

# APPENDIX A

## SPIRE REVENUE REQUIREMENT/REVENUE DEFICIENCY MODEL – SCHEDULE DESCRIPTION

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**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

<b>Residential ("RES")</b>	Available to any residential customer	<b>Spire East:</b> Customer charge: \$22.00 Consumption charge (Nov-Apr): \$0.23330 Consumption charge (May-Oct): 1st 50 therms: \$0.20994 Over 50 therms: \$0.25435
		<b>Spire West:</b> Customer charge: \$20.00 Consumption charge (Nov-Apr): \$0.15637 Consumption charge (May-Oct): 1st 50 therms: \$0.14073 Over 50 therms: \$0.17362
<b>Small General Service ("SGS")</b>	Available to any C&I customer having annual usage less than 10,000 therms/Ccf	<b>Spire East:</b> Customer charge: \$35.00 Consumption charge: \$0.20241
		<b>Spire West:</b> Customer charge: 30.00 Consumption charge: \$0.11495
<b>Large General Service ("LGS")</b>	Available to any C&I customer having annual usage greater than 10,000 therms/Ccf  For Spire West, usage may not exceed 30,000 therms/Ccf during any billing month without Commission approval	<b>Spire East:</b> Customer charge: \$125.00 Consumption charge: \$0.13220
		<b>Spire West:</b> Customer charge: \$130.17 Consumption charge (Nov-Mar): \$0.13268 Consumption charge (Apr-Oct): \$0.07646
<b>Large Volume ("LV")</b>	Spire East: available to any C&I customer having daily billing demand of at least 250 therms and annual usage more than 60,000 therms  Spire West: available to any C&I customer whose gas requirements at a single location will exceed 15,000 Ccf during a 12-month billing period	<b>Spire East:</b> Customer charge: \$914.25 Consumption charge: 1st 36,000 therms: \$0.02502 Over 36,000 therms: \$0.00701 Demand Charge: \$0.95000
		<b>Spire West:</b> Customer charge: \$1095.27 Consumption charge (Nov-Mar): 1st 30,000 Ccf: \$0.05512 Over 30,000 Ccf: \$0.04300 Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280
<b>Interruptible ("IN")</b>	Spire East Only: available to any C&I customer that agrees to be subject to interruption	Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083
<b>Vehicular Fuel ("VF")</b>	Spire East Only: available to any station that sells natural gas for vehicle fuel use	Customer charge: \$23.38 All therms: \$0.05644
<b>Transportation ("TR")</b>	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 natural gas from a third-party supplier	Customer charge: \$2,131.41 Consumption charge: 1st 36,000 therms: \$0.02509 Over 36,000 therms: \$0.01050
		Reservation charge: \$0.60000

# 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 three-step 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**

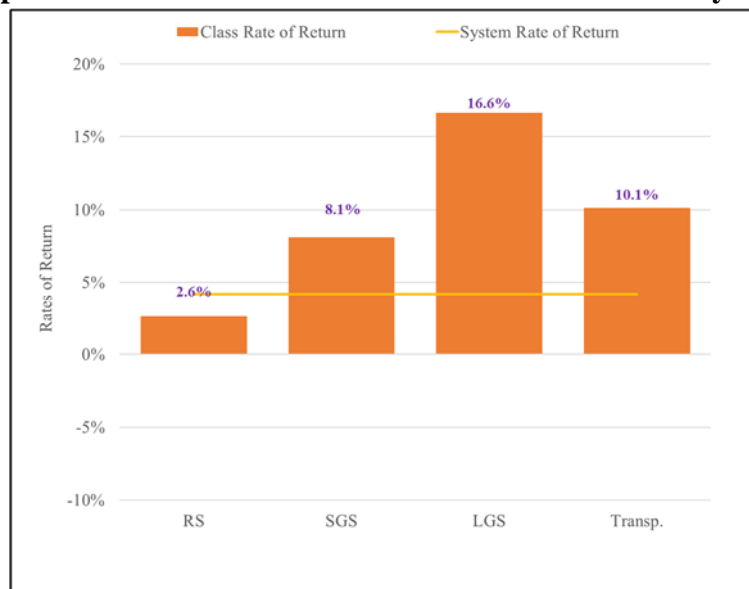


Figure 2 shows that the Residential customer class earns a ROR lower than Spire’s system ROR. Specifically, the Residential class earns a ROR of 2.6 percent, below the system ROR of 4.18 percent. The Small General Service, Large General Service, and Transportation rate classes earn a ROR of 8.1 percent, 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.<sup>1</sup>

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<sup>1</sup> 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.<sup>2</sup> 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”<sup>3</sup>

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

“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.”<sup>5</sup>

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.

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<sup>2</sup> National Association of Regulatory Utility Commissioners (“NARUC”), Staff Subcommittee on Gas “Gas Distribution Rate Design Manual” June 1989. Pg. 22-23.

<sup>3</sup> NARUC Gas Distribution Rate Design Manual. Pg. 22-23

<sup>4</sup> NARUC Electric Utility Cost Allocation Manual. Pg. 92.

<sup>5</sup> 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.<sup>6</sup> 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.
- Meter investment 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.
  - Meter installations were allocated based on the estimated current or replacement cost of meter installations by customer in each rate class weighted by the estimated

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<sup>6</sup> 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.

- Service investment 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.
- Regulators 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.
- Industrial customer investment 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 literature<sup>7</sup> 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.

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<sup>7</sup> 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 collections-related expenses were allocated based on the uncollectible expense allocator described below.
- Uncollectible Expense (Account 904) is based on a direct assignment of net write-offs 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 (a)	Ref. (b)	Required Return (c)	Earnings Deficiency (d)	Net Revenue Deficiency (e)
1	Rate Base	B	\$2,777,221,195		
2	Rate of Return	F	<u>7.228%</u>		
3	<b>Required Return</b>		<u><b>\$200,737,548</b></u>	\$200,737,548	
4	Adjusted Test Year Net Operating Income	Ha		<u>116,116,819</u>	
5	<b>Earnings Deficiency</b>			<u><b>\$84,620,729</b></u>	\$84,620,729
6	Multiply by Income Tax Gross-up Factor				<u>1.31735</u>
7	<b>Net Revenue Deficiency</b>				<u><b>\$111,475,389</b></u>
8	Allowance for Known and Measurable Changes/ True-up Estimate				
9	<b>Total Revenue Deficiency</b>				<u><u><b>\$111,475,389</b></u></u>

Spire Missouri  
September 30, 2020  
Income Tax

Line No.	Description	Reference	Per Books	As Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	Ha	\$1,173,160,028	\$570,537,909
2	Total Operating Expenses	Ha	(997,653,425)	(454,439,181)
3	Net Operating Income	Ha	<u>\$175,506,604</u>	<u>\$116,098,728</u>
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		<u>(\$81,092,762)</u>	<u>(\$81,092,762)</u>
7	Net Taxable Income		<u>\$94,413,842</u>	<u>\$35,005,967</u>
8	Income Tax		<u>\$22,744,497</u>	<u>\$8,433,012</u>

Income Tax Workpaper

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

Spire Missouri  
Computation of Effective Tax Rate

Effective Federal Tax Rate	(1)	20.18%	
Effective Missouri Tax Rate	(2)	3.58%	
Effective Kansas City Tax Rate	(3)	<u>0.33%</u>	
<b>Overall Effective Tax Rate</b>		<u><b>24.0902%</b></u>	
Reciprocal		<u><b>75.9098%</b></u>	<b>100.00%</b>
Tax rate divided by reciprocal		<u><b>31.7353%</b></u>	<b>0.00%</b>

Federal

Total		100.00%	
Less: Effective Missouri Tax Rate (2)		-3.58%	
Less: Effective Kansas City Rate (3)		<u>-0.33%</u>	
Percentage subject to Federal Tax		96.09%	
Federal Tax Rate	x	<u>21.00%</u>	
Effective Federal Tax Rate	20.18%	<u>20.18%</u>	(1)

Missouri

Total		100.00%	
Less: Effective Kansas City Rate(3)		0.33%	
Less: 1/2 Effective Federal Rate (1)		<u>10.09%</u>	
Percentage subject to Missouri Tax		89.58%	
Missouri Tax Rate	x	<u>4.00%</u>	
Effective Missouri Tax Rate		<u>3.58%</u>	(2)

St Louis City/Kansas City

Total KC tax rate		1.00%	
Apportionment*	x	<u>32.84%</u>	
Effective KC tax rate		<u>0.33%</u>	(3)

Spire Missouri  
September 30, 2020  
Rate Base

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intangible Plant	C	\$814,338
2	Production Plant	C	\$2,808,067
3	Underground Storage Plant	C	\$33,833,535
4	Other Storage Equipment	C	\$531,032
5	Transmission Plant	C	\$2,064,647
6	Distribution Plant	C	3,649,106,330
7	General Plant	C	464,653,875
8	True-up Forecast	C	205,779,485
9	Gross Plant In Service		<u>\$4,359,591,308</u>
10	Accumulated Depreciation & Amortization	D	<u>(1,378,549,434)</u>
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	<b>Total Rate Base</b>		<u><u>\$2,777,221,195</u></u>

**Spire Missouri  
September 30, 2020  
Customer Deposits**

Line No.	Month (a)	Residential Amount (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	<u>9,302,980</u>
14	Total	<u><u>\$153,001,787</u></u>
15	Average	<u><u>\$12,750,149</u></u>
16	Interest Rate	<u>4.25%</u>
17	Interest Expense	<u><u>(\$541,881)</u></u>

Spire Missouri  
September 30, 2020  
Customer Advances

Line No.	Month (a)	Amount (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	<u><u>\$43,438,309</u></u>
15	Average	<u><u>\$3,619,859</u></u>



Spire Missouri  
September 30, 2020  
Accumulated Deferred income Taxes

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

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	<u>\$83,814,504</u>
3	Total Regulatory Liabilities	<u><u>(\$34,511,854)</u></u>

Spire Missouri  
September 30, 2020  
Plant in Service

Description		Plant Balance @ 9/30/2020	Total Adjustments	Total As Adjusted
a)			c)	d)
<u>INTANGIBLE PLANT</u>				
\$1	301	Organization	\$18,102	\$18,102
2	302	Franchises	22,307	22,307
3	303	MGE Website Enhancements	773,929	773,929
4		Total Intangible Plant	\$814,338	\$814,338
<u>PRODUCTION PLANT</u>				
5	304	Land & Land Rights-Mfg Gas	\$119,929	\$119,929
6	305	Structures & Improvements-Mfg Gas	1,869,054.12	1,869,054.12
7	307	Other Power Equipment	33,139.28	33,139.28
8	311	Propane Equipment-Gas Ops	4,577,999.04	(3,792,055.13) 785,943.91
9	311.1	Propane Storage Cavern-Gas Ops	4,827,936.02	(4,827,936.02) 0.00
10		Total Production Plant	\$11,428,058	\$2,808,067
<u>UNDERGROUND STORAGE PLANT</u>				
11	350.1	Land	\$1,201,600	\$1,201,600
12	350.2	Rights of Way	778,418	778,418
13	351.2	Compression Station Structure	830,420	830,420
14	351.4	Other Structures	1,093,321	1,093,321
15	352	Wells	7,488,601	7,488,601
16	352.1	Storage Leaseholds & Rights	2,126,882	2,126,882
17	352.2	Reservoirs	245,023	245,023
18	352.3	Non-Recoverable Natural Gas	8,978,078	8,978,078
19	352.4	Wells - Oil & Vent Gas	2,104,571	2,104,571
20	353	Lines	3,238,918	3,238,918
21	354	Compressor Station Equipment	3,143,239	3,143,239
22	355	Measuring & Regulating Equipment	2,304,527	2,304,527
23	356	Purification Equipment	233,042	233,042
24	357	Other Equipment	66,896	66,896
25		Total Underground Storage Plant	\$33,833,535	\$33,833,535
<u>OTHER STORAGE EQUIPMENT</u>				
26	360	Land & Land Rights	\$50,654	\$50,654
27	361	Structures & Improvements	107,233	107,233
28	362	Gas Holders	34,530	34,530
29	363.3	Compressor Equipment	338,616	338,616
30		Total Other Storage Equipment	\$531,032	\$531,032
<u>TRANSMISSION PLANT</u>				
31	365.2	Rights of Way - Transmission	\$41,153	\$41,153
32	367	Mains - Transmission	2,013,840	2,013,840
33	371	Other Equipment - Transmission	9,654	9,654
34		Total Transmission Plant	\$2,064,647	\$2,064,647
<u>DISTRIBUTION PLANT</u>				
35	374	Land & Land Rights	\$4,623,322	\$4,623,322
36	374.2	Land Rights	\$4,156,696	\$4,156,696
37	375.1	Str & Imp - District Meas & Reg	16,982,298	16,982,298
38	375.2	Str & Imp - Service Centers	16,347,361	16,347,361
39	375.3	Str & Imp - Garage	290,197	290,197

Spire Missouri  
September 30, 2020  
Plant in Service

Description		Plant Balance @ 9/30/2020	Total Adjustments	Total As Adjusted
a)			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	<u>\$3,649,106,330</u>	<u>\$3,649,106,330</u>
<u>GENERAL PLANT</u>				
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	391	Furniture & Fixtures	12,852,816	12,852,816
59	391.1	Data Processing Systems	17,555,612	17,555,612
60	391.2	Mechanical Office Equipment	165,161	165,161
61	391.3	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	<u>\$464,653,875</u>	<u>\$464,653,875</u>
76		Total Original Cost Plant in Service	\$4,162,431,815	\$4,153,811,823
77		Construction Work in Progress	205,779,485	205,779,485
78		Accumulated Depreciation and Amortization	<u>(1,378,549,434)</u>	<u>(1,378,549,434)</u>
79		Net Plant In Service	<u>\$2,989,661,866</u>	<u>\$2,981,041,875</u>

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

Line No.	Acct No.	Description (a)	Test Year Direct (b)	Proforma Adjustments (c)	Test Year As Adjusted (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	<u>76,687,899</u>	<u>0</u>	<u>76,687,899</u>
4		Total Accumulated Depreciation & Amortization	1,310,887,620	0	1,310,887,620
5		Less: True-Up Forecast	<u>67,661,814</u>	<u>0</u>	<u>67,661,814</u>
6		Accumulated Depreciation and Amortization	<u><u>\$1,378,549,434</u></u>	<u><u>\$0</u></u>	<u><u>\$1,378,549,434</u></u>

Spire Missouri  
September 30, 2020  
Working Capital

Line 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		<u>\$241,954,967</u>

Spire Missouri  
September 30, 2020  
Materials and Supplies

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Line No.		
1	Sep-19	\$13,278,296.52
2	Oct-19	\$13,416,970.15
3	Nov-19	\$14,293,341.15
4	Dec-19	\$15,242,320.15
5	Jan-20	\$15,531,372.21
6	Feb-20	\$15,502,670.42
7	Mar-20	\$15,562,108.35
8	Apr-20	\$16,107,399.94
9	May-20	\$16,449,488.14
10	Jun-20	\$16,242,203.76
11	Jul-20	\$16,611,619.79
12	Aug-20	\$15,553,083.71
13	Sep-20	\$15,600,557.68
14	Total	\$184,952,004.87
15	Average	15,412,667

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	<u>20,627,181</u>
14	Total	<u><u>\$309,210,668</u></u>
15	Average	<u><u>\$25,767,556</u></u>



**Spire Missouri  
 September 30, 2020  
 Gas Inventory**

Line No.	Month (a)	Dollars (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	<u>\$945,898,386</u>
15	Average	<u>\$78,824,865</u>

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

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

**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	Energy Affordability Program	3,051,268
4	Red Tag Program	122,036
5	Insulation/Energywise	3,314,082
6	Energy Efficiency Program	<u>39,538,539</u>
7	Total Regulatory Assets	<u><u>\$109,277,631</u></u>

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	<u>54.250%</u>	9.950%	<u>5.398%</u>	<u>7.111%</u>
5	Total	<u>100.000%</u>		<u>7.228%</u>	<u>8.941%</u>

