

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

In the Matter of the Application of Spire Missouri )  
Inc. to Change its Infrastructure System ) Case No. GO-2024-  
Replacement Surcharge in its Spire Missouri East )  
and West Service Territories )

**VERIFIED APPLICATION AND PETITION OF SPIRE MISSOURI INC. TO  
CHANGE ITS INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE  
FOR ITS SPIRE MISSOURI EAST AND WEST SERVICE TERRITORIES, AND  
REQUEST FOR WAIVER FROM 60 DAY NOTICE RULE**

COMES NOW Spire Missouri Inc. (“Spire Missouri” or “Company”), by and through counsel, and pursuant to Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri and 20 CSR 4240-2.060, 2.080 and 3.265 of the Rules of Practice and Procedure of the Missouri Public Service Commission (“Commission”), submits its Verified Application and Petition to Change its Infrastructure System Replacement Surcharge (“ISRS”) for its Spire Missouri East (“Spire East”) and Spire Missouri West (“Spire West”) Service Territories and Request for Waiver from the 60 Day Notice Rule, respectfully stating as follows:

**BACKGROUND**

1. On August 28, 2020, Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri became effective, as amended. These statutory provisions authorize eligible gas corporations to recover certain infrastructure replacement costs through the implementation of an ISRS. Prior to implementing an ISRS or changing an ISRS, the gas corporation must file a petition with the Commission for review and approval before its rates and charges can be adjusted to provide for the recovery of the ISRS costs. To that end, the Company submits this Verified Application and Petition.

## **THE APPLICANT**

2. Spire Missouri Inc. is a public utility and gas corporation incorporated under the laws of the State of Missouri, with its principal office located at 700 Market Street, St. Louis, Missouri 63101. A Certificate of Good Standing evidencing Spire East's and Spire West's standing to do business in Missouri was submitted in Case No. GF-2022-0169 and is incorporated by reference herein for all purposes. The information in such Certificate is current and correct.

3. Spire Missouri Inc. is engaged in the business of distributing and transporting natural gas to customers in Missouri as a gas corporation subject to the jurisdiction of the Commission. Spire East provides gas service in eastern Missouri to customers in the City of St. Louis and the Counties of St. Louis, St. Charles, Crawford, Jefferson, Franklin, Iron, St. Genevieve, St. Francois, Madison, and Butler. Spire West provides gas service to western Missouri in the counties of Barry, Barton, Bates, Buchanan, Carroll, Cass, Cedar, Christian, Clay, Clinton, Cooper, Dade, Dekalb, Greene, Henry, Howard, Jackson, Jasper, Johnson, Lafayette, Lawrence, McDonald, Moniteau, Newton, Pettis, Platte, Ray, Saline, Stone, and Vernon.

4. Communications in regard to this Application should be addressed to the undersigned counsel as well as:

Trisha Lavin  
Senior Analyst, Regulatory Rates and Planning  
Spire Missouri Inc  
700 Market Street  
St. Louis, MO 63101  
314-934-9838  
Trisha.lavin@spireenergy.com

5. Other than cases that have been docketed at the Commission, Spire Missouri has no final unsatisfied judgments or decisions against it from any state or federal agency or court which involve customer service or rates. Spire Missouri currently has one pending action against it in court involving customer service or rates, Case No. 23VE-CV00769.

6. Spire Missouri is current on its annual report and assessment fee obligations to the Commission, and no such report or assessment fee is overdue.

### **THE ISRS REQUEST**

7. With this application, Spire Missouri requests an adjustment to its rates and charges for its Spire East and Spire West service territories through the implementation of an ISRS rate schedule that provides for the recovery of costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period of September 1, 2023 through February 28, 2024. Attached to this application as Appendix A is Spire East's recommended revenue requirement and supporting calculations. Also attached to this application as Appendix B is Spire West's recommended revenue requirement and supporting calculations. Spire Missouri supports full recovery of its ISRS investments and believes all of the projects submitted in this filing are eligible under the ISRS statute. The Company is confident that it has provided the requisite evidence necessary to demonstrate that the replacement of connected or associated facilities replaced as part of a qualifying ISRS project compared to tying in or reusing existing facilities. Therefore, as contemplated by the ISRS statute, the ISRS revenue calculations included in Appendices A and B reflect an adjustment for the minimal incremental cost of replacement of connected or associated facilities such as

plastic or coated steel pipe but are reflective of the Company's ISRS calculations pursuant to Section 393.1009(5)(a) RSMo.

8. Consistent with filings approved in Spire Missouri's ISRS cases dating back to 2009, this Application also includes *pro forma* ISRS costs. The Company included pro forma costs for the months of January 2024 and February 2024 in this filing. In accordance with the provisions of Sections 393.1009-1015 RSMo. and 20 CSR 4240-3.265, the proposed ISRS rate schedules should reflect the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to Spire East and Spire West's weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS. Spire Missouri also seeks to recover all federal, state and local income or excise taxes applicable to such ISRS income, and to recover all other ISRS costs such as depreciation expense and property taxes due within 12 months of this filing.

The revenue calculations in Appendices A and B produce incremental annual ISRS revenues for Spire East of \$6,474,584, and Spire West of \$10,839,791, respectively.

**Eligibility of Costs**

10. The infrastructure system replacements for which Spire Missouri seeks ISRS recognition are set forth in Appendix A and B, which are attached hereto and made a part hereof for all purposes. As previously stated, these Appendices include those eligible infrastructure investments placed into service or to be placed into service on or after September 1, 2023. The infrastructure system replacements listed on Appendices A and B are eligible gas utility plant projects in that they are all either: a) mains, valves,

service lines, regulator stations, vaults, and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition or that can no longer be installed under currently applicable safety requirements or any cast iron or steel facilities including any connected or associated facilities that, regardless of their materials, age, or condition, are replaced as part of a qualifying replacement project in a manner that adds no incremental cost to a project compared to tying into or reusing existing facilities; or b) main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life, or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements; or c) unreimbursed infrastructure facility relocations due to the construction or improvement of a highway, road, street, public way or other public work required by or on behalf of the United States, the State of Missouri, a political subdivision of the State of Missouri, or another entity having the power of eminent domain.

11. In addition to meeting the foregoing criteria, the infrastructure system replacements listed on Appendices A and B are also eligible for ISRS treatment because they: a) did not increase revenues by directly connecting to new customers; b) are currently in service and used and useful; c) were not included in Spire Missouri's rate base in its most recently completed general rate case, Case No. GR-2022-0179 (the "Rate Case"), and d) replaced and/or extended the useful life of existing infrastructure.

**Rate Schedules, Calculations and Supporting Documentation**

12. Attached hereto as Appendices A and B, Schedule 16 are the rate schedules, with supporting documents, proposed by Spire Missouri in order to change its

ISRS, for both its East and West service territories, and to provide for the adjustment of its rates and charges to reflect recovery of eligible infrastructure costs. This proposed rate schedule, on an annualized basis, will produce ISRS revenues of at least one million dollars, but not in excess of ten percent of Spire Missouri's base revenue level as approved by the Commission in its most recently completed general rate case proceeding.

13. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes current local, state, and federal income tax rates through a combined income tax rate conversion factor of 1.31305.

14. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes an overall rate of return of 8.25% as stipulated in the Company's most recent Rate Case. The proposed rate schedule does not specifically identify cost of debt or cost of equity, as those components were not specifically ordered in the Company's most recent Rate Case.

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes depreciation rates currently applicable to the eligible infrastructure system replacements, as approved by the Commission for Spire Missouri in the Rate Case.

16. In determining the appropriate monthly ISRS charge, the proposed rate schedule is based on a reasonable estimate of billing units in the period in which the charge will be in effect, which is derived by dividing the appropriate pre-tax revenues, as calculated above, by the customer class billing determinants approved in the Rate Case, and then further dividing this quotient by twelve. (See Appendix A and B). Consistent with the methodology used in previous ISRS filings, the monthly ISRS charge is

apportioned between customer classes in proportion to the customer charges applicable to those classes.

### **ADDITIONAL INFORMATION**

17. In connection with 20 CSR 4240-3.265(22), attached hereto and incorporated herein as Appendix C is a description of the Company's call center instructions pertaining to the ISRS, along with a description of ISRS information posted on the Company's website.

18. Pursuant to 20 CSR 4240-3.265(8) and (9), Spire Missouri intends to continue using the annual notices and customer bill language approved by the Commission in Case No. GO-2018-0309.

#### **Contractor Prequalification Process**

19. The amendments in the new ISRS legislation made effective in August 2020 included Section 393.1012.4 RSMo, which requires a gas corporation to develop and file a prequalification process for contractors seeking to participate in competitive bidding for ISRS-eligible projects by July 1, 2021. Spire Missouri is in compliance with this provision of the statute per the filing of its pre-qualification process on April 29, 2021 in Case No. GO-2021-0382. Additionally, a verified statement from the Company confirming that such pre-qualification process is in place was also filed in that same docket on October 8, 2021, in compliance with Section 393.1012.4 RSMo.

#### **Competitive Bidding Process**

20. The new ISRS legislation also requires, pursuant to Section 393.1012.4 RSMo, that the Company utilize a competitive bidding process for no less than twenty-

five percent of installation expenditures for ISRS eligible gas plant projects. This requirement applies to the combined expenditures of Spire's operating units (East and West). A verified statement confirming compliance with this section of 393.1012.44 RSMo, is required with all ISRS petitions filed after January 1, 2022. The Company has included such verified statement which is attached to this Application as Appendix D.

### **REQUEST FOR WAIVER**

21. Commission Rule 20 CSR 4240-4.017(1) provides, in part, as follows:

Any person that intends to file a case shall file a notice with the secretary of the commission a minimum of sixty (60) days prior to filing such case. Such notice shall detail the type of case and issues likely to be before the commission and shall include a summary of all communication regarding substantive issues likely to be in the case between the filing party and the office of the commission that occurred in the ninety (90) days prior to filing the notice.

Commission Rule 20 CSR 4240-4.017(1)(D) permits a party to request a waiver of the above cited rule for good cause. The rule provision specifically provides that good cause may be established by submitting a verified declaration that the filing party has had no communication with the office of the commission within the prior one hundred fifty (150) days regarding any substantive issue likely to be in the case. The Company interprets this to mean that good cause is established if the filing party has had no communication with a member of the office of the Commission outside of pleadings or other public communications. Subject to that understanding, the Company has attached to this request a verified declaration that neither the Company nor any person or entity acting on behalf of the Company or its Missouri operating units has had any communication with a member of the office of the Commission in the last 150 days



regarding any substantive issue relating to this case. For that reason, the Company requests that the Commission grant a waiver of the 60-day notice requirement for Spire Missouri's application to change its ISRS.

**WHEREFORE**, pursuant to Section 393.1015.2(3) RSMo. and Commission Rule 20 CSR 4240-3.265(12), Spire Missouri respectfully requests that the Commission issue an Order approving the ISRS rate schedules submitted in connection with this Application in order to provide for the recovery of the eligible infrastructure system replacement investments made by Spire East and Spire West from September 1, 2023 through February 28, 2024 and granting such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015. RSMo. The Company further request that Commission grant its request for waiver of the 60-day notice requirement for good cause.

Respectfully submitted,

/s/ J. Antonio Arias

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**CERTIFICATE OF SERVICE**

The undersigned certifies that a true and correct copy of the foregoing Application and Petition was served on the General Counsel of the Staff of the Missouri Public Service Commission and the Office of the Public Counsel on this 17th day of January 2024 by hand-delivery, fax, electronic or regular mail.

/s/ Julie Johnson

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OF THE STATE OF MISSOURI**

In the Matter of the Application of Spire Missouri )  
Inc. to Change its Infrastructure System ) Case No. GO-2023-  
Replacement Surcharge in its Spire Missouri East  
and West )  
Service Territories )

**VERIFICATION AND AFFIDAVIT OF TRISHA LAVIN**

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

Trisha Lavin, of lawful age, being first duly sworn, deposes and states:

1. My name is Trisha Lavin. I am a Senior Regulatory Analyst for Spire Missouri Inc. My business address is 700 Market St., St. Louis, Missouri, 63101.
2. I have read the foregoing Application and verify, under penalty of perjury, that the matters and things set forth therein are true and correct to the best of my knowledge, information, and belief.
3. I also hereby swear and affirm that I have read the foregoing Request for Waiver from 20 CSR 4240-4.017(1), and hereby declare that other than pleadings or other public communications, Spire Missouri Inc. has had no communication with the office of the Commission, within the prior one hundred and fifty (150) days regarding any substantive issue likely to be in the above referenced case.
3. Under penalty of perjury, I declare that the foregoing statement is true and correct to the best of my knowledge and belief.

/s/ Trisha Lavin

**Dated: January 17, 2024**



























**Spire Missouri East  
Case No. GO-2020-0229 -  
Spire East BWO Summary  
Appendix A - Schedule 4**

112613	Renew Service - ISRS-MoEast	\$	4,212,082.21
114471	BWO-Main Replace-ISRS MOE	\$	159,897.49
695160	69516 SVC RENEW STEEL SO	\$	(184.72)
695300	Renew Svcs Plastic County	\$	416,414.47
695310	69531 SV REN 1IN PL SO	\$	(40.92)
695800	69580 SVC REN 1/2 PL NO	\$	5,066.69
695810	69581 SV REN 1IN PL NO	\$	6,190.44
698450	69845 SVC RNW 1/2 PL SC	\$	12,994.40
699300	69930 SVC REN 1/2 PL CTY	\$	2,766.35
699310	69931 SVC REN 1IN PL CTY	\$	54,445.08
699010	69901 MN LEAK CLAMPS CTY	\$	86,804.62
698400	69840 SVC RNW COR TRFR STCH	\$	(2,399.04)
696400	69640 SVC REN COR TRFR MIDW	\$	(954.05)
699400	69940 SVC REN COR TRANSFER CI	\$	(2,793.79)
699410	69941 SVC REN COR TRANSFER CO	\$	(206,600.10)
699720	69972 MAIN PLS INST MTCE	\$	94.58
697390	69739 CATHODIC PROT MAIN	\$	26,905.78
	<b>Total</b>	\$	<b>4,770,689.49</b>

**Service Line Replacements**

Steel and Copper	0	0.00%
Leak Repairs (Other than Steel and Copper)	0	0.00%
Copper Pigtail	28	96.55%
Ineligible Items	1	3.45%
<b>Total Projects</b>	<b>29</b>	
Total Dollars Available	\$ 4,656,884.51	

**Service line Replacement Summary**

Eligible Items	28	96.55%
Ineligible Items	1	3.45%
<b>Total</b>	<b>29</b>	
Eligible Dollars	\$ 4,496,302.29	

**MTCE**

Steel, Copper, Cast Iron, ACI	0	0.00%
Leak Repair	0	0.00%
Meter Move-Out	0	0.00%
Ineligible	0	0.00%
<b>Total Projects</b>	<b>0</b>	
Total Dollars Available	\$ 94.58	

**MTCE Summary**

Eligible Items	0	0.00%
Ineligible Items	0	0.00%
<b>Total</b>	<b>0</b>	
Eligible Dollars	\$ -	

**Leak Clamps**

Eligible	0	100%
Ineligible	0	
<b>Total Projects</b>	<b>0</b>	
Total Dollars Available	\$ 86,804.62	

Eligible Dollars \$ -

**Cathodic Protection**

Eligible Dollars \$ 26,905.78

**Total Eligible Dollars \$ 4,523,208.07**

















**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**Legend for State or Federal Safety Requirements**  
**Appendix A - Schedule 6**

Legend for State or Federal Safety Requirements

		<b>Regulatory Section Description</b>	<b>Description of Capital Expenditure Rehabilitation or Replacement</b>
<b>A</b>	393.130 RSMo	Safe and Adequate Service	Replace, repair or remove unsafe pipeline segments
<b>B</b>	4 CSR 240-40.030(13)(B)	General Requirements for Maintenance	Replace, repair or remove unsafe pipeline segments
<b>C</b>	4 CSR 240-40.030(15)	Replacement Programs	Replacement program requirements for certain pipelines
<b>D</b>	4 CSR 240-40.030(14)	Gas Leaks	Repair of system leaks through pipeline rehabilitation and replacements
<b>E</b>	4 CSR 240-40.030(9)(T) and (U)	Corrosion Control	Remedial action in response to graphitization and corrosion through pipeline rehabilitation and replacements
<b>F</b>	4 CSR 240-40.030(13)(Z)	Protecting or Replacing Disturbed Cast Iron Pipelines	Replacement of cast iron pipelines where support has been disturbed
<b>G</b>	4 CSR 240-40.030(7)	Construction requirements	Construction expense associated with relocating and replacing pipelines
<b>H</b>	4 CSR 240-40.030(10)	Testing Requirements	Testing expense associated with relocating and replacing pipelines
<b>I</b>	4 CSR 240-40.030(13)(Y)	Maintenance - Caulked Bell and Spigot Joints	Install clamps and other sealing on exposed cast iron joints
<b>J</b>	4 CSR 240-40.030(16)	Gas Transmission Pipeline Integrity Management	Replace, repair or remove unsafe transmission pipeline segments
<b>K</b>	4 CSR 240-40.030(17)	Gas Distribution Pipeline Integrity Management	Replace, repair or remove unsafe distribution pipeline segments
<b>L</b>	4 CSR 240-40.030(13)(S)(1)	Telemetry Requirement	Replace Worn or Deteriorated Telemetry/SCADA Equipment
<b>M</b>	4 CSR 240-40.030(12)(P)(1)	Requirements for Odorization of Gas	Replace Worn or Deteriorated Odorization Equipment

References to state safety rules should be interpreted to include the corresponding federal safety rule.



