

Exhibit No. 102

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI INC.
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Through 12/31/2020
True-Up Period Through 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, Missouri

May 2021

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Revenue Requirement

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$2,751,005,952	\$2,751,005,952	\$2,751,005,952
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$186,463,183	\$190,204,552	\$193,918,409
4	Net Income Available	\$149,117,593	\$149,117,593	\$149,117,593
5	Additional Net Income Required	\$37,345,590	\$41,086,959	\$44,800,816
6	Income Tax Requirement			
7	Required Current Income Tax	\$38,907,515	\$40,078,667	\$41,241,207
8	Current Income Tax Available	\$27,217,322	\$27,217,322	\$27,217,322
9	Additional Current Tax Required	\$11,690,193	\$12,861,345	\$14,023,885
10	Revenue Requirement	\$49,035,783	\$53,948,304	\$58,824,701
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,100,000	\$11,100,000	\$11,100,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$60,135,783	\$65,048,304	\$69,924,701

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,233,578,008
2	Less Accumulated Depreciation Reserve		\$1,317,260,697
3	Net Plant In Service		\$2,916,317,311
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,107,273
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$87,242,237
8	Propane Inventory		\$10,712,018
9	Materials & Supplies		\$15,821,904
10	Prepayments		\$22,803,990
11	Insulation Financing/Energy Wise		\$3,896,451
12	Energy Affordability		\$3,182,697
13	One Time Energy Affordability (Spire West Only)		\$156,884
14	Prepaid Pension		\$73,017,613
15	OPEBS		\$8,282,386
16	Energy Efficiency Program		\$41,833,486
17	Transition Costs		\$3,166,666
18	TOTAL ADD TO NET PLANT IN SERVICE		\$280,223,605
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset		-\$1,050,751
21	State Tax Offset		-\$186,592
22	City Tax Offset		\$0
23	Interest Expense Offset		\$3,224,719
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$8,981,852
26	Customer Advances for Construction		\$3,457,568
27	Accumulated Deferred Income Taxes		\$285,514,590
28	Forest Park Relocation - Regulatory Liability		\$3,615,509
29	Excess ADIT - Protected - TCJA		\$46,526,384
30	Excess ADIT - Unprotected - TCJA		\$45,625,138
31	Excess ADIT - Protected - MO		\$9,136,426
32	Excess ADIT - Unprotected - MO		\$9,136,426
33	GM-2013-0254 Stipulation and Agreement rate-base offset		\$31,553,695
34	TOTAL SUBTRACT FROM NET PLANT		\$445,534,964
35	Total Rate Base		\$2,751,005,952

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$18,101	P-2	\$0	\$18,101		\$0	\$18,101
3	302.000	Franchises	\$22,307	P-3	\$0	\$22,307		\$0	\$22,307
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929		\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$814,337		\$0	\$814,337		\$0	\$814,337
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$4,714,899	P-7	\$0	\$4,714,899		\$0	\$4,714,899
8	374.200	Land Rights - Dist Plant	\$4,156,698	P-8	\$0	\$4,156,698		\$0	\$4,156,698
9	375.100	Structures & Improvements - Dist	\$17,273,663	P-9	\$0	\$17,273,663		\$0	\$17,273,663
10	375.200	Structures & Improvements - Service Centers	\$16,317,550	P-10	\$0	\$16,317,550		\$0	\$16,317,550
11	375.210	Structures & Improvements - Leased Property	\$100,083	P-11	\$0	\$100,083		\$0	\$100,083
12	375.300	Structures & Improvements - Garage	\$290,197	P-12	\$0	\$290,197		\$0	\$290,197
13	375.410	Structures & Improvements - Other Small Structures	\$0	P-13	\$0	\$0		\$0	\$0
14	375.700	Structures & Improvements - MONAT	\$69,048	P-14	\$0	\$69,048		\$0	\$69,048
15	376.100	Mains - Steel	\$500,131,510	P-15	\$0	\$500,131,510		\$0	\$500,131,510
16	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-16	\$0	\$12,704,983		\$0	\$12,704,983
17	376.200	Mains - Cast Iron	\$69,179,190	P-17	\$0	\$69,179,190		\$0	\$69,179,190
18	376.300	Mains - Plastic	\$1,313,794,861	P-18	\$0	\$1,313,794,861		\$0	\$1,313,794,861
19	378.000	Meas. & Reg. Station - General	\$26,660,382	P-19	\$0	\$26,660,382		\$0	\$26,660,382
20	379.000	Meas. & Reg. Station - City Gate	\$9,616,396	P-20	\$0	\$9,616,396		\$0	\$9,616,396
21	380.100	Services - Steel	\$46,818,416	P-21	\$0	\$46,818,416		\$0	\$46,818,416
22	380.200	Services - Plastic	\$1,335,612,880	P-22	-\$1,260,341	\$1,334,352,539		\$0	\$1,334,352,539
23	381.000	Meters	\$188,721,499	P-23	\$0	\$188,721,499		\$0	\$188,721,499
24	381.100	Smart Meters	\$4,419,631	P-24	-\$4,419,631	\$0		\$0	\$0
25	382.000	Meters Installation - Dist Plant	\$102,591,179	P-25	\$0	\$102,591,179		\$0	\$102,591,179
26	382.100	Smart Meters Installation	\$919,416	P-26	-\$919,416	\$0		\$0	\$0
27	383.000	House Regulators	\$47,259,568	P-27	\$0	\$47,259,568		\$0	\$47,259,568
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$21,001,223	P-28	\$0	\$21,001,223		\$0	\$21,001,223
29	386.000	Other Property - Customer Premises	\$22,975	P-29	\$0	\$22,975		\$0	\$22,975
30	387.000	Other Equipment - Dist.	\$406,070	P-30	\$0	\$406,070		\$0	\$406,070
31		TOTAL DISTRIBUTION PLANT	\$3,722,782,317		-\$6,599,388	\$3,716,182,929		\$0	\$3,716,182,929
32		PRODUCTION PLANT							
33	304.000	Land and Land rights	\$119,929	P-33	\$0	\$119,929		\$0	\$119,929
34	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-34	\$0	\$1,869,054		\$0	\$1,869,054
35	307.000	Other Power Equipment	\$33,139	P-35	\$0	\$33,139		\$0	\$33,139
36	311.000	Propane Equipment - Gas Operations	\$4,577,999	P-36	\$0	\$4,577,999		\$0	\$4,577,999
37	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-37	\$0	\$4,827,936		\$0	\$4,827,936
38		TOTAL PRODUCTION PLANT	\$11,428,057		\$0	\$11,428,057		\$0	\$11,428,057
39		UNDERGROUND GAS STORAGE							
40	350.100	Land - UG Storage	\$1,201,600	P-40	\$0	\$1,201,600		\$0	\$1,201,600
41	350.200	Rights of Way - UG Storage	\$778,418	P-41	\$0	\$778,418		\$0	\$778,418
42	351.200	Structures - Compression Station	\$830,420	P-42	\$0	\$830,420		\$0	\$830,420
43	351.400	Other Structures - UG Storage	\$1,093,321	P-43	\$0	\$1,093,321		\$0	\$1,093,321
44	352.000	Wells	\$7,722,940	P-44	\$0	\$7,722,940		\$0	\$7,722,940
45	352.100	Storage Leaseholds & Rights	\$2,126,882	P-45	\$0	\$2,126,882		\$0	\$2,126,882
46	352.200	Reservoirs	\$245,023	P-46	\$0	\$245,023		\$0	\$245,023
47	352.300	Non-Recoverable Natural Gas	\$9,149,448	P-47	\$0	\$9,149,448		\$0	\$9,149,448
48	352.400	Wells - Oil & Vent Gas	\$2,089,630	P-48	\$0	\$2,089,630		\$0	\$2,089,630
49	353.000	Lines	\$3,238,918	P-49	\$0	\$3,238,918		\$0	\$3,238,918
50	354.000	Equipment - Compressor Station	\$3,143,239	P-50	\$0	\$3,143,239		\$0	\$3,143,239
51	355.000	Measuring & Regulating Equipment	\$2,304,527	P-51	\$0	\$2,304,527		\$0	\$2,304,527
52	356.000	Purification Equipment	\$233,042	P-52	\$0	\$233,042		\$0	\$233,042
53	357.000	Other Equipment - UG Storage	\$66,896	P-53	\$0	\$66,896		\$0	\$66,896
54		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$0	\$34,224,304		\$0	\$34,224,304
55		OTHER STORAGE							
56	360.000	Land & Land Rights - Other Storage	\$50,654	P-56	\$0	\$50,654		\$0	\$50,654
57	361.000	Structures & Improvements - Other Storage	\$107,233	P-57	\$0	\$107,233		\$0	\$107,233
58	362.000	Gas Holders	\$34,530	P-58	\$0	\$34,530		\$0	\$34,530

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	363.000	Compressor Equip. Other Storage	\$338,616	P-59	\$0	\$338,616		\$0	\$338,616
60		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
61		TRANSMISSION PLANT							
62	365.200	Rights of Way - Transmission	\$41,153	P-62	\$0	\$41,153		\$0	\$41,153
63	367.000	Structures & Improvements - Trans	\$2,013,840	P-63	\$0	\$2,013,840		\$0	\$2,013,840
64	371.000	Other Equipment - Transmission	\$9,654	P-64	\$0	\$9,654		\$0	\$9,654
65		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
66		GENERAL PLANT							
67	389.000	Land - Gen Plant	\$1,058,065	P-67	\$0	\$1,058,065		\$0	\$1,058,065
68	390.100	Structures - Leased - GO	\$878,378	P-68	\$0	\$878,378		\$0	\$878,378
69	390.200	LH Improvements 700 Market	\$5,578,360	P-69	-\$1,439,274	\$4,139,086		\$0	\$4,139,086
70	390.300	Structures - Leased - St. Charles	\$35,641	P-70	\$0	\$35,641		\$0	\$35,641
71	390.700	Structures - Gen Plant - MoNat	\$163,119	P-71	\$0	\$163,119		\$0	\$163,119
72	390.710	Structures - Leased - MoNat	\$87,581	P-72	\$0	\$87,581		\$0	\$87,581
73	390.810	Structures - Leased - Franklin County	\$171,308	P-73	\$0	\$171,308		\$0	\$171,308
74	391.000	Office Furniture & Equipment	\$10,826,096	P-74	\$0	\$10,826,096		\$0	\$10,826,096
75	391.100	Computers	\$18,081,532	P-75	\$0	\$18,081,532		\$0	\$18,081,532
76	391.200	Mech. Office Equipment	\$307,555	P-76	\$0	\$307,555		\$0	\$307,555
77	391.300	Data Processing Software	\$19,721,191	P-77	\$0	\$19,721,191		\$0	\$19,721,191
78	391.400	Data Processing Systems	\$584,933	P-78	\$0	\$584,933		\$0	\$584,933
79	391.500	Enterprise Software - EIMS	\$122,811,485	P-79	\$0	\$122,811,485		\$0	\$122,811,485
80	391.950	EIMS - Shared Services	\$20,746,607	P-80	\$0	\$20,746,607		\$0	\$20,746,607
81	391.950	Enterprise Software SS Alloc	\$13,890,925	P-81	\$0	\$13,890,925		\$0	\$13,890,925
82	392.000	Transportation Eq - Trailer	\$0	P-82	\$0	\$0		\$0	\$0
83	392.100	Transportation Eq - Automobiles	\$10,177,208	P-83	\$0	\$10,177,208		\$0	\$10,177,208
84	392.110	Transportation Misc-Sm MGE	\$0	P-84	\$0	\$0		\$0	\$0
85	392.200	Transportation Eq - Trucks	\$50,099,939	P-85	\$0	\$50,099,939		\$0	\$50,099,939
86	393.000	Stores Equipment	\$993,374	P-86	\$0	\$993,374		\$0	\$993,374
87	394.000	Tools, Shop, & Garage Equipment	\$38,286,579	P-87	\$0	\$38,286,579		\$0	\$38,286,579
88	394.500	Equip CNG Fuel Station	\$1,641,681	P-88	\$0	\$1,641,681		\$0	\$1,641,681
89	395.000	Lab Equipment	\$320,500	P-89	\$0	\$320,500		\$0	\$320,500
90	396.000	Power Operated Equipment	\$50,080,933	P-90	\$0	\$50,080,933		\$0	\$50,080,933
91	396.100	Power Operated Equipment - T	\$21,372,548	P-91	\$0	\$21,372,548		\$0	\$21,372,548
92	397.000	Communication Equipment	\$16,743,095	P-92	\$0	\$16,743,095		\$0	\$16,743,095
93	397.010	Communication Equipment-Software	\$0	P-93	\$0	\$0		\$0	\$0
94	397.100	Communication Equipment-MGE ERT	\$42,711,662	P-94	\$0	\$42,711,662		\$0	\$42,711,662
95	397.200	Comm Equipment - AMRs	\$16,624,220	P-95	\$0	\$16,624,220		\$0	\$16,624,220
96	398.000	Misc. Equipment	\$5,777,460	P-96	\$0	\$5,777,460		\$0	\$5,777,460
97		TOTAL GENERAL PLANT	\$469,771,975		-\$1,439,274	\$468,332,701		\$0	\$468,332,701
98		RETIREMENT WORK IN PROGRESS							
99	0.000	Retirement Work-In Progress	\$0	P-99	\$0	\$0		\$0	\$0
100		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
101		TOTAL PLANT IN SERVICE	\$4,241,616,670		-\$8,038,662	\$4,233,578,008		\$0	\$4,233,578,008

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-22	Services - Plastic	380.200		-\$1,260,341		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-24	Smart Meters	381.100		-\$4,419,631		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$4,419,631		\$0	
P-26	Smart Meters Installation	382.100		-\$919,416		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$919,416		\$0	
P-69	LH Improvements 700 Market	390.200		-\$1,439,274		\$0
	1. To allocate leasehold improvements (Juliette)		-\$1,439,274		\$0	
Total Plant Adjustments				-\$8,038,662		\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$18,101	0.00%	\$0
3	302.000	Franchises	\$22,307	0.00%	\$0
4	303.000	Intangible Property-MGE	\$773,929	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$814,337		\$0
6		DISTRIBUTION PLANT			
7	374.000	Land - Dist Plant	\$4,714,899	0.00%	\$0
8	374.200	Land Rights - Dist Plant	\$4,156,698	1.33%	\$55,284
9	375.100	Structures & Improvements - Dist	\$17,273,663	2.40%	\$414,568
10	375.200	Structures & Improvements - Service Centers	\$16,317,550	2.40%	\$391,621
11	375.210	Structures & Improvements - Leased Property	\$100,083	0.00%	\$0
12	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965
13	375.410	Structures & Improvements - Other Small Structures	\$0	0.00%	\$0
14	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657
15	376.100	Mains - Steel	\$500,131,510	1.95%	\$9,752,565
16	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747
17	376.200	Mains - Cast Iron	\$69,179,190	3.12%	\$2,158,391
18	376.300	Mains - Plastic	\$1,313,794,861	2.34%	\$30,742,799
19	378.000	Meas. & Reg. Station - General	\$26,660,382	2.86%	\$762,487
20	379.000	Meas. & Reg. Station - City Gate	\$9,616,396	2.66%	\$255,796
21	380.100	Services - Steel	\$46,818,416	4.20%	\$1,966,373
22	380.200	Services - Plastic	\$1,334,352,539	3.77%	\$50,305,091
23	381.000	Meters	\$188,721,499	2.85%	\$5,378,563
24	381.100	Smart Meters	\$0	0.00%	\$0
25	382.000	Meters Installation - Dist Plant	\$102,591,179	1.91%	\$1,959,492
26	382.100	Smart Meters Installation	\$0	0.00%	\$0
27	383.000	House Regulators	\$47,259,568	2.00%	\$945,191
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$21,001,223	2.20%	\$462,027
29	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627
30	387.000	Other Equipment - Dist.	\$406,070	1.84%	\$7,472
31		TOTAL DISTRIBUTION PLANT	\$3,716,182,929		\$105,814,716
32		PRODUCTION PLANT			
33	304.000	Land and Land rights	\$119,929	0.00%	\$0
34	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	1.77%	\$33,082
35	307.000	Other Power Equipment	\$33,139	1.91%	\$633
36	311.000	Propane Equipment - Gas Operations	\$4,577,999	2.56%	\$117,197
37	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591
38		TOTAL PRODUCTION PLANT	\$11,428,057		\$218,503

