APPENDIX A

SPIRE REVENUE REQUIREMENT/REVENUE DEFICIENCY MODEL – SCHEDULE DESCRIPTION

Schedule A – provides a summary of Spire's revenue deficiency.

Schedule A-1 contains a summary income tax computation, both per book and as adjusted for the twelve months ending September 30, 2020. An explanation of the effective tax rate used to compute as adjusted income taxes is contained in the direct testimony of Spire witness Chuck Kuper. Schedule A-2 also includes a normalized amount of income tax offsets for flow through items.

Schedule B summarizes the requested rate base of Spire at September 30, 2020. The total rate base of \$2.78 billion consists of net plant of \$2.98 billion, Working Capital components of \$242 million, and the balance of Accumulated Deferred Income Taxes and other rate base offsets of \$445.8 million.

As previously mentioned, Spire's Total Rate Base calculation is found on Schedule B of Schedule WES-1. On September 30, 2020, the Total Rate Base for Spire was approximately \$2.78 billion. This amount is Spire's Net Plant in Service, which is Gross Plant in Service (Schedule C of Schedule WES-1) minus Accumulated Depreciation & Amortization (Schedule D), plus Working Capital (Schedule E of Schedule WES-1), and less Customer Deposits (Schedule B-1 of Schedule WES-1), Customer Advances (Schedule B-2 of Schedule WES-1), Other Regulatory Liabilities (Schedule B-4 of Schedule WES-1), and Deferred Income Taxes (Schedule B-3 of Schedule WES-1). Schedule E provides a summary of all working capital components with the monthly amounts for Materials and Supplies, Natural Gas in Storage (shown on Schedules E-1 and E-3 of Schedule WES-1), and Prepayments (Schedule E-2). Cash Working Capital which is calculated on Schedule E-4 of Schedule WES-1 and supported by the testimony of Spire Witness Lyons, and Spire's Other Regulatory Assets including prepaid pension and other post-employment benefit assets/liabilities, customer assistance program assets, and energy efficiency assets are shown on Schedule E-5 of Schedule WES-1.

Spire's calculation for customer deposits, customer advances, and the working capital items – materials and supplies, prepayments, and gas inventory are calculated by taking an average of their monthly balance for 13 months. The first month and last month are recognized at 50% so that a large or small monthly balance does not unfairly influence the final monthly average.

Schedule C summarizes and supports plant in service.

Schedule D summarizes and supports reserve for depreciation.

As described above, Schedule E summarizes and supports the various working capital

components and other regulatory assets.

Schedule F presents Spire's proposed capital structure. Additional details regarding the Company's proposed capital structure can be found in my direct testimony.

Schedule H – Schedule H summarizes and supports the operating income statement &

adjustments. Additional details regarding these adjustments can be found in my direct testimony.

Appendix B - Spire Missouri - Current Rate Classes and Rates Summary

Residential ("RES")	Available to any residential customer	Spire East:
		Customer charge: \$22.00
		Consumption charge (Nov-Apr): \$0.23330
		Consumption charge (May-Oct):
		1st 50 therms: \$0.20994
		Over 50 therms: \$0.25435
		0ver 50 merms. 00.20455
		Spire West:
		Customer charge: \$20.00
		Consumption charge (Nov-Apr): \$0.15637
		Consumption charge (May-Oct):
		1st 50 therms: \$0.14073
		Over 50 therms: \$0.17362
Small General Service ("SGS")	Available to any C&I customer having	Spire East:
	annual usage less than 10,000 therms/Ccf	Customer charge: \$35.00
		Consumption charge: \$0.20241
		Spire West:
		Customer charge: 30.00
		Consumption charge: \$0.11495
Large General Service ("LGS")	Available to any C&I customer having annual	Spire East:
	usage greater than 10,000 therms/Ccf	Customer charge: \$125.00
		Consumption charge: \$0.13220
	For Spire West, usage may not exceed 30,000	
	therms/Ccf during any billing month without	Spire West:
	Commission approval	Customer charge: \$130.17
		Consumption charge (Nov-Mar): \$0.13268
		Consumption charge (Apr-Oct): \$0.07646
Large Volume ("LV")	Spire East: available to any C&I customer having	Spire East:
Large volume (Lv)	daily billing demand of at least 250 therms and	Customer charge: \$914.25
	annual usage more than 60,000 therms	Consumption charge:
	annual usage more than 60,000 therms	1st 36,000 therms: \$0.02502
	Spire West: available to any C&I customer whose	Over 36,000 therms: \$0.00701
	gas requirements at a single loctaion will exceed	Demand Charge: \$0.95000
	15,000 Ccf during a 12-month billing period	Demand Charge: 30.93000
	15,000 cer during a 12 month binnig period	Spire West:
		Custome charge: \$1095.27
		Consumption charge (Nov-Mar):
		1st 30,000 Ccf: \$0.05512
		150 00,000 001, 00.00012
		Over 30.000 Ccf: \$0.04300
		Over 30,000 Ccf: \$0.04300 Consumption charge (Apr-Oct):
		Consumption charge (Apr-Oct):
		Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441
		Consumption charge (Apr-Oct):
Interruptible ("IN")	Spire East Only: available to any C&I customer	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280
Interruptible ("IN")	Spire East Only: available to any C&I customer that agrees to be subject to interruption	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441
Interruptible ("IN")		Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge:
Interruptible ("IN")		Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40
Interruptible ("IN")		Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440
Interruptible ("IN") Vehicular Fuel ("VF")	that agrees to be subject to interruption	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083
		Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440
	that agrees to be subject to interruption Spire Each Only: available to any station that sells	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083 Customer charge: \$23.38
	that agrees to be subject to interruption Spire Each Only: available to any station that sells	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083 Customer charge: \$23.38
Vehicular Fuel ("VF")	that agrees to be subject to interruption Spire Each Only: available to any station that sells natural gas for vehicle fuel use	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083 Customer charge: \$23.38 All therms: \$0.05644
Vehicular Fuel ("VF")	that agrees to be subject to interruption Spire Each Only: available to any station that sells natural gas for vehicle fuel use Spire East: available to any C&I customer with a Billing Demand of at least 1,500 therms, and annual	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083 Customer charge: \$23.38 All therms: \$0.05644 Customer charge: \$2,131.41
Vehicular Fuel ("VF")	that agrees to be subject to interruption Spire Each Only: available to any station that sells natural gas for vehicle fuel use Spire East: available to any C&I customer with a Billing Demand of at least 1,500 therms, and annual usage in excess of 300,000 therms that purchases	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083 Customer charge: \$23.38 All therms: \$0.05644 Customer charge: \$2,131.41 Consumption charge: 1st 36,000 therms: \$0.02509
Vehicular Fuel ("VF")	that agrees to be subject to interruption Spire Each Only: available to any station that sells natural gas for vehicle fuel use Spire East: available to any C&I customer with a Billing Demand of at least 1,500 therms, and annual	Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280 Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083 Customer charge: \$23.38 All therms: \$0.05644 Customer charge: \$2,131.41

APPENDIX C

ALLOCATED COST OF SERVICE STUDY

A Cost of Service Study ("COSS") is an analysis of utility costs that attempts to allocate a company's overall cost of service to each customer or rate class in a manner that reflects the principle of cost causation. Cost causation in ratemaking addresses the question of which customers or group of customers causes the utility to incur specific types of costs. Spire's COSS was developed by identifying the relationships between customer service requirements, load profiles, and usage characteristics and the costs incurred by the Company in serving those requirements.

To allocate the costs of Spire's gas distribution system, it is important to first consider the objectives a gas utility's distribution system must meet. First, the distribution system must extend gas service to all customers authorized to receive it. Spire's distribution system must also meet the design day capacity requirements of its customers. Finally, Spire's distribution system must deliver the necessary volumes of gas to its customers. Spire's COSS was conducted using methods well established in the natural gas industry and follows the cost allocation concepts approved in Spire's most recent general rate cases, Case Nos. GR-2017-0215 and GR-2017-0216.

COST CLASSIFICATIONS

Customer-related costs, as generally recognized in the gas industry, are incurred by a gas utility to attach a customer to the distribution system, meter the customers' gas usage and service the customer's account. These costs are a function of the number of customers served and do not vary based on customer usage. Examples of customer-related costs include costs for minimum size distribution mains, services, meters, regulators and customer service and billing expenses. Demand related costs are those associated with plant that is designed and operated to meet customers' maximum hourly or daily gas requirements, such as distribution mains. Commodity related costs are those costs which vary with the throughput sold to, or transported for, customers. Costs related to gas supply are classified as commodity related since they vary with the amount of gas volumes utilized by the Company's customers.

Spire's COSS was conducted using three steps: cost functionalization, cost classification, and cost allocation. The first step, functionalization, involves separating the Company's rate base and expenses into functional categories. For Spire these categories include production, transmission, and distribution. The second step, cost classification, further separates functionalized costs according to the underlying cost drivers previously discussed: Customer, Demand, or Commodity. The final step, cost allocation, assigns the functionalized and classified costs among customers or rate classes by using a customer, demand, or commodity allocation factor. As described below, allocation factors are determined through multiple methods, some are determined through special

studies while others are developed internally in the COSS, such as a total plant allocator or an allocator based on costs assigned to one or more specific FERC accounts.

Each rate base and expense item in the COSS was assigned to each rate class based on the threestep process described above. The rate classes used in the cost of service study include Residential, Small General Service, Large General Service, and Transportation.

The Street Lighting and Propane rate classes were not evaluated as part of this study given their unique characteristics and minimal impact on the overall cost of service. The revenues generated by these classes were credited to the cost of service based on current margins.

The results of the COSS for Spire are shown in Figure 1 and Schedule WES-2. Figure 1 shows the calculated Rate of Return ("ROR") for each customer class as compared to the overall or system ROR based on current rates.



Figure 1: Spire Class ROR vs. Overall ROR at Current Delivery Service Rates

Figure 2 shows that the Residential customer class earns a ROR lower than Spire's system ROR. Specifically, the Residential class earns a ROR of 2.6 percent, below the system ROR of 4.18 percent. The Small General Service, Large General Service, and Transportation rate classes earn a ROR of 8.1 percent, 16.6 percent, 10.1 percent, respectively, all of which are above the system ROR of 4.18 percent.

WHAT DOES IT MEAN WHEN A CLASS IS EARNING A HIGHER OR LOWER ROR THAN THE SYSTEM ROR?

If the ROR earned by the rate class is lower than the system ROR it means that the class at existing rates is not recovering its fully allocated share of the utility's cost of service. Conversely, if a rate

class is earning a higher ROR than the system ROR, it means that the class, at existing rates, is recovering more than its fully allocated share of such costs. As discussed below, the results of the COSS were used as a guide to establish revenue targets that move Spire's rates in aggregate closer to equalized rates of return and help to improve equity across customer classes.

As alluded to in direct testimony, there is significant variation in the cost of service across Spire's rate classes.

For instance, the revenue requirement for the Residential rate class is \$534 per customer, while the revenue requirement for the Transportation class is \$44,880 per customer. In comparison, the revenue requirement per natural gas usage for the Residential class is \$0.70 per Ccf, while the revenue requirement per natural gas usage for the Transportation class is \$0.05 per Ccf.

Spire's COSS is based on financial data from the test year ended September 2020. The analysis includes the number of customers, sales and revenues by rate class from the same period. Sales and revenues have been adjusted to reflect the impact of Spire's proposed rate class modifications and have been adjusted for normal weather, customer annualization, and rate switching. It also includes rate base items, including intangible plant, production, underground storage, transmission, distribution and general plant-in-service as well as (a) additions to plant-in-service, including materials and supplies, gas storage, prepaid expenses, cash working capital, and other regulatory assets, and (b) reductions to plant-in-service, including other regulatory liabilities, accumulated deferred income taxes, customer deposits, and customer advances. Finally, the financial data includes expense items, including production, storage, distribution, customer service, customer account, sales, and administrative and general expenses as well as taxes other than income, such as payroll, property, and income taxes.

DISTRIBUTION MAINS

Distribution mains typically represents the largest plant investment for a gas utility. For Spire, distribution mains comprise 45 percent of utility plant investment. The classification of distribution mains reflects two cost drivers. The first driver is the number of customers. Distribution mains are designed to provide customers access to the natural gas system. The second driver is peak or design day demand. Distribution mains are designed to meet customer demands on the design day.¹

¹ Design day demand is the highest estimated gas demand for a 24-hour period, and is used as a basis for designing the capacity of the transmission and distribution system.

The classification of distribution mains between customer- and demand-related costs was determined through a zero-inch or zero-intercept analysis. It is one of the methods recognized by NARUC in classifying distribution main costs.² NARUC states,

"One argument for inclusion of distribution related items in the customer cost classification is the 'zero or minimize size main theory.' This theory assumes that there is a zero or minimum size main necessary to connect the customer to the system and thus affords the customer an opportunity to take service as he so desires...The zero-inch main method would allocate the cost of a theoretical main of zero-inch diameter to the customer function, and allocate the remaining costs associated with mains to demand"³

The zero-intercept method as applied to the electric system is described in the NARUC electric cost allocation manual.⁴

"The minimum-intercept method seeks to identify that portion of plant related to a hypothetical no-load or zero-intercept situation....The technique is related to installed cost to current carrying capacity or demand rating, creating a curve for various sizes of the equipment involved, using regression techniques, and extend the curve to a no-load intercept. The cost related to the zero-intercept is the customer component."⁵

The classification of distribution mains was based on a regression analysis that measures the relationship between the cost per foot of mains in the system and the size of the mains. The analysis was based on historical cost data of various sizes and compositions of distribution mains, adjusted to current costs utilizing the Handy-Whitman Index of Public Utility Construction Costs ("Handy-Whitman").

The estimated cost of a zero-inch main was determined by using a zero value for the size variable in the regression equation. Multiplying the estimated cost of a zero-inch main by the actual number of feet in the system yields the theoretical cost of a system comprised of zero-inch mains. The customer-related portion of distribution mains was calculated as the ratio of the cost of a zero-inch mains system to the total cost of the mains system.

² National Association of Regulatory Utility Commissioners ("NARUC"), Staff Subcommittee on Gas "Gas Distribution Rate Design Manual" June 1989. Pg. 22-23.

³ NARUC Gas Distribution Rate Design Manual. Pg. 22-23

⁴ NARUC Electric Utility Cost Allocation Manual. Pg. 92.

⁵ Id. Pg. 92.

Spire's zero-inch analysis shows that the customer-related portion of the mains investment is 34.10 percent for Spire as shown on Schedule WES-2. Therefore, the demand-related portion of the mains investment is 65.90 percent.

OTHER RATE BASE ITEMS

Other rate base items were similarly classified based on their underlying cost drivers. For example, meter cost, meter installation, service cost, and house regulator investments were classified as customer-related since they provide customer access to the natural gas system. Rate base items not directly associated with one of the classification categories, such as general plant, were classified based on the related costs through a composite classifier. Schedule WES-2 provides a full description of rate base classifications.

OPERATIONS AND MAINTENANCE EXPENSE

Operations and maintenance expenses were classified in a manner similar to their respective plant items. For instance, Maintenance of mains (Account 887) was allocated based on the allocation of Distribution mains (Account 376).

O&M expense items not directly associated with one of the classification categories, such as administrative and general expenses, were classified based on related costs through a composite classifier. Schedule WES-2 provides a full description of O&M expense classifications.

COST ALLOCATION

Costs were allocated to each rate class based on each class's responsibility for the costs that are incurred to serve that class. In short, cost allocation follows cost causation. This approach is well established in industry literature and is consistent with past cost of service studies approved by the Commission. The approach requires development of cost allocators that reflect the design of the natural gas system.

ALLOCATORS

Spire's COSS was developed based on three types of allocators:

- 1. Class determinants class characteristics, such as number of customers, consumption and revenues by rate class;
- 2. Special studies detailed analysis of specific plant or expense items, such as meters and uncollectible expenses; and
- 3. Internal composite of how other costs are allocated, such as general plant.

Schedule WES-2 contains a description of each allocator used in the COSS, including what costs are allocated, how each allocator was derived, and the rationale for utilizing the allocator. For example, the 'customers' allocator is used to allocate meter reading expenses based on the number of customers in each rate class. The rationale is that meter reading expenses are driven by the number of customer meters that are read monthly.

DEVELOPING THE DEMAND ALLOCATOR

As mentioned above, Spire's distribution system must be built to handle the design day, or peak day, capacity requirements of its customers. The demand allocator is based on this design day demand. As referenced above, design day demand is the highest estimated gas demand for a 24-hour period. Spire's method for allocating demand related costs using a design day demand allocator is one of the methods recognized by NARUC in allocating demand costs.⁶ The allocator reflects each rate classes' responsibility to the peak day demands of the system. This approach to developing the demand allocator is consistent with the approach followed in Case Nos. GR-2017-0215 and GR-2017-0216, Spire's most recent rate case proceedings.

The derivation of the allocator is included in Schedule WES-2 and consists of four steps. First, heat use per degree day per customer is calculated. To do so, heat use per customer must be determined. Actual use per customer for each month is reduced by base use per customer each month. Base use per customer is the lowest average use of two consecutive months during July through September; in this case, August and September. Reducing actual use per customer by base use per customer results in use per customer per month that is considered heat sensitive usage. Next, a regression analysis is performed for each rate class with heat use per customer as the dependent variable and actual heating degree days per month as the independent variable. In this case, the regression analysis produced a strong R-squared, which measures how much variation in heat use per customer can be explained by heating degree days.

The next step involves applying heat use per degree day per customer to the design day degree days of 79, for Spire to derive design day heating use per customer. For the third step, the design day heating use per customer derived in the previous step is added to base use per customer to calculate total design day use per customer. The final step was to multiply the number of customers for each class in the month of the design day by the design day use per customer for each class to calculate total design day use by class. The results are shown on Schedule WES-2.

SPECIAL STUDY ALLOCATORS

- A. There were five special studies developed to allocate meter investments, meter installations, service investments, regulators, and industrial customer investments. In aggregate, these investments account for 41 percent of total utility plant for Spire.
 - <u>Meter investment</u> was allocated based on estimated current or replacement cost of meters by customer in each rate class weighted by the estimated number of customers. The calculation recognizes there are certain types of meter costs specific to each rate class and establishes a weighting based on current records.
 - <u>Meter installations</u> were allocated based on the estimated current or replacement cost of meter installations by customer in each rate class weighted by the estimated

⁶ NARUC Gas Distribution Rate Design Manual. Pg. 27

number of customers. The calculation recognizes there are certain types of meter installation costs specific to each rate class and establishes a weighting based on current records.

- <u>Service investment</u> was allocated based on the estimated current or replacement cost of service installations by customer in each rate class weighted by the estimated number of customers. The calculation recognizes there are certain types of service installation costs specific to each rate class and establishes a weighting based on current records.
- <u>Regulators</u> were allocated based on the estimated current or replacement cost of regulators by customer in each rate class weighted by the estimated number of customers. The calculation recognizes there are certain types of regulator costs specific to each rate class and establishes a weighting based on current records.
- <u>Industrial customer investment</u> was allocated based on the investment in services, meters and regulators to serve the largest customers on the system.

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The derivation of the meter, meter installation, service investment and regulator allocators is shown in Schedule WES-2.

COMPOSITE ALLOCATORS

There are several composite allocators developed internally based on the allocation of various plant investments and expenses. These are used to allocate cost items that cannot be readily categorized as either customer-, demand-, or commodity-related. For example, general plant is classified and allocated based on the composite allocation of all production, transmission, storage, and distribution plant. This approach is well established in industry literature⁷ and is consistent with the COSS methodology filed and approved in Case Nos. GR-2017-0215 and GR-2017-0216.

ALLOCATION OF RATE BASE

The process used to allocate rate base to customer classes is included in Schedule WES-2 and consists of the following four steps. First, gross plant investment by individual FERC account is allocated to each rate class based on an allocator that most closely reflects the underlying cost driver. Second, accumulated depreciation by individual FERC account is allocated to each rate class based on the same allocator as the gross plant investment for that account. Third, net plant investment by individual FERC account is calculated as the difference between gross plant investment and accumulated depreciation by individual FERC account. Lastly, additions and deletions to net plant investment are allocated to each rate class on the basis of an allocator that most closely reflects the underlying cost driver to form rate base. Total rate base is shown on Schedule WES-2.

⁷ NARUC Gas Distribution Rate Design Manual. Pg. 26

In general, gross plant investment that is designed to meet the demands of the Company's customers was allocated to each rate class based on the demand allocator. Gross plant investment that is designed to connect customers to the system and meet their service requirements was allocated to each rate class based on various allocators that are related to numbers of customers.

OPERATIONS AND MAINTENANCE ALLOCATION

The process used to allocate O&M expenses to customer classes is included in Schedule WES-2. As discussed earlier, special studies were conducted to develop allocators that are based on actual assignment of data to customer classes.

- Customer Accounts and Collections Expense (Account 903) is separated into customer service- and collections-related expenses. The customer service-related expenses were allocated based on the number of customer bills, while collectionsrelated expenses were allocated based on the uncollectible expense allocator described below.
- Uncollectible Expense (Account 904) is based on a direct assignment of net writeoffs by class.
- Demonstrating and Selling (Account 912) expense is based on a direct assignment of actual expenses by class.
- Interest on Customer Deposits is based on a direct assignment of actual deposits to the residential and C&I classes.

Spire Missouri September 30, 2020 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$2,777,221,195		
2	Rate of Return	F	7.228%		
3	Required Return		\$200,737,548	\$200,737,548	
4	Adjusted Test Year Net Operating Income	На	_	116,116,819	
5	Earnings Deficiency		_	\$84,620,729	\$84,620,729
6	Multiply by Income Tax Gross-up Factor			_	1.31735
7	Net Revenue Deficiency Allowance for Known and Measurable Changes/				\$111,475,389
8	True-up Estimate			-	
9	Total Revenue Deficiency			=	\$111,475,389

Spire Missouri September 30, 2020 Income Tax

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Line			Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	На	\$1,173,160,028	\$570,537,909
2	Total Operating Expenses	Ha	(997,653,425)	(454,439,181)
3	Net Operating Income	На	\$175,506,604	\$116,098,728
4	Flow Through Adjustments		(\$30,269,614)	(\$30,269,614)
5	Less: Interest on Long Term Debt		(50,823,148)	(50,823,148)
6	Total Tax Adjustments		(\$81,092,762)	(\$81,092,762)
7	Net Taxable Income		\$94,413,842	\$35,005,967
8	Income Tax		\$22,744,497	\$8,433,012

Income Tax Workpaper

Composite Debt Cost Rate	1.8300%	
Rate Base	\$2,777,221,195	
Interest on Long Term Debt	\$50,823,148	
Net Taxable Income	\$94,413,842	\$35,005,967
Effective Tax Rate	24.09%	24.09%
Income Tax	\$22,744,497	\$8,433,012

Spire Missouri Computation of Effective Tax Rate

Effective Federal Tax Rate Effective Missouri Tax Rate Effective Kansas City Tax Rate Overall Effective Tax Rate Reciprocal Tax rate divided by reciprocal	(1) (2) (3)	20.18% 3.58% 0.33% 24.0902% 75.9098% 31.7353%	100.00% 0.00%
Federal Total Less: Effective Missouri Tax Rate (2) Less: Effective Kansas City Rate (3) Percentage subject to Federal Tax Federal Tax Rate Effective Federal Tax Rate		100.00% -3.58% -0.33% 96.09% x 21.00% 20.18% 20.18%	(1)
Missouri Total Less: Effective Kansas City Rate(3) Less: 1/2 Effective Federal Rate (1) Percentage subject to Missouri Tax Missouri Tax Rate Effective Missouri Tax Rate		100.00% 0.33% 10.09% 89.58% x <u>4.00%</u> 3.58%	(2)
St Louis City/Kansas City Total KC tax rate Apportionment* Effective KC tax rate		1.00% x <u>32.84%</u> <u>0.33%</u>	(3)

Spire Missouri September 30, 2020 Rate Base

Line No.	Description	Reference	Amount
INO.	•		
	(a)	(b)	(c)
1	Intangible Plant	С	\$814,338
2	Production Plant	С	\$2,808,067
3	Underground Storage Plant	С	\$33,833,535
4	Other Storage Equipment	С	\$531,032
5	Transmission Plant	С	\$2,064,647
6	Distribution Plant	С	3,649,106,330
7	General Plant	С	464,653,875
8	True-up Forecast	С	205,779,485
9	Gross Plant In Service		\$4,359,591,308
10	Accumulated Depreciation & Amortization	D	(1,378,549,434)
11	Net Plant in Service		\$2,981,041,875
12	Working Capital	E	241,954,967
13	Customer Deposits	B-1	(12,750,149)
14	Customer Advances	B-2	(3,619,859)
15	Deferred Income Taxes - Other (Net of AMT)	B-3	(394,893,784)
16	Other Regulatory Liabilities	B-4	(34,511,854)
17	Total Rate Base		\$2,777,221,195

Spire Missouri September 30, 2020 Customer Deposits

Line		Residential
No.	Month	Amount
	(a)	(b)
1	Sep-19	13,382,915
2	Oct-19	13,610,228
3	Nov-19	13,576,819
4	Dec-19	13,568,209
5	Jan-20	13,415,032
6	Feb-20	13,364,432
7	Mar-20	13,178,024
8	Apr-20	13,125,666
9	May-20	13,152,391
10	Jun-20	13,091,987
11	Jul-20	12,320,611
12	Aug-20	9,255,441
13	Sep-20	9,302,980
14	Total	\$153,001,787
45	A	¢40.750.440
15	Average	\$12,750,149
16	Interest Rate	4.25%
17	Interest Expense	(\$541,881)

Spire Missouri September 30, 2020 Customer Advances

Line		
No.	Month	Amount
	(a)	(b)
1	Sep-19	3,890,441
2	Oct-19	3,947,272
3	Nov-19	3,947,272
4	Dec-19	3,877,631
5	Jan-20	3,870,157
6	Feb-20	3,869,475
7	Mar-20	3,352,792
8	Apr-20	3,354,642
9	May-20	3,353,597
10	Jun-20	3,415,384
11	Jul-20	3,373,428
12	Aug-20	3,434,246
13	Sep-20	3,394,387
14	Total	\$43,438,309
15	Average	\$3,619,859

Spire Missouri September 30, 2020 Accumulated Deferred income Taxes

Line No.	Description	Amount
	(a)	(b)
1	Total Accumulated Deferred Income Taxes	\$ 394,893,784

Spire Missouri Regulatory Liabilities September 30, 2020

Line		
No.	Year Ended	Balance
	(a)	(b)
1	Rate Base Offset from GM-2013-0254	(\$118,326,358)
2	Amortization of Rate Base Offset	\$83,814,504
3	Total Regulatory Liabilities	(\$34,511,854)

Spire Missouri September 30, 2020 Plant in Service

		Description	Plant Balance @ 9/30/2020	Total Adjustments	Total As Adjusted
		a)	0,00,2020	c)	d)
		- 7		- /	- /
		INTANGIBLE PLANT			
\$1	301	Organization	\$18,102		\$18,1
2	302	Franchises	22,307		22,3
3	303	MGE Website Enhancements	773,929		773,9
4		Total Intangible Plant	\$814,338	<u> </u>	\$814,3
		PRODUCTION PLANT			
5	304	Land & Land Rights-Mfg Gas	\$119,929		\$119,9
6	305	Structures & Improvements-Mfg Gas	1,869,054.12		1,869,054
7	307	Other Power Equipment	33,139.28		33,139
8	311	Propane Equipment-Gas Ops	4,577,999.04	(3,792,055.13)	785,943
9	311.1	Propane Storage Cavern-Gas Ops	4,827,936.02	(4,827,936.02)	0.
10		Total Production Plant	\$11,428,058		\$2,808,0
		UNDERGROUND STORAGE PLANT			
11	350.1	Land	\$1,201,600		\$1,201,6
12	350.2	Rights of Way	778,418		778,4
13	351.2	Compression Station Structure	830,420		830,4
14	351.4	Other Structures	1,093,321		1,093,3
15	352	Wells	7,488,601		7,488,6
16	352.1	Storage Leaseholds & Rights	2,126,882		2,126,8
17	352.2	Reservoirs	245,023		245,0
18	352.3	Non-Recoverable Natural Gas	8,978,078		8,978,0
19	352.4	Wells - Oil & Vent Gas	2,104,571		2,104,5
20	353	Lines	3,238,918		3,238,9
21	354	Compressor Station Equipment	3,143,239		3,143,2
22	355	Measuring & Regulating Equipment	2,304,527		2,304,5
23	356	Purification Equipment	233,042		2,004,0
24	357	Other Equipment	66,896		66,8
24 25	557	Total Underground Storage Plant	\$33,833,535		\$33,833,5
		OTHER STORAGE EQUIPMENT			
26	360	Land & Land Rights	\$50,654		\$50,6
27	361	Structures & Improvements	107,233		107,2
28	362	Gas Holders	34,530		34,5
29	363.3	Compressor Equipment	338,616		338,6
30		Total Other Storage Equipment	\$531,032		\$531,0
		TRANSMISSION PLANT			
31	365.2	Rights of Way - Transmission	\$41,153		\$41,1
32	367	Mains - Transmission	2,013,840		2,013,8
33	371	Other Equipment - Transmission	9,654		9,6
34		Total Transmission Plant	\$2,064,647		\$2,064,6
		DISTRIBUTION PLANT			
35	374	Land & Land Rights	\$4,623,322		\$4,623,3
36	374.2	Land Rights	\$4,156,696		\$4,156,6
37	375.1	Str & Imp - District Meas & Reg	16,982,298		16,982,2
38	375.2	Str & Imp - Service Centers	16,347,361		16,347,3
		Str & Imp - Garage	,- ,		, - , -

Spire Missouri September 30, 2020 Plant in Service

		Dec. 1.1	Plant Balance	Total	Total As
		Description	@ 9/30/2020	Adjustments	Adjusted
40	075 7	a)	00.040	c)	d)
40	375.7	Struct & Impr - MoNat	69,048		69,048
41	376.1	Mains - Steel	508,957,462		508,957,462
42	376.2	Mains - Cast Iron	69,513,157		69,513,157
43	376.3	Mains - Plastic	1,281,561,622		1,281,561,622
44	378	Meas. & Reg. Station - General	26,671,064		26,671,064
45	379	Meas. & Reg. Station - City Gate	9,568,510		9,568,510
46	380.1	Services - Steel	46,715,088		46,715,088
47	380.2	Services - Plastic	1,304,564,000		1,304,564,000
48	381	Meters	189,238,752		189,238,752
49	382	Meter Installations	101,685,102		101,685,102
50	383	House Regulators	46,956,967		46,956,967
51	385	Commercial & Ind Meas & Reg Eq	20,776,637		20,776,637
52	386	Other Property - Customer Premises	22,975		22,975
53	387	Other Equipment	406,070		406,070
54		Total Distribution Plant	\$3,649,106,330		\$3,649,106,330
		GENERAL PLANT			
55	389	Land	\$1,058,065		\$1,058,065
56	390.1	Structures	878,378		878,378
57	390.2	Structures and Improvements - Leased Property	5,841,093		5,841,093
58	390.2 391	Furniture & Fixtures	12,852,816		12,852,816
59	391.1	Data Processing Systems	17,555,612		17,555,612
	391.1	0.1			
60	391.2 391.3	Mechanical Office Equipment	165,161		165,161
61 62		Data Processing Software	17,580,583		17,580,583
62	391.4	Data Processing Systems	584,933		584,933
63	391.5	Enterprise Software-EIMS	122,811,485		122,811,485
64	391.95	Ent Software SS Alloc	34,605,956		34,605,956
65	392	Transportation - Sp Trucks	491,363		491,363
66	392.1	Transportation Eq - Automobiles	10,282,647		10,282,647
67	392.2	Transportation Eq - Trucks	47,257,095		47,257,095
68	393	Stores Equipment	993,374		993,374
69	394	Tools, Shop & Garage Equipment	38,753,407		38,753,407
70	395	Laboratory Equipment	320,500		320,500
71	396	Power Operated Equipment	69,969,265		69,969,265
72	397.0	Communication Equipment	16,742,985		16,742,985
73	397.1	Communication Equipment - AMR	60,263,042		60,263,042
74	398	Miscellaneous Equipment	5,646,116		5,646,116
75		Total General Plant	\$464,653,875	\$0	\$464,653,875
76		Total Original Cost Plant in Service	\$4,162,431,815	\$0	\$4,153,811,823
77		Construction Work in Progress	205,779,485		205,779,485
78		Accumulated Depreciation and Amortization	(1,378,549,434)	0	(1,378,549,434)
		Net Plant In Service	\$2,989,661,866	\$0	\$2,981,041,875

Spire Missouri September 30, 2020 Accumulated Reserves for Depreciation and Amortization

Line No.	Acct No.	Description		Test Year Direct	Proforma Adjustments	Test Year As Adjusted	
		(a)	(b)		(c)	(d)	
1	108	Accumulated Depreciation-Plant in Service	\$	1,162,510,528.50		\$1,162,510,529	
2	108.5	Accumulated Depreciation-Removal Costs		71,689,192	0	71,689,192	
3	111	Accumulated Amortization		76,687,899	0	76,687,899	
4		Total Accumulated Depreciation & Amortization		1,310,887,620	0	1,310,887,620	
5	Less: True-Up Forecast		67,661,814		0	67,661,814	
6		Accumulated Depreciation and Amortization		\$1,378,549,434	\$0	\$1,378,549,434	

Spire Missouri September 30, 2020 Working Capital

Line	Description	Deference	Amounto
No.	Description (a)	Reference (b)	Amounts (c)
1	Materials and Supplies Inventory	E-1	\$15,412,667
2	Prepayments	E-2	25,767,556
3	Gas Inventory - Volumes and Price	E-3	78,824,865
4	Cash Working Capital	E-4	12,672,247
5	Other Regulatory Assets	E-5	109,277,631
6	Total Working Capital		\$241,954,967

WES-1 Sch E1-M&S Page 12 of 45

Spire Missouri September 30, 2020 Materials and Supplies

-

5.52
0.15
1.15
0.15
2.21
).42
3.35
9.94
3.14
3.76
9.79
3.71
7.68
4.87
67

Spire Missouri September 30, 2020 Prepayments

1	Sep-19	19,128,251
2	Oct-19	21,338,433
3	Nov-19	20,172,573
4	Dec-19	18,839,815
5	Jan-20	18,470,087
6	Feb-20	16,234,269
7	Mar-20	15,211,515
8	Apr-20	31,196,562
9	May-20	30,758,532
10	Jun-20	27,767,974
11	Jul-20	26,407,096
12	Aug-20	23,180,664
13	Sep-20	20,627,181
14	Total	\$309,210,668
15	Average	\$25,767,556
	-	

Spire Missouri September 30, 2020 Gas Inventory

Line No.	Month	Dollars
	(a)	(b)
1	Sep-19	100,101,078
2	Oct-19	104,271,369
3	Nov-19	101,125,014
4	Dec-19	92,656,107
5	Jan-20	79,195,598
6	Feb-20	64,239,846
7	Mar-20	58,517,852
8	Apr-20	54,365,486
9	May-20	62,028,404
10	Jun-20	68,285,610
11	Jul-20	76,884,303
12	Aug-20	86,724,224
13	Sep-20	95,108,069
14	Total	\$945,898,386
15	Average	\$78,824,865

Spire Missouri 30-Sep-20 Summary of Cash Working Capital

Line		
#	Description	Amount
	(A)	(B)
1	Cash Working Capital from Tim Lyon's Schedule	\$12,672,247

Spire Missouri Regulatory Assets September 30, 2020

Line		
No.	Year Ended	Balance
	(a)	(b)
1	Prepaid Pension	\$63,339,340
2	OPEB Asset	\$ (87,634)
3	Energ Affordability Program	3,051,268
4	Red Tag Program	122,036
5	Insulation/Energywise	3,314,082
6	Energy Efficiency Program	39,538,539
7	Total Regulatory Assets	\$109,277,631

Spire Missouri Summary of Cost of Capital September 30, 2020

Line No.	Description (a)	Ratio (b)	Cost Rate (c)	Composite Rate (d)	Pre-Tax (e)
1	Long-Term Debt	45.750%	4.000%	1.830%	1.830%
2	Short-Term Debt	0.000%	0.000%	0.000%	
3	Preferred Stock	0.000%	0.000%	0.000%	
4	Common Equity	54.250%	9.950%	5.398%	7.111%
5	Total	100.000%	=	7.228%	8.941%

Spire Missouri September 30, 2020 Distribution of Revenue and Expense Adjustments by Account No.