**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Statute 393.1009(5)**  
**Appendix A - Schedule 6**

**ISRS Statute 393.1009(5): Effective 28 Aug 2020**

- (a) Mains, valves, service lines, regulator stations, vaults and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition or that can no longer be installed under currently applicable safety requirements or any cast iron or steel facilities including any connected or associated facilities that, regardless of their material, age, or condition, are replaced as part of a qualifying replacement project in a manner that adds no incremental cost to a project compared to tying into or reusing existing facilities;
- (b) Main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;
- (c) Facilities relocations required due to construction or improvement of a highway, road, street, public way, or other public work by or on behalf of the United States, this state, a political subdivision of this state, or another entity having the power of eminent domain provided that the costs related to such projects have not been reimbursed to the gas corporation;

**Spire Missouri East  
 ISRS - Case # GO-2024-XXXX  
 ISRS Depreciation Expense  
 Appendix A - Schedule 7**

**Spire Missouri East  
 ISRS Depreciation Expense**

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	721,502.87	(68,332.61)
Service Line Replacements and Insertion Projects	431,543.00	(147,796.59)
Regulator Stations	-	(1,503.92)
Main Relocations net of Reimbursements	9,662.21	(246.79)
Main Reinforcements	-	-
	<hr/>	<hr/>
<b>Total</b>	<b>1,162,708.08</b>	<b>(217,879.91)</b>
	<hr/>	<hr/>
Total Net Increase in Depreciation Expense	<u><u>944,828.17</u></u>	

Spire Missouri East  
 ISRS - Case # GO-2024-XXXX  
 ISRS Revenue Requirement Calculation  
 Appendix A - Schedule 8

Spire Missouri East  
 ISRS Revenue Requirement Calculation

ISRS Activity:

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

<u>Work Orders Placed in Service</u>	
Gross Additions	38,096,606
Deferred Taxes	(184,860)
Accumulated Depreciation	(347,736)
<b>Total Net</b>	<b>37,564,010</b>

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

<u>Work Orders Placed in Service</u>	
Gross Additions	10,897,287
Deferred Taxes	(29,559)
Accumulated Depreciation	(276,437)
<b>Total Net</b>	<b>10,591,291</b>

Gas Utility Plant Projects - Regulator Stations:

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

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	503,429
Deferred Taxes	(3,042)
Accumulated Depreciation	(6,326)
<b>Total Net</b>	<b>494,061</b>

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

Total Incremental Accumulated Depreciation	(468,973)
Total Incremental Accumulated Deferred Taxes	(248,816)

**Total ISRS Rate Base** 47,931,574

**Overall Rate of Return per GR-2022-0179** 8.25%

**UOI Required** 3,954,355

**Income Tax Conversion Factor** 1.31305

**Revenue Requirement on Capital** 5,192,266

**Depreciation Expense** 944,828

**Net Property Taxes** 1,589,213

**ISRS Undercollection** -

**Total ISRS Revenues** 7,726,307

**Total ISRS Rate Base** 47,931,574

**Weighted Cost of Debt per GR-2022-0179** 1.9296%

**Interest Deduction** 924,888

**Marginal Income Tax Rate** 23.84%

**Income Tax Reduction due to Interest** 220,493

**Income Tax Conversion Factor** 1.31305

**Revenue Requirement Impact of Interest Deductibility** 289,519

**263A Transfers Reduction** 3,687,252

**Service Transfers Deduction** -

**263A and Service Transfers Tax Deductible Items** 3,687,252

**Income Tax Factor** 23.84%

**Income Tax Reduction due to Deductible Items** 879,041

**Income Tax Conversion Factor** 1.31305

**Revenue Requirement Impact of Interest Deductibility** 1,154,225

**Total Rev Req on Capital** 3,954,355

**Net Income Taxes** -

**Depr Expense** 944,828

**Net Property Tax** 1,575,401

**ISRS Under or Over Collection** -

**Total ISRS Revenues** **6,474,584**

Spire Missouri East  
 ISRS - Case No.  
 Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation  
 Appendix A - Schedule 9

**ISRS Activity:**

	<b>Accumulated Depreciation</b>	<b>Accumulated Deferred Income Taxes</b>
<b><u>Main Replacements, etc.</u></b>		
Sep-23	501,166.00	177,878.79
Feb-24	<u>506,666.93</u>	<u>265,554.61</u>
Incremental Change	<u>5,500.93</u>	<u>87,675.82</u>
<b><u>Services</u></b>		
Sep-23	937,016.64	47,963.88
Feb-24	<u>1,380,263.10</u>	<u>186,003.99</u>
Incremental Change	<u>443,246.46</u>	<u>138,040.11</u>
<b><u>Regulator Stations</u></b>		
Sep-23	0.00	0.00
Feb-24	<u>0.00</u>	<u>0.00</u>
Incremental Change	<u>0.00</u>	<u>0.00</u>
<b><u>Main Relocations</u></b>		
Sep-23	39,116.95	13,997.36
Feb-24	<u>59,342.20</u>	<u>37,097.11</u>
Incremental Change	<u>20,225.25</u>	<u>23,099.75</u>
<b><u>Main Reinforcements</u></b>		
Sep-23	0.00	0.00
Feb-24	<u>0.00</u>	<u>0.00</u>
Incremental Change	<u>0.00</u>	<u>0.00</u>
<b>TOTAL INCREMENTAL CHANGE</b>	<b><u>468,972.64</u></b>	<b><u>248,815.69</u></b>
	-	-

Incremental Prop Tax 2022		
2022 ISRS Property Taxes - GO-2023-0432		\$ (328,648.53)
2022 ISRS Property Taxes - Updated GO-2023-0432		\$ 314,835.66
Incremental Prop Tax 2022		\$ (13,812.87)

**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Calculation of Property Taxes**  
**Appendix A - Schedule 10**

**Spire Missouri East**  
**ISRS Calculation of Property Taxes**

**DISTRIBUTION REAL ESTATE**

		<u>CY 2022</u>
<u>Service Additions</u>		
Total Service Additions		35,363,972.76
Specific Real Additions		
	376.10	30,991.43
	Mains - 376s	<u>28,637,747.85</u>
Total Specific Additions		28,668,739.28
Retirements		
	Services	(8,425,061.74)
	Mains - Cast Iron	(1,008,742.23)
	Mains - Steel	(330,509.97)
	Mains - Plastic	<u>(680,716.18)</u>
		(10,445,030.12)
Net Real Estate		53,587,681.92
Assessment Rate		32%
Assessed Value		<u>17,148,058.21</u>
Real Estate Rate/\$100		<u>9.2676</u>
Real Estate Taxes		1,589,213.44

**DISTRIBUTION PERSONAL PROPERTY**

		<u>CY 2022</u>
	378.00	-
	379.00	-
Total Specific Personal		<u>-</u>
Specific Personal Retirements		
	378.00	-
	379.00	-
Total Specific Personal		<u>-</u>
Net Personal Property		-
Assessment Rate		33.33%
Assessed Value		<u>-</u>
Personal Prop. Rate/\$100		<u>8.3189</u>
Personal Property Taxes		-
Total Property Taxes		<u><u>1,589,213.44</u></u>

**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Main Replacements**  
**Appendix A - Schedule 11**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

Depreciation for the period for Plant in Service	Sept 1 2023 - Sept 30 2023		Oct 1 2023 - Sept 30 2024		Total
	Sep-23		Oct 2023 - Sept 2024		
	2023		2024		
	C 20 Year Life 0% Bonus		C 20 Year Life 0% Bonus		
<u>Main Replacements, etc.</u>					
Additions		354,921.69		37,741,684.46	38,096,606.15
<b>263A Transfers Deduction %</b>				<b>7.71%</b>	
<b>Tax Deduction Amount</b>				<b>2,909,883.87</b>	
Bonus Depreciation		-		-	-
Adjusted Tax Basis on Additions		354,921.69		34,831,800.59	35,186,722.28
Tax Depreciation On Adj. Basis					
Fiscal Year 2023 (Oct 1 - Sep 30)		13,309.56		-	13,309.56
Fiscal Year 2024 (Oct 1 - Sept 30)		21,351.50		1,088,493.77	1,109,845.27
Fiscal Year 2025 (Oct 1 - Sept 30)		-			-
Total Tax Depreciation		34,661.06		1,088,493.77	1,123,154.83
Total Book Depreciation					<u>347,735.58</u>
Difference Between Book and Tax Depreciation					<u>775,419.25</u>
Deferred Income Taxes	23.84%				<u><u>184,859.95</u></u>

**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Services**  
**Appendix A - Schedule 12**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

Depreciation for the period for Plant in Service	Sept 1 2023 - Sept 30 2023		Oct 1 2023 - Sept 30 2024		Total
	Sep-23		Oct 2023 - Sept 2024		
	2022	0	2023		
	C		C		
	20 Year Life 0% Bonus		20 Year Life 0% Bonus		
<u>Services</u>					
Additions	1,251,745.17	-	9,645,541.84		10,897,287.01
<b>263A Transfers Deduction %</b>			<b>7.71%</b>		
<b>Tax Deduction Amount</b>			<b>743,671.28</b>		
Bonus Depreciation	-	-	-		-
Adjusted Tax Basis on Additions	1,251,745.17	-	8,901,870.57		10,153,615.74
Tax Depreciation On Adj. Basis					
Fiscal Year 2023 (Oct 1 - Sep 30)	46,940.44	-	-		46,940.44
Fiscal Year 2024 (Oct 1 - Sept 30)	75,302.90	-	278,183.46		353,486.36
Fiscal Year 2025 (Oct 1 - Sept 30)	-	-			-
Total Tax Depreciation	122,243.34	-	278,183.46		400,426.80
Total Book Depreciation					276,436.96
Difference Between Book and Tax Depreciation					123,989.84
Deferred Income Taxes		23.84%			29,559.18

**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Regulator Stations**  
**Appendix A - Schedule 13**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

Depreciation for the period for Plant in Service	Sept 1 2023 - Sept 30		Oct 1 2023 - Sept 30 2024		Total
	2023		Oct 2023 - Sept 2024		
	2022	0	2023		
	C		C		
	20 Year Life 0% Bonus		20 Year Life 0% Bonus		
<u>Regulator Stations</u> Additions		-	-	-	-
<b>263A Transfers Deduction %</b>					
<b>Tax Deduction Amount</b>					
Bonus Depreciation		-	-	-	-
Adjusted Tax Basis on Additions		-	-	-	-
Tax Depreciation On Adj. Basis					
Fiscal Year 2023 (Oct 1 - Sep 30)		-	-	-	-
Fiscal Year 2024 (Oct 1 - Sept 30)		-	-	-	-
Fiscal Year 2025 (Oct 1 - Sept 30)		-	-	-	-
Total Tax Depreciation		-	-	-	-
Total Book Depreciation					-
Difference Between Book and Tax Depreciation					-
Deferred Income Taxes		23.84%			-



**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Main Relocations**  
**Appendix A - Schedule 14**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

Depreciation for the period for Plant in Service	Sept 1 2023 - Sept 30 2023		Oct 1 2023 - Sept 30 2024		Total
	Sep-23		Oct 2023 - Sept 2024		
	2023	0	2024		
	C 20 Year Life 0% Bonus		C 20 Year Life 0% Bonus		
<b>Mains Relocations</b>					
Additions	66,376.63	-	437,052.39		503,429.02
<b>263A Transfers Deduction %</b>			<b>7.71%</b>		
<b>Tax Deduction Amount</b>			<b>33,696.74</b>		
Bonus Depreciation	-	-	-		-
Adjusted Tax Basis on Additions	66,376.63	-	403,355.65		469,732.28
Bonus Depreciation for Period					
Sept 1 - Sept 30, 2014	-	-	-		-
Oct 1, 2014 - Feb 28, 2015	-	-	-		-
Tax Depreciation On Adj. Basis					
Fiscal Year 2023 (Oct 1 - Sep 30)	2,489.12	-	-		2,489.12
Fiscal Year 2024 (Oct 1 - Sept 30)	3,993.11	-	12,604.86		16,597.97
Fiscal Year 2025 (Oct 1 - Sept 30)	-	-	-		-
Total Tax Depreciation	6,482.23	-	12,604.86		19,087.09
Total Book Depreciation					<u>6,325.91</u>
Difference Between Book and Tax Depreciation					<u>12,761.18</u>
Deferred Income Taxes		23.84%			<u>3,042.27</u>

**Spire Missouri East  
ISRS - Case # GO-2024-XXXX  
Capital Structure/Rate of Return for ISRS  
Appendix A - Schedule 15**

**Spire Missouri East  
Capital Structure/Rate of Return for ISRS  
Case GR-2022-0179**

	<b>% of Cap Structure</b>	<b>Embedded Cost</b>	<b>Weighted Cost</b>
Pre-Tax ROR*			<b>8.25%</b>
Tax Multiplier			<b>1.31305</b>
Composite Weighted Cost of Debt			<b>1.9296%</b>

\* Reflects Missouri PSC's Report and Order in GR-202-0179

**Spire Missouri East**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Rate Design**  
**Appendix A - Schedule 16**

**Spire Missouri East**  
**ISRS Rate Design**

Total ISRS Revenues 6,474,584

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	618,822	20.00	1.0000	618,822	82.8609%	0.72	5,364,900
SGS	36,043	40.72	2.0360	73,384	9.8261%	1.47	636,201
LGS	4,921	145.43	7.2715	35,783	4.7914%	5.25	310,222
LV	37	1,063.73	53.1865	1,968	0.2635%	38.43	17,061
Unmetered Gas Light	66	6.99	0.3495	23	0.0031%	0.25	200
General L.P	31	20.87	1.0435	32	0.0043%	0.75	280
Large Volume Transportation	152	2,211.60	110.5800	16,808	2.2506%	79.89	145,719
<b>Total</b>	<b>660,072</b>				<b>100.0000%</b>		<b><u>6,474,584</u></b>

\*Average customers - GR-2022-0179

\*\*Single customers with multiple accounts located on contiguous property.

Spire Missouri East  
 ISRS - Case # GO-2024-XXXX  
 ISRS Cumulative Rate Design  
 Appendix A - Schedule 17

Spire Missouri East  
 ISRS Rate Design

Total ISRS Revenues 13,219,396

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	618,822	20.00	1.0000	618,822	82.8609%	1.48	10,953,713
SGS	36,043	40.72	2.0360	73,384	9.8261%	3.00	1,298,956
LGS	4,921	145.43	7.2715	35,783	4.7914%	10.73	633,393
LV	37	1,063.73	53.1865	1,968	0.2635%	78.45	34,834
Unmetered Gas Light	66	6.99	0.3495	23	0.0031%	0.52	408
General L.P	31	20.87	1.0435	32	0.0043%	1.54	573
Large Volume Transportation	152	2,211.60	110.5800	16,808	2.2506%	163.11	297,520
<b>Total</b>	<b>660,072</b>				<b>100.0000%</b>		<b><u>13,219,396</u></b>

\*Test Year Customers - GR-2021-0108

\*\*Single customers with multiple accounts located on contiguous property.