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
39		UNDERGROUND GAS STORAGE			
40	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0
41	350.200	Rights of Way - UG Storage	\$778,418	0.00%	\$0
42	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608
43	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866
44	352.000	Wells	\$7,722,940	1.22%	\$94,220
45	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0
46	352.200	Reservoirs	\$245,023	1.11%	\$2,720
47	352.300	Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559
48	352.400	Wells - Oil & Vent Gas	\$2,089,630	1.85%	\$38,658
49	353.000	Lines	\$3,238,918	1.39%	\$45,021
50	354.000	Equipment - Compressor Station	\$3,143,239	1.57%	\$49,349
51	355.000	Measuring & Regulating Equipment	\$2,304,527	1.91%	\$44,016
52	356.000	Purification Equipment	\$233,042	2.20%	\$5,127
53	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341
54		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$421,485
55		OTHER STORAGE			
56	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0
57	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0
58	362.000	Gas Holders	\$34,530	0.00%	\$0
59	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0
60		TOTAL OTHER STORAGE	\$531,033		\$0
61		TRANSMISSION PLANT			
62	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0
63	367.000	Structures & Improvements - Trans	\$2,013,840	1.44%	\$28,999
64	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225
65		TOTAL TRANSMISSION PLANT	\$2,064,647		\$29,224
66		GENERAL PLANT			
67	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0
68	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0
69	390.200	LH Improvements 700 Market	\$4,139,086	0.00%	\$0
70	390.300	Structures - Leased - St. Charles	\$35,641	0.00%	\$0
71	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899
72	390.710	Structures - Leased - MoNat	\$87,581	0.00%	\$0
73	390.810	Structures - Leased - Franklin County	\$171,308	0.00%	\$0
74	391.000	Office Furniture & Equipment	\$10,826,096	4.71%	\$509,909
75	391.100	Computers	\$18,081,532	4.71%	\$851,640
76	391.200	Mech. Office Equipment	\$307,555	5.47%	\$16,823
77	391.300	Data Processing Software	\$19,721,191	12.12%	\$2,390,208

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
78	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894
79	391.500	Enterprise Software - EIMS	\$122,811,485	0.00%	\$0
80	391.950	EIMS - Shared Services	\$20,746,607	0.00%	\$0
81	391.950	Enterprise Software SS Alloc	\$13,890,925	0.00%	\$0
82	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0
83	392.100	Transportation Eq - Automobiles	\$10,177,208	10.00%	\$1,017,721
84	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0
85	392.200	Transportation Eq - Trucks	\$50,099,939	7.69%	\$3,852,685
86	393.000	Stores Equipment	\$993,374	2.16%	\$21,457
87	394.000	Tools, Shop, & Garage Equipment	\$38,286,579	3.62%	\$1,385,974
88	394.500	Equip CNG Fuel Station	\$1,641,681	3.62%	\$59,429
89	395.000	Lab Equipment	\$320,500	3.62%	\$11,602
90	396.000	Power Operated Equipment	\$50,080,933	6.07%	\$3,039,913
91	396.100	Power Operated Equipment - T	\$21,372,548	6.07%	\$1,297,314
92	397.000	Communication Equipment	\$16,743,095	5.81%	\$972,773
93	397.010	Communication Equipment-Software	\$0	0.00%	\$0
94	397.100	Communication Equipment-MGE ERT	\$42,711,662	5.67%	\$2,421,751
95	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009
96	398.000	Misc. Equipment	\$5,777,460	4.58%	\$264,608
97		TOTAL GENERAL PLANT	\$468,332,701		\$20,404,609
98		RETIREMENT WORK IN PROGRESS			
99	0.000	Retirement Work-In Progress	\$0	0.00%	\$0
100		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0
101		Total Depreciation	\$4,233,578,008		\$126,888,537

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1	P-2	\$0	\$1		\$0	\$1
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929		\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$773,930		\$0	\$773,930		\$0	\$773,930
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$19,361	P-7	\$0	\$19,361		\$0	\$19,361
8	374.200	Land Rights - Dist Plant	\$1,184,516	P-8	\$0	\$1,184,516		\$0	\$1,184,516
9	375.100	Structures & Improvements - Dist	\$3,212,473	P-9	\$0	\$3,212,473		\$0	\$3,212,473
10	375.200	Structures & Improvements - Service Centers	\$4,683,180	P-10	\$0	\$4,683,180		\$0	\$4,683,180
11	375.210	Structures & Improvements - Leased Property	\$69,774	P-11	\$0	\$69,774		\$0	\$69,774
12	375.300	Structures & Improvements - Garage	\$236,483	P-12	\$0	\$236,483		\$0	\$236,483
13	375.410	Structures & Improvements - Other Small Structures	\$0	P-13	\$0	\$0		\$0	\$0
14	375.700	Structures & Improvements - MONAT	\$77,270	P-14	\$0	\$77,270		\$0	\$77,270
15	376.100	Mains - Steel	\$238,650,806	P-15	-\$224,592	\$238,426,214		\$0	\$238,426,214
16	376.101	Mains-Steel Transmission-MGE	\$3,997,650	P-16	-\$5,705	\$3,991,945		\$0	\$3,991,945
17	376.200	Mains - Cast Iron	-\$820,278	P-17	\$820,278	\$0		\$0	\$0
18	376.300	Mains - Plastic	\$194,543,580	P-18	-\$589,980	\$193,953,600		\$0	\$193,953,600
19	378.000	Meas. & Reg. Station - General	\$7,786,450	P-19	\$0	\$7,786,450		\$0	\$7,786,450
20	379.000	Meas. & Reg. Station - City Gate	\$3,574,233	P-20	\$0	\$3,574,233		\$0	\$3,574,233
21	380.100	Services - Steel	\$39,085,901	P-21	\$0	\$39,085,901		\$0	\$39,085,901
22	380.200	Services - Plastic	\$502,109,536	P-22	-\$31,980	\$502,077,556		\$0	\$502,077,556
23	381.000	Meters	\$43,775,145	P-23	\$0	\$43,775,145		\$0	\$43,775,145
24	381.100	Smart Meters	\$41,416	P-24	-\$41,416	\$0		\$0	\$0
25	382.000	Meters Installation - Dist Plant	\$47,271,180	P-25	\$0	\$47,271,180		\$0	\$47,271,180
26	382.100	Smart Meters Installation	\$5,529	P-26	-\$5,529	\$0		\$0	\$0
27	383.000	House Regulators	\$20,291,545	P-27	\$0	\$20,291,545		\$0	\$20,291,545
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,659,248	P-28	\$0	\$7,659,248		\$0	\$7,659,248
29	386.000	Other Property - Customer Premises	\$172,978	P-29	\$0	\$172,978		\$0	\$172,978
30	387.000	Other Equipment - Dist.	\$436,446	P-30	\$0	\$436,446		\$0	\$436,446
31		TOTAL DISTRIBUTION PLANT	\$1,118,064,422		-\$78,924	\$1,117,985,498		\$0	\$1,117,985,498
32		PRODUCTION PLANT							
33	304.000	Land and Land rights	\$0	P-33	\$0	\$0		\$0	\$0
34	305.000	Structures & Improvements - Mfg Gas	\$1,037,715	P-34	\$0	\$1,037,715		\$0	\$1,037,715
35	307.000	Other Power Equipment	\$51,867	P-35	\$0	\$51,867		\$0	\$51,867
36	311.000	Propane Equipment - Gas Operations	\$3,625,260	P-36	\$0	\$3,625,260		\$0	\$3,625,260
37	311.100	Propane Storage Cavern - Gas Ops	\$5,500,538	P-37	\$0	\$5,500,538		\$0	\$5,500,538
38		TOTAL PRODUCTION PLANT	\$10,215,380		\$0	\$10,215,380		\$0	\$10,215,380
39		UNDERGROUND GAS STORAGE							
40	350.100	Land - UG Storage	\$0	P-40	\$0	\$0		\$0	\$0
41	350.200	Rights of Way - UG Storage	\$772,160	P-41	\$0	\$772,160		\$0	\$772,160
42	351.200	Structures - Compression Station	\$946,764	P-42	\$0	\$946,764		\$0	\$946,764
43	351.400	Other Structures - UG Storage	\$1,082,788	P-43	\$0	\$1,082,788		\$0	\$1,082,788
44	352.000	Wells	\$6,747,364	P-44	\$0	\$6,747,364		\$0	\$6,747,364
45	352.100	Storage Leaseholds & Rights	\$2,053,275	P-45	\$0	\$2,053,275		\$0	\$2,053,275
46	352.200	Reservoirs	\$215,366	P-46	\$0	\$215,366		\$0	\$215,366
47	352.300	Non-Recoverable Natural Gas	\$3,210,785	P-47	\$0	\$3,210,785		\$0	\$3,210,785
48	352.400	Wells - Oil & Vent Gas	\$387,455	P-48	\$0	\$387,455		\$0	\$387,455
49	353.000	Lines	\$2,583,156	P-49	\$0	\$2,583,156		\$0	\$2,583,156
50	354.000	Equipment - Compressor Station	\$2,676,630	P-50	\$0	\$2,676,630		\$0	\$2,676,630
51	355.000	Measuring & Regulating Equipment	\$2,365,151	P-51	\$0	\$2,365,151		\$0	\$2,365,151
52	356.000	Purification Equipment	\$272,865	P-52	\$0	\$272,865		\$0	\$272,865
53	357.000	Other Equipment - UG Storage	\$54,978	P-53	\$0	\$54,978		\$0	\$54,978
54		TOTAL UNDERGROUND GAS STORAGE	\$23,368,737		\$0	\$23,368,737		\$0	\$23,368,737
55		OTHER STORAGE							
56	360.000	Land & Land Rights - Other Storage	\$0	P-56	\$0	\$0		\$0	\$0
57	361.000	Structures & Improvements - Other Storage	\$343,322	P-57	\$0	\$343,322		\$0	\$343,322
58	362.000	Gas Holders	\$5,316,393	P-58	\$0	\$5,316,393		\$0	\$5,316,393
59	363.000	Compressor Equip. Other Storage	\$523,423	P-59	\$0	\$523,423		\$0	\$523,423

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
61		TRANSMISSION PLANT							
62	365.200	Rights of Way - Transmission	\$0	P-62	\$0	\$0		\$0	\$0
63	367.000	Structures & Improvements - Trans	\$2,096,144	P-63	-\$63,256	\$2,032,888		\$0	\$2,032,888
64	371.000	Other Equipment - Transmission	-\$63,256	P-64	\$63,256	\$0		\$0	\$0
65		TOTAL TRANSMISSION PLANT	\$2,032,888		\$0	\$2,032,888		\$0	\$2,032,888
66		GENERAL PLANT							
67	389.000	Land - Gen Plant	\$0	P-67	\$0	\$0		\$0	\$0
68	390.100	Structures - Leased - GO	\$327,191	P-68	\$0	\$327,191		\$0	\$327,191
69	390.200	LH Improvements 700 Market	\$1,237,227	P-69	-\$315,443	\$921,784		\$0	\$921,784
70	390.300	Structures - Leased - St. Charles	\$21,029	P-70	\$0	\$21,029		\$0	\$21,029
71	390.700	Structures - Gen Plant - MoNat	\$29,303	P-71	\$0	\$29,303		\$0	\$29,303
72	390.710	Structures - Leased - MoNat	\$72,670	P-72	\$0	\$72,670		\$0	\$72,670
73	390.810	Structures - Leased - Franklin County	\$33,140	P-73	\$0	\$33,140		\$0	\$33,140
74	391.000	Office Furniture & Equipment	\$1,514,371	P-74	-\$51,967	\$1,462,404		\$0	\$1,462,404
75	391.100	Computers	\$17,898,361	P-75	\$0	\$17,898,361		\$0	\$17,898,361
76	391.200	Mech. Office Equipment	-\$224,603	P-76	\$224,603	\$0		\$0	\$0
77	391.300	Data Processing Software	\$13,066,473	P-77	-\$94,665	\$12,971,808		\$0	\$12,971,808
78	391.400	Data Processing Systems	-\$677,814	P-78	\$677,814	\$0		\$0	\$0
79	391.500	Enterprise Software - EIMS	\$57,886,683	P-79	-\$589,518	\$57,297,165		\$0	\$57,297,165
80	391.950	EIMS - Shared Services	\$2,421,665	P-80	-\$99,588	\$2,322,077		\$0	\$2,322,077
81	391.950	Enterprise Software SS Alloc	\$1,707,312	P-81	-\$66,679	\$1,640,633		\$0	\$1,640,633
82	392.000	Transportation Eq - Trailer	\$0	P-82	\$0	\$0		\$0	\$0
83	392.100	Transportation Eq - Automobiles	\$8,147,490	P-83	\$0	\$8,147,490		\$0	\$8,147,490
84	392.110	Transportation Misc-Sm MGE	\$0	P-84	\$0	\$0		\$0	\$0
85	392.200	Transportation Eq - Trucks	\$20,127,641	P-85	\$0	\$20,127,641		\$0	\$20,127,641
86	393.000	Stores Equipment	\$555,445	P-86	\$0	\$555,445		\$0	\$555,445
87	394.000	Tools, Shop, & Garage Equipment	\$9,788,169	P-87	\$0	\$9,788,169		\$0	\$9,788,169
88	394.500	Equip CNG Fuel Station	\$162,619	P-88	\$0	\$162,619		\$0	\$162,619
89	395.000	Lab Equipment	\$176,106	P-89	\$0	\$176,106		\$0	\$176,106
90	396.000	Power Operated Equipment	\$11,903,982	P-90	\$0	\$11,903,982		\$0	\$11,903,982
91	396.100	Power Operated Equipment - T	\$7,488,983	P-91	\$0	\$7,488,983		\$0	\$7,488,983
92	397.000	Communication Equipment	\$2,024,602	P-92	\$0	\$2,024,602		\$0	\$2,024,602
93	397.010	Communication Equipment-Software	\$0	P-93	\$0	\$0		\$0	\$0
94	397.100	Communication Equipment-MGE ERT	\$9,304,139	P-94	\$0	\$9,304,139		\$0	\$9,304,139
95	397.200	Comm Equipment - AMRs	\$7,863,520	P-95	\$0	\$7,863,520		\$0	\$7,863,520
96	398.000	Misc. Equipment	\$1,001,049	P-96	\$0	\$1,001,049		\$0	\$1,001,049
97		TOTAL GENERAL PLANT	\$173,856,753		-\$315,443	\$173,541,310		\$0	\$173,541,310
98		RETIREMENT WORK IN PROGRESS							
99	0.000	Retirement Work-In Progress	-\$16,840,184	P-99	\$0	-\$16,840,184		\$0	-\$16,840,184
100		TOTAL RETIREMENT WORK IN PROGRESS	-\$16,840,184		\$0	-\$16,840,184		\$0	-\$16,840,184
101		TOTAL DEPRECIATION RESERVE	\$1,317,655,064		-\$394,367	\$1,317,260,697		\$0	\$1,317,260,697