Line	Main		Test Year	Total	Test Year
No.	Acct.	Description	Billed	Adjustments	As Adjusted
	(a)	(b)	(c)	(d)	(e)
	OPERAT	ING REVENUE			
1	480	Residential	\$857,970,216	(\$408,682,496)	\$449,287,720
2	481.1	Commercial	243,154,836	(153,277,625)	89,877,211
3	481.2	Industrial	0	0	0
4	483	Sales for Resale	0	0	0
5	487	Late Payment Charges	3,866,000	(2,683,817)	1,182,183
6	488	Miscellaneous Service Revenue	0	0	0
7	489	Transport	32,794,580	(2,852,305)	29,942,275
8	495	Other Revenue	35,374,396	(35,125,875)	248,520
9		Total Operating Revenue	\$1,173,160,028	(\$602,622,119)	\$570,537,909.36
	OPERAT	ING & MAINTENANCE EXPENSE			
		ctured Gas Production Expense			
10	710	Operation Supervisor & Engineering	\$6,392	(\$6,392)	\$0
11	712	Other Power Expenses	0	0	0
12	717	Liquefied Petroleum Gas Expenses	3,161	(3,161)	0
13	723	Fuel for Liquefied Petroleum Gas Process	670	(670)	0
14	728	Liquefied Petroleum Gas	1,085,220	(1,085,220)	0
15	735	Miscellaneous Production Expenses	175,034	(175,034)	0
16	740	Maintenance Supervision & Engineering	(297)	297	0
17	741	Maintenance of Structures & Improvements	23,186	(23,186)	0
18	742	Maintenance of Production Equipment	125,951	(125,951)	0
19		Total Manufactured Gas Production Expense	\$1,419,318	(\$1,419,318)	\$0
	Durches				
20	804	ed Gas Expense Purchased Gas Expense	\$509,764,256	(\$514,357,839)	(\$4,593,582)
20	808.1	Gas Withdrawn From Storage - Debit	\$303,704,230 0	(\$014,007,009)	(\$4,535,502)
22	810	Gas Used for Compressor Station Fuel - Credit	(1,398)	0	(1,398)
23	812	Gas Used for Other Utility Operations - Credit	(1,333) (216,830)	0	(216,830)
24	012	Total Purchased Gas Expense	\$509,546,028	(\$514,357,839)	(\$4,811,810)
- ·			4000,010,020	(\$011,001,000)	(\$ 1,6 1 1,6 1 6)
		Gas Storage Expenses			
25	814	Operation Supervisor & Engineering	\$397,449	\$0	\$397,449
26	815	Maps and Records	22,693	0	22,693
27	816	Wells Expenses	461,652	0	461,652
28	817	Line Expenses	56,017	0	56,017
29	818	Compressor Station Expenses	248,154	0	248,154
30	819	Compressor Station Fuel & Power	1,398	0	1,398
31	820	Measuring & Regulating Station Expenses	368,058	0	368,058
32	821	Purification Expenses	37,140	0	37,140
33	823	Gas Losses	4,126	0	4,126
34	824	Other Expenses	275,737	0	275,737
35	825	Storage Well Royalities	98,041	0	98,041
36	830	MaintenanceSupervision & Engineering	29,452	0	29,452
37	831	Maintenance of Structures & Improvements	200,455	0	200,455
38	832	Maintenance of Reservoirs & Wells	503,420	0	503,420
39	833	Maintenance of Lines	121,262	0	121,262
40	834	Maintenance of Compressor Station Equipment	102,370	0	102,370
41	835	Maint of Measuring & Regulating Station Exp	167,915	0	167,915
42	836	Maintenance of Purification Equipment	22,014	0	22,014
43	837	Maintenance of Other Equipment	310,246	0	310,246
44	840	Operation Supervisor & Engineering	(465)	0	(465)
45	841	Operation Labor & Expenses	9,829	0	9,829
46	842.1	Fuel	0	0	0
47	843.2	Maintenance of Structures & Improvements	0	0	0
48		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$3,436,961
	Distribut	tion Operation Expense			
49	870	Operation, Supervision and Engineering	\$5,901,904	\$0	5,901,904
43 50	871	Distribution and Load Dispatching	932,155	ψ0 0	932,155
51	874	Mains and Service Expenses	19,458,103	606,015	20,064,118
51	874 875	Distributing Regulating Station Expenses	1,670,865	000,015	1,670,865
52	876	Measuring and Regulating Station Expenses	3,631	0	
53 54	876 877	Measuring and Regulating Station Exp-Industrial	28,409	0	3,631
54 55	877	Meter and House Regulator Expenses	28,409 19,406,308	0	28,409 19,406,308
55 56	878 879	Customer Installation Expenses	4,042,824	0	4,042,824
50 57	879 880	•		0	
57	000	Other Expenses	3,311,480	U	3,311,480

Spire Missouri September 30, 2020 Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
58	881	Rents	135,352	0	135,352
59		Total Operation Expense	\$54,891,029	\$606,015	\$55,497,045
	Distribu	tion Maintenance Expense			
60	885	Maintenance Supervision and Engineering	\$3,168,475	\$0	\$3,168,475
61	886	Maintenance of Structures and Improvements	890,050	0	890,050
62	887	Maintenance of Mains	20,977,220	0	20,977,220
63	889	Maint. of Measuring and Regulating Eq-General	2,686,651	0	2,686,651
64	890	Maint. of Measuring and Regulating Eq-Industrial	406,173	0	406,173
65 66	891 892	Maint. of Measuring and Regulating Eq-City Gate Maintenance of Services	67,503 8,132,910	0 0	67,503 8,132,910
67	893	Maintenance of Meters and House Regulators	1,178,688	0	1,178,688
68	894	Maintenance of Other Equipment	169,682	0	169,682
69		Total Maintenance Expenses	\$37,677,353	\$0	\$37,677,353
70		Total Distribution European	¢00.500.000	¢000.045	¢02.474.200
70		Total Distribution Expense	\$92,568,382	\$606,015	\$93,174,398
	Custom	er Accounts Expense			
71	901	Supervision	\$0	\$0	\$0
72	902	Meter Reading Expense	5,899,593	0	5,899,593
73	903	Customer Records and Collection Expense	27,549,558		27,549,558
74 75	904	Uncollectible Accounts	12,685,019	(743,219)	11,941,800
75 76	905	Miscellaneous Customer Accounts Expense Total Customer Accounts Expenses	<u>258,944</u> \$46,393,114	0 (\$743,219)	258,944 \$45,649,895
70		Total Customer Accounts Expenses		(\$745,219)	\$45,049,895
		er Service and Informational Expense			
77	907	Supervision	\$0	\$0	\$0
78 70	908	Customer Assistance	5,121,570	6,353,611	11,475,182
79 80	909	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp.	<u>98,249</u> \$5,219,819	0	98,249 \$11,573,430
		· · · · · · · · · · · · · · · · · · ·		•••••••••	. ., . ., . ., . .
~ 1		nd Advertising Expense		•	* 4 44 = 400
81	911	Supervision	\$1,417,188	\$0	\$1,417,188
82 83	912 913	Demonstrating and Selling Expenses Advertising Expenses	1,983,476 1,361	(250,610) 0	1,732,866 1,361
84	913	Miscellaneous Sales Expenses	0	0	1,301
85	010	Total Sales and Advertising Expenses	\$3,402,025	(\$250,610)	\$3,151,415
96	Adminis 920	trative and General Expense Administrative and General Salaries	¢28 200 122	\$0	¢20 200 122
86 87	920 921	Office Supplies and Expenses	\$38,309,123 18,948,095	(566,278)	\$38,309,123 18,381,817
88	922	Administrative Expenses Transferred	(28,492,716)	(500,270)	(28,492,716)
89	923	Outside Services Employed	15,922,576	ů 0	15,922,576
90	924	Property Insurance	1,154,340	(102,082)	1,052,257
91	925	Injuries and Damages	9,423,748	1,153,351	10,577,099
92	926	Employee Pensions and Benefits	42,464,274	(158,175)	42,306,099
93	928	Regulatory Commission Expense	4,202,424	(84,272)	4,118,152
94	930	Miscellaneous General Expenses	2,472,816	0	2,472,816
95	931	Rents	2,520,578	0	2,520,578
96 97	932	Maintenance of General Plant Total Administration and General Expense	<u>849,548</u> \$107,774,806	0	849,548 \$108,017,349
98		Payroll Adjustment	6,762,990	(1,600,000)	5,162,990
99		Total O & M Expense	\$776,523,442	(\$511,168,815)	\$265,354,628
100	403	Depreciation	100,497,413	20,239,122	120,736,534
101		5 Amortization	17,520,463	2,147,611	19,668,074
101	431	Interest on Customer Deposits	731,283	(189,402)	541,881
102	408	Payroll Taxes (1***)	1,043,349	· · /	
103	408 408	Property Taxes (1***)	1,043,349 44,592,266	403,917 2,098,532	1,447,266 46,690,799
104	408 408	Gross Receipts Tax (3300 + 4000)	63,508,198	(63,508,198)	40,090,799
105	408	Other Taxes (41**)	03,500,190	(00,000,190)	0
		Taxes Other Than Income	\$109,143,813	(\$61,005,749)	\$48,138,064

Spire Missouri September 30, 2020 Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct. (a)	Description (b)	Test Year Billed (C)	Total Adjustments (d)	Test Year As Adjusted (e)
108		TOTAL EXPENSES	\$1,004,416,415	(\$549,977,234)	\$454,439,181
109		OPERATING INCOME BEFORE INCOME TAX	\$168,743,614	(\$52,644,885)	\$116,098,728
110	409,410	Income Taxes Excess ADIT Amortization	22,744,497	(14,311,485)	8,433,012 (8,451,103)
111		Note: per book & adjusted income tax computed on A-2 NET OPERATING INCOME	\$145,999,117	(\$38,333,400)	\$116,116,819

				H-1	H-2	H-3	H-4	H-5	H-6	H-7	H-8	H-9
								115	110	11-7		Regulatory
Line No,	Main Acct.	Description	Test Year Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. Test Year Margin	Remove Purch Gas Cost and GRT		Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Commission Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	0	(1)	(m)
		OPERATING REVENUE										
1	480	Residential	\$857,970,216	(\$411,478,627)	\$2,796,131							
2	481.1	Commercial & Industrial	243,154,836	(152,537,170)	(740,455)							
3 4	481.2 483	Industrial Sales for Resale	0		0							
5	487	Late Payment Charges	3,866,000		(2,683,817)							
6	488	Miscellaneous Revenue	00 70 / 500	(0.000.005)								
7	489	Transport Other Gas Revenue	32,794,580 35,374,396	(2,886,205) (35,125,875)	33,900							
8		Total Operating Revenue	\$1,173,160,028	(\$602,027,877)	(\$594,242)	\$0) \$0	\$0	\$0	\$0	\$0	\$0
		OPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expense										
9	710	Operation Supervisor & Engineering	\$6,392									
10	712	Other Power Expenses	0									
11 12	717 723	Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process	3,161 670									
12	728	Liquefied Petroleum Gas	1,085,220									
14	735	Miscellaneous Production Expenses	175,034									
15	740	Maintenance Supervision & Engineering	(297)									
16 17	741 742	Maintenance of Structures & Improvements Maintenance of Production Equipment	23,186 125,951									
18		Total Manufactured Gas Production Expense	\$1,419,318	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$0	\$0
19	804	Purchased Gas Expense Purchased Gas Expense	\$509,764,256			(\$514,357,839	9)					
20	808.1	Gas Withdrawn From Storage - Debit	0			(40 - 1,007,000	*					
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)									
22 23	812	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense	(216,830) \$509,546,028	\$0	\$0	(\$514,357,839	9) \$0	\$0	\$0	\$0	\$0	\$0
23		Total I Gronadou Odd Experise		Ο¢	φU	(4017,007,008	-, ạu	\$U	φU	ψU	φU	ąu
		Natural Gas Storage Expenses										
24 25	814 815	Operation Supervisor & Engineering Maps and Records	\$397,449 22,693									
25 26	816	Wells Expenses	461,652									
27	817	Line Expenses	56,017									
28	818	Compressor Station Expenses	248,154									
29 30	819 820	Compressor Station Fuel & Power Measuring & Regulating Station Expenses	1,398 368,058									
31	821	Purification Expenses	37,140									
32	823	Gas Losses	4,126									
33	824	Other Expenses	275,737									
34 35	825 830	Storage Well Royalities MaintenanceSupervision & Engineering	98,041 29,452									
36	831	Maintenance of Structures & Improvements	200,455									
37	832	Maintenance of Reservoirs & Wells	503,420									
38 39	833 834	Maintenance of Lines Maintenance of Compressor Station Equipment	121,262 102,370									
39 40	835	Maintenance of Compressor Station Equipment Maint of Measuring & Regulating Station Exp	167,915									
41	836	Maintenance of Purification Equipment	22,014									
42	837	Maintenance of Other Equipment	310,246									
43	840 841	Operation Supervisor & Engineering	(465) 9,829									
44 45	842.1	Operation Labor & Expenses Fuel	9,629									
46	843.2	Maintenance of Structures & Improvements	0									
47		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Operation Expense										
48	870	Operation, Supervision and Engineering	\$5,901,904									
49	871	Distribution and Load Dispatching	932,155									
50 51	874 875	Mains and Service Expenses Distributing Regulating Station Expenses	19,458,103 1,670,865									
52	876	Measuring and Regulating Station Expenses	3,631									
53	877	Measuring and Regulating Station Exp-City Gate	28,409									
54	878	Meter and House Regulator Expenses	19,406,308									
55 56	879 880	Customer Installation Expenses Other Expenses	4,042,824 3,311,480									
57	881	Rents	135,352									
58		Total Operation Expense	\$54,891,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Maintenance Expense										
59	885	Maintenance Supervision and Engineering	3,168,475									
60	886	Maintenance of Structures and Improvements	890,050									
61 62	887 889	Maintenance of Mains Maint. of Measuring and Regulating Eq-General	20,977,220 2,686,651									
63	890	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial	406,173									
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503									
65 66	892 893	Maintenance of Services Maintenance of Maters and House Regulators	8,132,910									
66 67	893 894	Maintenance of Meters and House Regulators Maintenance of Other Equipment	1,178,688 169,682									
68		Total Maintenance Expenses	\$37,677,353	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$0	\$0
69		Total Distribution Expense	\$92,568,382	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$0	\$0
		Customer Accounts Expense										
70	901	Supervision	\$0									
71 72	902 903	Meter Reading Expense Customer Records and Collection Expense	5,899,593 27,549,558									
72	903 904	Customer Records and Collection Expense Uncollectible Accounts	27,549,558 12,685,019								(743,219)	
74	905	Miscellaneous Customer Accounts Expense	258,944									
75		Total Customer Accounts Expenses	\$46,393,114	\$0	\$0	\$0) \$0	\$0	\$0	\$0	(\$743,219)	\$0
		Customer Service and Informational Expense										
76	907	Supervision	\$0									
77	908	Customer Assistance	5,121,570									
78 79	909	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp.	98,249 \$5,219,819	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$0	\$0
79		Total Cust. Service and information Exp.	\$0,219,819	\$0	\$0	\$0	, \$0	\$0	\$0	\$0	\$0	20
		Sales and Advertising Expense										
80	911	Supervision	\$1,417,188									
81 82	912 913	Demonstrating and Selling Expenses Advertising Expenses	1,983,476 1,361									
82 83	913 916	Advertising Expenses Miscellaneous Sales Expenses	1,361									
84		Total Sales and Advertising Expenses	\$3,402,025	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$0	\$0

				H-1	H-2	H-3	H-4	H-5	H-6	H-7	H-8	H-9
Line No,	Main Acct.	Description	Test Year Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. Test Year Margin	Remove Purch Gas Cost and GRT	Pavroll Expense	Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Regulatory Commission Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	0	(1)	(m)
		Administrative and General Expense										
85	920	Administrative and General Salaries	\$38,309,123									
86	921	Office Supplies and Expenses	18,948,095									
87	922	Administrative Expenses Transferred	(28,492,716)									
88	923	Outside Services Employed	15,922,576									
89	924	Property Insurance	1,154,340							(102,082)		
90	925	Injuries and Damages	9,423,748							1,153,351		
91	926	Employee Pensions and Benefits	42,464,274					398,465				
92	928	Regulatory Commission Expense	4,202,424									(84,272)
93	930	Miscellaneous General Expenses	2,472,816									
94	931	Rents	2,520,578									
95	932	Maintenance of General Plant	849,548									
96		Total Administration and General Expense	\$107,774,806	\$0	\$0	\$0	\$0	\$398,465	\$0	\$1,051,269	\$0	(\$84,272)
97		Payroll Adjustment					\$6,762,990					
98		Total O & M Expense	\$769,760,452	\$0	\$0	(\$514,357,839)	\$6,762,990	\$398,465	\$0	\$1,051,269	(\$743,219)	(\$84,272)
99	403	Depreciation	100,497,413									
100	404, 405	5 Amortization	17,520,463									
101	431	Interest on Customer Deposits and Financing	731,283									
102	408	Payroll Taxes (1***)	1,043,349						403,917			
103	408	Property Taxes (2***)	44,592,266									
104	408	Gross Receipts Tax (3300 + 4000)	63,508,198			(63,508,198))					
105	408	Other Taxes (41**)										
106	408	Taxes Other Than Income	\$109,143,813	\$0	\$0	(\$63,508,198)	\$0	\$0	\$403,917	\$0	\$0	\$0
107		TOTAL EXPENSES	\$997,653,425	\$0	\$0	(\$577,866,037)	\$6,762,990	\$398,465	\$403,917	\$1,051,269	(\$743,219)	(\$84,272)
												<u> </u>
108		OPERATING INCOME BEFORE INCOME TAX	\$175,506,604	(\$602,027,877)	(\$594,242)	\$577,866,037	(\$6,762,990)	(\$398,465)	(\$403,917)	(\$1,051,269)	\$743,219	\$84,272
109	409,410	Income Taxes Note: per book & adjusted income tax computed on A-2	22,744,497									
		Excess ADIT Amortization (Per Tracker)	ALEO 300 ···-	(0000 007	(000 (Acres 00	(00 700 5	(0000	(0.000.0		AT 10 5	001.070
110		NET OPERATING INCOME	\$152,762,107	(\$602,027,877)	(\$594,242)	\$577,866,037	(\$6,762,990)	(\$398,465)	(\$403,917)	(\$1,051,269)	\$743,219	\$84,272

Line No,	Main Acct.	Description	Test Year Per Books	H-10 Interest on Customer Deposits	H-11 Depreciation Expense	H-12 Amortization Expense	H-13 Locates Expense	H-14 Other Expense Adjustments	H-15 Kansas Property Tax	H-16 Propane Adjustment	H-17 Reduced Call Center Payroll	H18 Pension Expense Adjustment	R&D Funding Adjustment
	(a)	(b)	(c)	(n)	(0)	(p)	(q)	(r)	(s)	(t)	Ounior P dyrow	Adjustition	Adjudantin
		OPERATING REVENUE											
1	480	Residential	\$857,970,216										
2	481.1	Commercial & Industrial	243,154,836										
3	481.2 483	Industrial Sales for Resale	0										
5	487	Late Payment Charges	3,866,000										
6	488	Miscellaneous Revenue											
7	489	Transport Other Gas Revenue	32,794,580										
8		Total Operating Revenue	35,374,396 \$1,173,160,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
		OPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expense											
9	710	Operation Supervisor & Engineering	\$6,392							(\$6,392)			
10	712	Other Power Expenses	0							\$0			
11	717	Liquefied Petroleum Gas Expenses	3,161							(\$3,161)			
12 13	723 728	Fuel for Liquefied Petroleum Gas Process	670 1,085,220							(\$670) (\$1,085,220)			
14	735	Miscellaneous Production Expenses	175,034							(\$175,034)			
15	740	Maintenance Supervision & Engineering	(297)							\$297			
16 17	741 742	Maintenance of Structures & Improvements Maintenance of Production Equipment	23,186 125,951							(\$23,186) (\$125,951)			
18		Total Manufactured Gas Production Expense	\$1,419,318	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,419,318)			
		Burehanad Can Expanse											
19	804	Purchased Gas Expense Purchased Gas Expense	\$509,764,256										
20	808.1	Gas Withdrawn From Storage - Debit	0										
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)										
22 23	812	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense	(216,830) \$509,546,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
			4000,010,020	ψU	ψU	φu	ψŲ	ψŲ	÷.	ψŲ			
-		Natural Gas Storage Expenses	-										
24 25	814 815	Operation Supervisor & Engineering Maps and Records	\$397,449 22,693										
25	816	Wells Expenses	461,652										
27	817	Line Expenses	56,017										
28 29	818 819	Compressor Station Expenses Compressor Station Fuel & Power	248,154 1.398										
29 30	820	Measuring & Regulating Station Expenses	368,058										
31	821	Purification Expenses	37,140										
32	823	Gas Losses	4,126										
33 34	824 825	Other Expenses Storage Well Royalities	275,737 98,041										
35	830	MaintenanceSupervision & Engineering	29,452										
36	831	Maintenance of Structures & Improvements	200,455										
37	832	Maintenance of Reservoirs & Wells	503,420										
38 39	833 834	Maintenance of Lines Maintenance of Compressor Station Equipment	121,262 102,370										
40	835	Maint of Measuring & Regulating Station Exp	167,915										
41	836	Maintenance of Purification Equipment	22,014										
42 43	837 840	Maintenance of Other Equipment Operation Supervisor & Engineering	310,246 (465)										
44	841	Operation Labor & Expenses	9,829										
45	842.1	Fuel	0										
46 47	843.2	Maintenance of Structures & Improvements Total Natural Gas Storage Expenses	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
								**					
	070	Distribution Operation Expense	A E 004 004										
48 49	870 871	Operation, Supervision and Engineering Distribution and Load Dispatching	\$5,901,904 932,155										
50	874	Mains and Service Expenses	19,458,103				606,015						
51	875	Distributing Regulating Station Expenses	1,670,865										
52 53	876 877	Measuring and Regulating Station Exp-Industrial Measuring and Regulating Station Exp-City Gate	3,631 28,409										
54	878	Meter and House Regulator Expenses	19,406,308										
55	879	Customer Installation Expenses	4,042,824										
56 57	880 881	Other Expenses Rents	3,311,480 135,352										
57 58	001	Rents Total Operation Expense	\$54,891,029	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0			
59	885	Distribution Maintenance Expense Maintenance Supervision and Engineering	3,168,475										
59 60	886 886	Maintenance Supervision and Engineering Maintenance of Structures and Improvements	3,168,475 890,050										
61	887	Maintenance of Mains	20,977,220										
62 63	889 890	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial	2,686,651 406,173										
64	890 891	Maint. of Measuring and Regulating Eq-moustral Maint. of Measuring and Regulating Eq-City Gate	406,173 67,503										
65	892	Maintenance of Services	8,132,910										
66 67	893 894	Maintenance of Meters and House Regulators Maintenance of Other Equipment	1,178,688										
67 68	094	Maintenance of Other Equipment Total Maintenance Expenses	169,682 \$37,677,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0			,
69		Total Distribution Expense	\$92,568,382	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0			
		Customer Accounts Expense											
70	901	Supervision	\$0										
71 72	902 903	Meter Reading Expense	5,899,593 27,549,558										
72 73	903 904	Customer Records and Collection Expense Uncollectible Accounts	27,549,558 12,685,019										
74	905	Miscellaneous Customer Accounts Expense	258,944										
75		Total Customer Accounts Expenses	\$46,393,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
		Customer Service and Informational Expense											
76	907	Supervision	\$0										
77	908	Customer Assistance	5,121,570			5,353,611				0			1,000,000
78 79	909	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp.	98,249 \$5,219,819	\$0	\$0	\$5,353,611	\$0	\$0	\$0	\$0	\$0		\$1,000,000
				ψU	ψU	+3,000,011	ψŲ	ψŲ	÷.	ψŲ	\$U		+1,000,000
<u>.</u> -		Sales and Advertising Expense											
80 81	911 912	Supervision Demonstrating and Selling Expenses	\$1,417,188 1,983,476					(250,610)					
82	912	Advertising Expenses	1,363,476					(200,010)					
83	916	Miscellaneous Sales Expenses	0										
84		Total Sales and Advertising Expenses	\$3,402,025	\$0	\$0	\$0	\$0	(\$250,610)	\$0	\$0	\$0		\$0

				H-10	H-11	H-12	H-13	H-14	H-15	H-16	H-17	H18	
Line No,	Main Acct.	Description	Test Year Per Books	Interest on Customer Deposits	Depreciation Expense	Amortization Expense	Locates Expense	Other Expense Adjustments	Kansas Property Tax	Propane Adjustment	Reduced Call Center Payroll	Pension Expense Adjustment	R&D Funding Adjustment
	(a)	(b)	(c)	(n)	(0)	(p)	(q)	(r)	(s)	(t)			
		Administrative and General Expense											
85	920	Administrative and General Salaries	\$38,309,123										
86	921	Office Supplies and Expenses	18,948,095					(566,278)					
87	922	Administrative Expenses Transferred	(28,492,716)										
88	923	Outside Services Employed	15,922,576										
89	924	Property Insurance	1,154,340										
90	925	Injuries and Damages	9,423,748										
91	926	Employee Pensions and Benefits	42,464,274									(556,640)	
92	928	Regulatory Commission Expense	4,202,424										
93	930	Miscellaneous General Expenses	2,472,816										
94	931	Rents	2,520,578										
95	932	Maintenance of General Plant	849,548										
96		Total Administration and General Expense	\$107,774,806	\$0	\$0	\$0	\$0	(\$566,278)	\$0	\$0	\$0	(\$556,640)	\$0
97		Payroll Adjustment									(\$1,600,000)	
98		Total O & M Expense	\$769,760,452	\$0	\$0	\$5,353,611	\$606,015	(\$816,888)	\$0	(\$1,419,317)	(\$1,600,000) (\$556,640)	\$1,000,000
99	403	Depreciation	100,497,413		20,239,122								
100	404, 40	5 Amortization	17,520,463			2,147,611							
101	431	Interest on Customer Deposits and Financing	731,283	(189,402)									
102	408	Payroll Taxes (1***)	1,043,349										
103	408	Property Taxes (2***)	44,592,266						2,098,532				
104	408	Gross Receipts Tax (3300 + 4000)	63,508,198										
105	408	Other Taxes (41**)											
106	408	Taxes Other Than Income	\$109,143,813	\$0	\$0	\$0	\$0	\$0	\$2,098,532	\$0			
107		TOTAL EXPENSES	\$997,653,425	(\$189,402)	\$20,239,122	\$7,501,222	\$606,015	(\$816,888)	\$2,098,532	(\$1,419,317)	(\$1,600,000)	\$1,000,000
108		OPERATING INCOME BEFORE INCOME TAX	\$175,506,604	\$189,402	(\$20,239,122)	(\$7,501,222)	(\$606,015)	\$816,888	(\$2,098,532)	\$1,419,317	\$1,600,000		(\$1,000,000)
109	409,410	Income Taxes Note: per book & adjusted income tax computed on A-2	22,744,497										
		Excess ADIT Amortization (Per Tracker)	ALEO 300 ···-	0 /00 /	(000 000 1	(07 504 05	(0000 C	6 040.077	(00 000 FC	*	a		(\$1.000.007)
110		NET OPERATING INCOME	\$152,762,107	\$189,402	(\$20,239,122)	(\$7,501,222)	(\$606,015)	\$816,888	(\$2,098,532)	\$1,419,317	\$1,600,000		(\$1,000,000)

