

Exhibit No. 34

Exhibit No:
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Witness: Wesley E. Selinger
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Sponsoring Party: Spire Missouri Inc.
Case No.: GR-2021-0108
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SPIRE MISSOURI INC.

CASE NO. GR-2021-0108

DIRECT TESTIMONY

OF

WESLEY E. SELINGER

DECEMBER 11, 2020

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DIRECT TESTIMONY OF WESLEY E. SELINGER

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Wesley E. Selinger and my business address is 700 Market St., St. Louis,
3 Missouri, 63101.

4 **Q. WHAT IS YOUR PRESENT POSITION?**

5 A. I am presently employed as Director, Rates and Regulatory Affairs at Spire Missouri Inc.
6 (“Spire” or the “Company”).

7 **Q. PLEASE STATE HOW LONG YOU HAVE HELD YOUR POSITION AND**
8 **BRIEFLY DESCRIBE YOUR RESPONSIBILITIES.**

9 A. I have been in my present position since November 2020. In my current position, I am
10 responsible for managing rate and regulatory matters, as well as the rate/regulatory
11 planning and research functions of Spire. As part of my duties, I am responsible for the
12 research, assessment, development, and implementation of Spire’s rate/regulatory
13 initiatives. I am also responsible for advancing those initiatives in the applicable regulatory
14 forum.

15 **Q. WHAT WAS YOUR EXPERIENCE PRIOR TO ASSUMING YOUR CURRENT**
16 **POSITION?**

17 A. I joined Spire in September 2017 as Manager, Rates and Planning. Prior to joining Spire,
18 from June 2012 through September 2013, I was employed by the Center for Business and
19 Regulation at the University of Illinois – Springfield as an assistant to the Director of that
20 organization. In that role, I assisted in research on regulatory issues and worked with
21 stakeholders from public and private sector groups concerning regulatory issues. From
22 September 2013 to August 2015, I was employed by Vectren Corporation, an electric and

1 natural gas combination utility located in Evansville, Indiana as a Rates Analyst in the
2 Company's Rates and Regulatory Department. In this role, I managed several of the
3 Company's rate adjustment filings, including but not limited to, the Fuel Adjustment
4 Clause and Pipeline Safety Adjustment. I also performed regulatory research and
5 participated in the evaluation and development of the Company's regulatory initiatives.
6 From August 2015 until joining Spire I was employed by Vectren Corporation as a Senior
7 Regulatory Policy Analyst. In that role, I participated in the evaluation and development
8 of the Company's strategic approach to regulatory and legislative developments and
9 initiatives, communicating results and feedback to the Company's executive leadership and
10 implementing those initiatives in the appropriate regulatory venue.

11 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

12 A. I graduated from the University of Illinois – Springfield in 2013 with a Bachelor's degree
13 in Economics with a minor in Accounting. I also earned a Master's Degree in Public
14 Administration from the University of Illinois – Springfield, in 2016.

15 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THIS**
16 **COMMISSION?**

17 A. Yes. I provided testimony in Case Nos. GO-2019-0115, GO-2019-0116, GO-2019-0356,
18 GO-2019-0357, GO-2020-0229, GO-2020-0230, and GO-2021-0126.

I. PURPOSE OF DIRECT TESTIMONY

1 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THESE PROCEEDINGS?**

2 A. The purpose of my testimony is to support Spire’s request to update its rates and charges, as
3 well as explain certain key rate adjustments and programs. First, I will address Spire’s
4 revenue requirement or revenue deficiency. In order to continue to provide safe and reliable
5 natural gas service to our customers, Spire is requesting a gross revenue increase of \$111.5
6 million. However, this amount is offset by the \$47.3 million in Infrastructure System
7 Replacement Surcharge (“ISRS”) revenues the Company is already collecting, making
8 Spire’s net incremental revenue increase \$64.2 million. Spire’s revenue deficiency is
9 supported by Schedule WES-1, which consists of sub-schedules A through H, which are
10 attached to this testimony.

11 In addition to the revenue requirement, I will be sponsoring most of the adjustments made to
12 the Company’s test year ending September 30, 2020 as updated for any known and
13 measurable changes that support the revenue deficiency. I will also describe the approach
14 used to design the Company’s proposed distribution rates including: (a) a brief description
15 of the current and proposed rates and rate classes for Spire; (b) development of the allocated
16 Cost of Service Study (“COSS”) for Spire; and (c) development of the proposed revenue
17 targets, rate design, and bill impact analysis for each rate class for Spire. My testimony will
18 sponsor Spire’s pro-forma capital structure and describe Spire’s proposed Rate
19 Normalization Adjustment. I will also sponsor testimony supporting the Company’s
20 proposed Multifamily Pilot program and proposed renewable natural gas options.

21 **Q. WHEN DID SPIRE LAST FILE FOR A GENERAL RATE INCREASE?**

22 A. Spire filed its most recent rate case on April 11, 2017. Spire’s current rates were approved
23 by the Missouri Public Service Commission (“the Commission”) on March 7, 2018.

1 **Q. IN GENERAL, PLEASE EXPLAIN SPIRE’S RATE RELIEF REQUEST.**

2 A. Since the true-up date of Spire’s most recent general rate case, the Company has invested
3 over \$850 million towards enhancing its system infrastructure. This capital deployment is
4 the primary driver for Spire’s rate relief request. Spire’s net rate base has increased by
5 approximately \$750 million since its last rate case. As shown in the table below, the return
6 on and of this investment accounts for 97.16% of the Company’s requested increase. Spire
7 has been consistent in its approach to financing its operations and has prudently managed
8 its cost of capital. The overall rate of return Spire is proposing in this case is .03% higher
9 than what was approved by the Commission in its last rate case. Since Spire’s last rate
10 case, operation and maintenance (“O&M”) expenses have increased at a compound annual
11 growth rate of 0.65%. As shown in the table below, the Company’s cost of capital and
12 O&M increase, when combined with changes to taxes and revenues, accounts for less than
13 2% of the Company’s rate relief request.

Rate Base Related Increase	\$ 108.31	97.16%
O&M, Tax, and Revenues	\$ 2.94	2.64%
Cost of Capital	\$ 0.22	0.20%

*In Millions

14 While a significant portion of these investments have been recognized in rates through
15 Spire’s ISRS mechanism, the remaining investment is substantial and, without rate
16 recognition, Spire’s ability to earn its authorized rate of return is significantly limited.

17

18 **II. SPIRE’S REVENUE DEFICIENCY**

19 **Q. WHAT IS THE TEST YEAR USED TO DEVELOP THE REVENUE**
20 **REQUIREMENT FOR SPIRE?**

1 A. Spire’s proposed test year is the twelve months ending September 30, 2020, adjusted for
2 known and measurable changes.

3 **Q. WILL SPIRE BE REQUESTING THAT THE TEST YEAR BE UPDATED AND/OR**
4 **“TRUED-UP”?**

5 A. Yes. Spire is requesting the test year be updated or trued-up through May 31, 2021. This
6 is consistent with the process used in prior Spire rate cases. This approach will provide a
7 relatively current time period of actual cost experience on which to base rates, while at the
8 same time providing an opportunity for the Commission Staff and other parties to audit
9 this actual cost experience.

10 **Q. HAS THE COVID-19 PANDEMIC IMPACTED THE COMPANY’S TEST YEAR?**

11 A. Yes, it has. In response to the COVID-19 pandemic, the Company acted swiftly in March
12 of 2020 to suspend disconnections and waive late payment fees on delinquent balances.
13 These measures were necessary and were the right thing to do for our customers during a
14 situation as severe as the COVID-19 pandemic. In Case No. GU-2020-0376, the parties
15 reached an agreement that would create customer assistance programs addressing customer
16 arrearages related to the pandemic. This agreement also allowed Spire to track and/or defer
17 to a regulatory asset, revenues lost associated with the Company’s actions, as well as
18 additional costs related to the pandemic, such as needed protective equipment and
19 offsetting cost reductions, such as reduced travel expenses. These deferrals, to the extent
20 they are known, occurred during the test year and will be addressed as part of this rate case.
21 As explained below, Schedule WES-1 reflects an adjustment to amortization expense
22 related to the deferral agreed to in the Unanimous Stipulation and Agreement and approved
23 by the Commission in that case.

1 **Q. WHAT ITEMS DOES SPIRE PROPOSE TO UPDATE IN ITS “TRUE-UP?”**

2 A. Spire will update all components of the filing including capital structure, components of
3 rate base, and revenue and expense items and adjustments. We believe this update through
4 May 31, 2021 is sufficient to establish a reasonable and representative cost of service.

5 **Q. PLEASE EXPLAIN SCHEDULE WES-1 ATTACHED TO YOUR TESTIMONY.**

6 A. Schedule WES-1 details Spire’s revenue requirement/revenue deficiency for the test year
7 ended September 30, 2020. The schedule details rate base, rate of return, required net
8 operating income, adjusted net operating income, an estimate of the May 31, 2021 update
9 on revenue requirement and, finally, the revenue deficiency. Schedule A summarizes
10 Spire’s revenue deficiency at September 30, 2020, as adjusted for known and measurable
11 changes. The total revenue deficiency shown on Schedule A is \$111.5 million. As
12 explained above, the required increase in revenue includes \$47.3 million of ISRS revenues
13 that are currently being collected by the Company resulting in a net revenue increase of
14 \$64.2 million.

15 **Q. PLEASE SUMMARIZE THE DIFFERENT SUB-SCHEDULES OF SCHEDULE**
16 **WES-1 ATTACHED TO YOUR DIRECT TESTIMONY.**

17 A. Schedule WES-1 contains the Accounting Schedules supporting the requested rate increase
18 for Spire Missouri.

19 Schedule A summarizes Spire Missouri’s revenue deficiency at September 30, 2020.

20 Schedule B summarizes and supports the various rate base items and offsets.

21 Schedule C summarizes and supports plant in service.

22 Schedule D summarizes and supports reserve for depreciation.

1 Schedule E summarizes and supports the various working capital components and other
2 regulatory assets.

3 Schedule F summarizes the capital structure and rate of return.

4 Schedule H summarizes and supports the operating income statement & adjustments.

5 Appendix A attached to this testimony provides additional detailed information regarding
6 the components underlying sub-schedules A through F.

7 **III. CAPITAL STRUCTURE**

8 **Q. PLEASE DESCRIBE THE COMPANY'S PROPOSED CAPITAL STRUCTURE.**

9 A. Sub-schedule F of WES-1 details the elements of Spire's capital structure and calculates
10 certain embedded costs for the various kinds of capital used to finance the company's
11 provision of utility service. Spire's capital structure as of September 30, 2020 consisted of
12 56.79% common equity and 43.21% long-term debt. The Company has made a pro-forma
13 adjustment to its capital structure to account for the Company's planned long-term debt
14 issuance in April/May 2021. Sub-schedule F contains the adjusted two-component capital
15 structure and the resultant weighted average cost of capital. Short-term debt was not
16 included in the capital structure because the average level of construction work in progress,
17 margin calls on our multi-year hedging program, and deferred gas costs subject to Purchase
18 Gas Adjustment ("PGA") carrying costs (none of which are proposed to be included in
19 base rates) exceeds the average level of short-term debt outstanding during the test year
20 after taking into consideration the forward placement of approximately \$225 to 250 million

1 of long-term debt instruments that are scheduled to be funded at any point on or before
2 May 31, 2021 as mentioned above.

3 **Q. HAS SPIRE'S CAPITAL STRUCTURE MATERIALLY DEVIATED FROM THE**
4 **COMMISSION APPROVED CAPITAL STRUCTURE IN THE COMPANY'S**
5 **LAST RATE CASE?**

6 A. No. The Company's proposed capital structure produces an overall rate of return that is
7 just .03% greater than the approved rate of return in the Company's most recent rate case.

8 **Q. HAS THE COMPANY'S CAPITAL STRUCTURE CHANGED MATERIALLY**
9 **OVER TIME?**

10 A. No, it has not. In Spire's 2013 general rate case, the parties entered into a stipulation and
11 agreement resolving all issues including capital structure. Within that stipulation, the
12 parties agreed to a capital structure consisting of 45% long term debt and 55% equity with
13 the added provision that for the period immediately following approval of the Company's
14 acquisition of Missouri Gas Energy the capital structure would be limited to 53% equity.
15 In Spire's 2017 general rate proceeding, the Commission approved Spire Missouri's capital
16 structure consisting of 54.16% equity and 45.84% long term debt.

17 **Q. WHAT CONCLUSION CAN BE DRAWN FROM THIS DATA?**

18 A. Spire's approved capital structure has remained consistent for years. This consistency has
19 guided the Company's capital structure proposal in the present case. The Company was
20 forthcoming with the Staff and the Office of the Public Counsel ("OPC") during our recent

1 financing authority case on our capital structure/financing plans, all with the goal of
2 agreeably resolving what can often be a contentious rate case issue.

3 **Q. ARE YOU REQUESTING THESE CAPITAL STRUCTURE COMPONENTS BE**
4 **UPDATED THROUGH MAY 31, 2021?**

5 A. Yes. As described above, the Company has made a pro-forma adjustment to its capital
6 structure to reflect its planned long-term debt issuance; however, the Company is
7 requesting an update of all elements of the capital structure at the proposed May 31, 2021
8 true-up date.

9 **IV. OPERATING INCOME ADJUSTMENTS**

10 **Q. PLEASE DESCRIBE THE ADJUSTMENTS TO OPERATING INCOME THAT**
11 **YOU ARE SPONSORING ON SUB-SCHEDULE H.**

12 A. As described above, this case is primarily driven by the Company's recent capital
13 investment and not increases to operating expenses. That said, it is appropriate to
14 normalize test year expenses included in the cost of service; therefore, certain adjustments
15 have been made to operating income for this purpose. Sub-schedule H of WES-1 consists
16 of 20 sub-schedules and details all of the operating income adjustments made to Spire's
17 cost of service. The first two pages of sub-schedule H detail the operating income
18 statement summarized by the uniform system of accounts. It shows the test year balances
19 at September 30, 2020, a summary of the pro forma adjustments to each account, and
20 finally the adjusted balance at September 30, 2020. The next four pages detail each
21 adjustment individually by FERC account number.

22 Schedule H-1 is the detail of test year revenue after backing out purchased gas adjustment
23 revenue, gross receipts taxes billed, weather normalization adjustment rider revenue, off-

1 system sales and finally ISRS revenues collected during the test year, while Schedule H-2
2 summarizes the revenue adjustments proposed by Spire.

3 **Q. ARE YOU SPONSORING THE REVENUE ADJUSTMENTS DETAILED ON**
4 **SCHEDULE H-2?**

5 A. Spire witness Alicia Mueller will provide direct testimony on the other revenue
6 adjustments detailed in Schedule H-2. In general, these adjustments have been made to
7 adjust Spire's operating income to reflect normal and/or ongoing operating conditions
8 related to weather, customer rate switching, customer revenue annualization, and reduced
9 disconnection and late payment fees. These adjustments are typical of adjustments made
10 during a general rate case and ensure that rates, to the best ability possible given some
11 assumed level of regulatory lag, reflect the conditions present during the period in which
12 they are in effect.

13 **Q. PLEASE EXPLAIN SCHEDULE H-3.**

14 A. Schedule H-3, also sponsored by Spire witness Mueller, removes purchased gas costs from
15 the operating income statement along with costs associated with off-system sales and gross
16 receipts tax expense. These expenses should be removed from the cost of service as
17 purchased gas costs are recovered through the PGA mechanism, not base rates, and gross
18 receipts taxes are simply pass through taxes.

19 **Q. PLEASE EXPLAIN THE PAYROLL RELATED ADJUSTMENTS.**

20 A. The payroll adjustment is detailed on Schedule H-4 while the associated adjustments to the
21 Company's match to employee 401K contributions and payroll taxes are detailed on
22 Schedules H-5 and H-6. The first part of the adjustment annualizes payroll based on the
23 actual September 30, 2020 employee levels and pay rates, and includes adjustments for

1 overtime worked based on actual overtime hours and proforma pay rates, and payouts
2 under the Annual Incentive Program (“AIP”) based on proforma wage levels. The second
3 part of the adjustment recognizes that an additional 134 employees are expected to be hired
4 across the company by May 31, 2021. As mentioned above, this adjustment has been made
5 to reflect the Company’s anticipated payroll expense during the period rates are in effect.
6 Using Schedule H-4 as a starting point, Schedule H-5 normalizes all expenses representing
7 employee benefits paid on behalf of employees, and Schedule H-6 recognizes the increase
8 to payroll taxes associated with the payroll adjustment in Schedule H-4.

9 **Q. WHAT ADJUSTMENT HAVE YOU MADE TO PROPERTY INSURANCE AND**
10 **INJURIES AND DAMAGES?**

11 A. Schedule H-7 normalizes property insurance and injuries and damages by taking a three-
12 year average of workers’ compensation claims paid and automobile and general liability
13 claims paid and adding to that average the insurance premium increases expected to be
14 paid on behalf of Spire. On a year-to-year basis, these claims and the associated amounts
15 will vary. These variations can be smoothed by normalizing the amounts related to claims
16 included in the cost of service. This adjustment also captures known and measurable
17 changes in premium costs to Spire.

18 **Q. HAVE YOU PROPOSED AN ADJUSTMENT TO UNCOLLECTIBLE EXPENSE?**

19 A. Yes. I have reduced bad debt, or uncollectible, expense by \$743,219 on Schedule H-8 to
20 reflect the most recent 3-year average expense level. As noted in the Commission’s Report
21 and Order in Spire’s last general rate case, “a twelve month period is not long enough to
22 fairly represent bad debt write-off trends and to fairly project future expense. An average
23 over at least three years normalizes unusual variances that can occur in a shorter period

1 such as twelve months.” As described above, Spire reached an agreement in Case No. GU-
2 2020-0376 that addresses the revenue impact of certain items associated with the COVID-
3 19 pandemic through March 2021. Uncollectible expense is a lagging variable and Spire
4 anticipates the impacts to uncollectible expense to continue into the future, making a
5 normalization approach to this expense item all the more reasonable.

6 **Q. PLEASE EXPLAIN THE ADJUSTMENTS ON SCHEDULE H-9.**

7 A. The adjustment on Schedule H-9 amortizes expected rate case expense over a 3-year
8 period, including the cost of the current depreciation study prepared for this case and the
9 current level of the Commission assessment for the period July 1, 2020 through June 30,
10 2021.

11 **Q. WHAT IS THE PURPOSE OF SCHEDULE H-10?**

12 A. Schedule H-10 computes interest on the average thirteen-month balance of residential
13 customer deposits at an interest rate of 4.25%, or 1% over the prime rate, as of September
14 30, 2020.

15 **Q. HAVE YOU PROPOSED AN ADJUSTMENT TO DEPRECIATION EXPENSE?**

16 A. Yes. Schedule H-11 details the adjustment to annualize depreciation expense based upon
17 the depreciation rates supported by the Company’s depreciation study and the level of plant
18 investment at September 30, 2020 compared to test year expense levels. Depreciation
19 expense is a significant expense item for the Company, and, while depreciation expense is
20 an operating income item, it ultimately impacts depreciation reserve and deferred tax
21 balances going forward, which impact rate base. Spire’s depreciation rates have not been
22 updated since 2012. This adjustment ensures that this expense is captured accurately in
23 rates using an updated evaluation of Spire’s system facilities.