Spire Missouri West  
ISRS - Case # GO-2024-XXXX  
ISRS Work Order Additions Sept2023- Feb2024  
Appendix B - Schedule 1

AOR  
Relocation

SPIRE - MISSOURI WEST

Table with columns: Plant Account, Work Order, Funding Project, Work Order Description, Addition Month, Addition Amount, Months, Depr Mo Rate, Accum Depr, Depr Expense. Contains multiple rows of financial data for various work orders, including totals for January and February estimates.





























SPIRE - MISSOURI WEST

Plant Account	Work Order	Work Order Description	Funding Project	Retirement Month	Retirement Amount	Months	Depr Mo Rate	Accum Depr	Depr Expenses
<b>Total Retirements - Services Steel</b>						<b>(12,653.39)</b>		<b>(420.57)</b>	<b>(569.41)</b>
<b>Service Line Retirements - Plastic and Copper</b>									
380200-Services - Plastic & Copper	027180	BWO-MOW ReplRen Services-ISRS	F2527	202309	(1,559.39)	10	0.003300	(51.46)	(61.75)
380200-Services - Plastic & Copper	027182	BWO-Aband Service MOW ISRS	F2527	202309	(86,176.47)	10	0.003300	(2,843.82)	(3,412.59)
380200-Services - Plastic & Copper	800678	Neosho C-001 Bare Steel Ph1R	F2520	202309	(8,148.99)	10	0.003300	(268.92)	(322.70)
380200-Services - Plastic & Copper	803809	Harrisonville Grid Phase I	F2520	202309	(1,871.91)	10	0.003300	(61.77)	(74.13)
380200-Services - Plastic & Copper	804297	27th & Van Brunt Phase M	F2520	202309	(4,968.42)	10	0.003300	(163.96)	(196.75)
380200-Services - Plastic & Copper	804356	60th & Willow Strategic MREPL	F2520	202309	(207.72)	10	0.003300	(6.85)	(8.23)
380200-Services - Plastic & Copper	804357	60th & Willow Strat Grid Ph C	F2520	202309	(19,086.11)	10	0.003300	(629.84)	(755.81)
380200-Services - Plastic & Copper	804358	60th & Willow Strategic Grid P	F2520	202309	(9,055.08)	10	0.003300	(298.82)	(358.58)
380200-Services - Plastic & Copper	804590	Chipman Rd-View High MRELO CJ	F2521	202309	(1,176.10)	10	0.003300	(38.81)	(46.57)
380200-Services - Plastic & Copper	804956	25th & Bellevue Area 2 PhA	F2520	202309	(1,159.37)	10	0.003300	(38.26)	(45.91)
380200-Services - Plastic & Copper	805065	Charles & McCoy Phase B	F2520	202309	(517.54)	10	0.003300	(17.08)	(20.49)
380200-Services - Plastic & Copper	805517	85th & Prospect Phase C - GPS	F2520	202309	(9,702.77)	10	0.003300	(320.19)	(384.23)
380200-Services - Plastic & Copper	805595	Grandview & Martha Truman Isol	F2520	202309	(6,179.04)	10	0.003300	(203.91)	(244.69)
380200-Services - Plastic & Copper	805903	63rd St - MRELO	F2521	202309	(10,836.34)	10	0.003300	(357.60)	(429.12)
380200-Services - Plastic & Copper	027182	BWO-Aband Service MOW ISRS	F2527	202310	(131,927.16)	9	0.003300	(3,918.24)	(5,224.32)
380200-Services - Plastic & Copper	804298	27th & Van Brunt Grid Ph N	F2520	202310	(23,379.40)	9	0.003300	(694.37)	(925.82)
380200-Services - Plastic & Copper	805075	Jackson & Linwood Strat Gr PhF	F2520	202310	(23,036.44)	9	0.003300	(684.18)	(912.24)
380200-Services - Plastic & Copper	805241	Freeman MO Strategic Grid Phas	F2520	202310	(20,383.25)	9	0.003300	(605.38)	(807.18)
380200-Services - Plastic & Copper	804570	14th & Jackson Area 1 Phase F	F2520	202310	(19,864.66)	9	0.003300	(589.98)	(786.64)
380200-Services - Plastic & Copper	804571	14th & Jackson Area 1 Phase G	F2520	202310	(15,363.00)	9	0.003300	(456.28)	(608.37)
380200-Services - Plastic & Copper	805470	Forest & Truman Strat Grid PhA	F2520	202310	(8,241.35)	9	0.003300	(244.77)	(326.36)
380200-Services - Plastic & Copper	805641	Aurora Strategic Header Pha	F2520	202310	(2,310.72)	9	0.003300	(68.63)	(91.50)
380200-Services - Plastic & Copper	804512	10th & Messanie Strategic Grid	F2520	202310	(1,239.49)	9	0.003300	(36.81)	(49.08)
380200-Services - Plastic & Copper	805242	Sugar Creek & Lexington 2A	F2520	202310	(711.62)	9	0.003300	(21.14)	(28.18)
380200-Services - Plastic & Copper	027180	BWO-MOW ReplRen Services-ISRS	F2527	202310	(418.01)	9	0.003300	(12.41)	(16.55)
380200-Services - Plastic & Copper	805400	Freeman MO Strategic Grid Ph C	F2520	202310	(415.26)	9	0.003300	(12.33)	(16.44)
380200-Services - Plastic & Copper	805601	Wisconsin 26th to Old 32nd - S	F2520	202310	(21.19)	9	0.003300	(0.63)	(0.84)
380200-Services - Plastic & Copper	027182	BWO-Aband Service MOW ISRS	F2527	202311	(56,156.01)	8	0.003300	(1,482.52)	(2,223.78)
380200-Services - Plastic & Copper	805547	Bid - 45th Terrace & Blue PhL	F2520	202311	(5,284.15)	8	0.003300	(139.50)	(209.25)
380200-Services - Plastic & Copper	805512	Bid-45th Terrace & Blue A1 PhK	F2520	202311	(2,694.80)	8	0.003300	(71.14)	(106.71)
380200-Services - Plastic & Copper	805094	Bid - Dodgson & Gudgell Ph C	F2520	202311	(1,199.59)	8	0.003300	(31.67)	(47.50)
380200-Services - Plastic & Copper	027180	BWO-MOW ReplRen Services-ISRS	F2527	202311	(1,166.90)	8	0.003300	(30.81)	(46.21)
380200-Services - Plastic & Copper	805074	805074Jackson & Linwood Strate	F2520	202312	(33,314.91)	7	0.003300	(769.57)	(1,319.27)
380200-Services - Plastic & Copper	805077	Bid - Jackson & Linwood-Ph H	F2520	202312	(9,780.54)	7	0.003300	(225.93)	(387.31)
380200-Services - Plastic & Copper	805209	Bid-19th & Northern Grid Ph D	F2520	202312	(4,384.02)	7	0.003300	(101.27)	(173.81)
380200-Services - Plastic & Copper	805579	Dodgson & Gudgell Ph D	F2520	202312	(1,887.39)	7	0.003300	(43.83)	(75.14)
380200-Services - Plastic & Copper	027182	BWO-Aband Service MOW ISRS	F2527	202312	(63,206.28)	7	0.003300	(1,922.07)	(3,294.97)
<b>Total Retirements - Services - Plastic and Copper</b>						<b>(607,041.19)</b>		<b>(17,464.75)</b>	<b>(24,038.82)</b>
<b>Regulator Station - Retirements</b>									
							0.00256000	-	-

Spire Missouri West  
 IRS - Case # GO-2024-XXXX  
 IRS Work Order Retirements Sept23 - Feb24  
 Appendix B - Schedule 3

SPIRE - MISSOURI WEST

Plant Account	Work Order	Work Order Description	Funding Project	Retirement Month	Retirement Amount	Months	Depr Mo Rate	Accum Depr	Depr Expenses
							0.00259000	-	-
							0.00259000	-	-
							0.00259000	-	-
<b>Total Regulator Station Retirements</b>					-			-	-
<b>Mains Cathodic Protection Retirements</b>									
<b>Total Cathodic Protection Retirements</b>					-			-	-
<b>TOTAL</b>					<b>(1,543,657.49)</b>			<b>(35,347.01)</b>	<b>(48,523.09)</b>

**Spire Missouri West**  
**Case # GO-**  
**Spire West BWO Summary**  
**Appendix B - Schedule 4**

<u>Spire West WO</u>	<u>Description</u>		
027180	BWO-Repl Svc w Plastic ISRS MOW	\$	360,289.46
114472	BWO-Main Replace-ISRS MOW	\$	2,437.69
003969	BWO-Encapsulation Cast Iron Joints	\$	4,107.36
<b>Total</b>		<b>\$</b>	<b>366,834.51</b>

**Spire West Blanket Work Order Summary**

**Service Line Replacement**

Total Blanket WO Service Line Replacement Projects		73	
Total Blanket WO Service Line Replacement Project Dollars	\$	360,289.46	Sum of Lines 7-12

**Blanket WO Service Line Replacement Categories**

Steel and Copper	61	83.56%
Leak Repairs (other than Steel and Copper)	11	15.07%
Civic Improvements	0	0.00%
Ineligible Items	2	2.74%
	<hr/>	
	74	40

**Service Line Replacement Summary**

Eligible Items	72	97.30%
Ineligible Items	2	2.70%
Total	<hr/>	
Total	74	
Eligible Blanket WO Service Line Replacement Dollars	\$	350,551.91

**Maintenance of Mains - MTCE**

<b>Total Blanket WO MTCE Projects</b>		0	0
<b>Total Blanket WO MTCE Project Dollars</b>	\$	2,437.69	
Leak Repair	0	0.00%	
Ineligible Items	0	0.00%	
Cast Iron, Steel, Abandonments, or other eligible	0	0.00%	

**Summary**

Eligible Items	0	0.00%
Ineligible Items	0	0.00%
Total	0	0
Eligible Dollars	\$	-

**Encapsulation - Cast Iron Joints**

<b>Total Eligible Blanket WO Encapsulation Project Dollars</b>	\$	4,107.36	100%
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**Mains - Cathodic Protections**

<b>Total Eligible Blanket WO Encapsulation Project Dollars</b>	\$	-	100%
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**Regulator Stations**

<b>Total Eligible Blanket WO Regulator Station Project Dollars</b>	\$	-	100%
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\*Joint Encapsulation, Cathodic Protection, and Regulator Station work resulted in no Maximo work orders being created

<b>Total Eligible Blanket Work Order Dollars</b>	<b>\$</b>	<b>354,659.27</b>
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Spire Missouri West  
 ISRS - Case # GO-2024-XXXX  
 ISRS Work Order Additions Citations Sept2023 - Feb2024  
 Appendix B - Schedule 5

SPIRE - MISSOURI WEST

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
<b>Mains Cathodic Protection</b>							
376100-Mains - Steel	805162	F2523	20" ST Feeder Ph8 - Rectifier	202309	92,071.45	b	A, B, I, K
376100-Mains - Steel	805162	F2523	20" ST Feeder Ph8 - Rectifier	202310	16,150.94	b	A, B, I, K
376100-Mains - Steel	805162	F2523	20" ST Feeder Ph8 - Rectifier	202311	(29.83)	b	A, B, I, K
376100-Mains - Steel	803690	F2523	Moriando Rectifier - Replaceme	202311	818.03	b	A, B, I, K
376100-Mains - Steel	805239	F2523	Crane State Hwy 13 - Rectifier	202311	29,775.26	b	A, B, I, K
376100-Mains - Steel	805162	F2523	20" ST Feeder Ph8 - Rectifier	202312	(16,109.77)	b	A, B, I, K
376100-Mains - Steel	803690	F2523	Moriando Rectifier - Replaceme	202312	7.46	b	A, B, I, K
<b>Total Mains Cathodic Protection</b>					<b>122,683.54</b>		
<b>Mains Leak Clamps</b>							
376200-Mains - Cast Iron	003969	F0524	BWO-Encapsulation Cast Iron Joints	202309	54.65	b	A, B, I, K
376200-Mains - Cast Iron	003969	F0524	BWO-Encapsulation Cast Iron Joints	202310	4,023.62	b	A, B, I, K
376200-Mains - Cast Iron	003969	F0524	BWO-Encapsulation Cast Iron Joints	202311	(8.26)	b	A, B, I, K
376200-Mains - Cast Iron	003969	F0524	BWO-Encapsulation Cast Iron Joints	202312	37.35	b	A, B, I, K
<b>Total Main Leak Clamps</b>					<b>4,107.36</b>		
<b>Measuring and Regulating Station Equipment</b>							
378000-Meas & Reg Station Equipment	804160	F2524	DRS 291 Replacement - Barniste	202309	0.14	a	A, B, K, M
378000-Meas & Reg Station Equipment	804185	F2524	20in Feeder - Phase 7 Reg Stat	202309	(1,122.11)	a	A, B, K, M
378000-Meas & Reg Station Equipment	804641	F2524	20" ST Feeder-Ph8 Reg Station	202309	7,501.29	a	A, B, K, M
378000-Meas & Reg Station Equipment	803086	F2524	Install DRS 19th & Campbell	202310	11,356.62	a	A, B, K, M
378000-Meas & Reg Station Equipment	804641	F2524	20" ST Feeder-Ph8 Reg Station	202310	38,307.73	a	A, B, K, M
378000-Meas & Reg Station Equipment	804641	F2524	20" ST Feeder-Ph8 Reg Station	202311	41.99	a	A, B, K, M
378000-Meas & Reg Station Equipment	804641	F2524	20" ST Feeder-Ph8 Reg Station	202312	9,400.23	a	A, B, K, M
<b>Total Measuring and Regulating Station Equipment</b>					<b>65,485.89</b>		
<b>Mains - Relocation</b>							
376300-Mains - Plastic	803574	F2521	NW 79th St & N GreenHillsMRELO	202309	583.17	c	na
376300-Mains - Plastic	804120	F2521	Burlington-10th to 16th M RELO	202309	2,796.12	c	na
376100-Mains - Steel	804213	F2521	ReLoMATERIAL ONLY- Chipman Rd 20S	202309	90.51	c	na
376100-Mains - Steel	804352	F2521	Front ST & Chouteau Trwy MRELO	202309	1.58	c	na
376100-Mains - Steel	804590	F2521	Chipman Rd-View High MRELO CJ	202309	40,411.65	c	na
376300-Mains - Plastic	804926	F2521	Peculiar Street Improv MRELO	202309	92.03	c	na
376300-Mains - Plastic	805034	F2521	Relo32nd St to I-44 Connecticut Wi	202309	1,963.23	c	na
376300-Mains - Plastic	805263	F2521	Liberty- Withers & Holt MRELO	202309	280.31	c	na
376300-Mains - Plastic	805305	F2521	Sewer Outfall 054 MRELO	202309	187,765.93	c	na
376300-Mains - Plastic	805335	F2521	ReloKC Streetcar Main St Ext RFI-2	202309	405.84	c	na
376100-Mains - Steel	805473	F2521	Pear St Relocation	202309	406.42	c	na
376300-Mains - Plastic	805584	F2521	ReloArmour Blvd & Main St Storm Co	202309	351.43	c	na
376300-Mains - Plastic	805590	F2521	ReloMODOT - J1S3360 Buchanan Count	202309	498.29	c	na
376100-Mains - Steel	805592	F2521	Relo32nd St to I-44 Connecticut Wi	202309	42,132.44	c	na
376300-Mains - Plastic	805592	F2521	2nd & Grand Streetcar Relocati	202309	82,857.77	c	na
376300-Mains - Plastic	805600	F2521	ReloNorton Rd at Butterfield and P	202309	820.16	c	na
376100-Mains - Steel	805685	F2521	MoDOT-Rte 92 - Cordell MRELO	202309	192,983.73	c	na
376100-Mains - Steel	805686	F2521	Street Car Main Relocation 2nd	202309	8.36	c	na
376300-Mains - Plastic	805686	F2521	Street Car Main Relocation 2nd	202309	69,221.97	c	na
376300-Mains - Plastic	805714	F2521	Relo160 & CC (JBS3138) Intersectio	202309	2,426.36	c	na
376100-Mains - Steel	805737	F2521	relo Trimble Mo. Box Culvert	202309	4,898.03	c	na
376300-Mains - Plastic	805773	F2521	ReloS Barnes Place Storm Improveme	202309	1,814.98	c	na
376300-Mains - Plastic	805848	F2521	MODOT I-29 and 72nd ST MRELO	202309	1,050.08	c	na
376300-Mains - Plastic	805903	F2521	63rd St - MRELO	202309	42,427.78	c	na
376100-Mains - Steel	804213	F2521	ReLoMATERIAL ONLY- Chipman Rd 20S	202310	(190,084.11)	c	na
376100-Mains - Steel	805686	F2521	Street Car Main Relocation 2nd	202310	1.37	c	na
376100-Mains - Steel	805592	F2521	2nd & Grand Streetcar Relocati	202310	5,053.98	c	na
376100-Mains - Steel	805685	F2521	MoDOT-Rte 92 - Cordell MRELO	202310	31,380.74	c	na
376100-Mains - Steel	804590	F2521	Chipman Rd-View High MRELO CJ	202310	188,740.33	c	na
376100-Mains - Steel	805766	F2521	Relo805766HWY 24 - MODOT Job No.	202310	235,050.67	c	na
376300-Mains - Plastic	805034	F2521	Relo32nd St to I-44 Connecticut Wi	202310	(21,594.18)	c	na
376300-Mains - Plastic	805305	F2521	Sewer Outfall 054 MRELO	202310	(7,289.84)	c	na
376300-Mains - Plastic	801838	F0547	801838Reloc 105F 4P NE 162nd &	202310	(104.65)	c	na
376300-Mains - Plastic	805775	F2521	ReloMullen Road - MO HWY 58 to Cam	202310	(93.35)	c	na
376300-Mains - Plastic	805773	F2521	ReloS Barnes Place Storm Improveme	202310	118.20	c	na
376300-Mains - Plastic	805592	F2521	2nd & Grand Streetcar Relocati	202310	9,939.14	c	na
376300-Mains - Plastic	805686	F2521	Street Car Main Relocation 2nd	202310	11,214.44	c	na
376300-Mains - Plastic	806083	F2521	ReloMODOT-Messanie St & S Rivers	202310	69,574.35	c	na
376300-Mains - Plastic	805893	F2521	MODOT 63rd St. & HWY 350 Relo	202310	71,914.92	c	na
376100-Mains - Steel	804590	F2521	Chipman Rd-View High MRELO CJ	202311	(348.57)	c	na
376100-Mains - Steel	805686	F2521	Street Car Main Relocation 2nd	202311	0.13	c	na
376100-Mains - Steel	804213	F2521	ReLoMATERIAL ONLY- Chipman Rd 20S	202311	354.47	c	na
376100-Mains - Steel	805592	F2521	2nd & Grand Streetcar Relocati	202311	622.96	c	na
376100-Mains - Steel	805766	F2521	Relo805766HWY 24 - MODOT Job No.	202311	5,820.74	c	na
376100-Mains - Steel	805685	F2521	MoDOT-Rte 92 - Cordell MRELO	202311	5,942.26	c	na
376100-Mains - Steel	805142	F2521	Hargis Garden - MRELO	202311	479,363.14	c	na
376300-Mains - Plastic	805686	F2521	Street Car Main Relocation 2nd	202311	1,038.78	c	na
376300-Mains - Plastic	806083	F2521	ReloMODOT-Messanie St & S Rivers	202311	1,101.76	c	na
376300-Mains - Plastic	805592	F2521	2nd & Grand Streetcar Relocati	202311	1,225.14	c	na
376300-Mains - Plastic	805773	F2521	ReloS Barnes Place Storm Improveme	202311	2,079.03	c	na
376300-Mains - Plastic	805305	F2521	Sewer Outfall 054 MRELO	202311	9,023.12	c	na
376300-Mains - Plastic	805893	F2521	MODOT 63rd St. & HWY 350 Relo	202311	10,142.33	c	na
376300-Mains - Plastic	805142	F2521	Hargis Garden - MRELO	202311	101,825.51	c	na



