Installation	\$3,428,415	P-22	\$5,219,412	\$8,647,827	100.0000%	\$0	\$8,647,827
23	383.000	House Regulators	\$18,520,439	P-23	\$701,723	\$19,222,162	100.0000%	\$0	\$19,222,162
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	-\$2,954	\$2,829,854	100.0000%	\$0	\$2,829,854
25	387.000	Other Equipment - Dist.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$1,733,886,354		\$157,106,781	\$1,890,993,135		\$0	\$1,890,993,135
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$0	\$878,378
32	390.200	LH Improvements 700 Market	\$0	P-32	\$1,547,826	\$1,547,826	100.0000%	\$0	\$1,547,826
33	391.000	Office Furniture & Equipment	\$2,201,111	P-33	\$590,645	\$2,791,756	100.0000%	\$0	\$2,791,756
34	391.100	Data Processing Systems	\$5,926,412	P-34	-\$2,873,344	\$3,053,068	100.0000%	\$0	\$3,053,068
35	391.200	Mechanical Office Equipment	\$0	P-35	\$108,028	\$108,028	100.0000%	\$0	\$108,028
36	391.300	Data Processing Software	\$0	P-36	\$2,201,929	\$2,201,929	100.0000%	\$0	\$2,201,929
37	391.400	Data Processing Equipment	\$0	P-37	\$212,353	\$212,353	100.0000%	\$0	\$212,353
38	391.500	Enterprise Software - EIMS	\$0	P-38	\$59,590,944	\$59,590,944	100.0000%	\$0	\$59,590,944
39	391.950	Enterprise Software SS Alloc	\$14,015,881	P-39	\$10,132,100	\$24,147,981	100.0000%	\$0	\$24,147,981
40	392.000	Transportation Eq - Trailer	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	392.100	Transportation Eq - Automobiles	\$5,232,999	P-41	-\$2,276,952	\$2,956,047	100.0000%	\$0	\$2,956,047
42	392.110	Transportation Misc-Sm MGE	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	392.200	Transportation Eq - Trucks	\$25,322,323	P-43	\$2,849,396	\$28,171,719	100.0000%	\$0	\$28,171,719
44	393.000	Stores Equipment	\$664,474	P-44	\$0	\$664,474	100.0000%	\$0	\$664,474
45	394.000	Tools, Shop, & Garage Equipment	\$12,090,999	P-45	-\$89,796	\$12,001,203	100.0000%	\$0	\$12,001,203
46	395.000	Lab Equipment	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	396.000	Power Operated Equipment	\$12,872,033	P-47	\$936,302	\$13,808,335	100.0000%	\$0	\$13,808,335
48	397.000	Communication Equipment	\$6,187,530	P-48	\$6,372	\$6,193,902	100.0000%	\$0	\$6,193,902
49	397.010	Communication Equipment-Software	\$0	P-49	\$0	\$0	100.0000%	\$0	\$0
50	397.100	Communication Equipment-MGE ERT	\$41,090,402	P-50	-\$887,368	\$40,203,034	100.0000%	\$0	\$40,203,034
51	398.000	Miscellaneous Equipment	\$1,840,115	P-51	\$40,100	\$1,880,215	100.0000%	\$0	\$1,880,215
52		TOTAL GENERAL PLANT	\$129,380,722		\$72,088,535	\$201,469,257		\$0	\$201,469,257
53		GENERAL PLANT - ALLOCATED							
54		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
55		RETIREMENT WORK IN PROGRESS							
56		Retirement Work-In Progress	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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
57		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
58		TOTAL PLANT IN SERVICE	<u>\$1,864,070,428</u>		<u>\$228,421,387</u>	<u>\$2,092,491,815</u>		<u>\$0</u>	<u>\$2,092,491,815</u>

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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
P-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement.		-\$773,929		\$0	
P-7	Land - Distribution Plant	374.000		\$227,038		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$227,038		\$0	
P-8	Land Rights - Distribution Plant	374.200		\$14,413		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$14,413		\$0	
P-10	Structures & Improvements - Leased Property	375.210		-\$9,724		\$0
	1A. To adjust leasehold improvements - Lanthrop. (Ferguson)		-\$9,724		\$0	
P-11	Mains - Steel	376.100		\$22,021,550		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$22,021,550		\$0	
P-13	Mains - Cast Iron	376.200		-\$71,773		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$71,773		\$0	
P-14	Mains - Plastic	376.300		\$89,919,542		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$89,919,542		\$0	
P-15	Meas. & Reg. Station - General	378.000		\$869,093		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$869,093		\$0	
P-16	Meas. & Reg. Station - City Gate	379.000		\$95,971		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$95,971		\$0	

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Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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-17	Services - Steel	380.100		\$239,028		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$239,028		\$0	
P-18	Services - Plastic	380.200		\$21,611,288		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
	2A. To include plant in service through May 31, 2022. (Amenthor)		\$22,871,629		\$0	
P-19	Meters	381.000		\$243,697		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$243,697		\$0	
P-20	Smart Meters	381.100		\$12,965,144		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$2,551,575		\$0	
	1A. To remove ultrasonic meters (Eubanks/Ferguson)		-\$1,051,228		\$0	
	2A. To include plant in service through May 31, 2022. (Amenthor)		\$16,567,947		\$0	
P-21	Meter Installation	382.000		\$3,063,333		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$3,063,333		\$0	
P-22	Smart Meter Installation	382.100		\$5,219,412		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$891,388		\$0	
	1A. To remove ultrasonic meters (Eubanks/Ferguson)		-\$509,910		\$0	
	2A. To include plant in service through May 31, 2022. (Amenthor)		\$6,620,710		\$0	

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Case No. GR-2022-0179
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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-23	House Regulators	383.000		\$701,723		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$701,723		\$0	
P-24	Commercial & Ind. Meas. & Reg. Equip	385.000		-\$2,954		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$2,954		\$0	
P-32	LH Improvements 700 Market	390.200		\$1,547,826		\$0
	1. To allocate leasehold improvements (Juliette)		\$1,499,326		\$0	
	1A. To adjust allocated leasehold improvements. (Ferguson)		\$48,500		\$0	
P-33	Office Furniture & Equipment	391.000		\$590,645		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$590,645		\$0	
P-34	Data Processing Systems	391.100		-\$2,873,344		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$2,873,344		\$0	
P-35	Mechanical Office Equipment	391.200		\$108,028		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$108,028		\$0	
P-36	Data Processing Software	391.300		\$2,201,929		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$2,201,929		\$0	
P-37	Data Processing Equipment	391.400		\$212,353		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$212,353		\$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-38	Enterprise Software - EIMS	391.500		\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		\$59,590,944		\$0	
P-39	Enterprise Software SS Alloc	391.950		\$10,132,100		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$10,132,100		\$0	
P-41	Transportation Eq - Automobiles	392.100		-\$2,276,952		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$2,276,952		\$0	
P-43	Transportation Eq - Trucks	392.200		\$2,849,396		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$2,849,396		\$0	
P-45	Tools, Shop, & Garage Equipment	394.000		-\$89,796		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$525,405		\$0	
	2A. To remove CNG investment. (Ferguson)		-\$615,201		\$0	
P-47	Power Operated Equipment	396.000		\$936,302		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$936,302		\$0	
P-48	Communication Equipment	397.000		\$6,372		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$6,372		\$0	
P-50	Communication Equipment-MGE ERT	397.100		-\$887,368		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$887,368		\$0	
P-51	Miscellaneous Equipment	398.000		\$40,100		\$0

