

**Spire Missouri West  
 ISRS - Case No. GO-2021-0031  
 ISRS Revenue Requirement Calculation  
 Appendix A - Schedule 1**

**Spire Missouri West  
 ISRS Revenue Requirement Calculation**

**ISRS Activity:**

**Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:**

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-
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**Total Net** 

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**Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:**

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-
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**Total Net** 

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**Gas Utility Plant Projects - Regulator Stations:**

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-
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**Total Net** 

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**Gas Utility Plant Projects - Main Relocations net of Reimbursements:**

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-
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**Total Net** 

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**Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation  
 Associated with Eligible Infrastructure System Replacements which are included in a  
 Currently Effective ISRS**

Total Incremental Accumulated Depreciation	-
Total Incremental Accumulated Deferred Taxes	-

<b>Total ISRS Rate Base</b>	-
<b>Overall Rate of Return per GR-2017-0216</b>	7.20%
<b>UOI Required</b>	-
<b>Income Tax Conversion</b>	1,34135
<b>Revenue Requirement on Capital</b>	-
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<b>Depreciation Expense</b>	-
<b>Net Property Taxes</b>	-
<b>ISRS Undercollection</b>	1,788,274
<b>Total ISRS Revenues</b>	1,788,274
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**Spire Missouri West**  
**ISRS - Case No. GO-2021-0031**  
**ISRS Rate Design**  
**Appendix A - Schedule 2**

**Spire Missouri West**  
**ISRS Rate Design**

Current ISRS Revenues \$ 1,788,274

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	469,947	20.00	1.0000	469,947	82.9794%	0.26	1,483,900
SGS	31,727	30.00	1.5000	47,591	8.4031%	0.39	150,271
LGS	3,628	130.17	6.5085	23,613	4.1694%	1.71	74,560
LV	460	1,095.27	54.7635	25,191	4.4481%	14.41	79,543
<b>Total</b>	<b>505,762</b>				<b>100.0000%</b>		<b><u>1,788,274</u></b>

\*Average customers - GR-2017-0216

**Spire Missouri West**  
**ISRS - Case No. GO-2021-0031**  
**ISRS Cumulative Rate Design**  
**Appendix A - Schedule 3**

**Spire Missouri West**  
**ISRS Rate Design**

<b>Total ISRS Revenues</b>								
							<b>23,297,106</b>	
<b>Customer Rate Class</b>	<b>Number of Customers*</b>	<b>Customer Charge</b>	<b>Ratio to Residential Customer Charge</b>	<b>Weighted Customer Nos.</b>	<b>Customer Percentage</b>	<b>Current ISRS Charge</b>	<b>Current ISRS Revenues</b>	
<b>Residential</b>	469,947	20.00	1.0000	469,947	82.9794%	3.43	19,331,806	
<b>SGS</b>	31,727	30.00	1.5000	47,591	8.4031%	5.14	1,957,690	
<b>LGS</b>	3,628	130.17	6.5085	23,613	4.1694%	22.31	971,341	
<b>LV</b>	460	1,095.27	54.7635	25,191	4.4481%	187.73	1,036,269	
<b>Total</b>	505,762				100.0000%		<u>23,297,106</u>	

\*Average customers - GR-2017-0216