

SPIRE MISSOURI
Comparison of Woodard's 2021 Method, 2022 Method and Bolin's Method
 For the Period October 2018 through June 2022

		CY22															
		Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Mr. Woodard's Method for GR-2022-0179																	
East	Deferred Gas Costs & PGA (Cash only)	\$ 54,106,200	\$ 53,724,826	\$ 58,078,593	\$ 63,248,042	\$ 68,977,406	\$ 75,483,344	\$ 87,448,849	\$ 88,869,173	\$ 94,315,226	\$ 107,141,313	\$ 91,815,350	\$ 79,808,241	\$ 83,947,078	\$ 75,810,696	\$ 78,820,478	\$ 85,308,757
West	Deferred Gas Costs & PGA (Cash only)	\$ 150,929,990	\$ 154,343,853	\$ 157,236,187	\$ 161,290,301	\$ 167,035,476	\$ 173,210,777	\$ 176,357,537	\$ 186,306,592	\$ 206,693,422	\$ 221,638,522	\$ 218,855,982	\$ 216,627,485	\$ 195,602,243	\$ 174,724,195	\$ 169,024,752	\$ 173,311,838
	Total Gas Costs	\$ 205,036,190	\$ 208,068,679	\$ 215,314,780	\$ 224,538,343	\$ 236,012,881	\$ 248,694,121	\$ 263,806,386	\$ 275,175,765	\$ 301,008,648	\$ 328,779,835	\$ 310,671,332	\$ 296,435,726	\$ 279,549,321	\$ 250,534,891	\$ 247,845,230	\$ 258,620,596
Mr. Woodard's Method for GR-2021-0108																	
East	Unamortized PGA	\$ (6,212,468)	\$ (3,897,938)	\$ (2,523,964)	\$ (1,674,109)	\$ (1,052,437)	\$ (474,990)	\$ 82,708,025	\$ 83,379,575	\$ 85,252,236	\$ 84,591,300	\$ 77,544,452	\$ 69,450,060	\$ 63,355,912	\$ 59,326,411	\$ 57,872,362	\$ 57,037,448
West	Unamortized PGA	\$ (7,036,543)	\$ (4,396,919)	\$ (2,939,949)	\$ (2,171,311)	\$ (1,590,037)	\$ (1,058,011)	\$ 176,357,537	\$ 176,997,960	\$ 178,896,900	\$ 171,084,451	\$ 138,521,875	\$ 105,307,329	\$ 76,907,844	\$ 57,515,860	\$ 48,683,975	\$ 44,162,847
	Total	\$ (13,249,011)	\$ (8,294,857)	\$ (5,463,913)	\$ (3,845,420)	\$ (2,642,474)	\$ (1,533,001)	\$ 259,065,562	\$ 260,377,534	\$ 264,149,137	\$ 255,675,751	\$ 216,066,328	\$ 174,757,389	\$ 140,263,756	\$ 116,842,272	\$ 106,556,337	\$ 101,200,295
	Woodard Values from Schedule AWW SR-2 in Case No. GR-2021-0108	\$ (17,044,740)	\$ (12,903,684)	\$ (10,451,286)													
East	Deferred Pruchased Gas Costs	\$ 51,462,674	\$ 46,766,736	\$ 50,302,630	\$ 43,851,363	\$ 42,496,471	\$ 43,489,082	\$ (56,657,050)	\$ (36,882,361)	\$ 99,198	\$ 27,285,190	\$ (11,856,282)	\$ 4,874,516	\$ (17,124,857)	\$ (41,228,416)	\$ (40,884,305)	\$ 22,158,898
West	Deferred Pruchased Gas Costs	\$ (49,678,001)	\$ (45,793,176)	\$ (40,816,493)	\$ (42,234,556)	\$ (38,961,555)	\$ (38,157,764)	\$ (227,680,550)	\$ (213,961,188)	\$ (186,838,465)	\$ (155,026,002)	\$ (152,398,424)	\$ (117,393,011)	\$ 35,161,315	\$ 30,887,349	\$ 38,071,365	\$ 75,280,969
	Total	\$ 1,784,673	\$ 973,560	\$ 9,486,137	\$ 1,616,807	\$ 3,534,917	\$ 5,331,318	\$ (284,337,600)	\$ (250,843,549)	\$ (186,739,267)	\$ (127,740,812)	\$ (164,254,706)	\$ (112,518,495)	\$ 18,036,458	\$ (10,341,067)	\$ (2,812,939)	\$ 97,439,867