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Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$40,100		\$0	
Total Plant Adjustments				<u>\$228,421,387</u>		<u>\$0</u>

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$29,423		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Distribution Plant	\$703,126	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Distribution Plant	\$4,187,177	1.33%	\$55,689	75	0.00%
9	375.100	Structures & Improvements - Dist	\$16,388,754	2.40%	\$393,330	50	-20.00%
10	375.210	Structures & Improvements - Leased Property	\$0	0.00%	\$0	0	0.00%
11	376.100	Mains - Steel	\$298,566,064	2.00%	\$5,971,321	80	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	2.00%	\$254,100	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,405,310	12.35%	\$4,496,056	80	-150.00%
14	376.300	Mains - Plastic	\$758,526,483	1.87%	\$14,184,445	75	-40.00%
15	378.000	Meas. & Reg. Station - General	\$16,233,450	3.11%	\$504,860	45	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$6,454,432	2.66%	\$171,688	45	-20.00%
17	380.100	Services - Steel	\$7,877,086	4.50%	\$354,469	46	-110.00%
18	380.200	Services - Plastic	\$527,570,323	3.96%	\$20,891,785	43	-70.00%
19	381.000	Meters	\$44,954,713	2.77%	\$1,245,246	35	3.00%
20	381.100	Smart Meters	\$22,778,894	5.00%	\$1,138,945	20	0.00%
21	382.000	Meter Installation	\$106,942,497	1.91%	\$2,042,602	55	-5.00%
22	382.100	Smart Meter Installation	\$8,647,827	5.00%	\$432,391	20	0.00%
23	383.000	House Regulators	\$19,222,162	2.00%	\$384,443	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,829,854	2.44%	\$69,048	45	-10.00%
25	387.000	Other Equipment - Dist.	\$0	2.20%	\$0	50	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,890,993,135		\$52,590,418		
27		PRODUCTION PLANT					
28		TOTAL PRODUCTION PLANT	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,547,826	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$2,791,756	4.71%	\$131,492	20	0.00%
34	391.100	Data Processing Systems	\$3,053,068	0.00%	\$0	0	0.00%
35	391.200	Mechanical Office Equipment	\$108,028	0.00%	\$0	0	0.00%
36	391.300	Data Processing Software	\$2,201,929	9.89%	\$217,771	5	0.00%
37	391.400	Data Processing Equipment	\$212,353	0.00%	\$0	0	0.00%
38	391.500	Enterprise Software - EIMS	\$59,590,944	0.00%	\$0	0	0.00%
39	391.950	Enterprise Software SS Alloc	\$24,147,981	0.00%	\$0	0	0.00%
40	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0	0	0.00%
41	392.100	Transportation Eq - Automobiles	\$2,956,047	10.00%	\$295,605	8	20.00%
42	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0	0	0.00%
43	392.200	Transportation Eq - Trucks	\$28,171,719	7.69%	\$2,166,405	11	15.00%
44	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
45	394.000	Tools, Shop, & Garage Equipment	\$12,001,203	3.62%	\$434,444	25	0.00%
46	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
47	396.000	Power Operated Equipment	\$13,808,335	6.07%	\$838,166	14	15.00%
48	397.000	Communication Equipment	\$6,193,902	5.81%	\$359,866	15	0.00%
49	397.010	Communication Equipment-Software	\$0	0.00%	\$0	0	0.00%
50	397.100	Communication Equipment-MGE ERT	\$40,203,034	5.67%	\$2,279,512	15	0.00%
51	398.000	Miscellaneous Equipment	\$1,880,215	4.58%	\$86,114	20	0.00%
52		TOTAL GENERAL PLANT	\$201,469,257		\$6,823,728		

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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
53		GENERAL PLANT - ALLOCATED					
54		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
55		RETIREMENT WORK IN PROGRESS					
56		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
57		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
58		Total Depreciation	<u>\$2,092,491,815</u>		<u>\$59,414,146</u>		

