

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



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**STAFF ACCOUNTING SCHEDULES**

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

**CASE NO. GR-2022-0179**

Jefferson City, MO

October 2022

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

Line Number	<u>A</u> Description	<u>B</u> 6.77% Return	<u>C</u> 6.90% Return	<u>D</u> 7.03% Return
1	Net Orig Cost Rate Base	\$1,474,109,644	\$1,474,109,644	\$1,474,109,644
2	Rate of Return	6.77%	6.90%	7.03%
3	Net Operating Income Requirement	\$99,767,741	\$101,669,342	\$103,585,685
4	Net Income Available	\$70,198,789	\$70,198,789	\$70,198,789
5	Additional Net Income Required	\$29,568,952	\$31,470,553	\$33,386,896
6	Income Tax Requirement			
7	Required Current Income Tax	\$23,861,519	\$24,456,771	\$25,056,640
8	Current Income Tax Available	\$14,605,625	\$14,605,625	\$14,605,625
9	Additional Current Tax Required	\$9,255,894	\$9,851,146	\$10,451,015
10	Revenue Requirement	\$38,824,846	\$41,321,699	\$43,837,911
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$38,824,846</b>	<b>\$41,321,699</b>	<b>\$43,837,911</b>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,088,175,623
2	Less Accumulated Depreciation Reserve		\$590,485,514
3	Net Plant In Service		<u>\$1,497,690,109</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$246,859
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$74,573,357
8	Materials & Supplies		\$10,018,045
9	Prepayments		\$4,737,162
10	Insulation Financing/Energy Wise		\$3,078,831
11	Energy Efficiency Program		\$22,138,668
12	Low Income Energy Affordability		\$1,784,906
13	Transition Costs		\$215,289
14	Deferred Overhead Asset		\$3,386,245
15	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$120,179,362</u>
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	86.8877%	\$18,045,430
18	State Tax Offset	86.8877%	\$3,204,496
19	City Tax Offset	-2.7014%	\$0
20	Interest Expense Offset	6.8740%	\$1,952,635
21	Contributions in Aid of Construction		\$0
22	Customer Deposits		\$3,478,703
23	Customer Advances for Construction		\$3,043,884
24	Pension Liability - Pre-GR-2021-0108		\$6,069,866
25	Pension Liability - Post-GR-2021-0108		\$300,659
26	OPEB Liability		\$1,142,390
27	Accumulated Deferred Income Taxes		\$81,759,776
28	GM-2013-0254 Stipulation and Agreement Rate-Base Offset		\$14,790,795
29	Excess ADIT - Protected - TCJA		\$3,288,029
30	Excess ADIT - Unprotected - TCJA		\$1,940,753
31	Excess ADIT - Protected - MO		\$0
32	Excess ADIT - Unprotected - MO		\$4,742,411
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$143,759,827</u>
34	Total Rate Base		<u><u>\$1,474,109,644</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property-MGE	\$773,929	P-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$803,352		-\$773,929	\$29,423		\$0	\$29,423
6		DISTRIBUTION PLANT							
7	374.000	Land - Distribution Plant	\$476,088	P-7	\$227,038	\$703,126	100.0000%	\$0	\$703,126
8	374.200	Land Rights - Distribution Plant	\$4,172,764	P-8	\$14,413	\$4,187,177	100.0000%	\$0	\$4,187,177
9	375.100	Structures & Improvements - Dist	\$16,388,754	P-9	\$0	\$16,388,754	100.0000%	\$0	\$16,388,754
10	375.210	Structures & Improvements - Leased Property	\$9,724	P-10	-\$9,724	\$0	100.0000%	\$0	\$0
11	376.100	Mains - Steel	\$276,544,514	P-11	\$22,021,550	\$298,566,064	100.0000%	\$0	\$298,566,064
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,477,083	P-13	-\$71,773	\$36,405,310	100.0000%	\$0	\$36,405,310
14	376.300	Mains - Plastic	\$668,606,941	P-14	\$89,919,542	\$758,526,483	100.0000%	\$0	\$758,526,483
15	378.000	Meas. & Reg. Station - General	\$15,364,357	P-15	\$869,093	\$16,233,450	100.0000%	\$0	\$16,233,450
16	379.000	Meas. & Reg. Station - City Gate	\$6,358,461	P-16	\$95,971	\$6,454,432	100.0000%	\$0	\$6,454,432
17	380.100	Services - Steel	\$7,638,058	P-17	\$239,028	\$7,877,086	100.0000%	\$0	\$7,877,086
18	380.200	Services - Plastic	\$505,959,035	P-18	\$21,611,288	\$527,570,323	100.0000%	\$0	\$527,570,323
19	381.000	Meters	\$44,711,016	P-19	-\$751,455	\$43,959,561	100.0000%	\$0	\$43,959,561
20	381.100	Smart Meters	\$9,813,750	P-20	\$13,161,373	\$22,975,123	100.0000%	\$0	\$22,975,123
21	382.000	Meter Installation	\$103,879,164	P-21	-\$488,312	\$103,390,852	100.0000%	\$0	\$103,390,852
22	382.100	Smart Meter Installation	\$3,428,415	P-22	\$5,253,788	\$8,682,203	100.0000%	\$0	\$8,682,203
23	383.000	House Regulators	\$18,520,439	P-23	\$701,723	\$19,222,162	100.0000%	\$0	\$19,222,162
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	-\$2,954	\$2,829,854	100.0000%	\$0	\$2,829,854
25	387.000	Other Equipment - Dist.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$1,733,886,354		\$152,790,589	\$1,886,676,943		\$0	\$1,886,676,943
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$0	\$878,378
32	390.200	LH Improvements 700 Market	\$0	P-32	\$1,547,826	\$1,547,826	100.0000%	\$0	\$1,547,826
33	391.000	Office Furniture & Equipment	\$2,201,111	P-33	\$590,645	\$2,791,756	100.0000%	\$0	\$2,791,756
34	391.100	Data Processing Systems	\$5,926,412	P-34	-\$2,873,344	\$3,053,068	100.0000%	\$0	\$3,053,068
35	391.200	Mechanical Office Equipment	\$0	P-35	\$108,028	\$108,028	100.0000%	\$0	\$108,028
36	391.300	Data Processing Software	\$0	P-36	\$2,201,929	\$2,201,929	100.0000%	\$0	\$2,201,929
37	391.400	Data Processing Equipment	\$0	P-37	\$212,353	\$212,353	100.0000%	\$0	\$212,353
38	391.500	Enterprise Software - EIMS	\$0	P-38	\$59,590,944	\$59,590,944	100.0000%	\$0	\$59,590,944
39	391.950	Enterprise Software SS Alloc	\$14,015,881	P-39	\$10,132,100	\$24,147,981	100.0000%	\$0	\$24,147,981
40	392.000	Transportation Eq - Trailer	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	392.100	Transportation Eq - Automobiles	\$5,232,999	P-41	-\$2,276,952	\$2,956,047	100.0000%	\$0	\$2,956,047
42	392.110	Transportation Misc-Sm MGE	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	392.200	Transportation Eq - Trucks	\$25,322,323	P-43	\$2,849,396	\$28,171,719	100.0000%	\$0	\$28,171,719
44	393.000	Stores Equipment	\$664,474	P-44	\$0	\$664,474	100.0000%	\$0	\$664,474
45	394.000	Tools, Shop, & Garage Equipment	\$12,090,999	P-45	-\$89,796	\$12,001,203	100.0000%	\$0	\$12,001,203
46	395.000	Lab Equipment	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	396.000	Power Operated Equipment	\$12,872,033	P-47	\$936,302	\$13,808,335	100.0000%	\$0	\$13,808,335
48	397.000	Communication Equipment	\$6,187,530	P-48	\$6,372	\$6,193,902	100.0000%	\$0	\$6,193,902
49	397.010	Communication Equipment-Software	\$0	P-49	\$0	\$0	100.0000%	\$0	\$0
50	397.100	Communication Equipment-MGE ERT	\$41,090,402	P-50	-\$887,368	\$40,203,034	100.0000%	\$0	\$40,203,034
51	398.000	Miscellaneous Equipment	\$1,840,115	P-51	\$40,100	\$1,880,215	100.0000%	\$0	\$1,880,215
52		TOTAL GENERAL PLANT	\$129,380,722		\$72,088,535	\$201,469,257		\$0	\$201,469,257
53		GENERAL PLANT - ALLOCATED							
54		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
55		RETIREMENT WORK IN PROGRESS							
56		Retirement Work-In Progress	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
58		TOTAL PLANT IN SERVICE	<u>\$1,864,070,428</u>		<u>\$224,105,195</u>	<u>\$2,088,175,623</u>		<u>\$0</u>	<u>\$2,088,175,623</u>