**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)
<b>OPERATING REVENUE</b>					
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	<u>\$1,173,160,028</u>	<u>(\$602,622,119)</u>	<u>\$570,537,909.36</u>
<b>OPERATING &amp; MAINTENANCE EXPENSE</b>					
<b>Manufactured Gas Production Expense</b>					
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	<u>\$1,419,318</u>	<u>(\$1,419,318)</u>	<u>\$0</u>
<b>Purchased Gas Expense</b>					
20	804	Purchased Gas Expense	\$509,764,256	(\$514,357,839)	(\$4,593,582)
21	808.1	Gas Withdrawn From Storage - Debit	0	0	0
22	810	Gas Used for Compressor Station Fuel - Credit	(1,398)	0	(1,398)
23	812	Gas Used for Other Utility Operations - Credit	(216,830)	0	(216,830)
24		Total Purchased Gas Expense	<u>\$509,546,028</u>	<u>(\$514,357,839)</u>	<u>(\$4,811,810)</u>
<b>Natural Gas Storage Expenses</b>					
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 Royalties	98,041	0	98,041
36	830	Maintenance Supervision & 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	<u>\$3,436,961</u>	<u>\$0</u>	<u>\$3,436,961</u>
<b>Distribution Operation Expense</b>					
49	870	Operation, Supervision and Engineering	\$5,901,904	\$0	5,901,904
50	871	Distribution and Load Dispatching	932,155	0	932,155
51	874	Mains and Service Expenses	19,458,103	606,015	20,064,118
52	875	Distributing Regulating Station Expenses	1,670,865	0	1,670,865
53	876	Measuring and Regulating Station Exp-Industrial	3,631	0	3,631
54	877	Measuring and Regulating Station Exp-City Gate	28,409	0	28,409
55	878	Meter and House Regulator Expenses	19,406,308	0	19,406,308
56	879	Customer Installation Expenses	4,042,824	0	4,042,824
57	880	Other Expenses	3,311,480	0	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
<b>Distribution Maintenance Expense</b>					
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	891	Maint. of Measuring and Regulating Eq-City Gate	67,503	0	67,503
66	892	Maintenance of Services	8,132,910	0	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 Expense	\$92,568,382	\$606,015	\$93,174,398
<b>Customer Accounts Expense</b>					
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	904	Uncollectible Accounts	12,685,019	(743,219)	11,941,800
75	905	Miscellaneous Customer Accounts Expense	258,944	0	258,944
76		Total Customer Accounts Expenses	\$46,393,114	(\$743,219)	\$45,649,895
<b>Customer Service and Informational Expense</b>					
77	907	Supervision	\$0	\$0	\$0
78	908	Customer Assistance	5,121,570	6,353,611	11,475,182
79	909	Informational and Instructional Advertising Exp.	98,249	0	98,249
80		Total Cust. Service and Information Exp.	\$5,219,819	\$6,353,611	\$11,573,430
<b>Sales and Advertising Expense</b>					
81	911	Supervision	\$1,417,188	\$0	\$1,417,188
82	912	Demonstrating and Selling Expenses	1,983,476	(250,610)	1,732,866
83	913	Advertising Expenses	1,361	0	1,361
84	916	Miscellaneous Sales Expenses	0	0	0
85		Total Sales and Advertising Expenses	\$3,402,025	(\$250,610)	\$3,151,415
<b>Administrative and General Expense</b>					
86	920	Administrative and General Salaries	\$38,309,123	\$0	\$38,309,123
87	921	Office Supplies and Expenses	18,948,095	(566,278)	18,381,817
88	922	Administrative Expenses Transferred	(28,492,716)	0	(28,492,716)
89	923	Outside Services Employed	15,922,576	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	932	Maintenance of General Plant	849,548	0	849,548
97		Total Administration and General Expense	\$107,774,806	\$242,543	\$108,017,349
98		Payroll Adjustment	6,762,990	(1,600,000)	5,162,990
99		<b>Total O &amp; M Expense</b>	\$776,523,442	(\$511,168,815)	\$265,354,628
100	403	<b>Depreciation</b>	100,497,413	20,239,122	120,736,534
101	404, 405	<b>Amortization</b>	17,520,463	2,147,611	19,668,074
102	431	<b>Interest on Customer Deposits</b>	731,283	(189,402)	541,881
103	408	Payroll Taxes (1***)	1,043,349	403,917	1,447,266
104	408	Property Taxes (2***)	44,592,266	2,098,532	46,690,799
105	408	Gross Receipts Tax (3300 + 4000)	63,508,198	(63,508,198)	0
106	408	Other Taxes (41**)	0	0	0
107	408	<b>Taxes Other Than Income</b>	\$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.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
108		<b>TOTAL EXPENSES</b>	<u>\$1,004,416,415</u>	<u>(\$549,977,234)</u>	<u>\$454,439,181</u>
109		<b>OPERATING INCOME BEFORE INCOME TAX</b>	<u>\$168,743,614</u>	<u>(\$52,644,885)</u>	<u>\$116,098,728</u>
110	409,410	<b>Income Taxes</b>	22,744,497	(14,311,485)	8,433,012
		<b>Excess ADIT Amortization</b>			(8,451,103)
		<b>Note: per book &amp; adjusted income tax computed on A-2</b>			
111		<b>NET OPERATING INCOME</b>	<u>\$145,999,117</u>	<u>(\$38,333,400)</u>	<u>\$116,116,819</u>

Line No.	Main Acct.	Description	H-1		H-2		H-3		H-4		H-5		H-6		H-7		H-8		H-9	
			Test Year	Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. Test Year Margin	Remove Purch. Cost and GRT	Payroll Expense	Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Regulatory Commission Expense							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
<b>OPERATING REVENUE</b>																				
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	481.2	Industrial	0			0														
4	483	Sales for Resale	0			0														
5	487	Late Payment Charges	3,866,000			(2,683,817)														
6	488	Miscellaneous Revenue																		
7	489	Transport	32,794,580		(2,886,205)	33,900														
		Other Gas Revenue	35,374,396		(35,125,875)															
8		Total Operating Revenue	\$1,173,160,028		(\$602,027,877)	(\$594,242)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OPERATING &amp; MAINTENANCE EXPENSE</b>																				
<b>Manufactured Gas Production Expense</b>																				
9	710	Operation Supervisor & Engineering	\$6,392																	
10	712	Other Power Expenses	0																	
11	717	Liquefied Petroleum Gas Expenses	3,161																	
12	723	Fuel for Liquefied Petroleum Gas Process	670																	
13	728	Liquefied Petroleum Gas	1,085,220																	
14	735	Miscellaneous Production Expenses	175,034																	
15	740	Maintenance Supervision & Engineering	(297)																	
16	741	Maintenance Structures & Improvements	23,186																	
17	742	Maintenance of Production Equipment	125,951																	
18		Total Manufactured Gas Production Expense	\$1,419,318		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Purchased Gas Expense</b>																				
19	804	Purchased Gas Expense	\$509,764,256			(\$514,357,839)														
20	808.1	Gas Withdrawn From Storage - Debit	0																	
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)																	
22	812	Gas Used for Other Utility Operations - Credit	(216,830)																	
23		Total Purchased Gas Expense	\$509,546,028		\$0	\$0	(\$514,357,839)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Natural Gas Storage Expenses</b>																				
24	814	Operation Supervisor & Engineering	\$397,449																	
25	815	Maps and Records	22,693																	
26	816	Wells Expenses	461,652																	
27	817	Line Expenses	56,017																	
28	818	Compressor Station Expenses	248,154																	
29	819	Compressor Station Fuel & Power	1,398																	
30	820	Measuring & Regulating Station Expenses	368,058																	
31	821	Purification Expenses	37,140																	
32	823	Gas Losses	4,126																	
33	824	Other Expenses	275,737																	
34	825	Storage Well Royalties	98,041																	
35	830	Maintenance Supervision & Engineering	29,452																	
36	831	Maintenance of Structures & Improvements	200,455																	
37	832	Maintenance of Reservoirs & Wells	503,420																	
38	833	Maintenance of Lines	121,262																	
39	834	Maintenance of Compressor Station Equipment	102,370																	
40	835	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	Operation Supervisor & Engineering	(465)																	
44	841	Operation Labor & Expenses	9,829																	
45	842.1	Fuel	0																	
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Distribution Operation Expense</b>																				
48	870	Operation, Supervision and Engineering	\$5,901,904																	
49	871	Distribution and Load Dispatching	932,155																	
50	874	Mains and Service Expenses	19,458,103																	
51	875	Distributing Regulating Station Expenses	1,670,865																	
52	876	Measuring and Regulating Station Exp-Industrial	3,631																	
53	877	Measuring and Regulating Station Exp-City Gate	28,409																	
54	878	Meter and House Regulator Expenses	19,406,308																	
55	879	Customer Installation Expenses	4,042,824																	
56	880	Other Expenses	3,311,480																	
57	881	Rents	135,352																	
58		Total Operation Expense	\$54,891,029		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Distribution Maintenance Expense</b>																				
59	885	Maintenance Supervision and Engineering	3,168,475																	
60	886	Maintenance of Structures and Improvements	890,050																	
61	887	Maintenance of Mains	20,977,220																	
62	889	Maint. of Measuring and Regulating Eq-General	2,686,651																	
63	890	Maint. of Measuring and Regulating Eq-Industrial	406,173																	
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503																	
65	892	Maintenance of Services	8,132,910																	
66	893	Maintenance of Meters and House Regulators	1,178,688																	
67	894	Maintenance of Other Equipment	169,682																	
68		Total Maintenance Expenses	\$37,677,353		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Customer Accounts Expense</b>																				
70	901	Supervision	\$0																	
71	902	Meter Reading Expense	5,899,593																	
72	903	Customer Records and Collection Expense	27,549,558																	
73	904	Uncollectible Accounts	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$743,219)
<b>Customer Service and Informational Expense</b>																				
76	907	Supervision	\$0																	
77	908	Customer Assistance	5,121,570																	
78	909	Informational and Instructional Advertising Exp.	98,249																	
79		Total Cust. Service and Information Exp.	\$5,219,819		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sales and Advertising Expense</b>																				
80	911	Supervision	\$1,417,188																	
81	912	Demonstrating and Selling Expenses	1,983,476																	
82	913	Advertising Expenses	1,361																	
83	916	Miscellaneous Sales Expenses	0																	
84		Total Sales and Advertising Expenses	\$3,402,025		\$0	\$0	\$0													



Line No.	Main Acct.	Description	Test Year Per Books	H-1	H-2	H-3	H-4	H-5	H-6	H-7	H-8	H-9
				Adj. GL Rev to Test Year Margin	Normalize & Adj. Test Year Margin	Remove Purch., Gas Cost and GRT	Payroll Expense	Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Regulatory Commission Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<b>Administrative and General Expense</b>												
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	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)
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	22,744,497									
Note: per book & adjusted income tax computed on A-2												
Excess ADIT Amortization (Per Tracker)												
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)	(o)	(p)	(q)	(r)	(s)	(t)				
<b>OPERATING REVENUE</b>													
1	480	Residential	\$857,970,216										
2	481.1	Commercial & Industrial	243,154,836										
3	481.2	Industrial	0										
4	483	Sales for Resale	0										
5	487	Late Payment Charges	3,866,000										
6	488	Miscellaneous Revenue											
7	489	Transport	32,794,580										
		Other Gas Revenue	35,374,396										
8		Total Operating Revenue	\$1,173,160,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>OPERATING &amp; MAINTENANCE EXPENSE</b>													
<b>Manufactured Gas Production Expense</b>													
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	723	Fuel for Liquefied Petroleum Gas Process	670									(\$670)	
13	728	Liquefied Petroleum Gas	1,085,220									(\$1,085,220)	
14	735	Miscellaneous Production Expenses	175,034									(\$175,034)	
15	740	Maintenance Supervision & Engineering	(297)									\$297	
16	741	Maintenance of Structures & Improvements	23,186									(\$23,186)	
17	742	Maintenance of Production Equipment	125,951									(\$125,951)	
18		Total Manufactured Gas Production Expense	\$1,419,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0		(\$1,419,318)	
<b>Purchased Gas Expense</b>													
19	804	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	812	Gas Used for Other Utility Operations - Credit	(216,830)										
23		Total Purchased Gas Expense	\$509,546,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Natural Gas Storage Expenses</b>													
24	814	Operation Supervisor & Engineering	\$397,449										
25	815	Maps and Records	22,693										
26	816	Wells Expenses	461,652										
27	817	Line Expenses	56,017										
28	818	Compressor Station Expenses	248,154										
29	819	Compressor Station Fuel & Power	1,398										
30	820	Measuring & Regulating Station Expenses	368,058										
31	821	Purification Expenses	37,140										
32	823	Gas Losses	4,126										
33	824	Other Expenses	275,737										
34	825	Storage Well Royalties	98,041										
35	830	Maintenance Supervision & Engineering	29,452										
36	831	Maintenance of Structures & Improvements	200,455										
37	832	Maintenance of Reservoirs & Wells	503,420										
38	833	Maintenance of Lines	121,262										
39	834	Maintenance of Compressor Station Equipment	102,370										
40	835	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	Operation Supervisor & Engineering	(465)										
44	841	Operation Labor & Expenses	9,829										
45	842.1	Fuel	0										
46	843.2	Maintenance of Structures & Improvements	0										
47		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Distribution Operation Expense</b>													
48	870	Operation, Supervision and Engineering	\$5,901,904										
49	871	Distribution and Load Dispatching	932,155										
50	874	Mains and Service Expenses	19,458,103				606,015						
51	875	Distributing Regulating Station Expenses	1,670,865										
52	876	Measuring and Regulating Station Exp-Industrial	3,631										
53	877	Measuring and Regulating Station Exp-City Gate	28,409										
54	878	Meter and House Regulator Expenses	19,406,308										
55	879	Customer Installation Expenses	4,042,824										
56	880	Other Expenses	3,311,480										
57	881	Rents	135,352										
58		Total Operation Expense	\$54,891,029	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0			
<b>Distribution Maintenance Expense</b>													
59	885	Maintenance Supervision and Engineering	3,168,475										
60	886	Maintenance of Structures and Improvements	890,050										
61	887	Maintenance of Mains	20,977,220										
62	889	Maint. of Measuring and Regulating Eq-General	2,686,651										
63	890	Maint. of Measuring and Regulating Eq-Industrial	406,173										
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503										
65	892	Maintenance of Services	8,132,910										
66	893	Maintenance of Meters and House Regulators	1,178,688										
67	894	Maintenance of Other Equipment	169,682										
68		Total Maintenance Expenses	\$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			
<b>Customer Accounts Expense</b>													
70	901	Supervision	\$0										
71	902	Meter Reading Expense	5,899,593										
72	903	Customer Records and Collection Expense	27,549,558										
73	904	Uncollectible Accounts	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			
<b>Customer Service and Informational Expense</b>													
76	907	Supervision	\$0										
77	908	Customer Assistance	5,121,570			5,353,611				0			1,000,000
78	909	Informational and Instructional Advertising Exp.	98,249										
79		Total Cust. Service and Information Exp.	\$5,219,819	\$0	\$0	\$5,353,611	\$0	\$0	\$0	\$0	\$0		\$1,000,000
<b>Sales and Advertising Expense</b>													
80	911	Supervision	\$1,417,188										
81	912	Demonstrating and Selling Expenses	1,983,476					(250,610)					
82	913	Advertising Expenses	1,361										
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

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)	(o)	(p)	(q)	(r)	(s)	(t)				
<b>Administrative and General Expense</b>													
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)					(566,278)					
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		<b>Total O &amp; M Expense</b>	\$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	<b>Depreciation</b>	100,497,413		20,239,122								
100	404, 405	<b>Amortization</b>	17,520,463			2,147,611							
101	431	<b>Interest on Customer Deposits and Financing</b>	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	<b>Taxes Other Than Income</b>	\$109,143,813	\$0	\$0	\$0	\$0	\$0	\$2,098,532	\$0			
107		<b>TOTAL EXPENSES</b>	\$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		<b>OPERATING INCOME BEFORE INCOME TAX</b>	\$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	<b>Income Taxes</b>	22,744,497										
		Note: per book & adjusted income tax computed on A-2											
		<b>Excess ADIT Amortization (Per Tracker)</b>											
110		<b>NET OPERATING INCOME</b>	\$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)