1 **Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO AMORTIZATION EXPENSE.**

2 A. Schedule H-12 details the pro forma amortization expense. The adjustment consists of
3 three parts. The first part annualizes the amortization of all leasehold improvements,
4 miscellaneous intangible plant and unamortized Spire software assets at September 30,
5 2020. The second part of the adjustment computes amortization of Deferred Energy
6 Efficiency Program costs and Customer-Assistance Program costs based upon the
7 Company's requested ten-year amortization period. This is consistent with the
8 amortization treatment approved for these items in Spire's most recent general rate case.
9 The Customer Assistance Programs are the "Red-Tag" Repair Program, the Payment
10 Partner Program, and the Insulation/Energywise Program. The third component of this
11 schedule amortizes the balance of the costs deferred to a regulatory asset or tracked in
12 association with Case No. GU-2020-0376. The Company is proposing to amortize this
13 balance over a 5-year period. Spire will update the balance deferred in this regulatory asset
14 at the proposed true-up date of May 31, 2021.

15 **Q. PLEASE EXPLAIN SCHEDULE H-13.**

16 A. Schedule H-13 adjusts expenses for line locates performed in Spire's service territory. The
17 adjustment reverses credits received from third party contractors for performance penalties
18 during the test year related to certain contract provisions and adjusts these expenses to the
19 test year level of annual expense.

20 **Q. PLEASE EXPLAIN SCHEDULE H-14-OTHER EXPENSE ADJUSTMENTS.**

21 A. Schedule H-14 reflects a decrease to accounts 912 and 921 to eliminate from the cost of
22 service the cost of sports tickets included in operating expenses. This adjustment also
23 removes an estimate of expenses for alcohol within the Company's cost of service. In

1 Spire's last general rate case, the Company agreed to exclude alcohol expenses from its
2 cost of service. Spire has used test year meal spend as a base and removed 5% of costs as
3 an estimate for alcohol expense.

4 **Q. PLEASE EXPLAIN SCHEDULE H-15.**

5 A. Schedule H-15 is a reconciliation of the regulatory asset and the ongoing expense
6 associated with ad valorem taxes assessed on storage gas in Kansas. As part of the
7 Stipulation and Agreement in Case No. GR-2014-0007, Spire agreed to include in rates
8 \$1.6 million associated with the amortization of the regulatory asset related to the past
9 assessment of Kansas ad valorem taxes and \$1.4 million to reflect an ongoing level of
10 expense. Spire also agreed to track the ongoing level of expenses and record to the
11 regulatory asset the difference between the \$1.4 million included in rates and what is
12 actually paid each year. Spire agreed to continue this treatment in Case Nos. GR-2017-
13 0215 and GR-2017-0216. As of September 30, 2020, the balance of the regulatory asset
14 related to Kansas ad valorem taxes is \$1,949,516. The Company is proposing to amortize
15 this balance over 3 years. The adjustment on Schedule H-15 also includes an annual level
16 of expense associated with these taxes using a five-year average.

17 **Q. PLEASE EXPLAIN SCHEDULE H-16, PROPANE ADJUSTMENT.**

18 A. Schedule H-16 removes all plant and expenses related to Spire's propane assets from the
19 cost of service. Spire has taken steps to remove propane peaking facilities from its gas
20 supply portfolio and a portion of these facilities are no longer used and useful in
21 providing service to customers. The Company is planning to retire its remaining
22 propane assets from its operations in early 2021, prior to the true-up date proposed in this

1 case. Therefore, Spire has removed all rate base amounts associated with propane assets
2 and inventories, as well as associated propane expenses from its cost of service.

3 **Q. PLEASE EXPLAIN SCHEDULE H-17, RELATED TO OUTSIDE CALL CENTER**
4 **EXPENSES.**

5 A. Schedule H-17 reflects a reduction in 3rd party call center expense associated with moving
6 these resources within the Company. The Company feels that this action will result in
7 improved service levels to our customers. Additional costs for sourcing call center
8 personnel internally are included within the payroll adjustment described above and found
9 in Schedule H-4.

10 **Q. PLEASE EXPLAIN SCHEDULE H-18, THE ADJUSTMENT TO ACCOUNT 926**
11 **EXPENSES.**

12 A. Schedule H-18 adjusts test year expenses for this account to reflect the impact of Spire's
13 increased pension funding proposal as explained in the testimony of Company witnesses
14 Alan Felsenthal and Timothy Krick.

15 **Q. HAS SPIRE INCLUDED AN ALLOWANCE FOR RESEARCH AND**
16 **DEVELOPMENT IN RATES?**

17 A. Yes. Schedule H-18 includes an allowance for research and development funds of \$1
18 million to be included in base rates. This equates to less than \$1 per customer per year.
19 The Company is continuing to explore innovative technologies that will deliver benefits
20 for our customers. This type of allowance has been approved in over 30 jurisdictions across
21 the U.S.

22 **Q. PLEASE SUMMARIZE YOUR OPERATING INCOME ADJUSTMENTS.**

1 A. These adjustments have been made to comply with prior agreements the Company has
2 made or to ensure that Spire’s cost of service is as accurate a picture as possible of revenues
3 and expenses during the period in which rates will be in effect. These adjustments, some
4 increases, some decreases, are necessary to match these components with their expected
5 levels during the time in which the rates approved in this case will be in effect.

6 **V. DEPRECIATION STUDIES, DATABASES, AND PROPERTY**

7 **CATALOGS**

8 **Q. IS SPIRE SUBMITTING A DEPRECIATION STUDY IN THIS PROCEEDING?**

9 A. Yes. 20 CSR 4240-40.090 requires that any gas utility which submits a general rate
10 increase request shall submit “Its depreciation study, database and property unit catalog.”
11 However, a gas utility need not submit a depreciation study, database or property unit
12 catalog to the extent that the commission’s staff received these items from the utility during
13 the three (3) years prior to the utility filing for a general rate increase or before five (5)
14 years have elapsed since the last time the Commission’s staff received a depreciation study,
15 database and property unit catalog from the utility. Spire submitted depreciation studies,
16 databases, and property unit catalogs in its most recent general rate cases GR-2017-0215
17 and GR-2017-0216, less than five years ago. During those proceedings Spire entered into
18 a stipulation and agreement leaving its existing depreciation rates in place. The existing
19 depreciation rates were established in the Company’s 2012 rate case. In order to ensure an
20 accurate level of depreciation expense, provide for adequate recovery of the Company’s
21 investments, and to reflect the current service life assumptions for Spire’s assets, the
22 Company feels it is appropriate to update depreciation rates in this proceeding. In addition,
23 as it is now time to bring all of Spire’s Missouri customers under one set of tariffs, it is

1 necessary to establish one set of depreciation rates statewide. Spire has engaged the
2 services of Gannett Fleming to provide an updated depreciation study in this proceeding,
3 which will be provided to Commission Staff and OPC.

4 **VI. SPIRE'S CURRENT RATE STRUCTURE**

5 **Q. PLEASE DESCRIBE SPIRE'S CUSTOMER BASE.**

6 A. Spire provides service to communities in the St. Louis and Kansas City metropolitan areas
7 as well as to communities located in surrounding counties throughout eastern, western, and
8 southwestern Missouri. Spire presently serves approximately 1.2 million customers:
9 (93.63 percent) are residential. Depending on a customer's location, service is currently
10 provided under a variety of rate classes based on type of service and load characteristics.

11 **Q. PLEASE DESCRIBE SPIRE'S CURRENT RATE STRUCTURE.**

12 A. Spire's current rate structure consists of both distribution rates and Purchase Gas
13 Adjustment ("PGA") rates for gas sales. Spire's current delivery rates were approved by
14 the Commission in March 2018.¹ The distribution rates consist of a monthly customer
15 charge and consumption charges. The consumption charges generally consist of declining
16 step rates (or block rates) and seasonal rates; i.e., the rates are lower in the off-peak period
17 (May through October) than in the peak period (November through April). The current
18 delivery rates also include demand charges for the largest General Service ("GS") or
19 Commercial and Industrial ("C&I") customers. Spire's PGA rate recovers the cost of
20 natural gas supplies purchased to meet the needs of its sales customers. A more detailed
21 description of Spire's current rates by class and location are shown in Appendix B.

22 **Q. IS SPIRE PROPOSING CHANGES TO ITS CURRENT RATE CLASSES?**

¹ Case Nos. GR-2017-0215 and GR-2017-0216

1 A. Yes. Spire is proposing to make several changes to the structure of its rate classes. These
2 changes better reflect Spire's customer base and the needs within each rate class, and
3 include: eliminating its Large Volume, Vehicular Fuel, and Interruptible classes, adding a
4 Seasonal customer tariff, and making modifications to its School Aggregation and
5 Transportation tariffs. Spire's Large Volume tariff has become outdated and customers
6 currently taking service under this schedule have already begun to largely migrate to other
7 tariffs, including Spire's Large General Service and Transportation tariffs. The Vehicular
8 Fuel rate currently serves only a handful of customers which would experience no
9 detriment if moved to another tariff such as Spire's Small General Service tariff.
10 Customers currently served under the interruptible tariff will be able to take advantage of
11 the new Seasonal tariff. The proposed Seasonal tariff accommodates customers that
12 increase the utilization of Spire's distribution system due to the fact they have a significant
13 portion of their load requirements occurring in the summer season when heating
14 load/system demand is low. Additional details regarding the proposed Seasonal tariff can
15 be found below. Details regarding the changes being made to Spire's School Aggregation
16 and Transportation tariffs can be found in the testimony of Spire witness Weitzel.

17 **Q. PLEASE DESCRIBE SPIRE'S USAGE PROFILES FOR EACH RATE CLASS.**

18 A. Figure 1 provides a breakdown of test year customers and usage by rate class. The usage
19 has been normalized for weather, customer annualization, and rate switching. Figure 1
20 shows that the Residential class consists of approximately 1.1 million customers using
21 approximately 835 million CCF annually.

1 **Figure 1: Spire Missouri Test Year Customers and Normalized Use**

Spire Missouri						
Test Year Customers and Usage	Number of Customers	% of Customers	Annual Use	% of Use	Use per Customer	
Residential	1,101,532	93.63%	835,247,186	51.8%	756	
Small General Service	65,800	5.59%	130,365,952	8.1%	1,962	
Large General Service	8,452	0.72%	187,982,530	11.7%	22,168	
Transportation	542	0.05%	459,082,014	28.5%	846,620	
Propane	36	0.00%	16,336	0.0%	452	
Gas Light	75	0.01%	153,621	0.0%	1,828	
Total	1,176,437	100%	1,612,847,638	100%		

2 Figure 1 demonstrates the variation in annual use per customer among Spire’s rate classes.
 3 Residential customers use on average 756 Ccf per year, while Transportation customers
 4 use on average 846,620 Ccf per year.

5 Most Spire rate classes demonstrate a seasonal load pattern, with monthly consumption
 6 increasing during the heating season, November through March, and decreasing during the
 7 non-heating season, April through October. Spire’s larger rate classes however,
 8 demonstrate a flatter, less seasonal load pattern during the year and much higher system
 9 utilization. As discussed in Appendix C, these differences in load patterns have
 10 implications for the cost of service.

11 **VII. ALLOCATED COST OF SERVICE STUDY**

12 **Q. HAS SPIRE PERFORMED A COST OF SERVICE STUDY (“COSS”) IN THESE**
 13 **PROCEEDINGS?**

14 A. Yes, it has. A detailed explanation of Spire’s COSS can be found in Appendix C to my
 15 testimony.

16 **Q. PLEASE DESCRIBE THE PURPOSE OF A COSS.**

17 A. A COSS is an analysis of utility costs that attempts to allocate a company’s overall cost of
 18 service to each customer or rate class in a manner that reflects the principle of cost

1 causation. Cost causation in ratemaking addresses the question of which customers or
2 group of customers causes the utility to incur specific types of costs. Spire's COSS was
3 developed by identifying the relationships between customer service requirements, load
4 profiles, and usage characteristics and the costs incurred by the Company in serving those
5 requirements.

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

14 **VIII. OVERVIEW OF PROPOSED RATE DESIGN**

15 **Q. PLEASE DESCRIBE THE OBJECTIVES OF SPIRE'S PROPOSED RATE**
16 **DESIGN.**

17 A. The Company's proposed rate design followed several objectives common to this exercise
18 and throughout the industry, including: (a) setting rates at levels that should recover the
19 Company's cost of service; (b) rates should be fair and minimize inter- and intra-class
20 subsidization, to the extent possible; and (c) rate changes should be made in a way that
21 moderates rate shock. In addition, Spire's proposed rate design was guided by several
22 Company-specific objectives, including specific rate class changes and a consistent rate
23 design across Spire's Missouri territory.

1 Because these objectives can sometimes conflict with one another, the rate design process
2 also includes a level of judgment to achieve balance among these objectives.

3 **Q. HOW WERE THESE OBJECTIVES APPROACHED IN THIS PROCEEDING?**

4 A. First, rates were designed to recover the overall cost of service. This was accomplished
5 by developing customer and consumption charges based on test year bills and usage. In
6 addition, rates were designed to be fair and equitable. This was accomplished by setting
7 revenue targets at levels that move in aggregate closer to the system Rate of Return
8 (“ROR”). As discussed earlier, the results of the COSS show that some rate classes earn
9 less than the overall ROR. The proposed rate design aims to reduce that deficiency.
10 Another rate design objective is to maintain pricing stability by minimizing the impact of
11 changes in rates on customers. Spire recognizes the importance of this now more than ever
12 given the current COVID-19 pandemic. This objective was a consideration during both the
13 setting of revenue targets, and again in reviewing the impact of proposed rates on
14 customers’ bills at various usage levels within customer classes.

15 **Q. PLEASE SUMMARIZE THE STEPS TAKEN TO DERIVE THE**
16 **PROPOSED RATES.**

17 A. The first step to derive the proposed rates was to establish the overall revenue requirement
18 to be recovered from base rates. The next step was to set revenue targets for each rate class
19 based on the results of the COSS, as shown on Schedule WES-2. Rates within each
20 customer class were then designed to recover the revenue requirements based on test year
21 customer and usage data.

22 **Q. WHAT IS THE TOTAL REVENUE REQUIREMENT THAT YOU USED AS A**
23 **STARTING POINT?**

1 A. To determine the total revenue requirement, I relied on information from the overall cost
2 of service presented in the testimony and accounting schedules described above. As shown
3 on Schedule WES-2, Spire’s total revenue requirement was then reduced by revenues
4 related to the Street Lighting and Propane customer classes and other revenues to calculate
5 revenue requirements.

6 **Q. PLEASE DESCRIBE THE PROCESS USED TO SET THE REVENUE**
7 **REQUIREMENT TARGETS FOR EACH RATE CLASS.**

8 A. Since each rate class presently earns a ROR that is different than the overall system ROR
9 (as shown in WES-2), the starting point for setting the revenue targets for each rate class
10 was based on their revenues at equalized rates of return.

11 **Q. IN GENERAL, HOW DID YOU DETERMINE THE APPROPRIATE RATE**
12 **DESIGN WITHIN EACH RATE CLASS?**

13 A. The proposed rates were designed to recover 100 percent of the proposed revenue
14 requirement. Specifically, rates were designed by first reviewing the customer charge to
15 evaluate what level of fixed cost is reasonable to be recovered through customer charges
16 consistent with rate design objectives identified above.

17 Once customer charge levels were established, the remaining revenue requirement for each
18 class was recovered via the consumption charges, as shown in Schedules WES-2. The rate
19 design for each rate class of Spire is discussed below.

20 **Q. PLEASE DESCRIBE THE PROCESS USED TO SET THE REVENUE**
21 **REQUIREMENT TARGETS FOR EACH RATE CLASS.**

22 A. The process began with the Residential class:

1 • The Residential class presently generates revenues equal to only 62 percent of what is
2 needed to achieve the system rate of return. Based on this deficiency, the revenue target
3 for the Residential class was set based on approximately 60 percent movement toward
4 revenues needed to achieve the system rate of return.

5 The revenue targets for the other rate classes were based on the additional revenues needed
6 to achieve the system rate of return allocated to the remaining classes based on each
7 classes' percentage of test year non-residential revenues.

8 **Q. PLEASE DESCRIBE THE PROPOSED RATE DESIGN FOR THE RESIDENTIAL**
9 **RATE CLASS.**

10 A. The proposed rates were based on a revenue requirement target of \$533.6 million, annual
11 average customer bills of 13,218,382 and annual usage of 835,247,186 Ccf's. Spire
12 proposes to establish a monthly customer charge for the Residential class of \$22.00. The
13 proposed customer charge is based on the current customer charge for customers in Eastern
14 Missouri.

15 The revenue requirement not recovered through the customer charge is then recovered
16 through a single volumetric charge of \$0.29073 per Ccf. The proposed consumption charge
17 has been simplified to be a single charge for all consumption. The proposed rate design
18 and bill impact analysis are included in Schedule WES-3.

19 **Q. WHAT HAS THE COMPANY PROPOSED REGARDING RESIDENTIAL**
20 **SUMMER INCLINING BLOCK RATES?**

21 A. Spire is proposing to eliminate its current Residential Summer block rates. This change
22 should result in a very minimal customer impact as average Residential customer gas usage
23 during the summer months is very low.

1 **Q. IS SPIRE PROPOSING TO OFFER ALTERNATIVE RATE OPTIONS FOR**
2 **RESIDENTIAL CUSTOMERS?**

3 A. Yes. Spire is proposing to offer two additional pilot rate options for Residential customers.
4 These pilot rate options will have a 12-month opt-in period and be available to customers
5 with no current arrearages. These two options, named the Customer Choice Billing
6 Program, would be available to 5,000 customers on a first-come, first serve basis and will
7 allow Spire the opportunity to examine customer interest in choosing from a set of
8 alternative rate options. The Company recognizes that customer preferences vary and
9 would like to, on a limited pilot basis, evaluate customer response to these alternative rate
10 options.

11 **Q. HOW WILL THESE ALTERNATIVE RATE OPTIONS BE STRUCTURED?**

12 A. Similar to the Residential Standard rate, each rate will be based on the average customer
13 cost as determined in the Company's COSS. The first option will include the average
14 Residential cost of service per month into a single fixed charge of \$40.50. The second
15 option is more usage based and will feature a reduced customer charge and higher
16 volumetric charges. The customer charge under this option will be set at \$15 per month
17 and a usage charge of \$0.40211 per Ccf.

18 **Q. HOW COULD RESIDENTIAL CUSTOMERS BENEFIT FROM THESE**
19 **ADDITIONAL RATE OPTIONS?**

20 A. Spire believes in the ability of customers to choose. This certainly applies to rate design.
21 The residential rate class is easily Spire's most diverse rate class and it is a reasonable
22 assumption that one rate may not be the best fit for all Residential customers. There may
23 be financial benefits for certain customers under either option depending on their gas usage

1 and preferences. For example, a customer with very little usage, such as a customer with
2 only a gas stove, may prefer a rate with a reduced customer charge. While their volumetric
3 charge may be higher than the standard residential charge, their bill could be lower as a
4 result. Some customers prefer to see a more usage-based bill, as it gives them a feeling of
5 having more control over their monthly bill. Other customers may prefer the dependability
6 of a fixed bill option.