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

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	R-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$773,929		-\$773,929	\$0		\$0	\$0
6		DISTRIBUTION PLANT							
7	374.000	Land - Distribution Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Distribution Plant	\$1,220,555	R-8	\$73,109	\$1,293,664	100.0000%	\$0	\$1,293,664
9	375.100	Structures & Improvements - Dist	\$3,063,632	R-9	\$156,558	\$3,220,190	100.0000%	\$0	\$3,220,190
10	375.210	Structures & Improvements - Leased Property	\$9,724	R-10	-\$9,724	\$0	100.0000%	\$0	\$0
11	376.100	Mains - Steel	\$93,215,706	R-11	-\$2,904,750	\$90,310,956	100.0000%	\$0	\$90,310,956
12	376.101	Mains-Steel Transmission-MGE	\$4,091,879	R-12	\$238,471	\$4,330,350	100.0000%	\$0	\$4,330,350
13	376.200	Mains - Cast Iron	\$4,411,534	R-13	\$890,537	\$5,302,071	100.0000%	\$0	\$5,302,071
14	376.300	Mains - Plastic	\$100,851,289	R-14	\$10,168,367	\$111,019,656	100.0000%	\$0	\$111,019,656
15	378.000	Meas. & Reg. Station - General	\$7,039,088	R-15	\$428,632	\$7,467,720	100.0000%	\$0	\$7,467,720
16	379.000	Meas. & Reg. Station - City Gate	\$2,298,858	R-16	\$169,126	\$2,467,984	100.0000%	\$0	\$2,467,984
17	380.100	Services - Steel	\$3,699,309	R-17	-\$30,349	\$3,668,960	100.0000%	\$0	\$3,668,960
18	380.200	Services - Plastic	\$223,494,316	R-18	\$8,640,142	\$232,134,458	100.0000%	\$0	\$232,134,458
19	381.000	Meters	\$6,591,553	R-19	-\$1,509,684	\$5,081,869	100.0000%	\$0	\$5,081,869
20	381.100	Smart Meters	\$196,262	R-20	\$3,151,074	\$3,347,336	100.0000%	\$0	\$3,347,336
21	382.000	Meter Installation	\$48,455,225	R-21	\$2,150,775	\$50,606,000	100.0000%	\$0	\$50,606,000
22	382.100	Smart Meter Installation	\$41,350	R-22	\$1,090,487	\$1,131,837	100.0000%	\$0	\$1,131,837
23	383.000	House Regulators	\$7,287,433	R-23	\$423,646	\$7,711,079	100.0000%	\$0	\$7,711,079
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$550,334	R-24	\$83,206	\$633,540	100.0000%	\$0	\$633,540
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$506,518,047		\$23,209,623	\$529,727,670		\$0	\$529,727,670
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$334,987	R-31	\$21,033	\$356,020	100.0000%	\$0	\$356,020
32	390.200	LH Improvements 700 Market	\$0	R-32	\$552,049	\$552,049	100.0000%	\$0	\$552,049
33	391.000	Office Furniture & Equipment	\$2,508,786	R-33	-\$1,028,104	\$1,480,682	100.0000%	\$0	\$1,480,682
34	391.100	Data Processing Systems	\$0	R-34	\$695,666	\$695,666	100.0000%	\$0	\$695,666
35	391.200	Mechanical Office Equipment	\$0	R-35	\$11,105	\$11,105	100.0000%	\$0	\$11,105
36	391.300	Data Processing Software	\$1,132,528	R-36	\$191,005	\$1,323,533	100.0000%	\$0	\$1,323,533
37	391.400	Data Processing Equipment	\$0	R-37	\$118,028	\$118,028	100.0000%	\$0	\$118,028
38	391.500	Enterprise Software - EIMS	\$0	R-38	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
39	391.950	Enterprise Software SS Alloc	\$2,113,129	R-39	\$722,066	\$2,835,195	100.0000%	\$0	\$2,835,195
40	392.000	Transportation Eq - Trailer	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	392.100	Transportation Eq - Automobiles	\$4,179,447	R-41	-\$1,837,705	\$2,341,742	100.0000%	\$0	\$2,341,742
42	392.110	Transportation Misc-Sm MGE	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	392.200	Transportation Eq - Trucks	\$9,411,641	R-43	\$2,704,961	\$12,116,602	100.0000%	\$0	\$12,116,602
44	393.000	Stores Equipment	\$310,715	R-44	\$19,591	\$330,306	100.0000%	\$0	\$330,306
45	394.000	Tools, Shop, & Garage Equipment	\$5,115,305	R-45	\$123,878	\$5,239,183	100.0000%	\$0	\$5,239,183
46	395.000	Lab Equipment	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	396.000	Power Operated Equipment	\$2,719,277	R-47	\$1,176,707	\$3,895,984	100.0000%	\$0	\$3,895,984
48	397.000	Communication Equipment	\$1,084,020	R-48	\$359,199	\$1,443,219	100.0000%	\$0	\$1,443,219
49	397.010	Communication Equipment-Software	\$0	R-49	\$0	\$0	100.0000%	\$0	\$0
50	397.100	Communication Equipment-MGE ERT	\$8,496,986	R-50	\$1,238,375	\$9,735,361	100.0000%	\$0	\$9,735,361
51	398.000	Miscellaneous Equipment	\$773,559	R-51	\$68,562	\$842,121	100.0000%	\$0	\$842,121
52		TOTAL GENERAL PLANT	\$38,180,380		\$32,266,489	\$70,446,869		\$0	\$70,446,869
53		GENERAL PLANT - ALLOCATED							
54		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
55		RETIREMENT WORK IN PROGRESS							
56		Retirement Work-In Progress	-\$9,419,996	R-56	\$1,478,457	-\$7,941,539	100.0000%	\$0	-\$7,941,539
57		TOTAL RETIREMENT WORK IN PROGRESS	-\$9,419,996		\$1,478,457	-\$7,941,539		\$0	-\$7,941,539

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL DEPRECIATION RESERVE	<u>\$536,052,360</u>		<u>\$56,180,640</u>	<u>\$592,233,000</u>		<u>\$0</u>	<u>\$592,233,000</u>

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Adjustments for Depreciation Reserve

<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-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement		-\$773,929		\$0	
R-8	Land Rights - Distribution Plant	374.200		\$73,109		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$73,109		\$0	
R-9	Structures & Improvements - Dist	375.100		\$156,558		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$156,558		\$0	
R-10	Structures & Improvements - Leased Property	375.210		-\$9,724		\$0
	1A. To adjust leasehold improvements - Lanthrop. (Ferguson)		-\$9,724		\$0	
R-11	Mains - Steel	376.100		-\$2,904,750		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$2,904,750		\$0	
R-12	Mains-Steel Transmission-MGE	376.101		\$238,471		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$238,471		\$0	
R-13	Mains - Cast Iron	376.200		\$890,537		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$890,537		\$0	
R-14	Mains - Plastic	376.300		\$10,168,367		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$10,168,367		\$0	
R-15	Meas. & Reg. Station - General	378.000		\$428,632		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$428,632		\$0	
R-16	Meas. & Reg. Station - City Gate	379.000		\$169,126		\$0

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$169,126		\$0	
R-17	Services - Steel	380.100		-\$30,349		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$30,349		\$0	
R-18	Services - Plastic	380.200		\$8,640,142		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
	2A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$8,672,122		\$0	
R-19	Meters	381.000		-\$1,509,684		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,509,684		\$0	
R-20	Smart Meters	381.100		\$3,151,074		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$51,028		\$0	
	1A. To remove ultrasonic meters. (Eubanks/Ferguson)		-\$260,228		\$0	
	2A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$3,462,330		\$0	
R-21	Meter Installation	382.000		\$2,150,775		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,150,775		\$0	
R-22	Smart Meter Installation	382.100		\$1,090,487		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$10,751		\$0	
	1A. To remove ultrasonic meters (Eubanks/Ferguson)		-\$108,888		\$0	
	2A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,210,126		\$0	

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Adjustments for Depreciation Reserve

<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-23	House Regulators	383.000		\$423,646		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$423,646		\$0	
R-24	Commercial & Ind. Meas. & Reg. Equip	385.000		\$83,206		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$83,206		\$0	
R-31	Structures - Leased - GO	390.100		\$21,033		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$21,033		\$0	
R-32	LH Improvements 700 Market	390.200		\$552,049		\$0
	1. To allocate leasehold improvements (Juliette)		\$333,249		\$0	
	1A. To adjust allocated leasehold improvements. (Ferguson)		\$218,800		\$0	
R-33	Office Furniture & Equipment	391.000		-\$1,028,104		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,028,104		\$0	
R-34	Data Processing Systems	391.100		\$695,666		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$695,666		\$0	
R-35	Mechanical Office Equipment	391.200		\$11,105		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$11,105		\$0	
R-36	Data Processing Software	391.300		\$191,005		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$191,005		\$0	
R-37	Data Processing Equipment	391.400		\$118,028		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$118,028		\$0	

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Adjustments for Depreciation Reserve