Line No.	Main Acct	Description	Test Year Per Books	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
(a)	(b)	(c)	(u)	(v)	(w)	
<b>OPERATING REVENUE</b>						
1	480	Residential	\$857,970,216		(\$408,682,496)	\$449,287,720
2	481.1	Commercial & Industrial	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 Revenue			0	\$0
7	489	Transport	32,794,580		(2,852,305)	\$29,942,275
		Other Gas Revenue	35,374,396		(35,125,875)	\$248,520
8		Total Operating Revenue	\$1,173,160,028	\$0	(\$602,622,119)	\$570,537,909.36
<b>OPERATING &amp; MAINTENANCE EXPENSE</b>						
<b>Manufactured Gas Production Expense</b>						
9	710	Operation Supervisor & Engineering	\$6,392		(\$6,392)	\$0
10	712	Other Power Expenses	0		0	0
11	717	Liquefied Petroleum Gas Expenses	3,161		(3,161)	0
12	723	Fuel for Liquefied Petroleum Gas Process	670		(670)	0
13	728	Liquefied Petroleum Gas	1,085,220		(1,085,220)	0
14	735	Miscellaneous Production Expenses	175,034		(175,034)	0
15	740	Maintenance Supervision & Engineering	(297)		297	0
16	741	Maintenance of Structures & Improvements	23,186		(23,186)	0
17	742	Maintenance of Production Equipment	125,951		(125,951)	0
18		Total Manufactured Gas Production Expense	\$1,419,318	\$0	(\$1,419,318)	\$0
<b>Purchased Gas Expense</b>						
19	804	Purchased Gas Expense	\$509,764,256		(\$514,357,839)	(\$4,593,582)
20	808.1	Gas Withdrawn From Storage - Debit	0		0	0
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)		0	(1,398)
22	812	Gas Used for Other Utility Operations - Credit	(216,830)		0	(216,830)
23		Total Purchased Gas Expense	\$509,546,028	\$0	(\$514,357,839)	(\$4,611,810)
<b>Natural Gas Storage Expenses</b>						
24	814	Operation Supervisor & Engineering	\$397,449		\$0	\$397,449
25	815	Maps and Records	22,693		0	22,693
26	816	Wells Expenses	461,652		0	461,652
27	817	Line Expenses	56,017		0	56,017
28	818	Compressor Station Expenses	248,154		0	248,154
29	819	Compressor Station Fuel & Power	1,398		0	1,398
30	820	Measuring & Regulating Station Expenses	368,058		0	368,058
31	821	Purification Expenses	37,140		0	37,140
32	823	Gas Losses	4,126		0	4,126
33	824	Other Expenses	275,737		0	275,737
34	825	Storage Well Royalties	98,041		0	98,041
35	830	Maintenance Supervision & Engineering	29,452		0	29,452
36	831	Maintenance of Structures & Improvements	200,455		0	200,455
37	832	Maintenance of Reservoirs & Wells	503,420		0	503,420
38	833	Maintenance of Lines	121,262		0	121,262
39	834	Maintenance of Compressor Station Equipment	102,370		0	102,370
40	835	Maint of Measuring & Regulating Station Exp	167,915		0	167,915
41	836	Maintenance of Purification Equipment	22,014		0	22,014
42	837	Maintenance of Other Equipment	310,246		0	310,246
43	840	Operation Supervisor & Engineering	(465)		0	(465)
44	841	Operation Labor & Expenses	9,829		0	9,829
45	842.1	Fuel	0		0	0
46	843.2	Maintenance of Structures & Improvements	0		0	0
47		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$0	\$3,436,961
<b>Distribution Operation Expense</b>						
48	870	Operation, Supervision and Engineering	\$5,901,904		0	5,901,904
49	871	Distribution and Load Dispatching	932,155		0	932,155
50	874	Mains and Service Expenses	19,458,103		606,015	20,064,118
51	875	Distributing Regulating Station Expenses	1,670,865		0	1,670,865
52	876	Measuring and Regulating Station Exp-Industrial	3,631		0	3,631
53	877	Measuring and Regulating Station Exp-City Gate	28,409		0	28,409
54	878	Meter and House Regulator Expenses	19,406,308		0	19,406,308
55	879	Customer Installation Expenses	4,042,824		0	4,042,824
56	880	Other Expenses	3,311,480		0	3,311,480
57	881	Rents	135,352		0	135,352
58		Total Operation Expense	\$54,891,029	\$0	\$606,015	\$55,497,045
<b>Distribution Maintenance Expense</b>						
59	885	Maintenance Supervision and Engineering	3,168,475		\$0	\$3,168,475
60	886	Maintenance of Structures and Improvements	890,050		0	890,050
61	887	Maintenance of Mains	20,977,220		0	20,977,220
62	889	Maint. of Measuring and Regulating Eq-General	2,686,651		0	2,686,651
63	890	Maint. of Measuring and Regulating Eq-Industrial	406,173		0	406,173
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503		0	67,503
65	892	Maintenance of Services	8,132,910		0	8,132,910
66	893	Maintenance of Meters and House Regulators	1,178,688		0	1,178,688
67	894	Maintenance of Other Equipment	169,682		0	169,682
68		Total Maintenance Expenses	\$37,677,353	\$0	\$0	\$37,677,353
69		Total Distribution Expense	\$92,568,382	\$0	\$606,015	\$93,174,398
<b>Customer Accounts Expense</b>						
70	901	Supervision	\$0		\$0	\$0
71	902	Meter Reading Expense	5,899,593		0	5,899,593
72	903	Customer Records and Collection Expense	27,549,558		0	27,549,558
73	904	Uncollectible Accounts	12,685,019		(743,219)	11,941,800
74	905	Miscellaneous Customer Accounts Expense	258,944		0	258,944
75		Total Customer Accounts Expenses	\$46,393,114	\$0	(\$743,219)	\$45,649,895
<b>Customer Service and Informational Expense</b>						
76	907	Supervision	\$0		\$0	\$0
77	908	Customer Assistance	5,121,570		6,353,611	11,475,182
78	909	Informational and Instructional Advertising Exp.	98,249		0	98,249
79		Total Cust. Service and Information Exp.	\$5,219,819	\$0	\$6,353,611	\$11,573,430
<b>Sales and Advertising Expense</b>						
80	911	Supervision	\$1,417,188		\$0	\$1,417,188
81	912	Demonstrating and Selling Expenses	1,983,476		(250,610)	1,732,866
82	913	Advertising Expenses	1,361		0	1,361
83	916	Miscellaneous Sales Expenses	0		0	0
84		Total Sales and Advertising Expenses	\$3,402,025	\$0	(\$250,610)	\$3,151,415

Line No.	Main Acct	Description	Test Year Per Books	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
(a)	(b)	(c)	(u)	(v)	(w)	
<b>Administrative and General Expense</b>						
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	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	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)	0
105	408	Other Taxes (41**)			0	0
106	408	Taxes Other Than Income	\$109,143,813	\$0	(\$81,005,749)	\$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	22,744,497	(14,311,485)	(14,311,485)	8,433,012
		Note: per book & adjusted income tax computed on A-2				
		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**

Line No.	Description (a)	Main Account/Revenue Class					Total (g)
		Residential Gas Sales (b)	SGS/LGS/LV SL (c)	Transportation (e)	Late Payment Charges	Service Charges and Other (f)	
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	<u>449,287,720</u>	<u>89,877,211</u>	<u>29,942,275</u>	<u>1,182,183</u>	<u>248,520</u>	<u>570,537,909</u>

Spire Missouri  
Twelve Months Ending September 30, 2020  
Revenue Adjustments

Line No.	Description	Main Account/Revenue Class						Total	
		Residential Gas Sales	Small General Service	Large General Service	Large Volume, SL, LP, VF	Transportation Revenues	Service Charges and Other		
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)		\$1,028,958
7	Customer Growth Annualization	930,715	98,243						(\$102,256)
8	Rate switching Adjustments (Other)		(4,335)	(103,971)	(27,851)	33,900			
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

Line No.	Description (a)	Amount (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	<u><u>(\$577,864,689)</u></u>



Spire Missouri  
September 30, 2020  
Wage & Salary Adjustment

Line No.		MO East		MO West	
		Dollars (\$0,000)	Headcount	Dollars (\$0,000)	Headcount
<b>Contract Payroll</b>					
1	Test Year Payroll	30,685,330	962.0	17,809,754	474.6
2	12 Month Normalized Payroll	<u>31,175,579</u>	<u>962.0</u>	<u>18,388,756</u>	<u>479.0</u>
		490,249	0.0	579,002	4.4
<b>Management Payroll</b>					
3	Test Year Payroll	7,795,284	181.9	3,785,520	87.5
4	12 Month Normalized Payroll	<u>8,059,465</u>	<u>134.0</u>	<u>3,969,612</u>	<u>95.0</u>
		264,181	(47.9)	184,092	7.5
<b>Shared Services</b>					
5	Test Year Payroll	30,273,703	711.0	18,429,659	
6	12 Month Normalized Payroll	<u>30,238,674</u>	<u>755.0</u>	<u>18,547,651</u>	
		(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	<b>Total Wage &amp; Salary Adjustment</b>	<u><b>3,449,630</b></u>	<u><b>14.1</b></u>	<u><b>3,313,360</b></u>	<u><b>33.9</b></u>
12	Payroll Adj. excl. overtime and AIP	3,351,061		2,987,565	
13	<b>401K Match Adjustment</b>	<u><b>156,613</b></u>		<u><b>151,089</b></u>	
<b>Payroll Taxes</b>					
15	FICA Adjustment	203,873		195,820	
16	Unemployment Tax Adjustment	1,241		2,983	
17	<b>Total Payroll Taxes Adjustment</b>	<u><b>205,114</b></u>		<u><b>198,803</b></u>	
<b>Insurance Costs</b>					
18	Life Insurance (per \$1000)	\$ 0.2190	8,807	\$ 0.2190	7,851
19	AD&D (per \$1000)	\$ 0.0100	402	\$ 0.0250	896
20	LTD (per \$1000)	\$ 0.8950	35,990	\$ 0.8950	32,086
21	LTD/STD/FMLA Admin Fees (per person)	\$ 8.21	1,389	\$ 8.21	3,340
			<u><b>46,588</b></u>		<u><b>44,174</b></u>

Spire Missouri  
September 30, 2020  
Employee Benefits

Line No.	Description (a)	Insurance Rate (b)	Amount (c)	
	<b>Insurance Costs</b>		Missouri East	Missouri 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		<u>\$46,588</u>	<u>\$44,174</u>
	<b>401K Employee Match Adjustment</b>		401K Match Rate	Amount
6	Payroll Adjustments:		Missouri East	Missouri 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		<u>\$156,613</u>	<u>\$151,089</u>
				\$307,702

Spire Missouri  
September 30, 2020  
Payroll Taxes

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

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 Amount
	(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	<u>\$2,613,092</u>	<u>\$2,267,794</u>	<u>\$1,768,276</u>	<u>\$2,216,387</u>		
5	Test Year Accrual				2,909,179		
6	Adjustment				<u>(\$692,792)</u>	<u>(\$692,792)</u>	
O&M Transfer Rate							
Insurance Premiums							
7	Property Insurance			\$63,460			
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			<u>(\$316,666)</u>	45.940%		<u>(\$145,476)</u>
14	Excess Liability and Worker Comp			\$746,806			
15	Expected Increase Rate			10%			
16	Excess Liability 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			<u>(\$1,558,236)</u>	45.940%		<u>(\$715,854)</u>
22	D&O, Fiduciary and Cyber - Sept 2020			\$55,569			
23	Months			12			
24	Annualized			666,825			
25	Test Year			0			
26	Adjustment			<u>\$666,825</u>	45.940%	\$306,340	
27	Total Adjustments					<u>(\$1,102,305)</u>	<u>(\$145,476)</u>

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

Line Twelve Months Ending September 30,

No.	Description	2018	2019	2020	3 Year Avg.	925 Amount	924 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	<u>\$1,931,568</u>	<u>\$2,333,679</u>	<u>\$1,480,658</u>	<u>\$2,089,420</u>		
5	Test Year Accrual				1,143,174		
6	Adjustment				<u>\$946,246</u>	\$946,246	
	O&M Transfer Rate						
7	Insurance Premiums						
	Property Insurance - Sept. 2020			\$43,710			
8	Expected Increase Rate			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			<u>\$129,495</u>	33.510%		\$43,394
14	Excess Liability and Worker Comp			\$400,430			
15	Expected Increase Rate			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			<u>\$3,507,225</u>	33.510%	\$1,175,271	
22	D&O, Fiduciary and Cyber - Sept 2020			\$33,358			
23	Months			12			
24	Annualized			400,296			
25	Test Year			0			
26	Adjustment			<u>\$400,296</u>	33.510%	\$134,139	
27	Total Adjustments					<u>\$2,255,657</u>	<u>\$43,394</u>

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	<u>9,796,925</u>	
4	Three Year Average		\$11,941,800
5	Less Test Year Uncollectible Expense		(12,685,019)
6	Adjustment to Test Year - Acct. 904		<u><u>(\$743,219)</u></u>

**Spire Missouri  
September 30, 2020  
Regulatory Commission Expense**

Line No.	Description (a)	Amount (b)	Amount (c)
1	Estimate of current rate case expense	<u>\$1,470,925</u>	
2	Annual Amortization (3 years)		\$490,308
3	Proforma MPSC Assessment - 2020-2021		<u>3,627,843</u>
4	Total Proforma Regulatory Commission Expense		\$4,118,152
5	Less Test Year Regulatory Commission Expense		(4,202,424)
6	Adjustment to Test Year - Acct. 928		<u><u>(\$84,272)</u></u>

Spire Missouri  
September 30, 2020  
Interest on Customer Deposits

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







**Spire Missouri**  
**September 30, 2020**  
**Locates Expense**

Contractor Refund

Date Issued:

5/21/2020

Amount:

(\$606,015.26)

Adjustment to Account 874 Expenses - Schedule Ha

Spire Missouri  
September 30, 2020  
Other Expense Adjustments

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

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

Line No.	Description (a)	Amount (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 (a)	Acct	Total (b)
	<b><u>Propane Plant</u></b>		
1	Account 311		\$ 3,792,055.13
2	Account 311.10		\$ 4,827,936.02
3	<b><u>Depreciation Reserve</u></b>		\$ 8,528,549.64
	<b><u>Propane Expenses</u></b>		
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		<u>\$149,137</u>
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  
Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri COSS Summary	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.
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**Current Delivery Service Rates**

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 Return**

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	\$ 0.1661	\$ (0.0173)	\$ (0.1030)	\$ (0.0122)

**Spire Missouri**  
**Cost of Service Study**  
**12 Months Ending September 30, 2020**

<b>Spire Missouri</b>					
<b>Derivation of Rate of Return</b>	<b>Total</b>	<b>Residential</b>	<b>Small</b>	<b>Large</b>	<b>Transportation</b>
	<b>Company</b>	<b>RS</b>	<b>General Srv</b>	<b>General Srv</b>	<b>Transp.</b>
			<b>SGS</b>	<b>LGS</b>	
<b>Rate Base</b>					
<b>Gas Plant in Service</b>					
- 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	-	-	-	-	-
<b>Total</b>	<b>4,153,811,823</b>	<b>3,443,671,040</b>	<b>286,039,093</b>	<b>214,888,150</b>	<b>209,213,541</b>
<b>less: Depreciation &amp; Amortization</b>					
- 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	-	-	-	-	-
<b>Total</b>	<b>(1,310,887,620)</b>	<b>(1,111,285,843)</b>	<b>(86,161,976)</b>	<b>(60,467,023)</b>	<b>(52,972,779)</b>
<b>Add: CWIP</b>					
- Demand	48,862,027	30,954,315	4,991,956	5,947,631	6,968,124
- Customer	89,255,644	83,405,863	4,494,514	1,172,072	183,195
- Commodity	-	-	-	-	-
<b>Total</b>	<b>138,117,671</b>	<b>114,360,178</b>	<b>9,486,470</b>	<b>7,119,703</b>	<b>7,151,319</b>
<b>Net Utility Plant in Service</b>					
- 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	-	-	-	-	-
<b>Total</b>	<b>2,981,041,875</b>	<b>2,446,745,375</b>	<b>209,363,587</b>	<b>161,540,831</b>	<b>163,392,081</b>
<b>Additions to Rate Base</b>					
- 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	(1,800,360)	(932,453)	(145,538)	(209,860)	(512,510)
<b>Total</b>	<b>241,954,967</b>	<b>198,861,603</b>	<b>20,401,870</b>	<b>17,346,046</b>	<b>5,345,448</b>
<b>Reductions to Rate Base</b>					
- 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)
- Commodity	-	-	-	-	-
<b>Total</b>	<b>(445,775,646)</b>	<b>(370,924,739)</b>	<b>(30,535,211)</b>	<b>(22,489,848)</b>	<b>(21,825,849)</b>
<b>Rate Base</b>					
- 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)
<b>Total</b>	<b>2,777,221,195</b>	<b>2,274,682,239</b>	<b>199,230,246</b>	<b>156,397,029</b>	<b>146,911,680</b>