1	Acct (a) 480 481.1 481.2 483 487 488 489 710 712 717 723 735 740 712 717 723 735 740 712 717 723 735 740 804 804 804 812 814 815 816 817 818 818 819 820 821 821 823 824	Description (b) (c) (Test Year Per Books (c) \$857,970,216 243,154,836 0 0 3,866,000 35,374,396 \$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (237) 23,166 125,951 \$1,419,318 \$509,764,256 0 (1,389) (216,830) \$509,546,028	Adjustment (u) \$0 \$0 \$0	Total Adjustments (v) (\$408,682,496) (153,277,625) 0 0 (2,683,817) 0 (2,852,305) (35,125,675) (\$6,392) (\$6,392) (\$6,62,119) (\$6,62,119) (\$6,520,119) (\$6,520,119) (\$6,520,119) (\$1,061) (\$7,671) (\$6,522,119) (\$1,061,210) (\$1,062,220) (\$1,062,220) (\$1,105,220) (\$1,105,220) (\$1,105,220) (\$1,105,220) (\$1,419,318) (\$5,14,357,839)	Test Year As Adjuste (w) \$449,287,72 \$89,877,21 \$ \$1,182,18 \$29,942,27 \$248,42 \$570,537,909,3 \$ \$570,537,909,3 \$
2 4 3 4 5	481.1 481.2 483 483 487 488 489 710 712 717 723 728 735 728 735 728 735 728 735 740 741 741 742 804 808.1 812 814 815 816 817 818 818 819 820	Residential Commercial a Industrial Industrial Sales for Resale Late Payment Charges Mascelaneous Revenue Transpot Oter Sa Revenue Total Operating Revenue Departion Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Mascelaneous Production Expenses Mascelaneous Production Expenses Maintenance Supervision & Engineering Maintenance Of Structures & Improvements Maintenance Of Production Expenses Maintenance Of Production Expenses Maintenance Of Production Expenses Maintenance Of Production Supervision & Engineering Maintenance Of Production Supervision & Engineering Maintenance Of Production Supervision Maintenance Supervision & Engineering Maintenance Supervision & Engineering	243,154,836 0 0 3,866,000 35,374,396 \$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (297) 23,186 122,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028	\$0	(153,277,625) 0 (2,683,817) 0 (2,683,817) (2,852,306) (35,125,875) (\$6002,622,119) (\$6002,622,119) (\$6,392) 0 (3,161) (\$70) (1,085,220) (175,034) (23,186) (25,551) (\$1,419,318)	\$89,877,21 \$ \$ \$1,182,18 \$ \$29,942,27 \$248,52 \$570,537,909.3 \$ \$
2 4 3 4 5	481.1 481.2 483 483 487 488 489 710 712 717 723 728 735 728 735 728 735 728 735 740 741 741 742 804 808.1 812 814 815 816 817 818 818 819 820	Residential Commercial a Industrial Industrial Sales for Resale Late Payment Charges Mascelaneous Revenue Transpot Oter Sa Revenue Total Operating Revenue Departion Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Mascelaneous Production Expenses Mascelaneous Production Expenses Maintenance Supervision & Engineering Maintenance Of Structures & Improvements Maintenance Of Production Expenses Maintenance Of Production Expenses Maintenance Of Production Expenses Maintenance Of Production Supervision & Engineering Maintenance Of Production Supervision & Engineering Maintenance Of Production Supervision Maintenance Supervision & Engineering Maintenance Supervision & Engineering	243,154,836 0 0 3,866,000 35,374,396 \$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (297) 23,186 122,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028	\$0	(153,277,625) 0 (2,683,817) 0 (2,683,817) (2,852,306) (35,125,875) (\$6002,622,119) (\$6002,622,119) (\$6,392) 0 (3,161) (\$70) (1,085,220) (175,034) (23,186) (25,551) (\$1,419,318)	\$89,877,21 \$ \$ \$1,182,18 \$ \$29,942,27 \$248,52 \$570,537,909.3 \$ \$
2 4 3 4 5	481.1 481.2 483 483 487 488 489 710 712 717 723 728 735 728 735 728 735 728 735 740 741 741 742 804 808.1 812 814 815 816 817 818 818 819 820	Commercial & Industrial Industrial Sales for Resale Late Payment Charges Miscellencous Revenue Transport Other Gas Revenue Transport Other Gas Production Expense Operation Supervisor & Engineering Other Power Expenses Departion Supervisor & Engineering Other Power Expenses Fuel for Lupdiefod Pertoleum Gas Process Liquefied Petroleum Gas Expenses Maintenance Stypervision & Engineering Maintenance Supervision & Engineering Maintenance of Structures & Improvements Maintenance of Poduction Expenses Maintenance of Structures & Improvements Maintenance of Poduction Expenses Maintenance of Poduction Expenses Statual Gas Expense Gas Windharam From Struga - Debit Gas Lused for Compressor Station Fuel - Credit Gas Lused for Struga - Debit Gas Lused	243,154,836 0 0 3,866,000 35,374,396 \$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (297) 23,186 122,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028	\$0	(153,277,625) 0 (2,683,817) 0 (2,683,817) (2,852,306) (35,125,875) (\$6002,622,119) (\$6002,622,119) (\$6,392) 0 (3,161) (\$70) (1,085,220) (175,034) (23,186) (25,551) (\$1,419,318)	\$89,877,21 \$ \$ \$1,182,18 \$ \$29,942,27 \$248,52 \$570,537,909.3 \$ \$
4 5 5 6 7 7 8 9 10 11 13 14 16 15 17 18 19 8 221 8 222 23 24 22 22 22 23 30 31 32 33 34 35 36 37 7	483 487 488 489 710 712 717 723 735 740 741 742 804 806.1 8112 814 815 816 817 818 818 819 8201 821	Sales for Resale Late Payment Charges Macelineous Revenue Transport Other Gas Revenue Transport Other Gas Revenue OPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expense Operation Supervisor & Engineering Other Power Expenses Liquefied Petroleum Gas Process Liquefied Petroleum Gas Production Expenses Maintenance of Production Expenses Purchased Gas Expense Gas Withdrawn From Strage - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Compressor Station Fuel - Credit Gas Used for Cher Utility Operations - Credit Trolal Purchased Gas Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	0 3,866,000 32,794,580 \$1,173,160,028 \$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (297) 22,186 122,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028	\$0	0 (2,683,817) 0 (2,852,305) (35,125,875) (\$602,622,119) (\$602,622,119) 0 (3,161) (670) (1,085,220) (175,034) 297 (23,186) (125,551) (\$1,419,318)	\$ \$1,182,18 \$29,942,27 \$248,25 \$570,537,909,3 \$570,537,909,3 \$
5 6 6 7 7 8 9 9 111 12 121 13 141 15 15 16 17 18 19 8 222 23 24 22 22 23 30 31 32 33 33 34 35 36 37 7	487 488 488 489 710 712 717 723 735 740 741 741 742 804 808.1 810 812 814 815 816 817 818 819 820 821 823	Late Payment Charges Miscolaincous Revenue Transport Other Gas Revenue Total Operating Revenue OPERATING & MAINTENANCE EXPENSE Manifactured Gas Production Expenses Operation Supervisor & Engineering Other Power Expenses Eulor Liquefied Petroleum Gas Expenses Eulor for Liquefied Petroleum Gas Interventents Miscellaneous Production Expenses Miscellaneous Production Expenses Miscellaneous Production Expenses Miscellaneous Production Expenses Miscellaneous Production Equipment Total Manufactured Gas Production Expenses Relignee of Structures & Improvements Maintenance of Structures and Production Expenses Cas Withdrawn From Strage - Debit Gas Used for Compressor Station Fuel - Credit Gas Lised for Compressor Station Fuel - Credit Gas Used For Compressor & Engineering Maps and Records Web Expenses	3,866,000 32,794,580 35,374,396 \$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (237) 23,186 125,951 \$1,419,318 \$509,764,256 0 (1,389) (216,830) \$509,546,028	\$0	(2,683,817) 0 (2,852,305) (35,125,875) (\$602,622,119) (\$602,622,119) (\$602,622,119) (3,161) (1,085,220) (1,15,034) (23,166) (125,951) (\$1,419,318)	\$1,182,18 \$ \$29,942,7 \$248,52 \$570,537,908.3 \$ \$
6 7 7 9 9 10 11 12 13 13 15 15 16 15 16 15 16 16 16 16 16 16 16 16 16 16 16 16 16	488 489 710 712 723 728 735 740 741 742 804 808.1 810 812 814 815 816 817 818 819 820 821	Receilanceous Revenue Transport Order Sas Revenues Total Operating Revenue Destantion Revenue Destantion Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Operation Supervisor & Engineering Macelineous Production Expenses Macinenance of Structures & Improvements Maintenance of Structures & Improvements Maintenance of Structures & Improvements Maintenance of Structures & Improvements Maintenance of Production Expenses Cas Withdrams From Strage - Debit Gas Withdrams From Strage - Debit Gas Used for Compressor Station Fuel - Credit Gas Markensed Gas Expenses Coperation Supervisor & Engineering Mais and Records Weils Expenses	32,794,580 35,374,396 \$1,173,160,028 \$6,392 0 3,161 670 1,085,230 175,034 (2377) 23,166 125,961 \$1,419,318 \$509,764,256 0 (1,389 (216,830) \$509,546,028	\$0	0 (2,852,305) (35,125,875) (\$602,622,119) (\$602,622,119) (\$602,622,119) (3,161) (670) (1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	\$ \$29.442.52 \$248.52 \$570,537,909.3 \$
9 9 10 11 12 13 14 15 16 17 18 19 8 21 17 18 19 8 22 24 25 26 27 28 29 30 31 32 33 34 35 37 37	710 712 717 723 728 735 740 741 742 804 808.1 810 812 814 815 816 817 818 818 819 820	Other Gas Revenue Total Operating Revenue OPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expenses Operation Supervisor & Engineering Other Power Expenses Euglefied Petroleum Gas Expenses Euglefied Petroleum Gas Process Liquefied Petroleum Gas Miscielancous Production Expenses Maintenance of Production Expenses Maintenance of Structures & Improvements Maintenance of Production Expenses Maintenance of Ordouction Expenses Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Lused for Orber Utility Operations - Credit Gas Bayentors & Engineering Maps and Records Wells Expenses	35,374,396 \$1,173,160,028 0 3,161 670 1,085,220 175,034 (297) 23,186 125,951 \$1,419,318 \$509,764,256 0 (1,388) (216,630) \$509,546,028	\$0	(35,125,875) (\$602,622,119) (\$602,622,119) (\$1,611) (\$670) (\$1,085,220) (\$1,611) (\$670) (\$1,085,220) (\$1,615,034) (\$1,533) (\$1,419,318)	\$248,52 \$570,537,909.3 \$
9 111 12 13 14 15 17 18 19 8 11 10 11 11 11 12 13 14 15 17 18 19 8 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 37 37 37 37 37 37 37 37 37	712 717 723 728 735 740 741 742 804 808 804 808 810 812 814 815 816 817 818 819 820 821 823	Total Operating Revenue	\$1,173,160,028 \$6,392 0 3,161 670 1,085,220 175,034 (297) 23,186 122,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028	\$0	(\$602,622,119) (\$6,392) 0 (3,161) (670) (1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	\$570,537,909.3 \$
9 9 101 111 12 13 14 15 15 17 17 18 19 8 12 12 12 12 12 12 12 12 12 12 12 12 12	712 717 723 728 735 740 741 742 804 808 804 808 810 812 814 815 816 817 818 819 820 821 823	OPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expense Operation Superisor & Engineering Other Power Expenses Equified Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process Liquefied Petroleum Gas Expenses Meintenance of Structures & Engineering Meintenance of Structures & Engineering Meintenance of Production Expenses Total Manufactured Gas Production Expense Purchased Gas Expense Gas Windharam From Strage - Debit Gas Lised for Other Ultity Operations - Grodit Total Purchased Gas Expense Subard for Other Ultity Operations - Grodit Total Purchased Gas Expense Caperation Supervisor & Engineering Maps and Records Wells Expenses	\$6,392 0 3,161 670 1,085,220 175,034 (297) 23,186 125,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028	\$0	(\$6,392) 0 (3,161) (670) (10.85,220) (175,034) 237 (23,186) (125,951) (\$1,419,318)	S
10 11 12 13 14 15 16 17 18 19 20 8 21 22 23 24 25 26 27 28 29 30 31 32 23 33 34 35 36 37 37	712 717 723 728 735 740 741 742 804 808 804 808 810 812 814 815 816 817 818 819 820 821 823	Manufactured Gas Production Expense Operation Supervisor & Engineering Other Power Expenses Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process Liquefied Petroleum Gas Process Maintenance Supervision & Engineering Maintenance Of Structures & Improvements Maintenance of Production Expenses Maintenance of Production Equipment Total Manufactured Gas Production Expenses Purchased Gas Expense Gas Windham From Struga - Debit Gas Libed for Compressor Station Fuel - Credit Gas Libed for Compressor Station Fuel - Credit Gas Libed for Compressor Station Fuel - Credit Gas Libed for Other Ulting Operations - Credit Total Purchased Gas Expense Operation Supervisor & Engineering Maps and Records Wells Expenses	0 3.161 670 1.085,220 (297) 23.186 122,951 \$1,419,318 \$509,764,256 0 (1.388) (216,830) \$509,546,028		0 (3,161) (670) (1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	
10 11 12 13 14 15 16 17 18 19 20 8 21 22 23 24 25 26 27 28 29 30 31 32 23 33 34 35 36 37 37	712 717 723 728 735 740 741 742 804 808 804 808 810 812 814 815 816 817 818 819 820 821 823	Operation Supervisor & Engineering Other Power Expenses Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process Liquefied Petroleum Gas Miscellaneous Production Expenses Maintenance Supervision & Engineering Maintenance of Structures & Improvements Maintenance of Structures & Improvements Total Manufactured Gas Production Expenses Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit Gas Statis Conter Litty Operations - Credit Total Purchased Gas Expenses Operation Supervisor & Engineering Maps and Records Web Expenses	0 3.161 670 1.085,220 (297) 23.186 122,951 \$1,419,318 \$509,764,256 0 (1.388) (216,830) \$509,546,028		0 (3,161) (670) (1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	
10 11 12 13 14 15 16 17 18 19 20 8 21 22 23 24 25 26 27 28 29 30 31 32 23 33 34 35 36 37 37	712 717 723 728 735 740 741 742 804 808 804 808 810 812 814 815 816 817 818 819 820 821 823	Other Power Expenses Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process Liquefied Petroleum Gas Process Maintenance Supervision & Engineering Maintenance of Structures & Improvements Maintenance of Production Expenses Furchased Gas Expense Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Lised for Compressor Station Fuel - Credit Gas Lised For Cher Utility Operations - Credit Total Purchased Gas Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	0 3.161 670 1.085,220 (297) 23.186 122,951 \$1,419,318 \$509,764,256 0 (1.388) (216,830) \$509,546,028		0 (3,161) (670) (1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	
111 12 13 14 15 16 17 18 19 8 8 10 20 8 8 10 21 22 23 24 25 26 27 28 29 30 31 32 33 33 34 35 36 37 37 37 37 37 37 37 37 37 37	717 723 728 735 740 741 742 804 804 804 810 812 814 815 816 817 818 819 820 821 823	Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process Liqueided Petroleum Gas Maintenance Supervision & Engineering Maintenance of Production Equipment Total Manufactured Gas Production Expenses Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Compressor Station Fuel - Credit Total Purchased Gas Expense Superation Supersions & Engineering Maps and Records Web Expenses	3,161 6770 1,085,220 175,034 (297) 23,186 125,951 51,419,318 \$509,764,256 0 (1,386) (216,830) \$509,546,028		(670) (1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	
13 14 15 16 17 18 19 8 20 8 21 22 22 23 24 25 27 28 30 31 32 33 34 35 336 37	728 735 740 741 742 804 808.1 810 812 814 815 816 817 818 819 820 821 823	Liquefied Petroleum Gas Miscellaneous Production Expenses Maintenance Supervision & Engineering Maintenance of Structures & Improvements Maintenance of Production Equipment Total Manufactured Gas Production Expense Purchased Gas Expense Gas Withdrawn From Storago - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit Total Purchased Gas Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	1,085,220 175,034 (297) 23,186 125,951 \$1,419,318 \$509,764,256 0 (1,398) (216,830) \$509,546,028		(1,085,220) (175,034) 297 (23,186) (125,951) (\$1,419,318)	
14 15 16 17 18 19 8 20 8 21 22 23 24 25 27 23 24 25 27 23 30 31 32 23 33 34 35 36 37	735 740 741 742 804 808.1 810 812 814 815 816 817 818 819 820 821 823	Miscelaneous Production Expenses Maintenance of Structures & Improvements Maintenance of Production Equipment Total Manufactured Gas Production Expense Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Compressor Station Fuel - Credit Total Purchased Gas Expense Natural Gas Storage Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	175.034 (297) 23.186 125.951 \$1,419.318 \$509,764,256 0 (1.386) (216.830) \$509,546.028		(175,034) 297 (23,186) (125,951) (\$1,419,318)	
15 16 17 18 19 20 8 21 22 23 24 22 23 24 25 26 27 28 29 30 31 32 33 33 34 35 36 37	740 741 742 804 808.1 810 812 814 815 816 817 818 819 820 821 823	Maintenance Supervision & Engineering Maintenance of Structures & Improvements Maintenance of Production Equipment Total Manufactured Gas Production Expense Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Leed for Compressor Station Fuel - Credit Gas Leed for Other Utility Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	(237) 23,186 125,951 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028		297 (23,186) (125,951) (\$1,419,318)	
117 18 19 20 8 8 21 22 23 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 37	804 808.1 810 812 814 815 816 817 818 819 820 821 823	Meintenance of Production Equipment Total Manufactured Gas Production Expense Purchased Gas Expense Gas Windrawn From Storage - Debit Gas Lead for Compressor Station Fuel - Credit Gas Lead for Compressor Station Fuel - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	125,961 \$1,419,318 \$509,764,256 0 (1,388) (216,830) \$509,546,028		(125,951) (\$1,419,318)	
19 8 20 8 21 22 22 23 24 25 26 27 28 30 31 32 333 34 35 36 37 36	804 808.1 810 812 814 815 816 817 818 819 820 821 823	Total Manufactured Gas Producton Expense Purchased Gas Expense Purchased Gas Expense Gas Windram From Storago - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	\$1,419,318 \$509,764,256 0 (1,389) (216,830) \$509,546,028		(\$1,419,318)	
19 8 20 8 21 22 23 23 24 22 23 24 24 25 26 27 28 29 30 31 32 33 34 35 36 37	808.1 810 812 814 815 816 817 818 819 820 821 823	Purchased Gas Expense Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Other Uility Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	\$509,764,256 0 (1,398) (216,830) \$509,546,028			4
20 8 21 22 23 23 24 25 26 27 28 29 30 31 32 33 33 34 35 36 37 37	808.1 810 812 814 815 816 817 818 819 820 821 823	Purchased Gas Expense Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	0 (1,398) (216,830) \$509,546,028	\$0	(\$514,357,839)	
20 8 21 22 23 23 24 25 26 27 28 29 30 31 32 33 33 34 35 36 37 37	808.1 810 812 814 815 816 817 818 819 820 821 823	Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit Gas Used for Other Uitity Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	0 (1,398) (216,830) \$509,546,028	\$0	(\$514,357,839)	
21 22 23 24 25 26 27 28 29 30 31 32 33 33 33 35 36 37	810 812 814 815 816 817 818 819 820 821 823	Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	(1,398) (216,830) \$509,546,028	\$0		(\$4,593,58
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	812 814 815 816 817 818 819 820 821 823	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses	(216,830) \$509,546,028	\$0	0	(1,39
24 25 26 27 28 29 30 31 32 33 34 35 36 37	815 816 817 818 819 820 821 823	Total Purchased Gas Expense Natural Gas Storage Expenses Operation Supervisor & Engineering Maps and Records Wells Expenses		\$0	0	(1,39
25 26 27 28 29 30 31 32 33 34 35 36 37	815 816 817 818 819 820 821 823	Operation Supervisor & Engineering Maps and Records Wells Expenses	\$207.440		(\$514,357,839)	(\$4,811,81
25 26 27 28 29 30 31 32 33 34 35 36 37	815 816 817 818 819 820 821 823	Operation Supervisor & Engineering Maps and Records Wells Expenses	\$207.440			
25 26 27 28 29 30 31 32 33 34 35 36 37	815 816 817 818 819 820 821 823	Maps and Records Wells Expenses			\$0	\$397.44
27 28 29 30 31 32 33 34 35 36 37	817 818 819 820 821 823		22,693		\$0 0	22,69
28 29 30 31 32 33 34 35 36 37	818 819 820 821 823	Line Expenses	461,652		0	461,65
29 30 31 32 33 34 35 36 37	819 820 821 823		56,017		0	56,01
30 31 32 33 34 35 36 37	820 821 823	Compressor Station Expenses Compressor Station Fuel & Power	248,154 1,398		0	248,15 1,39
32 33 34 35 36 37	823	Measuring & Regulating Station Expenses	368,058		0	368,05
33 34 35 36 37		Purification Expenses	37,140		0	37,14
34 35 36 37		Gas Losses	4,126		0	4,12
35 36 37	824 825	Other Expenses Storage Well Royalities	275,737 98,041		0	275,73 98,04
36 37	830	MaintenanceSupervision & Engineering	29.452		0	29.45
	831	Maintenance of Structures & Improvements	200,455		0	200,45
	832 833	Maintenance of Reservoirs & Wells	503,420		0	503,42
	833 834	Maintenance of Lines Maintenance of Compressor Station Equipment	121,262 102,370		0	121,26 102,37
40	835	Maint of Measuring & Regulating Station Exp	167,915		0	167,91
	836	Maintenance of Purification Equipment	22,014		0	22,01
	837	Maintenance of Other Equipment	310,246		0	310,24
	840 841	Operation Supervisor & Engineering Operation Labor & Expenses	(465) 9,829		0	(46 9,82
	842.1	Fuel	0		0	
	843.2	Maintenance of Structures & Improvements	0		0	
47		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$0	\$3,436,96
		Distribution Operation Expense				
	870	Operation, Supervision and Engineering	\$5,901,904		0	5,901,90
	871 874	Distribution and Load Dispatching Mains and Service Expenses	932,155 19,458,103		0 606,015	932,15 20,064,11
	875	Distributing Regulating Station Expenses	1,670,865		000,015	1,670,86
	876	Measuring and Regulating Station Exp-Industrial	3,631		0	3,63
	877	Measuring and Regulating Station Exp-City Gate	28,409		0	28,40
	878 879	Meter and House Regulator Expenses Customer Installation Expenses	19,406,308 4,042,824		0	19,406,30 4,042.82
	880	Other Expenses	3,311,480		0	3,311,48
57	881	Rents	135,352		0	135,35
58		Total Operation Expense	\$54,891,029	\$0	\$606,015	\$55,497,04
		Distribution Maintenance Expense				
	885	Maintenance Supervision and Engineering	3,168,475		\$0	\$3,168,47
	886	Maintenance of Structures and Improvements	890,050		0	890,05
	887 889	Maintenance of Mains Maint. of Measuring and Regulating Eq-General	20,977,220 2,686,651		0	20,977,22 2,686,65
	890	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial	406,173		0	2,686,63
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503		0	67,50
	892	Maintenance of Services	8,132,910		0	8,132,91
	893 894	Maintenance of Meters and House Regulators Maintenance of Other Equipment	1,178,688 169,682		0	1,178,68 169,68
68	034	Total Maintenance Expenses	\$37,677,353	\$0	\$0	\$37,677,35
69		Total Distribution Expense	\$92,568,382	\$0	\$606,015	\$93,174,39
		Customer Accounts Expense				
	901	Supervision	\$0		\$0	5
	902	Meter Reading Expense	5,899,593		0	5,899,59
	903 904	Customer Records and Collection Expense Uncollectible Accounts	27,549,558 12,685,019		0 (743,219)	27,549,55 11,941,80
	904 905	Miscellaneous Customer Accounts Expense	258,944		(743,219)	258,94
/4 :	-	Total Customer Accounts Expenses	\$46,393,114	\$0	(\$743,219)	\$45,649,89
		Customer Service and Informational Expense Supervision	\$0		\$0	5
75	907		\$0 5,121,570		\$0 6,353,611	11,475,18
75	907 908	Customer Assistance	98,249		0	98,24
75 76 77		Customer Assistance Informational and Instructional Advertising Exp.		\$0	\$6,353,611	\$11,573,43
75 76 77 78	908		\$5,219,819			
75 76 77 78	908	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp.	\$5,219,819			
75 76 77 78 79	908 909	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp. Sales and Advertising Expense			\$0	\$1.417.18
75 76 77 78 79 80	908	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp.	\$5,219,819 \$1,417,188 1,983,476		\$0 (250,610)	\$1,417,18 1,732,86
75 76 77 78 79 80 81 81	908 909 911	Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp. Sales and Advertising Expense Supervision	\$1,417,188			
Line No.	Main Acct	Description	Test Year Per Books	Income Tax Adiustment	Total Adjustments	Test Year As Adjusted
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140,	(a)	(b)	(c)	(u)	(V)	(w)
		Administrative and General Expense				
85	920	Administrative and General Salaries	\$38,309,123		\$0	\$38,309,123
86	921	Office Supplies and Expenses	18,948,095		(566,278)	18,381,817
87	922	Administrative Expenses Transferred	(28,492,716)		0	(28,492,716
88	923	Outside Services Employed	15,922,576		0	15,922,576
89	924	Property Insurance	1,154,340		(102,082)	1,052,257
90	925	Injuries and Damages	9,423,748		1,153,351	10,577,099
91	926	Employee Pensions and Benefits	42,464,274		(158,175)	42,306,099
92	928	Regulatory Commission Expense	4,202,424		(84,272)	4,118,152
93	930	Miscellaneous General Expenses	2,472,816		0	2,472,816
94	931	Rents	2,520,578		0	2,520,578
95	932	Maintenance of General Plant	849,548		0	849,548
96		Total Administration and General Expense	\$107,774,806	\$0	\$242,543	\$108,017,349
97		Payroll Adjustment			5,162,990	5,162,990
98		Total O & M Expense	\$769,760,452	\$0	(\$504,405,825)	\$265,354,628
99	403	Depreciation	100,497,413		\$20,239,122	\$120,736,534
100	404, 405	5 Amortization	17,520,463		2,147,611	\$19,668,074
101	431	Interest on Customer Deposits and Financing	731,283		(189,402)	541,881
102	408	Payroll Taxes (1***)	1.043.349		403.917	0 1.447.266
103	408	Property Taxes (2***)	44,592,266		2.098.532	46,690,799
104	408	Gross Receipts Tax (3300 + 4000)	63,508,198		(63,508,198)	-10,000,100
105	408	Other Taxes (41**)	00,000,100		(00,000,100)	0
106	408	Taxes Other Than Income	\$109,143,813	\$0	(\$61,005,749)	\$48,138,064
107		TOTAL EXPENSES	\$997,653,425	\$0	(\$543,214,244)	\$454,439,181
108		OPERATING INCOME BEFORE INCOME TAX	\$175,506,604	\$0	(\$59,407,875)	\$116,098,728
109	409,410	Income Taxes Note: per book & adjusted income tax computed on A-2	22,744,497	(14,311,485)	(14,311,485)	8,433,012
		Excess ADIT Amortization (Per Tracker)				(8,451,103
110		NET OPERATING INCOME	\$152,762,107	\$14,311,485	(\$45,096,390)	\$116,116,819

Spire Missouri Twelve Months Ending September 30, 2020 Test Year Margin Revenue

				Main Account/F	Revenue Class		
Line		Residential	SGS/LGS/LV	Transportation	Late Payment	Service Charges	
No.	Description	Gas Sales	SL		Charges	and Other	Total
	(a)	(b)	(c)	(e)		(f)	(g)
1	Total Revenue per Book	860,766,347	242,414,381	32,828,480	1,182,183	35,374,396	1,172,565,787
2	Less: GRT Revenue, PGA Revenue, and Miscellaneous Adjustments	(411,478,627)	(152,537,170)	(2,886,205)	0	(35,125,875)	(602,027,877)
3	Test Year Margin	449,287,720	89,877,211	29,942,275	1,182,183	248,520	570,537,909

Spire Missouri Twelve Months Ending September 30, 2020 Revenue Adjustments

					Main A	count/Revenue Class			
		Residential Gas	Small General	Large General	Large Volume, SL,	Transportation	Service Charges		
		Sales	Service	Service	LP, VF	Revenues	and Other		
Line									
No.	Description								Total
1	Test Year Revenue	\$857,970,216	\$106,688,075	\$127,215,937	\$ 9,250,824.15	\$32,794,580	\$3,866,000	\$35,374,396	\$1,173,160,028
2	Disconnection Normalization	(\$513,356)							(\$513,356)
3	Weather Normalize	\$2,378,772	\$281,500	\$355,685		\$0			\$3,015,957
4	Rate Switching Adjustments (SGS/LGS)		227,273	(1,567,000)					(\$1,339,727)
5	Conservation Adjustment	0							\$0
6	Lost Disconnect/Late Payment Fees						(2,683,817)		
7	Customer Growth Annualization	930,715	98,243						\$1,028,958
8	Rate switching Adjustments (Other)		(4,335)	(103,971)	(27,851) 33,900			(\$102,256)
9	Total Adjustments	2,796,131	602,682	(1,315,286)	(27,851) 33,900	(2,683,817)	0	(594,242)
10	As Adjusted Test Year Revenue	\$860,766,346.60	\$107,290,756	\$125,900,652	\$9,222,973	\$32,828,480	\$1,182,183	\$35,374,396	\$1,172,565,786.73

Spire Missouri September 30, 2020 Remove Purchase Gas Costs, Gross Receipts Tax, Misc Rev Adjustments

	Remover archage das dosts, dross Receipts rax, misc Rev Adjustine	1113
Line No.	Description	Amount
	(a)	(b)
1	Purchase Gas Costs (Acct. 804)	(\$486,622,956)
2	Gross Receipts Tax (Acct. 408.1)	(63,508,198)
3	ISRS Bill Credits Not Collected in True-up in GO-2021-0030 and GO-2021-0031	1,347
4	Off System Sales Expense (Acct. 804)	(27,734,883)
5	Total Adjustment	(\$577,864,689)

Spire Missouri September 30, 2020 Wage & Salary Adjustment

Line			MO East					MO West		
No.		Dolla	rs (\$0,000)	Headco	ount		Dollars (\$0,000)	Headco	unt
	Contract Payoll									
1	Test Year Payroll	30,685,33	0	962.0		17,	809,754		474.6	
2	12 Month Normalized Payroll	31,175,57	9	962.0		18,	388,756		479.0	
			490,249		0.0			579,002		4.4
	Management Payroll									
3	Test Year Payroll	7,795,28	4	181.9		3,	785,520		87.5	
4	12 Month Normalized Payroll	8,059,46	5	134.0		3,	969,612		95.0	
			264,181		(47.9)			184,092		7.5
	Shared Services									
5	Test Year Payroll	30,273,70	3	711.0		18,	429,659			
6	12 Month Normalized Payroll	30,238,67	4	755.0		18,	547,651			
			(35,029)		44.0		-	117,992		0.0
7	Regular Payroll Adjustment		719,401					881,086		
8	Overtime Payroll Adjustment		183,102					179,089		
9	Employee Level Adjustment (Reg & OT)		2,139,758		18.0			1,831,836		22.0
10	AIP Adjustment		407,369					421,349		
11	Total Wage & Salary Adjustment		3,449,630	=	14.1		-	3,313,360	_	33.9
12	Payroll Adj. excl. overtime and AIP		3,351,061					2,987,565		
13	401K Match Adjustment		156,613				-	151,089		
14	Payroll Taxes									
15	FICA Adjustment		203,873					195,820		
16	Unemployment Tax Adjustment		1,241					2,983		
17	Total Payroll Taxes Adjustment		205,114				-	198,803		
	Insurance Costs									
1	L8 Life Insurance (per \$1000)	\$ 0.219	8,807			\$	0.2190	7,851		
1	L9 AD&D (per \$1000)	\$ 0.010	00 402			\$	0.0250	896		
2	20 LTD (per \$1000)	\$ 0.895	35,990			\$	0.8950	32,086		
2	21 LTD/STD/FMLA Admin Fees (per person)	\$ 8.2	1,389			\$	8.21	3,340		
			46,588					44,174		

Spire Missouri September 30, 2020 Employee Benefits

Line No.	Description	In	surance Rate	Amount		
INU.	Description(a)		(b)	(C)		
	Insurance Costs	Missou	ri East	Mis	souri West	
1	Life Insurance (per \$1000)	\$	0.2190	\$8,807	\$0.2190	7,851
2	AD&D (per \$1000)	\$	0.0100	402	\$0.0250	896
3	LTD (per \$1000)	\$	0.8950	35,990	\$0.8950	32,086
4	LTD/STD/FMLA Admin Fees (per person)	\$	8.21	1,389	\$8.2100	3,340
5	Total Payroll Related Insurance Costs		_	\$46,588		\$44,174
	401K Employee Match Adjustment	<u>401K</u>	Match Rate	Amount		
6	Payroll Adjustments:	Missou	ri East	Mis	souri West	
7	Regular Payroll Adjustment		4.54%	\$32,661	4.56%	\$40,177.52
8	Overtime Payroll Adjustment		4.54%	\$8,313	4.56%	8166.4584
9	Employee Level Adjustment (Reg & OT)-Direct		4.54%	\$97,145	4.56%	83531.7216
10	AIP Adjustment		4.54%	\$18,495	4.56%	19213.5144
11	Total 401K Employee Match Adjustment			\$156,613		\$151,089

\$307,702

Spire Missouri September 30, 2020 Payroll Taxes

Line		
No.	Description	Amount
	(a)	(b)
	Payroll Taxes	
1	FICA Adjustment	399,693
2	Unemployment Tax Adjustment	4,224
3	Total Payroll Taxes Adjustment	403,917

Spire Missouri East September 30, 2020 Insurance / Injuries & Damages

Line		Twelve Months Ending September 30,							
No.	Description	2018	2019	2020	3 Year Avg.	925 Amount	924 Amou		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
	Spire East Claims:								
1	Workers Compensation Claims Paid, net of recoveries	\$1,562,331	\$1,315,196	\$1,269,587	\$1,382,371				
2	Excess Liability Claims Paid, net of recoveries	646,716	826,243	297,464	590,141				
3	Auto Claims Paid, net of recoveries	404,045	126,356	201,224	243,875				
4	Total Proforma Claims	\$2,613,092	\$2,267,794	\$1,768,276	\$2,216,387				
5	Test Year Accrual				2,909,179				
6	Adjustment			-	(\$692,792)	(\$692,792)			
					O&M Transfer				
	Insurance Premiums				Rate				
7	Property Insurance			\$63,460	Nate				
8	Expected Increase Rate			10%					
9	Property Insurance at 9/30/20 Level		-	69,806					
10	Months			12					
11	Annualized		—	837,674					
12	Test Year			1,154,340					
13	Adjustment		-	(\$316,666)	45.940%		(\$145,4		
14	Excess Liability and Worker Comp			\$746,806					
15	Expected Increase Rate			10%					
16	Excess Liabiity and Workers Comp at 9/30/20 Level		_	821,486					
17	I&D at 9/1/2020 Levels			821,486					
18	Months		_	12					
19	Annualized			9,857,834					
20	Test Year		_	11,416,070					
21	Adjustment		_	(\$1,558,236)	45.940%	(\$715,854)			
22	D&O, Fiduciary and Cyber - Sept 2020			\$55,569					
23	Months			12					
24	Annualized		-	666,825					
25	Test Year			0					
26	Adjustment		-	\$666,825	45.940%	\$306,340			

27 Total Adjustments

(\$1,102,305) (\$145,476)

Spire Missouri West September 30, 2020 Insurance / Injuries & Damages

Twelve Months Ending September 30,

No.	Description	2018	2019	2020	3 Year Avg.	925 Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Spire West Claims:						
1	Workers Compensation Claims Paid, net of recoveries	\$1,180,835	\$1,227,696	\$1,008,653	\$1,242,613		
2	Excess Liability Claims Paid, net of recoveries	689,847	1,048,827	386,974	772,963		
3	Auto Claims Paid, net of recoveries	60,886	57,155	85,031	73,844		
4	Total Proforma Claims	\$1,931,568	\$2,333,679	\$1,480,658	\$2,089,420		
5	Test Year Accrual				1,143,174		
6	Adjustment				\$946,246	\$946,246	
					O&M Transfer		
	Insurance Premiums				Rate		
7	Property Insurance - Sept. 2020			\$43,710	Rale		
8	Expected Increase Rate			43,710 10%			
9	Property Insurance at 9/30/20 Level		-	48,081			
10	Months			12			
11	Annualized		-	576,977	•		
12	Test Year			447,482			
13	Adjustment		•	\$129,495	33.510%		\$43,3
14	Excess Liability and Worker Comp			\$400,430			
15	Expected Increase Rate			400,400 10%			
16	Excess Liability and Workers Comp at 9/1/20 Level		-	440,474			
17	I&D at 9/1/2020 Levels		-	440,474	•		
18	Months			12			
19	Annualized		-	5,285,682			
20	Test Year			1,778,457			
21	Adjustment		•	\$3,507,225	33.510%	\$1,175,271	
22	D&O, Fiduciary and Cyber - Sept 2020			\$33,358			
23	Months			400,000 12			
24	Annualized		-	400,296	•		
25	Test Year			400,200			
26	Adjustment			\$400,296	33.510%	\$134,139	
27	Total Adjustmente					¢0 055 657	¢40

27 Total Adjustments

Line

\$2,255,657 \$43,394

_

Spire Missouri September 30, 2020 Uncollectible Expense

Line No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended September 2018	12,712,886	
2	Twelve Months Ended September 2019	13,315,589	
3	Twelve Months Ended September 2020	9,796,925	
4	Three Year Average		\$11,941,800
5	Less Test Year Uncollectible Expense		(12,685,019
6	Adjustment to Test Year - Acct. 904	—	(\$743,219

Spire Missouri September 30, 2020 Regulatory Commission Expense

Description	Amount	Amount
(a)	(b)	(c)
Estimate of current rate case expense	\$1,470,925	
Annual Amortization (3 years)		\$490,308
Proforma MPSC Assessment - 2020-2021	_	3,627,843
Total Proforma Regulatory Commission Expense		\$4,118,152
Less Test Year Regulatory Commission Expense		(4,202,424)
Adjustment to Test Year - Acct. 928	-	(\$84,272)
	(a) Estimate of current rate case expense Annual Amortization (3 years) Proforma MPSC Assessment - 2020-2021 Total Proforma Regulatory Commission Expense Less Test Year Regulatory Commission Expense	(a) (b) Estimate of current rate case expense \$1,470,925 Annual Amortization (3 years) \$1,470,925 Proforma MPSC Assessment - 2020-2021

Spire Missouri Septemer 30, 2020 Interest on Customer Deposits

Line No.	Description	Reference	Residential
	(a)	(b)	(c)
1	Customer Deposits	B-2	\$12,750,149
2	Interest Rate		4.25%
3	Proforma Interest on Customer Deposits		\$541,881
4	Less Test Year Interest on Customer Deposits		731,283
5	Adjustment to Test Year - Acct. 431		(\$189,402)