7 **Q. WHY DOES SPIRE BELIEVE THESE OPTIONS SHOULD BE APPROVED ON A**
8 **PILOT BASIS?**

9 A. While the Company is enthusiastic about evaluating customer response to these options,
10 employing these rates on a large scale basis is new for Spire, and the Company would like
11 to implement these additional rate choices in a measured manner that allows for an
12 adequate evaluation of customer response and that prevents adverse revenue impacts which
13 may cause the Company to seek additional rate relief.

14 **Q. PLEASE DESCRIBE THE PROPOSED RATE DESIGNS FOR SPIRE'S OTHER**
15 **RATE CLASSES.**

16 A. The proposed rate design for the Small General Service, Large General Service,
17 Transportation, and Seasonal Rate Classes are described below.

18 Small General Service

19 The proposed rates were based on a revenue requirement target of \$57.3 million, annual
20 customer bills of 789,597 and annual usage of 130,365,952 Ccf. The Company proposes a
21 customer charge of \$35.00. The revenue requirement not recovered through the customer
22 charge is then recovered through a single consumption charge of \$0.22758 per therm.

23 Large General Service

1 The proposed rates were based on a revenue requirement target of \$54 million, annual
2 customer bills of 101,421 and annual usage of 187,982,530 Ccf. The Company proposes
3 a customer charge of \$125.00 per month. The revenue requirement not recovered through
4 the customer charge is then recovered through a single consumption charge of \$0.21978
5 per Ccf.

6 Transportation

7 The proposed rates were based on a revenue requirement target of \$37.1 million, annual
8 customer bills of 6,510 and annual usage of 459,082,014 Ccf. Spire is proposing two
9 transportation rate options, one for its Eastern service territory and one for its Western
10 service territory. As the Company evaluated how to bring all rate tariffs under one Spire
11 Missouri, it became apparent that the current Transportation rate structures were vastly
12 different and the bill impact of merging all Transportation customers under one tariff was
13 not appropriate at this time. The Company did, however, make significant progress in
14 aligning the many provisions of its Transportation tariffs moving forward. For
15 Transportation customers in Spire's Western service territory, the Transportation rates
16 consist of a monthly customer charge of \$1,114, and a volumetric rate charge of \$0.0604per
17 Ccf. For Transportation customers in Spire's Eastern service territory, the Transportation
18 rates consist of a monthly customer charge of \$2,140, a volumetric rate charge of \$0.0241,
19 and a reservation/demand charge of \$0.60.

20 Seasonal

21 Spire's proposed Seasonal tariff would be available to any SGS or LGS customers who
22 experience 50% or more of their load requirements in the summer period of May through

1 October. For these customers, Spire would calculate a separate PGA tariff excluding
2 transportation/capacity costs, similar to the current Interruptible PGA rate.

3 **Q. HAVE YOU EXAMINED THE IMPACT OF YOUR PROPOSED CHANGE IN**
4 **RATES ON CUSTOMERS WITHIN EACH RATE CLASS?**

5 A. Yes. Average customer bill impacts are shown in Schedule WES-3.

6 **IX. RATE NORMALIZATION ADJUSTMENT**

7 **Q. PLEASE DESCRIBE THE COMPANY'S PROPOSED RATE NORMALIZATION**
8 **ADJUSTMENT.**

9 A. Spire is proposing to replace its current Weather Normalization Adjustment Rider
10 ("WNAR") with the Rate Normalization Adjustment ("RNA"). Spire's WNAR is
11 designed to address revenue variations caused by abnormal weather. While the current
12 WNAR has been useful in addressing weather related revenue impacts, the WNAR has
13 had issues and in some cases caused anomalies opposite of the mechanism's intended
14 purpose; such as warmer than normal temperatures resulting in the Company refunding
15 revenues. The new RNA mechanism would better address the revenue impacts of
16 changes in usage for weather and would also address revenue effects caused by
17 conservation as authorized in RSMo. 386.266.

18 **Q. HOW DOES THE CURRENT WNAR OPERATE?**

19 A. Spire's current WNAR mechanism calculates a weather adjustment to revenue by taking
20 the difference between actual degree days and normal degree days, as established in
21 Spire's most recent general rate case, by heat use per degree day per customer, times bill
22 counts for the Residential class. Heat use per degree day per customer is determined by

1 performing a regression analysis of heat use per bill and degree days. The WNAR
2 mechanism uses the heat use per degree day per customer calculated during Spire's most
3 recent rate case. The result of the calculation is a number of Ccf to be adjusted per
4 customer. This amount is multiplied by the number of customers in each of the
5 Company's billing cycles and then by the applicable service rates to create a monthly
6 weather adjustment. The Company makes semi-annual WNAR adjustment filings for its
7 Residential class only.

8 **Q. DOES SPIRE'S CURRENT WNAR ADDRESS CONSERVATION?**

9 A. No, it does not. That fact that the RNA does adjust for conservation is one of the primary
10 benefits of implementing the RNA instead of continuing to utilize its current WNAR.

11 **Q. IN THE CONTEXT OF THIS MECHANISM, HOW IS CONSERVATION**
12 **DEFINED?**

13 A. Conservation is defined broadly to include the adoption of energy efficiency measures, as
14 well as any other factor inducing changes to the volumes of gas sold.

15 **Q. HOW WOULD THE PROPOSED RNA OPERATE?**

16 A. The proposed RNA is a revenue adjustment mechanism that would provide the Company
17 protection from the revenue effects of not only abnormal weather, but also customer
18 conservation, as provided for in RSMo. 386.266.3. The RNA mechanism would be
19 paired with a block rate design, with a specified block being designated weather-sensitive
20 and subject to variations due to weather and conservation, therefore, subject to
21 reconciliation with the billing determinants established in this case through the RNA.

1 **Q. TO WHICH RATE CLASSES WOULD THE RNA BE APPLICABLE?**

2 A. The RNA mechanism would be applicable to the Residential and Small General Service
3 rate classes. As shown above, Spire's larger rate classes tend to demonstrate a less
4 seasonal/weather-sensitive usage profile.

5 **Q. DOES THE DCA ELIMINATE ALL UTILITY RISK ASSOCIATED WITH**
6 **WEATHER AND CONSERVATION?**

7 A. No. As explained above, the RNA mechanism is paired with a two-block rate design.
8 The RNA mechanism will adjust revenues associated with the second block back to the
9 billing determinants set in this case. For instance, for the Residential class, the Company
10 is proposing a block break at 30 Ccf. The RNA mechanism will adjust revenue for this
11 block back to the level of usage and revenue established in this case. The first block,
12 however, will remain at risk for the Company. The Company is proposing a block break
13 for the SGS rate class at 100 Ccf.

14 **Q. HOW OFTEN WOULD AN RNA ADJUSTMENT BE MADE?**

15 A. The Company is proposing to make an annual RNA adjustment filing.

16 **Q. WHAT DOES THE COMPANY PROPOSE TO DO WITH ITS CURRENT WNAR**
17 **AND WNAR RECONCILIATION BALANCES?**

18 A. Any deferred WNAR balances currently being recovered/passed back through the
19 WNAR mechanism will be moved to the new RNA mechanism for recovery or pass
20 back.

1 **Q. HAS A MECHANISM SIMILAR TO THAT BEING PROPOSED BY THE**
2 **COMPANY BEEN APPROVED IN MISSOURI?**

3 A. Yes. As part of Ameren Missouri’s last gas rate case, Case No. GR-2019-0077, a nearly
4 identical mechanism was agreed to by the parties and approved by the Commission.

5

6 **X. MULTIFAMILY PILOT**

7 **Q. PLEASE PROVIDE AN OVERVIEW OF THE COMPANY’S REQUEST FOR A**
8 **MULTIFAMILY PILOT PROGRAM.**

9 A. The Company requests authority to conduct a 5-year Pilot Program that will better aid
10 builders and developers in offering natural gas service to multi-family units. Specifically,
11 the Company proposes to modify its Rules and Regulations sheet R.15 to provide
12 builders and developers of multi-family apartments and condominiums a contribution
13 toward the installation of gas piping and venting. Through the program, residents of
14 multi-family units will be provided the opportunity to receive the many benefits natural
15 gas heating and cooking provides, including lower bills from an efficient, clean energy
16 source. The proposed program will benefit the Company’s existing customers by
17 spreading the fixed costs of the Company’s distribution system across a larger customer
18 base.

19 **Q. WHAT FINANCIAL CONTRIBUTION DOES THE COMPANY PROPOSE?**

20 A. Under the Company’s proposed tariff, “The amount of the Company’s financial
21 contribution shall be limited to the lesser of the actual cost of installing the required
22 piping and venting for the dwelling units within a project, or \$1,500 per dwelling unit.”

1 In other words, the contribution is capped at \$1,500 per unit, and could be less depending
2 on the developer's actual costs. Qualifying developers will be required to consult with
3 the Company prior to construction and must submit actual costs of the venting and indoor
4 piping work to ensure financial incentives are paid appropriately. The Company
5 proposes to cap the annual program budget at \$2 million, with the ability to roll over
6 unused program dollars to a subsequent year; to exceed this amount, the Company would
7 need to receive additional authority from the Commission.

8 **Q. WHY HAS THE COMPANY CHOSEN \$1,500 AS THE MAXIMUM**
9 **CONTRIBUTION AMOUNT?**

10 A. The \$1,500-per-unit contribution approximates the cost of the facilities extension
11 provided to new residents of single-family homes under the Company's residential tariff.
12 Under the Company's existing and proposed tariff, all service lines for new construction
13 are installed by and at the expense of the Company. Likewise, if the new customer
14 requires a main extension, the Company is required to make a main extension of one
15 hundred seventy-five (175) feet or less without cost to the customer. As such, for new
16 residential or small commercial customers, service extensions typically satisfy the
17 Company's internal rate of return and there is no charge to connect to the Company's
18 system and receive natural gas service, even if the customer is not located on an existing
19 gas main. Based on current estimates, the cost of the allowed service extension,
20 including both main and service line is around \$2,100. The Company is proposing a
21 \$1,500 contribution to reflect that multi-family units in general provide lower margin
22 than a typical single-family home. Of course, the actual cost in any given case will
23 depend upon project-specific factors.

1 These installation costs are capitalized and included in rate base. Assuming the
2 Company's proposed rate structure including a customer charge of (\$22) and volumetric
3 rates of (\$0.29073), an investment of \$1,500 per customer pays for itself in less than 6
4 years regardless of consumption levels in the home. In other words, the non-gas cost
5 revenues received from the customer surpass the infrastructure costs needed to serve the
6 customer in a matter of a few years.

7 **Q. IS THERE ADDITIONAL EVIDENCE TO SUPPORT THE COST**
8 **EFFECTIVENESS OF PROVIDING THESE INCENTIVES?**

9 A. Yes. Confidential Schedule WES-4, provides a sample of economic analyses for recent
10 multi-family projects for Spire. The schedule shows each analysis after including the
11 \$1,500 per unit incentive in as a direct project cost. As shown, in all scenarios, the
12 projects passed the Company's cost-effectiveness test by a significant margin and were
13 shown to be economic even after including the incentive as a direct project cost.

14 **Q. PLEASE DESCRIBE WHAT PROJECTS WILL BE ELIGIBLE FOR THE**
15 **PROGRAM.**

16 A. For the purposes of the Pilot Program, a multi-family project is defined as four or more
17 units served in a single building. The developer and/or building owner of any multi-
18 family project served under the Program will be responsible for installation, ownership
19 and maintenance of all piping beyond the Company's meters.

20 **Q. PLEASE DESCRIBE THE PROPOSED LENGTH OF THE PILOT PROGRAM**
21 **AND THE COMPANY'S REPORTING PLAN.**

1 A. The Company proposes that the Pilot Program be in effect for five years, beginning with
2 the date that the rates approved in this proceeding become effective. Due to the lead time
3 on multi-family projects, the Company proposes a multi-year period to evaluate the
4 program, as it will take some time to inform and educate local builders, developers,
5 architects, and engineering firms, all of which have designed multi-family buildings for
6 decades as all-electric complexes.

7 On an annual basis, the Company will report to the Commission on the Program,
8 including successful projects and incentives offered. Upon completion of the five-year
9 term, the Company will make a recommendation for whether to extend or modify the
10 Program, including whether to establish it as a permanent offering.

11 **Q. HOW WILL PROGRAM COSTS BE TREATED?**

12 A. The Company proposes to defer the costs of incentives to a regulatory asset to be
13 addressed in a future rate proceeding.

14 **Q. WHY DOES THE COMPANY BELIEVE THAT SUCH A PROGRAM IS**
15 **NECESSARY?**

16 A. Single-family homeowners can readily utilize natural gas through new construction
17 and/or conversion; however, those who own or rent multi-family units, especially those in
18 multi-story complexes, are not generally afforded the opportunity to benefit from natural
19 gas service.

20 **Q. WHY DOES THE COMPANY BELIEVE THAT RESIDENTIAL RENTERS ARE**
21 **NOT GENERALLY ABLE TO BENEFIT FROM NATURAL GAS SERVICE?**

22 A. The primary barrier is the relatively high up-front costs to install gas piping and facilities
23 to units in a multi-family complex. Appliances that use natural gas also require the

1 installation of appropriate venting and other associated design requirements when
2 compared to an all-electric complex. As developers of multi-family building projects do
3 not generally stand to directly gain from the longer-term price and efficiency benefits of
4 natural gas, so the additional up-front costs often deter them from choosing natural gas.

5 The Company's proposed program is designed to address this cost barrier. The
6 Company's proposal provides a cost-effective opportunity for developers and
7 owner/operators of multi-family buildings to install the infrastructure needed to offer
8 natural gas service. At the same time (as discussed below), the level of the incentive,
9 coupled with the fact that it will increase the number of new customers, ensures that the
10 program is economically beneficial to existing customers.

11 **Q. WHAT ARE THE BENEFITS OF USING NATURAL GAS IN THE**
12 **RESIDENTIAL SECTOR?**

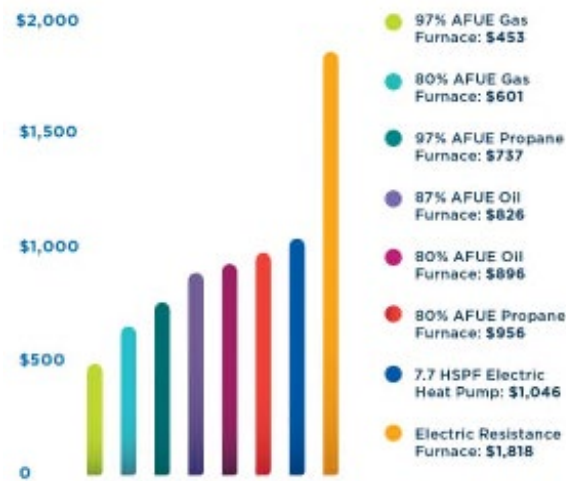
13 A. Natural gas is a low-carbon, affordable energy source that is the overwhelming choice for
14 home and water heating in the Midwest. Natural gas bills have fallen significantly over
15 the past several years compared to alternative fuel choices. An average Missouri
16 customer will save \$800 a year by heating with natural gas. For Spire Residential
17 customers, including the Company's rate relief request, bills are still lower than they
18 were 15 years ago.

19 **Q. FOR HOME HEATING PURPOSES, HOW DOES NATURAL GAS COMPARE**
20 **TO OTHER FUEL SOURCES?**

21 A. Natural gas is the most affordable source of fuel for home heating when compared to fuel
22 oil, propane, and electricity. According to the AGA's Full-Fuel-Cycle Energy Efficiency

1 Standards report from 2017, a household with natural gas appliances consumes 33
2 percent less energy than a household using all electric appliances. The chart below
3 illustrates national average heating costs by fuel type according to data from the U.S.
4 Department of Energy, Office of Energy Efficiency and Renewable Energy (as published
5 in the 2017 AGA Playbook).

6 **Figure 2: National Average Heating Cost by Fuel Type**



7

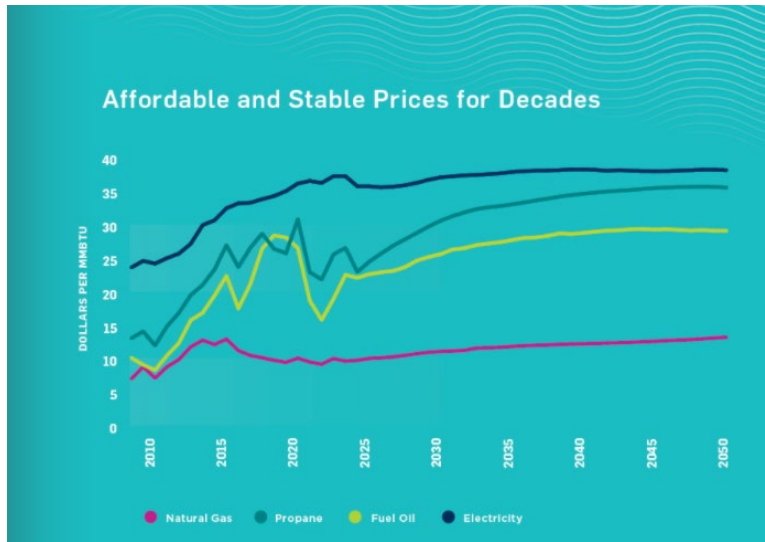
8 **Q. WHAT ARE THE LONG-TERM PRICE FORECASTS FOR NATURAL GAS?**

9 A. Natural gas pricing forecasts demonstrate natural gas prices will remain low and stable
10 thanks to the abundant domestic supply in the United States. As shown in the graph
11 below, compared to other fuel sources, natural gas will remain cost-competitive for
12 decades to come.

13
14
15

1

Figure 3: Pricing Forecast by Fuel Type



Source: American Gas Association 2020 Playbook

2 **Q. ARE THERE ADDITIONAL BENEFITS ASSOCIATED WITH NATURAL GAS?**

3 A. Yes. Speaking in terms of comparison between natural gas and electricity for energy in
4 multifamily units, one must consider the overall energy productivity including the total
5 fuel cycle. The direct use of natural gas retains approximately 91% of its energy value as
6 it moves from site to source, or production to end-use consumption, where electricity
7 retains roughly 36%. The use of natural gas is simply more efficient.

8 **Q. HAS THE COMPANY CONSIDERED THE IMPACT OF THE PROGRAM TO**
9 **EXISTING CUSTOMERS?**

10 A. Yes. The Company believes that the Program, by adding new customers in a cost-
11 effective manner, will benefit existing customers.

12 **Q. HOW WILL CURRENT EXISTING CUSTOMERS BENEFIT FROM**
13 **ADDITIONAL NATURAL GAS CUSTOMERS?**

1 A. Increased customer growth allows fixed costs to be spread among a larger customer base.
2 All else equal, this would tend to result in downward pressure on natural gas rates.
3 Through the Program, as many as 1,300 additional multi-family units per year will be
4 afforded the opportunity to become new natural gas customers.

5 **Q. HAS THE COMPANY CONSIDERED THE POTENTIAL RATE IMPACT**
6 **RELATED TO THE PROGRAM?**

7 A. Yes. The Company expects any customer rate impact to be negligible and, in the long-
8 term, positive. Without considering the positive impact of adding additional customers
9 and assuming annual incentives were fully utilized at \$2 million per year, the annual
10 program impact would be roughly \$0.15 per month.

11 **Q. DOES THE COMPANY BELIEVE THAT THESE RATE IMPACTS ARE**
12 **REASONABLE?**

13 A. Yes. The incentive will have the same rate impact and the same corresponding benefits
14 as a new residential service line. Any rate impact associated with the Pilot Program
15 should therefore be considered reasonable.