**Spire Missouri West**  
**Case No. GR-2022-0179**  
**Amended Test Year: TME 9/30/20 Updated Through May 31, 2021**  
**True Up Through 9/30/2022**  
**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement.		-\$773,929		\$0	
P-7	Land - Distribution Plant	374.000		\$227,038		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$227,038		\$0	
P-8	Land Rights - Distribution Plant	374.200		\$14,413		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$14,413		\$0	
P-10	Structures & Improvements - Leased Property	375.210		-\$9,724		\$0
	1A. To adjust leasehold improvements - Lanthrop. (Ferguson)		-\$9,724		\$0	
P-11	Mains - Steel	376.100		\$22,021,550		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$22,021,550		\$0	
P-13	Mains - Cast Iron	376.200		-\$71,773		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$71,773		\$0	
P-14	Mains - Plastic	376.300		\$89,919,542		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$89,919,542		\$0	
P-15	Meas. & Reg. Station - General	378.000		\$869,093		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$869,093		\$0	
P-16	Meas. & Reg. Station - City Gate	379.000		\$95,971		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$95,971		\$0	

**Spire Missouri West**  
**Case No. GR-2022-0179**  
**Amended Test Year: TME 9/30/20 Updated Through May 31, 2021**  
**True Up Through 9/30/2022**  
**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-17	Services - Steel	380.100		\$239,028		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$239,028		\$0	
P-18	Services - Plastic	380.200		\$21,611,288		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
	2A. To include plant in service through May 31, 2022. (Amenthor)		\$22,871,629		\$0	
P-19	Meters	381.000		-\$751,455		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$243,697		\$0	
	2A. To remove excess meters (pre-1945). (Eubanks)		-\$995,152		\$0	
P-20	Smart Meters	381.100		\$13,161,373		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$2,551,575		\$0	
	1A. To remove ultrasonic meters (Eubanks/Ferguson)		-\$854,999		\$0	
	2A. To include plant in service through May 31, 2022. (Amenthor)		\$16,567,947		\$0	
P-21	Meter Installation	382.000		-\$488,312		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$3,063,333		\$0	
	2A. To remove excess meters (post-1945). (Eubanks)		-\$3,551,645		\$0	
P-22	Smart Meter Installation	382.100		\$5,253,788		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$891,388		\$0	

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1A. To remove ultrasonic meters (Eubanks/Ferguson)		-\$475,534		\$0	
	2A. To include plant in service through May 31, 2022. (Amenthor)		\$6,620,710		\$0	
P-23	House Regulators	383.000		\$701,723		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$701,723		\$0	
P-24	Commercial & Ind. Meas. & Reg. Equip	385.000		-\$2,954		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$2,954		\$0	
P-32	LH Improvements 700 Market	390.200		\$1,547,826		\$0
	1. To allocate leasehold improvements (Juliette)		\$1,499,326		\$0	
	1A. To adjust allocated leasehold improvements. (Ferguson)		\$48,500		\$0	
P-33	Office Furniture & Equipment	391.000		\$590,645		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$590,645		\$0	
P-34	Data Processing Systems	391.100		-\$2,873,344		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$2,873,344		\$0	
P-35	Mechanical Office Equipment	391.200		\$108,028		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$108,028		\$0	
P-36	Data Processing Software	391.300		\$2,201,929		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$2,201,929		\$0	



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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-37	Data Processing Equipment	391.400		\$212,353		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$212,353		\$0	
P-38	Enterprise Software - EIMS	391.500		\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		\$59,590,944		\$0	
P-39	Enterprise Software SS Alloc	391.950		\$10,132,100		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$10,132,100		\$0	
P-41	Transportation Eq - Automobiles	392.100		-\$2,276,952		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$2,276,952		\$0	
P-43	Transportation Eq - Trucks	392.200		\$2,849,396		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$2,849,396		\$0	
P-45	Tools, Shop, & Garage Equipment	394.000		-\$89,796		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$525,405		\$0	
	2A. To remove CNG investment. (Ferguson)		-\$615,201		\$0	
P-47	Power Operated Equipment	396.000		\$936,302		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$936,302		\$0	
P-48	Communication Equipment	397.000		\$6,372		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$6,372		\$0	
P-50	Communication Equipment-MGE ERT	397.100		-\$887,368		\$0