Spire East Twelve Months Ending September 30, 2020 Depreciation Expense

			Curre	nt MO East Deprecia		Curren	t MO West Deprecia			Total		Proforma
.ine No.		Description	Amount	Current Depreciation Rate	Annualized Depreciation	Amount	Current Depreciation Rate	Annualized Depreciation	Total Plant Amount	Annualized Depreciation	Proposed Rate	Depreciation Expense
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	0	(k)
		INTANGIBLE PLANT										
1	301 302	Organization Franchises	\$2,501 8,484	0.00%	\$0 0	\$15,600 13,823	0.00%	\$0 0	\$18,102 22,307	\$0 \$0	0.00%	
3	303	MGE Website Enhancements	0	0.00%	0	773,929	0.00%	0	773,929	\$0	0.00%	
4		Total Intangible Plant	\$10,986		\$0	\$803,352		\$0	814,338	0		
		PRODUCTION PLANT										
5	304	Land & Land Rights-Mfg Gas	\$119,929	0.00%	\$0	\$0	0.00%	\$0	\$119,929	\$0.00	0.00%	
6	305	Structures & Improvements-Mfg Gas	\$1,869,054	1.67%	\$31,213	\$0	0.00%	\$0	\$1,869,054	\$31,213.20	1.77%	\$3
7	307	Other Power Equipment	33,139 785,944	3.50%	1,160	\$0 \$0	0.00%	\$0 \$0	\$33,139 \$785,944	\$1,159.87	1.91% 2.62%	\$2
-	311 311.1	Propane Equipment-Gas Ops Propane Storage Cavern-Gas Ops	4,827,936	3.71% 1.11%	29,159 53,590	\$0 \$0	0.00%	\$0 \$0	\$785,944 \$4,827,936	\$29,158.52 \$53,590.09	2.62%	\$2 \$6
10	011.1	Total Production Plant	\$7,636,003		\$115,122	\$0	0.00%	\$0 \$0	\$7,636,003	115,122	1.40 %	\$12
		UNDERGROUND STORAGE PLANT										
11	350.1	Land	\$1,201,600	0.00%	\$0	\$0	0.00%	\$0	1,201,600	0	0.00%	
12	350.2	Rights of Way	778,418	0.00%	\$0	\$0	0.00%	\$0	778,418	0	1.25%	\$
	351.2	Compression Station Structure	830,420	3.33%	27,653	\$0	0.00%	\$0	830,420	27,653	2.00%	\$1
	351.4	Other Structures	1,093,321	2.18%	23,834	\$0	0.00%	\$0	1,093,321	23,834	2.00%	\$2
15	352	Wells	7,488,601	1.22%	91,361	\$0	0.00%	\$0	7,488,601	91,361	1.22%	\$9
	352.1 352.2	Storage Leaseholds & Rights	2,126,882 245,023	0.00%	0 2.989	\$0 \$0	0.00%	\$0 \$0	2,126,882 245,023	0 2.989	1.11% 1.11%	\$2
	352.2	Reservoirs Non-Recoverable Natural Gas	8,978,078	1.11%	2,989	\$0 \$0	0.00%	\$0 \$0	8,978,078	2,969	1.11%	\$
	352.4	Wells - Oil & Vent Gas	2,104,571	1.22%	25,676	so	0.00%	\$0	2,104,571	25,676	2.18%	ş.
20	353	Lines	3,238,918	1.17%	37,895	\$0	0.00%	\$0	3,238,918	37,895	1.56%	\$
21	354	Compressor Station Equipment	3,143,239	1.22%	38,348	\$0	0.00%	\$0	3,143,239	38,348	2.00%	\$1
22	355	Measuring & Regulating Equipment	2,304,527	1.79%	41,251	\$0	0.00%	\$0	2,304,527	41,251	1.91%	\$4
23	356	Purification Equipment	233,042	2.38%	5,546	\$0	0.00%	\$0	233,042	5,546	2.20%	:
24	357	Other Equipment	66,896	4.55%	3,044	\$0	0.00%	\$0	66,896	3,044	4.20%	
25		Total Underground Storage Plant	\$33,833,535		\$397,254	\$0		\$0	\$33,833,535	\$397,254		\$4
		OTHER STORAGE EQUIPMENT										
26	360	Land & Land Rights	\$50,654	0.00%	\$0	\$0	0.00%	\$0	50,654	0	0.00%	
27 28	361 362	Structures & Improvements	107,233	0.00%	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	107,233 34,530	0	0.00%	
	363.3	Gas Holders Compressor Equipment	34,530 338,616	0.00%	\$0 \$0	\$0	0.00%	\$0	338,616	0	0.00%	
30	000.0	Total Other Storage Equipment	\$531,032	0.0072	\$0	\$0	0.0075	0	531,032	0	0.00%	-
31	365.2	TRANSMISSION PLANT Rights of Way - Transmission	\$41,153	0.00%	0	\$0	0.00%	\$0.00	41.153	0	0.00%	
32	367	Mains - Transmission	2,013,840	1.44%	28,999	\$0	0.00%	\$0.00	2,013,840	28,999	1.44%	\$2
33	371	Other Equipment - Transmission	9,654	2.33%	225	\$0	0.00%	\$0.00	9,654	225	2.10%	
34		Total Distribution Plant	\$2,064,647		\$29,224	\$0		0	2,064,647	29,224		\$:
35	374	DISTRIBUTION PLANT Land & Land Rights	\$4,147,234	0.00%	\$0	476,088	0%	0	4,623,322	0	0.00%	
	374.2	Land Rights	\$0	0.00%	\$0	4,156,696	2.08%	86,459	4,156,696	86,459	1.33%	\$
	375.1	Str & Imp - District Meas & Reg	1,078,927	3.00%	32,368	15,903,371	2.13%	338,742	16,982,298	371,110	2.40%	\$4
38	375.2	Str & Imp - Service Centers	16,337,636	3.00%	490,129		0.00%	0	16,337,636	490,129	2.40%	\$3
39	375.3	Str & Imp - Garage	290,197	3.00%	8,706	\$0.00	0.00%	0	290,197	8,706	2.40%	
	375.7	Struct & Impr - MoNat	69,048	3.00%	2,071	\$0.00	0.00%	0	69,048	2,071	2.40%	
	376.1	Mains - Steel Mains - Cast Iron	243,747,732	1.44%	3,509,967	\$265,209,730	1.78%	4,720,733	508,957,462	8,230,701	2.00%	\$10,1
	376.2 376.3	Mains - Cast Iron Mains - Plastic & Copper	32,999,803 681,140,662	3.31% 1.57%	1,092,293 10,693,908	36,513,354 600,420,961	1.78% 1.78%	649,938 10,687,493	69,513,157 1,281,561,622	1,742,231 21,381,401	3.12% 2.34%	\$2,1 \$29,9
43 44	378	Meas. & Reg. Station - General	12,219,973	3.71%	453,361	14,451,091	2.86%	413,301	26,671,064	866,662	3.11%	\$2.5,5
45	379	Meas. & Reg. Station - City Gate	3,291,435	3.71%	122,112	6,277,075	2.63%	165,087	9,568,510	287,199	2.66%	\$2
46	380.1	Services - Steel	39,264,558	5.23%	2,053,536	7,450,530	2.68%	199,674	46,715,088	2,253,211	4.50%	\$2,1
47	380.2	Services - Plastic	816,550,683	3.75%	30,620,651	488,013,317	2.68%	13,078,757	1,304,564,000	43,699,408	3.96%	\$51,6
48	381	Meters	142,036,934	2.37%	3,366,275	44,787,910	2.86%	1,280,934	186,824,844	4,647,210	2.77%	\$5,1
	381.1	Smart Meters	0	0.00%	0	2,413,909	5.00%	120,695	2,413,909	120,695	6.67%	\$1
50	382 382.2	Meter Installations	0	0.00%	0	101,396,796	2.86% 5.00%	2,899,948 14,415	101,396,796 288,305	2,899,948	1.91% 6.67%	\$1,9
51 52	383	Smart Meter Installations House Regulators	28,805,996	2.00%	576,120	288,305 18,150,971	2.44%	442,884	46,956,967	14,415 1,019,004	2.00%	\$ \$9
52 53	385	Commercial & Ind Meas & Reg Eq	17,943,830	3.25%	583,174	2,832,808	3.33%	94,332	20,776,637	677,507	2.44%	\$9 \$5
54	386	Other Property - Customer Premises	22,975	7.14%	1,640	2,002,000	0%	0	22,975	1,640	2.73%	çu
55	387	Other Equipment	406,070	2.78%	11,289	0	0%	0	406,070	11,289	2.20%	
56		Total Distribution Plant	\$2,040,353,694		\$53,617,603	\$1,608,742,911		35,193,394	3,649,096,605	88,810,997		\$106,7
		GENERAL PLANT										
57	389	Land	\$0	0.00%	\$0	\$1,058,065	0%	\$0	1058065.19	0	0.00%	
	390.1	Structures	\$0	0.00%	\$0	\$878,378	2.13%	\$18,709	878378.47	18709.46141	0.00%	
	390.2	Struct & Improv - Leased Property		(see adj. H-13)					0	0	(see adj. H-13)	
60 C4	391 391.1	Furniture & Fixtures	4,965,013	3.33% 20.00%	165,335 3,511,122	\$7,887,803 0	9.09%	\$717,001 \$0	12852816.29 17555612.2	882336.2537	4.71% 12.12%	\$6 \$2,1
	391.1	Data Processing Systems Mechanical Office Equipment	17,555,612 165,161	10.00%	3,511,122	0	0.00%	\$0 \$0	165160.79	3511122.44 16516.079	5.47%	\$2,1
	391.3	Data Processing Software	100,101	(see adj. H-13)	10,010	0	0.0070	\$0	0	0	(see adj. H-13)	
	391.4	Data Processing Systems	584,933	10.00%	58,493	0	0.00%	\$0	584932.87	58493.287	10.00%	\$
65	391.5	Enterprise Software-EIMS		(see adj. H-13)					0	0	(see adj. H-13)	
		Ent Software - EIMS		(see adj. H-13)					0	0	(see adj. H-13)	
67	392	Transportation Eq Sp Trucks	\$0	0%	0	491,363	13.28%	\$65,253	491362.61	65252.95461	7.69%	\$
	392.1	Transportation Eq - Automobiles	4,681,113	14.17%	663,314	5,601,535	13.28%	\$743,884	10282647.41	1407197.48	10.00%	\$1,0
69 70	392.2 393	Transportation Eq - Trucks Stores Equipment	27,104,633 328,900	8.18% 2.22%	2,217,159 7,302	20,152,462 664,474	8.06% 3.57%	\$1,624,288 \$23,722	47257094.69 993373.97	3841447.391 31023.29452	7.69% 2.16%	\$3,6 \$
71	394	Tools, Shop & Garage Equipment	27.369.292	2.63%	719,812	11,384,115	5.26%	\$598.804	38753407.24	1318616.839	3.62%	ې \$1,4
72	395	Laboratory Equipment	320,500	3.57%	11,442	\$0.00	0%	\$0555,504	320499.73	11441.84036	3.63%	\$1,4
73	396	Power Operated Equipment	58,816,450	6.92%	4,070,098	11,152,815	10%	\$1,115,281	69969265.07	5185379.845	6.07%	\$4,2
	397.0	Communication Equipment	10,555,565	5.00%	527,778	6,187,420	6.25%	\$386,714	16742984.73	914491.9865	6.24%	\$1,0
	397.1	Communication Equipment - ERTs	0	0.00%	0	43,638,822	5.26%	\$2,295,402	43,638,822	2295402.024	5.67%	\$2,4
	397.1	Communication Equipment - AMR Devices	16,624,220	13.33%	2,216,009	0	0.00%	\$0	16,624,220	2216008.51	13.33%	\$2,2
	398	Miscellaneous Equipment Total General Plant	3,854,885 \$172,926,277	3.45%	132,994 \$14,317,374	1,791,231 \$110,888,482	4.35%	\$77,919 \$7,666,978	5646116 \$283,814,759	210912.0792 \$21,984,352	4.58%	\$2 \$19,1
		I otal General Plant	\$172,926,277		\$14,317,374	\$110,888,482		\$7,666,978	\$283,814,759	\$21,984,352		\$19,1
77 78 79		Total Original Cost Plant in Service	\$2,257,356,174		\$68,476,576	\$1,720,434,745		\$42,860,371.87	\$3,977,790,919.1	\$111,336,948.3		\$126,6
78 79		-	\$2,257,356,174			\$1,720,434,745			\$3,977,790,919.1	\$111,336,948.3		
78 79		Total Original Cost Plant in Service Less: Depreciation Charged to Clearing	\$2,257,356,174		\$68,476,576 (\$4,346,465)	\$1,720,434,745		\$42,860,371.87 (\$1,517,022)	\$3,977,790,919.1	\$111,336,948.3		
78		-	\$2,257,356,174			\$1,720,434,745			\$3,977,790,919.1	\$111,336,948.3		\$126,60 (\$5,86 \$100,49

82 Adjustment to Test Year - Acct. 403

\$20,239,122

Spire Missouri September 30, 2020 Amortization Expense

		0.142857143			
			Monthly		
			Test Year	Proforma	
Line		Original	Amortization	Amortization	Acct
No.	Description	Cost Plant	Expense	Expense	No.
	(a)	(b)	(c)	(d)	(e)
1	Storage Leaseholds & Rights				404.2
2	(375.2) Leasehold Improvements	\$9,724	19	233	
3	(390) Struct & Improv - Leased Property	5,841,093	49,000	588,000	404.3
4	(391.3) Data Processing Software	17,580,583	144,893	1,738,720	404.3
5	(391.5) Enterprise Software-EIMS	122,811,485	1,023,429	12,281,149	404.3
6	(391.95) -Ent Software SS Alloc	34,605,956	288,383	3,460,596	
7	Sub Total	\$180,848,840	\$1,505,725	\$18,068,697	
8	Total Amortization			18,380,292	
9	Less Test Year Amortization			(17,520,463)	
10	Adjustment to Test Year Account 404			859,829	
		Unamortized		Proforma	
	MGE Software Assets	Balance	Mo Amort Amt	Amortization	
11	TOA Work Force Automation	321,160	13,964	167,562	
12	TOPO GIS Mapping	240,055	12,003	144,033	
13	Sub Total MGE Software Amortization	561,215	25,966	311,595	
		Unamortized		Proforma	
	Deferred Energy Efficiency and Low Income Program Costs	Balance	Mo Amort Amt	Amortization	
14	Deferred Energy Efficiency Cost Balance	\$39,538,539	329,488	\$3,953,854	
15	Energy Affordability Program	\$3,051,268	25,427	\$305,127	
16	Red Tag Program	\$122,036	1,017	\$12,204	
17	Insulation/Energywise	\$3,314,082	27,617	\$331,408	
18	Pro-Forma Amortization Expense			\$4,602,593	908.0
19	Less Test Year Amortization Expense				
20	Adjustment to Test Year - Accts. 908			\$4,602,593	
21	GU-2020-0376 Regulatory Asset at 9/30/2020	\$3,755,092.92	\$62,584.88	\$751,019	
22	GuU-2020-0376 - Lost Disconnect/Late Payment Fees	\$2,683,817.00	\$44,730.28	\$536,763	

Spire Missouri September 30, 2020 Locates Expense

Contractor Refund Date Issued: Amount:

5/21/2020 (\$606,015.26)

Adjustment to Account 874 Expenses - Schedule Ha

Spire Missouri September 30, 2020 Other Expense Adjustments

No.	Description	Acct	Total
	(a)		(b)
	Expense Eliminations		
1	Eliminate Ticket Expense	912	(\$212,937
2	Eliminate Ticket Expense	921	(\$566,278
3	Remove Alcohol Expense		(\$37,673
4	Total		(\$816,888

Spire Missouri September 30, 2020 Ad Valorem Taxes on Kansas Storage Gas

	Ad valorem Taxes on Kansas Storage G	as			
Line No.	Description			Amo	unt
	(a)			(b)	
1	Balance of Regulatory Asset - April 30, 2014			\$	8,420,481.48
2	Monthly Amortization of Regulatory Asset (37 months at 133,333.33)			\$	(6,266,666.51)
3	Monthly Amortization of Regulatory Asset (30 months at 23,042.50)			\$	(691,275.00)
4	Beginning regulatory asset balance	\$	8,420,481.48		
5	Monthly Expense allowed in GR-2017-0216 (68 months at \$116,666.67)	\$	7,933,338.88		
6	Less: Actual ad valorem tax payments:				
7	2014 and past taxes	\$	(9,219,793.70)		
8	2015 taxes	\$	(1,309,011.70)		
9	2016 taxes	\$	(1,116,724.84)		
10	2017 taxes	\$	(1,674,298.85)		
11	2018 taxes	\$	(1,743,548.02)		
12	2019 taxes	\$	(1,777,419.44)		
13	Difference between accruals and payments			\$	486,976.19
14	Balance of regulatory asset at 9/30/2020			\$	1,949,516.16
15	Amortization - 3 years			\$	649,838.72
16	5 Year Average - Kansas Property Tax				
17	2016 taxes	\$	1,116,724.84		
18	2017 taxes	\$	1,674,298.85		
19	2018 taxes	\$	1,743,548.02		
20	2019 taxes	\$	1,777,419.44		
21	2020 taxes (estimated)	\$	931,477.05		
		\$	1,448,693.64		
22	Total Adjustment to Schedule Ha	\$	2,098,532.36		

Spire Missouri September 30, 2020 Propane Adjustments

Line			
No.	Description	Acct	Total
	(a)		(b)
	Propane Plant		
1	Account 311		\$ 3,792,055.13
2	Account 311.10		\$ 4,827,936.02
3	Depreciation Reserve		\$ 8,528,549.64
	Propane Expenses		
4	Operation Supervisor & Engineering	710	\$6,391.97
5	Other Power Expenses	712	\$0.00
6	Liquefied Petroleum Gas Expenses	717	\$3,161.19
7	Fuel for Liquefied Petroleum Gas Process	723	\$670.39
8	Liquefied Petroleum Gas	728	\$1,085,219.75
9	Miscellaneous Production Expenses	735	\$175,034.03
10	Maintenance Supervision & Engineering	740	(\$297.06)
11	Maintenance of Structures & Improvements	741	\$23,186
12	Maintenance of Production Equipment	742	\$125,951
13	Total		\$149,137
14	Total Expense		\$1,270,477

Spire Missouri September 30, 2020 3rd Party Call Center Expenses

To reflect a reduction in 3rd party call center expenses Amount:

(\$1,600,000.00)

Reduction to Payroll - Schedule Ha

Spire Missouri September 30, 2020 Accoutn 926 Adjustment

Test Year

	East	West	Total
Pension Amortization Expense	\$ 16,424,211.96	\$ (3,555,123.00)	\$ 12,869,088.96
Pension Contribution Expense	\$ 29,000,000.00	\$ 5,433,872.00	\$ 34,433,872.00
OPEB Amortization Expense	\$ 5,196,898.92	\$ 254,157.90	\$ 5,451,056.82
OPEB Contribution Expense	\$ 8,600,000.04	\$ -	\$ 8,600,000.04
Pension/OPEB's	\$ 59,221,110.92	\$ 2,132,906.90	\$ 61,354,017.82
SERP	\$ 1,377,979.18	\$ -	\$ 1,377,979.18
926 Other	\$ 29,361,154.05	\$ 9,158,488.71	\$ 38,519,642.76
926 Total before Allocations/Transfers	\$ 89,960,244.15	\$ 11,291,395.61	\$ 101,251,639.76
Allocations (-to / +from) other affiliates	\$ (17,070,865.98)	\$ 6,684,111.82	\$ (10,386,754.16)
Total net of allocations, before transfers	\$ 72,889,378.17	\$ 17,975,507.43	\$ 90,864,885.60
Transfers to construction	\$ (39,968,733.08)	\$ (8,431,878.52)	\$ (48,400,611.60)
Total to Expense	\$ 32,920,645.09	\$ 9,543,628.91	\$ 42,464,274.00

Updated funding

		East		West		Total
Pension Amortization Expense	\$	10,216,130.27	\$	(2,298,712.80)	\$	8,131,311.21
Pension Contribution Expense	\$	41,500,000.00	\$	6,900,000.00	\$	48,400,000.00
OPEB Amortization Expense	\$	(177,943.38)	\$	166,989.10	\$	1,161,429.88
OPEB Contribution Expense	\$	-	\$	-	\$	-
Pension/OPEB's	\$	51,538,186.88	\$	4,768,276.30	\$	57,692,741.09
SERP (amount in rates from last case)	\$	468,731.00	\$	-	\$	468,731.00
926 Other	\$	29,361,154.05	\$	9,158,488.71	\$	38,519,642.76
926 Total before Allocations/Transfers	\$	81,368,071.93	\$	13,926,765.01	\$	96,681,114.85
Allocations (-to / +from) other affiliates	\$	(15,440,414.42)	\$	6,045,707.15	\$	(9,394,707.27)
Total net of allocations, before transfers	\$	65,927,657.51	\$	19,972,472.16	\$	87,286,407.58
Transfers to construction	\$	(36,009,686.53)	Ś	(9,369,086.69)	Ś	(45,378,773.22)
Total to Expense	\$	29,917,970.98		10,603,385.47	Ś	41,907,634.36
	Ŷ	23,317,370.30	Ŷ	10,003,303.47	Ļ	41,507,05 4 .50
Transfer Rate		0.5462		0.4691		

\$ (556,639.64)

<u>Spire Missouri</u>						Small		Large		
COSS Summary		Total Company		Residential RS		General Srv SGS		General Srv LGS]	Transportation Transp.
Current Delivery Service Rate	S									
Rate base		2,777,221,195		2,274,682,239		199,230,246		156,397,029		146,911,680
Net operating income		116,116,819		59,127,821		16,116,839		26,005,046		14,867,114
Rate of return		4.18%		2.60%		8.09%		16.63%		10.12%
Relative rate of return		100%		62%		193%		398%		242%
Revenues	\$	570,537,909	\$	450,417,204	\$	46,392,223	\$	43,710,934	\$	30,017,548
Test Period Usage (therms)		1,612,677,682		835,247,186		130,365,952		187,982,530		459,082,014
Revenue per therm	\$	0.3538	\$	0.5393	\$	0.3559	\$	0.2325	\$	0.0654
Revenues at Equalized Rates of	of Retur	n								
Rate of return		7.228%		7.228%		7.228%		7.228%		7.228%
Return requirement		200,737,548		164,414,032		14,400,362		11,304,377		10,618,776
Revenue required		682,013,298		589,116,333		44,131,017		24,344,961		24,420,986
Revenue deficiency		111,475,389		138,699,129		(2,261,206)		(19,365,973)		(5,596,562)
Percent increase required		19.5%		30.8%		-4.9%		-44.3%		-18.6%
Test Period Usage (CCF)		1,612,677,682		835,247,186		130,365,952		187,982,530		459,082,014
Revenue Required per CCF	\$	0.4229	\$	0.7053	\$	0.3385	\$	0.1295	\$	0.0532
Revenue Deficiency per CCF	\$	0.0691	S	0.1661	S	(0.0173)	S	(0.1030)	S	(0.0122)

12 Months Ending Se				
				Transportation
Company	RS	SGS	LGS	Transp.
1 469 498 187	935 286 292	150 869 098	179 638 747	203,704,050
	, ,		, ,	5,509,491
				-
4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541
				(50,997,515)
(920,426,515)	(860,445,887)	(45,679,903)	(12,325,461)	(1,975,264)
	-	-	-	-
(1,310,887,620)	(1,111,285,843)	(86,161,976)	(60,467,023)	(52,972,779)
48,862,027	30,954,315	4,991,956	5,947,631	6,968,124
89,255,644	83,405,863	4,494,514	1,172,072	183,195
_	-	-	-	-
138,117,671	114,360,178	9,486,470	7,119,703	7,151,319
1 127 899 110	715 400 651	115 378 982	137 444 817	159,674,659
				3,717,422
1,000,112,100	1,701,011,721	55,554,005	24,000,014	5,717,122
2,981,041,875	2,446,745,375	209,363,587	161,540,831	163,392,081
190,000,499	95 966 000	10 000 700	10.940.100	F 0F7 000
, ,				5,657,682
			, ,	200,275
				(512,510)
241,954,967	198,861,603	20,401,870	17,346,046	5,345,448
(153,292,945)	(97,561,724)	(15,737,446)	(18,738,569)	(21,255,207)
(292,482,701)	(273,363,014)	(14,797,766)	(3,751,279)	(570,642)
-	-	-	-	-
(445,775,646)	(370,924,739)	(30,535,211)	(22,489,848)	(21,825,849)
1,095,599,653	703,104,927	113,465,237	134,952,354	144,077,134
1,683,421,903	1,572,509,765	85,910,547	21,654,535	3,347,055
			(209,860)	
(1,800,360)	(932,453)	(145,538)	(209,000)	(512,510)
	$(390,461,105) \\(920,426,515) \\$	CompanyRS $1,469,498,187$ 935,286,292 $2,684,313,636$ $2,508,384,748$ $ 4,153,811,823$ $3,443,671,040$ $(390,461,105)$ $(250,839,956)$ $(920,426,515)$ $(860,445,887)$ $ (1,310,887,620)$ $(1,111,285,843)$ $48,862,027$ $30,954,315$ $89,255,644$ $83,405,863$ $ 138,117,671$ $114,360,178$ $1,127,899,110$ $715,400,651$ $1,853,142,765$ $1,731,344,724$ $ 2,981,041,875$ $2,446,745,375$ $120,993,488$ $85,266,000$ $122,761,838$ $114,528,055$ $(1,800,360)$ $(932,453)$ $241,954,967$ $198,861,603$ $(153,292,945)$ $(97,561,724)$ $(292,482,701)$ $(273,363,014)$ $ (445,775,646)$ $(370,924,739)$ $1,095,599,653$ $703,104,927$	CompanyRSSGS $1,469,498,187$ $2,684,313,636$ $935,286,292$ $2,508,384,748$ $135,169,995$ $135,169,995$ $4,153,811,823$ $3,443,671,040$ $286,039,093$ $(390,461,105)$ $(920,426,515)$ $(250,839,956)$ $(860,445,887)$ $(40,482,072)$ $(45,679,903)$ $(1,310,887,620)$ $(1,111,285,843)$ $(45,679,903)$ $ (1,310,887,620)$ $(1,111,285,843)$ $(86,161,976)$ $48,862,027$ $89,255,644$ $83,405,863$ $4,494,514$ $ 138,117,671$ $114,360,178$ $9,486,470$ $1,127,899,110$ $1,853,142,765$ $7,731,344,724$ $93,984,605$ $ 2,981,041,875$ $2,446,745,375$ $209,363,587$ $120,993,488$ $(1,800,360)$ $(932,453)$ $(145,538)$ $241,954,967$ $198,861,603$ $20,401,870$ $(153,292,945)$ $(97,561,724)$ $(15,737,446)$ $(292,482,701)$ $(273,363,014)$ $(14,797,766)$ $ (445,775,646)$ $(370,924,739)$ $(30,535,211)$ $1,095,599,653$ $703,104,927$ $113,465,237$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$

<u>Spire Missouri</u>	12 Months Ending Sep	10111501 30, 2020	Small	Large	
Derivation of Rate of Return	Total	Residential	General Srv	General Srv	Transportation
	Company	RS	SGS	LGS	Transp.
Return Calculation	500 107 000	440 007 700	40.075.000	40.001.000	00.040.075
Customer sales	569,107,206	449,287,720	46,275,888	43,601,323	29,942,275
Add: Street Lamps, LPG Add: Other revenues	1,430,704	1,129,484	- 116,335	- 109,611	- 75,273
Aut. Other revenues	1,430,704	1,120,404	110,335	100,011	15,215
Total	570,537,909	450,417,204	46,392,223	43,710,934	30,017,548
less: O&M Expense					
•		00 001 701	0 000 770	7 407 004	7.005.007
- Demand	60,848,339	39,061,701	6,303,776	7,497,224	7,985,637
- Customer	209,376,512	194,672,929	11,965,941	2,277,805	459,838
- Commodity Total	<u>(4,870,223)</u> 265,354,628	(2,522,414) 231,212,216	(393,700) 17,876,017	(567,700) 9,207,329	(1,386,410) 7,059,065
10(a)	203,334,028	231,212,210	17,870,017	9,207,329	7,059,065
Depreciation and Amortization Expense					
- Demand	39,582,342	25,166,885	4,059,399	4,834,169	5,521,888
- Customer	100,822,266	94,454,305	5,000,365	1,193,513	174,083
- Commodity		-	-	-	-
Total	140,404,608	119,621,190	9,059,765	6,027,682	5,695,972
Taxes other than income					
- Demand	16,876,068	10,742,149	1,732,803	2,063,208	2,337,908
- Customer	31,279,368	29,226,686	1,579,890	408,601	64,190
- Commodity	(17,371)	(8,997)	(1,404)	(2,025)	(4,945
Taxes other than income	48,138,064	39,959,838	3,311,289	2,469,784	2,397,153
Interest on customer deposits	541,881	507,661	30,325	3,895	-
Income taxes	(18,091)	(11,522)	(2,011)	(2,802)	(1,756)
Total Operating Expenses	454,421,090	391,289,383	30,275,385	17,705,889	15,150,434
Net Operating Income	116,116,819	59,127,821	16,116,839	26,005,046	14,867,114
After Tax Rate of return	4.18%	2.60%	8.09%	16.63%	10.12%
Relative rate of return	1.000	0.622	1.935	3.977	2.420

<u>Spire Missouri</u>	12 Months Ending Se	···· ··· ··· · · · · · · · · · · · · ·	Small	Large		
Derivation of Rate of Return	Total	Residential	General Srv	General Srv	Transportation	
	Company	RS	SGS	LGS	Transp.	
O&M Expense						
- Demand		17%	35%	81%	113%	
- Customer		84%	67%	25%	7%	
- Commodity		-1%	-2%	-6%	-20%	
Total		100%	100%	100%	100%	
Depreciation and Amortization Expense						
- Demand		21%	45%	80%	97%	
- Customer		79%	55%	20%	3%	
- Commodity		0%	0%	0%	0%	
Total		100%	100%	100%	100%	
Taxes other than income						
- Demand		27%	52%	84%	98%	
- Customer		73%	48%	17%	3%	
- Commodity		0%	0%	0%	0%	
Taxes other than income		100%	100%	100%	100%	

	12 Months Ending Sept	ember 30, 2020	C 11	-	
<u>Spire Missouri</u>		T 1 1 1	Small	Large	
Rate of Return - Summary	Total	Residential	General Srv	General Srv	Transportation
	Company	RS	SGS	LGS	Transp.
Rate Base					
Gas Plant in Service	4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541
less: Depreciation	(1,310,887,620)	(1,111,285,843)	(86,161,976)	(60,467,023)	(52,972,779)
Add: CWIP	138,117,671	114,360,178	9,486,470	7,119,703	7,151,319
Net Utility Plant in Service	2,981,041,875	2,446,745,375	209,363,587	161,540,831	163,392,081
Add:					
Materials and Supplies	15,412,667	12,777,699	1,061,344	797,340	776,284
Gas Inventory - Volumes and Price	78,824,865	58,287,562	9,470,688	11,066,616	-
Prepayments	25,767,556	22,249,715	1,761,534	964,074	792,233
Insulation Financing / Energy Wise	3,314,082	2,861,637	226,559	123,994	101,893
Cash Working Capital	12,672,247	10,942,205	866,306	474,123	389,613
Other Regulatory Assets	105,963,549	91,742,784	7,015,439	3,919,900	3,285,425
Total	241,954,967	198,861,603	20,401,870	17,346,046	5,345,448
Less:					
Accumulated Deferred Income Taxes	(394,893,784)	(327,382,256)	(27,193,109)	(20,428,945)	(19,889,473
Customer Deposits	(12,750,149)	(11,944,969)	(713,530)	(91,650)	-
Customer Advances	(3,619,859)	(2,985,848)	(252,022)	(183,859)	(198,130
GM-2013-0354 Regulatory Liability	(34,511,854)	(28,611,665)	(2,376,549)	(1,785,393)	(1,738,246)
Total	(445,775,646)	(370,924,739)	(30,535,211)	(22,489,848)	(21,825,849
Rate Base	2,777,221,195	2,274,682,239	199,230,246	156,397,029	146,911,680
Return Calculation					
Delivery Revenues	569,107,206	449,287,720	46,275,888	43,601,323	29,942,275
Add: Street Lamps, LP	-	-	-	-	-
Add: Other revenues	1,430,704	1,129,484	116,335	109,611	75,273
Total Revenues	570,537,909	450,417,204	46,392,223	43,710,934	30,017,548
less:					
O&M Expense	265,354,628	231,212,216	17,876,017	9,207,329	7,059,065
Depreciation and Amortization Expense	140,404,608	119,621,190	9,059,765	6,027,682	5,695,972
Taxes other than income	48,138,064	39,959,838	3,311,289	2,469,784	2,397,153
Interest on customer deposits Income taxes	541,881 (18,091)	507,661 (11,522)	30,325 (2,011)	3,895 (2,802)	- (1,756
Total Operating Expenses	454,421,090	391,289,383	30,275,385	17,705,889	15,150,434
Net Operating Income	116,116,819	59,127,821	16,116,839	26,005,046	14,867,114
Rate of return	4.18%	2.60%	8.09%	16.63%	10.12%
Relative rate of return	100.00%	62.17%	193.48%	397.69 %	242.04%

12 Months Ending September 30, 2020										
<u>Spire Missouri</u> Allocation of Gross Plant	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier			
	Anocator	company		Bub	Lub	Trunsp.	Chubbhher			
Intangible Plant										
301 - Organization Costs		18,102					NON_INT_PLT			
- Demand	Plant Nonint_D	6,404	4,058.70	655	780	911	35%			
- Customer	Plant Nonint_C	11,698	10,931	589	154	24	65%			
- Commodity Total		- 18,102	- 14,990	- 1,244	- 933	- 935	0%			
302 - Franchise and Consents		22,307					NON_INT_PLT			
- Demand	Plant Nonint_D	7,892	5,002	807	961	1,122	35%			
- Customer	Plant Nonint_C	14,416	13,471	726	189	30	65%			
- Commodity		-	-	-	-	-	0%			
Total		22,307	18,473	1,533	1,150	1,152				
303 - Misc. Intangible Plant		773,929					NON_INT_PLT			
- Demand	Plant Nonint_D	273,794	173,529	27,985	33,341	38,939	35%			
- Customer	Plant Nonint_C	500,135	467,357	25,185	6,568	1,027	65%			
- Commodity Total		773,929	640,885	53,170	39,909	39,965	0%			
Total Intangible Plant		814,338								
- Demand	-	288,089	182,589	29,447	35,082	40,972				
- Customer		526,249	491,759	26,500	6,911	1,080				
- Commodity	-	-	-	-	-	-				
Total		814,338	674,348	55,946	41,992	42,052				
Production Plant		110,000								
304 - Land & Land Rights-Mfg Gas		119,929	00.000	14.400	10.007		DEM			
- Demand - Customer	Gas Inventory Alloc	- 119,929	88,683	14,409	16,837	-	100% 0%			
- Commodity		-	-	-	-	-	0%			
Total	L	119,929	88,683	14,409	16,837	-				
305 - Structures & Improvements-Mfg Gas		1,869,054					DEM			
- Demand	Gas Inventory Alloc	1,869,054	1,382,084	224,564	262,406	-	100%			
- Customer		-	-	-	-	-	0%			
- Commodity Total		- 1,869,054	- 1,382,084	- 224,564	- 262,406	-	0%			
		, ,	, ,	,						
307 - Other Power Equipment		33,139					DEM			
- Demand	Gas Inventory Alloc	33,139	24,505	3,982	4,653	-	100%			
- Customer		-	-	-	-	-	0%			
- Commodity		- 33,139	- 24,505	- 3,982	- 4,653	-	0%			
Total		33,139	24,303	3,982	4,053	-				

12 Months Ending September 30, 2020										
<u>Spire Missouri</u> Allocation of Gross Plant	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier			
	Anotator	Company	115	505	Las	Transp.	Classifier			
						_				
311 - Propane Equipment-Gas Ops		785,944					DEM			
- Demand	Gas Inventory Alloc	785,944	581,171	94,430	110,343	-	100%			
- Customer		-	-	-	-	-	0% 0%			
- Commodity Total		785,944	581,171	94,430	- 110,343	-	0%			
		,	,	,		_				
311.1 - Propane Storage Cavern-Gas Ops		-					DEM			
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%			
- Customer		-	-	-	-	-	0%			
- Commodity Total		-	-		-	-	0%			
Total Production Plant		2,808,067								
- Demand		2,808,067	2,076,443	337,385	394,238	-				
- Customer - Commodity		-	-	-	-	-				
Total	—	2,808,067	2,076,443	337,385	394,238	-				
	-									
Underground Storage Plant		1 801 000					DEM			
<u>350.1 - Land</u>		1,201,600	000 501	144.070	100.000	_	DEM			
- Demand - Customer	Gas Inventory Alloc	1,201,600	888,531	144,370	168,699 -	-	100% 0%			
- Commodity		-	-	-	-	-	0%			
Total		1,201,600	888,531	144,370	168,699	-				
						_				
350.2 - Rights of Way		778,418		00 500	400.000	_	DEM			
- Demand - Customer	Gas Inventory Alloc	778,418	575,606	93,526	109,286	-	100% 0%			
- Commodity		-	-	-	-	-	0%			
Total		778,418	575,606	93,526	109,286	-				
						_				
351.2 - Compression Station Structure	-	830,420				_	DEM			
- Demand - Customer	Gas Inventory Alloc	830,420	614,059	99,774	116,587	-	100% 0%			
- Commodity		-	-	-	-		0%			
Total	·	830,420	614,059	99,774	116,587	-				
		1 000 001				-				
351.4 - Other Structures		1,093,321	000 400	101 001	150 105	_	DEM			
- Demand - Customer	Gas Inventory Alloc	1,093,321	808,463	131,361	153,497	-	100% 0%			
- Commodity		-	-	-	-	-	0%			

	- 10	ssifier DEM
Notestion of Gross Plant Total Allocator Total Company Residential Residential SS General Srv SGS General Srv LGS Transp SGS 52 - Wells 7.488.601 5,537.495 899,744 1,051,362 - Demand - Customer Gas Inventory Alloc 7.488.601 5,537.495 899,744 1,051,362 - Commodity - - - - - - - Demand - Customer - - - - - - - Demand - Customer - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Transp. Clas D - 10	
52 - Wells 7.488.601 - Demand Cas Inventory Alloc 7.488.601 5.537.495 899,744 1.051.362 - Customer - - - - - - - Commodity 7.488.601 5.537.495 899,744 1.051.362 - Commodity 7.488.601 5.537.495 899,744 1.051.362 52.1 - Storage Leaseholds & Rights 2.126.882 - - - - Demand - 2.126.882 1.572,737 255.542 298,604 - Customer - - - - - - - - Commodity - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	- 10	
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- Demand Cas Inventory Alloc 7,488,601 5,537,495 899,744 1,051,362 - Commodity - - - - - - tal 7,488,601 5,537,495 899,744 1,051,362 2.1 - Storage Leaseholds & Rights - - - - - Demand Cas Inventory Alloc 2,126,882 1,572,737 255,542 298,604 - Customer - - - - - - - Customer - - - - - - - Commodity 2,126,882 1,572,737 255,542 298,604 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	- 10	DEM -
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tal 245,023 181,184 29,439 34,400 2.3 - Non-Recoverable Natural Gas 8,978,078 - Demand - Customer - Commodity tal 6as Inventory Alloc 8,978,078 6,638,898 1,078,702 1,260,477 		0%
2.3 - Non-Recoverable Natural Gas 8,978,078 - Demand Gas Inventory Alloc 8,978,078 6,638,898 1,078,702 1,260,477 - Customer - - - - - - - Commodity - - - - - - otal - - - - - - 2.4 - Wells - Oil & Vent Gas 2,104,571 1,556,239 252,861 295,471 - Customer - - - - - - Demand Gas Inventory Alloc 2,104,571 1,556,239 252,861 295,471 - Customer - - - - - - - Commodity - - - - - - otal 2,104,571 1,556,239 252,861 295,471 - otal 2,104,571 1,556,239 252,861 295,471	- (0%
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btal 8,978,078 6,638,898 1,078,702 1,260,477 2.4 - Wells - Oil & Vent Gas 2,104,571 1,556,239 252,861 295,471 - Demand - - - - - Customer - - - - - Commodity - - - - otal 2,104,571 1,556,239 252,861 295,471 - Customer - - - - - Commodity - - - - otal 2,104,571 1,556,239 252,861 295,471		0%
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tal 2,104,571 1,556,239 252,861 295,471	- (0%
	- (0%
3 - Lines 3,238,918	-	
	D	DEM
- Demand Gas Inventory Alloc 3,238,918 2,395,039 389,151 454,728	- 10	00%
- Customer		0%
- Commodity		0%
tal 3,238,918 2,395,039 389,151 454,728	-	
4 - Compressor Station Equipment 3,143,239	D	DEM
- Demand Gas Inventory Alloc 3,143,239 2,324,288 377,655 441,295		.00%
- Customer		0%
- Commodity		0%
otal 3,143,239 2,324,288 377,655 441,295	-	070