16 **Q. PLEASE EXPLAIN THE COMPANY'S WAIVER REQUEST ASSOCIATED**
17 **WITH THE PROPOSED PROGRAM.**

18 A. In order to effectuate the program, the Company is requesting the Commission grant a
19 waiver from 20 CSR 4240-14.020, the Commission's promotional practice rule. The
20 proposed program is limited in available budget and term and will provide significant
21 opportunity to multifamily residents to save on their energy bills through consumption of
22 an abundant and efficient fuel.

1 **XI. RENEWABLE NATURAL GAS**

2 **Q. EXPLAIN WHAT RENEWABLE NATURAL GAS IS AND SOME OF ITS**
3 **BENEFITS.**

4 A. Renewable Natural Gas (“RNG”) is pipeline quality natural gas that is derived from
5 biogenic or other renewable sources that have lower lifecycle carbon dioxide emissions
6 than conventional, geological natural gas. RNG has been increasing in presence in the
7 natural gas industry and offers a variety of benefits to Spire customers, the State of
8 Missouri and beyond in the form of emissions reductions and economic development.
9 According to the AGA, by 2030 approximately 4,500 trillion Btu of renewable natural
10 gas could be produced annually. This amount of production equates to a 235 million
11 metric ton reduction in greenhouse gas emissions, or, looked at a different way, a 95%
12 reduction in emissions from Residential customers. RNG is produced from farms,
13 landfills, and water treatment facilities, providing opportunities for capital investment,
14 job growth, and additional revenue streams to producers and utilities.

15 **Q. WHAT PROPOSALS IS SPIRE MAKING IN THIS CASE RELATED TO RNG?**

16 A. Spire has made two proposals in this case related to RNG. The first is a modification to
17 Spire’s PGA tariff. Spire is proposing language in the PGA tariff that would allow the
18 Company to procure up to 5% of its gas supply from renewable sources. The second is a
19 voluntary customer RNG program. This program would allow customers to elect to
20 offset a portion of their natural gas usage with RNG.

21 **Q. PLEASE FURTHER EXPLAIN THE COMPANY’S PGA RNG PROPOSAL.**

22 A. As RNG is still a relatively nascent industry, the Company has made a modest proposal
23 to procure up to 5% of its gas supply through RNG sources. The Company’s approach

1 allows it to enter this space on a limited basis and evaluate RNG opportunities while at
2 the same time holding customer bill impacts to a negligible level.

3 **Q. PLEASE CONTINUE.**

4 A. Spire's proposed program would be applicable to all Residential and Small General
5 Service customers and would allow customers to elect to purchase a portion of their
6 natural gas supply from an RNG supplier. For Large General Service and Transportation
7 customers, the Company will explore opportunities to execute special agreements for
8 RNG procurement. Participating customers will designate the amount of RNG they wish
9 to purchase and that amount will be charged the Company's RNG price. RNG purchased
10 through this program will not be subject to the PGA. Participating customers' actual
11 metered gas usage less the customers designated RNG purchase amount will remain
12 subject to the PGA.

13 **Q. IS THERE A MINIMUM RNG PURCHASE AMOUNT CUSTOMERS MUST**
14 **ELECT?**

15 A. Customers will be able to choose between several levels of program participation based
16 on varying percentage of gas usage. The Company plans to offer 10, 25, 50, and 100%
17 participation levels.

18 **Q. IS THERE A MINIMUM SUBSCRIPTION TIME FOR CUSTOMERS**
19 **ELECTING TO PARTICIPATE IN THE PROGRAM?**

20 A. Yes. For Residential customers, the minimum subscription period is twelve (12) months
21 and for Commercial and Industrial customers the minimum subscription period will be
22 twenty-four (24) months.

1 **Q. WILL THE COMPANY REPORT TO THE COMMISSION ON ITS**
2 **VOLUNTARY RNG PROGRAM?**

3 A. Yes. The Company is proposing to make annual reports to the Commission detailing the
4 operation and accounting associated with the voluntary RNG program.

5 **Q. WHY IS SPIRE MAKING THESE PROPOSALS IN THIS CASE?**

6 A. As the Company has discussed throughout this filing, Spire has made significant efforts
7 to engage its customers in an ongoing conversation about their service expectations.
8 Customers are interested in emerging technologies and how the Company is deploying
9 them. Customers are also interested in environmental sustainability, including carbon-
10 offsetting projects like RNG. The Company is offering these RNG proposals in response
11 to this feedback from customers.

12

13 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

14 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri Inc.'s)
Request for Authority to Implement a)
General Rate Increase for Natural Gas) File No. GR-2021-0108
Service Provided in the Company's)
Missouri Service Areas)

AFFIDAVIT

STATE OF MISSOURI)
) SS.
CITY OF ST. LOUIS)

Wesley E. Selinger, of lawful age, being first duly sworn, deposes and states:

1. My name is Wesley E. Selinger. I am Director, Rates and Regulatory Affairs for Spire Missouri, Inc. My business address is 700 Market St., St Louis, Missouri, 63101.
2. Attached hereto and made a part hereof for all purposes is my direct testimony on behalf of Spire Missouri, Inc.
3. Under penalty of perjury, I declare that the foregoing is true and correct to the best of my knowledge and belief.

s/Wesley E. Selinger
Wesley E. Selinger

December 11, 2020
Date

APPENDIX A

SPIRE REVENUE REQUIREMENT/REVENUE DEFICIENCY MODEL – SCHEDULE DESCRIPTION

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

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

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

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

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

Schedule C summarizes and supports plant in service.

Schedule D summarizes and supports reserve for depreciation.

As described above, [Schedule E](#) summarizes and supports the various working capital components and other regulatory assets.

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

[Schedule H](#) – Schedule H summarizes and supports the operating income statement & adjustments. Additional details regarding these adjustments can be found in my direct testimony.

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

Residential ("RES")	Available to any residential customer	Spire East: Customer charge: \$22.00 Consumption charge (Nov-Apr): \$0.23330 Consumption charge (May-Oct): 1st 50 therms: \$0.20994 Over 50 therms: \$0.25435
		Spire West: Customer charge: \$20.00 Consumption charge (Nov-Apr): \$0.15637 Consumption charge (May-Oct): 1st 50 therms: \$0.14073 Over 50 therms: \$0.17362
Small General Service ("SGS")	Available to any C&I customer having annual usage less than 10,000 therms/Ccf	Spire East: Customer charge: \$35.00 Consumption charge: \$0.20241
		Spire West: Customer charge: 30.00 Consumption charge: \$0.11495
Large General Service ("LGS")	Available to any C&I customer having annual usage greater than 10,000 therms/Ccf For Spire West, usage may not exceed 30,000 therms/Ccf during any billing month without Commission approval	Spire East: Customer charge: \$125.00 Consumption charge: \$0.13220
		Spire West: Customer charge: \$130.17 Consumption charge (Nov-Mar): \$0.13268 Consumption charge (Apr-Oct): \$0.07646
Large Volume ("LV")	Spire East: available to any C&I customer having daily billing demand of at least 250 therms and annual usage more than 60,000 therms Spire West: available to any C&I customer whose gas requirements at a single location will exceed 15,000 Ccf during a 12-month billing period	Spire East: Customer charge: \$914.25 Consumption charge: 1st 36,000 therms: \$0.02502 Over 36,000 therms: \$0.00701 Demand Charge: \$0.95000
		Spire West: Customer charge: \$1095.27 Consumption charge (Nov-Mar): 1st 30,000 Ccf: \$0.05512 Over 30,000 Ccf: \$0.04300 Consumption charge (Apr-Oct): 1st 30,000 Ccf: \$0.03441 Over 30,000 Ccf: \$0.02280
Interruptible ("IN")	Spire East Only: available to any C&I customer that agrees to be subject to interruption	Customer charge: \$837.40 Consumption charge: 1st 100,000 therms: \$0.10440 Over 100,000 therms: \$0.08083
Vehicular Fuel ("VF")	Spire Each Only: available to any station that sells natural gas for vehicle fuel use	Customer charge: \$23.38 All therms: \$0.05644
Transportation ("TR")	Spire East: available to any C&I customer with a Billing Demand of at least 1,500 therms, and annual usage in excess of 300,000 therms that purchases natural gas from a third-party supplier	Customer charge: \$2,131.41 Consumption charge: 1st 36,000 therms: \$0.02509 Over 36,000 therms: \$0.01050
		Reservation charge: \$0.60000

APPENDIX C

ALLOCATED COST OF SERVICE STUDY

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

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

COST CLASSIFICATIONS

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

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

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

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

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

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

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

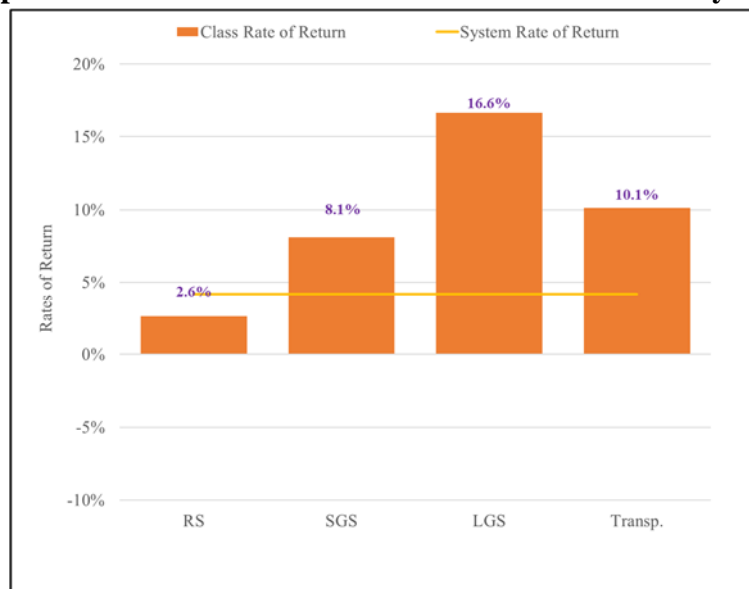


Figure 2 shows that the Residential customer class earns a ROR lower than Spire’s system ROR. Specifically, the Residential class earns a ROR of 2.6 percent, below the system ROR of 4.18 percent. The Small General Service, Large General Service, and Transportation rate classes earn a ROR of 8.1 percent,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

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

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

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

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

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

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

DISTRIBUTION MAINS

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

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

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

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

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

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

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

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

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

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

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

⁵ Id. Pg. 92.

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

OTHER RATE BASE ITEMS

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

OPERATIONS AND MAINTENANCE EXPENSE

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

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

COST ALLOCATION

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

ALLOCATORS

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

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

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

DEVELOPING THE DEMAND ALLOCATOR

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

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

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

SPECIAL STUDY ALLOCATORS

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

⁶ NARUC Gas Distribution Rate Design Manual. Pg. 27

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

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

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

COMPOSITE ALLOCATORS

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

ALLOCATION OF RATE BASE

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

⁷ NARUC Gas Distribution Rate Design Manual. Pg. 26

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

OPERATIONS AND MAINTENANCE ALLOCATION

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

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

Spire Missouri
September 30, 2020
Revenue Deficiency

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

Spire Missouri
September 30, 2020
Income Tax

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

Income Tax Workpaper

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

Spire Missouri
Computation of Effective Tax Rate

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

Federal

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

Missouri

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

St Louis City/Kansas City

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

Spire Missouri
September 30, 2020
Rate Base

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

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

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

Spire Missouri
September 30, 2020
Customer Advances

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

Spire Missouri
September 30, 2020
Accumulated Deferred income Taxes

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

Spire Missouri
Regulatory Liabilities
September 30, 2020

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

Spire Missouri
September 30, 2020
Plant in Service

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

Spire Missouri
September 30, 2020
Plant in Service

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

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

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

Spire Missouri
September 30, 2020
Working Capital

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

Spire Missouri
September 30, 2020
Materials and Supplies

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

Spire Missouri
September 30, 2020
Prepayments

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

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

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

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

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

**Spire Missouri
Regulatory Assets
September 30, 2020**

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

Spire Missouri
Summary of Cost of Capital
September 30, 2020

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

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

Line No.	Main Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
OPERATING REVENUE					
1	480	Residential	\$857,970,216	(\$408,682,496)	\$449,287,720
2	481.1	Commercial	243,154,836	(153,277,625)	89,877,211
3	481.2	Industrial	0	0	0
4	483	Sales for Resale	0	0	0
5	487	Late Payment Charges	3,866,000	(2,683,817)	1,182,183
6	488	Miscellaneous Service Revenue	0	0	0
7	489	Transport	32,794,580	(2,852,305)	29,942,275
8	495	Other Revenue	35,374,396	(35,125,875)	248,520
9		Total Operating Revenue	<u>\$1,173,160,028</u>	<u>(\$602,622,119)</u>	<u>\$570,537,909.36</u>
OPERATING & MAINTENANCE EXPENSE					
Manufactured Gas Production Expense					
10	710	Operation Supervisor & Engineering	\$6,392	(\$6,392)	\$0
11	712	Other Power Expenses	0	0	0
12	717	Liquefied Petroleum Gas Expenses	3,161	(3,161)	0
13	723	Fuel for Liquefied Petroleum Gas Process	670	(670)	0
14	728	Liquefied Petroleum Gas	1,085,220	(1,085,220)	0
15	735	Miscellaneous Production Expenses	175,034	(175,034)	0
16	740	Maintenance Supervision & Engineering	(297)	297	0
17	741	Maintenance of Structures & Improvements	23,186	(23,186)	0
18	742	Maintenance of Production Equipment	125,951	(125,951)	0
19		Total Manufactured Gas Production Expense	<u>\$1,419,318</u>	<u>(\$1,419,318)</u>	<u>\$0</u>
Purchased Gas Expense					
20	804	Purchased Gas Expense	\$509,764,256	(\$514,357,839)	(\$4,593,582)
21	808.1	Gas Withdrawn From Storage - Debit	0	0	0
22	810	Gas Used for Compressor Station Fuel - Credit	(1,398)	0	(1,398)
23	812	Gas Used for Other Utility Operations - Credit	(216,830)	0	(216,830)
24		Total Purchased Gas Expense	<u>\$509,546,028</u>	<u>(\$514,357,839)</u>	<u>(\$4,811,810)</u>
Natural Gas Storage Expenses					
25	814	Operation Supervisor & Engineering	\$397,449	\$0	\$397,449
26	815	Maps and Records	22,693	0	22,693
27	816	Wells Expenses	461,652	0	461,652
28	817	Line Expenses	56,017	0	56,017
29	818	Compressor Station Expenses	248,154	0	248,154
30	819	Compressor Station Fuel & Power	1,398	0	1,398
31	820	Measuring & Regulating Station Expenses	368,058	0	368,058
32	821	Purification Expenses	37,140	0	37,140
33	823	Gas Losses	4,126	0	4,126
34	824	Other Expenses	275,737	0	275,737
35	825	Storage Well Royalties	98,041	0	98,041
36	830	Maintenance Supervision & Engineering	29,452	0	29,452
37	831	Maintenance of Structures & Improvements	200,455	0	200,455
38	832	Maintenance of Reservoirs & Wells	503,420	0	503,420
39	833	Maintenance of Lines	121,262	0	121,262
40	834	Maintenance of Compressor Station Equipment	102,370	0	102,370
41	835	Maint of Measuring & Regulating Station Exp	167,915	0	167,915
42	836	Maintenance of Purification Equipment	22,014	0	22,014
43	837	Maintenance of Other Equipment	310,246	0	310,246
44	840	Operation Supervisor & Engineering	(465)	0	(465)
45	841	Operation Labor & Expenses	9,829	0	9,829
46	842.1	Fuel	0	0	0
47	843.2	Maintenance of Structures & Improvements	0	0	0
48		Total Natural Gas Storage Expenses	<u>\$3,436,961</u>	<u>\$0</u>	<u>\$3,436,961</u>
Distribution Operation Expense					
49	870	Operation, Supervision and Engineering	\$5,901,904	\$0	5,901,904
50	871	Distribution and Load Dispatching	932,155	0	932,155
51	874	Mains and Service Expenses	19,458,103	606,015	20,064,118
52	875	Distributing Regulating Station Expenses	1,670,865	0	1,670,865
53	876	Measuring and Regulating Station Exp-Industrial	3,631	0	3,631
54	877	Measuring and Regulating Station Exp-City Gate	28,409	0	28,409
55	878	Meter and House Regulator Expenses	19,406,308	0	19,406,308
56	879	Customer Installation Expenses	4,042,824	0	4,042,824
57	880	Other Expenses	3,311,480	0	3,311,480

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

Line No.	Main Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
58	881	Rents	135,352	0	135,352
59		Total Operation Expense	<u>\$54,891,029</u>	<u>\$606,015</u>	<u>\$55,497,045</u>
Distribution Maintenance Expense					
60	885	Maintenance Supervision and Engineering	\$3,168,475	\$0	\$3,168,475
61	886	Maintenance of Structures and Improvements	890,050	0	890,050
62	887	Maintenance of Mains	20,977,220	0	20,977,220
63	889	Maint. of Measuring and Regulating Eq-General	2,686,651	0	2,686,651
64	890	Maint. of Measuring and Regulating Eq-Industrial	406,173	0	406,173
65	891	Maint. of Measuring and Regulating Eq-City Gate	67,503	0	67,503
66	892	Maintenance of Services	8,132,910	0	8,132,910
67	893	Maintenance of Meters and House Regulators	1,178,688	0	1,178,688
68	894	Maintenance of Other Equipment	169,682	0	169,682
69		Total Maintenance Expenses	<u>\$37,677,353</u>	<u>\$0</u>	<u>\$37,677,353</u>
70		Total Distribution Expense	<u>\$92,568,382</u>	<u>\$606,015</u>	<u>\$93,174,398</u>
Customer Accounts Expense					
71	901	Supervision	\$0	\$0	\$0
72	902	Meter Reading Expense	5,899,593	0	5,899,593
73	903	Customer Records and Collection Expense	27,549,558	0	27,549,558
74	904	Uncollectible Accounts	12,685,019	(743,219)	11,941,800
75	905	Miscellaneous Customer Accounts Expense	258,944	0	258,944
76		Total Customer Accounts Expenses	<u>\$46,393,114</u>	<u>(\$743,219)</u>	<u>\$45,649,895</u>
Customer Service and Informational Expense					
77	907	Supervision	\$0	\$0	\$0
78	908	Customer Assistance	5,121,570	6,353,611	11,475,182
79	909	Informational and Instructional Advertising Exp.	98,249	0	98,249
80		Total Cust. Service and Information Exp.	<u>\$5,219,819</u>	<u>\$6,353,611</u>	<u>\$11,573,430</u>
Sales and Advertising Expense					
81	911	Supervision	\$1,417,188	\$0	\$1,417,188
82	912	Demonstrating and Selling Expenses	1,983,476	(250,610)	1,732,866
83	913	Advertising Expenses	1,361	0	1,361
84	916	Miscellaneous Sales Expenses	0	0	0
85		Total Sales and Advertising Expenses	<u>\$3,402,025</u>	<u>(\$250,610)</u>	<u>\$3,151,415</u>
Administrative and General Expense					
86	920	Administrative and General Salaries	\$38,309,123	\$0	\$38,309,123
87	921	Office Supplies and Expenses	18,948,095	(566,278)	18,381,817
88	922	Administrative Expenses Transferred	(28,492,716)	0	(28,492,716)
89	923	Outside Services Employed	15,922,576	0	15,922,576
90	924	Property Insurance	1,154,340	(102,082)	1,052,257
91	925	Injuries and Damages	9,423,748	1,153,351	10,577,099
92	926	Employee Pensions and Benefits	42,464,274	(158,175)	42,306,099
93	928	Regulatory Commission Expense	4,202,424	(84,272)	4,118,152
94	930	Miscellaneous General Expenses	2,472,816	0	2,472,816
95	931	Rents	2,520,578	0	2,520,578
96	932	Maintenance of General Plant	849,548	0	849,548
97		Total Administration and General Expense	<u>\$107,774,806</u>	<u>\$242,543</u>	<u>\$108,017,349</u>
98		Payroll Adjustment	6,762,990	(1,600,000)	5,162,990
99		Total O & M Expense	<u>\$776,523,442</u>	<u>(\$511,168,815)</u>	<u>\$265,354,628</u>
100	403	Depreciation	100,497,413	20,239,122	120,736,534
101	404, 405	Amortization	17,520,463	2,147,611	19,668,074
102	431	Interest on Customer Deposits	731,283	(189,402)	541,881
103	408	Payroll Taxes (1***)	1,043,349	403,917	1,447,266
104	408	Property Taxes (2***)	44,592,266	2,098,532	46,690,799
105	408	Gross Receipts Tax (3300 + 4000)	63,508,198	(63,508,198)	0
106	408	Other Taxes (41**)	0	0	0
107	408	Taxes Other Than Income	<u>\$109,143,813</u>	<u>(\$61,005,749)</u>	<u>\$48,138,064</u>