**Spire Missouri West**  
**Case No. GR-2022-0179**  
**Amended Test Year: TME 9/30/20 Updated Through May 31, 2021**  
**True Up Through 9/30/2022**  
**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1A. To include plant in service through May 31, 2022. (Amenthor)		-\$887,368		\$0	
P-51	Miscellaneous Equipment	398.000		\$40,100		\$0
	1A. To include plant in service through May 31, 2022. (Amenthor)		\$40,100		\$0	
<b>Total Plant Adjustments</b>				<b><u>\$224,105,195</u></b>		<b><u>\$0</u></b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$29,423		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Distribution Plant	\$703,126	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Distribution Plant	\$4,187,177	1.33%	\$55,689	75	0.00%
9	375.100	Structures & Improvements - Dist	\$16,388,754	2.40%	\$393,330	50	-20.00%
10	375.210	Structures & Improvements - Leased Property	\$0	0.00%	\$0	0	0.00%
11	376.100	Mains - Steel	\$298,566,064	2.00%	\$5,971,321	80	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	2.00%	\$254,100	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,405,310	12.35%	\$4,496,056	80	-150.00%
14	376.300	Mains - Plastic	\$758,526,483	1.87%	\$14,184,445	75	-40.00%
15	378.000	Meas. & Reg. Station - General	\$16,233,450	3.11%	\$504,860	45	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$6,454,432	2.66%	\$171,688	45	-20.00%
17	380.100	Services - Steel	\$7,877,086	4.50%	\$354,469	46	-110.00%
18	380.200	Services - Plastic	\$527,570,323	3.96%	\$20,891,785	43	-70.00%
19	381.000	Meters	\$43,959,561	2.77%	\$1,217,680	35	3.00%
20	381.100	Smart Meters	\$22,975,123	5.00%	\$1,148,756	20	0.00%
21	382.000	Meter Installation	\$103,390,852	1.91%	\$1,974,765	55	-5.00%
22	382.100	Smart Meter Installation	\$8,682,203	5.00%	\$434,110	20	0.00%
23	383.000	House Regulators	\$19,222,162	2.00%	\$384,443	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,829,854	2.44%	\$69,048	45	-10.00%
25	387.000	Other Equipment - Dist.	\$0	2.20%	\$0	50	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,886,676,943		\$52,506,545		
27		PRODUCTION PLANT					
28		TOTAL PRODUCTION PLANT	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,547,826	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$2,791,756	4.71%	\$131,492	20	0.00%
34	391.100	Data Processing Systems	\$3,053,068	0.00%	\$0	0	0.00%
35	391.200	Mechanical Office Equipment	\$108,028	0.00%	\$0	0	0.00%
36	391.300	Data Processing Software	\$2,201,929	9.89%	\$217,771	5	0.00%
37	391.400	Data Processing Equipment	\$212,353	0.00%	\$0	0	0.00%
38	391.500	Enterprise Software - EIMS	\$59,590,944	0.00%	\$0	0	0.00%
39	391.950	Enterprise Software SS Alloc	\$24,147,981	0.00%	\$0	0	0.00%
40	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0	0	0.00%
41	392.100	Transportation Eq - Automobiles	\$2,956,047	10.00%	\$295,605	8	20.00%
42	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0	0	0.00%
43	392.200	Transportation Eq - Trucks	\$28,171,719	7.69%	\$2,166,405	11	15.00%
44	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
45	394.000	Tools, Shop, & Garage Equipment	\$12,001,203	3.62%	\$434,444	25	0.00%
46	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
47	396.000	Power Operated Equipment	\$13,808,335	6.07%	\$838,166	14	15.00%
48	397.000	Communication Equipment	\$6,193,902	5.81%	\$359,866	15	0.00%
49	397.010	Communication Equipment-Software	\$0	0.00%	\$0	0	0.00%
50	397.100	Communication Equipment-MGE ERT	\$40,203,034	5.67%	\$2,279,512	15	0.00%
51	398.000	Miscellaneous Equipment	\$1,880,215	4.58%	\$86,114	20	0.00%
52		TOTAL GENERAL PLANT	\$201,469,257		\$6,823,728		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
53		GENERAL PLANT - ALLOCATED					
54		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
55		RETIREMENT WORK IN PROGRESS					
56		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
57		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
58		<b>Total Depreciation</b>	<b><u>\$2,088,175,623</u></b>		<b><u>\$59,330,273</u></b>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	R-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$773,929		-\$773,929	\$0		\$0	\$0
6		DISTRIBUTION PLANT							
7	374.000	Land - Distribution Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Distribution Plant	\$1,220,555	R-8	\$73,109	\$1,293,664	100.0000%	\$0	\$1,293,664
9	375.100	Structures & Improvements - Dist	\$3,063,632	R-9	\$156,558	\$3,220,190	100.0000%	\$0	\$3,220,190
10	375.210	Structures & Improvements - Leased Property	\$9,724	R-10	-\$9,724	\$0	100.0000%	\$0	\$0
11	376.100	Mains - Steel	\$93,215,706	R-11	-\$2,904,750	\$90,310,956	100.0000%	\$0	\$90,310,956
12	376.101	Mains-Steel Transmission-MGE	\$4,091,879	R-12	\$238,471	\$4,330,350	100.0000%	\$0	\$4,330,350
13	376.200	Mains - Cast Iron	\$4,411,534	R-13	\$890,537	\$5,302,071	100.0000%	\$0	\$5,302,071
14	376.300	Mains - Plastic	\$100,851,289	R-14	\$10,168,367	\$111,019,656	100.0000%	\$0	\$111,019,656
15	378.000	Meas. & Reg. Station - General	\$7,039,088	R-15	\$428,632	\$7,467,720	100.0000%	\$0	\$7,467,720
16	379.000	Meas. & Reg. Station - City Gate	\$2,298,858	R-16	\$169,126	\$2,467,984	100.0000%	\$0	\$2,467,984
17	380.100	Services - Steel	\$3,699,309	R-17	-\$30,349	\$3,668,960	100.0000%	\$0	\$3,668,960
18	380.200	Services - Plastic	\$223,494,316	R-18	\$8,640,142	\$232,134,458	100.0000%	\$0	\$232,134,458
19	381.000	Meters	\$6,591,553	R-19	-\$3,313,087	\$3,278,466	100.0000%	\$0	\$3,278,466
20	381.100	Smart Meters	\$196,262	R-20	\$3,199,650	\$3,395,912	100.0000%	\$0	\$3,395,912
21	382.000	Meter Installation	\$48,455,225	R-21	\$2,150,775	\$50,606,000	100.0000%	\$0	\$50,606,000
22	382.100	Smart Meter Installation	\$41,350	R-22	\$1,097,828	\$1,139,178	100.0000%	\$0	\$1,139,178
23	383.000	House Regulators	\$7,287,433	R-23	\$423,646	\$7,711,079	100.0000%	\$0	\$7,711,079
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$550,334	R-24	\$83,206	\$633,540	100.0000%	\$0	\$633,540
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$506,518,047		\$21,462,137	\$527,980,184		\$0	\$527,980,184
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$334,987	R-31	\$21,033	\$356,020	100.0000%	\$0	\$356,020
32	390.200	LH Improvements 700 Market	\$0	R-32	\$552,049	\$552,049	100.0000%	\$0	\$552,049
33	391.000	Office Furniture & Equipment	\$2,508,786	R-33	-\$1,028,104	\$1,480,682	100.0000%	\$0	\$1,480,682
34	391.100	Data Processing Systems	\$0	R-34	\$695,666	\$695,666	100.0000%	\$0	\$695,666
35	391.200	Mechanical Office Equipment	\$0	R-35	\$11,105	\$11,105	100.0000%	\$0	\$11,105
36	391.300	Data Processing Software	\$1,132,528	R-36	\$191,005	\$1,323,533	100.0000%	\$0	\$1,323,533
37	391.400	Data Processing Equipment	\$0	R-37	\$118,028	\$118,028	100.0000%	\$0	\$118,028
38	391.500	Enterprise Software - EIMS	\$0	R-38	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
39	391.950	Enterprise Software SS Alloc	\$2,113,129	R-39	\$722,066	\$2,835,195	100.0000%	\$0	\$2,835,195
40	392.000	Transportation Eq - Trailer	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	392.100	Transportation Eq - Automobiles	\$4,179,447	R-41	-\$1,837,705	\$2,341,742	100.0000%	\$0	\$2,341,742
42	392.110	Transportation Misc-Sm MGE	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	392.200	Transportation Eq - Trucks	\$9,411,641	R-43	\$2,704,961	\$12,116,602	100.0000%	\$0	\$12,116,602
44	393.000	Stores Equipment	\$310,715	R-44	\$19,591	\$330,306	100.0000%	\$0	\$330,306
45	394.000	Tools, Shop, & Garage Equipment	\$5,115,305	R-45	\$123,878	\$5,239,183	100.0000%	\$0	\$5,239,183
46	395.000	Lab Equipment	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	396.000	Power Operated Equipment	\$2,719,277	R-47	\$1,176,707	\$3,895,984	100.0000%	\$0	\$3,895,984
48	397.000	Communication Equipment	\$1,084,020	R-48	\$359,199	\$1,443,219	100.0000%	\$0	\$1,443,219
49	397.010	Communication Equipment-Software	\$0	R-49	\$0	\$0	100.0000%	\$0	\$0
50	397.100	Communication Equipment-MGE ERT	\$8,496,986	R-50	\$1,238,375	\$9,735,361	100.0000%	\$0	\$9,735,361
51	398.000	Miscellaneous Equipment	\$773,559	R-51	\$68,562	\$842,121	100.0000%	\$0	\$842,121
52		TOTAL GENERAL PLANT	\$38,180,380		\$32,266,489	\$70,446,869		\$0	\$70,446,869
53		GENERAL PLANT - ALLOCATED							
54		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
55		RETIREMENT WORK IN PROGRESS							
56		Retirement Work-In Progress	-\$9,419,996	R-56	\$1,478,457	-\$7,941,539	100.0000%	\$0	-\$7,941,539
57		TOTAL RETIREMENT WORK IN PROGRESS	-\$9,419,996		\$1,478,457	-\$7,941,539		\$0	-\$7,941,539