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Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
376300-Mains - Plastic	803104	F2520	803104Kentucky & Sterling Stra	202309	180.67	a	A, B, C, K
376300-Mains - Plastic	803266	F2520	31st & Penn Grid Main Replacem	202309	(2.74)	a	A, B, C, K
376300-Mains - Plastic	803679	F2520	Alley West of Pearl 18th to 22	202309	(0.35)	a	A, B, C, K
376100-Mains - Steel	803732	F2520	28th & Holmes Grid MREPL PhD	202309	420.23	a	A, B, C, K
376300-Mains - Plastic	803732	F2520	28th & Holmes Grid MREPL PhD	202309	5,328.06	a	A, B, C, K
376300-Mains - Plastic	803806	F2520	Harrisonville Grid Phase F	202309	4,888.63	a	A, B, C, K
376100-Mains - Steel	803809	F2520	Harrisonville Grid Phase I	202309	64.74	a	A, B, C, K
376300-Mains - Plastic	803809	F2520	Harrisonville Grid Phase I	202309	12,981.42	a	A, B, C, K
376300-Mains - Plastic	803923	F2520	Arlington & Independence PhB	202309	(1.45)	a	A, B, C, K
376300-Mains - Plastic	803927	F2520	KC IP Header Route 6 Phase B	202309	4,382.91	a	A, B, C, K
376100-Mains - Steel	803928	F2520	KC IP Header Route 6 Phase C	202309	319.60	a	A, B, C, K
376300-Mains - Plastic	803928	F2520	KC IP Header Route 6 Phase C	202309	7,758.50	a	A, B, C, K
376300-Mains - Plastic	803972	F2520	25th & Bellevue Area 1 Ph C	202309	10.83	a	A, B, C, K
376300-Mains - Plastic	803986	F2520	KC Route 11 Strategic Header P	202309	10,318.19	a	A, B, C, K
376300-Mains - Plastic	804065	F2520	Fayette Strategic Grid Phase L	202309	4,211.42	a	A, B, C, K
376300-Mains - Plastic	804067	F2520	Fayette Strategic Grid Phase N	202309	2,555.37	a	A, B, C, K
376300-Mains - Plastic	804068	F2520	Fayette Strategic Grid Phase O	202309	978.58	a	A, B, C, K
376300-Mains - Plastic	804157	F2520	8th & Park Strategic Grid PhE	202309	(18,414.99)	a	A, B, C, K
376100-Mains - Steel	804239	F1878	20" ST Feeder Main - Phase 7 -	202309	11.09	a	A, B, C, K
376300-Mains - Plastic	804239	F1878	20" ST Feeder Main - Phase 7 -	202309	1.78	a	A, B, C, K
376300-Mains - Plastic	804293	F2520	27th & Van Brunt Grid Main Rep	202309	5,850.83	a	A, B, C, K
376300-Mains - Plastic	804294	F2520	27th & Van Brunt Grid Ph J	202309	(8,109.50)	a	A, B, C, K
376300-Mains - Plastic	804295	F2520	27th & Van Brunt Grid PhK	202309	895.80	a	A, B, C, K
376300-Mains - Plastic	804297	F2520	27th & Van Brunt Phase M	202309	158,444.70	a	A, B, C, K
376300-Mains - Plastic	804298	F2520	27th & Van Brunt Grid Ph N	202309	40,317.02	a	A, B, C, K
376300-Mains - Plastic	804306	F2520	14th & Jackson Area 2 Phase E	202309	269,285.24	a	A, B, C, K
376300-Mains - Plastic	804329	F2520	136th & Applewood Grid MREPL	202309	11,807.48	a	A, B, C, K
376300-Mains - Plastic	804343	F2520	23rd and Holmes MREPL CP	202309	43.26	a	A, B, C, K
376300-Mains - Plastic	804356	F2520	60th & Willow Strategic MREPL	202309	(29,427.51)	a	A, B, C, K
376300-Mains - Plastic	804357	F2520	60th & Willow Strat Grid Ph C	202309	4,729.88	a	A, B, C, K
376300-Mains - Plastic	804358	F2520	60th & Willow Strategic Grid P	202309	23,431.96	a	A, B, C, K
376100-Mains - Steel	804379	F2520	Independence Rte 4B Header	202309	1,613.45	a	A, B, C, K
376300-Mains - Plastic	804379	F2520	Independence Rte 4B Header	202309	3,998.99	a	A, B, C, K
376100-Mains - Steel	804405	F2520	Newman Rd & Cedar Rd - Replace	202309	(0.04)	a	A, B, C, K
376300-Mains - Plastic	804405	F2520	Newman Rd & Cedar Rd - Replace	202309	(35.29)	a	A, B, C, K
376100-Mains - Steel	804418	F1878	20" ST Feeder-Ph 9 Misc Labor	202309	1,676.03	a	A, B, C, K
376300-Mains - Plastic	804420	F2520	Walnut & Scott Strategic Grid	202309	(1.05)	a	A, B, C, K
376100-Mains - Steel	804445	F2520	Frederick & 36th Isolated BST	202309	493.44	a	A, B, C, K
376300-Mains - Plastic	804445	F2520	Frederick & 36th Isolated BST	202309	775.55	a	A, B, C, K
376300-Mains - Plastic	804447	F2520	Warrensburg Strat Grid Area3 A	202309	(30.81)	a	A, B, C, K
376300-Mains - Plastic	804451	F2520	25th & Bellevue Area 2 Ph H	202309	2.90	a	A, B, C, K
376300-Mains - Plastic	804488	F2520	33rd & Holmes Strat Grid PhA	202309	(21.63)	a	A, B, C, K
376300-Mains - Plastic	804490	F2520	Warrensburg StratGrid Area3PhB	202309	539.78	a	A, B, C, K
376300-Mains - Plastic	804512	F2520	10th & Messanie Strategic Grid	202309	6,501.10	a	A, B, C, K
376100-Mains - Steel	804563	F1878	20" ST Feeder-Ph 8 Contr Labor	202309	260.64	a	A, B, C, K
376100-Mains - Steel	804564	F1878	20" ST Feeder-Ph 7 Contr Labor	202309	75.16	a	A, B, C, K
376300-Mains - Plastic	804569	F2520	14th & Jackson Area 1 Phase E	202309	(247,683.69)	a	A, B, C, K
376300-Mains - Plastic	804570	F2520	14th & Jackson Area 1 Phase F	202309	34,287.53	a	A, B, C, K
376300-Mains - Plastic	804571	F2520	14th & Jackson Area 1 Phase G	202309	120,797.15	a	A, B, C, K
376300-Mains - Plastic	804581	F2520	54th & Oak Area 1 Ph A	202309	(132,318.06)	a	A, B, C, K
376300-Mains - Plastic	804582	F2520	14th & Jackson Area 1 Ph D-4	202309	(38,951.31)	a	A, B, C, K
376300-Mains - Plastic	804669	F2520	54th & Oak Area 2 Ph D	202309	63,054.46	a	A, B, C, K
376300-Mains - Plastic	804674	F2520	45th Terrace & Blue Ridge Stra	202309	(11.05)	a	A, B, C, K
376300-Mains - Plastic	804684	F2520	54th & Oak Area 2 Ph E	202309	312,165.87	a	A, B, C, K
376300-Mains - Plastic	804689	F2520	9th & Glenwood (DRS #44) FY22	202309	(18.76)	a	A, B, C, K
376300-Mains - Plastic	804717	F2520	54th & Oak Area 3 Ph H	202309	619,159.17	a	A, B, C, K
376300-Mains - Plastic	804824	F2520	Nashua & Ridge Strat Header A	202309	948.94	a	A, B, C, K
376300-Mains - Plastic	804836	F2520	Dodgion & Gudgeil Ph B1	202309	4,614.22	a	A, B, C, K
376100-Mains - Steel	804844	F1878	20" ST Feeder Main - Phase 10	202309	1,169.21	a	A, B, C, K
376100-Mains - Steel	804872	F2520	8th & Huttig Strat Grid PhA	202309	(0.10)	a	A, B, C, K
376300-Mains - Plastic	804872	F2520	8th & Huttig Strat Grid PhA	202309	(1.72)	a	A, B, C, K
376100-Mains - Steel	804909	F2520	Nashua & Ridge Strategic Grid	202309	1.97	a	A, B, C, K
376300-Mains - Plastic	804909	F2520	Nashua & Ridge Strategic Grid	202309	789.54	a	A, B, C, K
376300-Mains - Plastic	804920	F2520	19th & Northern Strat Grid PhA	202309	(10.25)	a	A, B, C, K
376300-Mains - Plastic	804940	F2520	Jackson & Linwood Strat Grid A1	202309	1,915.41	a	A, B, C, K
376300-Mains - Plastic	804956	F2520	28th & Bellevue Area 2 PhA	202309	82,384.92	a	A, B, C, K
376300-Mains - Plastic	804963	F2520	33rd & Holmes Strat Grid PhD	202309	1,815.16	a	A, B, C, K
376100-Mains - Steel	804969	F1878	20" ST Feeder Main - Phase 9 -	202309	303.12	a	A, B, C, K
376300-Mains - Plastic	804981	F2520	Forest Ave & 51st St MREPL	202309	3,056.41	a	A, B, C, K
376300-Mains - Plastic	804989	F2520	33rd & Holmes Strategic PhE	202309	72.82	a	A, B, C, K
376100-Mains - Steel	804992	F2520	Hwy 37 & Sycamore Phase A	202309	0.12	a	A, B, C, K
376300-Mains - Plastic	804992	F2520	Hwy 37 & Sycamore Phase A	202309	1,327.00	a	A, B, C, K
376100-Mains - Steel	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202309	5,213.09	a	A, B, C, K
376300-Mains - Plastic	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202309	100,301.32	a	A, B, C, K
376300-Mains - Plastic	805004	F2520	45th Terrace & BlueRidge A2 Ph2	202309	(16,061.22)	a	A, B, C, K
376300-Mains - Plastic	805063	F2520	25th & Crysler Phase C	202309	2,452.09	a	A, B, C, K
376300-Mains - Plastic	805065	F2520	Charles & McCoy Phase B	202309	(3,268.97)	a	A, B, C, K
376300-Mains - Plastic	805071	F2520	Jackson & Linwood StratGrid B	202309	(32,147.85)	a	A, B, C, K
376300-Mains - Plastic	805072	F2520	Jackson & Linwood Strat Gr - C	202309	697.66	a	A, B, C, K
376300-Mains - Plastic	805073	F2520	Jackson & Linwood Strategic Gr	202309	2,389.72	a	A, B, C, K
376300-Mains - Plastic	805074	F2520	805074,Jackson & Linwood Strate	202309	8,123.54	a	A, B, C, K
376300-Mains - Plastic	805075	F2520	Jackson & Linwood Strat Gr PhF	202309	15,126.92	a	A, B, C, K
376300-Mains - Plastic	805076	F2520	Bid - Jackson & Linwood Ph G	202309	10,700.72	a	A, B, C, K
376300-Mains - Plastic	805077	F2520	Bid - Jackson & Linwood-Ph H	202309	181,241.06	a	A, B, C, K
376300-Mains - Plastic	805094	F2520	Bid - Dodgion & Gudgeil Ph C	202309	2,020.58	a	A, B, C, K
376300-Mains - Plastic	805095	F2520	33rd & Holmes Strategic Bid F2	202309	97,008.81	a	A, B, C, K
376300-Mains - Plastic	805097	F2520	Leak Replacement-Central and S	202309	158.77	a	A, B, C, K
376100-Mains - Steel	805098	F2520	W 84th and Jarboe Leak MREPL	202309	213.24	a	A, B, C, K
376300-Mains - Plastic	805098	F2520	W 84th and Jarboe Leak MREPL	202309	127,875.34	a	A, B, C, K
376100-Mains - Steel	805104	F1878	20" ST Feeder - Ph10 MATERIAL	202309	2,506.29	a	A, B, C, K
376300-Mains - Plastic	805129	F2520	Pennell St Replacement	202309	941.94	a	A, B, C, K
376300-Mains - Plastic	805209	F2520	Bid-19th & Northern Grid Ph D	202309	45,942.50	a	A, B, C, K
376100-Mains - Steel	805210	F2520	Kentucky & Ethel Harrison - DR	202309	482.40	a	A, B, C, K
376300-Mains - Plastic	805210	F2520	Kentucky & Ethel Harrison - DR	202309	62,290.69	a	A, B, C, K
376100-Mains - Steel	805231	F1878	20" ST Feeder Ph9 Contractor	202309	235,382.08	a	A, B, C, K
376100-Mains - Steel	805232	F1878	20" ST Feeder-Ph10 Contractor	202309	376,776.82	a	A, B, C, K
376300-Mains - Plastic	805233	F2520	805233Bid - 45th Terrace & Blu	202309	306.87	a	A, B, C, K
376300-Mains - Plastic	805236	F2520	Freeman MO Strategic Grid PhA	202309	213.53	a	A, B, C, K
376300-Mains - Plastic	805240	F2520	Norton & Thompson Grid PhB	202309	(22,013.43)	a	A, B, C, K
376300-Mains - Plastic	805241	F2520	Freeman MO Strategic Grid Phas	202309	7,605.74	a	A, B, C, K
376300-Mains - Plastic	805242	F2520	Sugar Creek & Lexington 2A	202309	2,779.49	a	A, B, C, K
376300-Mains - Plastic	805286	F2520	15th & Walnut Ph A MREPL	202309	7,028.73	a	A, B, C, K
376300-Mains - Plastic	805289	F2520	8th & Huttig Strat Grid PhD	202309	2,191.60	a	A, B, C, K
376300-Mains - Plastic	805310	F2520	Hwy 37 & Sycamore Phase B	202309	68,800.54	a	A, B, C, K
376300-Mains - Plastic	805344	F2520	30th & Park-DRS#88 - PhA MREPL	202309	146,024.14	a	A, B, C, K
376300-Mains - Plastic	805400	F2520	Freeman MO Strategic Grid PhC	202309	23,520.82	a	A, B, C, K
376300-Mains - Plastic	805428	F2520	Bid-45th Terrace &Blue Ridge-I	202309	(110,264.06)	a	A, B, C, K
376300-Mains - Plastic	805430	F2520	Carthage C-5 Uprate Phase A Es	202309	1,466.70	a	A, B, C, K
376300-Mains - Plastic	805464	F2520	SW 3rd St & Madison Ln - Isola	202309	40,574.98	a	A, B, C, K
376300-Mains - Plastic	805470	F2520	Forest & Truman Strat Grid PhA	202309	2,887.05	a	A, B, C, K