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-15	Mains - Steel	376.100		-\$224,592		\$0
	1. To include reserve adjustment (Buttig)		-\$224,592		\$0	
R-16	Mains-Steel Transmission-MGE	376.101		-\$5,705		\$0
	1. To include reserve adjustment (Buttig)		-\$5,705		\$0	
R-17	Mains - Cast Iron	376.200		\$820,278		\$0
	1. To include reserve adjustment (Buttig)		\$820,278		\$0	
R-18	Mains - Plastic	376.300		-\$589,980		\$0
	1. To include reserve adjustment (Buttig)		-\$589,980		\$0	
R-22	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
R-24	Smart Meters	381.100		-\$41,416		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$41,416		\$0	
R-26	Smart Meters Installation	382.100		-\$5,529		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$5,529		\$0	
R-63	Structures & Improvements - Trans	367.000		-\$63,256		\$0
	1. To include reserve adjustment (Buttig)		-\$63,256		\$0	
R-64	Other Equipment - Transmission	371.000		\$63,256		\$0
	1. To include reserve adjustment (Buttig)		\$63,256		\$0	
R-69	LH Improvements 700 Market	390.200		-\$315,443		\$0
	1. To allocate leasehold improvements (Juliette)		-\$315,443		\$0	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-74	Office Furniture & Equipment	391.000		-\$51,967		\$0
	1. To include reserve adjustment (Buttig)		-\$51,967		\$0	
R-76	Mech. Office Equipment	391.200		\$224,603		\$0
	1. To include reserve adjustment (Buttig)		\$224,603		\$0	
R-77	Data Processing Software	391.300		-\$94,665		\$0
	1. To include reserve adjustment (Buttig) - East Only		-\$94,665		\$0	
R-78	Data Processing Systems	391.400		\$677,814		\$0
	1. To include reserve adjustment (Buttig)		\$677,814		\$0	
R-79	Enterprise Software - EIMS	391.500		-\$589,518		\$0
	1. To allocate enterprise software (Juliette)		\$0		\$0	
	2. To include reserve adjustment (Buttig)		-\$589,518		\$0	
R-80	EIMS - Shared Services	391.950		-\$99,588		\$0
	1. To include reserve adjustment (Buttig)		-\$99,588		\$0	
R-81	Enterprise Software SS Alloc	391.950		-\$66,679		\$0
	1. To include reserve adjustment (Juliette)		-\$66,679		\$0	
Total Reserve Adjustments				-\$394,367		\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$306,230,537			12.40	0.033973	\$10,403,570
3	Purchased Gas - Back Out	-\$306,230,537			0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$65,705,738			38.89	0.106548	\$7,000,815
5	Vacation - Union & Non-Union	\$4,361,079			-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$11,912,468			-40.59	-0.111205	-\$1,324,726
7	Employee Benefits	\$13,345,033			43.16	0.118260	\$1,578,179
8	Incentive Compensation	\$1,525,139			-208.76	-0.571933	-\$872,277
9	Bad Debt	\$6,377,984			0.00	0.000000	\$0
10	PSC Assessment	\$3,627,843			16.86	0.046185	\$167,553
11	Payroll and Employee Withholdings	\$37,153,441			35.90	0.098356	\$3,654,264
12	Vacation Non-Union and Union	\$1,858,983			-134.64	-0.368877	-\$685,736
13	Pension and OPEB Expense	\$3,614,006			-21.52	-0.058959	-\$213,078
14	Purchased Gas Expense	\$208,693,749			9.41	0.025781	\$5,380,334
15	Purchased Gas Expense (Back out)	-\$208,693,749			0.00	0.000000	\$0
16	Bad Debt Expense	\$5,563,816			0.00	0.000000	\$0
17	Cash Vouchers	\$80,137,137			7.06	0.019332	\$1,549,175
18	TOTAL OPERATION AND MAINT. EXPENSE	\$235,182,667					\$25,065,097
19	TAXES						
20	Payroll Taxes	\$4,313,980			38.89	0.106548	\$459,646
21	Federal & States SUTA	\$39,773			-24.72	-0.067734	-\$2,694
22	Property Taxes	\$22,411,521			-134.42	-0.368274	-\$8,253,580
23	Gross Receipts Taxes	\$36,620,782			2.08	0.005699	\$208,702
24	Use Tax	\$623,273			-28.96	-0.079331	-\$49,445
25	Sales Tax	\$18,194,682			20.11	0.055106	\$1,002,637
26	OTHER EXPENSES	\$0			0.00	0.000000	\$0
27	Property Tax	\$20,411,282			-137.41	-0.376466	-\$7,684,154
28	Employer Portion of FICA	\$2,305,178			35.90	0.098356	\$226,728
29	Federal and State Unemployment Tax	\$20,848			-27.71	-0.075931	-\$1,583
30	Gross Receipts Tax	\$26,887,416			-11.73	-0.032137	-\$864,081
31	TOTAL TAXES	\$131,828,735					-\$14,957,824
32	CWC REQ'D BEFORE RATE BASE OFFSETS	\$367,011,402			10.05	0.027539	\$10,107,273
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$34,034,791			11.27	0.030873	\$1,050,751
35	State Tax Offset	\$6,043,876			11.27	0.030873	\$186,592
36	City Tax Offset	\$0			0.00	0.000000	\$0
37	Interest Expense Offset	\$50,343,409			-23.38	-0.064054	-\$3,224,719
38	TOTAL TAX OFFSET FROM RATE BASE	\$90,422,076					-\$1,987,376
39	TOTAL CASH WORKING CAPITAL REQUIRED	\$457,433,478					\$8,119,897

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$514,701,933	\$0	\$514,701,933	-\$514,924,286	-\$222,353	\$0	-\$222,353	\$0	-\$222,353
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186	-\$6,549,656	\$86,018,726	\$0	\$86,018,726	\$60,752,939	\$25,265,787
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284	-\$3,591,278	\$42,801,835	\$0	\$42,801,835	\$10,420,021	\$32,381,814
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529	\$1,232,449	\$6,452,268	\$0	\$6,452,268	\$412,260	\$6,040,008
9	TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429	-\$1,066,517	\$3,037,873	\$0	\$3,037,873	\$1,399,393	\$1,638,480
10	TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374	-\$18,251,394	\$92,388,252	\$0	\$92,388,252	\$27,815,464	\$64,572,788
11	TOTAL DEPRECIATION EXPENSE	\$100,497,413	See Note (1)	See Note (1)	See Note (1)	\$100,497,413	\$20,230,089	\$120,727,502	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463	-\$3,859,894	\$13,660,569	\$0	\$13,660,569	\$0	\$13,660,569
13	TOTAL OTHER OPERATING EXPENSES	\$104,896,081	\$0	\$104,896,081	-\$53,091,959	\$51,804,122	\$0	\$51,804,122	\$0	\$51,804,122
14	TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242	-\$600,309,381	\$401,144,771	\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
15	NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0	\$0	\$789,637,571	-\$630,721,278	\$158,916,293	\$0	\$0
16	TOTAL INCOME TAXES	\$122,851	See Note (1)	See Note (1)	See Note (1)	\$122,851	\$27,094,471	\$27,217,322	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$17,149,844	See Note (1)	See Note (1)	See Note (1)	\$17,149,844	-\$34,568,466	-\$17,418,622	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$172,055,495	\$0	\$0	\$0	\$772,364,876	-\$623,247,283	\$149,117,593	\$0	\$0

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

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$0			Rev-2		\$0	0.00%	\$0	\$0		
Rev-3	481.000	Commercial	\$0			Rev-3		\$0	0.00%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	480.000	Residential Rev	\$857,926,360			Rev-7		\$857,926,360	100.00%	-\$407,433,580	\$450,492,780		
Rev-8	481.000	Small General Service Revenue	\$106,683,526			Rev-8		\$106,683,526	100.00%	-\$60,131,005	\$46,552,521		
Rev-9	481.000	Large General Service Revenue	\$127,215,938			Rev-9		\$127,215,938	100.00%	-\$84,657,296	\$42,558,642		
Rev-10	481.000	Large Volume Service Revenue	\$4,781,791			Rev-10		\$4,781,791	100.00%	-\$3,545,503	\$1,236,288		
Rev-11	481.000	Unmetered Gas Light Revenue	\$114,352			Rev-11		\$114,352	100.00%	-\$70,319	\$44,033		
Rev-12	481.300	Interruptible	\$1,628,312			Rev-12		\$1,628,312	100.00%	-\$1,083,472	\$544,840		
Rev-13	481.000	General LP Revenue	\$62,382			Rev-13		\$62,382	100.00%	-\$49,965	\$12,417		
Rev-14	481.000	Vehicular Fuel	\$581,348			Rev-14		\$581,348	100.00%	-\$556,602	\$24,746		
Rev-15	487.000	Late Payment Charges	\$3,864,654			Rev-15		\$3,864,654	100.00%	\$2,738,200	\$6,602,854		
Rev-16	489.000	Transport Sales	\$0			Rev-16		\$0	0.00%	\$0	\$0		
Rev-17	0.000	Misc Rate Class	\$4,548			Rev-17		\$4,548	100.00%	-\$2,589	\$1,959		
Rev-18	0.000	Transportation	\$33,556,113			Rev-18		\$33,556,113	100.00%	-\$1,584,561	\$31,971,552		
Rev-19	0.000	Unbilled and Miscellaneous	\$16,911,096			Rev-19		\$16,911,096	100.00%	-\$16,911,095	\$1		
Rev-20	492.000	Incidental Gasoline and Oil Sales	\$236,141			Rev-20		\$236,141	100.00%	\$0	\$236,141		
Rev-21	493.000	Rent From Gas Property	\$12,379			Rev-21		\$12,379	100.00%	\$0	\$12,379		
Rev-22	495.000	Other Gas Revenue	\$35,838,440			Rev-22		\$35,838,440	100.00%	-\$35,838,440	\$0		
Rev-23	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-23		\$0	0.00%	\$0	\$0		
Rev-24	0.000	Industrial Marketers	\$1,364,962			Rev-24		\$1,364,962	100.00%	-\$1,364,962	\$0		
Rev-25		TOTAL OPERATING REVENUES	\$1,190,782,342					\$1,190,782,342		-\$610,491,189	\$580,291,153		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$509,764,256	\$0	\$509,764,256	E-2	-\$514,924,286	-\$5,160,030	100.00%	\$0	-\$5,160,030	\$0	-\$5,160,030
3	808.100	Gas Withdrawn from Storage Debt.	\$5,155,905	\$0	\$5,155,905	E-3	\$0	\$5,155,905	100.00%	\$0	\$5,155,905	\$0	\$5,155,905
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$1,398	\$0	-\$1,398	E-4	\$0	-\$1,398	100.00%	\$0	-\$1,398	\$0	-\$1,398
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$216,830	\$0	-\$216,830	E-5	\$0	-\$216,830	100.00%	\$0	-\$216,830	\$0	-\$216,830
6		TOTAL GAS SUPPLY EXPENSES	\$514,701,933	\$0	\$514,701,933		-\$514,924,286	-\$222,353		\$0	-\$222,353	\$0	-\$222,353
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$397,449	\$300,153	\$97,296	E-8	-\$27,399	\$370,050	100.00%	\$0	\$370,050	\$272,754	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	-\$1,325	\$21,368	100.00%	\$0	\$21,368	\$13,194	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	-\$34,216	\$427,436	100.00%	\$0	\$427,436	\$340,609	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	-\$4,450	\$51,567	100.00%	\$0	\$51,567	\$44,299	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	-\$19,489	\$228,665	100.00%	\$0	\$228,665	\$194,010	\$34,655
13	819.000	Compressor Station Fuel and Power	\$1,398	\$0	\$1,398	E-13	\$0	\$1,398	100.00%	\$0	\$1,398	\$0	\$1,398
14	820.000	Measuring & Regulation Station Expenses	\$368,058	\$330,419	\$37,639	E-14	-\$30,162	\$337,896	100.00%	\$0	\$337,896	\$300,257	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	-\$2,806	\$34,334	100.00%	\$0	\$34,334	\$27,930	\$6,404
16	823.000	Gas Losses	\$4,126	\$0	\$4,126	E-16	\$0	\$4,126	100.00%	\$0	\$4,126	\$0	\$4,126
17	824.000	Other Expenses	\$275,737	\$94,181	\$181,556	E-17	-\$8,597	\$267,140	100.00%	\$0	\$267,140	\$85,584	\$181,556
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	-\$183	\$97,858	100.00%	\$0	\$97,858	\$1,820	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	-\$954	\$28,498	100.00%	\$0	\$28,498	\$9,499	\$18,999
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	-\$9,198	\$191,257	100.00%	\$0	\$191,257	\$91,568	\$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	-\$8,087	\$495,333	100.00%	\$0	\$495,333	\$80,507	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	-\$6,421	\$114,841	100.00%	\$0	\$114,841	\$63,915	\$50,926
23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$6,813	\$95,557	100.00%	\$0	\$95,557	\$67,823	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$6,401	\$161,514	100.00%	\$0	\$161,514	\$63,718	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$647	\$21,367	100.00%	\$0	\$21,367	\$6,446	\$14,921

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$11,934	\$298,312	100.00%	\$0	\$298,312	\$118,800	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$40	-\$425	100.00%	\$0	-\$425	-\$398	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$255	\$9,574	100.00%	\$0	\$9,574	\$2,534	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.00%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	-\$7,242	\$84,335	100.00%	\$0	\$84,335	\$72,090	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$186,539	\$3,356,388		\$0	\$3,356,388	\$1,856,959	\$1,499,429
32		TRANSMISSION EXPENSES											
33	859.000	Other Joint Expenses	\$0	\$0	\$0	E-33	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		PRODUCTION EXPENSES											
36	710.000	Operation Supervisor and Engineering	\$6,392	\$6,132	\$260	E-36	-\$560	\$5,832	100.00%	\$0	\$5,832	\$5,572	\$260
37	712.000	Other Power Expenses	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
38	717.000	Liquified Petroleum Gas Expenses	\$3,161	\$0	\$3,161	E-38	\$0	\$3,161	100.00%	\$0	\$3,161	\$0	\$3,161
39	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-39	-\$7	\$663	100.00%	\$0	\$663	\$65	\$598
40	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-40	\$0	\$1,085,220	100.00%	\$0	\$1,085,220	\$0	\$1,085,220
41	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-41	-\$10,528	\$115,174	100.00%	\$0	\$115,174	\$104,803	\$10,371
42	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-42	\$26	-\$271	100.00%	\$0	-\$271	-\$254	-\$17
43	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-43	-\$1,628	\$21,558	100.00%	\$0	\$21,558	\$16,206	\$5,352
44	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-44	-\$7,610	\$118,341	100.00%	\$0	\$118,341	\$75,752	\$42,589
45		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		-\$20,307	\$1,349,678		\$0	\$1,349,678	\$202,144	\$1,147,534
46		DISTRIBUTION EXPENSES											
47	870.000	Operation Supervision & Engineering - Dist	\$5,901,903	\$5,632,410	\$269,493	E-47	-\$553,734	\$5,348,169	100.00%	\$0	\$5,348,169	\$5,078,676	\$269,493
48	871.000	Distribution Load Dispatching	\$932,155	\$852,711	\$79,444	E-48	-\$85,969	\$846,186	100.00%	\$0	\$846,186	\$766,742	\$79,444
49	874.000	Main & Service Expenses	\$19,458,103	\$6,886,001	\$12,572,102	E-49	-\$593,239	\$18,864,864	100.00%	\$0	\$18,864,864	\$6,212,476	\$12,652,388
50	875.000	Measuring & Regulating Station Expenses - General	\$1,670,865	\$1,352,301	\$318,564	E-50	-\$133,135	\$1,537,730	100.00%	\$0	\$1,537,730	\$1,219,166	\$318,564
51	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-51	-\$312	\$3,319	100.00%	\$0	\$3,319	\$3,105	\$214
52	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-52	-\$703	\$27,706	100.00%	\$0	\$27,706	\$7,000	\$20,706
53	878.000	Meter & House Regulator Expenses	\$19,406,308	\$19,480,438	-\$74,130	E-53	-\$1,883,232	\$17,523,076	100.00%	\$0	\$17,523,076	\$17,597,206	-\$74,130
54	879.000	Customer Installations Expenses	\$4,042,823	\$4,216,211	-\$173,388	E-54	-\$400,592	\$3,642,231	100.00%	\$0	\$3,642,231	\$3,815,619	-\$173,388
55	880.000	Other Expenses - Dist. Exp.	\$3,311,480	\$2,179,339	\$1,132,141	E-55	-\$224,670	\$3,086,810	100.00%	\$0	\$3,086,810	\$1,955,219	\$1,131,591
56	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-56	\$0	\$135,352	100.00%	\$0	\$135,352	\$0	\$135,352
57	885.000	Maintenance Supervision & Engineering	\$3,168,475	\$2,981,666	\$186,809	E-57	-\$297,830	\$2,870,645	100.00%	\$0	\$2,870,645	\$2,683,836	\$186,809
58	886.000	Maint. of Structures and Improvements	\$890,049	\$73,066	\$816,983	E-58	-\$6,670	\$883,379	100.00%	\$0	\$883,379	\$66,396	\$816,983
59	887.000	Maint. of Mains	\$20,977,220	\$14,025,772	\$6,951,448	E-59	-\$1,412,799	\$19,564,421	100.00%	\$0	\$19,564,421	\$12,612,973	\$6,951,448
60	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,686,651	\$1,830,267	\$856,384	E-60	-\$195,192	\$2,491,459	100.00%	\$0	\$2,491,459	\$1,635,075	\$856,384
61	890.000	Maint. of Measuring & Regulating Eq - Ind	\$406,173	\$318,153	\$88,020	E-61	-\$31,040	\$375,133	100.00%	\$0	\$375,133	\$287,113	\$88,020
62	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$67,503	\$47,493	\$20,010	E-62	-\$5,217	\$62,286	100.00%	\$0	\$62,286	\$42,276	\$20,010
63	892.000	Maintenance of Services	\$8,132,911	\$6,396,629	\$1,736,282	E-63	-\$615,701	\$7,517,210	100.00%	\$0	\$7,517,210	\$5,780,928	\$1,736,282
64	893.000	Maint. of Meters and House Regulators	\$1,178,688	\$1,021,975	\$156,713	E-64	-\$102,490	\$1,076,198	100.00%	\$0	\$1,076,198	\$919,485	\$156,713
65	894.000	Maintenance of Other Equipment	\$169,683	\$76,644	\$93,039	E-65	-\$7,131	\$162,552	100.00%	\$0	\$162,552	\$69,648	\$92,904
66		TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186		-\$6,549,656	\$86,018,726		\$0	\$86,018,726	\$60,752,939	\$25,265,787
67		CUSTOMER ACCOUNTS EXPENSE											
68	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69	902.000	Meter Reading Expenses	\$5,899,593	\$3,182,281	\$2,717,312	E-69	-\$349,978	\$5,549,615	100.00%	\$0	\$5,549,615	\$2,832,303	\$2,717,312
70	903.000	Customer Records & Collection Expenses	\$27,549,558	\$8,208,277	\$19,341,281	E-70	-\$2,474,753	\$25,074,805	100.00%	\$0	\$25,074,805	\$7,383,775	\$17,691,030