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58		TOTAL DEPRECIATION RESERVE	<u>\$536,052,360</u>		<u>\$54,433,154</u>	<u>\$590,485,514</u>		<u>\$0</u>	<u>\$590,485,514</u>

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

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

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$169,126		\$0	
R-17	Services - Steel	380.100		-\$30,349		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$30,349		\$0	
R-18	Services - Plastic	380.200		\$8,640,142		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
	2A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$8,672,122		\$0	
R-19	Meters	381.000		-\$3,313,087		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,509,684		\$0	
	2A. To remove excess meters (pre-1945). (Eubanks)		-\$146,711		\$0	
	3A. To remove excess meters (post-1945). (Eubanks)		-\$1,656,692		\$0	
R-20	Smart Meters	381.100		\$3,199,650		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$51,028		\$0	
	1A. To remove ultrasonic meters. (Eubanks/Ferguson)		-\$211,652		\$0	
	2A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$3,462,330		\$0	
R-21	Meter Installation	382.000		\$2,150,775		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,150,775		\$0	
R-22	Smart Meter Installation	382.100		\$1,097,828		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$10,751		\$0	



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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1A. To remove ultrasonic meters (Eubanks/Ferguson)		-\$101,547		\$0	
	2A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,210,126		\$0	
R-23	House Regulators	383.000		\$423,646		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$423,646		\$0	
R-24	Commercial & Ind. Meas. & Reg. Equip	385.000		\$83,206		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$83,206		\$0	
R-31	Structures - Leased - GO	390.100		\$21,033		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$21,033		\$0	
R-32	LH Improvements 700 Market	390.200		\$552,049		\$0
	1. To allocate leasehold improvements (Juliette)		\$333,249		\$0	
	1A. To adjust allocated leasehold improvements. (Ferguson)		\$218,800		\$0	
R-33	Office Furniture & Equipment	391.000		-\$1,028,104		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,028,104		\$0	
R-34	Data Processing Systems	391.100		\$695,666		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$695,666		\$0	
R-35	Mechanical Office Equipment	391.200		\$11,105		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$11,105		\$0	
R-36	Data Processing Software	391.300		\$191,005		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$191,005		\$0	

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-37	Data Processing Equipment	391.400		\$118,028		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$118,028		\$0	
R-38	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		\$27,130,073		\$0	
R-39	Enterprise Software SS Alloc	391.950		\$722,066		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,404,144		\$0	
	2A. To adjust enterprise software reserve. (Ferguson)		-\$682,078		\$0	
R-41	Transportation Eq - Automobiles	392.100		-\$1,837,705		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		-\$1,837,705		\$0	
R-43	Transportation Eq - Trucks	392.200		\$2,704,961		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$2,704,961		\$0	
R-44	Stores Equipment	393.000		\$19,591		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$19,591		\$0	
R-45	Tools, Shop, & Garage Equipment	394.000		\$123,878		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$349,672		\$0	
	2A. To remove CNG investment. (Ferguson)		-\$225,794		\$0	
R-47	Power Operated Equipment	396.000		\$1,176,707		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,176,707		\$0	
R-48	Communication Equipment	397.000		\$359,199		\$0

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$359,199		\$0	
R-50	Communication Equipment-MGE ERT	397.100		\$1,238,375		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$1,238,375		\$0	
R-51	Miscellaneous Equipment	398.000		\$68,562		\$0
	1A. To include accumulated reserve through May 31, 2022. (Amenthor)		\$68,562		\$0	
R-56	Retirement Work-In Progress			\$1,478,457		\$0
	1A. To include RWIP through May 31, 2022. (Amenthor)		\$1,478,457		\$0	
<b>Total Reserve Adjustments</b>				<b>\$54,433,154</b>		<b>\$0</b>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$42,341,599	47.86	11.96	35.90	0.098356	\$4,164,550
3	Vacation Non-Union and Union	\$1,978,088	47.86	182.50	-134.64	-0.368877	-\$729,671
4	Pension and OPEB Expense	\$3,861,445	47.86	69.38	-21.52	-0.058959	-\$227,667
5	Incentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
7	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
8	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,825,919	47.86	-32.75	80.61	0.220849	\$403,252
10	Bad Debt Expense	\$4,635,541	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$46,114,965	47.86	42.11	5.75	0.015753	\$726,449
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$104,066,799</b>					<b>\$9,698,673</b>
13	<b>TAXES</b>						
14	Property Tax	\$24,505,161	47.86	185.27	-137.41	-0.376466	-\$9,225,360
15	Employer Portion of FICA	\$3,184,105	47.86	11.96	35.90	0.098356	\$313,176
16	Federal and State Unemployment Tax	\$19,011	47.86	75.57	-27.71	-0.075918	-\$1,443
17	Use Tax	\$236,844	30.48	61.29	-30.81	-0.084411	-\$19,992
18	Sales Tax	\$6,913,979	30.48	12.22	18.26	0.050027	\$345,886
19	Gross Receipts Tax	\$26,887,416	30.48	42.21	-11.73	-0.032137	-\$864,081
20	<b>TOTAL TAXES</b>	<b>\$61,746,516</b>					<b>-\$9,451,814</b>
21	<b>OTHER EXPENSES</b>						
22	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
23	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$246,859</b>
24	<b>TAX OFFSET FROM RATE BASE</b>						
25	Federal Tax Offset	\$20,768,682	47.86	365.00	-317.14	-0.868877	-\$18,045,430
26	State Tax Offset	\$3,688,089	47.86	365.00	-317.14	-0.868877	-\$3,204,496
27	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
28	Interest Expense Offset	\$28,406,093	47.86	72.95	-25.09	-0.068740	-\$1,952,635
29	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$52,862,864</b>					<b>-\$23,202,561</b>
30	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$22,955,702</b>