**Spire Missouri**  
**Cost of Service Study**  
**12 Months Ending September 30, 2020**

<b>Spire Missouri</b>					
<b>Derivation of Rate of Return</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>
<b>Return Calculation</b>					
Customer sales	569,107,206	449,287,720	46,275,888	43,601,323	29,942,275
Add: Street Lamps, LPG	-	-	-	-	-
Add: Other revenues	<u>1,430,704</u>	<u>1,129,484</u>	<u>116,335</u>	<u>109,611</u>	<u>75,273</u>
<b>Total</b>	<b>570,537,909</b>	<b>450,417,204</b>	<b>46,392,223</b>	<b>43,710,934</b>	<b>30,017,548</b>
less:					
<u>O&amp;M Expense</u>					
- 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	<u>(4,870,223)</u>	<u>(2,522,414)</u>	<u>(393,700)</u>	<u>(567,700)</u>	<u>(1,386,410)</u>
<b>Total</b>	<b>265,354,628</b>	<b>231,212,216</b>	<b>17,876,017</b>	<b>9,207,329</b>	<b>7,059,065</b>
<u>Depreciation and Amortization Expense</u>					
- 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	-	-	-	-	-
<b>Total</b>	<b>140,404,608</b>	<b>119,621,190</b>	<b>9,059,765</b>	<b>6,027,682</b>	<b>5,695,972</b>
<u>Taxes other than income</u>					
- 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	<u>(17,371)</u>	<u>(8,997)</u>	<u>(1,404)</u>	<u>(2,025)</u>	<u>(4,945)</u>
<b>Taxes other than income</b>	<b>48,138,064</b>	<b>39,959,838</b>	<b>3,311,289</b>	<b>2,469,784</b>	<b>2,397,153</b>
Interest on customer deposits	541,881	507,661	30,325	3,895	-
Income taxes	<u>(18,091)</u>	<u>(11,522)</u>	<u>(2,011)</u>	<u>(2,802)</u>	<u>(1,756)</u>
<b>Total Operating Expenses</b>	<b>454,421,090</b>	<b>391,289,383</b>	<b>30,275,385</b>	<b>17,705,889</b>	<b>15,150,434</b>
<b>Net Operating Income</b>	<b>116,116,819</b>	<b>59,127,821</b>	<b>16,116,839</b>	<b>26,005,046</b>	<b>14,867,114</b>
<b>After Tax Rate of return</b>	<b>4.18%</b>	<b>2.60%</b>	<b>8.09%</b>	<b>16.63%</b>	<b>10.12%</b>
<b>Relative rate of return</b>	<b>1.000</b>	<b>0.622</b>	<b>1.935</b>	<b>3.977</b>	<b>2.420</b>

Spire Missouri  
 Cost of Service Study  
 12 Months Ending September 30, 2020

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

**Spire Missouri**  
**Cost of Service Study**  
**12 Months Ending September 30, 2020**

<b>Spire Missouri</b>					
<b>Rate of Return - Summary</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>
<b>Rate Base</b>					
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
<b>Return Calculation</b>					
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	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
<b>Rate of return</b>	<b>4.18%</b>	<b>2.60%</b>	<b>8.09%</b>	<b>16.63%</b>	<b>10.12%</b>
<b>Relative rate of return</b>	<b>100.00%</b>	<b>62.17%</b>	<b>193.48%</b>	<b>397.69%</b>	<b>242.04%</b>

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Gross Plant</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>Intangible Plant</b>							
<b>301 - Organization Costs</b>		<u>18,102</u>					<b>NON_INT_PLT</b>
- 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		-	-	-	-	-	0%
<b>Total</b>		<b>18,102</b>	<b>14,990</b>	<b>1,244</b>	<b>933</b>	<b>935</b>	
<b>302 - Franchise and Consents</b>		<u>22,307</u>					<b>NON_INT_PLT</b>
- 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%
<b>Total</b>		<b>22,307</b>	<b>18,473</b>	<b>1,533</b>	<b>1,150</b>	<b>1,152</b>	
<b>303 - Misc. Intangible Plant</b>		<u>773,929</u>					<b>NON_INT_PLT</b>
- 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%
<b>Total</b>		<b>773,929</b>	<b>640,885</b>	<b>53,170</b>	<b>39,909</b>	<b>39,965</b>	
<b>Total Intangible Plant</b>		<u>814,338</u>					
- Demand		288,089	182,589	29,447	35,082	40,972	
- Customer		526,249	491,759	26,500	6,911	1,080	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>814,338</b>	<b>674,348</b>	<b>55,946</b>	<b>41,992</b>	<b>42,052</b>	
<b>Production Plant</b>							
<b>304 - Land &amp; Land Rights-Mfg Gas</b>		<u>119,929</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	119,929	88,683	14,409	16,837	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>119,929</b>	<b>88,683</b>	<b>14,409</b>	<b>16,837</b>	<b>-</b>	
<b>305 - Structures &amp; Improvements-Mfg Gas</b>		<u>1,869,054</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	1,869,054	1,382,084	224,564	262,406	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,869,054</b>	<b>1,382,084</b>	<b>224,564</b>	<b>262,406</b>	<b>-</b>	
<b>307 - Other Power Equipment</b>		<u>33,139</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	33,139	24,505	3,982	4,653	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>33,139</b>	<b>24,505</b>	<b>3,982</b>	<b>4,653</b>	<b>-</b>	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Gross Plant</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>311 - Propane Equipment-Gas Ops</b>							
		<u>785,944</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	785,944	581,171	94,430	110,343	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>785,944</b>	<b>581,171</b>	<b>94,430</b>	<b>110,343</b>	<b>-</b>	
<b>311.1 - Propane Storage Cavern-Gas Ops</b>							
		<u>-</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Production Plant</b>							
		<u>2,808,067</u>					
- Demand		2,808,067	2,076,443	337,385	394,238	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>2,808,067</b>	<b>2,076,443</b>	<b>337,385</b>	<b>394,238</b>	<b>-</b>	
<b>Underground Storage Plant</b>							
<b>350.1 - Land</b>							
		<u>1,201,600</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	1,201,600	888,531	144,370	168,699	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,201,600</b>	<b>888,531</b>	<b>144,370</b>	<b>168,699</b>	<b>-</b>	
<b>350.2 - Rights of Way</b>							
		<u>778,418</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	778,418	575,606	93,526	109,286	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>778,418</b>	<b>575,606</b>	<b>93,526</b>	<b>109,286</b>	<b>-</b>	
<b>351.2 - Compression Station Structure</b>							
		<u>830,420</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	830,420	614,059	99,774	116,587	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>830,420</b>	<b>614,059</b>	<b>99,774</b>	<b>116,587</b>	<b>-</b>	
<b>351.4 - Other Structures</b>							
		<u>1,093,321</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	1,093,321	808,463	131,361	153,497	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,093,321</b>	<b>808,463</b>	<b>131,361</b>	<b>153,497</b>	<b>-</b>	

Spire Missouri  
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Spire Missouri							
Allocation of Gross Plant							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>352 - Wells</b>		<u>7,488,601</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	7,488,601	5,537,495	899,744	1,051,362	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		7,488,601	5,537,495	899,744	1,051,362	-	
<b>352.1 - Storage Leaseholds &amp; Rights</b>		<u>2,126,882</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	2,126,882	1,572,737	255,542	298,604	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		2,126,882	1,572,737	255,542	298,604	-	
<b>352.2 - Reservoirs</b>		<u>245,023</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	245,023	181,184	29,439	34,400	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		245,023	181,184	29,439	34,400	-	
<b>352.3 - Non-Recoverable Natural Gas</b>		<u>8,978,078</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	8,978,078	6,638,898	1,078,702	1,260,477	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		8,978,078	6,638,898	1,078,702	1,260,477	-	
<b>352.4 - Wells - Oil &amp; Vent Gas</b>		<u>2,104,571</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	2,104,571	1,556,239	252,861	295,471	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		2,104,571	1,556,239	252,861	295,471	-	
<b>353 - Lines</b>		<u>3,238,918</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	3,238,918	2,395,039	389,151	454,728	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		3,238,918	2,395,039	389,151	454,728	-	
<b>354 - Compressor Station Equipment</b>		<u>3,143,239</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	3,143,239	2,324,288	377,655	441,295	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		3,143,239	2,324,288	377,655	441,295	-	



Spire Missouri  
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<b>Spire Missouri</b>							
<b>Allocation of Gross Plant</b>							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>355 - Measuring &amp; Regulating Equipment</b>		2,304,527					<b>DEM</b>
- Demand	Gas Inventory Alloc	2,304,527	1,704,097	276,885	323,544	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		2,304,527	1,704,097	276,885	323,544	-	
<b>356 - Purification Equipment</b>		233,042					<b>DEM</b>
- Demand	Gas Inventory Alloc	233,042	172,325	28,000	32,718	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		233,042	172,325	28,000	32,718	-	
<b>357 - Other Equipment</b>		66,896					<b>DEM</b>
- Demand	Gas Inventory Alloc	66,896	49,466	8,037	9,392	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		66,896	49,466	8,037	9,392	-	
<b>Total Underground Storage Plant</b>		33,833,535					
- Demand		33,833,535	25,018,429	4,065,048	4,750,059	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		33,833,535	25,018,429	4,065,048	4,750,059	-	
<b>Other Storage Equipment</b>							
<b>360 - Land &amp; Land Rights</b>		50,654					<b>DEM</b>
- Demand	Gas Inventory Alloc	50,654	37,456	6,086	7,112	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		50,654	37,456	6,086	7,112	-	
<b>361 - Structures &amp; Improvements</b>		107,233					<b>DEM</b>
- Demand	Gas Inventory Alloc	107,233	79,294	12,884	15,055	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		107,233	79,294	12,884	15,055	-	
<b>362 - Gas Holders</b>		34,530					<b>DEM</b>
- Demand	Gas Inventory Alloc	34,530	25,533	4,149	4,848	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		34,530	25,533	4,149	4,848	-	

Spire Missouri  
 Cost of Service Study  
 12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Gross Plant</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
Total		4,623,322	3,397,342	400,849	385,634	439,497	
<b>374.2 - Land Rights</b>		<u>4,156,696</u>					<b>376-379 Plant</b>
- 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	
<b>375 - Structures &amp; Improvements</b>		<u>33,688,904</u>					<b>376-379 Plant</b>
- 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%
Total		33,688,904	24,755,519	2,920,877	2,810,013	3,202,495	
<b>376.1 - Mains - Steel</b>		<u>508,957,462</u>	65.90%				<b>DIST MAIN</b>
- 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	
<b>376.2 - Mains - Cast Iron</b>		<u>69,513,157</u>					<b>DIST MAIN</b>
- 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%
Total		69,513,157	51,217,376	6,005,950	5,746,249	6,543,582	
<b>376.3 - Mains - Plastic</b>		<u>1,281,561,622</u>					<b>DIST MAIN</b>
- 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%
Total		1,281,561,622	944,256,108	110,727,166	105,939,261	120,639,087	
<b>378 - Meas. &amp; Reg. Station - General</b>		<u>26,671,064</u>					<b>DEM</b>
- 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	
<b>379 - Meas. &amp; Reg. Station - City Gate</b>		<u>9,568,510</u>					<b>DEM</b>
- Demand	Demand Alloc	9,568,510	6,061,694	977,560	1,164,708	1,364,548	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>								
<b>Allocation of Gross Plant</b>		<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
Total			46,956,967	44,807,418	1,869,727	268,148	11,675	
<b>385 - Commercial &amp; Ind Meas &amp; Reg Eq</b>			20,776,637					<b>CUST FACTOR</b>
- Demand			-	-	-	-	-	0%
- Customer	385 Alloc		20,776,637	-	3,351,167	13,648,188	3,777,282	100%
- Commodity			-	-	-	-	-	0%
Total			20,776,637	-	3,351,167	13,648,188	3,777,282	
<b>386 - Other Property - Customer Premises</b>			22,975					<b>CUST FACTOR</b>
- Demand			-	-	-	-	-	0%
- Customer	Customer Alloc		22,975	21,514	1,285	165	11	100%
- Commodity			-	-	-	-	-	0%
Total			22,975	21,514	1,285	165	11	
<b>387 - Other Equipment</b>			406,070					<b>CUST FACTOR</b>
- Demand			-	-	-	-	-	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	
<b>Total Distribution Plant</b>			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	
<b>General Plant</b>								
<b>389 - Land</b>			1,058,065					<b>PTD PLANT</b>
- 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	
<b>390 - Structures &amp; Improvements</b>			5,841,093					<b>PTD PLANT</b>
- 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	
<b>390.1 - Structures</b>			878,378					<b>PTD PLANT</b>
- 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 Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>								
<b>Allocation of Gross Plant</b>		<b>Total</b>	<b>Residential</b>	<b>Small</b>	<b>Large</b>	<b>Transportation</b>	<b>Classifier</b>	
<b>Allocator</b>	<b>Company</b>	<b>RS</b>	<b>General Srv</b>	<b>General Srv</b>	<b>Transp.</b>			
			<b>SGS</b>	<b>LGS</b>				
Total		34,605,956	28,620,761	2,395,130	1,815,500	1,774,564		
<b>392 - Transportation Equipment - Sp Trucks</b>		<b>491,363</b>					<b>PTD PLANT</b>	
- 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		-	-	-	-	-	0%	
Total		491,363	406,380	34,008	25,778	25,197		
<b>392.1 - Transportation Eq - Automobiles</b>		<b>10,282,647</b>					<b>PTD PLANT</b>	
- 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		
<b>392.2 - Transportation Eq - Trucks</b>		<b>47,257,095</b>					<b>PTD PLANT</b>	
- 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		
<b>393 - Stores Equipment</b>		<b>993,374</b>					<b>PTD PLANT</b>	
- 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		
<b>394 - Tools, Shop &amp; Garage Equipment</b>		<b>38,753,407</b>					<b>PTD PLANT</b>	
- 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		
<b>395 - Laboratory Equipment</b>		<b>320,500</b>					<b>PTD PLANT</b>	
- 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		
<b>396 - Power Operated Equipment</b>		<b>69,969,265</b>					<b>PTD PLANT</b>	
- 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%	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Gross Plant</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
Total		69,969,265	57,867,890	4,842,678	3,670,732	3,587,965	
<b>397.0 - Communication Equipment</b>		<b>16,742,985</b>					<b>CUST FACTOR</b>
- Demand	Pr Tr D_C	-	-	-	-	-	0%
- Customer		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	
<b>397.1 - Communication Equipment - AMR</b>		<b>60,263,042</b>					<b>CUST FACTOR</b>
- Demand	Pr Tr D_C	-	-	-	-	-	0%
- Customer		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	
<b>398 - Miscellaneous Equipment</b>		<b>5,646,116</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D Pr Tr D_C	2,035,169	1,295,318	208,945	248,789	282,117	36%
- Customer		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	
<b>Total General Plant</b>		<b>464,653,875</b>					
- 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	
<b>Total Utility Plant</b>		<b>4,153,811,823</b>					
- 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		-	-	-	-	-	
<b>Total</b>		<b>4,153,811,823</b>	<b>3,443,671,040</b>	<b>286,039,093</b>	<b>214,888,150</b>	<b>209,213,541</b>	



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Spire Missouri Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>Intangible Plant</b>							
<b>301 - Organization Costs</b>		(1)					<b>NON_INT_PLT</b>
- Demand	Plant Nonint_D	(0)	(0)	(0)	(0)	(0)	35%
- Customer	Plant Nonint_C	(1)	(1)	(0)	(0)	(0)	65%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(1)	(1)	(0)	(0)	(0)	
<b>302 - Franchise and Consents</b>		-					<b>NON_INT_PLT</b>
- Demand	Plant Nonint_D	-	-	-	-	-	35%
- Customer	Plant Nonint_C	-	-	-	-	-	65%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>303 - Misc. Intangible Plant</b>		(773,929)					<b>NON_INT_PLT</b>
- 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%
<b>Total</b>		(773,929)	(640,885)	(53,170)	(39,909)	(39,965)	
<b>Total Intangible Plant</b>		(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		-	-	-	-	-	
<b>Total</b>		(773,930)	(640,886)	(53,170)	(39,909)	(39,965)	
<b>Production Plant</b>							
<b>304 - Land &amp; Land Rights-Mfg Gas</b>		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>305 - Structures &amp; Improvements-Mfg Gas</b>		(1,029,912)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(1,029,912)	(761,575)	(123,742)	(144,594)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(1,029,912)	(761,575)	(123,742)	(144,594)	-	
<b>307 - Other Power Equipment</b>		(51,577)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(51,577)	(38,139)	(6,197)	(7,241)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(51,577)	(38,139)	(6,197)	(7,241)	-	

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Spire Missouri							
Allocation of Accumulated Depreciation							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>311 - Propane Equipment-Gas Ops</b>		(541,390)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(541,390)	(400,335)	(65,047)	(76,008)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(541,390)	(400,335)	(65,047)	(76,008)	-	
<b>311.1 - Propane Storage Cavern-Gas Ops</b>		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>Total Production Plant</b>		(1,622,879)					
- Demand		(1,622,879)	(1,200,049)	(194,986)	(227,844)	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		(1,622,879)	(1,200,049)	(194,986)	(227,844)	-	
<b>Underground Storage Plant</b>							
<b>350.1 - Land</b>		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>350.2 - Rights of Way</b>		(772,160)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(772,160)	(570,979)	(92,774)	(108,407)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(772,160)	(570,979)	(92,774)	(108,407)	-	
<b>351.2 - Compression Station Structure</b>		(939,851)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(939,851)	(694,979)	(112,922)	(131,950)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(939,851)	(694,979)	(112,922)	(131,950)	-	
<b>351.4 - Other Structures</b>		(1,076,829)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(1,076,829)	(796,268)	(129,379)	(151,181)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(1,076,829)	(796,268)	(129,379)	(151,181)	-	