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
71	904.000	Uncollectible Expense	\$12,685,019	\$0	\$12,685,019	E-71	-\$743,219	\$11,941,800	100.00%	\$0	\$11,941,800	\$0	\$11,941,800
72	905.000	Misc. Customer Accounts Expense	\$258,943	\$227,271	\$31,672	E-72	-\$23,328	\$235,615	100.00%	\$0	\$235,615	\$203,943	\$31,672
73		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284		-\$3,591,278	\$42,801,835		\$0	\$42,801,835	\$10,420,021	\$32,381,814
74		CUSTOMER SERVICE & INFO. EXP.											
75	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-75	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
76	908.000	Customer Assistance Expenses	\$5,121,570	\$458,290	\$4,663,280	E-76	\$1,247,252	\$6,368,822	100.00%	\$0	\$6,368,822	\$412,260	\$5,956,562
77	909.000	Informational & Instructional Advertising Expenses	\$98,249	\$0	\$98,249	E-77	-\$14,803	\$83,446	100.00%	\$0	\$83,446	\$0	\$83,446
78	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529		\$1,232,449	\$6,452,268		\$0	\$6,452,268	\$412,260	\$6,040,008
80		SALES EXPENSES											
81	911.000	Supervision - Sales Exp.	\$1,787,858	\$865,204	\$922,654	E-81	-\$201,508	\$1,586,350	100.00%	\$0	\$1,586,350	\$778,554	\$807,796
82	912.000	Demonstrating & Selling Expenses	\$2,315,171	\$689,938	\$1,625,233	E-82	-\$864,021	\$1,451,150	100.00%	\$0	\$1,451,150	\$620,095	\$831,055
83	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-83	-\$988	\$373	100.00%	\$0	\$373	\$744	-\$371
84	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-84	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
85		TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429		-\$1,066,517	\$3,037,873		\$0	\$3,037,873	\$1,399,393	\$1,638,480
86		ADMIN. & GENERAL EXPENSES											
87	920.000	Admin. & General Salaries	\$48,972,104	\$29,446,623	\$19,525,481	E-87	-\$11,435,276	\$37,536,828	100.00%	\$0	\$37,536,828	\$26,537,970	\$10,998,858
88	921.000	Office Supplies & Expenses	\$18,952,045	\$34,301	\$18,917,744	E-88	-\$188,312	\$18,763,733	100.00%	\$0	\$18,763,733	\$31,088	\$18,732,645
89	921.100	Office Supplies & Expenses - Non Alloc	\$616,595	\$0	\$616,595	E-89	\$0	\$616,595	100.00%	\$0	\$616,595	\$0	\$616,595
90	922.000	Admin. Expenses Transferred - Credit	-\$28,492,716	\$0	-\$28,492,716	E-90	\$0	-\$28,492,716	100.00%	\$0	-\$28,492,716	\$0	-\$28,492,716
91	923.000	Outside Services Employed	\$15,922,576	\$0	\$15,922,576	E-91	-\$1,782,579	\$14,139,997	100.00%	\$0	\$14,139,997	\$0	\$14,139,997
92	924.000	Property Insurance	\$1,154,340	\$0	\$1,154,340	E-92	\$117,503	\$1,271,843	100.00%	\$0	\$1,271,843	\$0	\$1,271,843
93	925.000	Injuries & Damages	\$9,423,748	\$0	\$9,423,748	E-93	\$4,276,378	\$13,700,126	100.00%	\$0	\$13,700,126	\$0	\$13,700,126
94	926.000	Employee Pensions & Benefits	\$33,587,537	\$696,141	\$32,891,396	E-94	-\$8,169,115	\$25,418,422	100.00%	\$0	\$25,418,422	\$631,408	\$24,787,014
95	928.000	Regulatory Commission Expenses	\$4,202,424	\$0	\$4,202,424	E-95	-\$604,906	\$3,597,518	100.00%	\$0	\$3,597,518	\$0	\$3,597,518
96	930.000	Misc. General Expenses	\$2,472,816	\$0	\$2,472,816	E-96	-\$420,068	\$2,052,748	100.00%	\$0	\$2,052,748	\$0	\$2,052,748
97	931.000	Rents	\$2,520,578	\$0	\$2,520,578	E-97	\$27,338	\$2,547,916	100.00%	\$0	\$2,547,916	\$0	\$2,547,916
98	932.000	Maint. of General Plant	\$1,307,599	\$687,207	\$620,392	E-98	-\$72,357	\$1,235,242	100.00%	\$0	\$1,235,242	\$614,998	\$620,244
99	927.000	Franchise Requirements	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374		-\$18,251,394	\$92,388,252		\$0	\$92,388,252	\$27,815,464	\$64,572,788
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$100,497,413	See note (1)	See note (1)	E-102	See note (1)	\$100,497,413	100.00%	\$20,230,089	\$120,727,502	See note (1)	See note (1)
103	403.001	Depreciation Clearing	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL DEPRECIATION EXPENSE	\$100,497,413	\$0	\$0		\$0	\$100,497,413		\$20,230,089	\$120,727,502	\$0	\$0
105		AMORTIZATION EXPENSE											
106	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-106	-\$7,189,437	\$8,032,142	100.00%	\$0	\$8,032,142	\$0	\$8,032,142
107	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-107	\$3,329,543	\$5,628,427	100.00%	\$0	\$5,628,427	\$0	\$5,628,427
108		TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463		-\$3,859,894	\$13,660,569		\$0	\$13,660,569	\$0	\$13,660,569
109		OTHER OPERATING EXPENSES											
110	408.000	Property Taxes	\$32,047,143	\$0	\$32,047,143	E-110	\$12,878,150	\$44,925,293	100.00%	\$0	\$44,925,293	\$0	\$44,925,293
111	408.000	Payroll Taxes	\$7,646,001	\$0	\$7,646,001	E-111	-\$966,222	\$6,679,779	100.00%	\$0	\$6,679,779	\$0	\$6,679,779
112	408.000	Gross Receipts Tax	\$63,508,198	\$0	\$63,508,198	E-112	-\$63,508,198	\$0	0.00%	\$0	\$0	\$0	\$0
113	408.000	Other Taxes	\$0	\$0	\$0	E-113	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
114	431.000	Interest on Customer Deposits	\$1,694,739	\$0	\$1,694,739	E-114	-\$1,495,689	\$199,050	100.00%	\$0	\$199,050	\$0	\$199,050
115	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
116	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-116	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
117		TOTAL OTHER OPERATING EXPENSES	\$104,896,081	\$0	\$104,896,081		-\$53,091,959	\$51,804,122		\$0	\$51,804,122	\$0	\$51,804,122
118		TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242		-\$600,309,381	\$401,144,771		\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
119		NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0		\$0	\$789,637,571		-\$630,721,278	\$158,916,293	\$0	\$0
120		INCOME TAXES											
121	409.000	Current Income Taxes	\$122,851	See note (1)	See note (1)	E-121	See note (1)	\$122,851	100.00%	\$27,094,471	\$27,217,322	See note (1)	See note (1)
122		TOTAL INCOME TAXES	\$122,851	\$0	\$0		\$0	\$122,851		\$27,094,471	\$27,217,322	\$0	\$0
123		DEFERRED INCOME TAXES											
124	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$24,138,054	See note (1)	See note (1)	E-124	See note (1)	\$24,138,054	100.00%	-\$31,610,009	-\$7,471,955	See note (1)	See note (1)
125	411.000	Amortization of Deferred ITC	-\$6,988,210			E-125		-\$6,988,210	100.00%	\$6,785,665	-\$202,545		
126	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-126		\$0	0.00%	-\$1,939,752	-\$1,939,752		
127	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-127		\$0	0.00%	-\$6,517,877	-\$6,517,877		
128	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-128		\$0	0.00%	-\$372,850	-\$372,850		
129	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-129		\$0	0.00%	-\$913,643	-\$913,643		
130		TOTAL DEFERRED INCOME TAXES	\$17,149,844	\$0	\$0		\$0	\$17,149,844		-\$34,568,466	-\$17,418,622	\$0	\$0
131		NET OPERATING INCOME	\$172,055,495	\$0	\$0		\$0	\$772,364,876		-\$623,247,283	\$149,117,593	\$0	\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
Rev-7	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$407,433,580	-\$407,433,580
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,339,030	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$2,338,454	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$1,684,002	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$352,040,717	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$14,065,524	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,765	
Rev-8	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$60,131,005	-\$60,131,005
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,265,698	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$280,738	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,923,628	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$1,280,127	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$57,710	
Rev-9	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$84,657,296	-\$84,657,296
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$8,910,830	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$344,414	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$75,264,475	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$737,619	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$155,511	
Rev-10	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,545,503	-\$3,545,503
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$300,677	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$71,230	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$132,605	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$589	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$3,022,863	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$33,793	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-11	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$70,319	-\$70,319
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,537	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$62,509	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$19	
Rev-12	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-13	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-14	Vehicle Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-15	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$2,738,200	\$2,738,200
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$2,738,200	
Rev-17	Misc Rate Class	0.000	\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-18	Transportation	0.000	\$0	\$0	\$0	\$0	-\$1,584,561	-\$1,584,561
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,546,715	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$582,286	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$2,074,850	
	6. Update period adjustment (Roling) - West Only		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling) - West Only		\$0	\$0		\$0	\$52,898	
Rev-19	Unbilled and Miscellaneous	0.000	\$0	\$0	\$0	\$0	-\$16,911,095	-\$16,911,095
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$1,591,285	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$2,294,288	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$13,009,772	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
Rev-22	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$35,838,440	-\$35,838,440
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$35,838,440	
Rev-24	Industrial Marketers	0.000	\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
E-2	Purchased Gas Expense	804.000	\$0	-\$514,924,286	-\$514,924,286	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$27,734,883		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$487,189,403		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	-\$27,399	\$0	-\$27,399	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$27,399	\$0		\$0	\$0	
E-9	Maps and Records	815.000	-\$1,325	\$0	-\$1,325	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,325	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	-\$34,216	\$0	-\$34,216	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$34,216	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	-\$4,450	\$0	-\$4,450	\$0	\$0	\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,450	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$19,489	\$0	-\$19,489	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$19,489	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$30,162	\$0	-\$30,162	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$30,162	\$0		\$0	\$0	
E-15	Purification Expenses	821.000	-\$2,806	\$0	-\$2,806	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,806	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$8,597	\$0	-\$8,597	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,597	\$0		\$0	\$0	
E-18	Storage Well Royalties	825.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$183	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$954	\$0	-\$954	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$954	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$9,198	\$0	-\$9,198	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,198	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$8,087	\$0	-\$8,087	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,087	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$6,421	\$0	-\$6,421	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,421	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$6,813	\$0	-\$6,813	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,813	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	-\$6,401	\$0	-\$6,401	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,401	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$647	\$0	-\$647	\$0	\$0	\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$647	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$11,934	\$0	-\$11,934	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$11,934	\$0		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$40	\$0	\$40	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$40	\$0		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	-\$255	\$0	-\$255	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$255	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$7,242	\$0	-\$7,242	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,242	\$0		\$0	\$0	
E-36	Operation Supervisor and Engineering	710.000	-\$560	\$0	-\$560	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$560	\$0		\$0	\$0	
E-39	Fuel for Liquefied Petroleum Gas Process	723.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7	\$0		\$0	\$0	
E-41	Misc. Production Expenses	735.000	-\$10,528	\$0	-\$10,528	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,528	\$0		\$0	\$0	
E-42	Maint. Supervision & Eng	740.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$26	\$0		\$0	\$0	
E-43	Maint. of Structures and Improv	741.000	-\$1,628	\$0	-\$1,628	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,628	\$0		\$0	\$0	
E-44	Maint. of Production Equipment	742.000	-\$7,610	\$0	-\$7,610	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,610	\$0		\$0	\$0	
E-47	Operation Supervision & Engineering - Dist	870.000	-\$553,734	\$0	-\$553,734	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$553,734	\$0		\$0	\$0	
E-48	Distribution Load Dispatching	871.000	-\$85,969	\$0	-\$85,969	\$0	\$0	\$0

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$85,969	\$0		\$0	\$0	
E-49	Main & Service Expenses	874.000	-\$673,525	\$80,286	-\$593,239	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$673,525	\$0		\$0	\$0	
	2. To adjust line locate expense for refunds (Nieto) - East Only		\$0	\$606,015		\$0	\$0	
	3. To include a normalized level of hydro-static testing expense (Juliette) - East Only		\$0	-\$525,729		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - General	875.000	-\$133,135	\$0	-\$133,135	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$133,135	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses - Industrial	876.000	-\$312	\$0	-\$312	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$312	\$0		\$0	\$0	
E-52	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$703	\$0	-\$703	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$703	\$0		\$0	\$0	
E-53	Meter & House Regulator Expenses	878.000	-\$1,883,232	\$0	-\$1,883,232	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,883,232	\$0		\$0	\$0	
E-54	Customer Installations Expenses	879.000	-\$400,592	\$0	-\$400,592	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$400,592	\$0		\$0	\$0	
E-55	Other Expenses - Dist. Exp.	880.000	-\$224,120	-\$550	-\$224,670	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$224,120	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-57	Maintenance Supervision & Engineering	885.000	-\$297,830	\$0	-\$297,830	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$297,830	\$0		\$0	\$0	
E-58	Maint. of Structures and Improvements	886.000	-\$6,670	\$0	-\$6,670	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,670	\$0		\$0	\$0	
E-59	Maint. of Mains	887.000	-\$1,412,799	\$0	-\$1,412,799	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,412,799	\$0		\$0	\$0	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-60	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$195,192	\$0	-\$195,192	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$195,192	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$31,040	\$0	-\$31,040	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$31,040	\$0		\$0	\$0	
E-62	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$5,217	\$0	-\$5,217	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$5,217	\$0		\$0	\$0	
E-63	Maintenance of Services	892.000	-\$615,701	\$0	-\$615,701	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$615,701	\$0		\$0	\$0	
E-64	Maint. of Meters and House Regulators	893.000	-\$102,490	\$0	-\$102,490	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$102,490	\$0		\$0	\$0	
E-65	Maintenance of Other Equipment	894.000	-\$6,996	-\$135	-\$7,131	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,996	\$0		\$0	\$0	
E-69	Meter Reading Expenses	902.000	-\$349,978	\$0	-\$349,978	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$349,978	\$0		\$0	\$0	
E-70	Customer Records & Collection Expenses	903.000	-\$824,502	-\$1,650,251	-\$2,474,753	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$189,345		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$824,502	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,839,596		\$0	\$0	
E-71	Uncollectible Expense	904.000	\$0	-\$743,219	-\$743,219	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	-\$743,219		\$0	\$0	
E-72	Misc. Customer Accounts Expense	905.000	-\$23,328	\$0	-\$23,328	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$23,328	\$0		\$0	\$0	
E-76	Customer Assistance Expenses	908.000	-\$46,030	\$1,293,282	\$1,247,252	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$1,316,562		\$0	\$0	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$4,735		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$46,030	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$28,015		\$0	\$0	
E-77	Informational & Instructional Advertising Expenses	909.000	\$0	-\$14,803	-\$14,803	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$14,803		\$0	\$0	
E-81	Supervision - Sales Exp.	911.000	-\$86,650	-\$114,858	-\$201,508	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$24,277		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$86,650	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	
E-82	Demonstrating & Selling Expenses	912.000	-\$69,843	-\$794,178	-\$864,021	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$37,673		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$519,644		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$53,186		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$183,675		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$69,843	\$0		\$0	\$0	
E-83	Advertising Expenses	913.000	-\$75	-\$913	-\$988	\$0	\$0	\$0
	1. To adjust for insttutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$75	\$0		\$0	\$0	
E-87	Admin. & General Salaries	920.000	-\$2,908,653	-\$8,526,623	-\$11,435,276	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$3,440,536		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$5,082,354		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,908,653	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-88	Office Supplies & Expenses	921.000	-\$3,213	-\$185,099	-\$188,312	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	-\$36,097		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,760		\$0	\$0	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To disallow certain officer expenses (Juliette)		\$0	-\$44,635		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$97,244		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,363		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$3,213	\$0		\$0	\$0	
E-91	Outside Services Employed	923.000	\$0	-\$1,782,579	-\$1,782,579	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$2,090,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$329,861		\$0	\$0	
E-92	Property Insurance	924.000	\$0	\$117,503	\$117,503	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$117,503		\$0	\$0	
E-93	Injuries & Damages	925.000	\$0	\$4,276,378	\$4,276,378	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$1,414,430		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$2,861,948		\$0	\$0	
E-94	Employee Pensions & Benefits	926.000	-\$64,733	-\$8,104,382	-\$8,169,115	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$464,488		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	-\$270,268		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$64,733	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$152,216		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$771,940		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$5,527,525		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	-\$917,545		\$0	\$0	
E-95	Regulatory Commission Expenses	928.000	\$0	-\$604,906	-\$604,906	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$245,329		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$237,824		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$318,218		\$0	\$0	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$11,034		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$196,465		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$11,034		\$0	\$0	
E-96	Misc. General Expenses	930.000	\$0	-\$420,068	-\$420,068	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$47,233		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$135,835		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$237,000		\$0	\$0	
E-97	Rents	931.000	\$0	\$27,338	\$27,338	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$27,338		\$0	\$0	
E-98	Maint. of General Plant	932.000	-\$72,209	-\$148	-\$72,357	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$72,209	\$0		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$20,230,089	\$20,230,089
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$26,391,124	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$6,161,035	
E-106	Amortization of Net Cost of Removal	404.000	\$0	-\$7,189,437	-\$7,189,437	\$0	\$0	\$0
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	-\$391,020		\$0	\$0	
E-107	Amortization of Expense	405.000	\$0	\$3,329,543	\$3,329,543	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$639,712		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$416,177		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-110	Property Taxes	408.000	\$0	\$12,878,150	\$12,878,150	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$10,914,371		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$1,845,648		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	\$34,400		\$0	\$0	
E-111	Payroll Taxes	408.000	\$0	-\$966,222	-\$966,222	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$966,222		\$0	\$0	
E-112	Gross Receipts Tax	408.000	\$0	-\$63,508,198	-\$63,508,198	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$63,508,198		\$0	\$0	
E-114	Interest on Customer Deposits	431.000	\$0	-\$1,495,689	-\$1,495,689	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$1,313,011		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$137,548		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$45,130		\$0	\$0	
E-121	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$27,094,471	\$27,094,471
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$27,094,471	
E-124	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$31,610,009	-\$31,610,009
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$31,610,009	
E-125	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$6,785,665	\$6,785,665
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$6,785,665	
E-126	Amortization of Protected Excess ADIT (TCJA)	0.000	\$0	\$0	\$0	\$0	-\$1,939,752	-\$1,939,752
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,939,752	
E-127	Amortization of Unprotected Excess ADIT (TCJA)	0.000	\$0	\$0	\$0	\$0	-\$6,517,877	-\$6,517,877
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,517,877	
E-128	Amortization of Protected Excess ADIT (MO)	0.000	\$0	\$0	\$0	\$0	-\$372,850	-\$372,850
	1. To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$372,850	
E-129	Amortization of Unprotected Excess ADIT (MO)	0.000	\$0	\$0	\$0	\$0	-\$913,643	-\$913,643