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

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

Line No.	Main Acct.	Description	H-1		H-2		H-3		H-4		H-5		H-6		H-7		H-8		H-9	
			Test Year	Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. Test Year Margin	Remove Purch. Cost and GRT	Payroll Expense	Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Regulatory Commission Expense							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
OPERATING REVENUE																				
1	480	Residential	\$857,970,216		(\$411,478,627)	\$2,796,131														
2	481.1	Commercial & Industrial	243,154,836		(152,537,170)	(740,455)														
3	481.2	Industrial	0			0														
4	483	Sales for Resale	0			0														
5	487	Late Payment Charges	3,866,000			(2,683,817)														
6	488	Miscellaneous Revenue																		
7	489	Transport	32,794,580		(2,886,205)	33,900														
		Other Gas Revenue	35,374,396		(35,125,875)															
8		Total Operating Revenue	\$1,173,160,028		(\$602,027,877)	(\$594,242)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING & MAINTENANCE EXPENSE																				
Manufactured Gas Production Expense																				
9	710	Operation Supervisor & Engineering	\$6,392																	
10	712	Other Power Expenses	0																	
11	717	Liquefied Petroleum Gas Expenses	3,161																	
12	723	Fuel for Liquefied Petroleum Gas Process	670																	
13	728	Liquefied Petroleum Gas	1,085,220																	
14	735	Miscellaneous Production Expenses	175,034																	
15	740	Maintenance Supervision & Engineering	(297)																	
16	741	Maintenance Structures & Improvements	23,186																	
17	742	Maintenance of Production Equipment	125,951																	
18		Total Manufactured Gas Production Expense	\$1,419,318		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Gas Expense																				
19	804	Purchased Gas Expense	\$509,764,256			(\$514,357,839)														
20	808.1	Gas Withdrawn From Storage - Debit	0																	
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)																	
22	812	Gas Used for Other Utility Operations - Credit	(216,830)																	
23		Total Purchased Gas Expense	\$509,546,028		\$0	\$0	(\$514,357,839)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Natural Gas Storage Expenses																				
24	814	Operation Supervisor & Engineering	\$397,449																	
25	815	Maps and Records	22,693																	
26	816	Wells Expenses	461,652																	
27	817	Line Expenses	56,017																	
28	818	Compressor Station Expenses	248,154																	
29	819	Compressor Station Fuel & Power	1,398																	
30	820	Measuring & Regulating Station Expenses	368,058																	
31	821	Purification Expenses	37,140																	
32	823	Gas Losses	4,126																	
33	824	Other Expenses	275,737																	
34	825	Storage Well Royalties	98,041																	
35	830	Maintenance Supervision & Engineering	29,452																	
36	831	Maintenance of Structures & Improvements	200,455																	
37	832	Maintenance of Reservoirs & Wells	503,420																	
38	833	Maintenance of Lines	121,262																	
39	834	Maintenance of Compressor Station Equipment	102,370																	
40	835	Maint of Measuring & Regulating Station Exp	167,915																	
41	836	Maintenance of Purification Equipment	22,014																	
42	837	Maintenance of Other Equipment	310,246																	
43	840	Operation Supervisor & Engineering	(465)																	
44	841	Operation Labor & Expenses	9,829																	
45	842.1	Fuel	0																	
46	843.2	Maintenance of Structures & Improvements	0																	
47		Total Natural Gas Storage Expenses	\$3,436,961		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operation Expense																				
48	870	Operation, Supervision and Engineering	\$5,901,904																	
49	871	Distribution and Load Dispatching	932,155																	
50	874	Mains and Service Expenses	19,458,103																	
51	875	Distributing Regulating Station Expenses	1,670,865																	
52	876	Measuring and Regulating Station Exp-Industrial	3,631																	
53	877	Measuring and Regulating Station Exp-City Gate	28,409																	
54	878	Meter and House Regulator Expenses	19,406,308																	
55	879	Customer Installation Expenses	4,042,824																	
56	880	Other Expenses	3,311,480																	
57	881	Rents	135,352																	
58		Total Operation Expense	\$54,891,029		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Maintenance Expense																				
59	885	Maintenance Supervision and Engineering	3,168,475																	
60	886	Maintenance of Structures and Improvements	890,050																	
61	887	Maintenance of Mains	20,977,220																	
62	889	Maint. of Measuring and Regulating Eq-General	2,686,651																	
63	890	Maint. of Measuring and Regulating Eq-Industrial	406,173																	
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503																	
65	892	Maintenance of Services	8,132,910																	
66	893	Maintenance of Meters and House Regulators	1,178,688																	
67	894	Maintenance of Other Equipment	169,682																	
68		Total Maintenance Expenses	\$37,677,353		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69		Total Distribution Expense	\$92,568,382		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Accounts Expense																				
70	901	Supervision	\$0																	
71	902	Meter Reading Expense	5,899,593																	
72	903	Customer Records and Collection Expense	27,549,558																	
73	904	Uncollectible Accounts	12,685,019																	(743,219)
74	905	Miscellaneous Customer Accounts Expense	258,944																	
75		Total Customer Accounts Expenses	\$46,393,114		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$743,219)
Customer Service and Informational Expense																				
76	907	Supervision	\$0																	
77	908	Customer Assistance	5,121,570																	
78	909	Informational and Instructional Advertising Exp.	98,249																	
79		Total Cust. Service and Information Exp.	\$5,219,819		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales and Advertising Expense																				
80	911	Supervision	\$1,417,188																	
81	912	Demonstrating and Selling Expenses	1,983,476																	
82	913	Advertising Expenses	1,361																	
83	916	Miscellaneous Sales Expenses	0																	
84		Total Sales and Advertising Expenses	\$3,402,025		\$0	\$0	\$0													

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

Line No.	Main Acct.	Description	Test Year Per Books	H-10 Interest on Customer Deposits	H-11 Depreciation Expense	H-12 Amortization Expense	H-13 Locates Expense	H-14 Other Expense Adjustments	H-15 Kansas Property Tax	H-16 Propane Adjustment	H-17 Reduced Call Center Payroll	H18 Pension Expense Adjustment	R&D Funding Adjustment
(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)				
OPERATING REVENUE													
1	480	Residential	\$857,970,216										
2	481.1	Commercial & Industrial	243,154,836										
3	481.2	Industrial	0										
4	483	Sales for Resale	0										
5	487	Late Payment Charges	3,866,000										
6	488	Miscellaneous Revenue											
7	489	Transport	32,794,580										
		Other Gas Revenue	35,374,396										
8		Total Operating Revenue	\$1,173,160,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
OPERATING & MAINTENANCE EXPENSE													
Manufactured Gas Production Expense													
9	710	Operation Supervisor & Engineering	\$6,392							(\$6,392)			
10	712	Other Power Expenses	0							\$0			
11	717	Liquefied Petroleum Gas Expenses	3,161							(\$3,161)			
12	723	Fuel for Liquefied Petroleum Gas Process	670							(\$670)			
13	728	Liquefied Petroleum Gas	1,085,220							(\$1,085,220)			
14	735	Miscellaneous Production Expenses	175,034							(\$175,034)			
15	740	Maintenance Supervision & Engineering	(297)							\$297			
16	741	Maintenance of Structures & Improvements	23,186							(\$23,186)			
17	742	Maintenance of Production Equipment	125,951							(\$125,951)			
18		Total Manufactured Gas Production Expense	\$1,419,318	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,419,318)			
Purchased Gas Expense													
19	804	Purchased Gas Expense	\$509,764,256										
20	808.1	Gas Withdrawn From Storage - Debit	0										
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)										
22	812	Gas Used for Other Utility Operations - Credit	(216,830)										
23		Total Purchased Gas Expense	\$509,546,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Natural Gas Storage Expenses													
24	814	Operation Supervisor & Engineering	\$397,449										
25	815	Maps and Records	22,693										
26	816	Wells Expenses	461,652										
27	817	Line Expenses	56,017										
28	818	Compressor Station Expenses	248,154										
29	819	Compressor Station Fuel & Power	1,398										
30	820	Measuring & Regulating Station Expenses	368,058										
31	821	Purification Expenses	37,140										
32	823	Gas Losses	4,126										
33	824	Other Expenses	275,737										
34	825	Storage Well Royalties	98,041										
35	830	Maintenance Supervision & Engineering	29,452										
36	831	Maintenance of Structures & Improvements	200,455										
37	832	Maintenance of Reservoirs & Wells	503,420										
38	833	Maintenance of Lines	121,262										
39	834	Maintenance of Compressor Station Equipment	102,370										
40	835	Maint of Measuring & Regulating Station Exp	167,915										
41	836	Maintenance of Purification Equipment	22,014										
42	837	Maintenance of Other Equipment	310,246										
43	840	Operation Supervisor & Engineering	(465)										
44	841	Operation Labor & Expenses	9,829										
45	842.1	Fuel	0										
46	843.2	Maintenance of Structures & Improvements	0										
47		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Distribution Operation Expense													
48	870	Operation, Supervision and Engineering	\$5,901,904										
49	871	Distribution and Load Dispatching	932,155										
50	874	Mains and Service Expenses	19,458,103				606,015						
51	875	Distributing Regulating Station Expenses	1,670,865										
52	876	Measuring and Regulating Station Exp-Industrial	3,631										
53	877	Measuring and Regulating Station Exp-City Gate	28,409										
54	878	Meter and House Regulator Expenses	19,406,308										
55	879	Customer Installation Expenses	4,042,824										
56	880	Other Expenses	3,311,480										
57	881	Rents	135,352										
58		Total Operation Expense	\$54,891,029	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0			
Distribution Maintenance Expense													
59	885	Maintenance Supervision and Engineering	3,168,475										
60	886	Maintenance of Structures and Improvements	890,050										
61	887	Maintenance of Mains	20,977,220										
62	889	Maint. of Measuring and Regulating Eq-General	2,686,651										
63	890	Maint. of Measuring and Regulating Eq-Industrial	406,173										
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503										
65	892	Maintenance of Services	8,132,910										
66	893	Maintenance of Meters and House Regulators	1,178,688										
67	894	Maintenance of Other Equipment	169,682										
68		Total Maintenance Expenses	\$37,677,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
69		Total Distribution Expense	\$92,568,382	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0			
Customer Accounts Expense													
70	901	Supervision	\$0										
71	902	Meter Reading Expense	5,899,593										
72	903	Customer Records and Collection Expense	27,549,558										
73	904	Uncollectible Accounts	12,685,019										
74	905	Miscellaneous Customer Accounts Expense	258,944										
75		Total Customer Accounts Expenses	\$46,393,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Customer Service and Informational Expense													
76	907	Supervision	\$0										
77	908	Customer Assistance	5,121,570			5,353,611				0			1,000,000
78	909	Informational and Instructional Advertising Exp.	98,249										
79		Total Cust. Service and Information Exp.	\$5,219,819	\$0	\$0	\$5,353,611	\$0	\$0	\$0	\$0	\$0		\$1,000,000
Sales and Advertising Expense													
80	911	Supervision	\$1,417,188										
81	912	Demonstrating and Selling Expenses	1,983,476					(250,610)					
82	913	Advertising Expenses	1,361										
83	916	Miscellaneous Sales Expenses	0										
84		Total Sales and Advertising Expenses	\$3,402,025	\$0	\$0	\$0	\$0	(\$250,610)	\$0	\$0	\$0		\$0

Line No.	Main Acct.	Description	Test Year Per Books	H-10 Interest on Customer Deposits	H-11 Depreciation Expense	H-12 Amortization Expense	H-13 Locates Expense	H-14 Other Expense Adjustments	H-15 Kansas Property Tax	H-16 Propane Adjustment	H-17 Reduced Call Center Payroll	H18 Pension Expense Adjustment	R&D Funding Adjustment
(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)				
Administrative and General Expense													
85	920	Administrative and General Salaries	\$38,309,123										
86	921	Office Supplies and Expenses	18,948,095										
87	922	Administrative Expenses Transferred	(28,492,716)					(566,278)					
88	923	Outside Services Employed	15,922,576										
89	924	Property Insurance	1,154,340										
90	925	Injuries and Damages	9,423,748										
91	926	Employee Pensions and Benefits	42,464,274									(556,640)	
92	928	Regulatory Commission Expense	4,202,424										
93	930	Miscellaneous General Expenses	2,472,816										
94	931	Rents	2,520,578										
95	932	Maintenance of General Plant	849,548										
96		Total Administration and General Expense	\$107,774,806	\$0	\$0	\$0	\$0	(\$566,278)	\$0	\$0	\$0	(\$556,640)	\$0
97		Payroll Adjustment									(\$1,600,000)		
98		Total O & M Expense	\$769,760,452	\$0	\$0	\$5,353,611	\$606,015	(\$816,888)	\$0	(\$1,419,317)	(\$1,600,000)	(\$556,640)	\$1,000,000
99	403	Depreciation	100,497,413		20,239,122								
100	404, 405	Amortization	17,520,463			2,147,611							
101	431	Interest on Customer Deposits and Financing	731,283	(189,402)									
102	408	Payroll Taxes (1***)	1,043,349										
103	408	Property Taxes (2***)	44,592,266						2,098,532				
104	408	Gross Receipts Tax (3300 + 4000)	63,508,198										
105	408	Other Taxes (41**)											
106	408	Taxes Other Than Income	\$109,143,813	\$0	\$0	\$0	\$0	\$0	\$2,098,532	\$0			
107		TOTAL EXPENSES	\$997,653,425	(\$189,402)	\$20,239,122	\$7,501,222	\$606,015	(\$816,888)	\$2,098,532	(\$1,419,317)	(\$1,600,000)		\$1,000,000
108		OPERATING INCOME BEFORE INCOME TAX	\$175,506,604	\$189,402	(\$20,239,122)	(\$7,501,222)	(\$606,015)	\$816,888	(\$2,098,532)	\$1,419,317	\$1,600,000		(\$1,000,000)
109	409,410	Income Taxes	22,744,497										
		Note: per book & adjusted income tax computed on A-2											
		Excess ADIT Amortization (Per Tracker)											
110		NET OPERATING INCOME	\$152,762,107	\$189,402	(\$20,239,122)	(\$7,501,222)	(\$606,015)	\$816,888	(\$2,098,532)	\$1,419,317	\$1,600,000		(\$1,000,000)

Line No.	Main Acct	Description	Test Year Per Books	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
(a)	(b)	(c)	(u)	(v)	(w)	
OPERATING REVENUE						
1	480	Residential	\$857,970,216		(\$408,682,496)	\$449,287,720
2	481.1	Commercial & Industrial	243,154,836		(153,277,625)	\$89,877,211
3	481.2	Industrial	0		0	\$0
4	483	Sales for Resale	0		0	\$0
5	487	Late Payment Charges	3,866,000		(2,683,817)	\$1,182,183
6	488	Miscellaneous Revenue			0	\$0
7	489	Transport	32,794,580		(2,852,305)	\$29,942,275
		Other Gas Revenue	35,374,396		(35,125,875)	\$248,520
8		Total Operating Revenue	\$1,173,160,028	\$0	(\$602,622,119)	\$570,537,909.36
OPERATING & MAINTENANCE EXPENSE						
Manufactured Gas Production Expense						
9	710	Operation Supervisor & Engineering	\$6,392		(\$6,392)	\$0
10	712	Other Power Expenses	0		0	0
11	717	Liquefied Petroleum Gas Expenses	3,161		(3,161)	0
12	723	Fuel for Liquefied Petroleum Gas Process	670		(670)	0
13	728	Liquefied Petroleum Gas	1,085,220		(1,085,220)	0
14	735	Miscellaneous Production Expenses	175,034		(175,034)	0
15	740	Maintenance Supervision & Engineering	(297)		297	0
16	741	Maintenance of Structures & Improvements	23,186		(23,186)	0
17	742	Maintenance of Production Equipment	125,951		(125,951)	0
18		Total Manufactured Gas Production Expense	\$1,419,318	\$0	(\$1,419,318)	\$0
Purchased Gas Expense						
19	804	Purchased Gas Expense	\$509,764,256		(\$514,357,839)	(\$4,593,582)
20	808.1	Gas Withdrawn From Storage - Debit	0		0	0
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)		0	(1,398)
22	812	Gas Used for Other Utility Operations - Credit	(216,830)		0	(216,830)
23		Total Purchased Gas Expense	\$509,546,028	\$0	(\$514,357,839)	(\$4,611,810)
Natural Gas Storage Expenses						
24	814	Operation Supervisor & Engineering	\$397,449		\$0	\$397,449
25	815	Maps and Records	22,693		0	22,693
26	816	Wells Expenses	461,652		0	461,652
27	817	Line Expenses	56,017		0	56,017
28	818	Compressor Station Expenses	248,154		0	248,154
29	819	Compressor Station Fuel & Power	1,398		0	1,398
30	820	Measuring & Regulating Station Expenses	368,058		0	368,058
31	821	Purification Expenses	37,140		0	37,140
32	823	Gas Losses	4,126		0	4,126
33	824	Other Expenses	275,737		0	275,737
34	825	Storage Well Royalties	98,041		0	98,041
35	830	Maintenance Supervision & Engineering	29,452		0	29,452
36	831	Maintenance of Structures & Improvements	200,455		0	200,455
37	832	Maintenance of Reservoirs & Wells	503,420		0	503,420
38	833	Maintenance of Lines	121,262		0	121,262
39	834	Maintenance of Compressor Station Equipment	102,370		0	102,370
40	835	Maint of Measuring & Regulating Station Exp	167,915		0	167,915
41	836	Maintenance of Purification Equipment	22,014		0	22,014
42	837	Maintenance of Other Equipment	310,246		0	310,246
43	840	Operation Supervisor & Engineering	(465)		0	(465)
44	841	Operation Labor & Expenses	9,829		0	9,829
45	842.1	Fuel	0		0	0
46	843.2	Maintenance of Structures & Improvements	0		0	0
47		Total Natural Gas Storage Expenses	\$3,436,961	\$0	\$0	\$3,436,961
Distribution Operation Expense						
48	870	Operation, Supervision and Engineering	\$5,901,904		0	5,901,904
49	871	Distribution and Load Dispatching	932,155		0	932,155
50	874	Mains and Service Expenses	19,458,103		606,015	20,064,118
51	875	Distributing Regulating Station Expenses	1,670,865		0	1,670,865
52	876	Measuring and Regulating Station Exp-Industrial	3,631		0	3,631
53	877	Measuring and Regulating Station Exp-City Gate	28,409		0	28,409
54	878	Meter and House Regulator Expenses	19,406,308		0	19,406,308
55	879	Customer Installation Expenses	4,042,824		0	4,042,824
56	880	Other Expenses	3,311,480		0	3,311,480
57	881	Rents	135,352		0	135,352
58		Total Operation Expense	\$54,891,029	\$0	\$606,015	\$55,497,045
Distribution Maintenance Expense						
59	885	Maintenance Supervision and Engineering	3,168,475		\$0	\$3,168,475
60	886	Maintenance of Structures and Improvements	890,050		0	890,050
61	887	Maintenance of Mains	20,977,220		0	20,977,220
62	889	Maint. of Measuring and Regulating Eq-General	2,686,651		0	2,686,651
63	890	Maint. of Measuring and Regulating Eq-Industrial	406,173		0	406,173
64	891	Maint. of Measuring and Regulating Eq-City Gate	67,503		0	67,503
65	892	Maintenance of Services	8,132,910		0	8,132,910
66	893	Maintenance of Meters and House Regulators	1,178,688		0	1,178,688
67	894	Maintenance of Other Equipment	169,682		0	169,682
68		Total Maintenance Expenses	\$37,677,353	\$0	\$0	\$37,677,353
69		Total Distribution Expense	\$92,568,382	\$0	\$606,015	\$93,174,398
Customer Accounts Expense						
70	901	Supervision	\$0		\$0	\$0
71	902	Meter Reading Expense	5,899,593		0	5,899,593
72	903	Customer Records and Collection Expense	27,549,558		0	27,549,558
73	904	Uncollectible Accounts	12,685,019		(743,219)	11,941,800
74	905	Miscellaneous Customer Accounts Expense	258,944		0	258,944
75		Total Customer Accounts Expenses	\$46,393,114	\$0	(\$743,219)	\$45,649,895
Customer Service and Informational Expense						
76	907	Supervision	\$0		\$0	\$0
77	908	Customer Assistance	5,121,570		6,353,611	11,475,182
78	909	Informational and Instructional Advertising Exp.	98,249		0	98,249
79		Total Cust. Service and Information Exp.	\$5,219,819	\$0	\$6,353,611	\$11,573,430
Sales and Advertising Expense						
80	911	Supervision	\$1,417,188		\$0	\$1,417,188
81	912	Demonstrating and Selling Expenses	1,983,476		(250,610)	1,732,866
82	913	Advertising Expenses	1,361		0	1,361
83	916	Miscellaneous Sales Expenses	0		0	0
84		Total Sales and Advertising Expenses	\$3,402,025	\$0	(\$250,610)	\$3,151,415