<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-38	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		\$27,130,073		\$0	
R-39	Enterprise Software SS Alloc	391.950		\$722,066		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,404,144		\$0	
	2A. To adjust enterprise software reserve. (Ferguson)		-\$682,078		\$0	
R-41	Transportation Eq - Automobiles	392.100		-\$1,837,705		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,837,705		\$0	
R-43	Transportation Eq - Trucks	392.200		\$2,704,961		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,704,961		\$0	
R-44	Stores Equipment	393.000		\$19,591		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$19,591		\$0	
R-45	Tools, Shop, & Garage Equipment	394.000		\$123,878		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$349,672		\$0	
	2A. To remove CNG investment. (Ferguson)		-\$225,794		\$0	
R-47	Power Operated Equipment	396.000		\$1,176,707		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,176,707		\$0	
R-48	Communication Equipment	397.000		\$359,199		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$359,199		\$0	
R-50	Communication Equipment-MGE ERT	397.100		\$1,238,375		\$0

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Adjustments for Depreciation Reserve

<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
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,238,375		\$0	
R-51	Miscellaneous Equipment	398.000		\$68,562		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$68,562		\$0	
R-56	Retirement Work-In Progress			\$1,478,457		\$0
	1A. To include RWIP through May 31, 2022. (Amenthor)		\$1,478,457		\$0	
Total Reserve Adjustments				\$56,180,640		\$0

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 Updated Through May 31, 2021
True Up Through 9/30/2022
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$41,401,120	47.86	11.96	35.90	0.098356	\$4,072,049
3	Vacation Non-Union and Union	\$1,978,088	47.86	182.50	-134.64	-0.368877	-\$729,671
4	Pension and OPEB Expense	\$2,746,476	47.86	69.38	-21.52	-0.058959	-\$161,929
5	Incentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
7	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
8	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,825,919	47.86	-32.75	80.61	0.220849	\$403,252
10	Bad Debt Expense	\$4,635,541	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$38,943,115	47.86	42.11	5.75	0.015753	\$613,471
12	TOTAL OPERATION AND MAINT. EXPENSE	\$94,839,501					\$9,558,932
13	TAXES						
14	Property Tax	\$24,505,161	47.86	185.27	-137.41	-0.376466	-\$9,225,360
15	Employer Portion of FICA	\$3,112,297	47.86	11.96	35.90	0.098356	\$306,113
16	Federal and State Unemployment Tax	\$18,587	47.86	75.57	-27.71	-0.075918	-\$1,411
17	Use Tax	\$236,844	30.48	61.29	-30.81	-0.084411	-\$19,992
18	Sales Tax	\$6,913,979	30.48	12.22	18.26	0.050027	\$345,886
19	Gross Receipts Tax	\$26,887,416	30.48	42.21	-11.73	-0.032137	-\$864,081
20	TOTAL TAXES	\$61,674,284					-\$9,458,845
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$100,087
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$20,639,573	47.86	365.00	-317.14	-0.868877	-\$17,933,250
26	State Tax Offset	\$3,665,162	47.86	365.00	-317.14	-0.868877	-\$3,184,575
27	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
28	Interest Expense Offset	\$28,426,551	47.86	72.95	-25.09	-0.068740	-\$1,954,041
29	TOTAL OFFSET FROM RATE BASE	\$52,731,286					-\$23,071,866
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$22,971,779

Spire Missouri West
Case No. GR-2022-0179
Amended Test Year: TME 9/30/20 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
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$129,888,299	\$219,753,105		
Rev-11	481.000	Small General Service	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$20,349,198	\$23,465,258		
Rev-12	481.000	Large General Service	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$25,929,049	\$16,294,919		
Rev-13	481.000	Large Volume Service	\$671,079			Rev-13		\$671,079	100.0000%	\$452,909	\$1,123,988		
Rev-14	481.000	Unmetered Gas Light	\$3,473			Rev-14		\$3,473	100.0000%	-\$1,898	\$1,575		
Rev-15	0.000	Industrial Marketers	\$1,364,962			Rev-15		\$1,364,962	100.0000%	-\$1,364,962	\$0		
Rev-16	489.000	Large Volume Transportation	\$16,162,145			Rev-16		\$16,162,145	100.0000%	-\$365,352	\$15,796,793		
Rev-17	0.000	Large General Service Transportation	\$0			Rev-17		\$0	100.0000%	\$2,033,854	\$2,033,854		
Rev-18	0.000	Unbilled and Miscellaneous	\$10,223,184			Rev-18		\$10,223,184	100.0000%	-\$10,223,184	\$0		
Rev-19	487.000	Late Payment Charges	\$897,858			Rev-19		\$897,858	100.0000%	\$1,765,655	\$2,663,513		
Rev-20	495.000	Other Gas Revenue	\$11,755,510			Rev-20		\$11,755,510	100.0000%	-\$11,755,510	\$0		
Rev-21	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-21		\$0	100.0000%	\$0	\$0		
Rev-22		TOTAL OTHER OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$195,625,034	\$281,133,005		
Rev-23		TOTAL OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$195,625,034	\$281,133,005		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		TRANSMISSION EXPENSES											
8	859.000	Other Joint Expenses	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		PRODUCTION EXPENSES											
11		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		DISTRIBUTION EXPENSES											
13	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-13	\$61,675	\$2,025,279	100.0000%	\$0	\$2,025,279	\$1,974,637	\$50,642
14	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-14	\$12,669	\$436,467	100.0000%	\$0	\$436,467	\$405,591	\$30,876
15	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-15	\$70,022	\$6,772,576	100.0000%	\$0	\$6,772,576	\$2,241,869	\$4,530,707
16	875.000	Measuring & Regulating Station Expenses - General	\$685,163	\$468,358	\$216,805	E-16	\$15,100	\$700,263	100.0000%	\$0	\$700,263	\$483,458	\$216,805
17	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	878.000	Meter & House Regulator Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-19	\$163,554	\$3,361,704	100.0000%	\$0	\$3,361,704	\$5,236,447	-\$1,874,743
20	879.000	Customer Installations Expenses	\$909,223	\$759,481	\$149,742	E-20	\$24,486	\$933,709	100.0000%	\$0	\$933,709	\$783,967	\$149,742
21	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-21	\$38,688	\$1,702,622	100.0000%	\$0	\$1,702,622	\$1,256,259	\$446,363