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$913,643	
	Retail Rate Revenue- No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	Retail Rate Revenue-No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	Total Operating Revenues	0.000	\$0	\$0	\$0	\$0	-\$610,491,189	-\$610,491,189
	Total Operating & Maint. Expense		-\$11,285,317	-\$589,024,064	-\$600,309,381	\$0	\$12,756,094	\$12,756,094

Spire Missouri Inc.
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$158,916,293	\$207,952,076	\$212,864,597	\$217,740,994
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$120,727,502	\$120,727,502	\$120,727,502	\$120,727,502
4	Uncertain Tax Position Adjustment		\$2,010,966	\$2,010,966	\$2,010,966	\$2,010,966
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$718,047	\$718,047	\$718,047	\$718,047
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$123,456,515	\$123,456,515	\$123,456,515	\$123,456,515
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of		\$50,343,409	\$50,343,409	\$50,343,409	\$50,343,409
10	Tax Straight-Line Depreciation		\$120,727,502	\$120,727,502	\$120,727,502	\$120,727,502
11	Excess Tax Depreciation		-\$31,341,962	-\$31,341,962	-\$31,341,962	-\$31,341,962
12	Admin & General Nondeductible		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13	ESOP		\$2,424,972	\$2,424,972	\$2,424,972	\$2,424,972
14	Depreciation 263A		\$24,629,677	\$24,629,677	\$24,629,677	\$24,629,677
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$168,206,804	\$168,206,804	\$168,206,804	\$168,206,804
16	NET TAXABLE INCOME		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
19	Deduct Missouri Income Tax at the Rate of		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$110,061,623	\$157,334,521	\$162,070,432	\$166,771,517
22	Federal Income Tax at the Rate of	See Tax Table	\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
28	Deduct Federal Income Tax at the Rate of	50.00%	\$11,556,471	\$16,520,125	\$17,017,396	\$17,511,010
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$102,609,533	\$146,681,662	\$151,096,912	\$155,479,695
31	Subtract Missouri Income Tax Credits					
32	Missouri Income Tax at the Rate of	6.25%	\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
36	Deduct Federal Income Tax - City Inc. Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
37	Deduct Missouri Income Tax - City Inc. Tax		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
38	City Taxable Income		\$86,948,682	\$124,294,272	\$128,035,641	\$131,749,498
39	Subtract City Income Tax Credits					
40	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
44	State Income Tax		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$27,217,322	\$38,907,515	\$40,078,667	\$41,241,207
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		-\$7,471,955	-\$7,471,955	-\$7,471,955	-\$7,471,955
49	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
50	Amortization of Protected Excess ADIT (TCJA)		-\$1,939,752	-\$1,939,752	-\$1,939,752	-\$1,939,752
51	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,517,877	-\$6,517,877	-\$6,517,877	-\$6,517,877
52	Amortization of Protected Excess ADIT (MO)		-\$372,850	-\$372,850	-\$372,850	-\$372,850

Spire Missouri Inc.
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
53	Amortization of Unprotected Excess ADIT (MO)		-\$913,643	-\$913,643	-\$913,643	-\$913,643
54	TOTAL DEFERRED INCOME TAXES		-\$17,418,622	-\$17,418,622	-\$17,418,622	-\$17,418,622
55	TOTAL INCOME TAX		<u>\$9,798,700</u>	<u>\$21,488,893</u>	<u>\$22,660,045</u>	<u>\$23,822,585</u>

Federal Tax Table						
	Federal Taxable Income		\$110,061,623	\$157,334,521	\$162,070,432	\$166,771,517
	15% on first \$50,000		\$15,000	\$15,000	\$15,000	\$15,000
	25% on next \$25,000		\$12,500	\$12,500	\$12,500	\$12,500
	34% > \$75,000 < \$100,001		\$17,000	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$183,300	\$183,300	\$183,300	\$183,300
	34% > \$335,000 < \$10,000,001		\$6,572,200	\$6,572,200	\$6,572,200	\$6,572,200
	35% > \$10MM < \$15,000,001		\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
	38% > \$15MM < \$18,333,334		\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
	35% > \$18,333,333		\$25,688,235	\$42,233,749	\$43,891,318	\$45,536,698
	Total Federal Income Taxes		<u>\$38,521,569</u>	<u>\$55,067,083</u>	<u>\$56,724,652</u>	<u>\$58,370,032</u>

Spire Missouri Inc.
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.12%	Weighted Cost of Capital 9.37%	Weighted Cost of Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

May 2021

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Revenue Requirement

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$1,573,485,561	\$1,573,485,561	\$1,573,485,561
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$106,650,851	\$108,790,792	\$110,914,997
4	Net Income Available	\$103,728,942	\$103,728,942	\$103,728,942
5	Additional Net Income Required	\$2,921,909	\$5,061,850	\$7,186,055
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,211,558	\$18,881,419	\$19,546,354
8	Current Income Tax Available	\$17,296,920	\$17,296,920	\$17,296,920
9	Additional Current Tax Required	\$914,638	\$1,584,499	\$2,249,434
10	Revenue Requirement	\$3,836,547	\$6,646,349	\$9,435,489
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$6,300,000	\$6,300,000	\$6,300,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$10,136,547	\$12,946,349	\$15,735,489

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,406,093,574
2	Less Accumulated Depreciation Reserve		\$766,483,488
3	Net Plant In Service		<u>\$1,639,610,086</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,213,914
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$60,852,093
8	Propane Inventory		\$10,712,018
9	Materials & Supplies		\$5,654,568
10	Prepayments		\$19,283,190
11	Insulation Financing/Energy Wise		\$3,327,978
12	Energy Affordability		\$1,878,953
13	One Time Energy Affordability (Spire West Only)		\$0
14	Prepaid Pension		\$92,034,851
15	OPEBS		\$8,580,496
16	Energy Efficiency Program		\$19,526,980
17	Transition Costs		\$1,773,333
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$232,838,374</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	-3.5205%	-\$564,480
21	State Tax Offset	-3.5205%	-\$100,240
22	City Tax Offset	-13.9315%	\$0
23	Interest Expense Offset	6.0548%	\$1,743,467
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$5,094,177
26	Customer Advances for Construction		\$443,686
27	Accumulated Deferred Income Taxes		\$190,406,940
28	Forest Park Relocation - Regulatory Liability		\$3,615,509
29	Excess ADIT - Protected - TCJA		\$43,298,366
30	Excess ADIT - Unprotected - TCJA		\$38,557,505
31	Excess ADIT - Protected - MO		\$8,550,410
32	Excess ADIT - Unprotected - MO		\$7,917,559
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$298,962,899</u>
34	Total Rate Base		<u><u>\$1,573,485,561</u></u>

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$4,238,811	P-6	\$0	\$4,238,811	100.0000%	\$0	\$4,238,811
7	375.100	Structures & Improvements - Dist	\$1,078,927	P-7	\$0	\$1,078,927	100.0000%	\$0	\$1,078,927
8	375.200	Structures & Improvements - Service Centers	\$16,317,550	P-8	\$0	\$16,317,550	100.0000%	\$0	\$16,317,550
9	375.210	Structures & Improvements - Leased Property	\$90,359	P-9	\$0	\$90,359	100.0000%	\$0	\$90,359
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	\$0	\$290,197	100.0000%	\$0	\$290,197
11	375.410	Structures & Improvements - Other Small Structures	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$246,032,905	P-13	\$0	\$246,032,905	100.0000%	\$0	\$246,032,905
14	376.200	Mains - Cast Iron	\$32,681,010	P-14	\$0	\$32,681,010	100.0000%	\$0	\$32,681,010
15	376.300	Mains - Plastic	\$688,345,354	P-15	\$0	\$688,345,354	100.0000%	\$0	\$688,345,354
16	378.000	Meas. & Reg. Station - General	\$12,206,488	P-16	\$0	\$12,206,488	100.0000%	\$0	\$12,206,488
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	P-17	\$0	\$3,291,435	100.0000%	\$0	\$3,291,435
18	380.100	Services - Steel	\$39,320,340	P-18	\$0	\$39,320,340	100.0000%	\$0	\$39,320,340
19	380.200	Services - Plastic	\$840,373,277	P-19	\$0	\$840,373,277	100.0000%	\$0	\$840,373,277
20	381.000	Meters	\$144,302,733	P-20	\$0	\$144,302,733	100.0000%	\$0	\$144,302,733
21	383.000	House Regulators	\$28,949,848	P-21	\$0	\$28,949,848	100.0000%	\$0	\$28,949,848
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,168,415	P-22	\$0	\$18,168,415	100.0000%	\$0	\$18,168,415
23	386.000	Other Property - Customer Premises	\$22,975	P-23	\$0	\$22,975	100.0000%	\$0	\$22,975
24	387.000	Other Equipment - Dist.	\$406,070	P-24	\$0	\$406,070	100.0000%	\$0	\$406,070
25		TOTAL DISTRIBUTION PLANT	\$2,076,185,742		\$0	\$2,076,185,742		\$0	\$2,076,185,742
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	\$0	\$1,869,054	100.0000%	\$0	\$1,869,054
29	307.000	Other Power Equipment	\$33,139	P-29	\$0	\$33,139	100.0000%	\$0	\$33,139
30	311.000	Propane Equipment - Gas Operations	\$4,577,999	P-30	\$0	\$4,577,999	100.0000%	\$0	\$4,577,999
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-31	\$0	\$4,827,936	100.0000%	\$0	\$4,827,936
32		TOTAL PRODUCTION PLANT	\$11,428,057		\$0	\$11,428,057		\$0	\$11,428,057
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	\$0	\$778,418	100.0000%	\$0	\$778,418
36	351.200	Structures - Compression Station	\$830,420	P-36	\$0	\$830,420	100.0000%	\$0	\$830,420
37	351.400	Other Structures - UG Storage	\$1,093,321	P-37	\$0	\$1,093,321	100.0000%	\$0	\$1,093,321
38	352.000	Wells	\$7,722,940	P-38	\$0	\$7,722,940	100.0000%	\$0	\$7,722,940
39	352.100	Storage Leaseholds & Rights	\$2,126,882	P-39	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
40	352.200	Reservoirs	\$245,023	P-40	\$0	\$245,023	100.0000%	\$0	\$245,023
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	P-41	\$0	\$9,149,448	100.0000%	\$0	\$9,149,448
42	352.400	Wells - Oil & Vent Gas	\$2,089,630	P-42	\$0	\$2,089,630	100.0000%	\$0	\$2,089,630
43	353.000	Lines	\$3,238,918	P-43	\$0	\$3,238,918	100.0000%	\$0	\$3,238,918
44	354.000	Equipment - Compressor Station	\$3,143,239	P-44	\$0	\$3,143,239	100.0000%	\$0	\$3,143,239
45	355.000	Measuring & Regulating Equipment	\$2,304,527	P-45	\$0	\$2,304,527	100.0000%	\$0	\$2,304,527
46	356.000	Purification Equipment	\$233,042	P-46	\$0	\$233,042	100.0000%	\$0	\$233,042
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	\$0	\$66,896	100.0000%	\$0	\$66,896
48		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$0	\$34,224,304		\$0	\$34,224,304
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	\$0	\$107,233	100.0000%	\$0	\$107,233
52	362.000	Gas Holders	\$34,530	P-52	\$0	\$34,530	100.0000%	\$0	\$34,530
53	363.000	Compressor Equip. Other Storage	\$338,616	P-53	\$0	\$338,616	100.0000%	\$0	\$338,616
54		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	\$0	\$2,013,840	100.0000%	\$0	\$2,013,840
58	371.000	Other Equipment - Transmission	\$9,654	P-58	\$0	\$9,654	100.0000%	\$0	\$9,654
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$5,578,360	P-63	-\$2,938,600	\$2,639,760	100.0000%	\$0	\$2,639,760
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	\$0	\$35,641	100.0000%	\$0	\$35,641
65	390.700	Structures - Gen Plant - MoNat	\$163,119	P-65	\$0	\$163,119	100.0000%	\$0	\$163,119
66	390.710	Structures - Leased - MoNat	\$87,581	P-66	\$0	\$87,581	100.0000%	\$0	\$87,581
67	390.810	Structures - Leased - Franklin County	\$171,308	P-67	\$0	\$171,308	100.0000%	\$0	\$171,308
68	391.000	Office Furniture & Equipment	\$4,965,013	P-68	\$0	\$4,965,013	100.0000%	\$0	\$4,965,013
69	391.100	Computers	\$18,081,532	P-69	\$0	\$18,081,532	100.0000%	\$0	\$18,081,532
70	391.200	Mech. Office Equipment	\$307,555	P-70	\$0	\$307,555	100.0000%	\$0	\$307,555
71	391.300	Data Processing Software	\$17,693,155	P-71	\$0	\$17,693,155	100.0000%	\$0	\$17,693,155
72	391.400	Data Processing Systems	\$584,933	P-72	\$0	\$584,933	100.0000%	\$0	\$584,933
73	391.500	Enterprise Software - EIMS	\$122,811,485	P-73	-\$59,590,944	\$63,220,541	100.0000%	\$0	\$63,220,541
74	391.950	EIMS - Shared Services	\$20,746,607	P-74	\$0	\$20,746,607	100.0000%	\$0	\$20,746,607
75	392.100	Transportation Eq - Automobiles	\$4,648,260	P-75	\$0	\$4,648,260	100.0000%	\$0	\$4,648,260
76	392.200	Transportation Eq - Trucks	\$28,051,072	P-76	\$0	\$28,051,072	100.0000%	\$0	\$28,051,072
77	393.000	Stores Equipment	\$328,900	P-77	\$0	\$328,900	100.0000%	\$0	\$328,900
78	394.000	Tools, Shop, & Garage Equipment	\$26,829,017	P-78	\$0	\$26,829,017	100.0000%	\$0	\$26,829,017
79	394.500	Equip CNG Fuel Station	\$1,641,681	P-79	\$0	\$1,641,681	100.0000%	\$0	\$1,641,681
80	395.000	Lab Equipment	\$320,500	P-80	\$0	\$320,500	100.0000%	\$0	\$320,500
81	396.000	Power Operated Equipment	\$38,619,754	P-81	\$0	\$38,619,754	100.0000%	\$0	\$38,619,754
82	396.100	Power Operated Equipment - T	\$21,372,548	P-82	\$0	\$21,372,548	100.0000%	\$0	\$21,372,548
83	397.000	Communication Equipment	\$10,555,565	P-83	\$0	\$10,555,565	100.0000%	\$0	\$10,555,565
84	397.200	Comm Equipment - AMRs	\$16,624,220	P-84	\$0	\$16,624,220	100.0000%	\$0	\$16,624,220
85	398.000	Misc. Equipment	\$3,960,544	P-85	\$0	\$3,960,544	100.0000%	\$0	\$3,960,544
86		TOTAL GENERAL PLANT	\$344,178,350		-\$62,529,544	\$281,648,806		\$0	\$281,648,806
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	\$0	P-90	\$0	\$0	100.0000%	\$0	\$0
91		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
92		TOTAL PLANT IN SERVICE	\$2,468,623,118		-\$62,529,544	\$2,406,093,574		\$0	\$2,406,093,574