Line No.	Main Acct	Description	Test Year Per Books	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
(a)	(b)	(c)	(u)	(v)	(w)	
Administrative and General Expense						
85	920	Administrative and General Salaries	\$38,309,123		\$0	\$38,309,123
86	921	Office Supplies and Expenses	18,948,095		(566,278)	18,381,817
87	922	Administrative Expenses Transferred	(28,492,716)		0	(28,492,716)
88	923	Outside Services Employed	15,922,576		0	15,922,576
89	924	Property Insurance	1,154,340		(102,082)	1,052,257
90	925	Injuries and Damages	9,423,748		1,153,351	10,577,099
91	926	Employee Pensions and Benefits	42,464,274		(158,175)	42,306,099
92	928	Regulatory Commission Expense	4,202,424		(84,272)	4,118,152
93	930	Miscellaneous General Expenses	2,472,816		0	2,472,816
94	931	Rents	2,520,578		0	2,520,578
95	932	Maintenance of General Plant	849,548		0	849,548
96		Total Administration and General Expense	\$107,774,806	\$0	\$242,543	\$108,017,349
97		Payroll Adjustment			5,162,990	5,162,990
98		Total O & M Expense	\$769,760,452	\$0	(\$504,405,825)	\$265,354,628
99	403	Depreciation	100,497,413		\$20,239,122	\$120,736,534
100	404, 405	Amortization	17,520,463		2,147,611	\$19,668,074
101	431	Interest on Customer Deposits and Financing	731,283		(189,402)	541,881
102	408	Payroll Taxes (1***)	1,043,349		403,917	1,447,266
103	408	Property Taxes (2***)	44,592,266		2,098,532	46,690,799
104	408	Gross Receipts Tax (3300 + 4000)	63,508,198		(63,508,198)	0
105	408	Other Taxes (41**)			0	0
106	408	Taxes Other Than Income	\$109,143,813	\$0	(\$81,005,749)	\$48,138,064
107		TOTAL EXPENSES	\$997,653,425	\$0	(\$543,214,244)	\$454,439,181
108		OPERATING INCOME BEFORE INCOME TAX	\$175,506,604	\$0	(\$59,407,875)	\$116,098,728
109	409,410	Income Taxes	22,744,497	(14,311,485)	(14,311,485)	8,433,012
		Note: per book & adjusted income tax computed on A-2				
		Excess ADIT Amortization (Per Tracker)				(8,451,103)
110		NET OPERATING INCOME	\$152,762,107	\$14,311,485	(\$45,096,390)	\$116,116,819

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

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

Spire Missouri
Twelve Months Ending September 30, 2020
Revenue Adjustments

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

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

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

Spire Missouri
September 30, 2020
Wage & Salary Adjustment

Line No.		MO East		MO West	
		Dollars (\$0,000)	Headcount	Dollars (\$0,000)	Headcount
Contract Payroll					
1	Test Year Payroll	30,685,330	962.0	17,809,754	474.6
2	12 Month Normalized Payroll	<u>31,175,579</u>	<u>962.0</u>	<u>18,388,756</u>	<u>479.0</u>
		490,249	0.0	579,002	4.4
Management Payroll					
3	Test Year Payroll	7,795,284	181.9	3,785,520	87.5
4	12 Month Normalized Payroll	<u>8,059,465</u>	<u>134.0</u>	<u>3,969,612</u>	<u>95.0</u>
		264,181	(47.9)	184,092	7.5
Shared Services					
5	Test Year Payroll	30,273,703	711.0	18,429,659	
6	12 Month Normalized Payroll	<u>30,238,674</u>	<u>755.0</u>	<u>18,547,651</u>	
		(35,029)	44.0	117,992	0.0
7	Regular Payroll Adjustment	719,401		881,086	
8	Overtime Payroll Adjustment	183,102		179,089	
9	Employee Level Adjustment (Reg & OT)	2,139,758	18.0	1,831,836	22.0
10	AIP Adjustment	407,369		421,349	
11	Total Wage & Salary Adjustment	<u>3,449,630</u>	<u>14.1</u>	<u>3,313,360</u>	<u>33.9</u>
12	Payroll Adj. excl. overtime and AIP	3,351,061		2,987,565	
13	401K Match Adjustment	<u>156,613</u>		<u>151,089</u>	
Payroll Taxes					
15	FICA Adjustment	203,873		195,820	
16	Unemployment Tax Adjustment	1,241		2,983	
17	Total Payroll Taxes Adjustment	<u>205,114</u>		<u>198,803</u>	
Insurance Costs					
18	Life Insurance (per \$1000)	\$ 0.2190	8,807	\$ 0.2190	7,851
19	AD&D (per \$1000)	\$ 0.0100	402	\$ 0.0250	896
20	LTD (per \$1000)	\$ 0.8950	35,990	\$ 0.8950	32,086
21	LTD/STD/FMLA Admin Fees (per person)	\$ 8.21	1,389	\$ 8.21	3,340
			<u>46,588</u>		<u>44,174</u>

Spire Missouri
September 30, 2020
Employee Benefits

Line No.	Description (a)	Insurance Rate (b)	Amount (c)	
	Insurance Costs		Missouri East	Missouri West
1	Life Insurance (per \$1000)	\$ 0.2190	\$8,807	\$0.2190 7,851
2	AD&D (per \$1000)	\$ 0.0100	402	\$0.0250 896
3	LTD (per \$1000)	\$ 0.8950	35,990	\$0.8950 32,086
4	LTD/STD/FMLA Admin Fees (per person)	\$ 8.21	1,389	\$8.2100 3,340
5	Total Payroll Related Insurance Costs		<u>\$46,588</u>	<u>\$44,174</u>
	401K Employee Match Adjustment		401K Match Rate	Amount
6	Payroll Adjustments:		Missouri East	Missouri West
7	Regular Payroll Adjustment	4.54%	\$32,661	4.56% \$40,177.52
8	Overtime Payroll Adjustment	4.54%	\$8,313	4.56% 8166.4584
9	Employee Level Adjustment (Reg & OT)-Direct	4.54%	\$97,145	4.56% 83531.7216
10	AIP Adjustment	4.54%	\$18,495	4.56% 19213.5144
11	Total 401K Employee Match Adjustment		<u>\$156,613</u>	<u>\$151,089</u>
				\$307,702

Spire Missouri
September 30, 2020
Payroll Taxes

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

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

Line		Twelve Months Ending September 30,					
No.	Description	2018	2019	2020	3 Year Avg.	925 Amount	924 Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Spire East Claims:							
1	Workers Compensation Claims Paid, net of recoveries	\$1,562,331	\$1,315,196	\$1,269,587	\$1,382,371		
2	Excess Liability Claims Paid, net of recoveries	646,716	826,243	297,464	590,141		
3	Auto Claims Paid, net of recoveries	404,045	126,356	201,224	243,875		
4	Total Proforma Claims	<u>\$2,613,092</u>	<u>\$2,267,794</u>	<u>\$1,768,276</u>	<u>\$2,216,387</u>		
5	Test Year Accrual				2,909,179		
6	Adjustment				<u>(\$692,792)</u>	<u>(\$692,792)</u>	
O&M Transfer Rate							
Insurance Premiums							
7	Property Insurance			\$63,460			
8	Expected Increase Rate			10%			
9	Property Insurance at 9/30/20 Level			69,806			
10	Months			12			
11	Annualized			837,674			
12	Test Year			1,154,340			
13	Adjustment			<u>(\$316,666)</u>	45.940%		<u>(\$145,476)</u>
14	Excess Liability and Worker Comp			\$746,806			
15	Expected Increase Rate			10%			
16	Excess Liability and Workers Comp at 9/30/20 Level			821,486			
17	I&D at 9/1/2020 Levels			821,486			
18	Months			12			
19	Annualized			9,857,834			
20	Test Year			11,416,070			
21	Adjustment			<u>(\$1,558,236)</u>	45.940%		<u>(\$715,854)</u>
22	D&O, Fiduciary and Cyber - Sept 2020			\$55,569			
23	Months			12			
24	Annualized			666,825			
25	Test Year			0			
26	Adjustment			<u>\$666,825</u>	45.940%	\$306,340	
27	Total Adjustments					<u>(\$1,102,305)</u>	<u>(\$145,476)</u>

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

Line Twelve Months Ending September 30,

No.	Description	2018	2019	2020	3 Year Avg.	925 Amount	924 Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Spire West Claims:						
1	Workers Compensation Claims Paid, net of recoveries	\$1,180,835	\$1,227,696	\$1,008,653	\$1,242,613		
2	Excess Liability Claims Paid, net of recoveries	689,847	1,048,827	386,974	772,963		
3	Auto Claims Paid, net of recoveries	60,886	57,155	85,031	73,844		
4	Total Proforma Claims	<u>\$1,931,568</u>	<u>\$2,333,679</u>	<u>\$1,480,658</u>	<u>\$2,089,420</u>		
5	Test Year Accrual				1,143,174		
6	Adjustment				<u>\$946,246</u>	\$946,246	
	Insurance Premiums						
7	Property Insurance - Sept. 2020			\$43,710			
8	Expected Increase Rate			10%			
9	Property Insurance at 9/30/20 Level			48,081			
10	Months			12			
11	Annualized			576,977			
12	Test Year			447,482			
13	Adjustment			<u>\$129,495</u>	33.510%		\$43,394
14	Excess Liability and Worker Comp			\$400,430			
15	Expected Increase Rate			10%			
16	Excess Liability and Workers Comp at 9/1/20 Level			440,474			
17	I&D at 9/1/2020 Levels			440,474			
18	Months			12			
19	Annualized			5,285,682			
20	Test Year			1,778,457			
21	Adjustment			<u>\$3,507,225</u>	33.510%	\$1,175,271	
22	D&O, Fiduciary and Cyber - Sept 2020			\$33,358			
23	Months			12			
24	Annualized			400,296			
25	Test Year			0			
26	Adjustment			<u>\$400,296</u>	33.510%	\$134,139	
27	Total Adjustments					<u>\$2,255,657</u>	<u>\$43,394</u>

Spire Missouri
September 30, 2020
Uncollectible Expense

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

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

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

Spire Missouri
September 30, 2020
Interest on Customer Deposits

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

Spire Missouri
September 30, 2020
Amortization Expense

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

Spire Missouri
September 30, 2020
Locates Expense

Contractor Refund

Date Issued:

5/21/2020

Amount:

(\$606,015.26)

Adjustment to Account 874 Expenses - Schedule Ha

Spire Missouri
September 30, 2020
Other Expense Adjustments

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

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

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

**Spire Missouri
September 30, 2020
Propane Adjustments**

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

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

To reflect a reduction in 3rd party call center expenses

Amount: (\$1,600,000.00)

Reduction to Payroll - Schedule Ha

Spire Missouri
September 30, 2020
Account 926 Adjustment

Test Year

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

Updated funding

	East		West		Total
Pension Amortization Expense	\$ 10,216,130.27	\$	(2,298,712.80)	\$	8,131,311.21
Pension Contribution Expense	\$ 41,500,000.00	\$	6,900,000.00	\$	48,400,000.00
OPEB Amortization Expense	\$ (177,943.38)	\$	166,989.10	\$	1,161,429.88
OPEB Contribution Expense	\$ -	\$	-	\$	-
Pension/OPEB's	<u>\$ 51,538,186.88</u>	\$	<u>4,768,276.30</u>	\$	<u>57,692,741.09</u>
SERP (amount in rates from last case)	\$ 468,731.00	\$	-	\$	468,731.00
926 Other	\$ 29,361,154.05	\$	9,158,488.71	\$	38,519,642.76
926 Total before Allocations/Transfers	<u>\$ 81,368,071.93</u>	\$	<u>13,926,765.01</u>	\$	<u>96,681,114.85</u>
Allocations (-to / +from) other affiliates	<u>\$ (15,440,414.42)</u>	\$	<u>6,045,707.15</u>	\$	<u>(9,394,707.27)</u>
Total net of allocations, before transfers	<u>\$ 65,927,657.51</u>	\$	<u>19,972,472.16</u>	\$	<u>87,286,407.58</u>
Transfers to construction	\$ (36,009,686.53)	\$	(9,369,086.69)	\$	(45,378,773.22)
Total to Expense	<u>\$ 29,917,970.98</u>	\$	<u>10,603,385.47</u>	\$	<u>41,907,634.36</u>
Transfer Rate	0.5462		0.4691		
				\$	(556,639.64)

Spire Missouri
Cost of Service Study

Schedule WES-2

12 Months Ending September 30, 2020

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

Rate base	2,777,221,195	2,274,682,239	199,230,246	156,397,029	146,911,680
Net operating income	116,116,819	59,127,821	16,116,839	26,005,046	14,867,114
Rate of return	4.18%	2.60%	8.09%	16.63%	10.12%
Relative rate of return	100%	62%	193%	398%	242%
Revenues	\$ 570,537,909	\$ 450,417,204	\$ 46,392,223	\$ 43,710,934	\$ 30,017,548
Test Period Usage (therms)	1,612,677,682	835,247,186	130,365,952	187,982,530	459,082,014
Revenue per therm	\$ 0.3538	\$ 0.5393	\$ 0.3559	\$ 0.2325	\$ 0.0654

Revenues at Equalized Rates of Return

Rate of return	7.228%	7.228%	7.228%	7.228%	7.228%
Return requirement	200,737,548	164,414,032	14,400,362	11,304,377	10,618,776
Revenue required	682,013,298	589,116,333	44,131,017	24,344,961	24,420,986
Revenue deficiency	111,475,389	138,699,129	(2,261,206)	(19,365,973)	(5,596,562)
Percent increase required	19.5%	30.8%	-4.9%	-44.3%	-18.6%
Test Period Usage (CCF)	1,612,677,682	835,247,186	130,365,952	187,982,530	459,082,014
Revenue Required per CCF	\$ 0.4229	\$ 0.7053	\$ 0.3385	\$ 0.1295	\$ 0.0532
Revenue Deficiency per CCF	\$ 0.0691	\$ 0.1661	\$ (0.0173)	\$ (0.1030)	\$ (0.0122)

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri					
Derivation of Rate of Return	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.
Rate Base					
<u>Gas Plant in Service</u>					
- Demand	1,469,498,187	935,286,292	150,869,098	179,638,747	203,704,050
- Customer	2,684,313,636	2,508,384,748	135,169,995	35,249,403	5,509,491
- Commodity	-	-	-	-	-
Total	4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541
<u>less: Depreciation & Amortization</u>					
- Demand	(390,461,105)	(250,839,956)	(40,482,072)	(48,141,562)	(50,997,515)
- Customer	(920,426,515)	(860,445,887)	(45,679,903)	(12,325,461)	(1,975,264)
- Commodity	-	-	-	-	-
Total	(1,310,887,620)	(1,111,285,843)	(86,161,976)	(60,467,023)	(52,972,779)
<u>Add: CWIP</u>					
- Demand	48,862,027	30,954,315	4,991,956	5,947,631	6,968,124
- Customer	89,255,644	83,405,863	4,494,514	1,172,072	183,195
- Commodity	-	-	-	-	-
Total	138,117,671	114,360,178	9,486,470	7,119,703	7,151,319
<u>Net Utility Plant in Service</u>					
- Demand	1,127,899,110	715,400,651	115,378,982	137,444,817	159,674,659
- Customer	1,853,142,765	1,731,344,724	93,984,605	24,096,014	3,717,422
- Commodity	-	-	-	-	-
Total	2,981,041,875	2,446,745,375	209,363,587	161,540,831	163,392,081
<u>Additions to Rate Base</u>					
- Demand	120,993,488	85,266,000	13,823,700	16,246,106	5,657,682
- Customer	122,761,838	114,528,055	6,723,708	1,309,800	200,275
- Commodity	(1,800,360)	(932,453)	(145,538)	(209,860)	(512,510)
Total	241,954,967	198,861,603	20,401,870	17,346,046	5,345,448
<u>Reductions to Rate Base</u>					
- Demand	(153,292,945)	(97,561,724)	(15,737,446)	(18,738,569)	(21,255,207)
- Customer	(292,482,701)	(273,363,014)	(14,797,766)	(3,751,279)	(570,642)
- Commodity	-	-	-	-	-
Total	(445,775,646)	(370,924,739)	(30,535,211)	(22,489,848)	(21,825,849)
<u>Rate Base</u>					
- Demand	1,095,599,653	703,104,927	113,465,237	134,952,354	144,077,134
- Customer	1,683,421,903	1,572,509,765	85,910,547	21,654,535	3,347,055
- Commodity	(1,800,360)	(932,453)	(145,538)	(209,860)	(512,510)
Total	2,777,221,195	2,274,682,239	199,230,246	156,397,029	146,911,680