		12 Months Ending	September 30, 2020)			
<u>Spire Missouri</u>				Small	Large		
Allocation of Gross Plant		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
						_	
355 - Measuring & Regulating Equipment		2,304,527					DEM
- Demand	Gas Inventory Alloc	2,304,527	1,704,097	276,885	323,544	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		2,304,527	1,704,097	276,885	323,544	-	
						_	
356 - Purification Equipment		233,042					DEM
- Demand	Gas Inventory Alloc	233,042	172,325	28,000	32,718	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		233,042	172,325	28,000	32,718	-	
						_	
357 - Other Equipment		66,896					DEM
- Demand	Gas Inventory Alloc	66,896	49,466	8,037	9,392	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Гotal		66,896	49,466	8,037	9,392	-	
Tatal Hadanstone d Ctana da Dlant		00 000 505					
Fotal Underground Storage Plant		33,833,535					
- Demand		33,833,535	25,018,429	4,065,048	4,750,059	-	
- Customer		-	-	-	-	-	
- Commodity Fotal	_	33,833,535	25,018,429	4,065,048	4,750,059	-	
lotai		33,833,333	23,010,429	4,005,048	4,750,059	-	
Other Storage Equipment							
360 - Land & Land Rights		50,654					DEM
			07 450	0.000	7 110	-	
- Demand - Customer	Gas Inventory Alloc	50,654	37,456	6,086	7,112	-	100% 0%
- Customer - Commodity		-	-	-	-	-	0%
Total		50,654	37,456	6,086	7,112		070
		50,054	01,400	0,000	7,112		
361 - Structures & Improvements		107,233					DEM
- Demand	Gas Inventory Alloc		70.904	19 001	15 OFF	_	100%
- Demand - Customer	Gas Inventory Alloc	107,233	79,294	12,884	15,055	-	100% 0%
- Commodity		-	-	-	-		0%
Fotal		107,233	79,294	12,884	15,055		070
		107,200	10,204	12,004	10,000		
362 - Gas Holders		34,530					DEM
	Coo Instant All		07 700	4.140	4.040	_	
- Demand - Customer	Gas Inventory Alloc	34,530	25,533	4,149	4,848	-	100% 0%
- Customer - Commodity		-	-	-	-		0%
Total		34,530	25,533	4,149	4,848		070
10(a)		34,330	23,333	4,149	4,040	-	

		12 Months Ending	g September 30, 2020	D			
<u>Spire Missouri</u> Allocation of Gross Plant		Total	Residential	Small General Srv	Large General Srv		
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
363.3 - Compressor Equipment		338,616					DEM
- Demand	Gas Inventory Alloc	338,616	250,392	40,684	47,540		100%
- Customer		-	-	-	-	-	0%
- Commodity Total		- 338,616	- 250,392	- 40,684	47,540		0%
Total		338,010	230,392	40,084	47,540	-	
Total Other Storage Equipment	<u> </u>	531,032					
- Demand		531,032	392,675	63,803	74,554	-	
- Customer - Commodity		-	-	-	-	-	
Total		531,032	392,675	63,803	- 74,554	-	
			,	,	,,,,,		
Transmission Plant						-	
365.2 - Rights-of-Way		41,153				_	DEM
- Demand	Demand Alloc	41,153	26,070	4,204	5,009	5,869	100%
- Customer - Commodity		-	-	-	-	-	0% 0%
Total		41,153	26,070	4,204	5,009	5,869	070
						_	
<u>367 - Mains</u>		2,013,840				_	DEM
- Demand	Demand Alloc	2,013,840	1,275,777	205,743	245,131	287,190	100%
- Customer - Commodity		-	-	-	-	-	0% 0%
Total		2,013,840	1,275,777	205,743	245,131	287,190	070
371 - Other equipment		9,654					DEM
- Demand	Demand Alloc	9,654	6,116	986	1,175	1,377	100%
- Customer		-	-	-	-	-	0% 0%
- Commodity Total		9,654	- 6,116	- 986	- 1,175	- 1,377	0%
			-, -		,	,	
Total Transmission Plant		2,064,647		<u></u>			
- Demand - Customer		2,064,647	1,307,963	210,933	251,315	294,436	
- Commodity		-	-	-	-	-	
Total		2,064,647	1,307,963	210,933	251,315	294,436	
	_						
Distribution Plant		4 000 000					070 070 DI
374 - Land & Land Rights		4,623,322	1 0 40 107	014.044	074 500	499.704	376-379 Plant
- Demand - Customer	Plant_376-379_D Plant_376-379_C	3,076,848 1,546,474	1,949,197 1,448,145	314,344 86,505	374,523 11,111	438,784 713	67% 33%
- Commodity	1 lant_575-575_C	-	-	-	-	-	0%
commonly							070

12 Months Ending September 30, 2020										
<u>Spire Missouri</u> Allocation of Gross Plant	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier			
Total		4,623,322	3,397,342	400,849	385,634	439,497				
374.2 - Land Rights	_	4,156,696					376-379 Plant			
- Demand	Plant_376-379_D	2,766,306	1,752,467	282,618	336,723	394,498	67%			
- Customer	Plant_376-379_C	1,390,390	1,301,986	77,774	9,990	641	33%			
- Commodity		-	-	-	-	-	0%			
Total		4,156,696	3,054,453	360,392	346,713	395,139				
375 - Structures & Improvements		33,688,904					376-379 Plant			
- Demand	Plant_376-379_D	22,420,163	14,203,275	2,290,541	2,729,049	3,197,298	67%			
- Customer	Plant_376-379_C	11,268,740	10,552,244	630,336	80,964	5,197	33%			
- Commodity		-	-	-	-	-	0%			
Гotal		33,688,904	24,755,519	2,920,877	2,810,013	3,202,495				
376.1 - Mains - Steel		508,957,462	65.90%				DIST MAIN			
- Demand	Demand Alloc	335,397,278	212,475,693	34,265,640	40,825,556	47,830,389	66%			
- Customer	Customer Alloc	173,560,184	162,524,762	9,708,381	1,247,004	80,037	34%			
- Commodity		-	-	-	-	-	0%			
Total		508,957,462	375,000,456	43,974,021	42,072,559	47,910,426				
376.2 - Mains - Cast Iron		69,513,157					DIST MAIN			
- Demand	Demand Alloc	45,808,393	29,019,824	4,679,984	5,575,934	6,532,651	66%			
- Customer	Customer Alloc	23,704,764	22,197,551	1,325,966	170,315	10,931	34%			
- Commodity		-	-	-	-	-	0%			
Гotal		69,513,157	51,217,376	6,005,950	5,746,249	6,543,582				
376.3 - Mains - Plastic		1,281,561,622					DIST MAIN			
- Demand	Demand Alloc	844,534,783	535,016,607	86,281,334	102,799,289	120,437,553	66%			
- Customer	Customer Alloc	437,026,840	409,239,501	24,445,832	3,139,972	201,534	34%			
- Commodity		-	-	-	-	-	0%			
Fotal		1,281,561,622	944,256,108	110,727,166	105,939,261	120,639,087				
878 - Meas. & Reg. Station - General		26,671,064					DEM			
- Demand	Demand Alloc	26,671,064	16,896,240	2,724,832	3,246,481	3,803,511	100%			
- Customer		-	-	-	-	-	0%			
- Commodity		-	-	-	-	-	0%			
Total		26,671,064	16,896,240	2,724,832	3,246,481	3,803,511				
379 - Meas. & Reg. Station - City Gate	_	9,568,510					DEM			
- Demand	Demand Alloc	9,568,510	6,061,694	977,560	1,164,708	1,364,548	100%			
- Customer		-	-	-	-	-	0%			
- Commodity		-	-	-	-	-	0%			

12 Months Ending September 30, 2020									
<u>Spire Missouri</u> Allocation of Gross Plant	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier		
Total		9,568,510	6,061,694	977,560	1,164,708	1,364,548			
380.1 - Services - Steel		46,715,088					CUST FACTOR		
- Demand - Customer - Commodity Total	Service Allocator	46,715,088	- 44,194,986 - 44,194,986	2,173,513 - 2,173,513	- 323,235 - 323,235	- 23,354 - 23,354	0% 100% 0%		
			44,134,300	2,175,515	525,235	23,334			
<u>380.2 - Services - Plastic</u> - Demand	-	1,304,564,000	_	-	-		CUST FACTOR		
- Customer - Commodity	Service Allocator	1,304,564,000	1,234,187,727	60,697,446	9,026,642	652,185 -	100% 0%		
Total		1,304,564,000	1,234,187,727	60,697,446	9,026,642	652,185			
<u> 381 - Meters</u>		186,824,844					CUST FACTOR		
- Demand - Customer - Commodity	Meter Allocator	- 186,824,844 -	- 175,744,846 -	- 9,236,395 -	- 1,826,645 -	- 16,958 -	0% 100% 0%		
Total		186,824,844	175,744,846	9,236,395	1,826,645	16,958			
381.1 - Ultrasonic Meters		2,413,909					CUST FACTOR		
- Demand - Customer - Commodity	Meter Allocator	2,413,909	2,270,747	- 119,341 -	- 23,602	- 219 -	0% 100% 0%		
Total		2,413,909	2,270,747	119,341	23,602	219			
382 - Meter Installations - Demand	-	101,396,796	-	-	-		CUST FACTOR 0%		
- Customer - Commodity Total	Meter Installation Alloc	101,396,796 - 101,396,796	95,122,958 	5,023,315 	1,190,855 - 1,190,855	59,669 - 59,669	100% 0%		
Total		101,396,796	95,122,958	3,023,315	1,190,855	59,009			
382.2 - Ultrasonic Meter Installations - Demand	-	288,305	-	-	-		CUST FACTOR		
- Demand - Customer - Commodity	Meter Installation Alloc	- 288,305 -	270,467	- 14,283 -	- 3,386 -	- 170 -	100% 0%		
Total		288,305	270,467	14,283	3,386	170			
383 - House Regulators		46,956,967					CUST FACTOR		
- Demand - Customer - Commodity	Regulators Allocator	- 46,956,967 -	- 44,807,418 -	- 1,869,727 -	- 268,148 -	- 11,675 -	0% 100% 0%		

		12 Months Endin	g September 30, 2020)			
<u>Spire Missouri</u>				Small	Large		
Allocation of Gross Plant		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Total		46,956,967	44,807,418	1,869,727	268,148	11,675	
					,	ŕ	
385 - Commercial & Ind Meas & Reg Eq		20,776,637					CUST FACTOR
- Demand	007 All	-	-	-	-	-	0%
- Customer - Commodity	385 Alloc	20,776,637	-	3,351,167	13,648,188	3,777,282	100% 0%
Total		20,776,637	-	3,351,167	13,648,188	3,777,282	0.0
<u>386 - Other Property - Customer Premises</u>		22,975					CUST FACTOR
- Demand - Customer	Customer Alloc	- 22,975	- 21,514	- 1,285	- 165	- 11	0% 100%
- Commodity	Customer Anoc	-	-	-	-	-	0%
Total		22,975	21,514	1,285	165	11	
387 - Other Equipment		406,070					CUST FACTOR
- Demand		400,070			_	-	0%
- Customer	Plant_374-386_C	406,070	379,154	20,496	- 5,485	- 935	100%
- Commodity		-	-	-	-	-	0%
Total		406,070	379,154	20,496	5,485	935	
Total Distribution Plant		3,649,106,330					
- Demand		1,290,243,345	817,374,998	131,816,852	157,052,263	183,999,232	
- Customer		2,358,862,984	2,204,264,007	118,781,760	30,975,707	4,841,511	
- Commodity		-	-	-	-	-	
Total		3,649,106,330	3,021,639,006	250,598,612	188,027,969	188,840,743	
General Plant							
<u> 389 - Land</u>		1,058,065					PTD PLANT
- Demand	Pr Tr D_D	381,385	242,739	39,156	46,622	52,868	36%
- Customer	Pr Tr D_C	676,681	632,331	34,075	8,886	1,389	64%
- Commodity		-	-	-	-	-	0%
Total		1,058,065	875,070	73,230	55,508	54,257	
390 - Structures & Improvements		5,841,093					PTD PLANT
- Demand	Pr Tr D_D	2,105,449	1,340,049	216,161	257,381	291,859	36%
- Customer	Pr Tr D_C	3,735,644	3,490,811	188,110	49,055	7,667	64%
- Commodity		-	-	-	-	-	0%
Total		5,841,093	4,830,860	404,271	306,436	299,526	
390.1 - Structures		878,378					PTD PLANT
- Demand	Pr Tr D_D	316,616	201,515	32,506	38,705	43,890	36%
- Customer	Pr Tr D_C	561,763	524,945	28,288	7,377	1,153	64%
- Commodity		-	-	-	-	-	0%

		Cost of S	ervice Study				Schedule WES-
<u>Spire Missouri</u>		12 Months Ending	g September 30, 2020	Small	Large		
Allocation of Gross Plant	Allocator	Total Company	Residential RS	General Srv SGS	General Srv LGS	Transportation Transp.	Classifier
Total		878,378	726,461	60,794	46,082	45,043	
391 - Furniture & Fixtures	_	12,852,816					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	4,632,857 8,219,959 -	2,948,661 7,681,226	475,642 413,920	566,344 107,941 -	642,210 16,871 -	36% 64% 0%
Total		12,852,816	10,629,887	889,563	674,285	659,082	
391.1 - Data Processing Systems	_	17,555,612					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	6,328,002 11,227,610	4,027,564 10,491,757 -	649,678 565,372 -	773,567 147,437	877,193 23,044	36% 64% 0%
Total		17,555,612	14,519,321	1,215,050	921,004	900,237	
391.2 - Mechanical Office Equipment	_	165,161					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	59,533 105,628 -	37,891 98,705	6,112 5,319	7,278 1,387	8,253 217	36% 64% 0%
Total		165,161	136,596	11,431	8,665	8,469	
391.3 - Data Processing Software	_	17,580,583					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	6,337,003 11,243,580 -	4,033,293 10,506,680 -	650,602 566,176 -	774,667 147,646 -	878,440 23,077 -	36% 64% 0%
Total		17,580,583	14,539,973	1,216,778	922,314	901,518	
391.4 - Data Processing Systems	_	584,933					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	210,842 374,091 -	134,194 349,573 -	21,647 18,838 -	25,774 4,912 -	29,227 768 -	36% 64% 0%
Total		584,933	483,767	40,484	30,687	29,995	
391.5 - Enterprise Software-EIMS	=	122,811,485					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	44,267,972 78,543,514 -	28,175,102 73,395,802 -	4,544,868 3,955,099 -	5,411,541 1,031,404 -	6,136,462 161,209 -	36% 64% 0%
Total		122,811,485	101,570,904	8,499,967	6,442,945	6,297,670	
391.95 - Enterprise Software - EIMS		34,605,956					PTD PLANT
- Demand - Customer - Commodity	Pr Tr D_D Pr Tr D_C	12,473,878 22,132,078 -	7,939,211 20,681,550 -	1,280,658 1,114,472 -	1,524,870 290,630 -	1,729,139 45,426 -	36% 64% 0%

Spire Missouri

Schedule WES-2

		12 Months Ending	g September 30, 2020)			
<u>Spire Missouri</u>				Small	Large		
Allocation of Gross Plant		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Total		34,605,956	28,620,761	2,395,130	1,815,500	1,774,564	
				,,	,,	, ,	
392 - Transportation Equipment - Sp Trucks		491,363					PTD PLANT
- Demand	Pr Tr D_D	177,114	112,727	18,184	21,651	24,552	36%
- Customer	Pr Tr D_C	314,249	293,653	15,824	4,127	645	64%
- Commodity Total		491,363	406,380	34,008	- 25,778	- 25,197	0%
10(a)		431,303	400,380	54,008	23,118	25,197	
392.1 - Transportation Eq - Automobiles		10,282,647					PTD PLANT
- Demand	Pr Tr D_D	3,706,428	2,359,019	380,529	453,093	513,788	36%
- Customer	Pr Tr D_C	6,576,219	6,145,216	331,149	86,356	13,498	64%
- Commodity		-	-	-	-	-	0%
Total		10,282,647	8,504,235	711,677	539,449	527,286	
392.2 - Transportation Eq - Trucks		47,257,095					PTD PLANT
- Demand	Pr Tr D_D	17,034,040	10,841,604	1,748,837	2,082,327	2,361,272	36%
- Customer	Pr Tr D_C	30,223,055	28,242,247	1,521,897	396,878	62,032	64%
- Commodity		-	-	-	-	-	0%
Total		47,257,095	39,083,851	3,270,734	2,479,205	2,423,304	
393 - Stores Equipment		993,374					PTD PLANT
- Demand	Pr Tr D_D	358,066	227,897	36,762	43,772	49,635	36%
- Customer	Pr Tr D_C	635,308	593,670	31,991	8,343	1,304	64%
- Commodity		-	-	-	-	-	0%
Total		993,374	821,567	68,753	52,114	50,939	
394 - Tools, Shop & Garage Equipment		38,753,407					PTD PLANT
- Demand	Pr Tr D_D	13,968,846	8,890,709	1,434,142	1,707,622	1,936,373	36%
- Customer	Pr Tr D_C	24,784,561	23,160,191	1,248,039	325,462	50,870	64%
- Commodity		-	-	-	-	-	0%
Total		38,753,407	32,050,900	2,682,181	2,033,084	1,987,242	
395 - Laboratory Equipment		320,500					PTD PLANT
- Demand	Pr Tr D_D	115,526	73,528	11,861	14,122	16,014	36%
- Customer	Pr Tr D_C	204,974	191,540	10,322	2,692	421	64%
- Commodity		-	-	-	-	-	0%
Total		320,500	265,068	22,182	16,814	16,435	
396 - Power Operated Equipment		69,969,265					PTD PLANT
- Demand	Pr Tr D_D	25,220,747	16,052,173	2,589,343	3,083,112	3,496,120	36%
- Customer	Pr Tr D_C	44,748,518	41,815,717	2,253,335	587,621	91,845	64%
- Commodity			-	-	-	-	0%

12 Months Ending September 30, 2020									
Spire Missouri				Small	Large				
Allocation of Gross Plant	Allocator	Total	Residential RS	General Srv SGS	General Srv LGS	Transportation	Cl:C		
	Allocator	Company	KS	565	LGS	Transp.	Classifier		
Total		69,969,265	57,867,890	4,842,678	3,670,732	3,587,965			
397.0 - Communication Equipment		16,742,985					CUST FACTOR		
- Demand		-	-	-	-	-	0%		
- Customer	Pr Tr D_C	16,742,985	15,645,656	843,102	219,863	34,365	100%		
- Commodity		-	-	-	-	-	0%		
Total		16,742,985	15,645,656	843,102	219,863	34,365			
397.1 - Communication Equipment - AMR		60,263,042					CUST FACTOR		
- Demand			-	-	-	-	0%		
- Customer	Pr Tr D_C	60,263,042	56,313,425	3,034,576	791,352	123,688	100%		
- Commodity		-	-	-	-	-	0%		
Total		60,263,042	56,313,425	3,034,576	791,352	123,688			
398 - Miscellaneous Equipment		5,646,116					PTD PLANT		
- Demand	Pr Tr D_D	2,035,169	1,295,318	208,945	248,789	282,117	36%		
- Customer	Pr Tr D_C	3,610,947	3,374,287	181,831	47,418	7,411	64%		
- Commodity		-	-		-	-	0%		
Total		5,646,116	4,669,605	390,776	296,207	289,528			
Total General Plant		464,653,875							
- Demand		139,729,472	88,933,194	14,345,630	17,081,237	19,369,411			
- Customer		324,924,403	303,628,982	16,361,736	4,266,786	666,900			
- Commodity			-	-	-	-			
Total		464,653,875	392,562,176	30,707,366	21,348,022	20,036,311			
Total Utility Plant		4,153,811,823							
- Demand		1,469,498,187	935,286,292	150,869,098	179,638,747	203,704,050			
- Customer		2,684,313,636	2,508,384,748	135,169,995	35,249,403	5,509,491			
- Commodity		-	-	-	-	-			
Total		4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541			
		12 Months Ending S	September 30, 2020						
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<u>Spire Missouri</u> Allocation of Accumulated Depreciation		Total	Residential	Small General Srv		Transportation			
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier		
Intangible Plant									
301 - Organization Costs	-	(1)					NON_INT_PLT		
- Demand	Plant Nonint_D	(0)	(0)	(0)	(0)	(0)	35%		
- Customer	Plant Nonint_C	(1)	(1)	(0)	(0)	(0)	65%		
- Commodity	-	-	-	-	-	-	0%		
Total		(1)	(1)	(0)	(0)	(0)			
302 - Franchise and Consents		-				1	NON_INT_PLT		
- Demand	Plant Nonint D		-	-	_	-	35%		
- Customer	Plant Nonint C	-	-	-	-	-	65%		
- Commodity		-	-	-	-	-	0%		
Total		-	-	-	-	-			
303 - Misc. Intangible Plant		(773,929)				1	NON_INT_PLT		
- Demand	Plant Nonint_D	(273,794)	(173,529)	(27,985)	(33,341)	(38,939)	35%		
- Customer	Plant Nonint_C	(500,135)	(467,357)	(25,185)	(6,568)	(1,027)	65%		
- Commodity	-	-	-	-	-	-	0%		
Total		(773,929)	(640,885)	(53,170)	(39,909)	(39,965)			
Total Intangible Plant		(773,930)							
- Demand		(273,794)	(173,529)	(27,985)	(33,341)	(38,939)			
- Customer		(500,136)	(467,357)	(25,185)	(6,568)	(1,027)			
- Commodity	_	-	-	-	-	-			
Total		(773,930)	(640,886)	(53,170)	(39,909)	(39,965)			
Production Plant									
304 - Land & Land Rights-Mfg Gas							DEM		
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%		
- Customer	-	-	-	-	-	-	0%		
- Commodity Total	-			-		-	0%		
						-			
305 - Structures & Improvements-Mfg Gas	—	(1,029,912)					DEM		
- Demand	Gas Inventory Alloc	(1,029,912)	(761,575)	(123,742)	(144,594)	-	100%		
- Customer	-	-	-	-	-	-	0%		
- Commodity	-	- (1.090.019)	-	- (100.740)	-	-	0%		
Total		(1,029,912)	(761,575)	(123,742)	(144,594)	-			
307 - Other Power Equipment		(51,577)					DEM		
- Demand	Gas Inventory Alloc	(51,577)	(38,139)	(6,197)	(7,241)	-	100%		
- Customer	-	-	-	-	-	-	0%		
- Commodity	-	-	-	-	-	-	0%		
Total		(51,577)	(38,139)	(6,197)	(7,241)	-			

		12 Wonth's Ending a	eptember 30, 2020				
<u>pire Missouri</u>				Small	Large		
llocation of Accumulated Depreciation		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
1 - Propane Equipment-Gas Ops		(541,390)					DEM
- Demand	Gas Inventory Alloc		(400.997)	(05 047)	(70,000)		100%
- Customer	Gas Inventory Alloc	(541,390)	(400,335)	(65,047)	(76,008)	_	0%
- Commodity	-	-	-	-	-	-	0%
tal	-	(541,390)	(400,335)	(65,047)	(76,008)	-	0%
						_	
.1 - Propane Storage Cavern-Gas Ops							DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
tal		-	-	-	-	-	
tal Production Plant	_	(1,622,879)					
- Demand		(1,622,879)	(1,200,049)	(194,986)	(227,844)	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
al		(1,622,879)	(1,200,049)	(194,986)	(227,844)	-	
nderground Storage Plant							
0.1 - Land	•	-					DEM
- Demand	Gas Inventory Alloc		-	_	-		100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
tal		-	-	-	-	-	
0.2 - Rights of Way		(772,160)					DEM
- Demand	Gas Inventory Alloc	(772,160)	(570,979)	(92,774)	(108,407)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
al		(772,160)	(570,979)	(92,774)	(108,407)	-	
.2 - Compression Station Structure		(939,851)					DEM
- Demand	Gas Inventory Alloc	(939,851)	(694,979)	(112,922)	(131,950)		100%
- Customer	Gas Inventory Anoc	(333,831)	(034,373)	-	(131,930)		0%
- Commodity	_	-		-			0%
al	-	(939,851)	(694,979)	(112,922)	(131,950)		070
		(000,001)	(004,070)	(116,066)	(131,330)	_	
.4 - Other Structures		(1,076,829)					DEM
- Demand	Gas Inventory Alloc	(1,076,829)	(796,268)	(129,379)	(151,181)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal							

		12 Months Ending S	eptember 30, 2020				
p <u>ire Missouri</u> Allocation of Accumulated Depreciation		Total	Residential	Small General Srv	Large	Transportation	
Anotation of Accumulated Depreciation	Allocator	Company	RS	SGS	LGS	Transportation Transp.	Classifier
52 - Wells		(6,724,057)					DEM
- Demand	Gas Inventory Alloc	(6,724,057)	(4,972,148)	(807,885)	(944,024)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	_	-	-	-	-	-	0%
otal		(6,724,057)	(4,972,148)	(807,885)	(944,024)	-	
2.1 - Storage Leaseholds & Rights		(2,053,010)					DEM
- Demand	Gas Inventory Alloc	(2,053,010)	(1,518,111)	(246,666)	(288,232)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		(2,053,010)	(1,518,111)	(246,666)	(288,232)	-	
52.2 - Reservoirs	_	(214,618)					DEM
- Demand	Gas Inventory Alloc	(214,618)	(158,701)	(25,786)	(30,131)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		(214,618)	(158,701)	(25,786)	(30,131)	-	
52.3 - Non-Recoverable Natural Gas		(3,185,871)					DEM
- Demand	Gas Inventory Alloc	(3,185,871)	(2,355,813)	(382,778)	(447,280)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	- (9.195.971)	-	-	-		0%
otal		(3,185,871)	(2,355,813)	(382,778)	(447,280)	-	
52.4 - Wells - Oil & Vent Gas		(661,508)					DEM
- Demand	Gas Inventory Alloc	(661,508)	(489,156)	(79,479)	(92,872)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity otal	-	- (661,508)	- (489,156)	- (79,479)	(92,872)	-	0%
		(001,000)	(405,150)	(10,410)	(52,672)	_	
3 - Lines		(2,573,682)					DEM
- Demand	Gas Inventory Alloc	(2,573,682)	(1,903,126)	(309,224)	(361,332)	-	100%
- Customer		-	-	-	-	-	0% 0%
- Commodity otal		(2,573,682)	(1,903,126)	(309,224)	(361,332)	-	0 /0
		(0.007.044)					DEM
54 - Compressor Station Equipment	Coo Inventore Aller	(2,667,044)	(1.070.100)	(990 441)	(074 440)		DEM
- Demand - Customer	Gas Inventory Alloc	(2,667,044)	(1,972,163)	(320,441)	(374,440)	-	100% 0%
- Costonier - Commodity		-	-	-	-	-	0%
otal		(2,667,044)	(1,972,163)	(320,441)	(374,440)	-	0,0
55 - Measuring & Regulating Equipment		(2,354,819)					DEM
55 - measuring & regulating Equipment		(2,334,019)					DEM

		12 WORLIS Enuing 3	eptember 30, 2020				
<u>Spire Missouri</u> Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Demand	Gas Inventory Alloc	(2,354,819)	(1,741,286)	(282,928)	(330,605)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(2,354,819)	(1,741,286)	(282,928)	(330,605)	-	
56 - Purification Equipment		(271,479)					DEM
- Demand	Gas Inventory Alloc	(271,479)	(200,747)	(32,618)	(38,114)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		(271,479)	(200,747)	(32,618)	(38,114)	-	
57 - Other Equipment		(54,217)					DEM
- Demand	Gas Inventory Alloc	(54,217)	(40,091)	(6,514)	(7,612)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		(54,217)	(40,091)	(6,514)	(7,612)	-	
otal Underground Storage Plant	_	(23,549,144)					
- Demand		(23,549,144)	(17,413,568)	(2,829,394)	(3,306,182)	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total		(23,549,144)	(17,413,568)	(2,829,394)	(3,306,182)	-	
Other Storage Equipment						_	
60 - Land & Land Rights	_	-					DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		-	-	-	-	-	
61 - Structures & Improvements		(343,322)					DEM
- Demand	Gas Inventory Alloc	(343,322)	(253,872)	(41,250)	(48,201)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		(343,322)	(253,872)	(41,250)	(48,201)	-	
62 - Gas Holders		(5,316,393)					DEM
- Demand	Gas Inventory Alloc	(5,316,393)	(3,931,241)	(638,756)	(746,395)	-	100%
- Customer		-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		(5,316,393)	(3,931,241)	(638,756)	(746,395)	-	
63.3 - Compressor Equipment		(523,423)					DEM
- Demand	Gas Inventory Alloc	(523,423)	(387,048)	(62,888)	(73,486)	_	100%
	Gas Inventory Anoc	(523,423)	(307,040)	(02,000)	(75,480)	-	10070

		12 Months Ending S	eptember 30, 2020				
<u>Spire Missouri</u> Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
	Anocator	Company	NS	545	Lus	Transp.	Classifier
- Customer	-	-	-	-	-	-	0%
- Commodity otal	-	-	- (387,048)	- (62,888)	(73,486)	-	0%
otai		(523,423)	(387,048)	(02,000)	(73,480)	-	
otal Other Storage Equipment	_	(6,183,138)					
- Demand		(6,183,138)	(4,572,162)	(742,895)	(868,082)	-	
- Customer - Commodity		-	-	-	-	-	
otal		(6,183,138)	-	-	-		
ransmission Plant							
65.2 - Rights-of-Way							DEM
- Demand - Customer	Demand Alloc	-	-	-	-	-	100% 0%
- Costonier - Commodity		-	-	-	-	-	0%
otal		-	-	-	-	-	070
67 - Mains		(2,088,894)					DEM
- Demand	Demand Alloc	(2,088,894)	(1,323,324)	(213,410)	(254,266)	(297,893)	100%
- Customer - Commodity	-	-	-	-	-	-	0% 0%
otal	-	(2,088,894)	(1,323,324)	(213,410)	(254,266)	(297,893)	070
						_	
71 - Other equipment		63,312					DEM
- Demand	Demand Alloc	63,312	40,109	6,468	7,707	9,029	100%
- Customer - Commodity	-	-	-	-	-	-	0% 0%
otal		63,312	40,109	6,468	7,707	9,029	070
		(0.007.700)					
otal Transmission Plant - Demand	_	(2,025,582)	(1 999 915)	(906.049)	(246,560)	(288,864)	
- Customer		(2,025,582)	(1,283,215)	(206,942)	(240,300)	(200,004)	
- Commodity		-	-	-	-	-	
otal		(2,025,582)	(1,283,215)	(206,942)	(246,560)	(288,864)	
istribution Plant							
/4 - Land & Land Rights	•	(19,361)					376-379 Plan
- Demand	Plant_376-379_D	(12,885)	(8,163)	(1,316)	(1,568)	(1,837)	67%
- Customer	Plant_376-379_C	(6,476)	(6,064)	(362)	(47)	(3)	33%
- Commodity	-	-	-	-	-	-	0%
atal		(19,361)	(14,227)	(1,679)	(1,615)	(1,840)	
'otal 74.2 - Land Rights		(1,162,902)					376-379 Plan

		12 Months Ending S	eptember 30, 2020				
<u>Spire Missouri</u> Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Customer	Plant_376-379_C	(388,984)	(264 951)	(91.759)	(9.705)	(179)	33%
- Costonier - Commodity	- Plant_576-579_C	(388,984)	(364,251)	(21,758)	(2,795)	-	33% 0%
Total		(1,162,902)	(854,532)	(100,825)	(96,998)	(110,546)	
375 - Structures & Improvements		(8,052,932)					376-379 Plant
- Demand	Plant_376-379_D	(5,359,273)	(3,395,124)	(547,527)	(652,347)	(764,276)	67%
- Customer	Plant_376-379_C	(2,693,658)	(2,522,388)	(150,674)	(19,354)	(1,242)	33%
- Commodity Total	-	- (8,052,932)	(5,917,512)	(698,201)	- (671,700)	- (765,518)	0%
376.1 - Mains - Steel		(242,616,708)					DIST MAIN
- Demand	Demand Alloc	(159,881,698)	(101,285,779)	(16,334,207)	(19,461,276)	(22,800,435)	66%
- Customer	Customer Alloc	(82,735,010)	(77,474,496)	(4,627,922)	(10,401,270)	(38,153)	34%
- Commodity	-	-	-	-	-	-	0%
Total		(242,616,708)	(178,760,275)	(20,962,129)	(20,055,715)	(22,838,588)	
376.2 - Mains - Cast Iron		(745,521)					DIST MAIN
- Demand	Demand Alloc	(491,290)	(311,234)	(50,192)	(59,801)	(70,062)	66%
- Customer	Customer Alloc	(254,231)	(238,066)	(14,221)	(1,827)	(117)	34%
- Commodity Total	-	- (745,521)	- (549,300)	- (64,413)	- (61,628)	- (70,179)	0%
376.3 - Mains - Plastic		(190,432,838)					DIST MAIN
- Demand	Demand Alloc	(125,493,112)	(79,500,454)	(12,820,920)	(15,275,395)	(17,896,342)	66%
- Customer	Customer Alloc	(64,939,727)	(60,810,685)	(3,632,513)	(466,582)	(29,947)	34%
- Commodity	-	-	-	-	-	-	0%
Total		(190,432,838)	(140,311,139)	(16,453,433)	(15,741,977)	(17,926,289)	
378 - Meas. & Reg. Station - General		(7,668,554)					DEM
- Demand	Demand Alloc	(7,668,554)	(4,858,063)	(783,453)	(933,439)	(1,093,598)	100%
- Customer	-	-	-	-	-	-	0% 0%
- Commodity Total	-	(7,668,554)	(4,858,063)	(783,453)	(933,439)	(1,093,598)	0%
379 - Meas. & Reg. Station - City Gate		(3,502,226)					DEM
- Demand	Demand Alloc	(3,502,226)	(2,218,676)	(357,803)	(426,301)	(499,446)	100%
- Customer	-	-	-	-	-	(405,440)	0%
- Commodity	-	-	-	-	-	-	0%
Total		(3,502,226)	(2,218,676)	(357,803)	(426,301)	(499,446)	
380.1 - Services - Steel		(39,243,252)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Service Allocator	(39,243,252)	(37,126,228)	(1,825,871)	(271,535)	(19,619)	100%

		12 Months Ending S	September 30, 2020				
<u>Spire Missouri</u> Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Commodity	-	-	-	-	-	-	0%
Total		(39,243,252)	(37,126,228)	(1,825,871)	(271,535)	(19,619)	
380.2 - Services - Plastic		(498,004,783)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Service Allocator	(498,004,783)	(471,139,317)	(23,170,667)	(3,445,834)	(248,965)	100%
- Commodity Total	-	(498,004,783)	- (471,139,317)	(23,170,667)	(3,445,834)	- (248,965)	0%
381 - Meters		(43,050,044)					CUST FACTOR
- Demand		(40,000,044)					0%
- Customer	Meter Allocator	(43,050,044)	(40,496,880)	(2,128,342)	(420,914)	(3,908)	100%
- Commodity	-	-	-	-	-	-	0%
Total		(43,050,044)	(40,496,880)	(2,128,342)	(420,914)	(3,908)	
382 - Meter Installations		(46,548,080)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Meter Installation Alloc	(46,548,080)	(43,667,958)	(2,306,046)	(546,684)	(27,392)	100%
- Commodity	-	-	-	-	- (546,684)	- (27,392)	0%
Total		(46,548,080)	(43,667,958)	(2,306,046)	(340,084)	(27,392)	
383 - House Regulators		(20,036,171)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Regulators Allocator	(20,036,171)	(19,118,975)	(797,798)	(114,417)	(4,981)	100%
- Commodity	-	-	- (10,110,075)	-	- (114,417)	- (4.001)	0%
Total		(20,036,171)	(19,118,975)	(797,798)	(114,417)	(4,981)	
385 - Commercial & Ind Meas & Reg Eq		(7,507,244)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	385 Alloc	(7,507,244)	-	(1,210,881)	(4,931,514)	(1,364,849)	100%
- Commodity Total	-	- (7,507,244)		- (1,210,881)	- (4,931,514)	- (1,364,849)	0%
386 - Other Property - Customer Premises		(179 569)					CUST FACTOR
- Demand		(172,568)	-	-	_	Ļ	0%
- Customer	Customer Alloc	(172,568)	- (161,595)	- (9,653)	(1,240)	- (80)	100%
- Commodity	-	-	-	-	-	-	0%
Total		(172,568)	(161,595)	(9,653)	(1,240)	(80)	
387 - Other Equipment		(433,624)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Plant_374-386_C	(433,624)	(404,881)	(21,887)	(5,857)	(998)	100%
- Commodity	-	-	-	-	-	-	0%