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-63	LH Improvements 700 Market	390.200		-\$2,938,600		\$0
	1. To allocate leasehold improvements (Juliette)		-\$2,938,600		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		-\$59,590,944		\$0	
Total Plant Adjustments				-\$62,529,544		\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land - Dist Plant	\$4,238,811	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,078,927	2.40%	\$25,894	50	-20.00%
8	375.200	Structures & Improvements - Service Centers	\$16,317,550	2.40%	\$391,621	50	-20.00%
9	375.210	Structures & Improvements - Leased Property	\$90,359	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965	50	-20.00%
11	375.410	Structures & Improvements - Other Small Structures	\$0	2.40%	\$0	50	-20.00%
12	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657	50	-20.00%
13	376.100	Mains - Steel	\$246,032,905	1.95%	\$4,797,642	82	-60.00%
14	376.200	Mains - Cast Iron	\$32,681,010	3.12%	\$1,019,648	80	-150.00%
15	376.300	Mains - Plastic	\$688,345,354	2.34%	\$16,107,281	60	-40.00%
16	378.000	Meas. & Reg. Station - General	\$12,206,488	2.86%	\$349,106	49	-40.00%
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	2.66%	\$87,552	45	-20.00%
18	380.100	Services - Steel	\$39,320,340	4.20%	\$1,651,454	50	-110.00%
19	380.200	Services - Plastic	\$840,373,277	3.77%	\$31,682,073	45	-70.00%
20	381.000	Meters	\$144,302,733	2.85%	\$4,112,628	34	3.00%
21	383.000	House Regulators	\$28,949,848	2.00%	\$578,997	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,168,415	2.20%	\$399,705	50	-10.00%
23	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627	15	0.00%
24	387.000	Other Equipment - Dist.	\$406,070	1.84%	\$7,472	60	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$2,076,185,742		\$61,220,322		
26		PRODUCTION PLANT					
27	304.000	Land and Land rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	1.77%	\$33,082	65	-15.00%
29	307.000	Other Power Equipment	\$33,139	1.91%	\$633	55	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$4,577,999	2.56%	\$117,197	41	-5.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591	75	-5.00%
32		TOTAL PRODUCTION PLANT	\$11,428,057		\$218,503		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$778,418	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608	55	-10.00%
37	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866	55	-10.00%
38	352.000	Wells	\$7,722,940	1.22%	\$94,220	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$2,089,630	1.85%	\$38,658	65	-20.00%
43	353.000	Lines	\$3,238,918	1.39%	\$45,021	90	-25.00%
44	354.000	Equipment - Compressor Station	\$3,143,239	1.57%	\$49,349	70	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,304,527	1.91%	\$44,016	55	-5.00%
46	356.000	Purification Equipment	\$233,042	2.20%	\$5,127	50	-10.00%
47	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341	30	-5.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$421,485		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$34,530	0.00%	\$0	0	0.00%
53	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$531,033		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$2,013,840	1.44%	\$28,999	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$29,224		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0	0.00%	\$0	0	0.00%
63	390.200	LH Improvements 700 Market	\$2,639,760	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,641	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899	40	0.00%
66	390.710	Structures - Leased - MoNat	\$87,581	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$171,308	0.00%	\$0	0	0.00%
68	391.000	Office Furniture & Equipment	\$4,965,013	4.71%	\$233,852	20	0.00%
69	391.100	Computers	\$18,081,532	4.71%	\$851,640	5	0.00%
70	391.200	Mech. Office Equipment	\$307,555	5.47%	\$16,823	15	0.00%
71	391.300	Data Processing Software	\$17,693,155	12.12%	\$2,144,410	5	0.00%
72	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894	5	0.00%
73	391.500	Enterprise Software - EIMS	\$63,220,541	0.00%	\$0	0	0.00%
74	391.950	EIMS - Shared Services	\$20,746,607	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$4,648,260	10.00%	\$464,826	8	20.00%
76	392.200	Transportation Eq - Trucks	\$28,051,072	7.69%	\$2,157,127	11	15.00%
77	393.000	Stores Equipment	\$328,900	2.16%	\$7,104	30	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$26,829,017	3.62%	\$971,210	25	0.00%
79	394.500	Equip CNG Fuel Station	\$1,641,681	3.62%	\$59,429	0	0.00%
80	395.000	Lab Equipment	\$320,500	3.62%	\$11,602	20	0.00%
81	396.000	Power Operated Equipment	\$38,619,754	6.07%	\$2,344,219	14	15.00%
82	396.100	Power Operated Equipment - T	\$21,372,548	6.07%	\$1,297,314	14	15.00%
83	397.000	Communication Equipment	\$10,555,565	5.81%	\$613,278	15	0.00%
84	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009	8	0.00%
85	398.000	Misc. Equipment	\$3,960,544	4.58%	\$181,393	20	0.00%
86		TOTAL GENERAL PLANT	\$281,648,806		\$13,645,029		
87		GENERAL PLANT - ALLOCATED					
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
89		RETIREMENT WORK IN PROGRESS					
90		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
91		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
92		Total Depreciation	\$2,406,093,574		\$75,534,563		

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1	R-2	\$0	\$1	100.0000%	\$0	\$1
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$1		\$0	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$19,361	R-6	\$0	\$19,361	100.0000%	\$0	\$19,361
7	375.100	Structures & Improvements - Dist	\$288,876	R-7	\$0	\$288,876	100.0000%	\$0	\$288,876
8	375.200	Structures & Improvements - Service Centers	\$4,683,180	R-8	\$0	\$4,683,180	100.0000%	\$0	\$4,683,180
9	375.210	Structures & Improvements - Leased Property	\$60,050	R-9	\$0	\$60,050	100.0000%	\$0	\$60,050
10	375.300	Structures & Improvements - Garage	\$236,483	R-10	\$0	\$236,483	100.0000%	\$0	\$236,483
11	375.410	Structures & Improvements - Other Small Structures	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$77,270	R-12	\$0	\$77,270	100.0000%	\$0	\$77,270
13	376.100	Mains - Steel	\$142,235,115	R-13	-\$110,485	\$142,124,630	100.0000%	\$0	\$142,124,630
14	376.200	Mains - Cast Iron	-\$5,740,156	R-14	\$5,740,156	\$0	100.0000%	\$0	\$0
15	376.300	Mains - Plastic	\$97,375,306	R-15	-\$309,112	\$97,066,194	100.0000%	\$0	\$97,066,194
16	378.000	Meas. & Reg. Station - General	\$758,943	R-16	\$0	\$758,943	100.0000%	\$0	\$758,943
17	379.000	Meas. & Reg. Station - City Gate	\$1,303,849	R-17	\$0	\$1,303,849	100.0000%	\$0	\$1,303,849
18	380.100	Services - Steel	\$35,231,613	R-18	\$0	\$35,231,613	100.0000%	\$0	\$35,231,613
19	380.200	Services - Plastic	\$280,175,438	R-19	\$0	\$280,175,438	100.0000%	\$0	\$280,175,438
20	381.000	Meters	\$36,574,423	R-20	\$0	\$36,574,423	100.0000%	\$0	\$36,574,423
21	383.000	House Regulators	\$13,191,177	R-21	\$0	\$13,191,177	100.0000%	\$0	\$13,191,177
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,148,219	R-22	\$0	\$7,148,219	100.0000%	\$0	\$7,148,219
23	386.000	Other Property - Customer Premises	\$172,978	R-23	\$0	\$172,978	100.0000%	\$0	\$172,978
24	387.000	Other Equipment - Dist.	\$436,446	R-24	\$0	\$436,446	100.0000%	\$0	\$436,446
25		TOTAL DISTRIBUTION PLANT	\$614,228,571		\$5,320,559	\$619,549,130		\$0	\$619,549,130
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvements - Mfg Gas	\$1,037,715	R-28	\$0	\$1,037,715	100.0000%	\$0	\$1,037,715
29	307.000	Other Power Equipment	\$51,867	R-29	\$0	\$51,867	100.0000%	\$0	\$51,867
30	311.000	Propane Equipment - Gas Operations	\$3,625,260	R-30	\$0	\$3,625,260	100.0000%	\$0	\$3,625,260
31	311.100	Propane Storage Cavern - Gas Ops	\$5,500,538	R-31	\$0	\$5,500,538	100.0000%	\$0	\$5,500,538
32		TOTAL PRODUCTION PLANT	\$10,215,380		\$0	\$10,215,380		\$0	\$10,215,380
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	\$0	\$772,160	100.0000%	\$0	\$772,160
36	351.200	Structures - Compression Station	\$946,764	R-36	\$0	\$946,764	100.0000%	\$0	\$946,764
37	351.400	Other Structures - UG Storage	\$1,082,788	R-37	\$0	\$1,082,788	100.0000%	\$0	\$1,082,788
38	352.000	Wells	\$6,747,364	R-38	\$0	\$6,747,364	100.0000%	\$0	\$6,747,364
39	352.100	Storage Leaseholds & Rights	\$2,053,275	R-39	\$0	\$2,053,275	100.0000%	\$0	\$2,053,275
40	352.200	Reservoirs	\$215,366	R-40	\$0	\$215,366	100.0000%	\$0	\$215,366
41	352.300	Non-Recoverable Natural Gas	\$3,210,785	R-41	\$0	\$3,210,785	100.0000%	\$0	\$3,210,785
42	352.400	Wells - Oil & Vent Gas	\$387,455	R-42	\$0	\$387,455	100.0000%	\$0	\$387,455
43	353.000	Lines	\$2,583,156	R-43	\$0	\$2,583,156	100.0000%	\$0	\$2,583,156
44	354.000	Equipment - Compressor Station	\$2,676,630	R-44	\$0	\$2,676,630	100.0000%	\$0	\$2,676,630
45	355.000	Measuring & Regulating Equipment	\$2,365,151	R-45	\$0	\$2,365,151	100.0000%	\$0	\$2,365,151
46	356.000	Purification Equipment	\$272,865	R-46	\$0	\$272,865	100.0000%	\$0	\$272,865
47	357.000	Other Equipment - UG Storage	\$54,978	R-47	\$0	\$54,978	100.0000%	\$0	\$54,978
48		TOTAL UNDERGROUND GAS STORAGE	\$23,368,737		\$0	\$23,368,737		\$0	\$23,368,737
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	\$0	\$343,322	100.0000%	\$0	\$343,322
52	362.000	Gas Holders	\$5,316,393	R-52	\$0	\$5,316,393	100.0000%	\$0	\$5,316,393
53	363.000	Compressor Equip. Other Storage	\$523,423	R-53	\$0	\$523,423	100.0000%	\$0	\$523,423
54		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	367.000	Structures & Improvements - Trans	\$2,096,144	R-57	-\$63,256	\$2,032,888	100.0000%	\$0	\$2,032,888

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	371.000	Other Equipment - Transmission	-\$63,256	R-58	\$63,256	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$2,032,888		\$0	\$2,032,888		\$0	\$2,032,888
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$1,237,227	R-63	-\$648,692	\$588,535	100.0000%	\$0	\$588,535
64	390.300	Structures - Leased - St. Charles	\$21,029	R-64	\$0	\$21,029	100.0000%	\$0	\$21,029
65	390.700	Structures - Gen Plant - MoNat	\$29,303	R-65	\$0	\$29,303	100.0000%	\$0	\$29,303
66	390.710	Structures - Leased - MoNat	\$72,670	R-66	\$0	\$72,670	100.0000%	\$0	\$72,670
67	390.810	Structures - Leased - Franklin County	\$33,140	R-67	\$0	\$33,140	100.0000%	\$0	\$33,140
68	391.000	Office Furniture & Equipment	-\$1,823,122	R-68	\$1,823,122	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$17,898,361	R-69	\$0	\$17,898,361	100.0000%	\$0	\$17,898,361
70	391.200	Mech. Office Equipment	-\$224,603	R-70	\$224,603	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$13,066,473	R-71	-\$94,665	\$12,971,808	100.0000%	\$0	\$12,971,808
72	391.400	Data Processing Systems	-\$677,814	R-72	\$677,814	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$57,886,683	R-73	-\$27,719,591	\$30,167,092	100.0000%	\$0	\$30,167,092
74	391.950	EIMS - Shared Services	\$2,421,665	R-74	-\$99,588	\$2,322,077	100.0000%	\$0	\$2,322,077
75	392.100	Transportation Eq - Automobiles	\$3,340,043	R-75	\$0	\$3,340,043	100.0000%	\$0	\$3,340,043
76	392.200	Transportation Eq - Trucks	\$11,357,961	R-76	\$0	\$11,357,961	100.0000%	\$0	\$11,357,961
77	393.000	Stores Equipment	\$254,615	R-77	\$0	\$254,615	100.0000%	\$0	\$254,615
78	394.000	Tools, Shop, & Garage Equipment	\$4,930,161	R-78	\$0	\$4,930,161	100.0000%	\$0	\$4,930,161
79	394.500	Equip CNG Fuel Station	\$162,619	R-79	\$0	\$162,619	100.0000%	\$0	\$162,619
80	395.000	Lab Equipment	\$176,106	R-80	\$0	\$176,106	100.0000%	\$0	\$176,106
81	396.000	Power Operated Equipment	\$9,797,467	R-81	\$0	\$9,797,467	100.0000%	\$0	\$9,797,467
82	396.100	Power Operated Equipment - T	\$7,488,983	R-82	\$0	\$7,488,983	100.0000%	\$0	\$7,488,983
83	397.000	Communication Equipment	\$1,101,716	R-83	\$0	\$1,101,716	100.0000%	\$0	\$1,101,716
84	397.200	Comm Equipment - AMRs	\$7,863,520	R-84	\$0	\$7,863,520	100.0000%	\$0	\$7,863,520
85	398.000	Misc. Equipment	\$260,672	R-85	\$0	\$260,672	100.0000%	\$0	\$260,672
86		TOTAL GENERAL PLANT	\$136,674,875		-\$25,836,997	\$110,837,878		\$0	\$110,837,878
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	-\$5,703,664	R-90	\$0	-\$5,703,664	100.0000%	\$0	-\$5,703,664
91		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,703,664		\$0	-\$5,703,664		\$0	-\$5,703,664
92		TOTAL DEPRECIATION RESERVE	\$786,999,926		-\$20,516,438	\$766,483,488		\$0	\$766,483,488

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-13	Mains - Steel	376.100		-\$110,485		\$0
	1. To include reserve adjustment (Buttig)		-\$110,485		\$0	
R-14	Mains - Cast Iron	376.200		\$5,740,156		\$0
	1. To include reserve adjustment (Buttig)		\$5,740,156		\$0	
R-15	Mains - Plastic	376.300		-\$309,112		\$0
	1. To include reserve adjustment (Buttig)		-\$309,112		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$63,256		\$0
	1. To include reserve adjustment (Buttig)		-\$63,256		\$0	
R-58	Other Equipment - Transmission	371.000		\$63,256		\$0
	1. To include reserve adjustment (Buttig)		\$63,256		\$0	
R-63	LH Improvements 700 Market	390.200		-\$648,692		\$0
	1. To allocate leasehold improvements (Juliette)		-\$648,692		\$0	
R-68	Office Furniture & Equipment	391.000		\$1,823,122		\$0
	1. To include reserve adjustment (Buttig)		\$1,823,122		\$0	
R-70	Mech. Office Equipment	391.200		\$224,603		\$0
	1. To include reserve adjustment (Buttig)		\$224,603		\$0	
R-71	Data Processing Software	391.300		-\$94,665		\$0
	1. To include reserve adjustment (Buttig) - East Only		-\$94,665		\$0	
R-72	Data Processing Systems	391.400		\$677,814		\$0
	1. To include reserve adjustment (Buttig)		\$677,814		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$27,719,591		\$0