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

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

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

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

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

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

Cost of Service Study

12 Months Ending September 30, 2020

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

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

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

Cost of Service Study

12 Months Ending September 30, 2020

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

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

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

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

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Gross Plant							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
Total		69,969,265	57,867,890	4,842,678	3,670,732	3,587,965	
397.0 - Communication Equipment		16,742,985					CUST FACTOR
- Demand	Pr Tr D_C	-	-	-	-	-	0%
- Customer		16,742,985	15,645,656	843,102	219,863	34,365	100%
- Commodity		-	-	-	-	-	0%
Total		16,742,985	15,645,656	843,102	219,863	34,365	
397.1 - Communication Equipment - AMR		60,263,042					CUST FACTOR
- Demand	Pr Tr D_C	-	-	-	-	-	0%
- Customer		60,263,042	56,313,425	3,034,576	791,352	123,688	100%
- Commodity		-	-	-	-	-	0%
Total		60,263,042	56,313,425	3,034,576	791,352	123,688	
398 - Miscellaneous Equipment		5,646,116					PTD PLANT
- Demand	Pr Tr D_D Pr Tr D_C	2,035,169	1,295,318	208,945	248,789	282,117	36%
- Customer		3,610,947	3,374,287	181,831	47,418	7,411	64%
- Commodity		-	-	-	-	-	0%
Total		5,646,116	4,669,605	390,776	296,207	289,528	
Total General Plant		464,653,875					
- Demand		139,729,472	88,933,194	14,345,630	17,081,237	19,369,411	
- Customer		324,924,403	303,628,982	16,361,736	4,266,786	666,900	
- Commodity		-	-	-	-	-	
Total		464,653,875	392,562,176	30,707,366	21,348,022	20,036,311	
Total Utility Plant		4,153,811,823					
- Demand		1,469,498,187	935,286,292	150,869,098	179,638,747	203,704,050	
- Customer		2,684,313,636	2,508,384,748	135,169,995	35,249,403	5,509,491	
- Commodity		-	-	-	-	-	
Total		4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541	

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

Spire Missouri							
Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
Intangible Plant							
301 - Organization Costs		(1)					NON_INT_PLT
- Demand	Plant Nonint_D	(0)	(0)	(0)	(0)	(0)	35%
- Customer	Plant Nonint_C	(1)	(1)	(0)	(0)	(0)	65%
- Commodity	-	-	-	-	-	-	0%
Total		(1)	(1)	(0)	(0)	(0)	
302 - Franchise and Consents		-					NON_INT_PLT
- Demand	Plant Nonint_D	-	-	-	-	-	35%
- Customer	Plant Nonint_C	-	-	-	-	-	65%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
303 - Misc. Intangible Plant		(773,929)					NON_INT_PLT
- Demand	Plant Nonint_D	(273,794)	(173,529)	(27,985)	(33,341)	(38,939)	35%
- Customer	Plant Nonint_C	(500,135)	(467,357)	(25,185)	(6,568)	(1,027)	65%
- Commodity	-	-	-	-	-	-	0%
Total		(773,929)	(640,885)	(53,170)	(39,909)	(39,965)	
Total Intangible Plant		(773,930)					
- Demand		(273,794)	(173,529)	(27,985)	(33,341)	(38,939)	
- Customer		(500,136)	(467,357)	(25,185)	(6,568)	(1,027)	
- Commodity		-	-	-	-	-	
Total		(773,930)	(640,886)	(53,170)	(39,909)	(39,965)	
Production Plant							
304 - Land & Land Rights-Mfg Gas		-					DEM
- Demand	Gas Inventory Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
305 - Structures & Improvements-Mfg Gas		(1,029,912)					DEM
- Demand	Gas Inventory Alloc	(1,029,912)	(761,575)	(123,742)	(144,594)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(1,029,912)	(761,575)	(123,742)	(144,594)	-	
307 - Other Power Equipment		(51,577)					DEM
- Demand	Gas Inventory Alloc	(51,577)	(38,139)	(6,197)	(7,241)	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(51,577)	(38,139)	(6,197)	(7,241)	-	

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

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

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

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Spire Missouri							
Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(523,423)	(387,048)	(62,888)	(73,486)	-	
Total Other Storage Equipment		(6,183,138)					
- Demand		(6,183,138)	(4,572,162)	(742,895)	(868,082)	-	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total		(6,183,138)					
Transmission Plant							
365.2 - Rights-of-Way		-					DEM
- Demand	Demand Alloc	-	-	-	-	-	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
367 - Mains		(2,088,894)					DEM
- Demand	Demand Alloc	(2,088,894)	(1,323,324)	(213,410)	(254,266)	(297,893)	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(2,088,894)	(1,323,324)	(213,410)	(254,266)	(297,893)	
371 - Other equipment		63,312					DEM
- Demand	Demand Alloc	63,312	40,109	6,468	7,707	9,029	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		63,312	40,109	6,468	7,707	9,029	
Total Transmission Plant		(2,025,582)					
- Demand		(2,025,582)	(1,283,215)	(206,942)	(246,560)	(288,864)	
- Customer		-	-	-	-	-	
- Commodity		-	-	-	-	-	
Total		(2,025,582)	(1,283,215)	(206,942)	(246,560)	(288,864)	
Distribution Plant							
374 - Land & Land Rights		(19,361)					376-379 Plant
- Demand	Plant_376-379_D	(12,885)	(8,163)	(1,316)	(1,568)	(1,837)	67%
- Customer	Plant_376-379_C	(6,476)	(6,064)	(362)	(47)	(3)	33%
- Commodity	-	-	-	-	-	-	0%
Total		(19,361)	(14,227)	(1,679)	(1,615)	(1,840)	
374.2 - Land Rights		(1,162,902)					376-379 Plant
- Demand	Plant_376-379_D	(773,918)	(490,280)	(79,067)	(94,204)	(110,367)	67%

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Spire Missouri							
Allocation of Accumulated Depreciation							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Customer	Plant_376-379_C	(388,984)	(364,251)	(21,758)	(2,795)	(179)	33%
- Commodity	-	-	-	-	-	-	0%
Total		(1,162,902)	(854,532)	(100,825)	(96,998)	(110,546)	
375 - Structures & Improvements		(8,052,932)					376-379 Plant
- Demand	Plant_376-379_D	(5,359,273)	(3,395,124)	(547,527)	(652,347)	(764,276)	67%
- Customer	Plant_376-379_C	(2,693,658)	(2,522,388)	(150,674)	(19,354)	(1,242)	33%
- Commodity	-	-	-	-	-	-	0%
Total		(8,052,932)	(5,917,512)	(698,201)	(671,700)	(765,518)	
376.1 - Mains - Steel		(242,616,708)					DIST MAIN
- Demand	Demand Alloc	(159,881,698)	(101,285,779)	(16,334,207)	(19,461,276)	(22,800,435)	66%
- Customer	Customer Alloc	(82,735,010)	(77,474,496)	(4,627,922)	(594,439)	(38,153)	34%
- Commodity	-	-	-	-	-	-	0%
Total		(242,616,708)	(178,760,275)	(20,962,129)	(20,055,715)	(22,838,588)	
376.2 - Mains - Cast Iron		(745,521)					DIST MAIN
- Demand	Demand Alloc	(491,290)	(311,234)	(50,192)	(59,801)	(70,062)	66%
- Customer	Customer Alloc	(254,231)	(238,066)	(14,221)	(1,827)	(117)	34%
- Commodity	-	-	-	-	-	-	0%
Total		(745,521)	(549,300)	(64,413)	(61,628)	(70,179)	
376.3 - Mains - Plastic		(190,432,838)					DIST MAIN
- Demand	Demand Alloc	(125,493,112)	(79,500,454)	(12,820,920)	(15,275,395)	(17,896,342)	66%
- Customer	Customer Alloc	(64,939,727)	(60,810,685)	(3,632,513)	(466,582)	(29,947)	34%
- Commodity	-	-	-	-	-	-	0%
Total		(190,432,838)	(140,311,139)	(16,453,433)	(15,741,977)	(17,926,289)	
378 - Meas. & Reg. Station - General		(7,668,554)					DEM
- Demand	Demand Alloc	(7,668,554)	(4,858,063)	(783,453)	(933,439)	(1,093,598)	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(7,668,554)	(4,858,063)	(783,453)	(933,439)	(1,093,598)	
379 - Meas. & Reg. Station - City Gate		(3,502,226)					DEM
- Demand	Demand Alloc	(3,502,226)	(2,218,676)	(357,803)	(426,301)	(499,446)	100%
- Customer	-	-	-	-	-	-	0%
- Commodity	-	-	-	-	-	-	0%
Total		(3,502,226)	(2,218,676)	(357,803)	(426,301)	(499,446)	
380.1 - Services - Steel		(39,243,252)					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Service Allocator	(39,243,252)	(37,126,228)	(1,825,871)	(271,535)	(19,619)	100%

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

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Spire Missouri								
Allocation of Accumulated Depreciation		Total	Residential	Small	Large	Transportation	Classifier	
	Allocator	Company	RS	General Srv SGS	General Srv LGS	Transp.		
Total		(433,624)	(404,881)	(21,887)	(5,857)	(998)		
Total Distribution Plant		(1,109,196,806)						
- Demand		(303,182,955)	(192,067,774)	(30,974,485)	(36,904,332)	(43,236,364)		
- Customer		(806,013,851)	(753,531,785)	(39,918,595)	(10,823,037)	(1,740,434)		
- Commodity		-	-	-	-	-		
Total		(1,109,196,806)	(945,599,559)	(70,893,080)	(47,727,369)	(44,976,798)		
General Plant								
389 - Land							PTD PLANT	
- Demand	Pr Tr D_D	-	-	-	-	-	36%	
- Customer	Pr Tr D_C	-	-	-	-	-	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		-	-	-	-	-		
390 - Structures & Improvements		(1,248,183)					PTD PLANT	
- Demand	Pr Tr D_D	(449,913)	(286,355)	(46,191)	(55,000)	(62,367)	36%	
- Customer	Pr Tr D_C	(798,269)	(745,951)	(40,197)	(10,483)	(1,638)	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		(1,248,183)	(1,032,306)	(86,389)	(65,482)	(64,006)		
390.1 - Structures		(322,514)					PTD PLANT	
- Demand	Pr Tr D_D	(116,252)	(73,990)	(11,935)	(14,211)	(16,115)	36%	
- Customer	Pr Tr D_C	(206,262)	(192,744)	(10,386)	(2,709)	(423)	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		(322,514)	(266,734)	(22,322)	(16,920)	(16,538)		
391 - Furniture & Fixtures		(1,293,778)					PTD PLANT	
- Demand	Pr Tr D_D	(466,348)	(296,815)	(47,879)	(57,009)	(64,646)	36%	
- Customer	Pr Tr D_C	(827,429)	(773,200)	(41,666)	(10,865)	(1,698)	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		(1,293,778)	(1,070,015)	(89,544)	(67,874)	(66,344)		
391.1 - Data Processing Systems		(17,009,798)					PTD PLANT	
- Demand	Pr Tr D_D	(6,131,261)	(3,902,345)	(629,479)	(749,516)	(849,920)	36%	
- Customer	Pr Tr D_C	(10,878,537)	(10,165,562)	(547,794)	(142,853)	(22,328)	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		(17,009,798)	(14,067,907)	(1,177,274)	(892,369)	(872,248)		
391.2 - Mechanical Office Equipment		231,105					PTD PLANT	
- Demand	Pr Tr D_D	83,303	53,019	8,552	10,183	11,547	36%	
- Customer	Pr Tr D_C	147,802	138,115	7,443	1,941	303	64%	
- Commodity	-	-	-	-	-	-	0%	
Total		231,105	191,135	15,995	12,124	11,851		

Spire Missouri
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12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Accumulated Depreciation	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
391.3 - Data Processing Software		(12,526,217)					PTD PLANT
- Demand	Pr Tr D_D	(4,515,133)	(2,873,733)	(463,556)	(551,953)	(625,891)	36%
- Customer	Pr Tr D_C	(8,011,084)	(7,486,041)	(403,402)	(105,199)	(16,443)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(12,526,217)	(10,359,774)	(866,958)	(657,151)	(642,334)	
391.4 - Data Processing Systems		692,437					PTD PLANT
- Demand	Pr Tr D_D	249,592	158,857	25,625	30,511	34,599	36%
- Customer	Pr Tr D_C	442,845	413,821	22,300	5,815	909	64%
- Commodity	-	-	-	-	-	-	0%
Total		692,437	572,678	47,925	36,327	35,508	
391.5 - Enterprise Software-EIMS		(55,737,483)					PTD PLANT
- Demand	Pr Tr D_D	(20,090,835)	(12,787,153)	(2,062,669)	(2,456,005)	(2,785,008)	36%
- Customer	Pr Tr D_C	(35,646,648)	(33,310,380)	(1,795,005)	(468,098)	(73,164)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(55,737,483)	(46,097,533)	(3,857,675)	(2,924,104)	(2,858,172)	
391.95 - Enterprise Software - EIMS		(3,523,373)					PTD PLANT
- Demand	Pr Tr D_D	(1,270,016)	(808,323)	(130,389)	(155,253)	(176,051)	36%
- Customer	Pr Tr D_C	(2,253,357)	(2,105,672)	(113,469)	(29,590)	(4,625)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(3,523,373)	(2,913,996)	(243,858)	(184,843)	(180,676)	
392 - Transportation Equipment - Sp Trucks		(423,552)					PTD PLANT
- Demand	Pr Tr D_D	(152,671)	(97,170)	(15,674)	(18,663)	(21,163)	36%
- Customer	Pr Tr D_C	(270,880)	(253,127)	(13,640)	(3,557)	(556)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(423,552)	(350,297)	(29,315)	(22,220)	(21,719)	
392.1 - Transportation Eq - Automobiles		(7,673,653)					PTD PLANT
- Demand	Pr Tr D_D	(2,766,004)	(1,760,470)	(283,978)	(338,130)	(383,426)	36%
- Customer	Pr Tr D_C	(4,907,649)	(4,586,004)	(247,127)	(64,445)	(10,073)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(7,673,653)	(6,346,474)	(531,105)	(402,576)	(393,499)	
392.2 - Transportation Eq - Trucks		(19,665,575)					PTD PLANT
- Demand	Pr Tr D_D	(7,088,548)	(4,511,627)	(727,761)	(866,540)	(982,620)	36%
- Customer	Pr Tr D_C	(12,577,027)	(11,752,733)	(633,323)	(165,157)	(25,814)	64%
- Commodity	-	-	-	-	-	-	0%
Total		(19,665,575)	(16,264,360)	(1,361,084)	(1,031,697)	(1,008,434)	

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

Spire Missouri
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 12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri								
Allocation of Rate Base		Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
Net Plant in Service								
<u>Total Gas Utility Plant</u>								
- Demand			1,469,498,187	935,286,292	150,869,098	179,638,747	203,704,050	
- Customer			2,684,313,636	2,508,384,748	135,169,995	35,249,403	5,509,491	
- Commodity			-	-	-	-	-	
Total			4,153,811,823	3,443,671,040	286,039,093	214,888,150	209,213,541	
<u>Total Accumulated Depreciation</u>								
- Demand			(390,461,105)	(250,839,956)	(40,482,072)	(48,141,562)	(50,997,515)	
- Customer			(920,426,515)	(860,445,887)	(45,679,903)	(12,325,461)	(1,975,264)	
- Commodity			-	-	-	-	-	
Total			(1,310,887,620)	(1,111,285,843)	(86,161,976)	(60,467,023)	(52,972,779)	
<u>Net Plant in Service</u>								
- Demand			1,079,037,082	684,446,336	110,387,026	131,497,185	152,706,535	
- Customer			1,763,887,121	1,647,938,861	89,490,091	22,923,942	3,534,227	
- Commodity			-	-	-	-	-	
Total			2,842,924,204	2,332,385,197	199,877,117	154,421,127	156,240,762	
True-Up Estimate								
<u>True-Up Estimate</u>			138,117,671					NON_INT_PLT
- Demand	Demand Alloc		48,862,027	30,954,315	4,991,956	5,947,631	6,968,124	35%
- Customer	Plant Dist_C		89,255,644	83,405,863	4,494,514	1,172,072	183,195	65%
- Commodity			-	-	-	-	-	0%
Total			138,117,671	114,360,178	9,486,470	7,119,703	7,151,319	
<u>Net Plant in Service</u>								
- Demand			1,127,899,110	715,400,651	115,378,982	137,444,817	159,674,659	
- Customer			1,853,142,765	1,731,344,724	93,984,605	24,096,014	3,717,422	
- Commodity			-	-	-	-	-	
Total			2,981,041,875	2,446,745,375	209,363,587	161,540,831	163,392,081	
Additions to Utility Plant								
<u>Materials and Supplies</u>			15,412,667					TOTAL PLT
- Demand	Total Plant - Demand		5,452,555	3,470,368	559,798	666,547	755,841	35%
- Customer	Total Plant - Customer		9,960,112	9,307,330	501,547	130,792	20,443	65%
- Commodity			-	-	-	-	-	0%
Total			15,412,667	12,777,699	1,061,344	797,340	776,284	
<u>Gas Inventory - Volumes and Price</u>								
<u>Gas Inventory - Volumes and Price</u>			78,824,865					DEM
- Demand	Gas Inventory Alloc		78,824,865	58,287,562	9,470,688	11,066,616	-	100%
- Customer			-	-	-	-	-	0%
- Commodity			-	-	-	-	-	0%
Total			78,824,865	58,287,562	9,470,688	11,066,616	-	

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

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

Spire Missouri

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

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

Manufactured Gas Production Expense

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of O&M Expenses							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Customer	871-879 Expenses_C	2,573,112	2,426,531	122,823	22,240	1,518	78%
- Commodity	871-879 Expenses_G	66,889	34,644	5,407	7,797	19,041	2%
Total		3,311,480	2,886,560	196,832	111,772	116,318	
881 - Rents		135,352					EXP871-879
- Demand	871-879 Expenses_D	27,446	17,387	2,804	3,341	3,914	20%
- Customer	871-879 Expenses_C	105,172	99,181	5,020	909	62	78%
- Commodity	871-879 Expenses_G	2,734	1,416	221	319	778	2%
Total		135,352	117,984	8,045	4,568	4,754	
Total Operations Expenses		55,497,045					
- Demand		11,253,314	7,129,025	1,149,687	1,369,787	1,604,814	
- Customer		43,122,739	40,666,191	2,058,390	372,721	25,437	
- Commodity		1,120,991	580,590	90,619	130,669	319,113	
Total		55,497,045	48,375,807	3,298,697	1,873,177	1,949,364	
Maintenance Expense							
885 - Maintenance Sup. and Engine.		3,168,475					EXP887-893
- Demand	887-893 Expenses_D	1,570,345	994,820	160,433	191,147	223,944	50%
- Customer	887-893 Expenses_C	1,598,130	1,468,789	85,110	36,470	7,762	50%
- Commodity		-	-	-	-	-	0%
Total		3,168,475	2,463,609	245,543	227,617	231,706	
886 - Maintenance of Str. and Impr.		890,050					EXP887-893
- Demand	887-893 Expenses_D	441,122	279,453	45,067	53,695	62,908	50%
- Customer	887-893 Expenses_C	448,927	412,594	23,908	10,245	2,180	50%
- Commodity		-	-	-	-	-	0%
Total		890,050	692,047	68,975	63,939	65,088	
887 - Maintenance of Mains		20,977,220					376MAINS_PLT
- Demand	Demand Alloc	13,823,753	8,757,410	1,412,295	1,682,668	1,971,380	66%
- Customer	Customer Alloc	7,153,466	6,698,630	400,141	51,397	3,299	34%
- Commodity		-	-	-	-	-	0%
Total		20,977,220	15,456,040	1,812,436	1,734,065	1,974,679	
889 - Maint. of Meas. and Reg. Eq-General		2,686,651					DEM
- Demand	Demand Alloc	2,686,651	1,702,006	274,480	327,027	383,138	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		2,686,651	1,702,006	274,480	327,027	383,138	
890 - Maint. of Meas. and Reg. Eq-Ind		406,173					CUST FACTOR
- Demand		-	-	-	-	-	0%