Spire Massauri Allocation of Accumulated Depreciation Allocation of Accumulated Depreciation Allocation of Accumulated Depreciation Allocation of Accumulated Depreciation Transp. Tatal (333, 52, 62, 62, 62, 62, 62, 62, 62, 62, 62, 6			12 Months Ending S	September 30, 2020				
Total Distribution Plant		Allocator			General Srv	General Srv		Classifier
Instrument (- bernand (- commodity) Image: Commodity (- commodity) <thimage: commodity<br="">(- commodity) <thimad< td=""><td>Total</td><td></td><td>(433,624)</td><td>(404,881)</td><td>(21,887)</td><td>(5,857)</td><td>(998)</td><td></td></thimad<></thimage:>	Total		(433,624)	(404,881)	(21,887)	(5,857)	(998)	
Internal G803 B2 955 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.712.853 (806.013.851) G80.812.0371 (773.533.060) G80.823.0371 (47.727.369) G80.704.349 (47.727.369) G80.704.349 (47.727.379) G70.004.368 G80.704.349 (47.727.379) G70.004.368 G80.704.349 (47.727.379) G70.004.368 G80.704.349 (47.727.379) G70.004.368 G80.704.349 (47.727.379) G70.004.368 G80.704.399 (47.727.300) G80.704.379 (47.727.300) G80.704.379 (47.727.300) G80.704.379 (47.727.300)	Total Distribution Plant		(1.109.196.806)					
example (9800.03.85) (73.331.78) (98.918.59) (10.82.307) (1.740.43) Total (1.001.96.800) (045.599.59) (70.883.080) (47.77.380) (44.976.783) Semand PPTPD_D - - - 38% - Ownand PPTPD_C - - - 48% - Ownand PPTPD_C - - - - 48% - Ownand PPTPD_C - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -				(192,067,774)	(30,974,485)	(36,904,332)	(43,236,364)	
Total (1,100,196,806) (945,599,559) (70,893,080) (44,772,769) (44,976,798) Ceneral Plant 389-Land - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td <td>- Customer</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	- Customer							
PTD PLANT 389 - Land PT TP D_D 	5	-	-	-	-	-	-	
389-Land PTD_D PTD_DLNT Demand PT TD_D	Total		(1,109,196,806)	(945,599,559)	(70,893,080)	(47,727,369)	(44,976,798)	
· Demand Pr Tr D_ D · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · ·	General Plant						_	
Customer Pr Tr D_C · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · ·	389 - Land		-					PTD PLANT
- Commodity			-	-	-	-	-	
Total 990 - Structures & Improvements (1,248,183) (286,355) (46,191) (55,000) (62,367) 36% - Consomer - Consomer <td></td> <td>Pr Tr D_C</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>		Pr Tr D_C	-	-	-	-	-	
990 - Structures & Improvements (1,248,183) (286,355) (46,191) (55,000) (62,367) 36% - Customer - Custom	5	-	-			-	-	0%
Demand Pr Tr D_D (449.913) (286.355) (46.191) (55,000) (62,367) 36% - Customer - Custom							_	
- Customer - Commodity Pr Tr D_C (798.269) (745.951) (40.197) (10.483) (1.638) 64%; 0% Total	390 - Structures & Improvements		(1,248,183)					PTD PLANT
- Commodity - Commodity - Commodity - Commodity - Commodity 0% Total (1,248,183) (1,032,306) (86,389) (65,482) (64,006) 390.1- Structures								
Total (1,248,183) (1,032,306) (86,389) (65,482) (64,006) 390.1 - Structures		Pr Tr D_C	(798,269)				(1,638)	
390.1 - Structures (322,514) PTT D_D PTT D_D PTT D_C PTT D_C <td>5</td> <td>-</td> <td>(1.248.183)</td> <td></td> <td></td> <td></td> <td>- (64.006)</td> <td>0%</td>	5	-	(1.248.183)				- (64.006)	0%
- Demand PT Tr D_D (116,252) (73,990) (11,935) (14,211) (16,115) 36% - Customer - Commodity			(_,,,	(_,,	(,)	(00,000)	(,,	
- Customer - Commodity Pr Tr D_C (206,262) (192,744) (10,386) (2,709) (423) 64% - Commodity - - - - - - 0% Total (322,514) (266,734) (22,322) (16,920) (16,538) 391 - Furniture & Fixtures (1,293,778) (266,734) (22,322) (16,920) (16,538) - Demand Pr Tr D_D (466,348) (296,815) (47,879) (57,009) (64,646) 36% - Cosmodity - - - - - 0% 0% Total Pr Tr D_D (466,348) (296,815) (47,879) (57,009) (64,646) 36% - Commodity - - - - - 0% 0% Total 11.293,778) (1,070,015) (89,544) (67,874) (66,344) 0% 0% 391.1 - Data Processing Systems (17,009,798) (1,070,015) (89,544) (67,874) (684,9,920) 36% - Customer - - - - - -<	390.1 - Structures		(322,514)					PTD PLANT
- Commodity Total								
Total (322,514) (266,734) (22,322) (16,920) (16,538) 391 - Furniture & Fixtures (1,293,778) (1,293,778) PTD PLANT - Demand Pr Tr D_C (827,429) (773,200) (41,666) (10,865) (1,698) - Costomer - Commodity		Pr Tr D_C			(10,386)		(423)	
391 - Furniture & Fixtures (1,293,778) PTD PLANT · Demand Pr Tr D_D (466,348) (296,815) (47,879) (57,009) (64,646) 36% · Customer · Customer · Commodity · Commodity · - · - · - · - 0% Total · I.293,778) (1,070,015) (89,544) (67,874) (66,344) · · · 0% 391.1 - Data Processing Systems (17,009,798) · (1,070,015) (89,544) (67,874) (66,344) - · · · · · · · · · · · · · · · · · · ·	5	-		-	(22,322)		(16,538)	076
- Demand Pr Tr D_D (466,348) (296,815) (47,879) (57,009) (64,646) 36% - Customer - Commodity 0% Total 0% 391.1 - Data Processing Systems (1,293,778) (1,070,015) (89,544) (67,874) (66,344) 391.1 - Data Processing Systems (17,009,798) (1,070,015) (89,544) (67,874) (66,344) - Demand Pr Tr D_D (6,131,261) (3,902,345) (629,479) (749,516) (849,920) 36% - Customer - - - - - - 0% - Commodity - - - - - - 0% - Customer (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 - - - - - 0% - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Cu							•	
- Customer - Commodity Pr Tr D_C (827,429) (773,200) (41,666) (10,865) (1,698) 64% 7 Total - - - - - 0% 391.1 - Data Processing Systems (1,293,778) (1,070,015) (89,544) (67,874) (66,344) - Demand - Customer - Customer - Commodity Pr Tr D_D Pr Tr D_C (6,131,261) (3,902,345) (629,479) (749,516) (849,920) 36% - Commodity - - - - - 0% - Customer - Commodity Pr Tr D_C (10,878,537) (10,165,662) (547,794) (142,853) (22,328) 64% - Commodity - - - - - 0% - 0% Total - - - - - - 0% - 0% - 0% 391.2 - Mechanical Office Equipment 231,105 - - - - 0% - 0% - 0% - 0% - - 0% - - 0% -	391 - Furniture & Fixtures		(1,293,778)					PTD PLANT
- Commodity - - - - 0% Total (1,293,778) (1,070,015) (89,544) (67,874) (66,344) 391.1 - Data Processing Systems (17,009,798) (1,070,015) (89,544) (67,874) (66,344) - Demand Pr Tr D_D (6,131,261) (3,902,345) (629,479) (749,516) (849,920) 36% - Customer Pr Tr D_C (10,087,8537) (10,165,562) (547,794) (142,853) (22,328) 64% - Commodity - - - - - 0% 0% Total (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 64% 391.2 - Mechanical Office Equipment 231,105 - - - - 0% - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer - - - - - - 0% - Customer - - - - - - 0% - Commodity <		—						
Total (1,293,778) (1,070,015) (89,544) (67,874) (66,344) 391.1 - Data Processing Systems (17,009,798) PTD PLANT PTD PLANT - Demand Pr Tr D_D (6,131,261) (3,902,345) (629,479) (749,516) (849,920) 36% - Customer Pr Tr D_C (10,0878,537) (10,165,562) (547,794) (142,853) (22,328) 64% - Commodity - - - - 0% 0% 391.2 - Mechanical Office Equipment 231,105 (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 PTD PLANT PTD PLANT - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 - Commodity - - - - - 0%		Pr Tr D_C	(827,429)	(773,200)	(41,666)	(10,865)	(1,698)	
391.1 - Data Processing Systems (17,009,798) PTD PLANT - Demand Pr Tr D_D (6,131,261) (3,902,345) (629,479) (749,516) (849,920) 36% - Customer Pr Tr D_C (10,878,537) (10,165,562) (547,794) (142,853) (22,328) 64% - Commodity - - - - - 0% Total (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 - - - PTD PLANT - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - - 0% 64%	5	-	(1,293,778)	(1,070,015)	(89,544)	(67,874)	(66,344)	070
- Demand Pr Tr D_D (6,131,261) (3,902,345) (629,479) (749,516) (849,920) 36% - Customer Pr Tr D_C (10,878,537) (10,165,562) (547,794) (142,853) (22,328) 64% - Commodity - - - - - 0% Total (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 - - - 0% - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - - - 0%								
- Customer Pr Tr D_C (10,878,537) (10,165,562) (547,794) (142,853) (22,328) 64% - Commodity - - - - - 0% Total (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Demand Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - - - 0%								
- Commodity - - - - 0% Total (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 PTD PLANT - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - - 0%					,	. , ,		
Total (17,009,798) (14,067,907) (1,177,274) (892,369) (872,248) 391.2 - Mechanical Office Equipment 231,105 PTD PLANT - Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - - 0%		Pr Ir D_C		(10,165,562)			(22,328)	
- Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - 0%	5			(14,067,907)			(872,248)	070
- Demand Pr Tr D_D 83,303 53,019 8,552 10,183 11,547 36% - Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - 0%								
- Customer Pr Tr D_C 147,802 138,115 7,443 1,941 303 64% - Commodity - - - - - 0%	· · ·							
- Commodity 0%								
		Pr Ir D_C	147,802	-		1,941	- 303	
			231,105	191,135	15,995	12,124	11,851	070

		12 Months Ending S	eptember 30, 2020				
Spire Missouri				Small	Large		
Allocation of Accumulated Depreciation		Total	Residential	General Srv		Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
91.3 - Data Processing Software		(12,526,217)					PTD PLANT
- Demand	Pr Tr D_D	(4,515,133)	(2,873,733)	(463,556)	(551,953)	(625,891)	36%
- Customer	Pr Tr D_C	(8,011,084)	(7,486,041)	(403,402)	(105,199)	(16,443)	64%
- Commodity	-	-	-	-	-	-	0%
otal		(12,526,217)	(10,359,774)	(866,958)	(657,151)	(642,334)	
91.4 - Data Processing Systems		692,437					PTD PLANI
- Demand	Pr Tr D_D	249.592	158,857	25,625	30,511	34,599	36%
- Customer	Pr Tr D_C	442,845	413,821	22,300	5,815	909	64%
- Commodity		-	-	-	-	-	0%
otal		692,437	572,678	47,925	36,327	35,508	
91.5 - Enterprise Software-EIMS		(55,737,483)					PTD PLANT
- Demand	Pr Tr D_D	(20,090,835)	(12,787,153)	(2,062,669)	(2,456,005)	(2,785,008)	36%
- Demand - Customer	Pr Tr D_D Pr Tr D_C						36% 64%
- Costoner - Commodity	Pr Ir D_C	(35,646,648)	(33,310,380)	(1,795,005)	(468,098)	(73,164)	0%
otal	-	(55,737,483)	(46,097,533)	(3,857,675)	(2,924,104)	(2,858,172)	070
		(00,101,400)	(40,007,000)	(0,001,010)	(2,021,101)	(2,000,112)	
91.95 - Enterprise Software - EIMS		(3,523,373)					PTD PLANT
- Demand	Pr Tr D_D	(1,270,016)	(808,323)	(130,389)	(155,253)	(176,051)	36%
- Customer	Pr Tr D_C	(2,253,357)	(2,105,672)	(113,469)	(29,590)	(4,625)	64%
- Commodity	-	-	-	-	-	-	0%
otal		(3,523,373)	(2,913,996)	(243,858)	(184,843)	(180,676)	
92 - Transportation Equipment - Sp Trucks		(423,552)					PTD PLANT
- Demand	Pr Tr D_D	(152,671)	(97,170)	(15,674)	(18,663)	(21,163)	36%
- Customer	Pr Tr D_C	(270,880)	(253,127)	(13,640)	(3,557)	(556)	64%
- Commodity	-	-	-	-	-	-	0%
otal		(423,552)	(350,297)	(29,315)	(22,220)	(21,719)	
02.1 - Transportation Eq - Automobiles		(7,673,653)					PTD PLANI
- Demand	Pr Tr D_D	(2,766,004)	(1,760,470)	(283,978)	(338,130)	(383,426)	36%
- Customer	Pr Tr D_C	(4,907,649)	(4,586,004)	(247,127)	(64,445)	(10,073)	64%
- Commodity		(4,001,040)	-		-	-	0%
otal		(7,673,653)	(6,346,474)	(531,105)	(402,576)	(393,499)	0/0
92.2 - Transportation Eq - Trucks		(19,665,575)					PTD PLANT
- Demand	Pr Tr D_D	(7,088,548)	(4,511,627)	(727,761)	(866,540)	(982,620)	36%
- Demand - Customer	Pr Tr D_D Pr Tr D_C			. , ,	. , ,	. , ,	36% 64%
	Pr Ir D_C	(12,577,027)	(11,752,733)	(633,323)	(165,157)	(25,814)	0%
- Commodity otal	-	- (19,665,575)	(16,264,360)	(1,361,084)	(1,031,697)	(1,008,434)	0%
otai		(13,003,373)	(10,204,300)	(1,501,064)	(1,031,097)	(1,000,434)	

		12 Months Ending S	eptember 30, 2020				
<u>Spire Missouri</u> Allocation of Accumulated Depreciation		Total	Residential	Small General Srv		Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
393 - Stores Equipment		(547,689)					PTD PLANT
- Demand	Pr Tr D_D	(197,417)	(125,649)	(20,268)	(24,133)	(27,366)	36%
- Customer	Pr Tr D C	(350,272)	(327,315)	(17,638)	(4,600)	(21,300) (719)	64%
- Commodity		-	-	-	-	-	0%
Total		(547,689)	(452,965)	(37,906)	(28,733)	(28,085)	
394 - Tools, Shop & Garage Equipment		(9,650,419)					PTD PLANT
- Demand	Pr Tr D D	(3,478,538)	(2,213,975)	(357,132)	(425,234)	(482,198)	36%
- Customer	Pr Tr D_C	(6,171,880)	(5,767,378)	(310,788)	(81,047)	(12,668)	64%
- Commodity	-	-	-	-	=	-	0%
Total		(9,650,419)	(7,981,353)	(667,920)	(506,281)	(494,865)	
395 - Laboratory Equipment	_	(173,245)				1	PTD PLANT
- Demand	Pr Tr D_D	(62,447)	(39,745)	(6,411)	(7,634)	(8,656)	36%
- Customer	Pr Tr D_C	(110,798)	(103,536)	(5,579)	(1,455)	(227)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(173,245)	(143,282)	(11,991)	(9,089)	(8,884)	
396 - Power Operated Equipment	_	(18,947,080)					PTD PLANT
- Demand	Pr Tr D_D	(6,829,563)	(4,346,791)	(701,172)	(834,880)	(946,720)	36%
- Customer	Pr Tr D_C	(12,117,517)	(11,323,340)	(610,184)	(159,123)	(24,871)	64%
- Commodity	-	-	- (15 070 191)	- (1.011.050)	-	-	0%
Total		(18,947,080)	(15,670,131)	(1,311,356)	(994,003)	(971,590)	
397.0 - Communication Equipment	-	(1,795,978)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Pr Tr D_C	(1,795,978)	(1,678,271)	(90,437)	(23,584)	(3,686)	100%
- Commodity Total	-	- (1,795,978)	- (1,678,271)	- (90,437)	(23,584)	- (3,686)	0%
		(1,755,576)	(1,070,271)	(50,457)	(23,304)	(0,000)	
397.1 - Communication Equipment - AMR	_	(16,973,565)					CUST FACTOR
- Demand	-	-	-	-	-	- 1	0%
- Customer	Pr Tr D_C	(16,973,565)	(15,861,124)	(854,713)	(222,891)	(34,838)	100%
- Commodity	-	-	-	-	-	-	0%
Total		(16,973,565)	(15,861,124)	(854,713)	(222,891)	(34,838)	
<u> 398 - Miscellaneous Equipment</u>		(947,582)					PTD PLANT
- Demand	Pr Tr D_D	(341,560)	(217,392)	(35,067)	(41,754)	(47,347)	36%
- Customer	Pr Tr D_C	(606,021)	(566,303)	(30,517)	(7,958)	(1,244)	64%
- Commodity	-	-	(792.607)	-	-	-	0%
Total		(947,582)	(783,695)	(65,584)	(49,712)	(48,591)	
Total General Plant	-	(167,536,141)					

		8	September 50, 2020			
<u>Spire Missouri</u>				Small	Large	
Allocation of Accumulated Depreciation		Total	Residential	General Srv	General Srv	Transportation
	Allocator	Company	RS	SGS	LGS	Transp.
- Demand		(53,623,613)	(34,129,658)	(5,505,385)	(6,555,221)	(7,433,348)
- Customer		(113,912,529)	(106,446,745)	(5,736,124)	(1,495,857)	(233,803)
- Commodity			-	=	-	
Total		(167,536,141)	(140,576,404)	(11,241,509)	(8,051,078)	(7,667,151)
Fotal Utility Plant		(1,310,887,620)				
- Demand		(390,461,105)	(250,839,956)	(40,482,072)	(48,141,562)	(50,997,515)
- Customer		(920, 426, 515)	(860,445,887)	(45,679,903)	(12,325,461)	(1,975,264)
- Commodity		-		-	-	-
Total		(1,310,887,620)	(1,111,285,843)	(86,161,976)	(60,467,023)	(52,972,779)

_		12 Months End	ding September 30, 20	020			
<u>Spire Missouri</u> Allocation of Rate Base	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
Net Plant in Service							
Total Gas Utility Plant							
- Demand - Customer		1,469,498,187	935,286,292	150,869,098	179,638,747	203,704,050	
- Commodity		2,684,313,636	2,508,384,748	135,169,995	35,249,403	5,509,491	
Total	-	4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541	
Total Accumulated Depreciation							
- Demand		(390,461,105)	(250,839,956)	(40,482,072)	(48,141,562)	(50,997,515)	
- Customer		(920,426,515)	(860,445,887)	(45,679,903)	(12,325,461)	(1,975,264)	
- Commodity	_	-	-	-	-	-	
Total		(1,310,887,620)	(1,111,285,843)	(86,161,976)	(60,467,023)	(52,972,779)	
Net Plant in Service							
- Demand		1,079,037,082	684,446,336	110,387,026	131,497,185	152,706,535	
- Customer		1,763,887,121	1,647,938,861	89,490,091	22,923,942	3,534,227	
- Commodity Total	-	2,842,924,204	2,332,385,197	- 199,877,117	- 154,421,127	156,240,762	
True-Up Estimate							
True-Up Estimate	_	138,117,671					NON_INT_PLT
- Demand	Demand Alloc	48,862,027	30,954,315	4,991,956	5,947,631	6,968,124	35%
- Customer	Plant Dist_C	89,255,644	83,405,863	4,494,514	1,172,072	183,195	65%
- Commodity		-	-	-	-	-	0%
Total		138,117,671	114,360,178	9,486,470	7,119,703	7,151,319	
Net Plant in Service							
- Demand		1,127,899,110	715,400,651	115,378,982	137,444,817	159,674,659	
- Customer		1,853,142,765	1,731,344,724	93,984,605	24,096,014	3,717,422	
- Commodity Total	-	- 2.981.041.875	- 2.446.745.375	- 209.363.587	- 161.540.831	- 163.392.081	
Total		2,561,041,675	2,440,743,373	209,303,387	101,540,851	105,552,081	
Additions to Utility Plant						_	
Materials and Supplies		15,412,667					TOTAL PLT
- Demand	Total Plant - Demand	5,452,555	3,470,368	559,798	666,547	755,841	35%
- Customer	Total Plant - Customer	9,960,112	9,307,330	501,547	130,792	20,443	65%
- Commodity Total		- 15,412,667	- 12,777,699	- 1,061,344	- 797,340	- 776,284	0%
		,112,007	,,	_, 3 0 1,0 1 1			
Gas Inventory - Volumes and Price		78,824,865					DEM
- Demand	Gas Inventory Alloc	78,824,865	58,287,562	9,470,688	11,066,616	-	100%
- Customer		-	-	-	-	-	0%
- Commodity Total		- 78,824,865	- 58,287,562	9,470,688	- 11,066,616	-	0%
10100		10,024,000	30,201,302	3, 710,000	11,000,010	-	

		12 Months End	ing September 30, 20)20			
<u>Spire Missouri</u>				Small	Large		
Allocation of Rate Base		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Prepayments		25,767,556					NONTOTOIPEXP
- Demand	OP EXP D	6,377,805	4,094,243	660,729	785,820	837,013	25%
- Customer	OP EXP C	19,699,032	18,315,657	1,125,807	214,306	43,263	76%
- Commodity	OP EXP G	(309,281)	(160,185)	(25,002)	(36,052)	(88,043)	-1%
Total		25,767,556	22,249,715	1,761,534	964,074	792,233	
		-,	, , , , ,	,,	,	,	
Insulation Financing / Energy Wise		3,314,082					NONTOTOIPEXP
- Demand	OP EXP D	820,278	526,579	84,979	101,068	107,652	25%
- Customer	OP EXP C	2,533,582	2,355,660	144,795	27,563	5,564	76%
- Commodity	OP EXP G	(39,778)	(20,602)	(3,216)	(4,637)	(11,324)	-1%
Total	OI EAI O	3,314,082	2,861,637	226,559	123,994	101,893	-170
Total		0,011,002	2,001,007	220,000	120,004	101,000	
Cash Working Capital		12,672,247					NONTOTOIPEXP
- Demand	OP EXP D	3,136,546	2,013,511	324,940	386,459	411,635	25%
- Customer	OP EXP D OP EXP C	9,687,803	9,007,472	553,661	105,394	411,635 21,277	
	OP EXP C OP EXP G	9,687,803 (152,102)	9,007,472 (78,777)	(12,296)	(17,730)	(43,299)	76%
- Commodity Total	OF EAF G	12,672,247	10,942,205	866,306	474,123	(43,299) 389,613	-1%
Totai		12,072,247	10,942,205	800,300	474,125	389,013	
Other Regulatory Assets							
other negatitory assets	-						
Prepaid Pension / OPEB Assets		63,251,705					NONAGOPEXP
•	Non-A&G Expenses_D		10 079 969	1 005 150	1 000 770	9 110 409	
- Demand - Customer	Non-A&G Expenses_D Non-A&G Expesses_C	15,747,595 48,279,628	10,072,262 45,092,453	1,625,153	1,933,778 496,485	2,116,403 65,499	25% 76%
- Costoner - Commodity	· -			2,625,191	496,485 (90,399)	,	-1%
Total	Non-A&G Expenses_G	(775,517) 63,251,705	(401,660) 54,763,054	<u>(62,691)</u> 4,187,652	2,339,865	(220,767) 1,961,134	-1%
10(a)		03,231,703	54,705,054	4,107,032	2,339,803	1,901,134	
Design and Design and Design and		9.051.909					NONAGOPEXP
Payment Partner Program		3,051,268	105 005	7 0 000		100.007	
- Demand	Non-A&G Expenses_D	759,666	485,887	78,398	93,286	102,095	25%
- Customer	Non-A&G Expeses_C	2,329,014	2,175,264	126,639	23,951	3,160	76%
- Commodity	Non-A&G Expenses_G	(37,411)	(19,376)	(3,024)	(4,361)	(10,650)	-1%
Total		3,051,268	2,641,775	202,013	112,875	94,605	
		100.000					
Red Tag Program	— <u> </u>	122,036					NONAGOPEXP
- Demand	Non-A&G Expenses_D	30,383	19,433	3,136	3,731	4,083	25%
- Customer	Non-A&G Expeses_C	93,150	87,000	5,065	958	126	76%
- Commodity	Non-A&G Expenses_G	(1,496)	(775)	(121)	(174)	(426)	-1%
Total		122,036	105,658	8,080	4,514	3,784	
Energy Efficiency Program		39,538,539					NONAGOPEXP
- Demand	Non-A&G Expenses_D	9,843,796	6,296,154	1,015,880	1,208,801	1,322,960	25%
- Customer	Non-A&G Expeses_C	30,179,517	28,187,219	1,641,003	310,352	40,943	76%

		12 Months End	ing September 30, 20				
pire Missouri				Small	Large		
Allocation of Rate Base		Total	Residential	General Srv	General Srv	Transportation	61 10
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Commodity	Non-A&G Expenses_G	(484,775)	(251,077)	(39,188)	(56,508)	(138,001)	-1%
otal		39,538,539	34,232,297	2,617,695	1,462,646	1,225,902	
otal Other Regulatory Assets							
- Demand		26,381,439	16,873,736	2,722,566	3,239,596	3,545,541	
- Customer		80,881,309	75,541,937	4,397,898	831,746	109,728	
- Commodity		(1,299,199)	(672,889)	(105,025)	(151,442)	(369,844)	
'otal		105,963,549	91,742,784	7,015,439	3,919,900	3,285,425	
otal Additions to Utility Plant							
- Demand		120,993,488	85,266,000	13,823,700	16,246,106	5,657,682	
- Customer		122,761,838	114,528,055	6,723,708	1,309,800	200,275	
- Commodity	<u> </u>	(1,800,360)	(932,453)	(145,538)	(209,860)	(512,510)	
otal		241,954,967	198,861,603	20,401,870	17,346,046	5,345,448	
Reductions to Utility Plant						-	
ccumulated Deferred Income Taxes		(394,893,784)					TOTAL PLT
- Demand	Total Plant - Demand	(139,701,971)	(88,915,617)	(14,342,794)	(17,077,862)	(19,365,697)	35%
- Customer	Total Plant - Customer	(255,191,813)	(238,466,639)	(12,850,315)	(3,351,083)	(523,775)	65%
- Commodity		-	-	-	-	- (10,000,479)	0%
Cotal		(394,893,784)	(327,382,256)	(27,193,109)	(20,428,945)	(19,889,473)	
Other Regulatory Liabilities		(34,511,854)					TOTAL PLT
- Demand	Total Plant - Demand	(12,209,293)	(7,770,806)	(1,253,493)	(1,492,525)	(1,692,471)	35%
- Customer	Total Plant - Customer	(22,302,561)	(20,840,859)	(1,123,057)	(292,869)	(45,775)	65%
- Commodity		-	-	-	-	-	0%
otal		(34,511,854)	(28,611,665)	(2,376,549)	(1,785,393)	(1,738,246)	
ustomer Deposits		(12,750,149)					CUST FACTO
- Demand		-	-	-	-	-	0%
- Customer	Cust Deposit	(12,750,149)	(11,944,969)	(713,530)	(91,650)	-	100%
- Commodity		-	-	-	-	-	0%
otal		(12,750,149)	(11,944,969)	(713,530)	(91,650)	-	
ustomer Advances		(3,619,859)					MAINSVC
- Demand	Demand Alloc	(1,381,681)	(875,301)	(141,159)	(168,182)	(197,039)	38%
- Customer	Mains and Srv_C	(2,238,178)	(2,110,547)	(110,864)	(15,676)	(1,091)	62%
- Commodity		-	-	-	-	-	0%
otal		(3,619,859)	(2,985,848)	(252,022)	(183,859)	(198,130)	
otal Deductions							
- Demand		(153,292,945)	(97,561,724)	(15,737,446)	(18,738,569)	(21,255,207)	
- Customer		(292,482,701)	(273,363,014)	(14,797,766)	(3,751,279)	(570,642)	

<u>Spire Missouri</u>				Small	Large		
Allocation of Rate Base		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifie
- Commodity		-	-	-	-	-	
Total		(445,775,646)	(370,924,739)	(30,535,211)	(22,489,848)	(21,825,849)	
Total Rate Base							
- Demand		1,095,599,653	703,104,927	113,465,237	134,952,354	144,077,134	
- Customer		1,683,421,903	1,572,509,765	85,910,547	21,654,535	3,347,055	
- Commodity		(1,800,360)	(932,453)	(145,538)	(209,860)	(512,510)	
Total		2,777,221,195	2,274,682,239	199,230,246	156,397,029	146,911,680	

		12 Months Endi	ing September 30, 2	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Production Expense							
Manufactured Gas Production Expense							
710 - Operation Supervisor & Engine.		-					DEM
- Demand	Gas Inventory Alloc		_	_	_	_	100%
- Customer	das inventory moe	-	_	_	_	_	0%
- Commodity				_			0%
Total		-		-			070
Total							
712 - Other Power Expenses							DEM
· · · · · · · · · · · · · · · · · · ·		-					
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-		0%
Total		-	-	-	-	-	
717 - LPG Expenses		-					DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
723 - Fuel for LPG Process	_	-					СОМ
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	-	-	-	-	-	100%
Total		-	-	-	-	-	
						_	
728 - LPG		-					СОМ
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	-	-	-	-	-	100%
Total	· · · · ·	-	-	-	-	-	
735 - Miscellaneous Production Expenses		-					DEM
- Demand	Gas Inventory Alloc						100%
- Customer	das inventory Anoc		-	_		_	0%
- Commodity		-	-	-	-		0%
Total		-	-	-	-	-	070
740 - Maintenance Supervision & Engine.							DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%

		12 Months Endir	ng September 30, 20	20			
<u>Spire Missouri</u> Allocation of O&M Expenses	Allocator	Total	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation	Classifian
	Allocator	Company	KS	363	LGS	Transp.	Classifier
Total		-	-	-	-	-	
741 - Maintenance of Structures & Impr.	_	-					DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	0%
742 - Maintenance of Production Eq.							DEM
- Demand	Gas Inventory Alloc		-	_	-	-	100%
- Customer	dus inventory rinde	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
Total Manufactured Gas Production Exp.	-	-					
- Demand		-	-	-	-	-	
- Customer - Commodity		-	-	-	-	-	
Total	-	-	-	-	-	-	
Purchased Gas Expense		(4 500 500)					COM
804 - Purchased Gas Expense - Demand		(4,593,582)				_	COM 0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	(4,593,582)	(2,379,134)	(371,337)	(535,453)	(1,307,658)	100%
Total		(4,593,582)	(2,379,134)	(371,337)	(535,453)	(1,307,658)	
808.1 - Gas Withdrawn From Stor Debit	-						СОМ
- Demand		-	-	-	-	-	0%
- Customer - Commodity	Non Transport Sales	-	-	-	-	-	0% 100%
Total	Non Transport Sales	-	-	-	-	-	100 %
810 - Gas Used for Comp. St. Fuel - Credit		(1,398)					СОМ
- Demand		(1,398)	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	(1,398)	(724)	(113)	(163)	(398)	100%
Total		(1,398)	(724)	(113)	(163)	(398)	
812 - Gas Used for Other Util. Ops Credit	-	(216,830)					СОМ
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%

Schedule	WES-1
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12 Months Ending September 30, 2020									
<u>pire Missouri</u> Allocation of O&M Expenses		Total	Residential	Small General Srv		Transportation			
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier		
- Commodity	Non Transport Sales	(216,830)	(112,302)	(17,528)	(25,275)	(61,725)	100%		
otal		(216,830)	(112,302)	(17,528)	(25,275)	(61,725)	100/0		
		(4.011.010)							
otal Natural Gas Purchases	-	(4,811,810)							
- Demand - Customer		-	-	-	-	-			
- Commodity		(4,811,810)	(2,492,160)	(388,978)	(560,891)	(1,369,781)			
otal		(4,811,810)	(2,492,160)	(388,978)	(560,891)	(1,369,781)			
tal Production Expenses		(4,811,810)							
- Demand	-	-	-	-	-	_			
- Customer		-	-	-	-	-			
- Commodity	_	(4,811,810)	(2,492,160)	(388,978)	(560,891)	(1,369,781)			
tal		(4,811,810)	(2,492,160)	(388,978)	(560,891)	(1,369,781)			
atural Gas Storage Expenses									
4 - Operation Supervisor & Engineering		397,449					DEM		
- Demand	Gas Inventory Alloc	397,449	293,896	47,753	55,800	-	100%		
- Customer		-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	0%		
otal		397,449	293,896	47,753	55,800	-			
5 - Maps and Records		22,693					DEM		
- Demand	Gas Inventory Alloc	22,693	16,780	2,727	3,186	-	100%		
- Customer		-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	0%		
tal		22,693	16,780	2,727	3,186	-			
6 - Wells Expenses		461,652					DEM		
- Demand	Gas Inventory Alloc	461,652	341,372	55,467	64,814	-	100%		
- Customer		-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	0%		
tal		461,652	341,372	55,467	64,814	-			
7 - Line Expenses		56,017					DEM		
- Demand	Gas Inventory Alloc	56,017	41,422	6,730	7,864	-	100%		
- Customer		-	-	-	-	-	0%		
- Commodity		-	-	-	-	-	0%		
tal		56,017	41,422	6,730	7,864	-			
8 - Compressor Station Expenses		248,154					DEM		
- Demand	Gas Inventory Alloc	248,154	183,499	29,815	34,840	_	100%		
- Customer	,	-	-	-	-	-	0%		

		12 Wonths End	ng September 30, 2	020			
<u>pire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Common diter							0%
- Commodity otal		248,154	183,499	29,815	34,840	-	0%
Jai		240,134	103,499	29,815	34,840	-	
19 - Compressor Station Fuel & Power		1,398					СОМ
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	1,398	724	113	163	398	100%
tal		1,398	724	113	163	398	
		200.050					DEM
0 - Measuring & Reg. Station Expenses	-	368,058	070 400				DEM
- Demand	Gas Inventory Alloc	368,058	272,163	44,222	51,673	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
tal		368,058	272,163	44,222	51,673	-	
l - Purification Expenses		37,140					DEM
- Demand	Gas Inventory Alloc	37,140	27,463	4,462	5,214	-	100%
- Customer	, in the second s	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
tal		37,140	27,463	4,462	5,214	-	
3 - Gas Losses		4,126					СОМ
- Demand		-	-	-	-	-	0%
- Customer	Non Transport Solos	- 4,126			- 481		0% 100%
- Commodity tal	Non Transport Sales	4,126	2,137 2,137	333	481	1,174	100%
ai		4,120	2,137	333	481	1,174	
- Other Expenses	_	275,737					DEM
- Demand	Gas Inventory Alloc	275,737	203,895	33,129	38,712	-	100%
- Customer	, i i i i i i i i i i i i i i i i i i i	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
tal		275,737	203,895	33,129	38,712	-	
5 - Storage Well Royalities		98,041					СОМ
- Demand				-		-	0%
- Demand - Customer		-	-	-	-	-	0% 0%
- Customer - Commodity	Non Transport Sales	- 98,041	50,778	- 7,925	- 11,428	27,909	0% 100%
tal	Tion transport sales	98,041	50,778	7,925	11,428	27,909	100 /0
lai		90,041	30,778	1,923	11,428	27,909	
0 - Maintenance Supervision & Engine.	-	29,452					DEM
- Demand	Gas Inventory Alloc	29,452	21,779	3,539	4,135	-	100%
- Customer	5	_	-	_	-	_	0%