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To allocate enterprise software (Juliette)		-\$27,130,073		\$0	
	2. To include reserve adjustment (Buttig)		-\$589,518		\$0	
R-74	EIMS - Shared Services	391.950		-\$99,588		\$0
	1. To include reserve adjustment (Buttig)		-\$99,588		\$0	
Total Reserve Adjustments				-\$20,516,438		\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$306,230,537	50.85	38.45	12.40	0.033973	\$10,403,570
3	Purchased Gas - Back Out	-\$306,230,537	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$65,705,738	50.85	11.96	38.89	0.106548	\$7,000,815
5	Vacation - Union & Non-Union	\$4,361,079	50.85	182.50	-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$11,912,468	50.85	91.44	-40.59	-0.111205	-\$1,324,726
7	Employee Benefits	\$10,599,617	50.85	7.07	43.78	0.119945	\$1,271,371
8	Incentive Compensation	\$961,313	50.85	258.50	-207.65	-0.568904	-\$546,895
9	Bad Debt	\$6,377,984	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$2,120,427	50.85	32.75	18.10	0.049589	\$105,150
11	Cash Vouchers	\$35,006,579	50.85	42.11	8.74	0.023945	\$838,233
12	TOTAL OPERATION AND MAINT. EXPENSE	\$137,045,205					\$16,174,542
13	TAXES						
14	Payroll Taxes	\$4,313,980	50.85	11.96	38.89	0.106548	\$459,646
15	Federal & States SUTA	\$39,773	50.85	75.57	-24.72	-0.067726	-\$2,694
16	Property Taxes	\$22,411,521	50.85	185.27	-134.42	-0.368274	-\$8,253,580
17	Gross Receipts Taxes	\$36,620,782	33.47	31.39	2.08	0.005699	\$208,702
18	Use Tax	\$386,429	33.47	61.29	-27.82	-0.076219	-\$29,453
19	Sales Tax	\$11,280,703	33.47	12.22	21.25	0.058219	\$656,751
20	TOTAL TAXES	\$75,053,188					-\$6,960,628
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,213,914
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$16,034,094	50.85	38.00	12.85	0.035205	\$564,480
26	State Tax Offset	\$2,847,324	50.85	38.00	12.85	0.035205	\$100,240
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$28,794,786	50.85	72.95	-22.10	-0.060548	-\$1,743,467
29	TOTAL OFFSET FROM RATE BASE	\$47,676,204					-\$1,078,747
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$8,135,167

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$714,024,303	See Note (1)	See Note (1)	See Note (1)	\$714,024,303	-\$361,102,232	\$352,922,071	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106	-\$306,230,537	-\$139,431	\$0	-\$139,431	\$0	-\$139,431
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268	-\$3,960,704	\$56,432,787	\$0	\$56,432,787	\$40,225,368	\$16,207,419
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711	-\$2,783,846	\$23,415,820	\$0	\$23,415,820	\$4,528,084	\$18,887,736
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154	\$588,233	\$3,339,906	\$0	\$3,339,906	\$232,194	\$3,107,712
9	TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744	-\$609,852	\$1,337,488	\$0	\$1,337,488	\$775,675	\$561,813
10	TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043	-\$16,436,462	\$47,952,569	\$0	\$47,952,569	\$17,885,311	\$30,067,258
11	TOTAL DEPRECIATION EXPENSE	\$61,520,381	See Note (1)	See Note (1)	See Note (1)	\$61,520,381	\$10,096,368	\$71,616,749	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579	-\$7,479,485	\$7,742,094	\$0	\$7,742,094	\$0	\$7,742,094
13	TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587	-\$31,321,081	\$27,989,506	\$0	\$27,989,506	\$0	\$27,989,506
14	TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155	-\$368,440,580	\$234,297,186	\$10,096,368	\$244,393,554	\$65,705,735	\$107,071,070
15	NET INCOME BEFORE TAXES	\$111,286,537	\$0	\$0	\$0	\$479,727,117	-\$371,198,600	\$108,528,517	\$0	\$0
16	TOTAL INCOME TAXES	\$122,850	See Note (1)	See Note (1)	See Note (1)	\$122,850	\$17,174,070	\$17,296,920	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$6,978,426	See Note (1)	See Note (1)	See Note (1)	\$6,978,426	-\$19,475,771	-\$12,497,345	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$104,185,261	\$0	\$0	\$0	\$472,625,841	-\$368,896,899	\$103,728,942	\$0	\$0

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$508,284,956			Rev-10		\$508,284,956	100.0000%	-\$233,201,219	\$275,083,737		
Rev-11	481.000	Small General Service Revenue	\$62,869,070			Rev-11		\$62,869,070	100.0000%	-\$33,683,709	\$29,185,361		
Rev-12	481.000	Large General Service Revenue	\$84,991,970			Rev-12		\$84,991,970	100.0000%	-\$58,037,836	\$26,954,134		
Rev-13	481.000	Large Volume Service Revenue	\$4,110,712			Rev-13		\$4,110,712	100.0000%	-\$3,105,187	\$1,005,525		
Rev-14	481.000	Unmetered Gas Light Revenue	\$110,879			Rev-14		\$110,879	100.0000%	-\$68,117	\$42,762		
Rev-15	481.300	Interruptible	\$1,628,312			Rev-15		\$1,628,312	100.0000%	-\$1,083,472	\$544,840		
Rev-16	481.000	General LP Revenue	\$62,382			Rev-16		\$62,382	100.0000%	-\$49,965	\$12,417		
Rev-17	481.000	Vehicular Fuel	\$581,348			Rev-17		\$581,348	100.0000%	-\$556,602	\$24,746		
Rev-18	487.000	Late Payment Charges	\$2,966,796			Rev-18		\$2,966,796	100.0000%	\$1,960,772	\$4,927,568		
Rev-19	489.000	Transport Sales	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20	0.000	Misc Rate Class	\$4,548			Rev-20		\$4,548	100.0000%	-\$2,589	\$1,959		
Rev-21	0.000	Transportation	\$17,393,968			Rev-21		\$17,393,968	100.0000%	-\$2,503,467	\$14,890,501		
Rev-22	0.000	Unbilled and Miscellaneous	\$6,687,912			Rev-22		\$6,687,912	100.0000%	-\$6,687,911	\$1		
Rev-23	492.000	Incidental Gasoline and Oil Sales	\$236,141			Rev-23		\$236,141	100.0000%	\$0	\$236,141		
Rev-24	493.000	Rent From Gas Property	\$12,379			Rev-24		\$12,379	100.0000%	\$0	\$12,379		
Rev-25	495.000	Other Gas Revenue	\$24,082,930			Rev-25		\$24,082,930	100.0000%	-\$24,082,930	\$0		
Rev-26	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-26		\$0	100.0000%	\$22	\$0		
Rev-27		TOTAL OTHER OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$361,102,232	\$352,922,071		
Rev-28		TOTAL OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$361,102,232	\$352,922,071		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$301,070,507	\$0	\$301,070,507	E-2	-\$306,230,537	-\$5,160,030	100.0000%	\$0	-\$5,160,030	\$0	-\$5,160,030
3	808.100	Gas Withdrawn from Storage Debt.	\$5,155,905	\$0	\$5,155,905	E-3	\$0	\$5,155,905	100.0000%	\$0	\$5,155,905	\$0	\$5,155,905
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$1,398	\$0	-\$1,398	E-4	\$0	-\$1,398	100.0000%	\$0	-\$1,398	\$0	-\$1,398
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$133,908	\$0	-\$133,908	E-5	\$0	-\$133,908	100.0000%	\$0	-\$133,908	\$0	-\$133,908
6		TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106		-\$306,230,537	-\$139,431		\$0	-\$139,431	\$0	-\$139,431
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$397,449	\$300,153	\$97,296	E-8	-\$27,399	\$370,050	100.0000%	\$0	\$370,050	\$272,754	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	-\$1,325	\$21,368	100.0000%	\$0	\$21,368	\$13,194	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	-\$34,216	\$427,436	100.0000%	\$0	\$427,436	\$340,609	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	-\$4,450	\$51,567	100.0000%	\$0	\$51,567	\$44,299	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	-\$19,489	\$228,665	100.0000%	\$0	\$228,665	\$194,010	\$34,655
13	819.000	Compressor Station Fuel and Power	\$1,398	\$0	\$1,398	E-13	\$0	\$1,398	100.0000%	\$0	\$1,398	\$0	\$1,398
14	820.000	Measuring & Regulation Station Expenses	\$368,058	\$330,419	\$37,639	E-14	-\$30,162	\$337,896	100.0000%	\$0	\$337,896	\$300,257	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	-\$2,806	\$34,334	100.0000%	\$0	\$34,334	\$27,930	\$6,404
16	823.000	Gas Losses	\$4,126	\$0	\$4,126	E-16	\$0	\$4,126	100.0000%	\$0	\$4,126	\$0	\$4,126
17	824.000	Other Expenses	\$275,737	\$94,181	\$181,556	E-17	-\$8,597	\$267,140	100.0000%	\$0	\$267,140	\$85,584	\$181,556
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	-\$183	\$97,858	100.0000%	\$0	\$97,858	\$1,820	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	-\$954	\$28,498	100.0000%	\$0	\$28,498	\$9,499	\$18,999
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	-\$9,198	\$191,257	100.0000%	\$0	\$191,257	\$91,568	\$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	-\$8,087	\$495,333	100.0000%	\$0	\$495,333	\$80,507	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	-\$6,421	\$114,841	100.0000%	\$0	\$114,841	\$63,915	\$50,926

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$6,813	\$95,557	100.0000%	\$0	\$95,557	\$67,823	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$6,401	\$161,514	100.0000%	\$0	\$161,514	\$63,718	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$647	\$21,367	100.0000%	\$0	\$21,367	\$6,446	\$14,921
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$11,934	\$298,312	100.0000%	\$0	\$298,312	\$118,800	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$40	-\$425	100.0000%	\$0	-\$425	-\$398	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$255	\$9,574	100.0000%	\$0	\$9,574	\$2,534	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.0000%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	-\$7,242	\$84,335	100.0000%	\$0	\$84,335	\$72,090	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$186,539	\$3,356,388		\$0	\$3,356,388	\$1,856,959	\$1,499,429
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$6,392	\$6,132	\$260	E-35	-\$560	\$5,832	100.0000%	\$0	\$5,832	\$5,572	\$260
36	712.000	Other Power Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$3,161	\$0	\$3,161	E-37	\$0	\$3,161	100.0000%	\$0	\$3,161	\$0	\$3,161
38	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-38	-\$7	\$663	100.0000%	\$0	\$663	\$65	\$598
39	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-39	\$0	\$1,085,220	100.0000%	\$0	\$1,085,220	\$0	\$1,085,220
40	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-40	-\$10,528	\$115,174	100.0000%	\$0	\$115,174	\$104,803	\$10,371
41	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-41	\$26	-\$271	100.0000%	\$0	-\$271	-\$254	-\$17
42	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-42	-\$1,628	\$21,558	100.0000%	\$0	\$21,558	\$16,206	\$5,352
43	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-43	-\$7,610	\$118,341	100.0000%	\$0	\$118,341	\$75,752	\$42,589
44		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		-\$20,307	\$1,349,678		\$0	\$1,349,678	\$202,144	\$1,147,534
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$3,938,299	\$3,719,448	\$218,851	E-46	-\$339,531	\$3,598,768	100.0000%	\$0	\$3,598,768	\$3,379,917	\$218,851
47	871.000	Distribution Load Dispatching	\$508,357	\$459,789	\$48,568	E-47	-\$41,972	\$466,385	100.0000%	\$0	\$466,385	\$417,817	\$48,568
48	874.000	Main & Service Expenses	\$12,755,549	\$4,714,154	\$8,041,395	E-48	-\$350,047	\$12,405,502	100.0000%	\$0	\$12,405,502	\$4,283,821	\$8,121,681
49	875.000	Measuring & Regulating Station Expenses - General	\$985,702	\$883,943	\$101,759	E-49	-\$80,691	\$905,011	100.0000%	\$0	\$905,011	\$803,252	\$101,759
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-50	-\$312	\$3,319	100.0000%	\$0	\$3,319	\$3,105	\$214
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-51	-\$703	\$27,706	100.0000%	\$0	\$27,706	\$7,000	\$20,706
52	878.000	Meter & House Regulator Expenses	\$16,208,158	\$14,407,545	\$1,800,613	E-52	-\$1,315,197	\$14,892,961	100.0000%	\$0	\$14,892,961	\$13,092,348	\$1,800,613
53	879.000	Customer Installations Expenses	\$3,133,600	\$3,456,730	-\$323,130	E-53	-\$315,549	\$2,818,051	100.0000%	\$0	\$2,818,051	\$3,141,181	-\$323,130
54	880.000	Other Expenses - Dist. Exp.	\$1,647,546	\$962,318	\$685,228	E-54	-\$87,845	\$1,559,701	100.0000%	\$0	\$1,559,701	\$874,473	\$685,228
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$1,836,613	\$1,742,040	\$94,573	E-56	-\$159,023	\$1,677,590	100.0000%	\$0	\$1,677,590	\$1,583,017	\$94,573
57	886.000	Maint. of Structures and Improvements	\$777,390	\$73,066	\$704,324	E-57	-\$6,670	\$770,720	100.0000%	\$0	\$770,720	\$66,396	\$704,324
58	887.000	Maint. of Mains	\$10,634,783	\$7,623,816	\$3,010,967	E-58	-\$695,942	\$9,938,841	100.0000%	\$0	\$9,938,841	\$6,927,874	\$3,010,967
59	889.000	Maint. of Measuring & Regulating Eq - Gen	\$649,662	\$471,364	\$178,298	E-59	-\$43,029	\$606,633	100.0000%	\$0	\$606,633	\$428,335	\$178,298
60	890.000	Maint. of Measuring & Regulating Eq - Ind	\$266,403	\$221,602	\$44,801	E-60	-\$20,229	\$246,174	100.0000%	\$0	\$246,174	\$201,373	\$44,801
61	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$5,411	\$4,875	\$536	E-61	-\$445	\$4,966	100.0000%	\$0	\$4,966	\$4,430	\$536
62	892.000	Maintenance of Services	\$6,226,813	\$4,860,433	\$1,366,380	E-62	-\$443,686	\$5,783,127	100.0000%	\$0	\$5,783,127	\$4,416,747	\$1,366,380
63	893.000	Maint. of Meters and House Regulators	\$673,620	\$577,336	\$96,284	E-63	-\$52,702	\$620,918	100.0000%	\$0	\$620,918	\$524,634	\$96,284
64	894.000	Maintenance of Other Equipment	\$113,545	\$76,644	\$36,901	E-64	-\$7,131	\$106,414	100.0000%	\$0	\$106,414	\$69,648	\$36,766
65		TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268		-\$3,960,704	\$56,432,787		\$0	\$56,432,787	\$40,225,368	\$16,207,419