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Spire Missouri							
Allocation of Accumulated Depreciation		Total	Residential	Small	Large	Transportation	Classifier
	Allocator	Company	RS	General Srv SGS	General Srv LGS	Transp.	
<b>352 - Wells</b>		(6,724,057)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(6,724,057)	(4,972,148)	(807,885)	(944,024)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(6,724,057)	(4,972,148)	(807,885)	(944,024)	-	
<b>352.1 - Storage Leaseholds &amp; Rights</b>		(2,053,010)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(2,053,010)	(1,518,111)	(246,666)	(288,232)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(2,053,010)	(1,518,111)	(246,666)	(288,232)	-	
<b>352.2 - Reservoirs</b>		(214,618)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(214,618)	(158,701)	(25,786)	(30,131)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(214,618)	(158,701)	(25,786)	(30,131)	-	
<b>352.3 - Non-Recoverable Natural Gas</b>		(3,185,871)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(3,185,871)	(2,355,813)	(382,778)	(447,280)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(3,185,871)	(2,355,813)	(382,778)	(447,280)	-	
<b>352.4 - Wells - Oil &amp; Vent Gas</b>		(661,508)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(661,508)	(489,156)	(79,479)	(92,872)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(661,508)	(489,156)	(79,479)	(92,872)	-	
<b>353 - Lines</b>		(2,573,682)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(2,573,682)	(1,903,126)	(309,224)	(361,332)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(2,573,682)	(1,903,126)	(309,224)	(361,332)	-	
<b>354 - Compressor Station Equipment</b>		(2,667,044)					<b>DEM</b>
- Demand	Gas Inventory Alloc	(2,667,044)	(1,972,163)	(320,441)	(374,440)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(2,667,044)	(1,972,163)	(320,441)	(374,440)	-	
<b>355 - Measuring &amp; Regulating Equipment</b>		(2,354,819)					<b>DEM</b>

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Spire Missouri								
Allocation of Accumulated Depreciation		Total	Residential	Small	Large	Transportation	Classifier	
Allocator	Company	RS	SGS	LGS	Transp.			
- Demand	Gas Inventory Alloc	(2,354,819)	(1,741,286)	(282,928)	(330,605)	-	100%	
- Customer	-	-	-	-	-	-	0%	
- Commodity	-	-	-	-	-	-	0%	
<b>Total</b>		<b>(2,354,819)</b>	<b>(1,741,286)</b>	<b>(282,928)</b>	<b>(330,605)</b>	<b>-</b>		
<b>356 - Purification Equipment</b>		<b>(271,479)</b>					<b>DEM</b>	
- Demand	Gas Inventory Alloc	(271,479)	(200,747)	(32,618)	(38,114)	-	100%	
- Customer	-	-	-	-	-	-	0%	
- Commodity	-	-	-	-	-	-	0%	
<b>Total</b>		<b>(271,479)</b>	<b>(200,747)</b>	<b>(32,618)</b>	<b>(38,114)</b>	<b>-</b>		
<b>357 - Other Equipment</b>		<b>(54,217)</b>					<b>DEM</b>	
- Demand	Gas Inventory Alloc	(54,217)	(40,091)	(6,514)	(7,612)	-	100%	
- Customer	-	-	-	-	-	-	0%	
- Commodity	-	-	-	-	-	-	0%	
<b>Total</b>		<b>(54,217)</b>	<b>(40,091)</b>	<b>(6,514)</b>	<b>(7,612)</b>	<b>-</b>		
<b>Total Underground Storage Plant</b>		<b>(23,549,144)</b>						
- Demand		(23,549,144)	(17,413,568)	(2,829,394)	(3,306,182)	-		
- Customer		-	-	-	-	-		
- Commodity		-	-	-	-	-		
<b>Total</b>		<b>(23,549,144)</b>	<b>(17,413,568)</b>	<b>(2,829,394)</b>	<b>(3,306,182)</b>	<b>-</b>		
<b>Other Storage Equipment</b>								
<b>360 - Land &amp; Land Rights</b>		<b>-</b>					<b>DEM</b>	
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%	
- Customer	-	-	-	-	-	-	0%	
- Commodity	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>361 - Structures &amp; Improvements</b>		<b>(343,322)</b>					<b>DEM</b>	
- Demand	Gas Inventory Alloc	(343,322)	(253,872)	(41,250)	(48,201)	-	100%	
- Customer	-	-	-	-	-	-	0%	
- Commodity	-	-	-	-	-	-	0%	
<b>Total</b>		<b>(343,322)</b>	<b>(253,872)</b>	<b>(41,250)</b>	<b>(48,201)</b>	<b>-</b>		
<b>362 - Gas Holders</b>		<b>(5,316,393)</b>					<b>DEM</b>	
- Demand	Gas Inventory Alloc	(5,316,393)	(3,931,241)	(638,756)	(746,395)	-	100%	
- Customer	-	-	-	-	-	-	0%	
- Commodity	-	-	-	-	-	-	0%	
<b>Total</b>		<b>(5,316,393)</b>	<b>(3,931,241)</b>	<b>(638,756)</b>	<b>(746,395)</b>	<b>-</b>		
<b>363.3 - Compressor Equipment</b>		<b>(523,423)</b>					<b>DEM</b>	
- Demand	Gas Inventory Alloc	(523,423)	(387,048)	(62,888)	(73,486)	-	100%	

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Spire Missouri							
Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(523,423)	(387,048)	(62,888)	(73,486)	-	
<b>Total Other Storage Equipment</b>		<b>(6,183,138)</b>					
- Demand		(6,183,138)	(4,572,162)	(742,895)	(868,082)	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>(6,183,138)</b>					
<b>Transmission Plant</b>							
<b>365.2 - Rights-of-Way</b>		-					<b>DEM</b>
- Demand	Demand Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>367 - Mains</b>		(2,088,894)					<b>DEM</b>
- Demand	Demand Alloc	(2,088,894)	(1,323,324)	(213,410)	(254,266)	(297,893)	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(2,088,894)	(1,323,324)	(213,410)	(254,266)	(297,893)	
<b>371 - Other equipment</b>		63,312					<b>DEM</b>
- Demand	Demand Alloc	63,312	40,109	6,468	7,707	9,029	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		63,312	40,109	6,468	7,707	9,029	
<b>Total Transmission Plant</b>		(2,025,582)					
- Demand		(2,025,582)	(1,283,215)	(206,942)	(246,560)	(288,864)	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		(2,025,582)	(1,283,215)	(206,942)	(246,560)	(288,864)	
<b>Distribution Plant</b>							
<b>374 - Land &amp; Land Rights</b>		(19,361)					<b>376-379 Plant</b>
- 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%
<b>Total</b>		(19,361)	(14,227)	(1,679)	(1,615)	(1,840)	
<b>374.2 - Land Rights</b>		(1,162,902)					<b>376-379 Plant</b>
- Demand	Plant_376-379_D	(773,918)	(490,280)	(79,067)	(94,204)	(110,367)	67%

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<b>Spire Missouri</b>							
<b>Allocation of Accumulated Depreciation</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Customer	Plant_376-379_C	(388,984)	(364,251)	(21,758)	(2,795)	(179)	33%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>(1,162,902)</b>	<b>(854,532)</b>	<b>(100,825)</b>	<b>(96,998)</b>	<b>(110,546)</b>	
<b>375 - Structures &amp; Improvements</b>		<b>(8,052,932)</b>					<b>376-379 Plant</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		<b>(8,052,932)</b>	<b>(5,917,512)</b>	<b>(698,201)</b>	<b>(671,700)</b>	<b>(765,518)</b>	
<b>376.1 - Mains - Steel</b>		<b>(242,616,708)</b>					<b>DIST MAIN</b>
- 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)	(594,439)	(38,153)	34%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>(242,616,708)</b>	<b>(178,760,275)</b>	<b>(20,962,129)</b>	<b>(20,055,715)</b>	<b>(22,838,588)</b>	
<b>376.2 - Mains - Cast Iron</b>		<b>(745,521)</b>					<b>DIST MAIN</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		<b>(745,521)</b>	<b>(549,300)</b>	<b>(64,413)</b>	<b>(61,628)</b>	<b>(70,179)</b>	
<b>376.3 - Mains - Plastic</b>		<b>(190,432,838)</b>					<b>DIST MAIN</b>
- 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%
<b>Total</b>		<b>(190,432,838)</b>	<b>(140,311,139)</b>	<b>(16,453,433)</b>	<b>(15,741,977)</b>	<b>(17,926,289)</b>	
<b>378 - Meas. &amp; Reg. Station - General</b>		<b>(7,668,554)</b>					<b>DEM</b>
- Demand	Demand Alloc	(7,668,554)	(4,858,063)	(783,453)	(933,439)	(1,093,598)	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>(7,668,554)</b>	<b>(4,858,063)</b>	<b>(783,453)</b>	<b>(933,439)</b>	<b>(1,093,598)</b>	
<b>379 - Meas. &amp; Reg. Station - City Gate</b>		<b>(3,502,226)</b>					<b>DEM</b>
- Demand	Demand Alloc	(3,502,226)	(2,218,676)	(357,803)	(426,301)	(499,446)	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>(3,502,226)</b>	<b>(2,218,676)</b>	<b>(357,803)</b>	<b>(426,301)</b>	<b>(499,446)</b>	
<b>380.1 - Services - Steel</b>		<b>(39,243,252)</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Service Allocator	(39,243,252)	(37,126,228)	(1,825,871)	(271,535)	(19,619)	100%

Spire Missouri  
 Cost of Service Study  
 12 Months Ending September 30, 2020

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

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Spire Missouri								
Allocation of Accumulated Depreciation		Total	Residential	Small	Large	Transportation	Classifier	
	Allocator	Company	RS	General Srv SGS	General Srv LGS	Transp.		
Total		(433,624)	(404,881)	(21,887)	(5,857)	(998)		
<b>Total Distribution Plant</b>		<b>(1,109,196,806)</b>						
- Demand		(303,182,955)	(192,067,774)	(30,974,485)	(36,904,332)	(43,236,364)		
- Customer		(806,013,851)	(753,531,785)	(39,918,595)	(10,823,037)	(1,740,434)		
- Commodity		-	-	-	-	-		
Total		(1,109,196,806)	(945,599,559)	(70,893,080)	(47,727,369)	(44,976,798)		
<b>General Plant</b>								
<b>389 - Land</b>							<b>PTD PLANT</b>	
- Demand	Pr Tr D_D	-	-	-	-	-	36%	
- Customer	Pr Tr D_C	-	-	-	-	-	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		-	-	-	-	-		
<b>390 - Structures &amp; Improvements</b>		<b>(1,248,183)</b>					<b>PTD PLANT</b>	
- Demand	Pr Tr D_D	(449,913)	(286,355)	(46,191)	(55,000)	(62,367)	36%	
- Customer	Pr Tr D_C	(798,269)	(745,951)	(40,197)	(10,483)	(1,638)	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		(1,248,183)	(1,032,306)	(86,389)	(65,482)	(64,006)		
<b>390.1 - Structures</b>		<b>(322,514)</b>					<b>PTD PLANT</b>	
- Demand	Pr Tr D_D	(116,252)	(73,990)	(11,935)	(14,211)	(16,115)	36%	
- Customer	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)		
<b>391 - Furniture &amp; Fixtures</b>		<b>(1,293,778)</b>					<b>PTD PLANT</b>	
- Demand	Pr Tr D_D	(466,348)	(296,815)	(47,879)	(57,009)	(64,646)	36%	
- Customer	Pr Tr D_C	(827,429)	(773,200)	(41,666)	(10,865)	(1,698)	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		(1,293,778)	(1,070,015)	(89,544)	(67,874)	(66,344)		
<b>391.1 - Data Processing Systems</b>		<b>(17,009,798)</b>					<b>PTD PLANT</b>	
- 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)		
<b>391.2 - Mechanical Office Equipment</b>		<b>231,105</b>					<b>PTD PLANT</b>	
- 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		231,105	191,135	15,995	12,124	11,851		



**Spire Missouri**  
**Cost of Service Study**  
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<b>Spire Missouri</b>							
<b>Allocation of Accumulated Depreciation</b>							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>391.3 - Data Processing Software</b>		(12,526,217)					<b>PTD PLANT</b>
- 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%
<b>Total</b>		(12,526,217)	(10,359,774)	(866,958)	(657,151)	(642,334)	
<b>391.4 - Data Processing Systems</b>		692,437					<b>PTD PLANT</b>
- 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%
<b>Total</b>		692,437	572,678	47,925	36,327	35,508	
<b>391.5 - Enterprise Software-EIMS</b>		(55,737,483)					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	(20,090,835)	(12,787,153)	(2,062,669)	(2,456,005)	(2,785,008)	36%
- Customer	Pr Tr D_C	(35,646,648)	(33,310,380)	(1,795,005)	(468,098)	(73,164)	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(55,737,483)	(46,097,533)	(3,857,675)	(2,924,104)	(2,858,172)	
<b>391.95 - Enterprise Software - EIMS</b>		(3,523,373)					<b>PTD PLANT</b>
- 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%
<b>Total</b>		(3,523,373)	(2,913,996)	(243,858)	(184,843)	(180,676)	
<b>392 - Transportation Equipment - Sp Trucks</b>		(423,552)					<b>PTD PLANT</b>
- 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%
<b>Total</b>		(423,552)	(350,297)	(29,315)	(22,220)	(21,719)	
<b>392.1 - Transportation Eq - Automobiles</b>		(7,673,653)					<b>PTD PLANT</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		(7,673,653)	(6,346,474)	(531,105)	(402,576)	(393,499)	
<b>392.2 - Transportation Eq - Trucks</b>		(19,665,575)					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	(7,088,548)	(4,511,627)	(727,761)	(866,540)	(982,620)	36%
- Customer	Pr Tr D_C	(12,577,027)	(11,752,733)	(633,323)	(165,157)	(25,814)	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(19,665,575)	(16,264,360)	(1,361,084)	(1,031,697)	(1,008,434)	

**Spire Missouri**  
**Cost of Service Study**  
**12 Months Ending September 30, 2020**

<b>Spire Missouri</b>							
<b>Allocation of Accumulated Depreciation</b>							
Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier	
<b>393 - Stores Equipment</b>		(547,689)					<b>PTD PLANT</b>
- 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)	(719)	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(547,689)	(452,965)	(37,906)	(28,733)	(28,085)	
<b>394 - Tools, Shop &amp; Garage Equipment</b>		(9,650,419)					<b>PTD PLANT</b>
- 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%
<b>Total</b>		(9,650,419)	(7,981,353)	(667,920)	(506,281)	(494,865)	
<b>395 - Laboratory Equipment</b>		(173,245)					<b>PTD PLANT</b>
- 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%
<b>Total</b>		(173,245)	(143,282)	(11,991)	(9,089)	(8,884)	
<b>396 - Power Operated Equipment</b>		(18,947,080)					<b>PTD PLANT</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		(18,947,080)	(15,670,131)	(1,311,356)	(994,003)	(971,590)	
<b>397.0 - Communication Equipment</b>		(1,795,978)					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Pr Tr D_C	(1,795,978)	(1,678,271)	(90,437)	(23,584)	(3,686)	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(1,795,978)	(1,678,271)	(90,437)	(23,584)	(3,686)	
<b>397.1 - Communication Equipment - AMR</b>		(16,973,565)					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Pr Tr D_C	(16,973,565)	(15,861,124)	(854,713)	(222,891)	(34,838)	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		(16,973,565)	(15,861,124)	(854,713)	(222,891)	(34,838)	
<b>398 - Miscellaneous Equipment</b>		(947,582)					<b>PTD PLANT</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		(947,582)	(783,695)	(65,584)	(49,712)	(48,591)	
<b>Total General Plant</b>		(167,536,141)					