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		<b>OPERATING REVENUES</b>											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$129,888,299	\$219,753,105		
Rev-11	481.000	Small General Service	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$20,349,198	\$23,465,258		
Rev-12	481.000	Large General Service	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$25,929,049	\$16,294,919		
Rev-13	481.000	Large Volume Service	\$671,079			Rev-13		\$671,079	100.0000%	\$452,909	\$1,123,988		
Rev-14	481.000	Unmetered Gas Light	\$3,473			Rev-14		\$3,473	100.0000%	-\$1,898	\$1,575		
Rev-15	0.000	Industrial Marketers	\$1,364,962			Rev-15		\$1,364,962	100.0000%	-\$1,364,962	\$0		
Rev-16	489.000	Large Volume Transportation	\$16,162,145			Rev-16		\$16,162,145	100.0000%	-\$365,352	\$15,796,793		
Rev-17	0.000	Large General Service Transportation	\$0			Rev-17		\$0	100.0000%	\$2,033,854	\$2,033,854		
Rev-18	0.000	Unbilled and Miscellaneous	\$10,223,184			Rev-18		\$10,223,184	100.0000%	-\$10,223,184	\$0		
Rev-19	487.000	Late Payment Charges	\$897,858			Rev-19		\$897,858	100.0000%	\$1,765,655	\$2,663,513		
Rev-20	495.000	Other Gas Revenue	\$11,755,510			Rev-20		\$11,755,510	100.0000%	-\$11,771,788	-\$16,278		
Rev-21	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-21		\$0	100.0000%	\$0	\$0		
Rev-22		<b>TOTAL OTHER OPERATING REVENUES</b>	\$476,758,039					\$476,758,039		-\$195,641,312	\$281,116,727		
Rev-23		<b>TOTAL OPERATING REVENUES</b>	\$476,758,039					\$476,758,039		-\$195,641,312	\$281,116,727		
1		<b>GAS SUPPLY EXPENSES</b>											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		<b>TOTAL GAS SUPPLY EXPENSES</b>	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		<b>NATURAL GAS STORAGE EXPENSE</b>											
6		<b>TOTAL NATURAL GAS STORAGE EXPENSE</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		<b>TRANSMISSION EXPENSES</b>											
8	859.000	Other Joint Expenses	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9		<b>TOTAL TRANSMISSION EXPENSES</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		<b>PRODUCTION EXPENSES</b>											
11		<b>TOTAL PRODUCTION EXPENSES</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		<b>DISTRIBUTION EXPENSES</b>											
13	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-13	\$23,014	\$1,986,618	100.0000%	\$0	\$1,986,618	\$1,935,976	\$50,642
14	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-14	\$4,728	\$428,526	100.0000%	\$0	\$428,526	\$397,650	\$30,876
15	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-15	\$26,128	\$6,728,682	100.0000%	\$0	\$6,728,682	\$2,197,975	\$4,530,707
16	875.000	Measuring & Regulating Station Expenses - General	\$685,163	\$468,358	\$216,805	E-16	\$5,635	\$690,798	100.0000%	\$0	\$690,798	\$473,993	\$216,805
17	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	878.000	Meter & House Regulator Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-19	\$61,029	\$3,259,179	100.0000%	\$0	\$3,259,179	\$5,133,922	-\$1,874,743
20	879.000	Customer Installations Expenses	\$909,223	\$759,481	\$149,742	E-20	\$9,137	\$918,360	100.0000%	\$0	\$918,360	\$768,618	\$149,742
21	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-21	\$14,092	\$1,678,026	100.0000%	\$0	\$1,678,026	\$1,231,663	\$446,363

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
22	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-22	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
23	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-23	-\$25,450	\$1,306,412	100.0000%	\$0	\$1,306,412	\$1,254,539	\$51,873
24	886.000	Maint. of Structures and Improvements	\$112,659	\$0	\$112,659	E-24	-\$11,743	\$100,916	100.0000%	\$0	\$100,916	\$0	\$100,916
25	887.000	Maint. of Mains	\$10,342,437	\$6,401,956	\$3,940,481	E-25	\$277,972	\$10,620,409	100.0000%	\$0	\$10,620,409	\$6,478,974	\$4,141,435
26	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-26	-\$3,685	\$2,033,304	100.0000%	\$0	\$2,033,304	\$1,375,251	\$658,053
27	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-27	\$15,656	\$155,426	100.0000%	\$0	\$155,426	\$97,713	\$57,713
28	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-28	-\$4,746	\$57,346	100.0000%	\$0	\$57,346	\$43,131	\$14,215
29	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-29	\$50,857	\$1,956,955	100.0000%	\$0	\$1,956,955	\$1,554,677	\$402,278
30	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-30	\$8,034	\$513,102	100.0000%	\$0	\$513,102	\$449,988	\$63,114
31	894.000	Maintenance of Other Equipment	\$56,138	\$0	\$56,138	E-31	-\$78,509	-\$22,371	100.0000%	\$0	-\$22,371	\$0	-\$22,371
32		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$32,174,891</b>	<b>\$23,115,973</b>	<b>\$9,058,918</b>		<b>\$372,149</b>	<b>\$32,547,040</b>		<b>\$0</b>	<b>\$32,547,040</b>	<b>\$23,394,070</b>	<b>\$9,152,970</b>
33		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
34	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	902.000	Meter Reading Expenses	\$3,315,540	\$2,875,047	\$440,493	E-35	\$34,588	\$3,350,128	100.0000%	\$0	\$3,350,128	\$2,909,635	\$440,493
36	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-36	\$150,779	\$12,534,160	100.0000%	\$0	\$12,534,160	\$2,958,788	\$9,575,372
37	904.000	Uncollectible Expense	\$4,356,922	\$0	\$4,356,922	E-37	\$278,619	\$4,635,541	100.0000%	\$0	\$4,635,541	\$0	\$4,635,541
38	905.000	Misc. Customer Accounts Expense	\$137,604	\$124,770	\$12,834	E-38	\$1,501	\$139,105	100.0000%	\$0	\$139,105	\$126,271	\$12,834
39		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$20,193,447</b>	<b>\$6,634,874</b>	<b>\$13,558,573</b>		<b>\$465,487</b>	<b>\$20,658,934</b>		<b>\$0</b>	<b>\$20,658,934</b>	<b>\$5,994,694</b>	<b>\$14,664,240</b>
40		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
41	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	908.000	Customer Assistance Expenses	\$2,444,670	\$202,771	\$2,241,899	E-42	\$1,080,703	\$3,525,373	100.0000%	\$0	\$3,525,373	\$205,211	\$3,320,162
43	909.000	Informational & Instructional Advertising Expenses	\$23,476	\$0	\$23,476	E-43	-\$213	\$23,263	100.0000%	\$0	\$23,263	\$0	\$23,263
44	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$2,468,146</b>	<b>\$202,771</b>	<b>\$2,265,375</b>		<b>\$1,080,490</b>	<b>\$3,548,636</b>		<b>\$0</b>	<b>\$3,548,636</b>	<b>\$205,211</b>	<b>\$3,343,425</b>
46		<b>SALES EXPENSES</b>											
47	911.000	Supervision - Sales Exp.	\$522,222	\$370,670	\$151,552	E-47	-\$5,104	\$517,118	100.0000%	\$0	\$517,118	\$375,130	\$141,988
48	912.000	Demonstrating & Selling Expenses	\$932,463	\$331,695	\$600,768	E-48	-\$364,463	\$568,000	100.0000%	\$0	\$568,000	\$335,686	\$232,314
49	913.000	Advertising Expenses	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51		<b>TOTAL SALES EXPENSES</b>	<b>\$1,454,685</b>	<b>\$702,365</b>	<b>\$752,320</b>		<b>-\$369,567</b>	<b>\$1,085,118</b>		<b>\$0</b>	<b>\$1,085,118</b>	<b>\$710,816</b>	<b>\$374,302</b>
52		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
53	920.000	Admin. & General Salaries	\$13,941,036	\$10,662,980	\$3,278,056	E-53	-\$3,069,380	\$10,871,656	100.0000%	\$0	\$10,871,656	\$10,791,260	\$80,396
54	921.000	Office Supplies & Expenses	\$6,685,681	\$3,950	\$6,681,731	E-54	-\$40,406	\$6,645,275	100.0000%	\$0	\$6,645,275	\$3,998	\$6,641,277
55	921.100	Office Supplies & Expenses - Non Alloc	\$6,384,763	\$0	\$6,384,763	E-55	\$0	\$6,384,763	100.0000%	\$0	\$6,384,763	\$0	\$6,384,763
56	922.000	Admin. Expenses Transferred - Credit	-\$11,590,961	\$0	-\$11,590,961	E-56	\$8,311,882	-\$3,279,079	100.0000%	\$0	-\$3,279,079	\$0	-\$3,279,079
57	923.000	Outside Services Employed	\$5,441,900	\$0	\$5,441,900	E-57	\$90,968	\$5,532,868	100.0000%	\$0	\$5,532,868	\$0	\$5,532,868
58	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-58	\$269,822	\$717,304	100.0000%	\$0	\$717,304	\$0	\$717,304
59	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-59	\$1,641,357	\$4,562,988	100.0000%	\$0	\$4,562,988	\$0	\$4,562,988
60	926.000	Employee Pensions & Benefits	\$6,898,030	\$57,303	\$6,840,727	E-60	\$3,952,602	\$10,850,632	100.0000%	\$0	\$10,850,632	\$57,992	\$10,792,640
61	927.000	Franchise Requirements	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	928.000	Regulatory Commission Expenses	\$1,679,561	\$0	\$1,679,561	E-62	\$166,031	\$1,845,592	100.0000%	\$0	\$1,845,592	\$0	\$1,845,592
63	930.000	Misc. General Expenses	\$835,121	\$0	\$835,121	E-63	-\$26,429	\$808,692	100.0000%	\$0	\$808,692	\$0	\$808,692
64	931.000	Rents	\$894,351	\$0	\$894,351	E-64	-\$51,072	\$843,279	100.0000%	\$0	\$843,279	\$0	\$843,279
65	932.000	Maint. of General Plant	\$529,736	\$458,051	\$71,685	E-65	-\$3,713	\$526,023	100.0000%	\$0	\$526,023	\$463,561	\$62,462