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Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
376300-Mains - Plastic	805491	F2520	39th & VanBrunt DRS#175 PhA	202309	21,890.61	a	A, B, C, K
376300-Mains - Plastic	805512	F2520	Bld-45th Terrace & Blue A1 PhK	202309	468.68	a	A, B, C, K
376300-Mains - Plastic	805517	F2520	85th & Prospect Phase C - GPS	202309	17,041.91	a	A, B, C, K
376300-Mains - Plastic	805547	F2520	Bld - 45th Terrace & Blue PhL	202309	29,189.53	a	A, B, C, K
376300-Mains - Plastic	805548	F2520	Swope & Woodland DRS #110 PhA	202309	33,585.69	a	A, B, C, K
376300-Mains - Plastic	805562	F2520	Nicholson & Prospect Strat PhC	202309	37,430.58	a	A, B, C, K
376300-Mains - Plastic	805569	F2520	Carthage IP Header Ph A & B	202309	99,361.61	a	A, B, C, K
376300-Mains - Plastic	805578	F2520	Carthage C-5 Uprate Phase D Es	202309	26,904.02	a	A, B, C, K
376300-Mains - Plastic	805595	F2520	Grandview & Martha Truman Isol	202309	32,113.96	a	A, B, C, K
376100-Mains - Steel	805601	F2520	Wisconsin 26th to Old 32nd - S	202309	9.77	a	A, B, C, K
376300-Mains - Plastic	805601	F2520	Wisconsin 26th to Old 32nd - S	202309	2,524.01	a	A, B, C, K
376100-Mains - Steel	805641	F2520	Aurora Strategic Header PhA	202309	3,309.61	a	A, B, C, K
376300-Mains - Plastic	805641	F2520	Aurora Strategic Header PhA	202309	58,233.23	a	A, B, C, K
376300-Mains - Plastic	805665	F2520	CI Breaks - 4010 E 35th St, KC	202309	382.64	a	A, B, C, K
376300-Mains - Plastic	805693	F2520	Forest & Truman Strat Grid PhB	202309	318,764.48	a	A, B, C, K
376300-Mains - Plastic	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202309	131,358.70	a	A, B, C, K
376300-Mains - Plastic	805710	F2520	Carthage IP Header Ph C & D	202309	139,620.49	a	A, B, C, K
376100-Mains - Steel	805825	F2520	Bld - Chestnut & River St (Car	202309	122,630.01	a	A, B, C, K
376300-Mains - Plastic	805953	F2520	12th St Culvert-RELO	202309	256.61	a	A, B, C, K
376100-Mains - Steel	806151	F2520	Oak and 9th Intersection	202309	41,235.30	a	A, B, C, K
376300-Mains - Plastic	806151	F2520	Oak and 9th Intersection	202309	7,448.18	a	A, B, C, K
376100-Mains - Steel	805641	F2520	Aurora Strategic Header PhA	202310	(1,021.51)	a	A, B, C, K
376100-Mains - Steel	804844	F1878	20" ST Feeder Main - Phase 10	202310	(216.59)	a	A, B, C, K
376100-Mains - Steel	804418	F1878	20" ST Feeder-Ph 9 MiscLabor	202310	(121.49)	a	A, B, C, K
376100-Mains - Steel	804992	F2520	Hwy 37 & Sycamore Phase A	202310	(9.39)	a	A, B, C, K
376100-Mains - Steel	803928	F2520	KC IP Header Route 6 Phase C	202310	(6.02)	a	A, B, C, K
376100-Mains - Steel	803986	F2520	KC Route 11 Strategic Header P	202310	(2.31)	a	A, B, C, K
376100-Mains - Steel	805210	F2520	Kentucky & Ethel Harrison - DR	202310	189.34	a	A, B, C, K
376100-Mains - Steel	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202310	238.83	a	A, B, C, K
376100-Mains - Steel	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202310	716.88	a	A, B, C, K
376100-Mains - Steel	803811	F2520	Harrisonville Phase K	202310	1,336.33	a	A, B, C, K
376100-Mains - Steel	805825	F2520	Bld - Chestnut & River St (Car	202310	12,679.10	a	A, B, C, K
376100-Mains - Steel	806151	F2520	Oak and 9th Intersection	202310	13,302.88	a	A, B, C, K
376300-Mains - Plastic	804981	F2520	Forest Ave & 51st St MREPL	202310	(267,025.40)	a	A, B, C, K
376300-Mains - Plastic	805236	F2520	Freeman MO Strategic Grid PhA	202310	(36,013.00)	a	A, B, C, K
376300-Mains - Plastic	804570	F2520	14th & Jackson Area 1 Phase F	202310	(28,111.29)	a	A, B, C, K
376300-Mains - Plastic	805641	F2520	Aurora Strategic Header PhA	202310	(21,320.62)	a	A, B, C, K
376300-Mains - Plastic	805344	F2520	30th & Park-DRS#88 - PhA MREPL	202310	(9,057.90)	a	A, B, C, K
376300-Mains - Plastic	804068	F2520	Fayette Strategic Grid Phase O	202310	(3,348.57)	a	A, B, C, K
376300-Mains - Plastic	805242	F2520	Sugar Creek & Lexington 2A	202310	(2,955.17)	a	A, B, C, K
376300-Mains - Plastic	803986	F2520	KC Route 11 Strategic Header P	202310	(1,721.52)	a	A, B, C, K
376300-Mains - Plastic	805075	F2520	Jackson & Linwood Strat Gr PhF	202310	(1,044.14)	a	A, B, C, K
376300-Mains - Plastic	803928	F2520	KC IP Header Route 6 Phase C	202310	(146.19)	a	A, B, C, K
376300-Mains - Plastic	805063	F2520	25th & Crysler Phase C	202310	144.24	a	A, B, C, K
376300-Mains - Plastic	804669	F2520	54th & Oak Area 2 Ph D	202310	173.87	a	A, B, C, K
376300-Mains - Plastic	803811	F2520	Harrisonville Phase K	202310	198.20	a	A, B, C, K
376300-Mains - Plastic	805065	F2520	Charles & McCoy Phase B	202310	383.55	a	A, B, C, K
376300-Mains - Plastic	805095	F2520	33rd & Holmes Strategic Bld F2	202310	523.98	a	A, B, C, K
376300-Mains - Plastic	801469	F2520	Carthage Area 2 Grid Phase 2N	202310	791.26	a	A, B, C, K
376300-Mains - Plastic	805400	F2520	Freeman MO Strategic Grid PhC	202310	1,343.60	a	A, B, C, K
376300-Mains - Plastic	803806	F2520	Harrisonville Grid Phase F	202310	1,778.28	a	A, B, C, K
376300-Mains - Plastic	804490	F2520	Warrensburg StratGrid Area3PhB	202310	2,085.34	a	A, B, C, K
376300-Mains - Plastic	804447	F2520	Warrensburg Strat Grid Area3 A	202310	2,121.85	a	A, B, C, K
376300-Mains - Plastic	804293	F2520	27th & Van Brunt Grid Main Rep	202310	2,202.32	a	A, B, C, K
376300-Mains - Plastic	806151	F2520	Oak and 9th Intersection	202310	2,283.33	a	A, B, C, K
376300-Mains - Plastic	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202310	2,314.92	a	A, B, C, K
376300-Mains - Plastic	805076	F2520	Bld - Jackson & Linwood Ph G	202310	2,425.38	a	A, B, C, K
376300-Mains - Plastic	804684	F2520	54th & Oak Area 2 Ph E	202310	2,500.47	a	A, B, C, K
376300-Mains - Plastic	805547	F2520	Bld - 45th Terrace & Blue PhL	202310	2,599.36	a	A, B, C, K
376300-Mains - Plastic	805209	F2520	Bld-19th & Northern Grid Ph D	202310	2,792.82	a	A, B, C, K
376300-Mains - Plastic	805517	F2520	85th & Prospect Phase C - GPS	202310	3,062.13	a	A, B, C, K
376300-Mains - Plastic	805286	F2520	15th & Walnut Ph A MREPL	202310	3,829.52	a	A, B, C, K
376300-Mains - Plastic	805710	F2520	Carthage IP Header Ph C & D	202310	4,226.71	a	A, B, C, K
376300-Mains - Plastic	805430	F2520	Carthage C-5 Uprate Phase A Es	202310	4,420.87	a	A, B, C, K
376300-Mains - Plastic	805470	F2520	Forest & Truman Strat Grid PhA	202310	5,694.28	a	A, B, C, K
376300-Mains - Plastic	800676	F2520	Neosho C-001 Bare Steel Main R	202310	7,349.13	a	A, B, C, K
376300-Mains - Plastic	804836	F2520	Dodgion & Gudgeil Ph B1	202310	7,925.10	a	A, B, C, K
376300-Mains - Plastic	805094	F2520	Bld - Dodgion & Gudgeil Ph C	202310	8,239.22	a	A, B, C, K
376300-Mains - Plastic	805464	F2520	SW 3rd St & Madison Ln - Isola	202310	8,715.58	a	A, B, C, K
376300-Mains - Plastic	805241	F2520	Freeman MO Strategic Grid Phas	202310	10,147.25	a	A, B, C, K
376300-Mains - Plastic	804992	F2520	Hwy 37 & Sycamore Phase A	202310	11,056.42	a	A, B, C, K
376300-Mains - Plastic	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202310	11,713.61	a	A, B, C, K
376300-Mains - Plastic	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202310	13,793.03	a	A, B, C, K
376300-Mains - Plastic	806071	F2520	Fayette Strategic Grid Phase Q	202310	16,496.47	a	A, B, C, K
376300-Mains - Plastic	805569	F2520	Carthage IP Header Ph A & B	202310	16,836.85	a	A, B, C, K
376300-Mains - Plastic	804571	F2520	14th & Jackson Area 1 Phase G	202310	19,628.10	a	A, B, C, K
376300-Mains - Plastic	804298	F2520	27th & Van Brunt Grid Ph N	202310	19,643.50	a	A, B, C, K
376300-Mains - Plastic	804306	F2520	14th & Jackson Area 2 Phase E	202310	21,501.58	a	A, B, C, K
376300-Mains - Plastic	805210	F2520	Kentucky & Ethel Harrison - DR	202310	24,448.12	a	A, B, C, K
376300-Mains - Plastic	804358	F2520	60th & Willow Strategic Grid P	202310	25,039.54	a	A, B, C, K
376300-Mains - Plastic	805562	F2520	Nicholson & Prospect Strat PhC	202310	27,053.17	a	A, B, C, K
376300-Mains - Plastic	805077	F2520	Bld - Jackson & Linwood-Ph H	202310	28,194.87	a	A, B, C, K
376300-Mains - Plastic	804512	F2520	10th & Messanie Strategic Grid	202310	32,654.68	a	A, B, C, K
376300-Mains - Plastic	804966	F2520	25th & Bellevue Area 2 PhA	202310	75,354.19	a	A, B, C, K
376300-Mains - Plastic	805310	F2520	Hwy 37 & Sycamore Phase B	202310	88,215.06	a	A, B, C, K
376300-Mains - Plastic	805601	F2520	Wisconsin 26th to Old 32nd - S	202310	89,590.34	a	A, B, C, K
376300-Mains - Plastic	805683	F2520	Forest & Truman Strat Grid PhB	202310	90,514.80	a	A, B, C, K
376300-Mains - Plastic	804717	F2520	54th & Oak Area 3 Ph H	202310	137,090.08	a	A, B, C, K
376300-Mains - Plastic	805579	F2520	Dodgion & Gudgeil Ph D	202310	137,194.68	a	A, B, C, K
376300-Mains - Plastic	805078	F2520	805078Bld - Jackson & Linwood	202310	290,184.47	a	A, B, C, K
376300-Mains - Plastic	805088	F2520	5th & Bellevue Area 2 Ph D	202310	479,596.15	a	A, B, C, K
376100-Mains - Steel	805641	F2520	Aurora Strategic Header PhA	202311	(6.08)	a	A, B, C, K
376100-Mains - Steel	804418	F1878	20" ST Feeder-Ph 9 MiscLabor	202311	(3.45)	a	A, B, C, K
376100-Mains - Steel	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202311	(0.35)	a	A, B, C, K
376100-Mains - Steel	803811	F2520	Harrisonville Phase K	202311	(0.31)	a	A, B, C, K
376100-Mains - Steel	805210	F2520	Kentucky & Ethel Harrison - DR	202311	2.20	a	A, B, C, K
376100-Mains - Steel	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202311	319.49	a	A, B, C, K
376100-Mains - Steel	804844	F1878	20" ST Feeder Main - Phase 10	202311	336.39	a	A, B, C, K
376100-Mains - Steel	804909	F2520	Nashua & Ridge Strategic Grid	202311	396.64	a	A, B, C, K
376100-Mains - Steel	803928	F2520	KC IP Header Route 6 Phase C	202311	432.22	a	A, B, C, K
376100-Mains - Steel	804069	F2520	Fayette Strategic Grid Phase P	202311	1,728.94	a	A, B, C, K
376100-Mains - Steel	806151	F2520	Oak and 9th Intersection	202311	2,901.42	a	A, B, C, K
376100-Mains - Steel	805232	F1878	20" ST Feeder-Ph10 Contractor	202311	3,755.82	a	A, B, C, K
376100-Mains - Steel	805825	F2520	Bld - Chestnut & River St (Car	202311	16,487.90	a	A, B, C, K
376100-Mains - Steel	805231	F1878	20" ST Feeder Ph9 Contractor	202311	20,432.15	a	A, B, C, K
376300-Mains - Plastic	805072	F2520	Jackson & Linwood Strat Gr - C	202311	(317,063.02)	a	A, B, C, K
376300-Mains - Plastic	805289	F2520	8th & Huttig Strat Grid PhD	202311	(120,833.70)	a	A, B, C, K
376300-Mains - Plastic	804669	F2520	54th & Oak Area 2 Ph D	202311	(69,476.71)	a	A, B, C, K
376300-Mains - Plastic	800676	F2520	Neosho C-001 Bare Steel Main R	202311	(39,190.70)	a	A, B, C, K
376300-Mains - Plastic	805094	F2520	Bld - Dodgion & Gudgeil Ph C	202311	(12,939.10)	a	A, B, C, K