Spire Missouri  
 Cost of Service Study  
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<b>Spire Missouri</b>								
<b>Allocation of Accumulated Depreciation</b>		<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- 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			-	-	-	-	-	
<b>Total</b>			<b>(167,536,141)</b>	<b>(140,576,404)</b>	<b>(11,241,509)</b>	<b>(8,051,078)</b>	<b>(7,667,151)</b>	
<b>Total Utility Plant</b>			<b>(1,310,887,620)</b>					
- 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			-	-	-	-	-	
<b>Total</b>			<b>(1,310,887,620)</b>	<b>(1,111,285,843)</b>	<b>(86,161,976)</b>	<b>(60,467,023)</b>	<b>(52,972,779)</b>	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>								
<b>Allocation of Rate Base</b>		<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>Net Plant in Service</b>								
<u>Total Gas Utility Plant</u>								
- 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			-	-	-	-	-	
<b>Total</b>			<b>4,153,811,823</b>	<b>3,443,671,040</b>	<b>286,039,093</b>	<b>214,888,150</b>	<b>209,213,541</b>	
<u>Total Accumulated Depreciation</u>								
- 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			-	-	-	-	-	
<b>Total</b>			<b>(1,310,887,620)</b>	<b>(1,111,285,843)</b>	<b>(86,161,976)</b>	<b>(60,467,023)</b>	<b>(52,972,779)</b>	
<u>Net Plant in Service</u>								
- 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			-	-	-	-	-	
<b>Total</b>			<b>2,842,924,204</b>	<b>2,332,385,197</b>	<b>199,877,117</b>	<b>154,421,127</b>	<b>156,240,762</b>	
<b>True-Up Estimate</b>								
<u>True-Up Estimate</u>			138,117,671					<b>NON_INT_PLT</b>
- 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%
<b>Total</b>			<b>138,117,671</b>	<b>114,360,178</b>	<b>9,486,470</b>	<b>7,119,703</b>	<b>7,151,319</b>	
<u>Net Plant in Service</u>								
- 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			-	-	-	-	-	
<b>Total</b>			<b>2,981,041,875</b>	<b>2,446,745,375</b>	<b>209,363,587</b>	<b>161,540,831</b>	<b>163,392,081</b>	
<b>Additions to Utility Plant</b>								
<u>Materials and Supplies</u>			15,412,667					<b>TOTAL PLT</b>
- 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			-	-	-	-	-	0%
<b>Total</b>			<b>15,412,667</b>	<b>12,777,699</b>	<b>1,061,344</b>	<b>797,340</b>	<b>776,284</b>	
<u>Gas Inventory - Volumes and Price</u>								
<u>Gas Inventory - Volumes and Price</u>			78,824,865					<b>DEM</b>
- Demand	Gas Inventory Alloc		78,824,865	58,287,562	9,470,688	11,066,616	-	100%
- Customer			-	-	-	-	-	0%
- Commodity			-	-	-	-	-	0%
<b>Total</b>			<b>78,824,865</b>	<b>58,287,562</b>	<b>9,470,688</b>	<b>11,066,616</b>	<b>-</b>	

Cost of Service Study

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<b>Spire Missouri</b>							
<b>Allocation of Rate Base</b>							
Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier	
<b>Prepayments</b>		25,767,556					<b>NONTOTOIPEXP</b>
- 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%
<b>Total</b>		25,767,556	22,249,715	1,761,534	964,074	792,233	
<b>Insulation Financing / Energy Wise</b>		3,314,082					<b>NONTOTOIPEXP</b>
- 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%
<b>Total</b>		3,314,082	2,861,637	226,559	123,994	101,893	
<b>Cash Working Capital</b>		12,672,247					<b>NONTOTOIPEXP</b>
- Demand	OP EXP D	3,136,546	2,013,511	324,940	386,459	411,635	25%
- Customer	OP EXP C	9,687,803	9,007,472	553,661	105,394	21,277	76%
- Commodity	OP EXP G	(152,102)	(78,777)	(12,296)	(17,730)	(43,299)	-1%
<b>Total</b>		12,672,247	10,942,205	866,306	474,123	389,613	
<b>Other Regulatory Assets</b>							
<b>Prepaid Pension / OPEB Assets</b>		63,251,705					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	15,747,595	10,072,262	1,625,153	1,933,778	2,116,403	25%
- Customer	Non-A&G Expenses_C	48,279,628	45,092,453	2,625,191	496,485	65,499	76%
- Commodity	Non-A&G Expenses_G	(775,517)	(401,660)	(62,691)	(90,399)	(220,767)	-1%
<b>Total</b>		63,251,705	54,763,054	4,187,652	2,339,865	1,961,134	
<b>Payment Partner Program</b>		3,051,268					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	759,666	485,887	78,398	93,286	102,095	25%
- Customer	Non-A&G Expenses_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%
<b>Total</b>		3,051,268	2,641,775	202,013	112,875	94,605	
<b>Red Tag Program</b>		122,036					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	30,383	19,433	3,136	3,731	4,083	25%
- Customer	Non-A&G Expenses_C	93,150	87,000	5,065	958	126	76%
- Commodity	Non-A&G Expenses_G	(1,496)	(775)	(121)	(174)	(426)	-1%
<b>Total</b>		122,036	105,658	8,080	4,514	3,784	
<b>Energy Efficiency Program</b>		39,538,539					<b>NONAGOPEXP</b>
- 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 Expenses_C	30,179,517	28,187,219	1,641,003	310,352	40,943	76%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Rate Base</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity	Non-A&G Expenses_G	(484,775)	(251,077)	(39,188)	(56,508)	(138,001)	-1%
<b>Total</b>		<b>39,538,539</b>	<b>34,232,297</b>	<b>2,617,695</b>	<b>1,462,646</b>	<b>1,225,902</b>	
<b>Total Other Regulatory Assets</b>							
- 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)	
<b>Total</b>		<b>105,963,549</b>	<b>91,742,784</b>	<b>7,015,439</b>	<b>3,919,900</b>	<b>3,285,425</b>	
<b>Total Additions to Utility Plant</b>							
- 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		(1,800,360)	(932,453)	(145,538)	(209,860)	(512,510)	
<b>Total</b>		<b>241,954,967</b>	<b>198,861,603</b>	<b>20,401,870</b>	<b>17,346,046</b>	<b>5,345,448</b>	
<b>Reductions to Utility Plant</b>							
<b>Accumulated Deferred Income Taxes</b>		(394,893,784)					<b>TOTAL PLT</b>
- 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		-	-	-	-	-	0%
<b>Total</b>		<b>(394,893,784)</b>	<b>(327,382,256)</b>	<b>(27,193,109)</b>	<b>(20,428,945)</b>	<b>(19,889,473)</b>	
<b>Other Regulatory Liabilities</b>		(34,511,854)					<b>TOTAL PLT</b>
- 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%
<b>Total</b>		<b>(34,511,854)</b>	<b>(28,611,665)</b>	<b>(2,376,549)</b>	<b>(1,785,393)</b>	<b>(1,738,246)</b>	
<b>Customer Deposits</b>		(12,750,149)					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	Cust Deposit	(12,750,149)	(11,944,969)	(713,530)	(91,650)	-	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>(12,750,149)</b>	<b>(11,944,969)</b>	<b>(713,530)</b>	<b>(91,650)</b>	<b>-</b>	
<b>Customer Advances</b>		(3,619,859)					<b>MAINSVC</b>
- 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%
<b>Total</b>		<b>(3,619,859)</b>	<b>(2,985,848)</b>	<b>(252,022)</b>	<b>(183,859)</b>	<b>(198,130)</b>	
<b>Total Deductions</b>							
- 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)	

Spire Missouri

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Rate Base</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>(445,775,646)</b>	<b>(370,924,739)</b>	<b>(30,535,211)</b>	<b>(22,489,848)</b>	<b>(21,825,849)</b>	
<b>Total Rate Base</b>							
- 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)	
<b>Total</b>		<b>2,777,221,195</b>	<b>2,274,682,239</b>	<b>199,230,246</b>	<b>156,397,029</b>	<b>146,911,680</b>	

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri		Total	Residential	Small	Large	Transportation	Classifier
Allocation of O&M Expenses		Company	RS	General Srv	General Srv	Transp.	
Allocator				SGS	LGS		

**Production Expense**

**Manufactured Gas Production Expense**

710 - Operation Supervisor & Engine.		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
712 - Other Power Expenses		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
717 - LPG Expenses		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
723 - Fuel for LPG Process		-					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	-	-	-	-	-	100%
Total		-	-	-	-	-	
728 - LPG		-					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	-	-	-	-	-	100%
Total		-	-	-	-	-	
735 - Miscellaneous Production Expenses		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
740 - Maintenance Supervision & Engine.		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%



Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
Total		-	-	-	-	-	
<b>741 - Maintenance of Structures &amp; Impr.</b>		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
<b>742 - Maintenance of Production Eq.</b>		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		-	-	-	-	-	
<b>Total Manufactured Gas Production Exp.</b>		-					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total		-	-	-	-	-	
<b>Purchased Gas Expense</b>							
<b>804 - Purchased Gas Expense</b>		(4,593,582)					<b>COM</b>
- Demand		-	-	-	-	-	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)	
<b>808.1 - Gas Withdrawn From Stor. - Debit</b>		-					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	-	-	-	-	-	100%
Total		-	-	-	-	-	
<b>810 - Gas Used for Comp. St. Fuel - Credit</b>		(1,398)					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Sales	(1,398)	(724)	(113)	(163)	(398)	100%
Total		(1,398)	(724)	(113)	(163)	(398)	
<b>812 - Gas Used for Other Util. Ops. - Credit</b>		(216,830)					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity	Non Transport Sales	(216,830)	(112,302)	(17,528)	(25,275)	(61,725)	100%
<b>Total</b>		<b>(216,830)</b>	<b>(112,302)</b>	<b>(17,528)</b>	<b>(25,275)</b>	<b>(61,725)</b>	
<b>Total Natural Gas Purchases</b>		<b>(4,811,810)</b>					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		(4,811,810)	(2,492,160)	(388,978)	(560,891)	(1,369,781)	
<b>Total</b>		<b>(4,811,810)</b>	<b>(2,492,160)</b>	<b>(388,978)</b>	<b>(560,891)</b>	<b>(1,369,781)</b>	
<b>Total Production Expenses</b>		<b>(4,811,810)</b>					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		(4,811,810)	(2,492,160)	(388,978)	(560,891)	(1,369,781)	
<b>Total</b>		<b>(4,811,810)</b>	<b>(2,492,160)</b>	<b>(388,978)</b>	<b>(560,891)</b>	<b>(1,369,781)</b>	
<b>Natural Gas Storage Expenses</b>							
<b>814 - Operation Supervisor &amp; Engineering</b>		<b>397,449</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	397,449	293,896	47,753	55,800	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>397,449</b>	<b>293,896</b>	<b>47,753</b>	<b>55,800</b>	<b>-</b>	
<b>815 - Maps and Records</b>		<b>22,693</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	22,693	16,780	2,727	3,186	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>22,693</b>	<b>16,780</b>	<b>2,727</b>	<b>3,186</b>	<b>-</b>	
<b>816 - Wells Expenses</b>		<b>461,652</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	461,652	341,372	55,467	64,814	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>461,652</b>	<b>341,372</b>	<b>55,467</b>	<b>64,814</b>	<b>-</b>	
<b>817 - Line Expenses</b>		<b>56,017</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	56,017	41,422	6,730	7,864	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>56,017</b>	<b>41,422</b>	<b>6,730</b>	<b>7,864</b>	<b>-</b>	
<b>818 - Compressor Station Expenses</b>		<b>248,154</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	248,154	183,499	29,815	34,840	-	100%
- Customer		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>248,154</b>	<b>183,499</b>	<b>29,815</b>	<b>34,840</b>	<b>-</b>	
<b>819 - Compressor Station Fuel &amp; Power</b>		<b>1,398</b>					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	<b>Non Transport Sales</b>	<b>1,398</b>	<b>724</b>	<b>113</b>	<b>163</b>	<b>398</b>	<b>100%</b>
<b>Total</b>		<b>1,398</b>	<b>724</b>	<b>113</b>	<b>163</b>	<b>398</b>	
<b>820 - Measuring &amp; Reg. Station Expenses</b>		<b>368,058</b>					<b>DEM</b>
- Demand	<b>Gas Inventory Alloc</b>	<b>368,058</b>	<b>272,163</b>	<b>44,222</b>	<b>51,673</b>	<b>-</b>	<b>100%</b>
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>368,058</b>	<b>272,163</b>	<b>44,222</b>	<b>51,673</b>	<b>-</b>	
<b>821 - Purification Expenses</b>		<b>37,140</b>					<b>DEM</b>
- Demand	<b>Gas Inventory Alloc</b>	<b>37,140</b>	<b>27,463</b>	<b>4,462</b>	<b>5,214</b>	<b>-</b>	<b>100%</b>
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>37,140</b>	<b>27,463</b>	<b>4,462</b>	<b>5,214</b>	<b>-</b>	
<b>823 - Gas Losses</b>		<b>4,126</b>					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	<b>Non Transport Sales</b>	<b>4,126</b>	<b>2,137</b>	<b>333</b>	<b>481</b>	<b>1,174</b>	<b>100%</b>
<b>Total</b>		<b>4,126</b>	<b>2,137</b>	<b>333</b>	<b>481</b>	<b>1,174</b>	
<b>824 - Other Expenses</b>		<b>275,737</b>					<b>DEM</b>
- Demand	<b>Gas Inventory Alloc</b>	<b>275,737</b>	<b>203,895</b>	<b>33,129</b>	<b>38,712</b>	<b>-</b>	<b>100%</b>
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>275,737</b>	<b>203,895</b>	<b>33,129</b>	<b>38,712</b>	<b>-</b>	
<b>825 - Storage Well Royalties</b>		<b>98,041</b>					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	<b>Non Transport Sales</b>	<b>98,041</b>	<b>50,778</b>	<b>7,925</b>	<b>11,428</b>	<b>27,909</b>	<b>100%</b>
<b>Total</b>		<b>98,041</b>	<b>50,778</b>	<b>7,925</b>	<b>11,428</b>	<b>27,909</b>	
<b>830 - Maintenance Supervision &amp; Engine.</b>		<b>29,452</b>					<b>DEM</b>
- Demand	<b>Gas Inventory Alloc</b>	<b>29,452</b>	<b>21,779</b>	<b>3,539</b>	<b>4,135</b>	<b>-</b>	<b>100%</b>
- Customer		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri Allocation of O&M Expenses		Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
Allocator							
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>29,452</b>	<b>21,779</b>	<b>3,539</b>	<b>4,135</b>	<b>-</b>	
<b>831 - Maintenance of Structures &amp; Impr.</b>		<b>200,455</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	200,455	148,228	24,084	28,143	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>200,455</b>	<b>148,228</b>	<b>24,084</b>	<b>28,143</b>	<b>-</b>	
<b>832 - Maintenance of Reservoirs &amp; Wells</b>		<b>503,420</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	503,420	372,257	60,485	70,678	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>503,420</b>	<b>372,257</b>	<b>60,485</b>	<b>70,678</b>	<b>-</b>	
<b>833 - Maintenance of Lines</b>		<b>121,262</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	121,262	89,668	14,569	17,025	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>121,262</b>	<b>89,668</b>	<b>14,569</b>	<b>17,025</b>	<b>-</b>	
<b>834 - Maintenance of Compr. Station Eq.</b>		<b>102,370</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	102,370	75,698	12,300	14,372	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>102,370</b>	<b>75,698</b>	<b>12,300</b>	<b>14,372</b>	<b>-</b>	
<b>835 - Maint. of Measuring &amp; Reg. St. Exp.</b>		<b>167,915</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	167,915	124,166	20,175	23,574	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>167,915</b>	<b>124,166</b>	<b>20,175</b>	<b>23,574</b>	<b>-</b>	
<b>836 - Maintenance of Purification Eq.</b>		<b>22,014</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	22,014	16,278	2,645	3,091	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>22,014</b>	<b>16,278</b>	<b>2,645</b>	<b>3,091</b>	<b>-</b>	
<b>837 - Maintenance of Other Equipment</b>		<b>310,246</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	310,246	229,413	37,276	43,557	-	100%
- Customer		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>310,246</b>	<b>229,413</b>	<b>37,276</b>	<b>43,557</b>	<b>-</b>	
<b>840 - Operation Supervisor &amp; Engineering</b>		<b>(465)</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	(465)	(344)	(56)	(65)	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>(465)</b>	<b>(344)</b>	<b>(56)</b>	<b>(65)</b>	<b>-</b>	
<b>841 - Operation Labor &amp; Expenses</b>		<b>9,829</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	9,829	7,268	1,181	1,380	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>9,829</b>	<b>7,268</b>	<b>1,181</b>	<b>1,380</b>	<b>-</b>	
<b>842.1 - Fuel</b>		<b>-</b>					<b>COM</b>
- Demand		-	-	-	-	-	0%
- Customer		-	-	-	-	-	0%
- Commodity	Non Transport Demand	-	-	-	-	-	100%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>843.2 - Maintenance of Str. &amp; Impr.</b>		<b>-</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Natural Gas Storage Expenses</b>		<b>3,436,961</b>					
- Demand		3,333,396	2,464,902	400,502	467,992	-	
- Customer		-	-	-	-	-	
- Commodity		103,564	53,639	8,372	12,072	29,482	
<b>Total</b>		<b>3,436,961</b>	<b>2,518,540</b>	<b>408,874</b>	<b>480,064</b>	<b>29,482</b>	
<b>Distribution Expenses</b>							
<b>Operations Expenses</b>							
<b>870 - Operation, Supervision and Engine.</b>		<b>5,901,904</b>					<b>EXP871-880</b>
- 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%
<b>Total</b>		<b>5,901,904</b>	<b>5,144,587</b>	<b>350,804</b>	<b>199,205</b>	<b>207,308</b>	
<b>871 - Distribution and Load Dispatching</b>		<b>932,155</b>					<b>COM</b>
- Demand		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Customer		-	-	-	-	-	0%
- Commodity	Sales Alloc	932,155	482,787	75,354	108,657	265,357	100%
<b>Total</b>		<b>932,155</b>	<b>482,787</b>	<b>75,354</b>	<b>108,657</b>	<b>265,357</b>	
<b>874 - Mains and Service Expenses</b>		<b>20,064,118</b>					<b>MAINSVC</b>
- 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%
<b>Total</b>		<b>20,064,118</b>	<b>16,549,928</b>	<b>1,396,905</b>	<b>1,019,091</b>	<b>1,098,194</b>	
<b>875 - Distributing Regulating Station Exp.</b>		<b>1,670,865</b>					<b>DEM</b>
- Demand	Demand Alloc	1,670,865	1,058,500	170,703	203,383	238,279	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,670,865</b>	<b>1,058,500</b>	<b>170,703</b>	<b>203,383</b>	<b>238,279</b>	
<b>876 - Measuring and Reg Station Exp-Ind</b>		<b>3,631</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	385 Alloc	3,631	-	586	2,385	660	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>3,631</b>	<b>-</b>	<b>586</b>	<b>2,385</b>	<b>660</b>	
<b>877 - Measuring and Reg Station Exp-CG</b>		<b>28,409</b>					<b>DEM</b>
- Demand	Demand Alloc	28,409	17,997	2,902	3,458	4,051	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>28,409</b>	<b>17,997</b>	<b>2,902</b>	<b>3,458</b>	<b>4,051</b>	
<b>878 - Meter and House Regulator Exp.</b>		<b>19,406,308</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	Meter/Reg	19,406,308	18,324,787	896,280	173,177	12,064	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>19,406,308</b>	<b>18,324,787</b>	<b>896,280</b>	<b>173,177</b>	<b>12,064</b>	
<b>879 - Customer Installation Expenses</b>		<b>4,042,824</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	Meter Installation Alloc	4,042,824	3,792,677	200,286	47,481	2,379	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>4,042,824</b>	<b>3,792,677</b>	<b>200,286</b>	<b>47,481</b>	<b>2,379</b>	
<b>880 - Other Expenses</b>		<b>3,311,480</b>					<b>EXP871-879</b>
- Demand	871-879 Expenses_D	671,479	425,385	68,601	81,734	95,758	20%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- 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%
<b>Total</b>		<b>3,311,480</b>	<b>2,886,560</b>	<b>196,832</b>	<b>111,772</b>	<b>116,318</b>	
<b>881 - Rents</b>		<b>135,352</b>					<b>EXP871-879</b>
- 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%
<b>Total</b>		<b>135,352</b>	<b>117,984</b>	<b>8,045</b>	<b>4,568</b>	<b>4,754</b>	
<b>Total Operations Expenses</b>		<b>55,497,045</b>					
- 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	
<b>Total</b>		<b>55,497,045</b>	<b>48,375,807</b>	<b>3,298,697</b>	<b>1,873,177</b>	<b>1,949,364</b>	
<b>Maintenance Expense</b>							
<b>885 - Maintenance Sup. and Engine.</b>		<b>3,168,475</b>					<b>EXP887-893</b>
- 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		-	-	-	-	-	0%
<b>Total</b>		<b>3,168,475</b>	<b>2,463,609</b>	<b>245,543</b>	<b>227,617</b>	<b>231,706</b>	
<b>886 - Maintenance of Str. and Impr.</b>		<b>890,050</b>					<b>EXP887-893</b>
- 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%
<b>Total</b>		<b>890,050</b>	<b>692,047</b>	<b>68,975</b>	<b>63,939</b>	<b>65,088</b>	
<b>887 - Maintenance of Mains</b>		<b>20,977,220</b>					<b>376MAINS_PLT</b>
- 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		-	-	-	-	-	0%
<b>Total</b>		<b>20,977,220</b>	<b>15,456,040</b>	<b>1,812,436</b>	<b>1,734,065</b>	<b>1,974,679</b>	
<b>889 - Maint. of Meas. and Reg. Eq-General</b>		<b>2,686,651</b>					<b>DEM</b>
- Demand	Demand Alloc	2,686,651	1,702,006	274,480	327,027	383,138	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>2,686,651</b>	<b>1,702,006</b>	<b>274,480</b>	<b>327,027</b>	<b>383,138</b>	
<b>890 - Maint. of Meas. and Reg. Eq-Ind</b>		<b>406,173</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