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Amended Test Year: TME 9/30/20 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
22	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-22	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
23	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-23	-\$397	\$1,331,465	100.0000%	\$0	\$1,331,465	\$1,279,592	\$51,873
24	886.000	Maint. of Structures and Improvements	\$112,659	\$0	\$112,659	E-24	-\$11,743	\$100,916	100.0000%	\$0	\$100,916	\$0	\$100,916
25	887.000	Maint. of Mains	\$10,342,437	\$6,401,956	\$3,940,481	E-25	\$407,357	\$10,749,794	100.0000%	\$0	\$10,749,794	\$6,608,359	\$4,141,435
26	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-26	\$23,779	\$2,060,768	100.0000%	\$0	\$2,060,768	\$1,402,715	\$658,053
27	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-27	\$17,607	\$157,377	100.0000%	\$0	\$157,377	\$99,664	\$57,713
28	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-28	-\$3,885	\$58,207	100.0000%	\$0	\$58,207	\$43,992	\$14,215
29	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-29	\$81,904	\$1,988,002	100.0000%	\$0	\$1,988,002	\$1,585,724	\$402,278
30	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-30	\$17,020	\$522,088	100.0000%	\$0	\$522,088	\$458,974	\$63,114
31	894.000	Maintenance of Other Equipment	\$56,138	\$0	\$56,138	E-31	-\$78,509	-\$22,371	100.0000%	\$0	-\$22,371	\$0	-\$22,371
32		TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918		\$839,327	\$33,014,218		\$0	\$33,014,218	\$23,861,248	\$9,152,970
33		CUSTOMER ACCOUNTS EXPENSE											
34	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	902.000	Meter Reading Expenses	\$3,315,540	\$2,875,047	\$440,493	E-35	\$92,694	\$3,408,234	100.0000%	\$0	\$3,408,234	\$2,967,741	\$440,493
36	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-36	\$224,245	\$12,607,626	100.0000%	\$0	\$12,607,626	\$3,032,254	\$9,575,372
37	904.000	Uncollectible Expense	\$4,356,922	\$0	\$4,356,922	E-37	\$278,619	\$4,635,541	100.0000%	\$0	\$4,635,541	\$0	\$4,635,541
38	905.000	Misc. Customer Accounts Expense	\$137,604	\$124,770	\$12,834	E-38	\$4,023	\$141,627	100.0000%	\$0	\$141,627	\$128,793	\$12,834
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573		\$599,581	\$20,793,028		\$0	\$20,793,028	\$6,128,788	\$14,664,240
40		CUSTOMER SERVICE & INFO. EXP.											
41	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	908.000	Customer Assistance Expenses	\$2,444,670	\$202,771	\$2,241,899	E-42	\$816,656	\$3,261,326	100.0000%	\$0	\$3,261,326	\$209,309	\$3,052,017
43	909.000	Informational & Instructional Advertising Expenses	\$23,476	\$0	\$23,476	E-43	-\$213	\$23,263	100.0000%	\$0	\$23,263	\$0	\$23,263
44	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375		\$816,443	\$3,284,589		\$0	\$3,284,589	\$209,309	\$3,075,280
46		SALES EXPENSES											
47	911.000	Supervision - Sales Exp.	\$522,222	\$370,670	\$151,552	E-47	\$2,387	\$524,609	100.0000%	\$0	\$524,609	\$382,621	\$141,988
48	912.000	Demonstrating & Selling Expenses	\$932,463	\$331,695	\$600,768	E-48	-\$357,760	\$574,703	100.0000%	\$0	\$574,703	\$342,389	\$232,314
49	913.000	Advertising Expenses	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51		TOTAL SALES EXPENSES	\$1,454,685	\$702,365	\$752,320		-\$355,373	\$1,099,312		\$0	\$1,099,312	\$725,010	\$374,302
52		ADMIN. & GENERAL EXPENSES											
53	920.000	Admin. & General Salaries	\$13,941,036	\$10,662,980	\$3,278,056	E-53	-\$2,853,878	\$11,087,158	100.0000%	\$0	\$11,087,158	\$11,006,762	\$80,396
54	921.000	Office Supplies & Expenses	\$6,685,681	\$3,950	\$6,681,731	E-54	-\$40,326	\$6,645,355	100.0000%	\$0	\$6,645,355	\$4,078	\$6,641,277
55	921.100	Office Supplies & Expenses - Non Alloc	\$6,384,763	\$0	\$6,384,763	E-55	\$0	\$6,384,763	100.0000%	\$0	\$6,384,763	\$0	\$6,384,763
56	922.000	Admin. Expenses Transferred - Credit	-\$11,590,961	\$0	-\$11,590,961	E-56	\$1,458,264	-\$10,132,697	100.0000%	\$0	-\$10,132,697	\$0	-\$10,132,697
57	923.000	Outside Services Employed	\$5,441,900	\$0	\$5,441,900	E-57	\$410,273	\$5,852,173	100.0000%	\$0	\$5,852,173	\$0	\$5,852,173
58	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-58	\$269,822	\$717,304	100.0000%	\$0	\$717,304	\$0	\$717,304
59	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-59	-\$323,693	\$2,597,938	100.0000%	\$0	\$2,597,938	\$0	\$2,597,938
60	926.000	Employee Pensions & Benefits	\$6,898,030	\$57,303	\$6,840,727	E-60	\$2,648,408	\$9,546,438	100.0000%	\$0	\$9,546,438	\$59,150	\$9,487,288
61	927.000	Franchise Requirements	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	928.000	Regulatory Commission Expenses	\$1,679,561	\$0	\$1,679,561	E-62	\$166,031	\$1,845,592	100.0000%	\$0	\$1,845,592	\$0	\$1,845,592
63	930.000	Misc. General Expenses	\$835,121	\$0	\$835,121	E-63	-\$26,429	\$808,692	100.0000%	\$0	\$808,692	\$0	\$808,692
64	931.000	Rents	\$894,351	\$0	\$894,351	E-64	-\$51,072	\$843,279	100.0000%	\$0	\$843,279	\$0	\$843,279
65	932.000	Maint. of General Plant	\$529,736	\$458,051	\$71,685	E-65	\$5,545	\$535,281	100.0000%	\$0	\$535,281	\$472,819	\$62,462