Spire Missouri West  
 ISRS - Case # GO-2024-XXXX  
 ISRS Work Order Additions Citations Sept2023 - Feb2024  
 Appendix B - Schedule 5

SPIRE - MISSOURI WEST

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
376300-Mains - Plastic	803927	F2520	KC IP Header Route 6 Phase B	202311	(12,497.28)	a	A, B, C, K
376300-Mains - Plastic	805129	F2520	Pennell St Replacement	202311	(2,171.27)	a	A, B, C, K
376300-Mains - Plastic	805491	F2520	39th & VanBrunt DRS#175 PhA	202311	(1,768.05)	a	A, B, C, K
376300-Mains - Plastic	804963	F2520	33rd & Holmes Strat Grid PhD	202311	(1,625.18)	a	A, B, C, K
376300-Mains - Plastic	804909	F2520	Nashua & Ridge Strategic Grid	202311	(538.64)	a	A, B, C, K
376300-Mains - Plastic	805683	F2520	Forest & Truman Strat Grid PhB	202311	(435.21)	a	A, B, C, K
376300-Mains - Plastic	804824	F2520	Nashua & Ridge Strat Header A	202311	(262.26)	a	A, B, C, K
376300-Mains - Plastic	805641	F2520	Aurora Strategic Header PhA	202311	(126.99)	a	A, B, C, K
376300-Mains - Plastic	805601	F2520	Wisconsin 26th to Old 32nd - S	202311	(21.84)	a	A, B, C, K
376300-Mains - Plastic	806071	F2520	Fayette Strategic Grid Phase Q	202311	(20.64)	a	A, B, C, K
376300-Mains - Plastic	805286	F2520	15th & Walnut Ph A MREPL	202311	(7.03)	a	A, B, C, K
376300-Mains - Plastic	805517	F2520	85th & Prospect Phase C - GPS	202311	(5.46)	a	A, B, C, K
376300-Mains - Plastic	804684	F2520	54th & Oak Area 2 Ph E	202311	(4.68)	a	A, B, C, K
376300-Mains - Plastic	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202311	(3.49)	a	A, B, C, K
376300-Mains - Plastic	805076	F2520	Bid - Jackson & Linwood Ph G	202311	(2.27)	a	A, B, C, K
376300-Mains - Plastic	801469	F2520	Carthage Area 2 Grid Phase 2N	202311	(1.48)	a	A, B, C, K
376300-Mains - Plastic	803811	F2520	Harrisonville Phase K	202311	(1.04)	a	A, B, C, K
376300-Mains - Plastic	805344	F2520	30th & Park-DRS#88 - PhA MREPL	202311	13.65	a	A, B, C, K
376300-Mains - Plastic	805210	F2520	Kentucky & Ethel Harrison - DR	202311	283.14	a	A, B, C, K
376300-Mains - Plastic	805710	F2520	Carthage IP Header Ph C & D	202311	319.32	a	A, B, C, K
376300-Mains - Plastic	805430	F2520	Carthage C-5 Uprate Phase A Es	202311	392.20	a	A, B, C, K
376300-Mains - Plastic	806151	F2520	Oak and 9th Intersection	202311	497.99	a	A, B, C, K
376300-Mains - Plastic	804512	F2520	10th & Messanie Strategic Grid	202311	821.16	a	A, B, C, K
376300-Mains - Plastic	804956	F2520	25th & Bellevue Area 2 PhA	202311	1,334.00	a	A, B, C, K
376300-Mains - Plastic	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202311	1,501.75	a	A, B, C, K
376300-Mains - Plastic	805065	F2520	Charles & McCoy Phase B	202311	1,862.04	a	A, B, C, K
376300-Mains - Plastic	805400	F2520	Freeman MO Strategic Grid PhC	202311	1,975.33	a	A, B, C, K
376300-Mains - Plastic	804304	F2520	14th & Jackson Area 2 Phase C	202311	2,649.61	a	A, B, C, K
376300-Mains - Plastic	805088	F2520	5th & Bellevue Area 2 Ph D	202311	3,888.37	a	A, B, C, K
376300-Mains - Plastic	804293	F2520	27th & Van Brunt Grid Main Rep	202311	4,988.86	a	A, B, C, K
376300-Mains - Plastic	804570	F2520	14th & Jackson Area 1 Phase F	202311	5,797.88	a	A, B, C, K
376300-Mains - Plastic	805075	F2520	Jackson & Linwood Strat Gr PhF	202311	5,859.44	a	A, B, C, K
376300-Mains - Plastic	805578	F2520	Carthage C-5 Uprate Phase D Es	202311	6,101.91	a	A, B, C, K
376300-Mains - Plastic	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202311	6,147.21	a	A, B, C, K
376300-Mains - Plastic	804306	F2520	14th & Jackson Area 2 Phase E	202311	6,689.33	a	A, B, C, K
376300-Mains - Plastic	804571	F2520	14th & Jackson Area 1 Phase G	202311	7,129.92	a	A, B, C, K
376300-Mains - Plastic	805512	F2520	Bid-45th Terrace & Blue A1 PhK	202311	7,912.38	a	A, B, C, K
376300-Mains - Plastic	800677	F2520	Neosho C-001 Bare Steel Ph 1Q	202311	8,989.94	a	A, B, C, K
376300-Mains - Plastic	805595	F2520	Grandview & Martha Truman Isol	202311	9,829.07	a	A, B, C, K
376300-Mains - Plastic	803928	F2520	KC IP Header Route 6 Phase C	202311	10,492.48	a	A, B, C, K
376300-Mains - Plastic	805665	F2520	Cl Breaks - 4010 E 35th St, KC	202311	15,894.58	a	A, B, C, K
376300-Mains - Plastic	804358	F2520	60th & Willow Strategic Grid P	202311	18,455.25	a	A, B, C, K
376300-Mains - Plastic	805547	F2520	Bid - 45th Terrace & Blue PhL	202311	21,304.31	a	A, B, C, K
376300-Mains - Plastic	805310	F2520	Hwy 37 & Sycamore Phase B	202311	22,455.03	a	A, B, C, K
376300-Mains - Plastic	805579	F2520	Dodgion & Gudgeph Ph D	202311	24,933.67	a	A, B, C, K
376300-Mains - Plastic	805562	F2520	Nicholson & Prospect Strat PhC	202311	26,159.78	a	A, B, C, K
376300-Mains - Plastic	805077	F2520	Bid - Jackson & Linwood-Ph H	202311	29,780.00	a	A, B, C, K
376300-Mains - Plastic	805095	F2520	3rd & Holmes Strategic Bid F2	202311	31,253.35	a	A, B, C, K
376300-Mains - Plastic	805209	F2520	Bid - 9th & Northern Grid Ph D	202311	43,300.60	a	A, B, C, K
376300-Mains - Plastic	805669	F2520	Carthage IP Header Ph A & B	202311	43,605.91	a	A, B, C, K
376300-Mains - Plastic	805464	F2520	SW 3rd St & Madison Ln - Isola	202311	50,960.64	a	A, B, C, K
376300-Mains - Plastic	804717	F2520	54th & Oak Area 3 Ph H	202311	57,718.53	a	A, B, C, K
376300-Mains - Plastic	805078	F2520	805078Bid - Jackson & Linwood	202311	68,051.78	a	A, B, C, K
376300-Mains - Plastic	805757	F2520	Dodgion & Gudgeph Ph E	202311	136,716.03	a	A, B, C, K
376300-Mains - Plastic	805401	F2520	805401Freeman MO Strategic Gri	202311	154,903.84	a	A, B, C, K
376300-Mains - Plastic	804069	F2520	Fayette Strategic Grid Phase P	202311	397,895.34	a	A, B, C, K
376300-Mains - Plastic	800679	F2520	Neosho C-001 Bare Steel Ph1S	202311	435,493.36	a	A, B, C, K
376300-Mains - Plastic	805079	F2520	Bid - Jackson & Linwood PhJ	202311	536,341.86	a	A, B, C, K
376300-Mains - Plastic	800680	F2520	Nesho C-001 Bre Steel MREPL 1T	202311	584,426.81	a	A, B, C, K
376300-Mains - Plastic	804572	F2520	14th & Jackson Area 1 Phase H	202311	647,484.85	a	A, B, C, K
376300-Mains - Plastic	803268	F2520	31St & Penn Grid Main Repl PhD	202311	1,323,931.20	a	A, B, C, K
376300-Mains - Plastic	803414	F2520	KC Route 11 Strat Hdr PhA	202311	1,725,087.48	a	A, B, C, K
376100-Mains - Steel	804418	F1878	20" ST Feeder-Ph 9 MiscLabor	202312	1.82	a	A, B, C, K
376100-Mains - Steel	804844	F1878	20" ST Feeder Main - Phase 10	202312	167.27	a	A, B, C, K
376100-Mains - Steel	805232	F1878	20" ST Feeder-Ph10 Contractor	202312	3,324.34	a	A, B, C, K
376100-Mains - Steel	805231	F1878	20" ST Feeder Ph9 Contractor	202312	3,664.65	a	A, B, C, K
376100-Mains - Steel	804379	F2520	Independence Rte 4B Header	202312	(188,719.26)	a	A, B, C, K
376100-Mains - Steel	803732	F2520	28th & Holmes Grid MREPL PhD	202312	(38,387.49)	a	A, B, C, K
376100-Mains - Steel	803986	F2520	KC Route 11 Strategic Header P	202312	0.21	a	A, B, C, K
376100-Mains - Steel	804069	F2520	Fayette Strategic Grid Phase P	202312	1.80	a	A, B, C, K
376100-Mains - Steel	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202312	2.00	a	A, B, C, K
376100-Mains - Steel	803928	F2520	KC IP Header Route 6 Phase C	202312	3.41	a	A, B, C, K
376100-Mains - Steel	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202312	9.11	a	A, B, C, K
376100-Mains - Steel	803811	F2520	Harrisonville Phase K	202312	9.68	a	A, B, C, K
376100-Mains - Steel	805098	F2520	W 84th and Jarboe Leak MREPL	202312	141.74	a	A, B, C, K
376100-Mains - Steel	803809	F2520	Harrisonville Grid Phase I	202312	327.94	a	A, B, C, K
376100-Mains - Steel	804445	F2520	Frederick & 36th Isolated BST	202312	341.64	a	A, B, C, K
376100-Mains - Steel	806151	F2520	Oak and 9th Intersection	202312	639.63	a	A, B, C, K
376100-Mains - Steel	805641	F2520	Aurora Strategic Header PhA	202312	708.18	a	A, B, C, K
376100-Mains - Steel	805825	F2520	Bid - Chestnut & River St (Car	202312	1,038.12	a	A, B, C, K
376300-Mains - Plastic	804357	F2520	60th & Willow Strat Grid Ph C	202312	(236,603.61)	a	A, B, C, K
376300-Mains - Plastic	804297	F2520	27th & Van Brunt Phase M	202312	(137,611.10)	a	A, B, C, K
376300-Mains - Plastic	805517	F2520	85th & Prospect Phase C - GPS	202312	(94,223.63)	a	A, B, C, K
376300-Mains - Plastic	804358	F2520	60th & Willow Strategic Grid P	202312	(85,937.94)	a	A, B, C, K
376300-Mains - Plastic	805595	F2520	Grandview & Martha Truman Isol	202312	(70,372.21)	a	A, B, C, K
376300-Mains - Plastic	805065	F2520	Charles & McCoy Phase B	202312	(56,555.86)	a	A, B, C, K
376300-Mains - Plastic	804956	F2520	25th & Bellevue Area 2 PhA	202312	(41,500.78)	a	A, B, C, K
376300-Mains - Plastic	804356	F2520	60th & Willow Strategic MREPL	202312	(23,089.51)	a	A, B, C, K
376300-Mains - Plastic	805683	F2520	Forest & Truman Strat Grid PhB	202312	(20,965.85)	a	A, B, C, K
376300-Mains - Plastic	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202312	(14,186.47)	a	A, B, C, K
376300-Mains - Plastic	800678	F2520	Neosho C-001 Bare Steel Ph1R	202312	(13,652.17)	a	A, B, C, K
376300-Mains - Plastic	801469	F2520	Carthage Area 2 Grid Phase 2N	202312	(9,335.27)	a	A, B, C, K
376300-Mains - Plastic	803809	F2520	Harrisonville Grid Phase I	202312	(7,363.46)	a	A, B, C, K
376300-Mains - Plastic	805072	F2520	Jackson & Linwood Strat Gr - C	202312	(204.05)	a	A, B, C, K
376300-Mains - Plastic	804512	F2520	10th & Messanie Strategic Grid	202312	(135.15)	a	A, B, C, K
376300-Mains - Plastic	805344	F2520	30th & Park-DRS#88 - PhA MREPL	202312	(75.73)	a	A, B, C, K
376300-Mains - Plastic	803811	F2520	Harrisonville Phase K	202312	1.36	a	A, B, C, K
376300-Mains - Plastic	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202312	19.31	a	A, B, C, K
376300-Mains - Plastic	805547	F2520	Bid - 45th Terrace & Blue PhL	202312	36.90	a	A, B, C, K
376300-Mains - Plastic	805578	F2520	Carthage C-5 Uprate Phase D Es	202312	55.10	a	A, B, C, K
376300-Mains - Plastic	805094	F2520	Bid - Dodgion & Gudgeph Ph C	202312	64.60	a	A, B, C, K
376300-Mains - Plastic	803928	F2520	KC IP Header Route 6 Phase C	202312	82.88	a	A, B, C, K
376300-Mains - Plastic	806151	F2520	Oak and 9th Intersection	202312	109.78	a	A, B, C, K
376300-Mains - Plastic	806071	F2520	Fayette Strategic Grid Phase Q	202312	119.52	a	A, B, C, K
376300-Mains - Plastic	803986	F2520	KC Route 11 Strategic Header P	202312	158.86	a	A, B, C, K
376300-Mains - Plastic	805003	F2520	Nashua & Ridge Strat Hdr Ph D	202312	175.35	a	A, B, C, K
376300-Mains - Plastic	805512	F2520	Bid-45th Terrace & Blue A1 PhK	202312	377.26	a	A, B, C, K
376300-Mains - Plastic	804069	F2520	Fayette Strategic Grid Phase P	202312	414.68	a	A, B, C, K
376300-Mains - Plastic	805562	F2520	Nicholson & Prospect Strat PhC	202312	459.40	a	A, B, C, K
376300-Mains - Plastic	805310	F2520	Hwy 37 & Sycamore Phase B	202312	506.32	a	A, B, C, K















**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Work Order Additions Citations Sept2023 - Feb2024**  
**Appendix B - Schedule 5**