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
66		TOTAL ADMIN. & GENERAL EXPENSES	\$35,068,331	\$11,182,284	\$23,886,047		\$11,241,662	\$46,309,993		\$0	\$46,309,993	\$11,316,811	\$34,993,182
67		DEPRECIATION EXPENSE											
68	403.000	Depreciation Expense, Dep. Exp.	\$38,977,032	See note (1)	See note (1)	E-68	See note (1)	\$38,977,032	100.0000%	\$19,001,649	\$57,978,681	See note (1)	See note (1)
69	403.001	Depreciation Clearing	\$0			E-69		\$0	100.0000%	\$0	\$0		
70		TOTAL DEPRECIATION EXPENSE	\$38,977,032	\$0	\$0		\$0	\$38,977,032		\$19,001,649	\$57,978,681	\$0	\$0
71		AMORTIZATION EXPENSE											
72	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-72	\$4,448,590	\$6,747,474	100.0000%	\$0	\$6,747,474	\$0	\$6,747,474
73		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$4,448,590	\$6,747,474		\$0	\$6,747,474	\$0	\$6,747,474
74		OTHER OPERATING EXPENSES											
75	408.000	Property Taxes	\$15,332,989	\$0	\$15,332,989	E-75	\$12,508,647	\$27,841,636	100.0000%	\$0	\$27,841,636	\$0	\$27,841,636
76	408.000	Payroll Taxes	\$2,715,392	\$0	\$2,715,392	E-76	\$352,675	\$3,068,067	100.0000%	\$0	\$3,068,067	\$0	\$3,068,067
77	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-77	-\$26,887,416	\$0	100.0000%	\$0	\$0	\$0	\$0
78	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	408.000	Other Taxes	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-80	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	431.000	Interest on Customer Deposits	\$649,697	\$0	\$649,697	E-81	-\$619,570	\$30,127	100.0000%	\$0	\$30,127	\$0	\$30,127
82	0.000	Stipulation and Agreement	\$0	\$0	\$0	E-82	\$236,875	\$236,875	100.0000%	\$0	\$236,875	\$0	\$236,875
83		TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494		-\$14,408,789	\$31,176,705		\$0	\$31,176,705	\$0	\$31,176,705
84		TOTAL OPERATING EXPENSE	\$386,831,737	\$41,838,267	\$306,016,438		-\$205,863,727	\$180,968,010		\$19,001,649	\$199,969,659	\$41,621,602	\$100,369,376
85		NET INCOME BEFORE TAXES	\$89,926,302					\$295,790,029		-\$214,642,961	\$81,147,068		
86		INCOME TAXES											
87	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-87	See note (1)	\$1	100.0000%	\$14,605,624	\$14,605,625	See note (1)	See note (1)
88		TOTAL INCOME TAXES	\$1					\$1		\$14,605,624	\$14,605,625		
89		DEFERRED INCOME TAXES											
90	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-90	See note (1)	\$15,075,619	100.0000%	-\$17,726,377	-\$2,650,758	See note (1)	See note (1)
91	411.000	Amortization of Deferred ITC	-\$4,904,201			E-91		-\$4,904,201	100.0000%	\$4,904,201	\$0		
92	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-92		\$0	100.0000%	\$59,832	\$59,832		
93	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	-\$592,179	-\$592,179		
94	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-94		\$0	100.0000%	\$0	\$0		
95	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	-\$474,241	-\$474,241		
96		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418		-\$13,828,764	-\$3,657,346		
97		NET OPERATING INCOME	\$79,754,883					\$285,618,610		-\$215,419,821	\$70,198,789		