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66		TOTAL ADMIN. & GENERAL EXPENSES	\$35,068,331	\$11,182,284	\$23,886,047		\$1,662,945	\$36,731,276		\$0	\$36,731,276	\$11,542,809	\$25,188,467
67		DEPRECIATION EXPENSE											
68	403.000	Depreciation Expense, Dep. Exp.	\$38,977,032	See note (1)	See note (1)	E-68	See note (1)	\$38,977,032	100.0000%	\$18,294,634	\$57,271,666	See note (1)	See note (1)
69	403.001	Depreciation Clearing	\$0			E-69		\$0	100.0000%	\$0	\$0		
70		TOTAL DEPRECIATION EXPENSE	\$38,977,032	\$0	\$0		\$0	\$38,977,032		\$18,294,634	\$57,271,666	\$0	\$0
71		AMORTIZATION EXPENSE											
72	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-72	\$4,349,192	\$6,648,076	100.0000%	\$0	\$6,648,076	\$0	\$6,648,076
73		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$4,349,192	\$6,648,076		\$0	\$6,648,076	\$0	\$6,648,076
74		OTHER OPERATING EXPENSES											
75	408.000	Property Taxes	\$15,332,989	\$0	\$15,332,989	E-75	\$8,541,103	\$23,874,092	100.0000%	\$0	\$23,874,092	\$0	\$23,874,092
76	408.000	Payroll Taxes	\$2,715,392	\$0	\$2,715,392	E-76	\$415,492	\$3,130,884	100.0000%	\$0	\$3,130,884	\$0	\$3,130,884
77	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-77	-\$26,887,416	\$0	100.0000%	\$0	\$0	\$0	\$0
78	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	408.000	Other Taxes	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-80	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	431.000	Interest on Customer Deposits	\$649,697	\$0	\$649,697	E-81	-\$619,570	\$30,127	100.0000%	\$0	\$30,127	\$0	\$30,127
82	0.000	Stipulation and Agreement	\$0	\$0	\$0	E-82	\$236,875	\$236,875	100.0000%	\$0	\$236,875	\$0	\$236,875
83		TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494		-\$18,313,516	\$27,271,978		\$0	\$27,271,978	\$0	\$27,271,978
84		TOTAL OPERATING EXPENSE	\$386,831,737	\$41,838,267	\$306,016,438		-\$219,095,150	\$167,736,587		\$18,294,634	\$186,031,221	\$42,467,164	\$86,292,391
85		NET INCOME BEFORE TAXES	\$89,926,302					\$309,021,452		-\$213,919,668	\$95,101,784		
86		INCOME TAXES											
87	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-87	See note (1)	\$1	100.0000%	\$17,759,017	\$17,759,018	See note (1)	See note (1)
88		TOTAL INCOME TAXES	\$1					\$1		\$17,759,017	\$17,759,018		
89		DEFERRED INCOME TAXES											
90	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-90	See note (1)	\$15,075,619	100.0000%	-\$17,557,824	-\$2,482,205	See note (1)	See note (1)
91	411.000	Amortization of Deferred ITC	-\$4,904,201			E-91		-\$4,904,201	100.0000%	\$4,904,201	\$0		
92	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-92		\$0	100.0000%	\$59,832	\$59,832		
93	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	-\$592,179	-\$592,179		
94	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-94		\$0	100.0000%	\$0	\$0		
95	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	-\$474,241	-\$474,241		
96		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418		-\$13,660,211	-\$3,488,793		
97		NET OPERATING INCOME	\$79,754,883					\$298,850,033		-\$218,018,474	\$80,831,559		

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

Spire Missouri West
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True Up Through 9/30/2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	Residential	480.000	\$0	\$0	\$0	\$0	-\$129,888,299	-\$129,888,299
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$20,492,107	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$1,358,200	
	2A. Weather and Days Adjustment. (Harris)		\$0	\$0		\$0	\$5,461,618	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$1,514,601	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$149,870,733	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$5,987,303	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$226	
	7A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$25,000,852	
	8A. To annualize rate change effective December 23, 2021. (Harris)		\$0	\$0		\$0	\$13,126,347	
Rev-11	Small General Service	481.000	\$0	\$0	\$0	\$0	-\$20,349,198	-\$20,349,198
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$3,111,156	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$162,585	
	2A. Weather and Days Adjustment. (Harris)		\$0	\$0		\$0	\$370,019	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$22,992,525	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$544,460	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$38,260	
	6A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$3,416,072	
	7A. To annualize rate change effective December 23, 2021. (Harris)		\$0	\$0		\$0	\$2,312,007	
Rev-12	Large General Service	481.000	\$0	\$0	\$0	\$0	-\$25,929,049	-\$25,929,049
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$2,993,051	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$261,189	
	2A. Weather and Days Adjustment. (Harris)		\$0	\$0		\$0	-\$1,967,230	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$23,539,854	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$322,505	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$91,964	
	7A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$1,216,114	
	8A. To annualize rate change effective December 23, 2021. (Harris)		\$0	\$0		\$0	\$3,873,755	
Rev-13	Large Volume Service	481.000	\$0	\$0	\$0	\$0	\$452,909	\$452,909
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,016	

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	2. Update period adjustment (Cox)		\$0	\$0		\$0	\$1,231	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$6,717	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$44	
	4A. Weather and Days Adjustment. (Harris)		\$0	\$0		\$0	\$271,376	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$399,602	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,632	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$0	
	9A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$396,398	
	10A. To annualize rate change effective December 23, 2021. (Harris)		\$0	\$0		\$0	\$225,451	
Rev-14	Unmetered Gas Light	481.000	\$0	\$0	\$0	\$0	-\$1,898	-\$1,898
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$347	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,833	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	\$0	
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$22	
	5A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	-\$1	
	6A. To annualize rate change effective December 23, 2021. (Harris)		\$0	\$0		\$0	\$305	
Rev-15	Industrial Marketers		\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
Rev-16	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	-\$365,352	-\$365,352
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$245,794	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$396,962	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	\$0	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$1,618,846	
	6. Update period adjustment (Roling)		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling)		\$0	\$0		\$0	\$52,898	
	8. True up/correction adjustment (Roling)		\$0	\$0		\$0	-\$951,271	
	9A. To annualize and adjust for rate change. (Harris)		\$0	\$0		\$0	-\$332,987	
Rev-17	Large General Service Transportation		\$0	\$0	\$0	\$0	\$2,033,854	\$2,033,854

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	1A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$2,033,196	
	2A. To annualize and adjust for rate change. (Harris)		\$0	\$0		\$0	\$658	
Rev-18	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$8,034,563	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
Rev-19	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$1,765,655	\$1,765,655
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777,428	
	1A. To normalize late payment charges. (Ferguson)		\$0	\$0		\$0	\$988,227	
Rev-20	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,755,510	-\$11,755,510
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$9,089,377		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-13	Operation Supervision & Engineering - Dist	870.000	\$61,675	\$0	\$61,675	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$145,621	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$83,946	\$0		\$0	\$0	
E-14	Distribution Load Dispatching	871.000	\$12,669	\$0	\$12,669	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$29,911	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$17,242	\$0		\$0	\$0	
E-15	Main & Service Expenses	874.000	\$70,022	\$0	\$70,022	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$165,328	\$0		\$0	\$0	

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	1A. To annualize payroll. (Dhority)		-\$95,306	\$0		\$0	\$0	
E-16	Measuring & Regulating Station Expenses - General	875.000	\$15,100	\$0	\$15,100	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$35,653	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$20,553	\$0		\$0	\$0	
E-19	Meter & House Regulator Expenses	878.000	\$163,554	\$0	\$163,554	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$386,165	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$222,611	\$0		\$0	\$0	
E-20	Customer Installations Expenses	879.000	\$24,486	\$0	\$24,486	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$57,814	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$33,328	\$0		\$0	\$0	
E-21	Other Expenses - Dist. Exp.	880.000	\$39,238	-\$550	\$38,688	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$92,644	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$53,406	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-23	Maintenance Supervision & Engineering	885.000	\$39,966	-\$40,363	-\$397	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$94,364	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$54,398	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$40,363		\$0	\$0	
E-24	Maint. of Structures and Improvements	886.000	\$0	-\$11,743	-\$11,743	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$0	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$11,743		\$0	\$0	
E-25	Maint. of Mains	887.000	\$206,403	\$200,954	\$407,357	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$487,337	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$280,934	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$200,954		\$0	\$0	
E-26	Maint. of Measuring & Regulating Eq - Gen	889.000	\$43,812	-\$20,033	\$23,779	\$0	\$0	\$0