	Woodard Values from Schedule AWW SR-2 in Case No. GR-2021-0108	\$ 1,784,673	\$ 973,560	\$ 9,486,137													
East	OFO Cover Charge & Penalties	\$ 8,855,994	\$ 10,856,027	\$ 10,299,927	\$ 21,070,788	\$ 27,533,371	\$ 32,469,253	\$ 61,397,874	\$ 42,371,959	\$ 8,963,792	\$ (4,735,177)	\$ 26,127,180	\$ 5,483,666	\$ 37,716,023	\$ 57,712,702	\$ 61,832,421	\$ 6,112,411
West	OFO Cover Charge & Penalties	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 192,598,959	\$ 44,357,119	\$ 44,357,119	\$ 41,804,625	\$ 41,804,625
	Total	\$ 201,454,953	\$ 203,454,986	\$ 202,898,885	\$ 213,669,747	\$ 220,132,329	\$ 225,068,212	\$ 253,996,833	\$ 234,970,918	\$ 201,562,751	\$ 187,863,781	\$ 218,726,138	\$ 198,082,624	\$ 82,073,142	\$ 102,069,821	\$ 103,637,045	\$ 47,917,036
	Woodard Values from Schedule AWW SR-2 in Case No. GR-2021-0108	\$ 195,800,000	\$ 195,800,000	\$ 195,800,000													
	Total Gas Costs Based on Woodard's 2021 Method	\$ 189,990,614	\$ 196,133,690	\$ 206,921,109	\$ 211,441,133	\$ 221,024,772	\$ 228,866,528	\$ 228,724,795	\$ 244,504,903	\$ 278,972,620	\$ 315,798,720	\$ 270,537,759	\$ 260,321,518	\$ 240,373,356	\$ 208,571,025	\$ 207,380,443	\$ 246,557,198
	Difference Between 2021 and 2022 Method	\$ 15,045,575	\$ 11,934,989	\$ 8,393,671	\$ 13,097,210	\$ 14,988,109	\$ 19,827,593	\$ 35,081,591	\$ 30,670,862	\$ 22,036,028	\$ 12,981,115	\$ 40,133,572	\$ 36,114,208	\$ 39,175,965	\$ 41,963,866	\$ 40,464,787	\$ 12,063,398
Ms. Bolin's Method for GR-2022-0179																	
	Unamortized PGA	\$ (13,249,011.25)	\$ (8,294,856.50)	\$ (5,463,913.16)	\$ (3,845,420.16)	\$ (2,642,474.35)	\$ (1,533,001.29)	\$ 259,065,561.50	\$ 260,377,534.38	\$ 264,149,136.75	\$ 255,675,750.88	\$ 216,066,327.64	\$ 174,757,388.83	\$ 140,263,756.31	\$ 116,842,271.67	\$ 106,556,336.73	\$ 101,200,294.95
	Deferred Purchase Gas Costs	\$ 1,784,672.75	\$ 973,560.49	\$ 9,486,136.90	\$ 1,616,806.85	\$ 3,534,916.67	\$ 5,331,317.73	\$ (284,337,599.80)	\$ (250,843,548.77)	\$ (186,739,267.17)	\$ (127,740,811.73)	\$ (164,254,706.27)	\$ (112,518,495.27)	\$ 18,036,457.76	\$ (10,341,067.21)	\$ (2,812,939.39)	\$ 97,439,867.34
	Deferred Gas Costs - OFO cover charge & penalties	\$ 216,500,528.18	\$ 215,389,974.53	\$ 211,292,555.98	\$ 226,766,956.59	\$ 235,120,438.79	\$ 244,895,804.35	\$ 289,078,424.02	\$ 265,641,779.38	\$ 223,598,778.31	\$ 200,844,896.04	\$ 258,859,710.14	\$ 234,196,832.22	\$ 121,249,107.18	\$ 144,033,686.85	\$ 144,101,832.53	\$ 59,980,433.32
	OFO - MO West	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (192,598,958.50)	\$ (44,357,119.09)	\$ (44,357,119.09)	\$ (41,804,624.57)	\$ (41,804,624.57)
	Total Gas Costs	\$ 12,437,231.18	\$ 15,469,720.02	\$ 22,715,821.22	\$ 31,939,384.78	\$ 43,413,922.61	\$ 56,095,162.29	\$ 71,207,427.22	\$ 82,576,806.49	\$ 108,409,689.39	\$ 136,180,876.69	\$ 118,072,373.01	\$ 103,836,767.28	\$ 235,192,202.16	\$ 206,177,772.22	\$ 206,040,605.30	\$ 216,815,971.04