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

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

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



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

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1A. To include revenue through May 31, 2022 including growth. (Harris)		\$0	\$0		\$0	\$2,033,196	
	2A. To annualize and adjust for rate change. (Harris)		\$0	\$0		\$0	\$658	
Rev-18	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$8,034,563	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
Rev-19	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$1,765,655	\$1,765,655
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777,428	
	1A. To normalize late payment charges. (Ferguson)		\$0	\$0		\$0	\$988,227	
Rev-20	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,771,788	-\$11,771,788
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
	2A. To remove CNG associated revenue. (Ferguson)		\$0	\$0		\$0	-\$16,278	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$9,089,377		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-13	Operation Supervision & Engineering - Dist	870.000	\$23,014	\$0	\$23,014	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$145,621	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$122,607	\$0		\$0	\$0	
E-14	Distribution Load Dispatching	871.000	\$4,728	\$0	\$4,728	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$29,911	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$25,183	\$0		\$0	\$0	
E-15	Main & Service Expenses	874.000	\$26,128	\$0	\$26,128	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$165,328	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$139,200	\$0		\$0	\$0	
E-16	<b>Measuring &amp; Regulating Station Expenses - General</b>	<b>875.000</b>	<b>\$5,635</b>	<b>\$0</b>	<b>\$5,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$35,653	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$30,018	\$0		\$0	\$0	
E-19	<b>Meter &amp; House Regulator Expenses</b>	<b>878.000</b>	<b>\$61,029</b>	<b>\$0</b>	<b>\$61,029</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$386,165	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$325,136	\$0		\$0	\$0	
E-20	<b>Customer Installations Expenses</b>	<b>879.000</b>	<b>\$9,137</b>	<b>\$0</b>	<b>\$9,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$57,814	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$48,677	\$0		\$0	\$0	
E-21	<b>Other Expenses - Dist. Exp.</b>	<b>880.000</b>	<b>\$14,642</b>	<b>-\$550</b>	<b>\$14,092</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$92,644	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$78,002	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-23	<b>Maintenance Supervision &amp; Engineering</b>	<b>885.000</b>	<b>\$14,913</b>	<b>-\$40,363</b>	<b>-\$25,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$94,364	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$79,451	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$40,363		\$0	\$0	
E-24	<b>Maint. of Structures and Improvements</b>	<b>886.000</b>	<b>\$0</b>	<b>-\$11,743</b>	<b>-\$11,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$0	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$11,743		\$0	\$0	
E-25	<b>Maint. of Mains</b>	<b>887.000</b>	<b>\$77,018</b>	<b>\$200,954</b>	<b>\$277,972</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$487,337	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$410,319	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$200,954		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-26	Maint. of Measuring & Regulating Eq - Gen	889.000	\$16,348	-\$20,033	-\$3,685	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$103,444	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$87,096	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$20,033		\$0	\$0	
E-27	Maint. of Measuring & Regulating Eq - Ind	890.000	\$1,162	\$14,494	\$15,656	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,350	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$6,188	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$14,494		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$513	-\$5,259	-\$4,746	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,244	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$2,731	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$5,259		\$0	\$0	
E-29	Maintenance of Services	892.000	\$18,481	\$32,376	\$50,857	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$116,940	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$98,459	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$32,376		\$0	\$0	
E-30	Maint. of Meters and House Regulators	893.000	\$5,349	\$2,685	\$8,034	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$33,847	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$28,498	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	\$2,685		\$0	\$0	
E-31	Maintenance of Other Equipment	894.000	\$0	-\$78,509	-\$78,509	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$28,509		\$0	\$0	
	3A. To remove CNG associated expense. (Ferguson)		\$0	-\$50,000		\$0	\$0	
E-35	Meter Reading Expenses	902.000	\$34,588	\$0	\$34,588	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$218,858	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1A. To annualize payroll. (Dhority)		-\$184,270	\$0		\$0	\$0	
E-36	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$676,269	\$827,048	\$150,779	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$211,862		\$0	\$0	
	1A. To annualize customer convenience fees. (Dhority)		\$0	\$637,733		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$276,712	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$232,981	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
	3A. To normalize disconnect and reconnect fees. (Ferguson)		\$0	\$1,269,173		\$0	\$0	
	4. To reflect a reduction in 3rd party call center expenses (Giacone)		-\$720,000	\$0		\$0	\$0	
E-37	<b>Uncollectible Expense</b>	904.000	\$0	\$278,619	\$278,619	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	\$1,206,894		\$0	\$0	
	1A. To normalize uncollectibles expense. (Ferguson)		\$0	-\$928,275		\$0	\$0	
E-38	<b>Misc. Customer Accounts Expense</b>	905.000	\$1,501	\$0	\$1,501	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,498	\$0		\$0	\$0	
	1A. To annualize payroll. (Dhority)		-\$7,997	\$0		\$0	\$0	
E-42	<b>Customer Assistance Expenses</b>	908.000	\$2,440	\$1,078,263	\$1,080,703	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$518,705		\$0	\$0	
	1A. To annualize energy efficiency amortization. (Ferguson)		\$0	\$161,536		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$10,891		\$0	\$0	
	2A. To adjust Red Tag program amortization. (Ferguson)		\$0	-\$24,966		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,436	\$0		\$0	\$0	
	3A. To annualize payroll. (Dhority)		-\$12,996	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$35,021		\$0	\$0	
	4A. To adjust One Time Energy Affordability annual amortization (Ferguson)		\$0	-\$19,141		\$0	\$0	
	5. To adjust test year amortization for low income energy affordability program (Nieto)		\$0	\$128,709		\$0	\$0	
	5A. To adjust amortization for low income energy program. (Ferguson)		\$0	\$337,550		\$0	\$0	
E-43	<b>Informational &amp; Instructional Advertising Expenses</b>	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	
E-47	Supervision - Sales Exp.	911.000	\$4,460	-\$9,564	-\$5,104	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$28,217	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$23,757	\$0		\$0	\$0	
E-48	Demonstrating & Selling Expenses	912.000	\$3,991	-\$368,454	-\$364,463	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$45,199		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,250	\$0		\$0	\$0	
	5A. To annualize payroll. (Dhority)		-\$21,259	\$0		\$0	\$0	
E-53	Admin. & General Salaries	920.000	\$128,280	-\$3,197,660	-\$3,069,380	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$1,266,415		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$1,927,512		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$811,700	\$0		\$0	\$0	
	3A. To annualize payroll. (Dhority)		-\$683,420	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-54	Office Supplies & Expenses	921.000	\$48	-\$40,454	-\$40,406	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,063		\$0	\$0	
	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$301	\$0		\$0	\$0	
	6A. To annualize payroll. (Dhority)		-\$253	\$0		\$0	\$0	
E-56	Admin. Expenses Transferred - Credit	922.000	\$0	\$8,311,882	\$8,311,882	\$0	\$0	\$0
	1A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$8,311,882		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-57	<b>Outside Services Employed</b>	923.000	\$0	\$90,968	\$90,968	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	\$0		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$319,306		\$0	\$0	
	3A. To include amortization of remaining transition costs over 3 years. (Ferguson)		\$0	-\$247,542		\$0	\$0	
	4A. To include the cost of the external audit overhead study over 3 years. (Dhority)		\$0	\$19,204		\$0	\$0	
E-58	<b>Property Insurance</b>	924.000	\$0	\$269,822	\$269,822	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$177,598		\$0	\$0	
	1A. To annualize insurance expense. (Amenthor)		\$0	\$92,224		\$0	\$0	
E-59	<b>Injuries &amp; Damages</b>	925.000	\$0	\$1,641,357	\$1,641,357	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$893,642		\$0	\$0	
	1A. To remove certain litigation and settlement costs. (Amenthor)		\$0	-\$881,193		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$1,328,524		\$0	\$0	
	2A. To annualize insurance expense. (Amenthor)		\$0	\$1,102,741		\$0	\$0	
	3A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	-\$802,357		\$0	\$0	
E-60	<b>Employee Pensions &amp; Benefits</b>	926.000	\$689	\$3,951,913	\$3,952,602	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$68,400		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	\$0		\$0	\$0	
	3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)		\$0	\$419,429		\$0	\$0	
	3A. To adjust Company 401K matching expense. (Dhority)		\$0	\$100,358		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$4,362	\$0		\$0	\$0	
	4A. To annualize payroll. (Dhority)		-\$3,673	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$43,531		\$0	\$0	
	5A. To adjust employee benefits. (Dhority)		\$0	\$7,362		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$27,409		\$0	\$0	
	6A. To adjust pension expense and tracker Pre-2021. (Dhority)		\$0	-\$141,303		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6AA. To adjust pension expense and tracker Post-2021. (Dhority)		\$0	-\$75,767		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	7A. To adjust OPEB expense and tracker. (Dhority)		\$0	\$14,814		\$0	\$0	
	8. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone)		\$0	\$2,645,599		\$0	\$0	
	9A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$881,918		\$0	\$0	
	10A. To allocate and adjust SERP. (Dhority)		\$0	\$96,963		\$0	\$0	
E-62	<b>Regulatory Commission Expenses</b>	<b>928.000</b>	<b>\$0</b>	<b>\$166,031</b>	<b>\$166,031</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$19,103		\$0	\$0	
	1A. To annualize PSC Assessment. (Amenthor)		\$0	\$318,503		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$110,517		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$147,877		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,165		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$83,144		\$0	\$0	
	5A. To remove normalized rate case expense for Case No. GR-2021-0108. (Dhority)		\$0	-\$83,144		\$0	\$0	
	5AA. To include a 3 year normalized level of rate case expense (Dhority)		\$0	\$114,559		\$0	\$0	
	6. To include a 3 year normalized level of depreciation study expense (Majors)		\$0	\$8,095		\$0	\$0	
	7. To include a 3 year normalized level of customer notice expense (Majors)		\$0	\$90,854		\$0	\$0	
	7A. To remove normalized customer notice expense for Case No. GR-2021-0108. (Dhority)		\$0	-\$90,854		\$0	\$0	
	7AA. To include a 3 year normalized level of customer notice expense (Dhority)		\$0	\$7,536		\$0	\$0	
E-63	<b>Misc. General Expenses</b>	<b>930.000</b>	<b>\$0</b>	<b>-\$26,429</b>	<b>-\$26,429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$31,733		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$51,617		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$90,060		\$0	\$0	
	4A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	\$146,981		\$0	\$0	
E-64	<b>Rents</b>	<b>931.000</b>	<b>\$0</b>	<b>-\$51,072</b>	<b>-\$51,072</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize rents and leases (Nieto)		\$0	\$7,575		\$0	\$0	
	1A. To annualize rents and leases. (Amenthor)		\$0	-\$58,647		\$0	\$0	
E-65	Maint. of General Plant	932.000	\$5,510	-\$9,223	-\$3,713	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$34,868	\$0		\$0	\$0	
	2A. To annualize payroll. (Dhority)		-\$29,358	\$0		\$0	\$0	
	3A. To normalize non-labor maintenance expense. (Ferguson)		\$0	-\$9,223		\$0	\$0	
E-68	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$19,001,649	\$19,001,649
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$20,353,241	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$1,517,022	
	2A. To capitalize a portion of vehicles and equipment used for construction projects. (Amenthor)		\$0	\$0		\$0	\$165,430	
E-72	Amortization of Expense	405.000	\$0	\$4,448,590	\$4,448,590	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	1A. To adjust amortization for non-depreciable accounts. (Ferguson)		\$0	\$402,881		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$241,647		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$581,556		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
	5A. To include amortization of deferred overheads. (Young)		\$0	\$225,750		\$0	\$0	
E-75	Property Taxes	408.000	\$0	\$12,508,647	\$12,508,647	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	1A. To annualize Missouri property taxes. (Lyons)		\$0	\$4,242,209		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$682,028		\$0	\$0	
	2A. To reflect the annual amortization of the Missouri property tax regulatory liability. (Lyons)		\$0	\$2,505,611		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	3A. To normalize Kansas property taxes. (Lyons)		\$0	-\$148,329		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	\$34,400		\$0	\$0	
	4A. To reflect the annual amortization of the Kansas property tax regulatory liability. (Lyons)		\$0	-\$108,006		\$0	\$0	
E-76	<b>Payroll Taxes</b>	408.000	\$0	\$352,675	\$352,675	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$688,984		\$0	\$0	
	1A. To annualize payroll taxes. (Dhority)		\$0	-\$201,259		\$0	\$0	
	2A. To adjust the test year to reflect revised overhead capitalization methodologies. (Young)		\$0	-\$135,050		\$0	\$0	
E-77	<b>Gross Receipts Tax</b>	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
E-81	<b>Interest on Customer Deposits</b>	431.000	\$0	-\$619,570	-\$619,570	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$498,592		\$0	\$0	
	1A. To include an annualized level of interest expense on customer deposits. (Amenthor)		\$0	-\$3,260		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$73,544		\$0	\$0	
	2A. To adjust Energy Wise financing interest income from case GR-2021-0108. (Amenthor)		\$0	-\$12,658		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$24,208		\$0	\$0	
	3A. To adjust insulation financing interest income from case GR-2021-0108. (Amenthor)		\$0	-\$7,308		\$0	\$0	
E-82	<b>Stipulation and Agreement</b>		\$0	\$236,875	\$236,875	\$0	\$0	\$0
	1. To adjust for the Stipulation and Agreement submitted 7/30/21 and approved by Commission on 9/15/21		\$0	\$236,875		\$0	\$0	
E-87	<b>Current Income Taxes</b>	409.000	\$0	\$0	\$0	\$0	\$14,605,624	\$14,605,624
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$14,605,624	
E-90	<b>Deferred Income Taxes - Def. Inc. Tax.</b>	410.000	\$0	\$0	\$0	\$0	-\$17,726,377	-\$17,726,377
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,726,377	
E-91	<b>Amortization of Deferred ITC</b>	411.000	\$0	\$0	\$0	\$0	\$4,904,201	\$4,904,201
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,904,201	
E-92	<b>Amortization of Protected Excess ADIT (TCJA)</b>		\$0	\$0	\$0	\$0	\$59,832	\$59,832
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	\$59,832	
E-93	<b>Amortization of Unprotected Excess ADIT (TCJA)</b>		\$0	\$0	\$0	\$0	-\$592,179	-\$592,179