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	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$103,444	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$59,632	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$20,033		\$0	\$0	
E-27	Maint. of Measuring & Regulating Eq - Ind	890.000	\$3,113	\$14,494	\$17,607	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,350	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$4,237	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$14,494		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$1,374	-\$5,259	-\$3,885	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,244	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$1,870	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$5,259		\$0	\$0	
E-29	Maintenance of Services	892.000	\$49,528	\$32,376	\$81,904	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$116,940	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$67,412	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$32,376		\$0	\$0	
E-30	Maint. of Meters and House Regulators	893.000	\$14,335	\$2,685	\$17,020	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$33,847	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$19,512	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$2,685		\$0	\$0	
E-31	Maintenance of Other Equipment	894.000	\$0	-\$78,509	-\$78,509	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$28,509		\$0	\$0	
	3A. To remove CNG associated expense. (Ferguson)		\$0	-\$50,000		\$0	\$0	
E-35	Meter Reading Expenses	902.000	\$92,694	\$0	\$92,694	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$218,858	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$126,164	\$0		\$0	\$0	

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E-36	Customer Records & Collection Expenses	903.000	-\$602,803	\$827,048	\$224,245	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$211,862		\$0	\$0	
	1A. To annualize customer convenience fees. (Dhority)		\$0	\$637,733		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$276,712	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$159,515	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
	3A. To normalize disconnect and reconnect fees. (Ferguson)		\$0	\$1,269,173		\$0	\$0	
	4. To reflect a reduction in 3rd party call center expenses (Giacone)		-\$720,000	\$0		\$0	\$0	
E-37	Uncollectible Expense	904.000	\$0	\$278,619	\$278,619	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	\$1,206,894		\$0	\$0	
	1A. To normalize uncollectibles expense. (Ferguson)		\$0	-\$928,275		\$0	\$0	
E-38	Misc. Customer Accounts Expense	905.000	\$4,023	\$0	\$4,023	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,498	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$5,475	\$0		\$0	\$0	
E-42	Customer Assistance Expenses	908.000	\$6,538	\$810,118	\$816,656	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$518,705		\$0	\$0	
	1A. To annualize energy efficiency amortization. (Ferguson)		\$0	\$161,536		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$10,891		\$0	\$0	
	2A. To adjust Red Tag program amortization. (Ferguson)		\$0	-\$24,966		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,436	\$0		\$0	\$0	
	3A. To annualize payroll. (Dhority)		-\$8,898	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$35,021		\$0	\$0	
	4A. To adjust One Time Energy Affordability annual amortization (Ferguson)		\$0	-\$19,141		\$0	\$0	
	5. To adjust test year amortization for low income energy affordability program (Nieto)		\$0	\$128,709		\$0	\$0	
	5A. To adjust amortization for low income energy program. (Ferguson)		\$0	\$69,405		\$0	\$0	
E-43	Informational & Instructional Advertising Expenses	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	

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E-47	Supervision - Sales Exp.	911.000	\$11,951	-\$9,564	\$2,387	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$28,217	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$16,266	\$0		\$0	\$0	
E-48	Demonstrating & Selling Expenses	912.000	\$10,694	-\$368,454	-\$357,760	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$45,199		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,250	\$0		\$0	\$0	
	5A. To annualize payroll. (Dhority)		-\$14,556	\$0		\$0	\$0	
E-53	Admin. & General Salaries	920.000	\$343,782	-\$3,197,660	-\$2,853,878	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$1,266,415		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$1,927,512		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$811,700	\$0		\$0	\$0	
	3A. To annualize payroll. (Dhority)		-\$467,918	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-54	Office Supplies & Expenses	921.000	\$128	-\$40,454	-\$40,326	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,063		\$0	\$0	
	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$301	\$0		\$0	\$0	
	6A. To annualize payroll. (Dhority)		-\$173	\$0		\$0	\$0	
E-56	Admin. Expenses Transferred - Credit	922.000	\$0	\$1,458,264	\$1,458,264	\$0	\$0	\$0
	1A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$1,458,264		\$0	\$0	
E-57	Outside Services Employed	923.000	\$0	\$410,273	\$410,273	\$0	\$0	\$0

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	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	\$0		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$319,306		\$0	\$0	
	3A. To include amortization of remaining transition costs over 3 years. (Ferguson)		\$0	\$71,763		\$0	\$0	
	4A. To include the cost of the external audit overhead study over 3 years. (Dhority)		\$0	\$19,204		\$0	\$0	
E-58	Property Insurance	924.000	\$0	\$269,822	\$269,822	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$177,598		\$0	\$0	
	1A. To annualize insurance expense. (Amenthor)		\$0	\$92,224		\$0	\$0	
E-59	Injuries & Damages	925.000	\$0	-\$323,693	-\$323,693	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$893,642		\$0	\$0	
	1A. To remove certain litigation and settlement costs. (Amenthor)		\$0	-\$881,193		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$1,328,524		\$0	\$0	
	2A. To annualize insurance expense. (Amenthor)		\$0	-\$862,309		\$0	\$0	
	3A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	-\$802,357		\$0	\$0	
E-60	Employee Pensions & Benefits	926.000	\$1,847	\$2,646,561	\$2,648,408	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$68,400		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	\$0		\$0	\$0	
	3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)		\$0	\$419,429		\$0	\$0	
	3A. To adjust Company 401K matching expense. (Dhority)		\$0	\$189,401		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$4,362	\$0		\$0	\$0	
	4A. To annualize payroll. (Dhority)		-\$2,515	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$43,531		\$0	\$0	
	5A. To adjust employee benefits. (Dhority)		\$0	\$18,767		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$27,409		\$0	\$0	
	6A. To adjust pension expense and tracker Pre-2021. (Dhority)		\$0	-\$1,599,635		\$0	\$0	
	6AA. To adjust pension expense and tracker Post-2021. (Dhority)		\$0	-\$56,611		\$0	\$0	

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	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	7A. To adjust OPEB expense and tracker. (Dhority)		\$0	\$48,190		\$0	\$0	
	8. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone)		\$0	\$2,645,599		\$0	\$0	
	9A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$881,918		\$0	\$0	
	10A. To allocate and adjust SERP. (Dhority)		\$0	\$96,963		\$0	\$0	
E-62	Regulatory Commission Expenses	928.000	\$0	\$166,031	\$166,031	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$19,103		\$0	\$0	
	1A. To annualize PSC Assessment. (Amenthor)		\$0	\$318,503		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$110,517		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$147,877		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,165		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$83,144		\$0	\$0	
	5A. To remove normalized rate case expense for Case No. GR-2021-0108. (Dhority)		\$0	-\$83,144		\$0	\$0	
	5AA. To include a 3 year normalized level of rate case expense (Dhority)		\$0	\$114,559		\$0	\$0	
	6. To include a 3 year normalized level of depreciation study expense (Majors)		\$0	\$8,095		\$0	\$0	
	7. To include a 3 year normalized level of customer notice expense (Majors)		\$0	\$90,854		\$0	\$0	
	7A. To remove normalized customer notice expense for Case No. GR-2021-0108. (Dhority)		\$0	-\$90,854		\$0	\$0	
	7AA. To include a 3 year normalized level of customer notice expense (Dhority)		\$0	\$7,536		\$0	\$0	
E-63	Misc. General Expenses	930.000	\$0	-\$26,429	-\$26,429	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$31,733		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$51,617		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$90,060		\$0	\$0	
	4A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$146,981		\$0	\$0	
E-64	Rents	931.000	\$0	-\$51,072	-\$51,072	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$7,575		\$0	\$0	