		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv		Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Commodity		_	_	-	-	-	0%
Total		29,452	21.779	3.539	4,135	-	070
		,	,	-,	_,		
831 - Maintenance of Structures & Impr.		200,455					DEM
- Demand	Gas Inventory Alloc	200,455	148,228	24,084	28,143	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		200,455	148,228	24,084	28,143	-	
832 - Maintenance of Reservoirs & Wells		503,420					DEM
- Demand	Gas Inventory Alloc	503,420	372,257	60,485	70,678	-	100%
- Customer	dub inventory rinoe	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		503,420	372,257	60,485	70,678	-	
000 M		101 000					DEM
833 - Maintenance of Lines		121,262			17.005		DEM
- Demand	Gas Inventory Alloc	121,262	89,668	14,569	17,025	-	100%
- Customer - Commodity		-	-	-	-	-	0% 0%
Total		121,262	89.668	14,569	17.025	-	070
		, -	,	,	· • • •		
834 - Maintenance of Compr. Station Eq.	_	102,370					DEM
- Demand	Gas Inventory Alloc	102,370	75,698	12,300	14,372	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		102,370	75,698	12,300	14,372	-	
835 - Maint. of Measuring & Reg. St. Exp.		167,915					DEM
- Demand	Gas Inventory Alloc	167,915	124,166	20,175	23,574	-	100%
- Customer	j j				-	-	0%
- Commodity		-	-	-	-	-	0%
Total		167,915	124,166	20,175	23,574	-	
836 - Maintenance of Purification Eq.		22,014					DEM
- Demand	Gas Inventory Alloc	22,014	16,278	2,645	3,091	_	100%
- Demand - Customer	Gas Inventory Anoc	-	-	2,045	5,091	-	0%
- Commodity		-	-	-	-	-	0%
Total		22,014	16,278	2,645	3,091	-	
						-	
837 - Maintenance of Other Equipment	=	310,246					DEM
- Demand	Gas Inventory Alloc	310,246	229,413	37,276	43,557	-	100%
- Customer		-	-	-	-	-	0%

_		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Commodity		-	-	-	-	-	0%
Total		310,246	229,413	37,276	43,557	-	
840 - Operation Supervisor & Engineering		(465)					DEM
- Demand	Gas Inventory Alloc	(465)	(344)	(56)	(65)	-	100%
- Customer	Gus Inventory Amoe	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total	Letter Le	(465)	(344)	(56)	(65)	-	070
		()	()	()	()		
841 - Operation Labor & Expenses		9,829					DEM
- Demand	Gas Inventory Alloc	9,829	7 969	1 101	1 2 9 0	_	100%
- Demand - Customer	Gas Inventory Alloc	9,829	7,268	1,181	1,380	-	0%
- Costonier - Commodity		-	-	-	-		0%
Total		9,829	7,268	1,181	1,380	-	070
Total		9,829	7,208	1,101	1,360	-	
							0016
842.1 - Fuel		-					СОМ
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Demand	-	-	-	-	-	100%
Total		-	-	-	-	-	
843.2 - Maintenance of Str. & Impr.							DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
Total Natural Gas Storage Expenses		3,436,961					
- Demand		3,333,396	2,464,902	400,502	467,992	-	
- Customer		-	-	-	-	-	
- Commodity	_	103,564	53,639	8,372	12,072	29,482	
Total		3,436,961	2,518,540	408,874	480,064	29,482	
Distribution Expenses							
Operations Expenses						-	
870 - Operation, Supervision and Engine.		5,901,904					EXP871-880
- Demand	871-880 Expenses_D	1,196,748	758,145	122,265	145,672	170,666	20%
- Customer	871-880 Expense_C	4,585,942	4,324,698	218,902	39,638	2,705	78%
- Commodity	871-880_G	119,213	61,744	9,637	13,896	33,937	2%
Total		5,901,904	5,144,587	350,804	199,205	207,308	
871 - Distribution and Load Dispatching		932,155					СОМ
- Demand			-	-	-	-	0%
2011111							070

_		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
							00/
- Customer	Color Allon	-	-	- 75 954	-	-	0%
- Commodity Total	Sales Alloc	<u>932,155</u> 932,155	482,787 482,787	75,354 75,354	108,657 108,657	265,357 265,357	100%
Total		932,133	402,707	75,554	108,037	203,337	
874 - Mains and Service Expenses		20,064,118					MAINSVC
- Demand	Mains and Srv_D	7,658,367	4,851,610	782,412	932,199	1,092,146	38%
- Customer	Mains and Srv_C	12,405,751	11,698,318	614,493	86,891	6,048	62%
- Commodity		-	-	-	-	-	0%
Total		20,064,118	16,549,928	1,396,905	1,019,091	1,098,194	
875 - Distributing Regulating Station Exp.		1,670,865					DEM
- Demand	Demand Alloc	1,670,865	1,058,500	170,703	203,383	238,279	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		1,670,865	1,058,500	170,703	203,383	238,279	
876 - Measuring and Reg Station Exp-Ind		3,631					CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	385 Alloc	3,631	-	586	2,385	660	100%
- Commodity		-	-	-	-	-	0%
Total		3,631	-	586	2,385	660	
877 - Measuring and Reg Station Exp-CG		28,409					DEM
- Demand	Demand Alloc	28,409	17,997	2,902	3,458	4,051	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		28,409	17,997	2,902	3,458	4,051	
878 - Meter and House Regulator Exp.		19,406,308					CUST FACTOR
- Demand			-	-	-	-	0%
- Customer	Meter/Reg	19,406,308	18,324,787	896,280	173,177	12,064	100%
- Commodity	0	-	-	-	-	-	0%
Total		19,406,308	18,324,787	896,280	173,177	12,064	
879 - Customer Installation Expenses		4,042,824					CUST FACTOR
- Demand			-	-	-	-	0%
- Customer	Meter Installation Alloc	4,042,824	3,792,677	200,286	47,481	2,379	100%
- Commodity		-	-		-	-	0%
Total		4,042,824	3,792,677	200,286	47,481	2,379	
880 - Other Expenses		3,311,480					EXP871-879
- Demand	871-879 Expenses_D	671,479	425,385	68,601	81,734	95,758	20%

		12 Months Endi	ng September 30, 2	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Customer	871-879 Expenses_C	2,573,112	2,426,531	122,823	22,240	1,518	78%
- Commodity	871-879 Expenses_G	66,889	34,644	5,407	7,797	19.041	2%
Total	071-075 Expenses_G	3,311,480	2,886,560	196,832	111,772	116,318	2/0
Total		5,511,400	2,000,000	100,002	111,772	110,010	
881 - Rents	_	135,352					EXP871-879
- Demand	871-879 Expenses_D	27,446	17,387	2,804	3,341	3,914	20%
- Customer	871-879 Expenses_C	105,172	99,181	5,020	909	62	78%
- Commodity	871-879 Expenses_G	2,734	1,416	221	319	778	2%
Total		135,352	117,984	8,045	4,568	4,754	
Total Operations Expenses		55,497,045					
- Demand	-	11,253,314	7,129,025	1,149,687	1,369,787	1,604,814	
- Customer		43,122,739	40,666,191	2,058,390	372,721	25,437	
- Commodity		1,120,991	580,590	90,619	130,669	319,113	
Total	—	55,497,045	48,375,807	3,298,697	1,873,177	1,949,364	
Maintenance Expense							
885 - Maintenance Sup. and Engine.		3,168,475					EXP887-893
- Demand	887-893 Expenses_D	1,570,345	994,820	160,433	191,147	223,944	50%
- Customer	887-893 Expenses_C	1,598,130	1,468,789	85,110	36,470	7,762	50%
- Commodity	887-895 Expenses_C	1,598,150	-	85,110	- 50,470	1,102	0%
Total		3,168,475	2,463,609	245,543	227,617	231,706	078
						-	
886 - Maintenance of Str. and Impr.	=	890,050					EXP887-893
- Demand	887-893 Expenses_D	441,122	279,453	45,067	53,695	62,908	50%
- Customer	887-893 Expenses_C	448,927	412,594	23,908	10,245	2,180	50%
- Commodity		-	-	-	-	-	0%
Total		890,050	692,047	68,975	63,939	65,088	
887 - Maintenance of Mains		20,977,220					376MAINS_PLT
- Demand	Demand Alloc	13,823,753	8,757,410	1,412,295	1,682,668	1,971,380	66%
- Customer	Customer Alloc	7,153,466	6,698,630	400,141	51,397	3,299	34%
- Commodity	Customer Anoc	7,155,400	0,038,030	400,141	51,557	5,235	0%
Total		20,977,220	15,456,040	1,812,436	1,734,065	1,974,679	078
889 - Maint. of Meas. and Reg. Eq-General	_	2,686,651					DEM
- Demand	Demand Alloc	2,686,651	1,702,006	274,480	327,027	383,138	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		2,686,651	1,702,006	274,480	327,027	383,138	
890 - Maint. of Meas. and Reg. Eq-Ind		406,173					CUST FACTOR
· · · ·	=	400,173					0%
- Demand		-	-	-	-	-	U %

		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u> Allocation of O&M Expenses	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Customer	385 Alloc	406,173	-	65,514	266,815	73,844	100%
- Commodity Total		406,173	-	- 65,514	- 266,815	- 73,844	0%
891 - Maint. of Meas. and Reg. Eq-CG		67,503					DEM
- Demand	Demand Alloc	67,503	42,764	6,896	8,217	9,627	100%
- Customer - Commodity		-	-	-	-	-	0% 0%
Total	· · · ·	67,503	42,764	6,896	8,217	9,627	
892 - Maintenance of Services		8,132,910					CUST FACTOR
- Demand - Customer	Service Allocator	- 8,132,910	7,694,171	378,400	- 56,274	- 4,066	0% 100%
- Commodity	Service Anocator		-	-		-	0%
Total		8,132,910	7,694,171	378,400	56,274	4,066	
893 - Maint. of Meters and House Reg.		1,178,688					CUST FACTOR
- Demand - Customer - Commodity	Meter/Reg	- 1,178,688 -	- 1,112,999 -	- 54,438 -	- 10,518	- 733	0% 100% 0%
Total		1,178,688	1,112,999	54,438	10,518	733	078
894 - Maintenance of Other Equipment		169,682					EXP887-893
- Demand - Customer - Commodity	887-893 Expenses_D 887-893 Expenses_C	84,097 85,585 -	53,276 78,659 -	8,592 4,558 -	10,237 1,953 -	11,993 416 -	50% 50% 0%
Total		169,682	131,934	13,150	12,190	12,409	
Total Maintenance Expense	-	37,677,353					
- Demand - Customer - Commodity		18,673,472 19,003,881	11,829,729 17,465,842	1,907,763 1,012,068	2,272,991 433,671	2,662,990 92,299	
Total	-	37,677,353	29,295,571	2,919,831	2,706,662	2,755,289	
Total Distribution O&M Expenses	<u>-</u> .	93,174,398					
- Demand - Customer		29,926,786 62,126,620	18,958,754 58,132,033	3,057,450 3,070,459	3,642,778 806,393	4,267,804 117,736	
- Customer - Commodity		62,126,620 1,120,991	58,132,033 580,590	3,070,459 90,619	806,393 130,669	319,113	
Total	-	93,174,398	77,671,378	6,218,528	4,579,839	4,704,653	
Customer Account Expense 901 - Supervision							
- Demand		-	-	-	-	-	

		12 Months Endi	ng September 30, 2	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Customer		-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total		-	-	-	-	-	
902 - Meter reading expense		5,899,593					CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	Customer Alloc	5,899,593	5,524,481	330,004	42,388	2,721	100%
- Commodity		-	-	-	-	-	0%
Total		5,899,593	5,524,481	330,004	42,388	2,721	
903 - Customer records & collections		27,549,558					CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	903 Alloc	27,549,558	25,648,740	1,771,607	121,425	7,787	100%
- Commodity		-	-	-	-	-	0%
Total		27,549,558	25,648,740	1,771,607	121,425	7,787	
904 - Uncollectible expense		11,941,800					CUST FACTOR
- Demand			-	-	_	-	0%
- Customer	904 Alloc	11,941,800	11,015,274	926,526	-	-	100%
- Commodity	0011moc	-	-	-	-	-	0%
Total		11,941,800	11,015,274	926,526	-	-	
						1	
905 - Miscellaneous Customer Service		258,944					CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	902-904 Expenses_C	258,944	240,674	17,275	935	60	100%
- Commodity		- 258,944	-	- 17,275	- 935	- 60	0%
Total		258,944	240,674	17,275	935	60	
Total Customer Account Expenses		45,649,895					
- Demand		-	-	-	-	-	
- Customer		45,649,895	42,429,169	3,045,411	164,747	10,567	
- Commodity		-	-	-	-	-	
Total	_	45,649,895	42,429,169	3,045,411	164,747	10,567	
Customer Service & Informational Ex	nense						
907 - Supervision	pense-	-					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total	-	-	-	-	-	-	
						1	
908 - Customer Assistance		11,475,182					CUST FACTOR
- Demand							0%

_		12 Months Endi	ng September 30, 2	020			
Spire Missouri		Total	Residential	Small	Large	Trenerortetion	
Allocation of O&M Expenses	Allocator	Company	Residential	General Srv SGS	General Srv LGS	Transportation Transp.	Classifier
	Anotator	Company	<u>N5</u>	505	Lus	mansp.	Classifier
- Customer	Res Cust	11,475,182	11,475,182	-	-	-	100%
- Commodity		-	-	-	-	-	0%
Total		11,475,182	11,475,182	-	-	-	
909 - Info & Inst Advertising		98,249					CUST FACTOR
- Demand			-	-	-	-	0%
- Customer	Customer Alloc	98,249	92,002	5,496	706	45	100%
- Commodity		-	-	-	-	-	0%
Total		98,249	92,002	5,496	706	45	
Total Customer Service Expenses		11,573,430					
- Demand		-	-	-	-	-	
- Customer		11,573,430	11,567,184	5,496	706	45	
- Commodity	-	- 11 579 490	-	-	- 706	- 45	
Total		11,573,430	11,567,184	5,496	706	40	
Sales & Advertising Expense							
911 - Supervision		1,417,188					CUST FACTOR
- Demand		-	-	-	-	- [0%
- Customer	912-913 Expenses_C	1,417,188	898,610	459,335	59,000	243	100%
- Commodity Total		- 1,417,188	- 898,610	- 459,335	- 59,000	- 243	0%
Total		1,417,100	000,010	400,000	33,000	210	
912 - Demonstration and selling		1,732,866					CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	912 Alloc	1,732,866	1,098,364	562,017	72,189	297	100%
- Commodity Total		- 1,732,866	- 1,098,364	- 562,017	- 72,189	- 297	0%
Total		1,732,800	1,098,304	302,017	72,109	297	
913 - Advertising		1,361					CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	Customer Alloc	1,361	1,274	76	10	1	100%
- Commodity Total		- 1,361	- 1,274	- 76	- 10	- 1	0%
10(a)		1,301	1,2/4	70	10	1	
916 - Misc Sales Expense							
- Demand		-					
- Customer - Commodity		-	-	-	-	-	
Total	-	-	-		-		
		0					
Total Sales Expense	_	3,151,415					
- Demand		-	-	-	-	-	

Spire Missouri Allocation of O&M Expenses - Customer - Commodity	Allocator	Total Company 3,151,415	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	<u> </u>
- Customer	Allocator	Company					
	Allocator		RS	SGS	LGS	ranch	
	_	3,151,415				Transp.	Classifier
- Commodity	—	, ,	1,998,248	1,021,427	131,198	541	
		-	-	-	-	-	
Total		3,151,415	1,998,248	1,021,427	131,198	541	
Administrative & General Expense							
Operations	_						
920 - A&G Salaries		38,309,123					NONAGOPEXP
- Demand	Non-A&G Expenses_D	9,537,712	6,100,381	984,292	1,171,215	1,281,824	25%
- Customer	Non-A&G Expeses_C	29,241,112	27,310,763	1,589,977	300,702	39,670	76%
- Commodity	Non-A&G Expenses_G	(469,701)	(243,270)	(37,970)	(54,751)	(133,710)	-1%
Total	· · · ·	38,309,123	33,167,874	2,536,300	1,417,166	1,187,784	
921 - Office supplies		18,381,817					NONAGOPEXP
- Demand	Non-A&G Expenses_D	4,576,468	2,927,138	472,292	561,983	615,056	25%
- Customer	Non-A&G Expeses_C	14,030,725	13,104,488	762,917	144,285	19,035	76%
- Commodity	Non-A&G Expenses_G	(225,376)	(116,728)	(18,219)	(26,271)	(64,158)	-1%
Total		18,381,817	15,914,898	1,216,989	679,997	569,933	
922 - Administrative Expense Transfer		(28,492,716)					NONAGOPEXP
	Non-A&G Expenses_D		(4 597 907)	(799.075)	(971 100)	(059.907)	
- Demand		(7,093,749)	(4,537,207)	(732,075)	(871,100)	(953,367)	25%
- Customer	Non-A&G Expeses_C	(21,748,311)	(20,312,598) 180,934	(1,182,558)	(223,650) 40,721	(29,505) 99,448	76% -1%
- Commodity Total	Non-A&G Expenses_G	<u>349,344</u> (28,492,716)	(24,668,871)	28,240 (1,886,393)	(1,054,029)	(883,424)	-170
923 - Outside services employed	=	15,922,576					NONAGOPEXP
- Demand	Non-A&G Expenses_D	3,964,198	2,535,526	409,105	486,797	532,770	25%
- Customer	Non-A&G Expeses_C	12,153,602	11,351,283	660,849	124,982	16,488	76%
- Commodity	Non-A&G Expenses_G	(195,224)	(101,111)	(15,782)	(22,756)	(55,574)	-1%
Total		15,922,576	13,785,698	1,054,173	589,022	493,683	
924 - Property insurance		1,052,257					TOTAL PLT
- Demand	Total Plant - Demand	372,258	236,930	38,219	45,507	51,603	35%
- Customer	Total Plant - Customer	679,999	635,432	34,242	43,307 8,929	1,396	65%
- Commodity	Total Flant - Customer	010,000		54,242	0,020	1,550	0%
Fotal		1,052,257	872,362	72,460	54,436	52,999	078
925 - Injuries and damages		10,577,099					NONAGOPEXP
- Demand	Non-A&G Expenses_D	2,633,350	1,684,307	271,762	323,371	353,910	25%
- Customer	Non-A&G Expeses_C	8,073,433	7,540,466	438,991	83,023	10,953	76%
- Commodity	Non-A&G Expenses_G	(129,684)	(67,167)	(10,483)	(15,117)	(36,917)	-1%
Total		10,577,099	9,157,607	700,269	391,278	327,946	

_		12 Months Endi	ng September 30, 20)20			
<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
926 - Employed pensions & benefits		42,306,099					NONAGOPEXP
- Demand	Non-A&G Expenses_D	10,532,827	6,736,863	1,086,988	1,293,413	1,415,562	25%
- Customer	Non-A&G Expenses_C	32,291,979	30,160,227	1,755,867	332,076	43,809	23% 76%
- Commodity	Non-A&G Expenses_C	(518,707)	(268,652)	(41,931)	(60,463)	(147,661)	-1%
Total	Non-Add Expenses_d	42,306,099	36,628,438	2,800,924	1,565,026	1,311,711	-170
Total		42,000,000	50,020,450	2,000,024	1,000,020	1,011,711	
028 Degulatory commission currence		4 110 159					CUST FACTOR
928 - Regulatory commission expense		4,118,152					
- Demand		-	-	-	-	-	0%
- Customer	Total Revenues	4,118,152	3,251,119	334,860	315,506	216,667	100%
- Commodity		-	-	-	-	-	0%
Total		4,118,152	3,251,119	334,860	315,506	216,667	
						I	
930 - Misc. General Expenses		2,472,816					NONAGOPEXP
- Demand	Non-A&G Expenses_D	615,650	393,774	63,535	75,601	82,740	25%
- Customer	Non-A&G Expeses_C	1,887,485	1,762,883	102,631	19,410	2,561	76%
- Commodity	Non-A&G Expenses_G	(30,319)	(15,703)	(2,451)	(3,534)	(8,631)	-1%
Total		2,472,816	2,140,954	163,716	91,477	76,670	
931 - Rents		2,520,578					PTD PLANT
- Demand	Plant Dist_D	908,554	575,573	92,822	110,592	129,567	36%
- Customer	Plant Dist_C	1,612,024	1,506,373	81,174	21,168	3,309	64%
- Commodity		-	-	-	-	-	0%
Total		2,520,578	2,081,946	173,996	131,760	132,876	
Total Operations Expenses		108,017,349					
- Demand		26,047,268	16,653,285	2,686,940	3,197,377	3,509,665	
- Customer		82,340,200	76,310,435	4,578,949	1,126,433	324,382	
- Commodity		(1,219,666)	(631,697)	(98,596)	(142,171)	(347,203)	
Total		107,167,801	92,332,024	7,167,293	4,181,640	3,486,844	
Maintenance	_						
932 - Maintenance of General Plant		849,548					GENPLT
- Demand	General Plant Demand	255,474	162,601	26,229	31,230	35,414	30%
- Customer	General Plant Customer	594,074	555,139	29,915	7,801	1,219	70%
- Commodity		-	-	-	=	-	0%
Total		849,548	717,740	56,144	39,032	36,633	
Payroll Adjustment	_						
Payroll Adjustment		5,162,990					NONAGOPEXP
- Demand	Non-A&G Expenses_D	1,285,415	822,159	132,655	157,847	172,754	25%
- Customer	Non-A&G Expenses_C	3,940,878	3,680,721	214,284	40,526	5,346	76%
- Commodity	Non-A&G Expenses_G	(63,302)	(32,786)	(5,117)	(7,379)	(18,020)	-1%
Total	Ton Act Expenses_0	5,162,990	4,470,095	341,822	190,994	160,080	1/0
1000		5,102,330	7,770,033	341,022	150,534	100,080	

<u>Spire Missouri</u>				Small	Large		
Allocation of O&M Expenses		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Total A&G Expense	_	113,180,339					
- Demand		27,588,156	17,638,045	2,845,824	3,386,455	3,717,833	
- Customer		86,875,152	80,546,295	4,823,148	1,174,761	330,948	
- Commodity		(1,282,969)	(664,483)	(103,713)	(149,550)	(365,224)	
Total		113,180,339	97,519,858	7,565,259	4,411,666	3,683,557	
Total O&M Expense	_	265,354,628					
- Demand		60,848,339	39,061,701	6,303,776	7,497,224	7,985,637	
- Customer		209,376,512	194,672,929	11,965,941	2,277,805	459,838	
- Commodity		(4,870,223)	(2,522,414)	(393,700)	(567,700)	(1,386,410)	
Total		265,354,628	231,212,216	17,876,017	9,207,329	7,059,065	

		12 Wonth's End	ng September 30, 20	J20			
<u>Spire Missouri</u> Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
		jj					
Intangible Plant							
301 - Organization Costs	_						NON_INT_PLT
- Demand	Plant Nonint_D	-	-	-	-	-	35%
- Customer	Plant Nonint_C	-	-	-	-	-	65%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
302 - Franchise and Consents		-					NON_INT_PLT
- Demand	Plant Nonint_D	-	-	-	-	-	35%
- Customer	Plant Nonint_C	-	-	-	-	-	65%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
303 - Misc. Intangible Plant		-					
- Demand	=			_	_	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total		-	-	-	-	-	-
Total Intangible Plant	_	-					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total		-	-	-	-	-	
Production Plant							
304 - Land & Land Rights-Mfg Gas		_					DEM
- Demand	Gas Inventory Alloc					_	100%
- Customer	Gas Inventory Anot	-		-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
305 - Structures & Improvements-Mfg Gas	_	33,082					DEM
- Demand	Gas Inventory Alloc	33,082	24,463	3,975	4,645	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		33,082	24,463	3,975	4,645	-	
307 - Other Power Equipment		633					DEM
- Demand	Gas Inventory Alloc	633	468	76	89	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		633	468	76	89	-	

		12 Months Endi	ng September 30, 20)20			
Spire Missouri Allocation of Depreciation and		Total	Residential	Small General Srv	Large General Srv	Transportation	a 1 •6
Amortization	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
311 - Propane Equipment-Gas Ops		20,592					DEM
- Demand	Gas Inventory Alloc	20,592	15,227	2,474	2,891	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		20,592	15,227	2,474	2,891	-	
11.1 - Propane Storage Cavern-Gas Ops		67,591					DEM
- Demand	Gas Inventory Alloc	67,591	49,981	8,121	9,489	-	100%
- Customer	-	-	-	-	-	_	0%
- Commodity	-	-	-	-	-	-	0%
Total		67,591	49,981	8,121	9,489	-	
Fotal Production Plant		121,898					
- Demand		121,898	90,138	14,646	17,114	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
fotal		121,898	90,138	14,646	17,114	-	
Underground Storage Plant							
350.1 - Land	-	-					DEM
- Demand	Gas Inventory Alloc		-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
50.2 - Rights of Way		9,730					DEM
- Demand	Gas Inventory Alloc	9,730	7,195	1,169	1,366	_	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Cotal		9,730	7,195	1,169	1,366	-	
51.2 - Compression Station Structure		16,608				•	DEM
- Demand	Gas Inventory Alloc	16,608	12,281	1,995	2,332	-	100%
- Customer	-	-	-	-	-	_	0%
- Commodity	-	-	-	-	-	-	0%
Fotal		16,608	12,281	1,995	2,332	-	
351.4 - Other Structures		21,866					DEM
- Demand	Gas Inventory Alloc	21,866	16,169	2,627	3,070		100%
- Demand - Customer	Gas Inventory Alloc		-	-	3,070	-	0%
- Commodity	-	-	-	-	-	-	0%
-		21,866					

Alteration of Depreciation and Anarchization Table Company Residential Residential SGS Central Sry Loss Central Sry Lass Central Sry Las			12 Months Endi	ng September 30, 2	020			
332. Welk 91.301 91.301 67.557 10.977 12.887 100% Cotomorty - - - - 0% 0% Total 91.301 67.557 10.977 12.887 0% Total - - - - 0% 32.1 - Storage Leaseholds & Rights 23.008 17.457 2.877 3.314 - Scoramorty - - - - 0% 0% - Constronty - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%<			Total	Residential	Small General Srv	General Srv		
Dormad - Customer - Commodity Gas Inventory Alloc - Commodity 91,361 67,557 10,977 12,827 - 100% 91,361 67,557 10,977 12,827 - 0% 91,361 67,557 10,977 12,827 - 0% 91,361 67,557 10,977 12,827 - 0% 91,361 67,557 10,977 12,827 - 0% 10 0 67,557 10,977 12,827 - 0% 252.1 Example Gas Inventory Alloc 23,008 17,457 2,837 3,314 - 0% Commodity - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%<	Amortization	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Dormad - Customer - Commodity Gas Inventory Alloc - Commodity 91,361 67,557 10,977 12,827 - 100% 91,361 67,557 10,977 12,827 - 0% 91,361 67,557 10,977 12,827 - 0% 91,361 67,557 10,977 12,827 - 0% 91,361 67,557 10,977 12,827 - 0% 10 0 67,557 10,977 12,827 - 0% 252.1 Example Gas Inventory Alloc 23,008 17,457 2,837 3,314 - 0% Commodity - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%<								
- Customer	352 - Wells		91,361					DEM
c-Commodity i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i i <th< td=""><td></td><td>Gas Inventory Alloc</td><td>91,361</td><td>67,557</td><td>10,977</td><td>12,827</td><td>-</td><td></td></th<>		Gas Inventory Alloc	91,361	67,557	10,977	12,827	-	
Total 91,361 67,557 10,977 12,827 332.1 - Storage Lesscholds & Rights 23,608 17,457 2,837 3,314 100% - Customer - - - - - 0% - Customer - - - - 0% 0% - Customer - - - - 0% 0% - Customer - - - - 0% 0% - Commodity - - - - 0% 0% Total - - - - 0% 0% - Customer - - - - 0% 0% - Customer - - - - 0% 0% 0% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0%								
352.1 - Storage Leaseholds & Rights 23,608 17,457 2,837 3,314 - 100% - Customer - - - - - 0% 0% - Commodity 23,008 17,457 2,837 3,314 - 0% Total 23,008 17,457 2,837 3,314 - 0% 352.2 - Reservoirs 2,720 2,837 3,314 - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	5	-			_			0%
Openand - Customer Gas Inventory Alloc 23.608 17.457 2.837 3.314 100% Total 23.608 17.457 2.837 3.314 0% Total 23.608 17.457 2.837 3.314 0% 352.2 - Reservoirs 2.720 2.011 327 382 100% - Cosmodity 2.720 2.011 327 382 100% - Customer 0% - Cosmodity 0% - Cosmodity 0% - Openand 0% - Outomer	Total		51,501	01,001	10,077	12,027		
- Customer - - - - - 0% Total - - - - 0% Total 23.608 17,457 2,837 3.314 - 352.2 - Reservoirs 2,720 2,011 327 382 - 100% - Demand Gas Inventory Alloc 2,720 2,011 327 382 - 100% - Commodity - - - - - - 0% - Commodity - - - - - 0% 0% - Commodity - - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	352.1 - Storage Leaseholds & Rights		23,608					DEM
- Commodity - - - - - - - 0% Total 23.008 17.457 2.837 3.314 - 352.2 Reservoirs 2.720 Demand 100% 0% - Customer - - - - 100% 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	- Demand	Gas Inventory Alloc	23,608	17,457	2,837	3,314	- 1	100%
Total 23,608 17,457 2,837 3,314 - 352.2 - Reservoirs		-	-	-	-	-	-	
332.2 - Reservoirs 2,720 2,011 327 382 - DEM - Commodity - - - - - 0% 0% Total - - - - - 0% 0% 352.3 - Non-Recoverable Natural Cas 99,657 73,692 11,974 13,991 - DEM - Demand - Customer - - - - - 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0% 0% - Commodity - - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0	5	-			-			0%
· Demand · Customer · Commodity Gas Inventory Alloc · Customer · Commodity 2,720 2,011 327 382 · 100% Total · · · · · · · · · · · · · · · · · · ·	Total		23,608	17,457	2,837	3,314	-	
- Demand - Customer - Commodity Gas Inventory Alloc 2,720 2,011 327 382 - 100% Total - - - - - - 0% Total 2,720 2,011 327 382 - 0% 352.3 - Non-Recoverable Natural Gas 99,657 73,692 11,974 13,991 - 100% - Demand - Customer - - - - 0% 0% - Commodity - - - - - 0% 0% Total - - - - - 0% 0% Total - - - - - 0% 0% - Demand - - - - 0% 0% 0% - Demand - - - - - 0% 0% - Costomer - - - - - 0% <	352.2 - Reservoirs		2,720					DEM
- Customer - Commodity	- Demand	Gas Inventory Alloc	2,720	2,011	327	382	-	100%
Total 2,720 2,011 327 382 - 352.3 - Non-Recoverable Natural Gas 99,657 73,692 11,974 13,991 - 100% - Customer - - - - - 0% - Customer - - - - 0% - Commodity - - - - 0% Total 99,657 73,692 11,974 13,991 - 100% 352.4 - Wells - Oil & Vent Cas - - - - - 0% - Demand - - - - - 0% 0% - Customer - - - - - 0% - Commodity - - - - 0% 0% Total - - - - - 0% 353 - Lines - - - - 0% 0% - Costomer - - - - - 0% - Costomer -	- Customer	5				-	-	
352.3 - Non-Recoverable Natural Gas 99,657 73,692 11,974 13,991 - DEM - Demand Gas Inventory Alloc 99,657 73,692 11,974 13,991 - 100% - Commodity - - - - - - 0% Total 99,657 73,692 11,974 13,991 - 0% 332.4 - Wells - Oil & Vent Gas - - - - - 0% - Demand - Castomer - - - - 0% 0% - Demand - Castomer - - - - 0% 0% - Commodity - - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% <	- Commodity	-	-	-	-	-	-	0%
Demand Gas Inventory Alloc 99,657 73,692 11,974 13,991 - 100% - Customer - - - - - - 0% 0% - Customer - - - - - - 0% 0% Total 99,657 73,692 11,974 13,991 - 0% 352.4 - Wells - Oll & Vent Gas - - - - - 0% - Demand - Customer - - - - - 0% - Customer - - - - - - 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - -	Total		2,720	2,011	327	382	-	
Demand Gas Inventory Alloc 99,657 73,692 11,974 13,991 - 100% - Customer - - - - - - 0% 0% - Customer - - - - - - 0% 0% Total 99,657 73,692 11,974 13,991 - 0% 352.4 - Wells - Oll & Vent Gas - - - - - 0% - Demand - Customer - - - - - 0% - Customer - - - - - - 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - -	352.3 - Non-Recoverable Natural Gas		99.657					DEM
- Customer - Commodity		Gas Inventory Alloc		73.692	11.974	13.991	-	
Total 99,657 73,692 11,974 13,991 - 352.4 - Wells - Oil & Vent Gas 45,880 33,926 5,512 6,441 - 100% - Demand Gas Inventory Alloc 45,880 33,926 5,512 6,441 - 100% - Customer - - - - - 0% - Customer - - - - 0% - Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% 353 - Lines 50,527 37,363 6,071 7,094 - 100% - Customer - - - - - 0% - Commodity - - - - 0% Total 50,527 37,363 6,071 7,094 - 100% - Customer - - - - 0% 0% - Commodity - - - - 0% 50,527 37,363 6,071 7,094 - 100% - Customer - - - - 0% - Demand - 62,865 46,486 7,553 <		-					-	
352.4 - Wells - Oil & Vent Gas 45,880 33,926 5,512 6,441 - DEM - Demand - Customer - - - - - 100% - Customer - - - - - - 0% - Commodity - - - - - 0% Total 45,880 33,926 5,512 6,441 - 0% 353 - Lines 50,527 - - - - DEM - Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% - Costomer - - - - - - 0% 0% Total - - - - - - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	- Commodity	-	-	-	-	-	-	0%
- Demand - Customer - Commodity Gas Inventory Alloc 45,880 33,926 5,512 6,441 - 100% Total - - - - 0% Total 45,880 33,926 5,512 6,441 - 0% 353 - Lines - - - - - 0% - Demand - Customer - Customer - Commodity Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% 7 Demand - Customer - Commodity Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% 7 Total - - - - - - 0% 7 Total - - - - - 0% - 0% 7 Total - - - - - 0% - - 0% - 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - 100% - Customer - Commodity - - -	Total		99,657	73,692	11,974	13,991	-	
- Demand - Customer - Commodity Gas Inventory Alloc 45,880 33,926 5,512 6,441 - 100% Total - - - - 0% Total 45,880 33,926 5,512 6,441 - 0% 353 - Lines - - - - - 0% - Demand - Customer - Customer - Commodity Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% 7 Demand - Customer - Commodity Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% 7 Total - - - - - - 0% 7 Total - - - - - 0% - 0% 7 Total - - - - - 0% - - 0% - 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - 100% - Customer - Commodity - - -	352.4 - Wells - Oil & Vent Gas		45.880					DEM
- Customer - - - - - 0% - Commodity - - - - - 0% Total - - - - - 0% 353 - Lines - - - - 0% - Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0% 70tal - - - - - 0% 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - - 0% - Customer - - <t< td=""><td></td><td>Gas Inventory Alloc</td><td></td><td>33.926</td><td>5.512</td><td>6.441</td><td>-</td><td></td></t<>		Gas Inventory Alloc		33.926	5.512	6.441	-	
Total 45,880 33,926 5,512 6,441 - 353 - Lines 50,527 37,363 6,071 7,094 - DEM - Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% - Customer - - - - - 0% - Commodity - - - - 0% Total 50,527 37,363 6,071 7,094 - 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - 100% - Demand Gas Inventory Alloc 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - - 0% - Commodity - - - - - - 0%	- Customer		-				-	0%
353 - Lines 50,527 37,363 6,071 7,094 - DEM - Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0% Total - - - - - 0% 0% - Demand - - - - - 0% 0% 50,527 37,363 6,071 7,094 - 0% 0% 0% Total - - - - - - 0% 0% - Demand - 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - - 0% - Commodity - - - - - 0% 0%	5	-			-	-	-	0%
- Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% - Customer - - - - - 0% - Commodity - - - - 0% Total - - - - 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - DEM - Demand - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0%	Total		45,880	33,926	5,512	6,441	-	
- Demand Gas Inventory Alloc 50,527 37,363 6,071 7,094 - 100% - Customer - - - - - 0% - Commodity - - - - 0% Total - - - - 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - DEM - Demand - - - - - 0% 0% - Customer - - - - - 0% 0% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0%	353 - Lines		50.527					DEM
- Customer - - - - - 0% - Commodity - - - - 0% 0% Total - - - - 0% 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - DEM - Demand Gas Inventory Alloc 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - 0% 0% - Commodity - - - - - 0% 0%		Gas Inventory Alloc		37,363	6.071	7.094	_	
- Commodity - - - - 0% Total 50,527 37,363 6,071 7,094 - 0% 354 - Compressor Station Equipment 62,865 46,486 7,553 8,826 - 100% - Demand Gas Inventory Alloc 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - 0% - Commodity - - - - 0%		° ·						
354 - Compressor Station Equipment 62,865 M DEM - Demand Gas Inventory Alloc 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - 0% - Commodity - - - - 0%	- Commodity	-	-	-	-	-	-	0%
- Demand Gas Inventory Alloc 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - 0% - Commodity - - - - 0%	Total		50,527	37,363	6,071	7,094	-	
- Demand Gas Inventory Alloc 62,865 46,486 7,553 8,826 - 100% - Customer - - - - - 0% - Commodity - - - - 0%	354 - Compressor Station Equipment		62 865					DEM
- Customer - - - - 0% - Commodity - - - 0%	· · · · · · · · · · · · · · · · · · ·	Cas Inventory Allee		16 186	7 559	8 896	_	
- Commodity 0%								
			-	-	-	-	-	
	Total		62,865	46,486	7,553	8,826	-	