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$592,179	
E-95	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$474,241	-\$474,241
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$474,241	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$195,641,312</b>	<b>-\$195,641,312</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$216,665</b>	<b>-\$205,647,062</b>	<b>-\$205,863,727</b>	<b>\$0</b>	<b>\$19,778,509</b>	<b>\$19,778,509</b>

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.77% Return	E 6.90% Return	F 7.03% Return
1	TOTAL NET INCOME BEFORE TAXES		\$81,147,068	\$119,971,914	\$122,468,767	\$124,984,979
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$57,978,681	\$57,978,681	\$57,978,681	\$57,978,681
4	Uncertain Tax Position Adjustment		\$0	\$0	\$0	\$0
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$318,471	\$318,471	\$318,471	\$318,471
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$58,297,152	\$58,297,152	\$58,297,152	\$58,297,152
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9270%	\$28,406,093	\$28,406,093	\$28,406,093	\$28,406,093
10	Tax Straight-Line Depreciation		\$57,978,681	\$57,978,681	\$57,978,681	\$57,978,681
11	Excess Tax Depreciation		-\$11,118,950	-\$11,118,950	-\$11,118,950	-\$11,118,950
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$42,040	\$42,040	\$42,040	\$42,040
14	Depreciation 263A		\$2,871,478	\$2,871,478	\$2,871,478	\$2,871,478
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$78,179,342	\$78,179,342	\$78,179,342	\$78,179,342
16	NET TAXABLE INCOME		\$61,264,878	\$100,089,724	\$102,586,577	\$105,102,789
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$61,264,878	\$100,089,724	\$102,586,577	\$105,102,789
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,202,533	\$3,598,325	\$3,688,089	\$3,778,550
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$59,062,345	\$96,491,399	\$98,898,488	\$101,324,239
22	Federal Income Tax at the Rate of	21.000%	\$12,403,092	\$20,263,194	\$20,768,682	\$21,278,090
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$12,403,092	\$20,263,194	\$20,768,682	\$21,278,090
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$61,264,878	\$100,089,724	\$102,586,577	\$105,102,789
27	Deduct Federal Income Tax at the Rate of	50.000%	\$6,201,546	\$10,131,597	\$10,384,341	\$10,639,045
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$55,063,332	\$89,958,127	\$92,202,236	\$94,463,744
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$2,202,533	\$3,598,325	\$3,688,089	\$3,778,550
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$61,264,878	\$100,089,724	\$102,586,577	\$105,102,789
34	Deduct Federal Income Tax - City Inc. Tax		\$12,403,092	\$20,263,194	\$20,768,682	\$21,278,090
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,202,533	\$3,598,325	\$3,688,089	\$3,778,550
36	City Taxable Income		\$46,659,253	\$76,228,205	\$78,129,806	\$80,046,149
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$12,403,092	\$20,263,194	\$20,768,682	\$21,278,090
41	State Income Tax		\$2,202,533	\$3,598,325	\$3,688,089	\$3,778,550
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$14,605,625	\$23,861,519	\$24,456,771	\$25,056,640
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$2,650,758	-\$2,650,758	-\$2,650,758	-\$2,650,758
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		\$59,832	\$59,832	\$59,832	\$59,832
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$592,179	-\$592,179	-\$592,179	-\$592,179
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$474,241	-\$474,241	-\$474,241	-\$474,241
51	TOTAL DEFERRED INCOME TAXES		-\$3,657,346	-\$3,657,346	-\$3,657,346	-\$3,657,346
52	TOTAL INCOME TAX		\$10,948,279	\$20,204,173	\$20,799,425	\$21,399,294

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.33%	F Weighted Cost of Capital 9.58%	G Weighted Cost of Capital 9.83%
1	Common Stock	\$1,765,000,000	51.88%		4.841%	4.970%	5.100%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,637,000,000	48.12%	4.01%	1.927%	1.927%	1.927%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$3,402,000,000</b>	<b>100.00%</b>		<b>6.768%</b>	<b>6.897%</b>	<b>7.027%</b>
8	PreTax Cost of Capital				8.283%	8.453%	8.623%