**SPIRE - MISSOURI WEST**

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
380200-Services - Plastic & Copper	805578	F2520	Carthage C-5 Uprate Phase D Es	202309	446.07	a	A, B, C, K
380200-Services - Plastic & Copper	805595	F2520	Grandview & Martha Truman Isol	202309	5,155.20	a	A, B, C, K
380200-Services - Plastic & Copper	805665	F2520	CI Breaks - 4010 E 35th St, KC	202309	45.48	a	A, B, C, K
380200-Services - Plastic & Copper	805683	F2520	Forest & Truman Strat Grid PhB	202309	1,298.51	a	A, B, C, K
380200-Services - Plastic & Copper	805686	F2521	Street Car Main Relocation 2nd	202309	1,156.31	a	A, B, C, F, K
380200-Services - Plastic & Copper	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202309	3,162.31	a	A, B, C, K
380200-Services - Plastic & Copper	805710	F2520	Carthage IP Header Ph C & D	202309	4,451.40	a	A, B, C, K
380200-Services - Plastic & Copper	804992	F2520	Hwy 37 & Sycamore Phase A	202310	(11,047.03)	a	A, B, C, K
380200-Services - Plastic & Copper	804570	F2520	14th & Jackson Area 1 Phase F	202310	(3,147.79)	a	A, B, C, K
380200-Services - Plastic & Copper	805305	F2521	Sewer Outfall 054 MRELO	202310	(253.94)	a	A, B, C, F, K
380200-Services - Plastic & Copper	805344	F2520	30th & Park-DRS#88 - Pha MREPL	202310	(148.86)	a	A, B, C, K
380200-Services - Plastic & Copper	805075	F2520	Jackson & Linwood Strat Gr PhF	202310	(139.33)	a	A, B, C, K
380200-Services - Plastic & Copper	805242	F2520	Sugar Creek & Lexington 2A	202310	(75.30)	a	A, B, C, K
380200-Services - Plastic & Copper	805641	F2520	Aurora Strategic Header PHA	202310	(69.98)	a	A, B, C, K
380200-Services - Plastic & Copper	804213	F2521	MATERIAL ONLY- Chipman Rd 20S	202310	(67.74)	a	A, B, C, K
380200-Services - Plastic & Copper	803986	F2520	KC Routes 1 Strategic Header P	202310	(14.89)	a	A, B, C, K
380200-Services - Plastic & Copper	803928	F2520	KC IP Header Route 6 Phase C	202310	(0.57)	a	A, B, C, K
380200-Services - Plastic & Copper	805430	F2520	Carthage C-5 Uprate Phase A Es	202310	1.80	a	A, B, C, K
380200-Services - Plastic & Copper	804669	F2520	54th & Oak Area 2 Ph D	202310	6.08	a	A, B, C, K
380200-Services - Plastic & Copper	804571	F2520	14th & Jackson Area 1 Phase G	202310	6.22	a	A, B, C, K
380200-Services - Plastic & Copper	805209	F2520	Bld-19th & Northern Grid Ph D	202310	13.20	a	A, B, C, K
380200-Services - Plastic & Copper	803811	F2520	Harrisonville Phase K	202310	20.90	a	A, B, C, K
380200-Services - Plastic & Copper	805065	F2520	Charles & McCoy Phase B	202310	22.07	a	A, B, C, K
380200-Services - Plastic & Copper	801469	F2520	Carthage Area 2 Grid Phase 2N	202310	34.32	a	A, B, C, K
380200-Services - Plastic & Copper	805569	F2520	Carthage IP Header Ph A & B	202310	39.02	a	A, B, C, K
380200-Services - Plastic & Copper	805094	F2520	Bid - Dodgion & Gudgeff Ph C	202310	69.90	a	A, B, C, K
380200-Services - Plastic & Copper	805063	F2520	25th & Crysler Phase C	202310	75.06	a	A, B, C, K
380200-Services - Plastic & Copper	805400	F2520	Freeman MO Strategic Grid PhC	202310	75.88	a	A, B, C, K
380200-Services - Plastic & Copper	805547	F2520	Bid - 45th Terrace & Blue PhL	202310	84.06	a	A, B, C, K
380200-Services - Plastic & Copper	805076	F2520	Bid - Jackson & Linwood Ph G	202310	89.22	a	A, B, C, K
380200-Services - Plastic & Copper	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202310	93.64	a	A, B, C, K
380200-Services - Plastic & Copper	805710	F2520	Carthage IP Header Ph C & D	202310	134.75	a	A, B, C, K
380200-Services - Plastic & Copper	805095	F2520	33rd & Holmes Strategic Bid F2	202310	145.67	a	A, B, C, K
380200-Services - Plastic & Copper	805286	F2520	15th & Walnut Ph A MREPL	202310	176.69	a	A, B, C, K
380200-Services - Plastic & Copper	805686	F2521	Street Car Main Relocation 2nd	202310	187.32	a	A, B, C, F, K
380200-Services - Plastic & Copper	805210	F2520	Kentucky & Ethel Harrison - DR	202310	193.21	a	A, B, C, K
380200-Services - Plastic & Copper	805470	F2520	Forest & Truman Strat Grid PhA	202310	211.70	a	A, B, C, K
380200-Services - Plastic & Copper	805562	F2520	Nicholson & Prospect Strat PhC	202310	274.35	a	A, B, C, K
380200-Services - Plastic & Copper	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202310	281.99	a	A, B, C, K
380200-Services - Plastic & Copper	805517	F2520	85th & Prospect Phase C - GPS	202310	304.84	a	A, B, C, K
380200-Services - Plastic & Copper	805683	F2520	Forest & Truman Strat Grid PhB	202310	368.73	a	A, B, C, K
380200-Services - Plastic & Copper	803806	F2520	Harrisonville Grid Phase F	202310	400.42	a	A, B, C, K
380200-Services - Plastic & Copper	804836	F2520	Dodgion & Gudgeff Ph B1	202310	459.90	a	A, B, C, K
380200-Services - Plastic & Copper	804293	F2520	27th & Van Brunt Grid Main Rep	202310	644.90	a	A, B, C, K
380200-Services - Plastic & Copper	805464	F2520	SW 3rd St & Madison Ln - Isola	202310	767.61	a	A, B, C, K
380200-Services - Plastic & Copper	800676	F2520	Neosho C-001 Bare Steel Main R	202310	791.39	a	A, B, C, K
380200-Services - Plastic & Copper	805601	F2520	Wisconsin 26th to Old 32nd - S	202310	1,020.12	a	A, B, C, K
380200-Services - Plastic & Copper	805241	F2520	Freeman MO Strategic Grid Phas	202310	1,859.10	a	A, B, C, K
380200-Services - Plastic & Copper	804298	F2520	27th & Van Brunt Grid Ph N	202310	2,212.85	a	A, B, C, K
380200-Services - Plastic & Copper	804490	F2520	Warrensburg StratGrid Area3PhB	202310	2,589.66	a	A, B, C, K
380200-Services - Plastic & Copper	804447	F2520	Warrensburg Strat Grid Area3 A	202310	2,853.15	a	A, B, C, K
380200-Services - Plastic & Copper	804068	F2520	Fayette Strategic Grid Phase O	202310	3,348.57	a	A, B, C, K
380200-Services - Plastic & Copper	804956	F2520	25th & Bellevue Area 2 PhA	202310	3,847.27	a	A, B, C, K
380200-Services - Plastic & Copper	804358	F2520	60th & Willow Strategic Grid P	202310	5,714.48	a	A, B, C, K
380200-Services - Plastic & Copper	805310	F2520	Hwy 37 & Sycamore Phase B	202310	6,690.41	a	A, B, C, K
380200-Services - Plastic & Copper	805078	F2520	805078Bid - Jackson & Linwood	202310	6,692.10	a	A, B, C, K
380200-Services - Plastic & Copper	805034	F2521	32nd St to I-44 Connecticut Wi	202310	21,594.18	a	A, B, C, K
380200-Services - Plastic & Copper	805236	F2520	Freeman MO Strategic Grid PhA	202310	36,013.00	a	A, B, C, K
380200-Services - Plastic & Copper	805088	F2520	5th & Bellevue Area 2 Ph D	202310	86,791.70	a	A, B, C, K
380200-Services - Plastic & Copper	804981	F2520	Forest Ave & 51st St MREPL	202310	267,026.40	a	A, B, C, K
380200-Services - Plastic & Copper	805665	F2520	CI Breaks - 4010 E 35th St, KC	202311	(15,894.58)	a	A, B, C, K
380200-Services - Plastic & Copper	800677	F2520	Neosho C-001 Bare Steel Ph 1Q	202311	(7,894.14)	a	A, B, C, K
380200-Services - Plastic & Copper	805094	F2520	Bid - Dodgion & Gudgeff Ph C	202311	(1,744.24)	a	A, B, C, K
380200-Services - Plastic & Copper	805430	F2520	Carthage C-5 Uprate Phase A Es	202311	(400.36)	a	A, B, C, K
380200-Services - Plastic & Copper	804213	F2521	MATERIAL ONLY- Chipman Rd 20S	202311	(3.29)	a	A, B, C, K
380200-Services - Plastic & Copper	805683	F2520	Forest & Truman Strat Grid PhB	202311	(1.76)	a	A, B, C, K
380200-Services - Plastic & Copper	805517	F2520	85th & Prospect Phase C - GPS	202311	(0.54)	a	A, B, C, K
380200-Services - Plastic & Copper	805641	F2520	Aurora Strategic Header PhA	202311	(0.42)	a	A, B, C, K
380200-Services - Plastic & Copper	805286	F2520	15th & Walnut Ph A MREPL	202311	(0.32)	a	A, B, C, K
380200-Services - Plastic & Copper	805601	F2520	Wisconsin 26th to Old 32nd - S	202311	(0.25)	a	A, B, C, K
380200-Services - Plastic & Copper	800667	F2520	Neosho C-001 Bare Stl MREPL 1G	202311	(0.14)	a	A, B, C, K
380200-Services - Plastic & Copper	805076	F2520	Bid - Jackson & Linwood Ph G	202311	(0.09)	a	A, B, C, K
380200-Services - Plastic & Copper	803811	F2520	Harrisonville Phase K	202311	(0.07)	a	A, B, C, K
380200-Services - Plastic & Copper	801469	F2520	Carthage Area 2 Grid Phase 2N	202311	(0.06)	a	A, B, C, K
380200-Services - Plastic & Copper	805344	F2520	30th & Park-DRS#88 - Pha MREPL	202311	0.23	a	A, B, C, K
380200-Services - Plastic & Copper	805210	F2520	Kentucky & Ethel Harrison - DR	202311	2.24	a	A, B, C, K
380200-Services - Plastic & Copper	804571	F2520	14th & Jackson Area 1 Phase G	202311	2.27	a	A, B, C, K
380200-Services - Plastic & Copper	805710	F2520	Carthage IP Header Ph C & D	202311	10.18	a	A, B, C, K
380200-Services - Plastic & Copper	805686	F2521	Street Car Main Relocation 2nd	202311	17.35	a	A, B, C, F, K
380200-Services - Plastic & Copper	805698	F2520	55th & Paseo-DRS #106-Grid PhB	202311	36.15	a	A, B, C, K
380200-Services - Plastic & Copper	803928	F2520	KC IP Header Route 6 Phase C	202311	41.24	a	A, B, C, K
380200-Services - Plastic & Copper	804956	F2520	25th & Bellevue Area 2 PhA	202311	68.11	a	A, B, C, K
380200-Services - Plastic & Copper	805569	F2520	Carthage IP Header Ph A & B	202311	101.02	a	A, B, C, K
380200-Services - Plastic & Copper	805578	F2520	Carthage C-5 Uprate Phase D Es	202311	101.18	a	A, B, C, K
380200-Services - Plastic & Copper	805065	F2520	Charles & McCoy Phase B	202311	107.13	a	A, B, C, K
380200-Services - Plastic & Copper	805400	F2520	Freeman MO Strategic Grid PhC	202311	111.58	a	A, B, C, K
380200-Services - Plastic & Copper	804909	F2520	Nashua & Ridge Strategic Grid	202311	142.00	a	A, B, C, K
380200-Services - Plastic & Copper	805512	F2520	Bld-45th Terrace & Blue A1 PhK	202311	160.47	a	A, B, C, K
380200-Services - Plastic & Copper	805209	F2520	Bld-19th & Northern Grid Ph D	202311	205.22	a	A, B, C, K
380200-Services - Plastic & Copper	804824	F2520	Nashua & Ridge Strat Header A	202311	262.26	a	A, B, C, K
380200-Services - Plastic & Copper	805562	F2520	Nicholson & Prospect Strat PhC	202311	265.28	a	A, B, C, K
380200-Services - Plastic & Copper	805305	F2521	Sewer Outfall 054 MRELO	202311	314.44	a	A, B, C, F, K
380200-Services - Plastic & Copper	805547	F2520	Bid - 45th Terrace & Blue PhL	202311	456.67	a	A, B, C, K
380200-Services - Plastic & Copper	804570	F2520	14th & Jackson Area 1 Phase F	202311	649.21	a	A, B, C, K
380200-Services - Plastic & Copper	805088	F2520	5th & Bellevue Area 2 Ph D	202311	703.68	a	A, B, C, K
380200-Services - Plastic & Copper	805075	F2520	Jackson & Linwood Strat Gr PhF	202311	781.88	a	A, B, C, K
380200-Services - Plastic & Copper	804293	F2520	27th & Van Brunt Grid Main Rep	202311	1,461.14	a	A, B, C, K
380200-Services - Plastic & Copper	805078	F2520	805078Bid - Jackson & Linwood	202311	1,569.37	a	A, B, C, K
380200-Services - Plastic & Copper	805595	F2520	Grandview & Martha Truman Isol	202311	1,577.84	a	A, B, C, K
380200-Services - Plastic & Copper	804304	F2520	14th & Jackson Area 2 Phase C	202311	1,598.32	a	A, B, C, K
380200-Services - Plastic & Copper	805310	F2520	Hwy 37 & Sycamore Phase B	202311	1,703.03	a	A, B, C, K
380200-Services - Plastic & Copper	805491	F2520	39th & VanBrunt DRS#175 PhA	202311	1,768.05	a	A, B, C, K
380200-Services - Plastic & Copper	805129	F2520	Pennell St Replacement	202311	2,171.27	a	A, B, C, K
380200-Services - Plastic & Copper	805401	F2520	805401Freeman MO Strategic Gri	202311	2,347.07	a	A, B, C, K
380200-Services - Plastic & Copper	804069	F2520	Fayette Strategic Grid Phase P	202311	3,769.39	a	A, B, C, K
380200-Services - Plastic & Copper	804358	F2520	60th & Willow Strategic Grid P	202311	4,211.81	a	A, B, C, K
380200-Services - Plastic & Copper	805464	F2520	SW 3rd St & Madison Ln - Isola	202311	4,488.31	a	A, B, C, K
380200-Services - Plastic & Copper	805095	F2520	33rd & Holmes Strategic Bid F2	202311	8,689.58	a	A, B, C, K
380200-Services - Plastic & Copper	803927	F2520	KC IP Header Route 6 Phase B	202311	12,497.28	a	A, B, C, K
380200-Services - Plastic & Copper	805079	F2520	Bid - Jackson & Linwood PhJ	202311	15,288.01	a	A, B, C, K













Spire Missouri West  
 ISRS - Case # GO-2024-XXXX  
 ISRS Work Order Additions Citations Sept2023 - Feb2024  
 Appendix B - Schedule 5  
 SPIRE - MISSOURI WEST

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
TOTAL					69,630,637.26		

**ISRS - Case # GO-2024-XXXX**  
**Legend for State or Federal Safety Requirements**  
**Appendix B - Schedule 6**

Legend for State or Federal Safety Requirements

	<b>Regulatory Section Description</b>	<b>Description of Capital Expenditure Rehabilitation or Replacement</b>
<b>A</b>	393.130 RSMo Safe and Adequate Service	Replace, repair or remove unsafe pipeline segments
<b>B</b>	4 CSR 240-40.030(13)(B) General Requirements for Maintenance	Replace, repair or remove unsafe pipeline segments
<b>C</b>	4 CSR 240-40.030(15) Replacement Programs	Replacement program requirements for certain pipelines
<b>D</b>	4 CSR 240-40.030(14) Gas Leaks	Repair of system leaks through pipeline rehabilitation and replacements
<b>E</b>	4 CSR 240-40.030(9)(T) and (U) Corrosion Control	Remedial action in response to graphitization and corrosion through pipeline rehabilitation and replacements
<b>F</b>	4 CSR 240-40.030(13)(Z) Protecting or Replacing Disturbed Cast Iron Pipelines	Replacement of cast iron pipelines where support has been disturbed
<b>G</b>	4 CSR 240-40.030(7) Construction requirements	Construction expense associated with relocating and replacing pipelines
<b>H</b>	4 CSR 240-40.030(10) Testing Requirements	Testing expense associated with relocating and replacing pipelines
<b>I</b>	4 CSR 240-40.030(13)(Y) Maintenance - Caulked Bell and Spigot Joints	Install clamps and other sealing on exposed cast iron joints
<b>J</b>	4 CSR 240-40.030(16) Gas Transmission Pipeline Integrity Management	Replace, repair or remove unsafe transmission pipeline segments
<b>K</b>	4 CSR 240-40.030(17) Gas Distribution Pipeline Integrity Management	Replace, repair or remove unsafe distribution pipeline segments
<b>L</b>	4 CSR 240-40.030(13)(S)(1) Telemetry Requirement	Replace Worn or Deteriorated Telemetry/SCADA Equipment
<b>M</b>	4 CSR 240-40.030(12)(P)(1) Requirements for Odorization of Gas	Replace Worn or Deteriorated Odorization Equipment

References to state safety rules should be interpreted to include the corresponding federal safety rule.