		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u> Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
	Anotator	company		bub		r unopr	Chubbhilei
						_	
355 - Measuring & Regulating Equipment	_	44,016					DEM
- Demand	Gas Inventory Alloc	44,016	32,548	5,289	6,180	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity Total	-	- 44,016	- 32,548	- 5,289	- 6,180	-	0%
		,		- ,	-,		
356 - Purification Equipment	_	5,127					DEM
- Demand	Gas Inventory Alloc	5,127	3,791	616	720	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity Total		- 5,127	- 3,791	- 616	- 720	-	0%
10(a)		5,127	5,751	010	720	-	
357 - Other Equipment		2,810					DEM
- Demand	Gas Inventory Alloc	2,810	2,078	338	394	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		2,810	2,078	338	394	-	
Total Underground Storage Plant	-	476,775					
- Demand		476,775	352,555	57,284	66,937	-	
- Customer		-	-	-	-	-	
- Commodity Total		476,775	- 352,555	57,284	- 66,937	-	
		110,110	002,000	01,201	00,001		
Other Storage Equipment						_	
360 - Land & Land Rights	=	-					DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer - Commodity	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	070
						_	
361 - Structures & Improvements	_						DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity Total	-	-	-	-	-	-	0%
1011					_		
362 - Gas Holders	_						DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	

		12 Wonth's Endi	ng September 30, 2				
Spire Missouri Allocation of Depreciation and		Total	Residential	Small General Srv	Large General Srv	Transportation	
Amortization	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
63.3 - Compressor Equipment		-					DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		-	-	-	-	-	
otal Other Storage Equipment							
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity	_	-	-	-	-		
otal		-	-	-	-	-	
Transmission Plant							
65.2 - Rights-of-Way		-					DEM
- Demand	Demand Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		-	-	-	-	-	
67 - Mains		28,999					DEM
- Demand	Demand Alloc	28,999	18,371	2,963	3,530	4,136	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
otal		28,999	18,371	2,963	3,530	4,136	
71 - Other equipment		203					DEM
- Demand	Demand Alloc	203	128	21	25	29	100%
- Customer	-	-	-	-	-	- 1	0%
- Commodity	-	-	-	-	-	-	0%
otal		203	128	21	25	29	
otal Transmission Plant		29,202					
- Demand		29,202	18,500	2,983	3,555	4,164	
- Customer		-	-	-	-	-	
- Commodity	_	-	-	-	-	-	
otal		29,202	18,500	2,983	3,555	4,164	
Distribution Expense							
74 - Land & Land Rights		-					376-379 Plan
- Demand	Plant_376-379_D	-	-	-	-	-	67%
- Customer	Plant_376-379_C	-	-	-	-	-	33%
- Commodity	-	-	-	-	-	-	0%

		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of Depreciation and		Total	Residential	General Srv	General Srv	Transportation	
Amortization	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Total			_	_	_	_	
Total		_	_	-	_	_	
374.2 - Land Rights		55,284					376-379 Plant
- Demand	Plant_376-379_D	36,792	23,308	3,759	4,478	5,247	67%
- Customer	Plant_376-379_C	18,492	17,316	1,034	133	9	33%
- Commodity	-	-	-	-	-	-	0%
Total		55,284	40,624	4,793	4,611	5,255	
375 - Structures & Improvements		808,300					376-379 Plant
- Demand	Plant_376-379_D	537,929	340,780	54,957	65,478	76,713	67%
- Customer	Plant_376-379_C	270,372	253,181	15,124	1,943	125	33%
- Commodity		-	-	-	-	-	0%
Total		808,300	593,961	70,081	67,421	76,838	
376.1 - Mains - Steel		10,179,149					DIST MAIN
- Demand	Demand Alloc	6,707,946	4,249,514	685,313	816,511	956,608	66%
- Customer	Customer Alloc	3,471,204	3,250,495	194,168	24,940	1,601	34%
- Commodity	-	-	-	-	-	-	0%
Total		10,179,149	7,500,009	879,480	841,451	958,209	
376.2 - Mains - Cast Iron		2,168,810					DIST MAIN
- Demand	Demand Alloc	1,429,222	905,419	146,016	173,969	203,819	66%
- Customer	Customer Alloc	739,589	692,564	41,370	5,314	341	34%
- Commodity	-	-	-	-	-	-	0%
Total		2,168,810	1,597,982	187,386	179,283	204,160	
376.3 - Mains - Plastic		29,988,542					DIST MAIN
- Demand	Demand Alloc	19,762,114	12,519,389	2,018,983	2,405,503	2,818,239	66%
- Customer	Customer Alloc	10,226,428	9,576,204	572,032	73,475	4,716	34%
- Commodity	-	-	-	-	-	-	0%
Total		29,988,542	22,095,593	2,591,016	2,478,979	2,822,955	
378 - Meas. & Reg. Station - General		829,470					DEM
- Demand	Demand Alloc	829,470	525,473	84,742	100,966	118,289	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		829,470	525,473	84,742	100,966	118,289	
379 - Meas. & Reg. Station - City Gate		254,522					DEM
- Demand	Demand Alloc	254,522	161,241	26,003	30,981	36,297	100%
- Customer	-	-	-	-	-	-	0%

12 Months Ending September 30, 2020							
<u>Spire Missouri</u> Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Commodity Total	-	- 254,522	- 161,241	- 26,003	- 30,981	- 36,297	0%
380.1 - Services - Steel - Demand - Customer - Commodity Total	Service Allocator	2,102,179 - 2,102,179 - 2,102,179	- 1,988,774 - 1,988,774	97,808 - 97,808	- 14,546 - 14,546	- 1,051 - 1,051	CUST FACTOR 0% 100% 0%
380.2 - Services - Plastic - Demand - Customer - Commodity Total	- Service Allocator -	51,660,734 - 51,660,734 - 51,660,734	- 48,873,834 - 48,873,834	2,403,619 - 2,403,619	357,455 - 357,455	- 25,827 - 25,827	CUST FACTOR 0% 100% 0%
381 - Meters - Demand - Customer - Commodity Total	Meter Allocator	5,175,048 - 5,175,048 - 5,175,048	4,868,132 - 4,868,132	- 255,848 - 255,848	- 50,598 - 50,598	- 470 - 470	CUST FACTOR 0% 100% 0%
381.1 - Ultrasonic Meters - Demand - Customer - Commodity Total	- Meter Allocator -	161,008 161,008 161,008	- 151,459 - 151,459	- 7,960 7,960	- 1,574 1,574	- 15 15	CUST FACTOR 0% 100% 0%
382 - Meter Installations - Demand - Customer - Commodity Total	Meter Installation Alloc	1,936,679 - 1,936,679 - 1,936,679	1,816,848 - 1,816,848	95,945 - 95,945	22,745 - 22,745	- 1,140 - 1,140	CUST FACTOR 0% 100% 0%
383.2 - Ultrasonic Meter Installations - Demand - Customer - Commodity	- Meter Installation Alloc -	19,230 - 19,230 - 19,230	- 18,040 - 18,040	- 953 - 953	- 226 - 226	- 11 - 11	CUST FACTOR 0% 100% 0%
383 - House Regulators - Demand - Customer	- Regulators Allocator	939,139 - 939,139	- 896,148	37,395	- 5,363	- 233	CUST FACTOR 0% 100%
		12 Wonths Endi	ng September 30, 20)20			
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Spire Missouri				Small	Large		
Allocation of Depreciation and		Total	Residential	General Srv	General Srv	Transportation	
Amortization	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Commodity	-	-	-	-	-	-	0%
Fotal		939,139	896,148	37,395	5,363	233	
						_	
385 - Commercial & Ind Meas & Reg Eq		506,950					CUST FACTO
- Demand	-	-	-	-	-	-	0%
- Customer	385 Alloc	506,950	-	81,768	333,016	92,166	100%
- Commodity	-	-	-	-	-	-	0%
otal		506,950	-	81,768	333,016	92,166	
86 Other Property Customer Promises		627					CUST FACTO
86 - Other Property - Customer Premises	· · · · · · · · · · · · · · · · · · ·	027					
- Demand	-	-	-	-		-	0%
- Customer	Customer Alloc	627	587	35	5	0	100%
- Commodity	-	-	-	-	-	-	0%
otal		627	587	35	5	0	
87 - Other Equipment		8,934					CUST FACTO
- Demand	-	-	-	-	-	-	0%
- Customer	Plant_374-386_C	8,934	8,341	451	121	21	100%
- Commodity		-	-	-	-	-	0%
otal		8,934	8,341	451	121	21	
otal Distribution Plant		106,794,607					
- Demand		29,557,994	18,725,123	3,019,773	3,597,887	4,215,211	
- Customer		77,236,612	72,411,926	3,805,510	891,453	127,724	
- Commodity		-	-	-	-	-	
otal	-	106,794,607	91,137,049	6,825,283	4,489,340	4,342,935	
General Plant Expense							
89 - Land		-					PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity		-	-	-	-	-	0%
otal		-	-	-	-	-	
90 - Structures & Improvements		_				1	PTD PLANT
- Demand	Pr Tr D_D					_	36%
- Demand - Customer	Pr Tr D_D Pr Tr D_C	-	-	-	-	-	30% 64%
- Customer - Commodity		-	-	-	-	-	0%
otal	-						070
		_	-	-	_	_	
91 - Furniture & Fixtures		605,368					PTD PLANT
- Demand	Pr Tr D_D	218,208	138,882	22,403	26,675	30,248	36%
- Customer	Pr Tr D_C	387,160	361,786	19,496	5,084	795	64%

		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u>				Small	Large		
Allocation of Depreciation and		Total	Residential	General Srv	General Srv	Transportation	
Amortization	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
- Commodity	-	-	-	-	-	-	0%
Total		605,368	500,668	41,898	31,759	31,043	
391.1 - Data Processing Systems		2,127,740					PTD PLANT
- Demand	Pr Tr D_D	766,954	488,141	78,741	93,756	106,316	36%
- Customer	Pr Tr D_C	1,360,786	1,271,601	68,523	17,869	2,793	64%
- Commodity	-	-	- 1 750 749	-	-	-	0%
Total		2,127,740	1,759,742	147,264	111,626	109,109	
391.2 - Mechanical Office Equipment		9,034					PTD PLANT
- Demand	Pr Tr D_D	3,256	2,073	334	398	451	36%
- Customer	Pr Tr D_D Pr Tr D_C	5,778	2,073 5,399	334 291	398 76	451	50% 64%
- Commodity	-	-	-	-	-	- 12	0%
Total		9,034	7,472	625	474	463	070
391.3 - Data Processing Software							PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
391.4 - Data Processing Systems		58,493					PTD PLANT
- Demand	Pr Tr D_D	21,084	13,419	2,165	2,577	2,923	36%
- Customer	Pr Tr D_C	37,409	34,957	1,884	491	77	64%
- Commodity	-	-	-	-	-	-	0%
Total		58,493	48,377	4,048	3,069	2,999	
391.5 - Enterprise Software-EIMS		-				Ļ	PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
392 - Transportation Equipment - Sp Trucks		37,786				•	PTD PLANT
- Demand			0 660	1 200	1 665	1 000	
- Demand - Customer	Pr Tr D_D Pr Tr D_C	13,620 24,166	8,669 22,582	1,398 1,217	1,665 317	1,888 50	<u>36%</u> 64%
- Commodity		24,100	-	1,217	-	50	0%
Total		37,786	31,251	2,615	1,982	1,938	070
		01,100	01,201	2,010	1,002	1,000	
392.1 - Transportation Eq - Automobiles		1,028,265					PTD PLANT
- Demand	Pr Tr D_D	370,643	235,902	38,053	45,309	51,379	36%
- Customer	Pr Tr D_C	657,622	614,522	33,115	43,303	1,350	64%
Sustomer	1111 2_0	001,022	011,022	00,110	0,000	1,550	01/0

		12 Months Endi	ng September 30, 20	020			
<u>Spire Missouri</u> Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Commodity Total	-	1,028,265		71,168		- 52,729	0%
10(a)			630,424	71,108	33,943	52,729	
392.2 - Transportation Eq - Trucks		3,634,071					PTD PLANT
- Demand - Customer	Pr Tr D_D Pr Tr D_C	1,309,918 2,324,153	833,719 2,171,829	134,486 117,034	160,131 30,520	181,582 4,770	36% 64%
- Commodity		-	-	-	-	-	0%
Total		3,634,071	3,005,548	251,519	190,651	186,352	
393 - Stores Equipment		21,457					PTD PLANT
- Demand	Pr Tr D_D	7,734	4,923	794	945	1,072	36%
- Customer - Commodity	Pr Tr D_C	13,723	12,823	691 -	- 180	28	64% 0%
Total		21,457	17,746	1,485	1,126	1,100	
394 - Tools, Shop & Garage Equipment		1,402,873				I	PTD PLANT
- Demand	Pr Tr D_D	505,672	321,844	51,916	61,816	70,097	36%
- Customer - Commodity	Pr Tr D_C	897,201	838,399 -	45,179	11,782	1,841	64% 0%
Total		1,402,873	1,160,243	97,095	73,598	71,938	070
395 - Laboratory Equipment		11,634				I	PTD PLANT
- Demand	Pr Tr D_D	4,194	2,669	431	513	581	36%
- Customer - Commodity	Pr Tr D_C	7,441	6,953	375	98	15	64% 0%
Total		11,634	9,622	805	610	597	070
396 - Power Operated Equipment		4,247,134					PTD PLANT
- Demand	Pr Tr D_D	1,530,899	974,367	157,173	187,145	212,214	36%
- Customer - Commodity	Pr Tr D_C	2,716,235	2,538,214	136,777	35,669	5,575	64% 0%
Total	-	4,247,134	3,512,581	293,951	222,813	217,790	0%
397.0 - Communication Equipment		1,044,762					CUST FACTOR
- Demand	-		-	-	-	-	0%
- Customer	Pr Tr D_C	1,044,762	976,289	52,610	13,719	2,144	100%
- Commodity Total	-	- 1,044,762	976,289	- 52,610	- 13,719	- 2,144	0%
		4 000 000					CLICE FACEOR
397.1 - Communication Equipment - AMR - Demand	-	4,690,330	-	-	-	_	CUST FACTOR 0%
- Customer	Pr Tr D_C	4,690,330	4,382,927	236,184	61,592	9,627	100%

		12 Months Endir	ng September 30, 20)20			
<u>Spire Missouri</u> Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
	Anocator	company	RS	bub	Lub	Transp.	Chassinici
- Commodity	-	-	-	-	-	-	0%
Total		4,690,330	4,382,927	236,184	61,592	9,627	
398 - Miscellaneous Equipment		258,592					PTD PLANT
- Demand	Pr Tr D_D	93,211	59,326	9,570	11,395	12,921	36%
- Customer	Pr Tr D_C	165,381	154,542	8,328	2,172	339	64%
- Commodity		-	-	-	-	-	0%
Гotal		258,592	213,868	17,898	13,566	13,260	
Fotal General Plant		19,177,539					
- Demand		4,845,393	3,083,932	497,463	592,325	671,672	
- Customer		14,332,147	13,392,823	721,703	188,204	29,416	
- Commodity		-	-	-	-	-	
Total		19,177,539	16,476,756	1,219,165	780,530	701,089	
Less: Depreciation Charged to Clear	ing						
Depreciation Charged to Clearing		(5,863,487)					TOTAL PLT
- Demand	Total Plant - Demand	(2,074,332)	(1,320,243)	(212,966)	(253,577)	(287,547)	35.38%
- Customer	Total Plant - Customer	(3,789,156)	(3,540,816)	(190,805)	(49,758)		64.62%
- Commodity		-	-	-	-	-	0.00%
Fotal		(5,863,487)	(4,861,058)	(403,770)	(303,334)	(295,324)	
Add: Amortization	-						
(375.2) Leasehold Improvements		233					DEM
- Demand	Gas Inventory Alloc	233	173	28	33	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
fotal		233	173	28	33	-	
90 - Structures & Improvements		588,000					PTD PLANT
- Demand	Pr Tr D_D	211,947	134,897	21,760	25,910	29,380	36%
- Customer	Pr Tr D_C	376,053	351,406	18,936	4,938	772	64%
- Commodity		-	-	-	-	-	0%
otal		588,000	486,304	40,696	30,848	30,152	
91.3 - Data Processing Software		1,738,720					PTD PLANT
- Demand	Pr Tr D_D	626,730	398,893	64,345	76,615	86,878	36%
- Customer	Pr Tr D_C	1,111,990	1,039,111	55,995	14,602	2,282	64%
- Commodity	-	-	-	-	-	-	0%
Total		1,738,720	1,438,003	120,339	91,217	89,160	

		12 Months Endi	ng September 30, 20	20			
<u>Spire Missouri</u> Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
						-	
391.5 - Enterprise Software-EIMS	-	12,281,149					PTD PLANT
- Demand	Pr Tr D_D	4,426,797	2,817,510	454,487	541,154	613,646	36%
- Customer	Pr Tr D_C	7,854,351	7,339,580	395,510	103,140	16,121	64%
- Commodity Total	-	- 12,281,149	- 10,157,090	- 849,997	- 644,294	- 629,767	0%
391.95 - Enterprise Software - EIMS	-	3,460,596					PTD PLANT
- Demand	Pr Tr D_D	1,247,388	793,921	128,066	152,487	172,914	36%
- Customer	Pr Tr D_C	2,213,208	2,068,155	111,447	29,063	4,543	64%
- Commodity Total		- 3,460,596	2,862,076	239,513	- 181,550	- 177,456	0%
10141		3,400,330	2,002,070	200,010	101,550	177,450	
Spire West Software		311,595					PTD PLANT
- Demand	Pr Tr D_D	112,316	71,485	11,531	13,730	15,569	36%
- Customer	Pr Tr D_C	199,279	186,219	10,035	2,617	409	64%
- Commodity	-	-	-	-	-	-	0%
Total		311,595	257,704	21,566	16,347	15,978	
GU-2020-0376 Deferral Amortization		1,287,782				I	CUST FACTOR
- Demand		-	-	-	-	-	0%
- Customer	Customer Alloc	1,287,782	1,205,901	72,034	9,253	594	100%
- Commodity		-	-	-	-	-	0%
Total		1,287,782	1,205,901	72,034	9,253	594	
Total Amortization	_	19,668,074					
- Demand		6,625,411	4,216,879	680,216	809,928	918,387	
- Customer		13,042,663	12,190,372	663,957	163,613	24,720	
- Commodity		-	-	-	-	-	
Total	-	19,668,074	16,407,251	1,344,174	973,541	943,108	
Total Depreciation and Amortization	_	140,404,608					
- Demand		39,582,342	25,166,885	4,059,399	4,834,169	5,521,888	
- Customer		100,822,266	94,454,305	5,000,365	1,193,513	174,083	
- Commodity		-	-	-	-	-	
Total		140,404,608	119,621,190	9,059,765	6,027,682	5,695,972	

12 Months Ending September 30, 2020									
<u>Spire Missouri</u>				Small	Large				
Allocation of Taxes Other Than Inco		Total	Residential	General Srv	General Srv	Transportation			
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier		
Property		46,690,799					TOTAL PLT		
- Demand	Total Plant - Demand	16,517,851	10,513,058	1,695,840	2,019,224	2,289,729	35%		
- Customer	Total Plant - Customer	30,172,948	28,195,424	1,519,374	396,220	61,929	65%		
- Commodity		-	-	-	-	-	0%		
Total		46,690,799	38,708,482	3,215,214	2,415,444	2,351,659			
						_			
Payroll		1,447,266					NONTOTOIPEXP		
- Demand	Total Expenses_D	358,217	229,091	36,963	43,984	48,179	25%		
- Customer	Total Expenses_C	1,106,420	1,031,262	60,516	12,382	2,261	76%		
- Commodity	Total Expenses_G	(17,371)	(8,997)	(1,404)	(2,025)	(4,945)	-1%		
Total		1,447,266	1,251,356	96,075	54,340	45,495			
Gross Receipts		-							
- Demand		-							
- Customer		-							
- Commodity		-							
Total		-	-	-	-	-			
Total Taxes Other Than Income									
		10.070.000	10 749 140	1 700 000	0.000.000	0.007.000			
- Demand		16,876,068	10,742,149	1,732,803	2,063,208	2,337,908			
- Customer		31,279,368	29,226,686	1,579,890	408,601	64,190 (4.045)			
- Commodity Total	<u> </u>	(17,371)	(8,997)	(1,404)	(2,025)	(4,945)			
Total		48,138,064	39,959,838	3,311,289	2,469,784	2,397,153			

		12 10000013	naing September 3	, 2020			
<u>Spire Missouri</u>				Small	Large		
Allocation of Income Taxes		Total	Residential	General Srv	General Srv	Transportation	
	Allocator	Company	RS	SGS	LGS	Transp.	Classifier
Income Tax Calculation							
Operating Revenues		570,537,909	450,417,204	46,392,223	43,710,934	30,017,548	
Operating Expenses							
O&M Expenses		265,354,628	231,212,216	17,876,017	9,207,329	7,059,065	
Depreciation & Amortization		140,404,608	119,621,190	9,059,765	6,027,682	5,695,972	
Taxes Other than Income		48,138,064	39,959,838	3,311,289	2,469,784	2,397,153	
Interest on Customer Deposits	Dep_Int Cust	541,881	507,661	30,325	3,895		
Total Expenses excl. Income Taxes		454,439,181	391,300,905	30,277,396	17,708,690	15,152,190	
Net Income before Taxes & Interest		116,098,728	59,116,299	16,114,828	26,002,244	14,865,358	
Less:							
Flow through Adjustments	Total Rate Base	(30,269,614)	(24,792,319)	(2,171,459)	(1,704,610)	(1,601,226)	
Interest Expense	Total Rate Base	(51,131,755)	(41,879,450)	(3,668,052)	(2,879,445)	(2,704,809)	
-							
Net Income Before Taxes		197,500,097	125,788,067	21,954,339	30,586,298	19,171,393	
State Taxable Income		197,500,097	125,788,067	21,954,339	30,586,298	19,171,393	
Kansas City Income Tax	0.33%	648,590	413,088	72,098	100,445	62,959	
State Taxable Income		197,500,097	125,788,067	21,954,339	30,586,298	19,171,393	
Missouri State Income Tax	3.58%	7,076,950	4,507,319	786,682	1,095,988	686,962	
Federal Taxable Income		197,500,097	125,788,067	21,954,339	30,586,298	19,171,393	
Federal Income Tax	20.18%	39,852,657	25,382,209	4,430,067	6,171,872	3,868,509	
			.,,	, ,	-, -,		
Total Income Tax		47,578,197	30,302,615	5,288,847	7,368,305	4,618,430	
State Income Tax		7,725,540	4,920,407	858,780	1,196,433	749,920	
Federal Income Tax		39,852,657	25,382,209	4,430,067	6,171,872	3,868,509	
Calculated Income Tax		47,578,197	30,302,615	5,288,847	7,368,305	4,618,430	
Actual Income Taxes		(18,091)	(11,522)	(2,011)	(2,802)	(1,756)	

		12 Months Ending Ser	<u>otember 30, 2020</u>				
<u>Spire Missouri</u>				Small	Large		
Allocators		Total	Residential	General Srv	General Srv	Transportation	
	Description	Company	RS	SGS	LGS	Transp.	
Ext. Allocators							
Customer Alloc	Γ	100.00%	93.64%	5.59%	0.72%	0.05%	
Cust Deposit		100.00%	93.68%	5.60%	0.72%	0.00%	
Meter Allocator		100.00%	94.07%	4.94%	0.98%	0.01%	
Meter Installation Alloc		100.00%	93.81%	4.95%	1.17%	0.06%	
Regulators Allocator		100.00%	95.42%	3.98%	0.57%	0.02%	
Service Allocator		100.00%	94.61%	4.65%	0.69%	0.05%	
Meter/Reg		100.00%	94.43%	4.62%	0.89%	0.06%	
Non-lv-cus		100.00%	93.68%	5.60%	0.72%	0.00%	
Res Cust		100.00%	100.00%	0.00%	0.00%	0.00%	
LgLvcus		100.00%	0.00%	0.00%	93.97%	6.03%	
903 Alloc		100.00%	93.10%	6.43%	0.44%	0.03%	
904 Alloc		100.00%	92.24%	7.76%	0.00%	0.00%	
912 Alloc		100.00%	63.38%	32.43%	4.17%	0.02%	
385 Alloc		100.00%	0.00%	16.13%	65.69%	18.18%	
Dep_Int Cust		100.00%	93.68%	5.60%	0.72%	0.00%	
Sales Alloc		100.00%	51.79%	8.08%	11.66%	28.47%	
Demand Alloc		100.00%	63.35%	10.22%	12.17%	14.26%	
Total Revenues		100.00%	78.95%	8.13%	7.66%	5.26%	
Non Transport Sales		100.00%	51.79%	8.08%	11.66%	28.47%	
Non Transport Demand		100.00%	63.35%	10.22%	12.17%	14.26%	
Gas Inventory Alloc		100.00%	73.95%	12.01%	14.04%	0.00%	
Int.Allocators							
Total Plant - Demand		100.00%	63.65%	10.27%	12.22%	13.86%	

10010070	0010070	10121/0	14144/0	1010070
100.00%	93.45%	5.04%	1.31%	0.21%
100.00%	63.65%	10.27%	12.22%	13.86%
100.00%	93.45%	5.04%	1.31%	0.21%
100.00%	63.65%	10.27%	12.22%	13.86%
100.00%	93.45%	5.04%	1.31%	0.21%
100.00%	63.35%	10.22%	12.17%	14.26%
100.00%	93.45%	5.04%	1.31%	0.21%
100.00%	63.38%	10.22%	12.18%	14.22%
100.00%	93.45%	5.04%	1.31%	0.21%
100.00%	93.37%	5.05%	1.35%	0.23%

Plant Dist_	D
Plant Dist_	C

Pr Tr D_D Pr Tr D_C

Plant Nonint_D Plant Nonint_C

Plant_374-386_C

Total Plant - Customer

General Plant Demand

General Plant Customer

12 Months Ending September 30, 2020Spire Missouri AllocatorsSmallLarge General SrvDescriptionTotal CompanyResidential RSGeneral Srv SGSLGSPlant_376-379_D Plant_376-379_C100.00%63.35%10.22%12.17%	Transportation Transp.
Plant_376-379_D 100.00% 63.35% 10.22% 12.17%	Transp.
	14.900/
Plant_376-379_C 100.00% 93.64% 5.59% 0.72%	14.26%
	0.05%
Mains and Srv_D 100.00% 63.35% 10.22% 12.17%	14.26%
Mains and Srv_C 100.00% 94.30% 4.95% 0.70%	0.05%
Total Rate Base 100.00% 81.90% 7.17% 5.63%	5.29%
OP EXP D 100.00% 64.20% 10.36% 12.32%	13.12%
OP EXP C 100.00% 92.98% 5.72% 1.09%	0.22%
OP EXP G 100.00% 51.79% 8.08% 11.66%	28.47%
871-880 Expenses_D 100.00% 63.35% 10.22% 12.17%	14.26%
871-880 Expense_C 100.00% 94.30% 4.77% 0.86%	0.06%
871-880_G 100.00% 51.79% 8.08% 11.66%	28.47%
871-879 Expenses_D 100.00% 63.35% 10.22% 12.17%	14.26%
871-879 Expenses_C 100.00% 94.30% 4.77% 0.86%	0.06%
871-879 Expenses_G 100.00% 51.79% 8.08% 11.66%	28.47%
887-893 Expenses_D 100.00% 63.35% 10.22% 12.17%	14.26%
887-893 Expenses_C 100.00% 91.91% 5.33% 2.28%	0.49%
902-904 Expenses_C 100.00% 92.94% 6.67% 0.36%	0.02%
912-913 Expenses_C 100.00% 63.41% 32.41% 4.16%	0.02%
Non-A&G Expenses_D 100.00% 63.96% 10.32% 12.28%	13.44%
Non-A&G Expesses_C 100.00% 93.40% 5.44% 1.03%	0.14%
Non-A&G Expenses_G 100.00% 51.79% 8.08% 11.66%	28.47%
Total Expenses_D 100.00% 63.95% 10.32% 12.28%	13.45%
Total Expenses_C 100.00% 93.21% 5.47% 1.12%	0.20%
Total Expenses_G 100.00% 51.79% 8.08% 11.66%	28.47%
Derivation External Allocators	
Customers_INPUT 1,176,326 1,101,532 65,800 8,452	542
100.00% 93.64% 5.59% 0.72%	0.05%
Cust Deposit_INPUT 12,750,149 \$ 11,944,969 \$ 713,530 \$ 91,650	\$ -
100.00% 93.68% 5.60% 0.72%	0.00%
	\$ 1,411,419

	12 Months Ending September 30, 2020									
<u>Spire Missouri</u>						Small		Large		
Allocators		Total		Residential		General Srv		General Srv	Tra	ansportation
	Description	Company		RS		SGS		LGS		Transp.
		100.00%		94.07%		4.94%		0.98%		0.01%
Meter Installtions_INPUT		13,485,104,016	\$	12,650,724,980	\$	668,067,658	\$	158,375,835	\$	7,935,544
		100.00%		93.81%		4.95%		1.17%		0.06%
Regulators_INPUT		1,679,652,317	\$	1,602,762,871	\$	66,880,186	\$	9,591,662	\$	417,598
		100.00%		95.42%		3.98%		0.57%		0.02%
Services_INPUT		5,996,080,571	\$	5,672,614,799	\$	278,979,624	\$	41,488,553	<u>\$</u>	2,997,595
		100.00%		94.61%		4.65%		0.69%		0.05%
Meter Reg_INPUT		3,790,423,749	\$	3,579,181,876	\$	175,060,649	\$	33,824,850	\$	2,356,373
		100.00%		94.43%		4.62%		0.89%		0.06%
Nonlvcus_INPUT		1,175,783		1,101,532		65,800		8,452		
		100.00%		93.68%		5.60%		0.72%		0.00%
Res cust_INPUT		1,101,532		1,101,532						
		100.00%		100.00%		0.00%		0.00%		0.00%
LgLvcus_INPUT		8,994						8,452		542
		100.00%		0.00%		0.00%		93.97%		6.03%
903 Alloc_INPUT		27,549,558	\$	25,648,740	\$	1,771,607	\$	121,425	\$	7,787
		100.00%		93.10%		6.43%		0.44%		0.03%
904 Alloc_INPUT		15,348,954	\$	14,158,078	\$	1,190,876	\$	-	\$	-
		100.00%		92.24%		7.76%		0.00%		0.00%
912 Alloc_INPUT		1,463,832	\$	927,839	\$	474,761	\$	60,981	\$	251
		100.00%		63.38%		32.43%		4.17%		0.02%
385cus_INPUT		46,549,500	\$		\$	7,508,200	\$	30,578,400	\$	8,462,900
		100.00%		0.00%		16.13%		65.69%		18.18%
Cust Dep Int_INPUT		(541,881)	\$	(507,661)	\$	(30,325)	\$	(3,895)	\$	
		100.00%		93.68%		5.60%		0.72%		0.00%
Sales_INPUT		1,612,677,682		835,247,186		130,365,952		187,982,530		459,082,014
		100.00%		51.79%		8.08%		11.66%		28.47%
Demand_INPUT		<u>100.00</u> %		<u>63.35</u> %		<u>10.22</u> %		<u>12.17</u> %		<u>14.26</u> %
		100.00%		63.35%		10.22%		12.17%		14.26%

12 Months Ending September 30, 2020									
<u>Spire Missouri</u>				Small	Large				
Allocators		Total	Residential	General Srv	General Srv	Transportation			
	Description	Company	RS	SGS	LGS	Transp.			
Totalrevenues INPUT		569,107,206	449,287,720	46,275,888	43,601,323	29,942,275			
		100.00%	78.95%	8.13%	7.66%	5.26%			
NonTranspSales_INPUT		1,612,677,682	835,247,186	130,365,952	187,982,530	459,082,014			
		100.00%	51.79%	8.08%	11.66%	28.47%			
NonTranspDem_INPUT		<u>100%</u>	<u>63.35%</u>	<u>10.22%</u>	<u>12.17%</u>	<u>14.26%</u>			
		100%	63.35%	10.22%	12.17%	14.26%			
Gas Inventory Alloc		78,824,865	58,287,562	9,470,688	11,066,616				
		100.00%	73.95%	12.01%	14.04%	0.00%			

Spire Missouri Cost of Service Study

<u>Spire Missouri</u>					
Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Classifiers					
Customer Factor	CUST FACTOR	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	СОМ	100.00%	0.00%	0.00%	100.00%
Non-Intangible Plant Factor	NON_INT_PLT	100.00%	35.38%	64.62%	0.00%
Accounts 376-379 Factor	376-379 Plant	100.00%	66.55%	33.45%	0.00%
Distribution Mains Factor	DIST MAIN	100.00%	65.90%	34.10%	0.00%
General Plant Factor	GENPLT	100.00%	30.07%	69.93%	0.00%
PTD Plant Factor	PTD PLANT	100.00%	36.05%	63.95%	0.00%
Mains Factor	376MAINS_PLT	100.00%	65.90%	34.10%	0.00%
Mains and Services Factor	MAINSVC	100.00%	38.17%	61.83%	0.00%
Total Plant in Service Factor	TOTAL PLT	100.00%	35.38%	64.62%	0.00%
Operating Expense (without TOTI) Factor	NONTOTOIPEXP	100.00%	24.75%	76.45%	-1.20%
Accounts 871-879 Factor	EXP871-879	100.00%	20.28%	77.70%	2.02%
Accounts 871-880 Factor	EXP871-880	100.00%	20.28%	77.70%	2.02%
Accounts 887-893 Factor	EXP887-893	100.00%	49.56%	50.44%	0.00%
Non-A&G Op. Exp. (without TOTI) Factor	NONAGOPEXP	100.00%	24.90%	76.33%	-1.23%
Derivations					
Customer Factor	CUST FACTOR		0.00%	100.00%	0.00%
Demand Factor	DEM		100.00%	0.00%	0.00%
Commodity Factor	СОМ		0.00%	0.00%	100.00%
376 Distribution Mains Distribution Mains Factor	DIST MAIN	100.00%	65.90%	34.10%	0.00%
σιου πρατιστι πταπιο Γάςτοι.	DIST MAIN	100.00%	UJ.9U%	J4.1U %	0.00%

Spire Missouri Cost of Service Study September 30, 2020

Zero-Intercept Analysis	Customer-Related Portion of Distribution Mains				R^2		
Composition Variables Included in Single Regression		34.10%			0.76		
Separate Regression for Each Composition		27.64%			0.57	to	0.94
Minimum System Study							
Minimum System with Original Cost		56.85%	to	60.90%			
Minimum System with Adjusted Handy-Whitman Cost		41.69%	to	56.21%			
Pipe Installed	\$	1,691,048,412.19					
Encapsulation (Leak Clamps), Cathodic Protection, Valves, Recifiers, Crossings, Misc. to be Allocated	\$	90,797,026.37					
Completed Construction Not Classified - CCNC	\$	80,541,324.34					
	\$	1,862,386,762.90					

<u>Spire Missouri</u> Demand Allocator		Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.
R-Square			98.0%	96.4%	95.6%	91.2%
Heat use per DD (coefficient)			0.139	0.376	3.441	41.423
Heat use at Design Day DD	79		11.016	29.671	271.804	3,272.403
Base use at Design Day		_	0.286	0.565	16.825	1,878.843
Total use at Design Day			11.303	30.236	288.629	5,151.246
Design Day Customers		1,186,487	1,110,628	66,954	8,357	549
Design Day Use		19,815,269	12,553,063	2,024,414	2,411,974	2,825,819
Design Day Use (%)		100.00%	63.35%	10.22%	12.17%	14.26%

Schedule WES-4

(Confidential)