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

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

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Depreciation and Amortization							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Commodity	-	-	-	-	-	-	0%
Total		939,139	896,148	37,395	5,363	233	
385 - Commercial & Ind Meas & Reg Eq		506,950					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	385 Alloc	506,950	-	81,768	333,016	92,166	100%
- Commodity	-	-	-	-	-	-	0%
Total		506,950	-	81,768	333,016	92,166	
386 - Other Property - Customer Premises		627					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Customer Alloc	627	587	35	5	0	100%
- Commodity	-	-	-	-	-	-	0%
Total		627	587	35	5	0	
387 - Other Equipment		8,934					CUST FACTOR
- Demand	-	-	-	-	-	-	0%
- Customer	Plant_374-386_C	8,934	8,341	451	121	21	100%
- Commodity	-	-	-	-	-	-	0%
Total		8,934	8,341	451	121	21	
Total Distribution Plant		106,794,607					
- Demand		29,557,994	18,725,123	3,019,773	3,597,887	4,215,211	
- Customer		77,236,612	72,411,926	3,805,510	891,453	127,724	
- Commodity		-	-	-	-	-	
Total		106,794,607	91,137,049	6,825,283	4,489,340	4,342,935	
General Plant Expense							
389 - Land							PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
390 - Structures & Improvements							PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
391 - Furniture & Fixtures		605,368					PTD PLANT
- Demand	Pr Tr D_D	218,208	138,882	22,403	26,675	30,248	36%
- Customer	Pr Tr D_C	387,160	361,786	19,496	5,084	795	64%

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Depreciation and Amortization							
	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Commodity	-	-	-	-	-	-	0%
Total		605,368	500,668	41,898	31,759	31,043	
391.1 - Data Processing Systems		2,127,740					PTD PLANT
- Demand	Pr Tr D_D	766,954	488,141	78,741	93,756	106,316	36%
- Customer	Pr Tr D_C	1,360,786	1,271,601	68,523	17,869	2,793	64%
- Commodity	-	-	-	-	-	-	0%
Total		2,127,740	1,759,742	147,264	111,626	109,109	
391.2 - Mechanical Office Equipment		9,034					PTD PLANT
- Demand	Pr Tr D_D	3,256	2,073	334	398	451	36%
- Customer	Pr Tr D_C	5,778	5,399	291	76	12	64%
- Commodity	-	-	-	-	-	-	0%
Total		9,034	7,472	625	474	463	
391.3 - Data Processing Software		-					PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
391.4 - Data Processing Systems		58,493					PTD PLANT
- Demand	Pr Tr D_D	21,084	13,419	2,165	2,577	2,923	36%
- Customer	Pr Tr D_C	37,409	34,957	1,884	491	77	64%
- Commodity	-	-	-	-	-	-	0%
Total		58,493	48,377	4,048	3,069	2,999	
391.5 - Enterprise Software-EIMS		-					PTD PLANT
- Demand	Pr Tr D_D	-	-	-	-	-	36%
- Customer	Pr Tr D_C	-	-	-	-	-	64%
- Commodity	-	-	-	-	-	-	0%
Total		-	-	-	-	-	
392 - Transportation Equipment - Sp Trucks		37,786					PTD PLANT
- Demand	Pr Tr D_D	13,620	8,669	1,398	1,665	1,888	36%
- Customer	Pr Tr D_C	24,166	22,582	1,217	317	50	64%
- Commodity	-	-	-	-	-	-	0%
Total		37,786	31,251	2,615	1,982	1,938	
392.1 - Transportation Eq - Automobiles		1,028,265					PTD PLANT
- Demand	Pr Tr D_D	370,643	235,902	38,053	45,309	51,379	36%
- Customer	Pr Tr D_C	657,622	614,522	33,115	8,636	1,350	64%

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

Spire Missouri							
Allocation of Depreciation and Amortization	Allocator	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.	Classifier
- Commodity	-	-	-	-	-	-	0%
Total		4,690,330	4,382,927	236,184	61,592	9,627	
398 - Miscellaneous Equipment		258,592					PTD PLANT
- Demand	Pr Tr D_D	93,211	59,326	9,570	11,395	12,921	36%
- Customer	Pr Tr D_C	165,381	154,542	8,328	2,172	339	64%
- Commodity	-	-	-	-	-	-	0%
Total		258,592	213,868	17,898	13,566	13,260	
Total General Plant		19,177,539					
- Demand		4,845,393	3,083,932	497,463	592,325	671,672	
- Customer		14,332,147	13,392,823	721,703	188,204	29,416	
- Commodity		-	-	-	-	-	
Total		19,177,539	16,476,756	1,219,165	780,530	701,089	
Less: Depreciation Charged to Clearing							
Depreciation Charged to Clearing		(5,863,487)					TOTAL PLT
- Demand	Total Plant - Demand	(2,074,332)	(1,320,243)	(212,966)	(253,577)	(287,547)	35.38%
- Customer	Total Plant - Customer	(3,789,156)	(3,540,816)	(190,805)	(49,758)	(7,777)	64.62%
- Commodity		-	-	-	-	-	0.00%
Total		(5,863,487)	(4,861,058)	(403,770)	(303,334)	(295,324)	
Add: Amortization							
(375.2) Leasehold Improvements		233					DEM
- Demand	Gas Inventory Alloc	233	173	28	33	-	100%
- Customer		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	0%
Total		233	173	28	33	-	
390 - Structures & Improvements		588,000					PTD PLANT
- Demand	Pr Tr D_D	211,947	134,897	21,760	25,910	29,380	36%
- Customer	Pr Tr D_C	376,053	351,406	18,936	4,938	772	64%
- Commodity		-	-	-	-	-	0%
Total		588,000	486,304	40,696	30,848	30,152	
391.3 - Data Processing Software		1,738,720					PTD PLANT
- Demand	Pr Tr D_D	626,730	398,893	64,345	76,615	86,878	36%
- Customer	Pr Tr D_C	1,111,990	1,039,111	55,995	14,602	2,282	64%
- Commodity		-	-	-	-	-	0%
Total		1,738,720	1,438,003	120,339	91,217	89,160	

Cost of Service Study

12 Months Ending September 30, 2020

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

Cost of Service Study

12 Months Ending September 30, 2020

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

Spire Missouri
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12 Months Ending September 30, 2020

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

**Spire Missouri
Cost of Service Study**

12 Months Ending September 30, 2020

Spire Missouri Allocators	Description	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.
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Ext. Allocators

Customer Alloc	100.00%	93.64%	5.59%	0.72%	0.05%
Cust Deposit	100.00%	93.68%	5.60%	0.72%	0.00%
Meter Allocator	100.00%	94.07%	4.94%	0.98%	0.01%
Meter Installation Alloc	100.00%	93.81%	4.95%	1.17%	0.06%
Regulators Allocator	100.00%	95.42%	3.98%	0.57%	0.02%
Service Allocator	100.00%	94.61%	4.65%	0.69%	0.05%
Meter/Reg	100.00%	94.43%	4.62%	0.89%	0.06%
Non-lv-cus	100.00%	93.68%	5.60%	0.72%	0.00%
Res Cust	100.00%	100.00%	0.00%	0.00%	0.00%
LgLv cus	100.00%	0.00%	0.00%	93.97%	6.03%
903 Alloc	100.00%	93.10%	6.43%	0.44%	0.03%
904 Alloc	100.00%	92.24%	7.76%	0.00%	0.00%
912 Alloc	100.00%	63.38%	32.43%	4.17%	0.02%
385 Alloc	100.00%	0.00%	16.13%	65.69%	18.18%
Dep_Int Cust	100.00%	93.68%	5.60%	0.72%	0.00%
Sales Alloc	100.00%	51.79%	8.08%	11.66%	28.47%
Demand Alloc	100.00%	63.35%	10.22%	12.17%	14.26%
Total Revenues	100.00%	78.95%	8.13%	7.66%	5.26%
Non Transport Sales	100.00%	51.79%	8.08%	11.66%	28.47%
Non Transport Demand	100.00%	63.35%	10.22%	12.17%	14.26%
Gas Inventory Alloc	100.00%	73.95%	12.01%	14.04%	0.00%

Int. Allocators

Total Plant - Demand	100.00%	63.65%	10.27%	12.22%	13.86%
Total Plant - Customer	100.00%	93.45%	5.04%	1.31%	0.21%
Pr Tr D_D	100.00%	63.65%	10.27%	12.22%	13.86%
Pr Tr D_C	100.00%	93.45%	5.04%	1.31%	0.21%
General Plant Demand	100.00%	63.65%	10.27%	12.22%	13.86%
General Plant Customer	100.00%	93.45%	5.04%	1.31%	0.21%
Plant Dist_D	100.00%	63.35%	10.22%	12.17%	14.26%
Plant Dist_C	100.00%	93.45%	5.04%	1.31%	0.21%
Plant Nonint_D	100.00%	63.38%	10.22%	12.18%	14.22%
Plant Nonint_C	100.00%	93.45%	5.04%	1.31%	0.21%
Plant_374-386_C	100.00%	93.37%	5.05%	1.35%	0.23%

**Spire Missouri
Cost of Service Study**

12 Months Ending September 30, 2020

Spire Missouri						
Allocators	Description	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Transportation Transp.
	Plant_376-379_D	100.00%	63.35%	10.22%	12.17%	14.26%
	Plant_376-379_C	100.00%	93.64%	5.59%	0.72%	0.05%
	Mains and Srv_D	100.00%	63.35%	10.22%	12.17%	14.26%
	Mains and Srv_C	100.00%	94.30%	4.95%	0.70%	0.05%
	Total Rate Base	100.00%	81.90%	7.17%	5.63%	5.29%
	OP EXP D	100.00%	64.20%	10.36%	12.32%	13.12%
	OP EXP C	100.00%	92.98%	5.72%	1.09%	0.22%
	OP EXP G	100.00%	51.79%	8.08%	11.66%	28.47%
	871-880 Expenses_D	100.00%	63.35%	10.22%	12.17%	14.26%
	871-880 Expense_C	100.00%	94.30%	4.77%	0.86%	0.06%
	871-880_G	100.00%	51.79%	8.08%	11.66%	28.47%
	871-879 Expenses_D	100.00%	63.35%	10.22%	12.17%	14.26%
	871-879 Expenses_C	100.00%	94.30%	4.77%	0.86%	0.06%
	871-879 Expenses_G	100.00%	51.79%	8.08%	11.66%	28.47%
	887-893 Expenses_D	100.00%	63.35%	10.22%	12.17%	14.26%
	887-893 Expenses_C	100.00%	91.91%	5.33%	2.28%	0.49%
	902-904 Expenses_C	100.00%	92.94%	6.67%	0.36%	0.02%
	912-913 Expenses_C	100.00%	63.41%	32.41%	4.16%	0.02%
	Non-A&G Expenses_D	100.00%	63.96%	10.32%	12.28%	13.44%
	Non-A&G Expenses_C	100.00%	93.40%	5.44%	1.03%	0.14%
	Non-A&G Expenses_G	100.00%	51.79%	8.08%	11.66%	28.47%
	Total Expenses_D	100.00%	63.95%	10.32%	12.28%	13.45%
	Total Expenses_C	100.00%	93.21%	5.47%	1.12%	0.20%
	Total Expenses_G	100.00%	51.79%	8.08%	11.66%	28.47%
Derivation External Allocators						
	Customers_INPUT	1,176,326	1,101,532	65,800	8,452	542
		100.00%	93.64%	5.59%	0.72%	0.05%
	Cust Deposit_INPUT	12,750,149	\$ 11,944,969	\$ 713,530	\$ 91,650	\$ -
		100.00%	93.68%	5.60%	0.72%	0.00%
	Meters_INPUT	15,549,325,948	\$ 14,627,143,986	\$ 768,739,921	\$ 152,030,622	\$ 1,411,419

**Spire Missouri
Cost of Service Study**

12 Months Ending September 30, 2020

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

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

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

Spire Missouri
Cost of Service Study

Spire Missouri					
Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity

Classifiers

Customer Factor	CUST FACTOR	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Non-Intangible Plant Factor	NON_INT_PLT	100.00%	35.38%	64.62%	0.00%
Accounts 376-379 Factor	376-379 Plant	100.00%	66.55%	33.45%	0.00%
Distribution Mains Factor	DIST MAIN	100.00%	65.90%	34.10%	0.00%
General Plant Factor	GENPLT	100.00%	30.07%	69.93%	0.00%
PTD Plant Factor	PTD PLANT	100.00%	36.05%	63.95%	0.00%
Mains Factor	376MAINS_PLT	100.00%	65.90%	34.10%	0.00%
Mains and Services Factor	MAINSVC	100.00%	38.17%	61.83%	0.00%
Total Plant in Service Factor	TOTAL PLT	100.00%	35.38%	64.62%	0.00%
Operating Expense (without TOTI) Factor	NONTOTOIPEXP	100.00%	24.75%	76.45%	-1.20%
Accounts 871-879 Factor	EXP871-879	100.00%	20.28%	77.70%	2.02%
Accounts 871-880 Factor	EXP871-880	100.00%	20.28%	77.70%	2.02%
Accounts 887-893 Factor	EXP887-893	100.00%	49.56%	50.44%	0.00%
Non-A&G Op. Exp. (without TOTI) Factor	NONAGOPEXP	100.00%	24.90%	76.33%	-1.23%

Derivations

Customer Factor	CUST FACTOR		0.00%	100.00%	0.00%
Demand Factor	DEM		100.00%	0.00%	0.00%
Commodity Factor	COM		0.00%	0.00%	100.00%
376 Distribution Mains					
Distribution Mains Factor	DIST MAIN	100.00%	65.90%	34.10%	0.00%

Zero-Intercept Analysis	Customer-Related Portion of Distribution Mains	R ²
Composition Variables Included in Single Regression	34.10%	0.76
Separate Regression for Each Composition	27.64%	0.57 to 0.94
Minimum System Study		
Minimum System with Original Cost	56.85% to 60.90%	
Minimum System with Adjusted Handy-Whitman Cost	41.69% to 56.21%	
<hr style="border: 1px solid #f4a460;"/>		
Pipe Installed	\$ 1,691,048,412.19	
Encapsulation (Leak Clamps), Cathodic Protection, Valves, Recifiers, Crossings, Misc. to be Allocated	\$ 90,797,026.37	
Completed Construction Not Classified - CCNC	\$ 80,541,324.34	
	\$ 1,862,386,762.90	

Spire Missouri
Cost of Service Study

12 Months Ending September 30, 2020

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

Schedule WES-4

(Confidential)

Average Missouri Residential Impact

1	Current Residential Customers		1,101,532	
2	Current Residential Revenues	\$	450,417,204	
3	Total Missouri Residential Revenue Increase	\$	83,219,477	
4	Proposed Residential Revenue Requirement	\$	533,636,681	(2)+(3)
5	Non-Gas Revenue Increase		18.48%	(3)/(2)
6	Less: Annual Residential ISRS Revenues		39,882,018	
7	Net Revenue Increase	\$	43,337,459.70	(3)-(6)
8	Net Non-Gas Percentage Increase		9.62%	(7)/(2)
9	Average Residential Gas Revenues		330,459,539.75	
10	Current Residential Revenues	\$	450,417,203.98	
11	Current Residential Total Revenues (Distribution and Gas Costs)		<u>780,876,743.73</u>	(9)+(10)
12	Average Missouri Residential Bill Increase		5.55%	(7)/(11)
13	Average Missouri Residential Dollar Increase per Month	\$	3.28	(7)/(1)

Average Missouri Small General Service (SGS) Impact

1	Current SGS Customers		65,800	
2	Current SGS Revenues	\$	46,392,223	
3	Total Missouri SGS Revenue Increase	\$	10,912,811	
4	Proposed SGS Revenue Requirement	\$	57,305,034	(2)+(3)
5	Non-Gas Revenue Increase		23.52%	(3)/(2)
6	Less: Annual SGS ISRS Revenues		3,620,736	
7	Net Revenue Increase	\$	7,292,075.33	(3)-(6)
8	Net Non-Gas Percentage Increase		15.72%	(7)/(2)
9	Average SGS Gas Revenues		49,670,138.22	
10	Current SGS Revenues	\$	46,392,223.18	
11	Current SGS Total Revenues (Distribution and Gas Costs)		96,062,361.40	(9)+(10)
12	Average Missouri SGS Bill Increase		7.59%	(7)/(11)
13	Average Missouri SGS Dollar Increase per Month	\$	111	(7)/(1)

Average Missouri Large General Service (LGS) Impact

1	Current LGS Customers		8,452	
2	Current LGS Revenues	\$	43,710,934	
3	Total Missouri LGS Revenue Increase	\$	10,282,093	
4	Proposed LGS Revenue Requirement	\$	53,993,027	(2)+(3)
5	Non-Gas Revenue Increase		23.52%	(3)/(2)
6	Less: Annual LGS ISRS Revenues		2,146,549	
7	Net Revenue Increase	\$	8,135,544.28	(3)-(6)
8	Net Non-Gas Percentage Increase		18.61%	(7)/(2)
9	Average LGS Gas Revenues	\$	72,070,916.03	
10	Current LGS Revenues	\$	43,710,934.33	
11	Current LGS Total Revenues (Distribution and Gas Costs)		115,781,850.36	(9)+(10)
12	Average Missouri LGS Bill Increase		7.03%	(7)/(11)
13	Average Missouri LGS Dollar Increase per Month	\$	963	(7)/(1)

Average Missouri Transportation Impact

1	Current Transportation Customers		542	
2	Current Transportation Revenues	\$	30,017,548	
3	Total Missouri Transportation Revenue Increase	\$	7,061,007	
4	Proposed Transportation Revenue Requirement	\$	37,078,555	(2)+(3)
5	Non-Gas Revenue Increase		23.52%	(3)/(2)
6	Less: Annual LGS ISRS Revenues		1,264,373	
7	Net Revenue Increase	\$	5,796,634.04	(3)-(6)
8	Net Non-Gas Percentage Increase		19.31%	(7)/(2)
9	Average Missouri LGS Dollar Increase per Month	\$	10,695	(7)/(1)