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



Cost of Service Study

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

Cost of Service Study

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<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Customer	Res Cust	11,475,182	11,475,182	-	-	-	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>11,475,182</b>	<b>11,475,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>909 - Info &amp; Inst Advertising</b>		<b>98,249</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	Customer Alloc	98,249	92,002	5,496	706	45	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>98,249</b>	<b>92,002</b>	<b>5,496</b>	<b>706</b>	<b>45</b>	
<b>Total Customer Service Expenses</b>		<b>11,573,430</b>					
- Demand		-	-	-	-	-	
- Customer		11,573,430	11,567,184	5,496	706	45	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>11,573,430</b>	<b>11,567,184</b>	<b>5,496</b>	<b>706</b>	<b>45</b>	
<b>Sales &amp; Advertising Expense</b>							
<b>911 - Supervision</b>		<b>1,417,188</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	912-913 Expenses_C	1,417,188	898,610	459,335	59,000	243	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,417,188</b>	<b>898,610</b>	<b>459,335</b>	<b>59,000</b>	<b>243</b>	
<b>912 - Demonstration and selling</b>		<b>1,732,866</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	912 Alloc	1,732,866	1,098,364	562,017	72,189	297	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,732,866</b>	<b>1,098,364</b>	<b>562,017</b>	<b>72,189</b>	<b>297</b>	
<b>913 - Advertising</b>		<b>1,361</b>					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	Customer Alloc	1,361	1,274	76	10	1	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,361</b>	<b>1,274</b>	<b>76</b>	<b>10</b>	<b>1</b>	
<b>916 - Misc Sales Expense</b>		<b>-</b>					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Sales Expense</b>		<b>3,151,415</b>					
- Demand		-	-	-	-	-	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Customer		3,151,415	1,998,248	1,021,427	131,198	541	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>3,151,415</b>	<b>1,998,248</b>	<b>1,021,427</b>	<b>131,198</b>	<b>541</b>	
<b>Administrative &amp; General Expense Operations</b>							
<b>920 - A&amp;G Salaries</b>		<b>38,309,123</b>					<b>NONAGOPEXP</b>
- 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 Expenses_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%
<b>Total</b>		<b>38,309,123</b>	<b>33,167,874</b>	<b>2,536,300</b>	<b>1,417,166</b>	<b>1,187,784</b>	
<b>921 - Office supplies</b>		<b>18,381,817</b>					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	4,576,468	2,927,138	472,292	561,983	615,056	25%
- Customer	Non-A&G Expenses_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%
<b>Total</b>		<b>18,381,817</b>	<b>15,914,898</b>	<b>1,216,989</b>	<b>679,997</b>	<b>569,933</b>	
<b>922 - Administrative Expense Transfer</b>		<b>(28,492,716)</b>					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	(7,093,749)	(4,537,207)	(732,075)	(871,100)	(953,367)	25%
- Customer	Non-A&G Expenses_C	(21,748,311)	(20,312,598)	(1,182,558)	(223,650)	(29,505)	76%
- Commodity	Non-A&G Expenses_G	349,344	180,934	28,240	40,721	99,448	-1%
<b>Total</b>		<b>(28,492,716)</b>	<b>(24,668,871)</b>	<b>(1,886,393)</b>	<b>(1,054,029)</b>	<b>(883,424)</b>	
<b>923 - Outside services employed</b>		<b>15,922,576</b>					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	3,964,198	2,535,526	409,105	486,797	532,770	25%
- Customer	Non-A&G Expenses_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%
<b>Total</b>		<b>15,922,576</b>	<b>13,785,698</b>	<b>1,054,173</b>	<b>589,022</b>	<b>493,683</b>	
<b>924 - Property insurance</b>		<b>1,052,257</b>					<b>TOTAL PLT</b>
- 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	8,929	1,396	65%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>1,052,257</b>	<b>872,362</b>	<b>72,460</b>	<b>54,436</b>	<b>52,999</b>	
<b>925 - Injuries and damages</b>		<b>10,577,099</b>					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	2,633,350	1,684,307	271,762	323,371	353,910	25%
- Customer	Non-A&G Expenses_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%
<b>Total</b>		<b>10,577,099</b>	<b>9,157,607</b>	<b>700,269</b>	<b>391,278</b>	<b>327,946</b>	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>926 - Employed pensions &amp; benefits</b>		42,306,099					<b>NONAGOPEXP</b>
- 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	76%
- Commodity	Non-A&G Expenses_G	(518,707)	(268,652)	(41,931)	(60,463)	(147,661)	-1%
<b>Total</b>		42,306,099	36,628,438	2,800,924	1,565,026	1,311,711	
<b>928 - Regulatory commission expense</b>		4,118,152					<b>CUST FACTOR</b>
- Demand	Total Revenues	-	-	-	-	-	0%
- Customer		4,118,152	3,251,119	334,860	315,506	216,667	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		4,118,152	3,251,119	334,860	315,506	216,667	
<b>930 - Misc. General Expenses</b>		2,472,816					<b>NONAGOPEXP</b>
- Demand	Non-A&G Expenses_D	615,650	393,774	63,535	75,601	82,740	25%
- Customer	Non-A&G Expenses_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%
<b>Total</b>		2,472,816	2,140,954	163,716	91,477	76,670	
<b>931 - Rents</b>		2,520,578					<b>PTD PLANT</b>
- 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%
<b>Total</b>		2,520,578	2,081,946	173,996	131,760	132,876	
<b>Total Operations Expenses</b>		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)	
<b>Total</b>		107,167,801	92,332,024	7,167,293	4,181,640	3,486,844	
<b>Maintenance</b>							
<b>932 - Maintenance of General Plant</b>		849,548					<b>GENPLT</b>
- 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%
<b>Total</b>		849,548	717,740	56,144	39,032	36,633	
<b>Payroll Adjustment</b>							
<b>Payroll Adjustment</b>		5,162,990					<b>NONAGOPEXP</b>
- 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%
<b>Total</b>		5,162,990	4,470,095	341,822	190,994	160,080	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of O&amp;M Expenses</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<u>Total A&amp;G Expense</u>		<u>113,180,339</u>					
- 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)	
<b>Total</b>		<b>113,180,339</b>	<b>97,519,858</b>	<b>7,565,259</b>	<b>4,411,666</b>	<b>3,683,557</b>	
<u>Total O&amp;M Expense</u>		<u>265,354,628</u>					
- 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)	
<b>Total</b>		<b>265,354,628</b>	<b>231,212,216</b>	<b>17,876,017</b>	<b>9,207,329</b>	<b>7,059,065</b>	

Spire Missouri  
 Cost of Service Study  
 12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>311 - Propane Equipment-Gas Ops</b>		<u>20,592</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	20,592	15,227	2,474	2,891	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<u>20,592</u>	<u>15,227</u>	<u>2,474</u>	<u>2,891</u>	<u>-</u>	
<b>311.1 - Propane Storage Cavern-Gas Ops</b>		<u>67,591</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	67,591	49,981	8,121	9,489	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<u>67,591</u>	<u>49,981</u>	<u>8,121</u>	<u>9,489</u>	<u>-</u>	
<b>Total Production Plant</b>		<u>121,898</u>					
- Demand		121,898	90,138	14,646	17,114	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		<u>121,898</u>	<u>90,138</u>	<u>14,646</u>	<u>17,114</u>	<u>-</u>	
<b>Underground Storage Plant</b>							
<b>350.1 - Land</b>		<u>-</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>350.2 - Rights of Way</b>		<u>9,730</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	9,730	7,195	1,169	1,366	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<u>9,730</u>	<u>7,195</u>	<u>1,169</u>	<u>1,366</u>	<u>-</u>	
<b>351.2 - Compression Station Structure</b>		<u>16,608</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	16,608	12,281	1,995	2,332	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<u>16,608</u>	<u>12,281</u>	<u>1,995</u>	<u>2,332</u>	<u>-</u>	
<b>351.4 - Other Structures</b>		<u>21,866</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	21,866	16,169	2,627	3,070	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<u>21,866</u>	<u>16,169</u>	<u>2,627</u>	<u>3,070</u>	<u>-</u>	

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>352 - Wells</b>		<u>91,361</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	91,361	67,557	10,977	12,827	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		91,361	67,557	10,977	12,827	-	
<b>352.1 - Storage Leaseholds &amp; Rights</b>		<u>23,608</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	23,608	17,457	2,837	3,314	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		23,608	17,457	2,837	3,314	-	
<b>352.2 - Reservoirs</b>		<u>2,720</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	2,720	2,011	327	382	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		2,720	2,011	327	382	-	
<b>352.3 - Non-Recoverable Natural Gas</b>		<u>99,657</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	99,657	73,692	11,974	13,991	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		99,657	73,692	11,974	13,991	-	
<b>352.4 - Wells - Oil &amp; Vent Gas</b>		<u>45,880</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	45,880	33,926	5,512	6,441	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		45,880	33,926	5,512	6,441	-	
<b>353 - Lines</b>		<u>50,527</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	50,527	37,363	6,071	7,094	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		50,527	37,363	6,071	7,094	-	
<b>354 - Compressor Station Equipment</b>		<u>62,865</u>					<b>DEM</b>
- Demand	Gas Inventory Alloc	62,865	46,486	7,553	8,826	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		62,865	46,486	7,553	8,826	-	



Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>355 - Measuring &amp; Regulating Equipment</b>		<b>44,016</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	44,016	32,548	5,289	6,180	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>44,016</b>	<b>32,548</b>	<b>5,289</b>	<b>6,180</b>	<b>-</b>	
<b>356 - Purification Equipment</b>		<b>5,127</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	5,127	3,791	616	720	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>5,127</b>	<b>3,791</b>	<b>616</b>	<b>720</b>	<b>-</b>	
<b>357 - Other Equipment</b>		<b>2,810</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	2,810	2,078	338	394	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,810</b>	<b>2,078</b>	<b>338</b>	<b>394</b>	<b>-</b>	
<b>Total Underground Storage Plant</b>		<b>476,775</b>					
- Demand		476,775	352,555	57,284	66,937	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		<b>476,775</b>	<b>352,555</b>	<b>57,284</b>	<b>66,937</b>	<b>-</b>	
<b>Other Storage Equipment</b>							
<b>360 - Land &amp; Land Rights</b>		<b>-</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>361 - Structures &amp; Improvements</b>		<b>-</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>362 - Gas Holders</b>		<b>-</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Spire Missouri  
 Cost of Service Study  
 12 Months Ending September 30, 2020