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Statute 393.1009(5)**  
**Appendix B - Schedule 6**

**ISRS Statute 393.1009(5): Effective 28 August 2020**

- (a) Mains, valves, service lines, regulator stations, vaults and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition or that can no longer be installed under currently applicable safety requirements or any cast iron or steel facilities including any connected or associated facilities that, regardless of their material, age, or condition, are replaced as part of a qualifying replacement project in a manner that adds no incremental cost to a project compared to tying into or reusing existing facilities;
  
- (b) Main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;
  
- (c) Facilities relocations required due to construction or improvement of a highway, road, street, public way, or other public work by or on behalf of the United States, this state, a political subdivision of this state, or another entity having the power of eminent domain provided that the costs related to such projects have not been reimbursed to the gas corporation;

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Depreciation Expense**  
**Appendix B - Schedule 7**

**Spire Missouri East**  
**ISRS Depreciation Expense**

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	1,114,855.56	(20,985.38)
Service Line Replacements and Insertion Projects	132,997.23	(24,608.23)
Regulator Stations	1,250.77	-
Main Relocations net of Reimbursements	124,741.31	(2,929.48)
Main Reinforcements	-	-
	<hr/>	<hr/>
<b>Total</b>	<b><u>1,373,844.87</u></b>	<b><u>(48,523.09)</u></b>
Total Net Increase in Depreciation Expense	<u><u>1,325,321.78</u></u>	

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Revenue Requirement Calculation**  
**Appendix B - Schedule 8**

**Spire Missouri West**  
**ISRS Revenue Requirement Calculation**

**ISRS Activity:**

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

<u>Work Orders Placed in Service</u>	
Gross Additions	59,541,429
Deferred Taxes	(358,083)
Accumulated Depreciation	<u>(566,168)</u>
<b>Total Net</b>	<b><u>58,617,178</u></b>

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

<u>Work Orders Placed in Service</u>	
Gross Additions	3,356,278
Deferred Taxes	(17,416)
Accumulated Depreciation	<u>(91,873)</u>
<b>Total Net</b>	<b><u>3,246,989</u></b>

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

<u>Work Orders Placed in Service</u>	
Gross Additions	65,486
Deferred Taxes	(238)
Accumulated Depreciation	<u>(1,366)</u>
<b>Total Net</b>	<b><u>63,882</u></b>

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

<u>Work Orders Placed in Service</u>	
Gross Additions	6,667,444
Deferred Taxes	(42,548)
Accumulated Depreciation	<u>(68,191)</u>
<b>Total Net</b>	<b><u>6,556,705</u></b>

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

Total Incremental Accumulated Depreciation	(1,109,893)
Total Incremental Accumulated Deferred Taxes	<u>(1,448,147)</u>

<b>Total ISRS Rate Base</b>	65,926,715
<b>Overall Rate of Return per GR-2022-0179</b>	<b><u>8.25%</u></b>
<b>UOI Required</b>	5,438,954
<b>Income Tax Conversion</b>	<u>1,31305</u>
<b>Revenue Requirement on Capital</b>	<b><u>7,141,619</u></b>

<b>Depreciation Expense</b>	1,325,322
<b>Net Property Taxes</b>	3,498,306
<b>ISRS Under/Over Collection</b>	-

<b>Total ISRS Revenues</b>	<b><u>11,965,247</u></b>
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<b>Total ISRS Rate Base</b>	65,926,715
<b>Weighted Cost of Debt per GR-2022-0179</b>	<b><u>1.9296%</u></b>
<b>Interest Deduction</b>	1,272,122
<b>Marginal Income Tax Rate</b>	<u>23.84%</u>
<b>Income Tax Reduction due to Interest</b>	303,273.86
<b>Income Tax Conversion Factor</b>	<u>1.31305</u>
<b>Revenue Requirement Impact of Interest Deductibility</b>	<b><u>398,214</u></b>

<b>263A Transfers Reduction</b>	2,257,678
<b>Service Transfer Reduction</b>	-
<b>263A and Service Transfers Tax Deductible Items</b>	<u>2,257,678</u>
<b>Income Tax Factor</b>	<u>23.84%</u>
<b>Income Tax Reduction due to Deductible Items</b>	538,231
<b>Income Tax Conversion Factor</b>	<u>1.31305</u>
<b>Revenue Requirement Impact of Interest Deductibility</b>	<b><u>706,724</u></b>

<b>Total Rev Req on Capital</b>	5,438,954
<b>Net Income Taxes</b>	597,728
<b>Depr Expense</b>	1,325,322
<b>Net Property Tax</b>	3,477,788
<b>ISRS Under/Over Collection</b>	-
<b>Total ISRS Revenues</b>	<b><u>10,839,791</u></b>

Spire Missouri West  
 ISRS - Case No.  
 Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation  
 Appendix B - Schedule 9

<u>ISRS Activity:</u>	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
<b><u>Main Replacements, etc.</u></b>		
Sep-23	989,175.90	442,328.69
Feb-24	1,814,878.18	1,617,326.27
Incremental Change	825,702.28	1,174,997.59
<b><u>Services</u></b>		
Sep-23	221,704.79	10,377.73
Feb-24	402,775.24	118,559.00
Incremental Change	181,070.45	108,181.27
<b><u>Regulator Stations</u></b>		
Sep-23	39,868.43	11,518.21
Feb-24	40,958.07	38,194.84
Incremental Change	1,089.64	26,676.63
<b><u>Main Relocations</u></b>		
Sep-23	73,963.36	27,258.29
Feb-24	175,993.49	165,549.60
Incremental Change	102,030.13	138,291.31
<b><u>Main Reinforcements</u></b>		
Sep-23	0.00	0.00
Feb-24	0.00	0.00
Incremental Change	0.00	0.00
<b>TOTAL INCREMENTAL CHANGE</b>	<b>1,109,892.50</b>	<b>1,448,146.81</b>

**Incremental Prop Tax 2022**

2022 ISRS Property Taxes - Included GO-2023-0432	\$	(504,105.74)
2022 ISRS Property Taxes - Updated GO-2023-0432	\$	483,586.99

**Incremental Prop Tax 2022** (20,518.75)

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Calculation of Property Taxes**  
**Appendix B - Schedule 10**

**Spire Missouri East**  
**ISRS Calculation of Property Taxes**

**DISTRIBUTION REAL ESTATE**

		<u>CY 2022</u>
<u>Service Additions</u>		
Total Service Additions		11,455,640.52
Specific Real Additions		
	376.10	122,683.54
	Mains - 376s	110,070,177.20
Total Specific Additions		<u>110,192,860.74</u>
Retirements		
	Services	(2,237,674.23)
	Mains - Cast Iron	(148,386.47)
	Mains - Steel	(1,340,591.84)
	Mains - Plastic	(663,085.68)
		<u>(4,389,738.22)</u>
Net Real Estate		117,258,763.04
Assessment Rate		32%
Assessed Value		<u>37,522,804.17</u>
Real Estate Rate/\$100		<u>9.2676</u>
Real Estate Taxes		3,477,463.40

**DISTRIBUTION PERSONAL PROPERTY**

		<u>CY 2022</u>
	378.00	751,724.27
	379.00	-
Total Specific Personal		<u>751,724.27</u>
Specific Personal Retirements		
	378.00	-
	379.00	-
Total Specific Personal		<u>-</u>
Net Personal Property		751,724.27
Assessment Rate		33.33%
Assessed Value		<u>250,549.70</u>
Personal Prop. Rate/\$100		<u>8.3189</u>
Personal Property Taxes		20,842.98
Total Property Taxes		<u><u>3,498,306.38</u></u>

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Main Replacements**  
**Appendix B - Schedule 11**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

Depreciation for the period for Plant in Service	Sept 1 2023 - Sept 30 2023		Oct 1 2023 - Sept 30 2024		Total
	2022 C 20 Year Life 0% Bonus		2023 C 20 Year Life 0% Bonus		
<b>Main Replacements, etc.</b>					
Additions		4,046,778.17		55,494,650.88	59,541,429.05
<b>263A Transfers Deduction %</b>				<b>3.53%</b>	
<b>Tax Deduction Amount</b>				<b>1,958,961.18</b>	
Bonus Depreciation		-		-	-
Adjusted Tax Basis on Additions		4,046,778.17		53,535,689.70	53,535,689.70
Bonus Depreciation for Period		-		-	-
Tax Depreciation On Adj. Basis					
Fiscal Year 2023 (Oct 1 - Sep 30)		151,754.18			151,754.18
Fiscal Year 2024 (Oct 1 - Sep 30)		243,447.43		1,672,990.30	1,916,437.73
Fiscal Year 2025 (Oct 1 - Sep 30)		-		-	-
Total Tax Depreciation		395,201.61		1,672,990.30	2,068,191.91
Total Book Depreciation					566,167.68
Difference Between Book and Tax Depreciation					1,502,024.23
Deferred Income Taxes (@23.84%)		23.84%			358,082.58



**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Services**  
**Appendix B - Schedule 12**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

Depreciation for the period for Plant in Service	Sept 1 2023 - Sept 30 2023	Oct 1 2023 - Sept 30 2024	Total
	2022 C 20 Year Life 50% Bonus	2023 C 20 Year Life 0% Bonus	
<u>Services</u>			
Additions	944,194.99	2,412,083.32	3,356,278.31
<b>263A Transfers Deduction %</b>		<b>3.53%</b>	
<b>Tax Deduction Amount</b>		<b>85,146.54</b>	
Bonus Depreciation	-	-	-
Adjusted Tax Basis on Additions	944,194.99	2,326,936.78	3,271,131.77
Bonus Depreciation for Period	-	-	-
Tax Depreciation On Adj. Basis			
Fiscal Year 2023 (Oct 1 - Sep 30)	35,407.31		35,407.31
Fiscal Year 2024 (Oct 1 - Sep 30)	56,801.20	72,716.77	186,319.17
Fiscal Year 2025 (Oct 1 - Sep 30)	-		-
Total Tax Depreciation	92,208.51	72,716.77	164,925.28
Total Book Depreciation			91,872.53
Difference Between Book and Tax Depreciation			73,052.75
Deferred Income Taxes (@23.84%)	23.84%		17,415.78

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Regulator Stations**  
**Appendix B - Schedule 13**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

	Sept 1 2023 - Sept 30 2023		Oct 1 2023 - Sept 30 2024		Total
	2022		2023		
	20 Year Life 0% Bonus		20 Year Life 0% Bonus		
Depreciation for the period for Plant in Service					
<u>Regulator Stations</u>					
Additions	6,379.32		59,106.57		59,106.57
<b>263A Transfers Deduction %</b>			<b>3.53%</b>		
<b>Tax Deduction Amount</b>			<b>2,086.46</b>		
Bonus Depreciation	-		-		-
Adjusted Tax Basis on Additions	6,379.32		57,020.11		57,020.11
Bonus Depreciation for Period	-		-		-
Tax Depreciation On Adj. Basis					
Fiscal Year 2023 (Oct 1 - Sep 30)	199.35		-		199.35
Fiscal Year 2024 (Oct 1 - Sep 30)	383.77		1,781.88		2,165.65
Fiscal Year 2025 (Oct 1 - Sep 30)	-		-		-
Total Tax Depreciation	583.12		1,781.88		2,365.00
Total Book Depreciation					<u>1,365.68</u>
Difference Between Book and Tax Depreciation					<u>999.32</u>
Deferred Income Taxes (@23.84%)	23.84%				<u><u>238.24</u></u>

**Spire Missouri West**  
**ISRS - Case # GO-2024-XXXX**  
**ISRS Deferred Taxes — Rate Base Reduction - Main Relocations**  
**Appendix B - Schedule 14**

**Spire Missouri East**  
**ISRS Deferred Taxes — Rate Base Reduction**

	Sept 1 2023 - Sept 30 2023		Oct 1 2023 - Sept 30 2024	
	2022 C 20 Year Life 0% Bonus	2023 C 20 Year Life 0% Bonus	Total	
Depreciation for the period				
for Plant in Service				
<u>Main Relocations</u>				
Additions	676,388.17	5,991,055.84	6,667,444.01	
<b>263A Transfers Deduction %</b>		<b>3.53%</b>		
<b>Tax Deduction Amount</b>		<b>211,484.27</b>		
Bonus Depreciation	-	-	-	
Adjusted Tax Basis on Additions	676,388.17	5,779,571.57	5,779,571.57	
Bonus Depreciation for Period	-	-	-	
Tax Depreciation On Adj. Basis				
Fiscal Year 2023 (Oct 1 - Sep 30)	25,364.56		25,364.56	
Fiscal Year 2024 (Oct 1 - Sep 30)	40,690.38	180,611.61	221,301.99	
Fiscal Year 2025 (Oct 1 - Sep 30)			-	
Total Tax Depreciation	66,054.94	180,611.61	246,666.55	
Total Book Depreciation			<u>68,191.49</u>	
Difference Between Book and Tax Depreciation			<u>178,475.06</u>	
Deferred Income Taxes (@23.84%)	23.84%		<u>42,548.45</u>	

**Spire Missouri West  
ISRS - Case # GO-2024-XXXX  
Capital Structure/Rate of Return for ISRS  
Appendix B - Schedule 15**

**Spire Missouri East  
Capital Structure/Rate of Return for ISRS  
Case GR-2022-0179**

	<b>% of Cap Structure</b>	<b>Embedded Cost</b>	<b>Weighted Cost</b>
Pre-Tax ROR*			<b>8.25%</b>
Tax Multiplier			<b>1.31305</b>
Composite Weighted Cost of Debt			<b>1.9296%</b>

\* Reflects Missouri PSC's Report and Order in GR-2022-0179

**Spire Missouri West  
 ISRS - Case # GO-2024-XXXX  
 ISRS Rate Design  
 Appendix B - Schedule 16**

**Spire Missouri West  
 ISRS Rate Design**

Current ISRS Revenues \$ 10,839,791

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	496,132	20.00	1.0000	496,132	79.7737%	1.45	8,647,307
SGS	30,149	43.70	2.1850	65,876	10.5922%	3.17	1,148,175
LGS	3,513	189.61	9.4805	33,305	5.3552%	13.77	580,488
LV	28	1,595.40	79.7700	2,234	0.3591%	115.86	38,930
LGS Transport	220	195.39	9.7695	2,149	0.3456%	14.19	37,461
LV Transport	359	1,238.36	61.9180	22,229	3.5742%	89.93	387,432
<b>Total</b>	<b>530,401</b>				<b>100.0000%</b>		<b><u>10,839,791</u></b>

\*Average customers - GR-2022-0179

\*\*Single customers with multiple accounts located on contiguous property.

Spire Missouri West  
 ISRS - Case # GO-2024-XXXX  
 ISRS Cumulative Rate Design  
 Appendix B - Schedule 17

Spire Missouri West  
 ISRS Rate Design

Total ISRS Revenues								24,207,537		
<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>			
Residential	496,132	20.00	1.0000	496,132	79.7737%	3.24	19,311,257			
SGS	30,149	43.70	2.1850	65,876	10.5922%	7.09	2,564,116			
LGS	3,513	189.61	9.4805	33,305	5.3552%	30.75	1,296,351			
LV	28	1,595.40	79.7700	2,234	0.3591%	258.74	86,938			
LGS Transport	220	195.39	9.7695	2,149	0.3456%	31.69	83,658			
LV Transport	359	1,238.36	61.9180	22,229	3.5742%	200.84	865,216			
<b>Total</b>	<b>530,401</b>				<b>100.0000%</b>		<b><u>24,207,537</u></b>			

\*Average customers - GR-2022-0179