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	1A. To annualize rents and leases. (Amenthor)		\$0	-\$58,647		\$0	\$0	
E-65	Maint. of General Plant	932.000	\$14,768	-\$9,223	\$5,545	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$34,868	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$20,100	\$0		\$0	\$0	
	3A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$9,223		\$0	\$0	
E-68	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$18,294,634	\$18,294,634
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$20,437,114	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$1,517,022	
	2A. To capitalize a portion of vehicles and equipment used for construction projects. (Amenthor)		\$0	\$0		\$0	-\$625,458	
E-72	Amortization of Expense	405.000	\$0	\$4,349,192	\$4,349,192	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	1A. To adjust amortization for non-depreciable accounts. (Ferguson)		\$0	\$402,881		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$241,647		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$581,556		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
	5A. To include amortization of deferred overheads. (Young)		\$0	\$126,352		\$0	\$0	
E-75	Property Taxes	408.000	\$0	\$8,541,103	\$8,541,103	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	1A. To annualize Missouri property taxes. (Lyons)		\$0	\$4,242,209		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$682,028		\$0	\$0	
	2A. To reflect the annual amortization of the Missouri property tax regulatory liability. (Lyons)		\$0	-\$1,248,350		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	3A. To normalize Kansas property taxes. (Lyons)		\$0	-\$148,329		\$0	\$0	
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	\$34,400		\$0	\$0	

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	4A. To reflect the annual amortization of the Kansas property tax regulatory liability. (Lyons)		\$0	-\$321,589		\$0	\$0	
E-76	Payroll Taxes	408.000	\$0	\$415,492	\$415,492	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$688,984		\$0	\$0	
	1A. To annualize payroll taxes. (Dhority)		\$0	-\$138,442		\$0	\$0	
	2A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	-\$135,050		\$0	\$0	
E-77	Gross Receipts Tax	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
E-81	Interest on Customer Deposits	431.000	\$0	-\$619,570	-\$619,570	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$498,592		\$0	\$0	
	1A. To include an annualized level of interest expense on customer deposits. (Amenthor)		\$0	-\$3,260		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$73,544		\$0	\$0	
	2A. To adjust Energy Wise financing interest income from case GR-2021-0108. (Amenthor)		\$0	-\$12,658		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$24,208		\$0	\$0	
	3A. To adjust insulation financing interest income from case GR-2021-0108. (Amenthor)		\$0	-\$7,308		\$0	\$0	
E-82	Stipulation and Agreement		\$0	\$236,875	\$236,875	\$0	\$0	\$0
	1. To adjust for the Stipulation and Agreement submitted 7/30/21 and approved by Commission on 9/15/21		\$0	\$236,875		\$0	\$0	
E-87	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$17,759,017	\$17,759,017
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,759,017	
E-90	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$17,557,824	-\$17,557,824
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,557,824	
E-91	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,904,201	\$4,904,201
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,904,201	
E-92	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	\$59,832	\$59,832
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	\$59,832	
E-93	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$592,179	-\$592,179
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$592,179	

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E-95	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$474,241	-\$474,241
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$474,241	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$195,625,034	-\$195,625,034
Total Operating & Maint. Expense			\$628,897	-\$219,724,047	-\$219,095,150	\$0	\$22,393,440	\$22,393,440

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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		\$95,101,784	\$120,059,854	\$122,558,507	\$125,076,531
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$57,271,666	\$57,271,666	\$57,271,666	\$57,271,666
4	Uncertain Tax Position Adjustment		\$0	\$0	\$0	\$0
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$318,471	\$318,471	\$318,471	\$318,471
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$57,590,137	\$57,590,137	\$57,590,137	\$57,590,137
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9270%	\$28,426,551	\$28,426,551	\$28,426,551	\$28,426,551
10	Tax Straight-Line Depreciation		\$57,271,666	\$57,271,666	\$57,271,666	\$57,271,666
11	Excess Tax Depreciation		-\$10,411,935	-\$10,411,935	-\$10,411,935	-\$10,411,935
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$42,040	\$42,040	\$42,040	\$42,040
14	Depreciation 263A		\$2,871,478	\$2,871,478	\$2,871,478	\$2,871,478
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$78,199,800	\$78,199,800	\$78,199,800	\$78,199,800
16	NET TAXABLE INCOME		\$74,492,121	\$99,450,191	\$101,948,844	\$104,466,868
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$74,492,121	\$99,450,191	\$101,948,844	\$104,466,868
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,678,066	\$3,575,333	\$3,665,162	\$3,755,688
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$71,814,055	\$95,874,858	\$98,283,682	\$100,711,180
22	Federal Income Tax at the Rate of	21.000%	\$15,080,952	\$20,133,720	\$20,639,573	\$21,149,348
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$15,080,952	\$20,133,720	\$20,639,573	\$21,149,348
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$74,492,121	\$99,450,191	\$101,948,844	\$104,466,868
27	Deduct Federal Income Tax at the Rate of	50.000%	\$7,540,476	\$10,066,860	\$10,319,787	\$10,574,674
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$66,951,645	\$89,383,331	\$91,629,057	\$93,892,194
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$2,678,066	\$3,575,333	\$3,665,162	\$3,755,688
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$74,492,121	\$99,450,191	\$101,948,844	\$104,466,868
34	Deduct Federal Income Tax - City Inc. Tax		\$15,080,952	\$20,133,720	\$20,639,573	\$21,149,348
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,678,066	\$3,575,333	\$3,665,162	\$3,755,688
36	City Taxable Income		\$56,733,103	\$75,741,138	\$77,644,109	\$79,561,832
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		\$15,080,952	\$20,133,720	\$20,639,573	\$21,149,348
41	State Income Tax		\$2,678,066	\$3,575,333	\$3,665,162	\$3,755,688
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,759,018	\$23,709,053	\$24,304,735	\$24,905,036
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$2,482,205	-\$2,482,205	-\$2,482,205	-\$2,482,205
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		\$59,832	\$59,832	\$59,832	\$59,832
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$592,179	-\$592,179	-\$592,179	-\$592,179
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$474,241	-\$474,241	-\$474,241	-\$474,241
51	TOTAL DEFERRED INCOME TAXES		-\$3,488,793	-\$3,488,793	-\$3,488,793	-\$3,488,793
52	TOTAL INCOME TAX		\$14,270,225	\$20,220,260	\$20,815,942	\$21,416,243

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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%