Spire Missouri Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>363.3 - Compressor Equipment</b>							
		-					<b>DEM</b>
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>Total Other Storage Equipment</b>							
		-					
- Demand		-	-	-	-	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		-	-	-	-	-	
<b>Transmission Plant</b>							
<b>365.2 - Rights-of-Way</b>							
		-					<b>DEM</b>
- Demand	Demand Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	
<b>367 - Mains</b>							
		28,999					<b>DEM</b>
- Demand	Demand Alloc	28,999	18,371	2,963	3,530	4,136	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		28,999	18,371	2,963	3,530	4,136	
<b>371 - Other equipment</b>							
		203					<b>DEM</b>
- Demand	Demand Alloc	203	128	21	25	29	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		203	128	21	25	29	
<b>Total Transmission Plant</b>							
		29,202					
- Demand		29,202	18,500	2,983	3,555	4,164	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
<b>Total</b>		29,202	18,500	2,983	3,555	4,164	
<b>Distribution Expense</b>							
<b>374 - Land &amp; Land Rights</b>							
		-					<b>376-379 Plant</b>
- Demand	Plant_376-379_D	-	-	-	-	-	67%
- Customer	Plant_376-379_C	-	-	-	-	-	33%
- Commodity	-	-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
Total		-	-	-	-	-	
374.2 - Land Rights		55,284					<b>376-379 Plant</b>
- 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					<b>376-379 Plant</b>
- 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					<b>DIST MAIN</b>
- 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					<b>DIST MAIN</b>
- 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					<b>DIST MAIN</b>
- 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					<b>DEM</b>
- 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					<b>DEM</b>
- Demand	Demand Alloc	254,522	161,241	26,003	30,981	36,297	100%
- Customer	-	-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>254,522</b>	<b>161,241</b>	<b>26,003</b>	<b>30,981</b>	<b>36,297</b>	
<b>380.1 - Services - Steel</b>		<b>2,102,179</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Service Allocator	2,102,179	1,988,774	97,808	14,546	1,051	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,102,179</b>	<b>1,988,774</b>	<b>97,808</b>	<b>14,546</b>	<b>1,051</b>	
<b>380.2 - Services - Plastic</b>		<b>51,660,734</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Service Allocator	51,660,734	48,873,834	2,403,619	357,455	25,827	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>51,660,734</b>	<b>48,873,834</b>	<b>2,403,619</b>	<b>357,455</b>	<b>25,827</b>	
<b>381 - Meters</b>		<b>5,175,048</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Meter Allocator	5,175,048	4,868,132	255,848	50,598	470	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>5,175,048</b>	<b>4,868,132</b>	<b>255,848</b>	<b>50,598</b>	<b>470</b>	
<b>381.1 - Ultrasonic Meters</b>		<b>161,008</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Meter Allocator	161,008	151,459	7,960	1,574	15	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>161,008</b>	<b>151,459</b>	<b>7,960</b>	<b>1,574</b>	<b>15</b>	
<b>382 - Meter Installations</b>		<b>1,936,679</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Meter Installation Alloc	1,936,679	1,816,848	95,945	22,745	1,140	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,936,679</b>	<b>1,816,848</b>	<b>95,945</b>	<b>22,745</b>	<b>1,140</b>	
<b>383.2 - Ultrasonic Meter Installations</b>		<b>19,230</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Meter Installation Alloc	19,230	18,040	953	226	11	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>19,230</b>	<b>18,040</b>	<b>953</b>	<b>226</b>	<b>11</b>	
<b>383 - House Regulators</b>		<b>939,139</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Regulators Allocator	939,139	896,148	37,395	5,363	233	100%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>								
<b>Allocation of Depreciation and Amortization</b>		<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>939,139</b>	<b>896,148</b>	<b>37,395</b>	<b>5,363</b>	<b>233</b>	
<b>385 - Commercial &amp; Ind Meas &amp; Reg Eq</b>			<b>506,950</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	-	0%
- Customer	385 Alloc	506,950	-	81,768	333,016	92,166		100%
- Commodity	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>506,950</b>	<b>-</b>	<b>81,768</b>	<b>333,016</b>	<b>92,166</b>		
<b>386 - Other Property - Customer Premises</b>			<b>627</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	-	0%
- Customer	Customer Alloc	627	587	35	5	0		100%
- Commodity	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>627</b>	<b>587</b>	<b>35</b>	<b>5</b>	<b>0</b>		
<b>387 - Other Equipment</b>			<b>8,934</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	-	0%
- Customer	Plant_374-386_C	8,934	8,341	451	121	21		100%
- Commodity	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>8,934</b>	<b>8,341</b>	<b>451</b>	<b>121</b>	<b>21</b>		
<b>Total Distribution Plant</b>			<b>106,794,607</b>					
- 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		-	-	-	-	-	-	
<b>Total</b>		<b>106,794,607</b>	<b>91,137,049</b>	<b>6,825,283</b>	<b>4,489,340</b>	<b>4,342,935</b>		
<b>General Plant Expense</b>								
<b>389 - Land</b>								<b>PTD PLANT</b>
- Demand	Pr Tr D_D	-	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>390 - Structures &amp; Improvements</b>								<b>PTD PLANT</b>
- Demand	Pr Tr D_D	-	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>391 - Furniture &amp; Fixtures</b>			<b>605,368</b>					<b>PTD PLANT</b>
- 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%

Cost of Service Study

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<b>Spire Missouri</b>		<b>Total</b>	<b>Residential</b>	<b>Small</b>	<b>Large</b>	<b>Transportation</b>	<b>Classifier</b>
<b>Allocation of Depreciation and Amortization</b>		<b>Company</b>	<b>RS</b>	<b>General Srv SGS</b>	<b>General Srv LGS</b>	<b>Transp.</b>	
	<b>Allocator</b>						
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>605,368</b>	<b>500,668</b>	<b>41,898</b>	<b>31,759</b>	<b>31,043</b>	
<b>391.1 - Data Processing Systems</b>		<b>2,127,740</b>					<b>PTD PLANT</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,127,740</b>	<b>1,759,742</b>	<b>147,264</b>	<b>111,626</b>	<b>109,109</b>	
<b>391.2 - Mechanical Office Equipment</b>		<b>9,034</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	3,256	2,073	334	398	451	36%
- Customer	Pr Tr D_C	5,778	5,399	291	76	12	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>9,034</b>	<b>7,472</b>	<b>625</b>	<b>474</b>	<b>463</b>	
<b>391.3 - Data Processing Software</b>		<b>-</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>391.4 - Data Processing Systems</b>		<b>58,493</b>					<b>PTD PLANT</b>
- 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%
<b>Total</b>		<b>58,493</b>	<b>48,377</b>	<b>4,048</b>	<b>3,069</b>	<b>2,999</b>	
<b>391.5 - Enterprise Software-EIMS</b>		<b>-</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>392 - Transportation Equipment - Sp Trucks</b>		<b>37,786</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	13,620	8,669	1,398	1,665	1,888	36%
- Customer	Pr Tr D_C	24,166	22,582	1,217	317	50	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>37,786</b>	<b>31,251</b>	<b>2,615</b>	<b>1,982</b>	<b>1,938</b>	
<b>392.1 - Transportation Eq - Automobiles</b>		<b>1,028,265</b>					<b>PTD PLANT</b>
- 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	8,636	1,350	64%

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<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,028,265</b>	<b>850,424</b>	<b>71,168</b>	<b>53,945</b>	<b>52,729</b>	
<b>392.2 - Transportation Eq - Trucks</b>		<b>3,634,071</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	1,309,918	833,719	134,486	160,131	181,582	36%
- Customer	Pr Tr D_C	2,324,153	2,171,829	117,034	30,520	4,770	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,634,071</b>	<b>3,005,548</b>	<b>251,519</b>	<b>190,651</b>	<b>186,352</b>	
<b>393 - Stores Equipment</b>		<b>21,457</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	7,734	4,923	794	945	1,072	36%
- Customer	Pr Tr D_C	13,723	12,823	691	180	28	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>21,457</b>	<b>17,746</b>	<b>1,485</b>	<b>1,126</b>	<b>1,100</b>	
<b>394 - Tools, Shop &amp; Garage Equipment</b>		<b>1,402,873</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	505,672	321,844	51,916	61,816	70,097	36%
- Customer	Pr Tr D_C	897,201	838,399	45,179	11,782	1,841	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,402,873</b>	<b>1,160,243</b>	<b>97,095</b>	<b>73,598</b>	<b>71,938</b>	
<b>395 - Laboratory Equipment</b>		<b>11,634</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	4,194	2,669	431	513	581	36%
- Customer	Pr Tr D_C	7,441	6,953	375	98	15	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>11,634</b>	<b>9,622</b>	<b>805</b>	<b>610</b>	<b>597</b>	
<b>396 - Power Operated Equipment</b>		<b>4,247,134</b>					<b>PTD PLANT</b>
- Demand	Pr Tr D_D	1,530,899	974,367	157,173	187,145	212,214	36%
- Customer	Pr Tr D_C	2,716,235	2,538,214	136,777	35,669	5,575	64%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>4,247,134</b>	<b>3,512,581</b>	<b>293,951</b>	<b>222,813</b>	<b>217,790</b>	
<b>397.0 - Communication Equipment</b>		<b>1,044,762</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Pr Tr D_C	1,044,762	976,289	52,610	13,719	2,144	100%
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,044,762</b>	<b>976,289</b>	<b>52,610</b>	<b>13,719</b>	<b>2,144</b>	
<b>397.1 - Communication Equipment - AMR</b>		<b>4,690,330</b>					<b>CUST FACTOR</b>
- Demand	-	-	-	-	-	-	0%
- Customer	Pr Tr D_C	4,690,330	4,382,927	236,184	61,592	9,627	100%

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
- Commodity	-	-	-	-	-	-	0%
<b>Total</b>		<b>4,690,330</b>	<b>4,382,927</b>	<b>236,184</b>	<b>61,592</b>	<b>9,627</b>	
<b>398 - Miscellaneous Equipment</b>		<b>258,592</b>					<b>PTD PLANT</b>
- 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%
<b>Total</b>		<b>258,592</b>	<b>213,868</b>	<b>17,898</b>	<b>13,566</b>	<b>13,260</b>	
<b>Total General Plant</b>		<b>19,177,539</b>					
- 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		-	-	-	-	-	
<b>Total</b>		<b>19,177,539</b>	<b>16,476,756</b>	<b>1,219,165</b>	<b>780,530</b>	<b>701,089</b>	
<b>Less: Depreciation Charged to Clearing</b>							
<b>Depreciation Charged to Clearing</b>		<b>(5,863,487)</b>					<b>TOTAL PLT</b>
- 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)	(7,777)	64.62%
- Commodity		-	-	-	-	-	0.00%
<b>Total</b>		<b>(5,863,487)</b>	<b>(4,861,058)</b>	<b>(403,770)</b>	<b>(303,334)</b>	<b>(295,324)</b>	
<b>Add: Amortization</b>							
<b>(375.2) Leasehold Improvements</b>		<b>233</b>					<b>DEM</b>
- Demand	Gas Inventory Alloc	233	173	28	33	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		<b>233</b>	<b>173</b>	<b>28</b>	<b>33</b>	<b>-</b>	
<b>390 - Structures &amp; Improvements</b>		<b>588,000</b>					<b>PTD PLANT</b>
- 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%
<b>Total</b>		<b>588,000</b>	<b>486,304</b>	<b>40,696</b>	<b>30,848</b>	<b>30,152</b>	
<b>391.3 - Data Processing Software</b>		<b>1,738,720</b>					<b>PTD PLANT</b>
- 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%
<b>Total</b>		<b>1,738,720</b>	<b>1,438,003</b>	<b>120,339</b>	<b>91,217</b>	<b>89,160</b>	



Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Depreciation and Amortization</b>	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>391.5 - Enterprise Software-EIMS</b>		12,281,149					<b>PTD PLANT</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		12,281,149	10,157,090	849,997	644,294	629,767	
<b>391.95 - Enterprise Software - EIMS</b>		3,460,596					<b>PTD PLANT</b>
- 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	-	-	-	-	-	-	0%
<b>Total</b>		3,460,596	2,862,076	239,513	181,550	177,456	
<b>Spire West Software</b>		311,595					<b>PTD PLANT</b>
- 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%
<b>Total</b>		311,595	257,704	21,566	16,347	15,978	
<b>GU-2020-0376 Deferral Amortization</b>		1,287,782					<b>CUST FACTOR</b>
- Demand		-	-	-	-	-	0%
- Customer	Customer Alloc	1,287,782	1,205,901	72,034	9,253	594	100%
- Commodity		-	-	-	-	-	0%
<b>Total</b>		1,287,782	1,205,901	72,034	9,253	594	
<b>Total Amortization</b>		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		-	-	-	-	-	
<b>Total</b>		19,668,074	16,407,251	1,344,174	973,541	943,108	
<b>Total Depreciation and Amortization</b>		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		-	-	-	-	-	
<b>Total</b>		<b>140,404,608</b>	<b>119,621,190</b>	<b>9,059,765</b>	<b>6,027,682</b>	<b>5,695,972</b>	

Cost of Service Study

12 Months Ending September 30, 2020

<b>Spire Missouri</b>							
<b>Allocation of Taxes Other Than Income</b>							
	<b>Allocator</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>	<b>Classifier</b>
<b>Property</b>		46,690,799					<b>TOTAL PLT</b>
- 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%
<b>Total</b>		46,690,799	38,708,482	3,215,214	2,415,444	2,351,659	
<b>Payroll</b>		1,447,266					<b>NONTOTOIPEXP</b>
- 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%
<b>Total</b>		1,447,266	1,251,356	96,075	54,340	45,495	
<b>Gross Receipts</b>		-					
- Demand		-					
- Customer		-					
- Commodity		-					
<b>Total</b>		-	-	-	-	-	
<b>Total Taxes Other Than Income</b>							
- 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)	
<b>Total</b>		48,138,064	39,959,838	3,311,289	2,469,784	2,397,153	

Spire Missouri  
Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Income Taxes							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
<b>Income Tax Calculation</b>							
Operating Revenues		570,537,909	450,417,204	46,392,223	43,710,934	30,017,548	
<b>Operating Expenses</b>							
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)	

**Spire Missouri  
Cost of Service Study**

12 Months Ending September 30, 2020

<b>Spire Missouri Allocators</b>	<b>Total Company</b>	<b>Residential RS</b>	<b>Small General Srv SGS</b>	<b>Large General Srv LGS</b>	<b>Transportation Transp.</b>
<b>Description</b>					
<b>Ext. Allocators</b>					
Customer Alloc	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-Iv-cus	100.00%	93.68%	5.60%	0.72%	0.00%
Res Cust	100.00%	100.00%	0.00%	0.00%	0.00%
LgLvcs	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%
<b>Int. Allocators</b>					
Total Plant - Demand	100.00%	63.65%	10.27%	12.22%	13.86%
Total Plant - Customer	100.00%	93.45%	5.04%	1.31%	0.21%
Pr Tr D_D	100.00%	63.65%	10.27%	12.22%	13.86%
Pr Tr D_C	100.00%	93.45%	5.04%	1.31%	0.21%
General Plant Demand	100.00%	63.65%	10.27%	12.22%	13.86%
General Plant Customer	100.00%	93.45%	5.04%	1.31%	0.21%
Plant Dist_D	100.00%	63.35%	10.22%	12.17%	14.26%
Plant Dist_C	100.00%	93.45%	5.04%	1.31%	0.21%
Plant Nonint_D	100.00%	63.38%	10.22%	12.18%	14.22%
Plant Nonint_C	100.00%	93.45%	5.04%	1.31%	0.21%
Plant_374-386_C	100.00%	93.37%	5.05%	1.35%	0.23%

**Spire Missouri  
Cost of Service Study**

12 Months Ending September 30, 2020

<b>Spire Missouri</b>						
<b>Allocators</b>				<b>Small</b>	<b>Large</b>	
Description	Total Company	Residential RS	General Srv SGS	General Srv LGS	Transportation Transp.	
Plant_376-379_D	100.00%	63.35%	10.22%	12.17%	14.26%	
Plant_376-379_C	100.00%	93.64%	5.59%	0.72%	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 Expenses_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%	
<b>Derivation External Allocators</b>						
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%	
Meters_INPUT	15,549,325,948	\$ 14,627,143,986	\$ 768,739,921	\$ 152,030,622	\$ 1,411,419	

**Spire Missouri**  
**Cost of Service Study**  
**12 Months Ending September 30, 2020**

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

Spire Missouri  
 Cost of Service Study  
 12 Months Ending September 30, 2020

<u>Spire Missouri</u> Allocators	Description	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.
Totalrevenues_INPUT		<u>569,107,206</u>	<u>449,287,720</u>	<u>46,275,888</u>	<u>43,601,323</u>	<u>29,942,275</u>
		100.00%	78.95%	8.13%	7.66%	5.26%
NonTranspSales_INPUT		<u>1,612,677,682</u>	<u>835,247,186</u>	<u>130,365,952</u>	<u>187,982,530</u>	<u>459,082,014</u>
		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		<u>78,824,865</u>	<u>58,287,562</u>	<u>9,470,688</u>	<u>11,066,616</u>	<u>-</u>
		100.00%	73.95%	12.01%	14.04%	0.00%

Spire Missouri  
Cost of Service Study

<b>Spire Missouri</b>					
<b>Classifiers</b>					
<b>Classifier Description</b>	<b>Classifier Code</b>	<b>Total</b>	<b>- Demand</b>	<b>- Customer</b>	<b>- Commodity</b>

<b>Classifiers</b>
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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	COM	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%

<b>Derivations</b>
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<b>Customer Factor</b>	<b>CUST FACTOR</b>		<b>0.00%</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Demand Factor</b>	<b>DEM</b>		<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Commodity Factor</b>	<b>COM</b>		<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>
376 Distribution Mains					
<b>Distribution Mains Factor</b>	<b>DIST MAIN</b>	<b>100.00%</b>	<b>65.90%</b>	<b>34.10%</b>	<b>0.00%</b>



Zero-Intercept Analysis	Customer-Related Portion of Distribution Mains	R <sup>2</sup>
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%	
<hr/>		
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	
	<b>\$ 1,862,386,762.90</b>	

Spire Missouri  
Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri 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
<b>Design Day Use (%)</b>	<b>100.00%</b>	<b>63.35%</b>	<b>10.22%</b>	<b>12.17%</b>	<b>14.26%</b>

# **Schedule WES-4**

**(Confidential)**