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$2,584,053	\$307,234	\$2,276,819	E-68	-\$28,046	\$2,556,007	100.0000%	\$0	\$2,556,007	\$279,188	\$2,276,819
69	903.000	Customer Records & Collection Expenses	\$15,166,177	\$4,573,220	\$10,592,957	E-69	-\$796,330	\$14,369,847	100.0000%	\$0	\$14,369,847	\$4,155,752	\$10,214,095
70	904.000	Uncollectible Expense	\$8,328,097	\$0	\$8,328,097	E-70	-\$1,950,113	\$6,377,984	100.0000%	\$0	\$6,377,984	\$0	\$6,377,984
71	905.000	Misc. Customer Accounts Expense	\$121,339	\$102,501	\$18,838	E-71	-\$9,357	\$111,982	100.0000%	\$0	\$111,982	\$93,144	\$18,838
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711		-\$2,783,846	\$23,415,820		\$0	\$23,415,820	\$4,528,084	\$18,887,736
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$2,676,900	\$255,519	\$2,421,381	E-75	\$602,823	\$3,279,723	100.0000%	\$0	\$3,279,723	\$232,194	\$3,047,529
76	909.000	Informational & Instructional Advertising Expenses	\$74,773	\$0	\$74,773	E-76	-\$14,590	\$60,183	100.0000%	\$0	\$60,183	\$0	\$60,183
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154		\$588,233	\$3,339,906		\$0	\$3,339,906	\$232,194	\$3,107,712
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$894,966	\$494,534	\$400,432	E-79	-\$150,438	\$744,528	100.0000%	\$0	\$744,528	\$449,390	\$295,138
80	912.000	Demonstrating & Selling Expenses	\$1,051,013	\$358,243	\$692,770	E-80	-\$458,426	\$592,587	100.0000%	\$0	\$592,587	\$325,541	\$267,046
81	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-81	-\$988	\$373	100.0000%	\$0	\$373	\$744	-\$371
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744		-\$609,852	\$1,337,488		\$0	\$1,337,488	\$775,675	\$561,813
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,368,088	\$18,783,643	\$5,584,445	E-85	-\$7,043,633	\$17,324,455	100.0000%	\$0	\$17,324,455	\$17,068,973	\$255,482
86	921.000	Office Supplies & Expenses	\$12,262,414	\$30,351	\$12,232,063	E-86	-\$147,416	\$12,114,998	100.0000%	\$0	\$12,114,998	\$27,580	\$12,087,418
87	921.100	Office Supplies & Expenses - Non Alloc	-\$5,768,168	\$0	-\$5,768,168	E-87	\$0	-\$5,768,168	100.0000%	\$0	-\$5,768,168	\$0	-\$5,768,168
88	922.000	Admin. Expenses Transferred - Credit	-\$16,901,755	\$0	-\$16,901,755	E-88	\$0	-\$16,901,755	100.0000%	\$0	-\$16,901,755	\$0	-\$16,901,755
89	923.000	Outside Services Employed	\$10,480,676	\$0	\$10,480,676	E-89	-\$882,718	\$9,597,958	100.0000%	\$0	\$9,597,958	\$0	\$9,597,958
90	924.000	Property Insurance	\$706,858	\$0	\$706,858	E-90	\$43,738	\$750,596	100.0000%	\$0	\$750,596	\$0	\$750,596
91	925.000	Injuries & Damages	\$6,502,117	\$0	\$6,502,117	E-91	\$276,212	\$6,778,329	100.0000%	\$0	\$6,778,329	\$0	\$6,778,329
92	926.000	Employee Pensions & Benefits	\$26,632,204	\$638,838	\$25,993,366	E-92	-\$8,011,599	\$18,620,605	100.0000%	\$0	\$18,620,605	\$580,521	\$18,040,084
93	928.000	Regulatory Commission Expenses	\$2,522,863	\$0	\$2,522,863	E-93	-\$423,084	\$2,099,779	100.0000%	\$0	\$2,099,779	\$0	\$2,099,779
94	930.000	Misc. General Expenses	\$1,637,695	\$0	\$1,637,695	E-94	-\$246,658	\$1,391,037	100.0000%	\$0	\$1,391,037	\$0	\$1,391,037
95	931.000	Rents	\$1,626,227	\$0	\$1,626,227	E-95	\$19,763	\$1,645,990	100.0000%	\$0	\$1,645,990	\$0	\$1,645,990
96	932.000	Maint. of General Plant	\$319,812	\$229,156	\$90,656	E-96	-\$21,067	\$298,745	100.0000%	\$0	\$298,745	\$208,237	\$90,508
97		TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043		-\$16,436,462	\$47,952,569		\$0	\$47,952,569	\$17,885,311	\$30,067,258
98		DEPRECIATION EXPENSE											
99	403.000	Depreciation Expense, Dep. Exp.	\$61,520,381	See note (1)	See note (1)	E-99	See note (1)	\$61,520,381	100.0000%	\$10,096,368	\$71,616,749	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101		TOTAL DEPRECIATION EXPENSE	\$61,520,381	\$0	\$0		\$0	\$61,520,381		\$10,096,368	\$71,616,749	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-103	-\$7,189,437	\$8,032,142	100.0000%	\$0	\$8,032,142	\$0	\$8,032,142
104	405.000	Amortization of Expense	\$0	\$0	\$0	E-104	-\$290,048	-\$290,048	100.0000%	\$0	-\$290,048	\$0	-\$290,048
105		TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579		-\$7,479,485	\$7,742,094		\$0	\$7,742,094	\$0	\$7,742,094
106		OTHER OPERATING EXPENSES											
107	408.000	Property Taxes	\$16,714,154	\$0	\$16,714,154	E-107	\$6,860,988	\$23,575,142	100.0000%	\$0	\$23,575,142	\$0	\$23,575,142
108	408.000	Payroll Taxes	\$4,930,609	\$0	\$4,930,609	E-108	-\$576,855	\$4,353,754	100.0000%	\$0	\$4,353,754	\$0	\$4,353,754
109	408.000	Gross Receipts Tax	\$36,620,782	\$0	\$36,620,782	E-109	-\$36,620,782	\$0	100.0000%	\$0	\$0	\$0	\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
110	408.000	Other Taxes	\$0	\$0	\$0	E-110	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
111	431.000	Interest on Customer Deposits	\$1,045,042	\$0	\$1,045,042	E-111	-\$984,432	\$60,610	100.0000%	\$0	\$60,610	\$0	\$60,610
112		TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587		-\$31,321,081	\$27,989,506		\$0	\$27,989,506	\$0	\$27,989,506
113		TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155		-\$368,440,580	\$234,297,186		\$10,096,368	\$244,393,554	\$65,705,735	\$107,071,070
114		NET INCOME BEFORE TAXES	\$111,286,537					\$479,727,117		-\$371,198,600	\$108,528,517		
115		INCOME TAXES											
116	409.000	Current Income Taxes	\$122,850	See note (1)	See note (1)	E-116	See note (1)	\$122,850	100.0000%	\$17,174,070	\$17,296,920	See note (1)	See note (1)
117		TOTAL INCOME TAXES	\$122,850					\$122,850		\$17,174,070	\$17,296,920		
118		DEFERRED INCOME TAXES											
119	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,062,435	See note (1)	See note (1)	E-119	See note (1)	\$9,062,435	100.0000%	-\$12,859,077	-\$3,796,642	See note (1)	See note (1)
120	411.000	Amortization of Deferred ITC	-\$2,084,009			E-120		-\$2,084,009	100.0000%	\$1,881,464	-\$202,545		
121	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-121		\$0	100.0000%	-\$1,842,635	-\$1,842,635		
122	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-122		\$0	100.0000%	-\$5,508,215	-\$5,508,215		
123	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-123		\$0	100.0000%	-\$355,552	-\$355,552		
124	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	-\$791,756	-\$791,756		
125		TOTAL DEFERRED INCOME TAXES	\$6,978,426					\$6,978,426		-\$19,475,771	-\$12,497,345		
126		NET OPERATING INCOME	\$104,185,261					\$472,625,841		-\$368,896,899	\$103,728,942		

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$233,201,219	-\$233,201,219
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$24,846,923	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$980,254	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$924,646	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$202,169,984	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,078,221	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,991	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$33,683,709	-\$33,683,709
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$4,154,542	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$118,153	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$28,931,103	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$735,667	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$19,450	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$58,037,836	-\$58,037,836
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$5,917,779	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$83,225	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,724,621	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$415,114	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$0	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$63,547	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,105,187	-\$3,105,187
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$255,661	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$72,461	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$125,888	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$545	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,623,261	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$25,161	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$0	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$68,117	-\$68,117
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,190	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$60,676	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	\$3	
Rev-15	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-16	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-17	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$1,960,772	\$1,960,772
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$1,960,772	
Rev-20	Misc Rate Class		\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-21	Transportation		\$0	\$0	\$0	\$0	-\$2,503,467	-\$2,503,467
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,300,921	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$185,324	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	\$0	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$456,004	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-22	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$6,687,911	-\$6,687,911
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$700,748	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,038,693	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$4,975,209	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	\$0	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
Rev-25	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$24,082,930	-\$24,082,930
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$24,082,930	
E-2	Purchased Gas Expense	804.000	\$0	-\$306,230,537	-\$306,230,537	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$18,645,506		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$287,585,031		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	-\$27,399	\$0	-\$27,399	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$27,399	\$0		\$0	\$0	
E-9	Maps and Records	815.000	-\$1,325	\$0	-\$1,325	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,325	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	-\$34,216	\$0	-\$34,216	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$34,216	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	-\$4,450	\$0	-\$4,450	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,450	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$19,489	\$0	-\$19,489	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$19,489	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$30,162	\$0	-\$30,162	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$30,162	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-15	Purification Expenses	821.000	-\$2,806	\$0	-\$2,806	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,806	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$8,597	\$0	-\$8,597	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,597	\$0		\$0	\$0	
E-18	Storage Well Royalties	825.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$183	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$954	\$0	-\$954	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$954	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$9,198	\$0	-\$9,198	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,198	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$8,087	\$0	-\$8,087	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,087	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$6,421	\$0	-\$6,421	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,421	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$6,813	\$0	-\$6,813	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,813	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	-\$6,401	\$0	-\$6,401	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,401	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$647	\$0	-\$647	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$647	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$11,934	\$0	-\$11,934	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$11,934	\$0		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$40	\$0	\$40	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$40	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-28	Operation Labor & Expenses	841.000	-\$255	\$0	-\$255	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$255	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$7,242	\$0	-\$7,242	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,242	\$0		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	-\$560	\$0	-\$560	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$560	\$0		\$0	\$0	
E-38	Fuel for Liquefied Petroleum Gas Process	723.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7	\$0		\$0	\$0	
E-40	Misc. Production Expenses	735.000	-\$10,528	\$0	-\$10,528	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,528	\$0		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$26	\$0		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	-\$1,628	\$0	-\$1,628	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,628	\$0		\$0	\$0	
E-43	Maint. of Production Equipment	742.000	-\$7,610	\$0	-\$7,610	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,610	\$0		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	-\$339,531	\$0	-\$339,531	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$339,531	\$0		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	-\$41,972	\$0	-\$41,972	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$41,972	\$0		\$0	\$0	
E-48	Main & Service Expenses	874.000	-\$430,333	\$80,286	-\$350,047	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$430,333	\$0		\$0	\$0	
	2. To adjust line locate expense for refunds (Nieto) - East Only		\$0	\$606,015		\$0	\$0	
	3. To include a normalized level of hydro-static testing expense (Juliette) - East Only		\$0	-\$525,729		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-49	Measuring & Regulating Station Expenses - General	875.000	-\$80,691	\$0	-\$80,691	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$80,691	\$0		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	-\$312	\$0	-\$312	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$312	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$703	\$0	-\$703	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$703	\$0		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	-\$1,315,197	\$0	-\$1,315,197	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,315,197	\$0		\$0	\$0	
E-53	Customer Installations Expenses	879.000	-\$315,549	\$0	-\$315,549	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$315,549	\$0		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	-\$87,845	\$0	-\$87,845	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$87,845	\$0		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	-\$159,023	\$0	-\$159,023	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$159,023	\$0		\$0	\$0	
E-57	Maint. of Structures and Improvements	886.000	-\$6,670	\$0	-\$6,670	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,670	\$0		\$0	\$0	
E-58	Maint. of Mains	887.000	-\$695,942	\$0	-\$695,942	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$695,942	\$0		\$0	\$0	
E-59	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$43,029	\$0	-\$43,029	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$43,029	\$0		\$0	\$0	
E-60	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$20,229	\$0	-\$20,229	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$20,229	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$445	\$0	-\$445	\$0	\$0	\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$445	\$0		\$0	\$0	
E-62	Maintenance of Services	892.000	-\$443,686	\$0	-\$443,686	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$443,686	\$0		\$0	\$0	
E-63	Maint. of Meters and House Regulators	893.000	-\$52,702	\$0	-\$52,702	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$52,702	\$0		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	-\$6,996	-\$135	-\$7,131	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,996	\$0		\$0	\$0	
E-68	Meter Reading Expenses	902.000	-\$28,046	\$0	-\$28,046	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$28,046	\$0		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$417,468	-\$378,862	-\$796,330	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$169,014		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$417,468	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$547,876		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	-\$1,950,113	-\$1,950,113	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	-\$1,950,113		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	-\$9,357	\$0	-\$9,357	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,357	\$0		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	-\$23,325	\$626,148	\$602,823	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$619,537		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$6,611		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$23,325	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	\$0		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$0	-\$14,590	-\$14,590	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$14,590		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-79	Supervision - Sales Exp.	911.000	-\$45,144	-\$105,294	-\$150,438	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$14,713		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$45,144	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	-\$32,702	-\$425,724	-\$458,426	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$23,470		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$389,102		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$7,987		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,165		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$32,702	\$0		\$0	\$0	
E-81	Advertising Expenses	913.000	-\$75	-\$913	-\$988	\$0	\$0	\$0
	1. To adjust for instutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$75	\$0		\$0	\$0	
E-85	Admin. & General Salaries	920.000	-\$1,714,670	-\$5,328,963	-\$7,043,633	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$2,174,121		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$3,154,842		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,714,670	\$0		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	-\$2,771	-\$144,645	-\$147,416	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	-\$67,926		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,100		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$26,697		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$300		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,771	\$0		\$0	\$0	
E-89	Outside Services Employed	923.000	\$0	-\$882,718	-\$882,718	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$1,045,000		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$184,722		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$43,738	\$43,738	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$43,738		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	\$276,212	\$276,212	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$410,823		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	-\$134,611		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	-\$58,317	-\$7,953,282	-\$8,011,599	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$396,088		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	-\$534,090		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$58,317	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$89,027		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$982,557		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$5,033,575		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	-\$917,545		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	-\$423,084	-\$423,084	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$226,226		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$127,307		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$170,341		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,869		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$100,790		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$5,869		\$0	\$0	
E-94	Misc. General Expenses	930.000	\$0	-\$246,658	-\$246,658	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$15,500		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$84,218		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$146,940		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-95	Rents	931.000	\$0	\$19,763	\$19,763	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$19,763		\$0	\$0	
E-96	Maint. of General Plant	932.000	-\$20,919	-\$148	-\$21,067	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$20,919	\$0		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,096,368	\$10,096,368
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$14,014,182	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$3,917,814	
E-103	Amortization of Net Cost of Removal	404.000	\$0	-\$7,189,437	-\$7,189,437	\$0	\$0	\$0
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	-\$391,020		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	-\$290,048	-\$290,048	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$0		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$403,376		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$29,678		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	\$0		\$0	\$0	
	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	
E-107	Property Taxes	408.000	\$0	\$6,860,988	\$6,860,988	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,697,368		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$1,163,620		\$0	\$0	
E-108	Payroll Taxes	408.000	\$0	-\$576,855	-\$576,855	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$576,855		\$0	\$0	
E-109	Gross Receipts Tax	408.000	\$0	-\$36,620,782	-\$36,620,782	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$36,620,782		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-111	Interest on Customer Deposits	431.000	\$0	-\$984,432	-\$984,432	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$828,540		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$117,200		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$38,692		\$0	\$0	
E-116	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$17,174,070	\$17,174,070
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,174,070	
E-119	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$12,859,077	-\$12,859,077
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$12,859,077	
E-120	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$1,881,464	\$1,881,464
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,881,464	
E-121	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,842,635	-\$1,842,635
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,842,635	
E-122	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$5,508,215	-\$5,508,215
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$5,508,215	
E-123	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$355,552	-\$355,552
	1. To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$355,552	
E-124	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$791,756	-\$791,756
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$791,756	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$361,102,232	-\$361,102,232
Total Operating & Maint. Expense			-\$6,600,495	-\$361,840,085	-\$368,440,580	\$0	\$7,794,667	\$7,794,667

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$108,528,517	\$112,365,064	\$115,174,865	\$117,964,005
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$71,616,749	\$71,616,749	\$71,616,749	\$71,616,749
4	Uncertain Tax Position Adjustment		\$2,010,966	\$2,010,966	\$2,010,966	\$2,010,966
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$447,376	\$447,376	\$447,376	\$447,376
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$74,075,091	\$74,075,091	\$74,075,091	\$74,075,091
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8300%	\$28,794,786	\$28,794,786	\$28,794,786	\$28,794,786
10	Tax Straight-Line Depreciation		\$71,616,749	\$71,616,749	\$71,616,749	\$71,616,749
11	Excess Tax Depreciation		-\$15,925,446	-\$15,925,446	-\$15,925,446	-\$15,925,446
12	Admin & General Nondeductible		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13	ESOP		\$2,382,932	\$2,382,932	\$2,382,932	\$2,382,932
14	Depreciation 263A		\$21,757,575	\$21,757,575	\$21,757,575	\$21,757,575
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$110,049,802	\$110,049,802	\$110,049,802	\$110,049,802
16	NET TAXABLE INCOME		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$69,945,425	\$73,644,044	\$76,352,830	\$79,041,697
22	Federal Income Tax at the Rate of	21.000%	\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
27	Deduct Federal Income Tax at the Rate of	50.000%	\$7,344,270	\$7,732,625	\$8,017,047	\$8,299,378
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$65,209,536	\$68,657,728	\$71,183,107	\$73,689,916
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
34	Deduct Federal Income Tax - City Inc. Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
36	City Taxable Income		\$55,256,886	\$58,178,795	\$60,318,736	\$62,442,941
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
41	State Income Tax		\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,296,920	\$18,211,558	\$18,881,418	\$19,546,353
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$3,796,642	-\$3,796,642	-\$3,796,642	-\$3,796,642
46	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
47	Amortization of Protected Excess ADIT (TCJA)		-\$1,842,635	-\$1,842,635	-\$1,842,635	-\$1,842,635
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$5,508,215	-\$5,508,215	-\$5,508,215	-\$5,508,215
49	Amortization of Protected Excess ADIT (MO)		-\$355,552	-\$355,552	-\$355,552	-\$355,552
50	Amortization of Unprotected Excess ADIT (MO)		-\$791,756	-\$791,756	-\$791,756	-\$791,756
51	TOTAL DEFERRED INCOME TAXES		-\$12,497,345	-\$12,497,345	-\$12,497,345	-\$12,497,345
52	TOTAL INCOME TAX		\$4,799,575	\$5,714,213	\$6,384,073	\$7,049,008

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.12%	F Weighted Cost of Capital 9.37%	G Weighted Cost of Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

May 2021

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.78% Return	<u>C</u> 6.91% Return	<u>D</u> 7.05% Return
1	Net Orig Cost Rate Base	\$1,177,520,391	\$1,177,520,391	\$1,177,520,391
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$79,812,332	\$81,413,760	\$83,003,412
4	Net Income Available	\$45,388,651	\$45,388,651	\$45,388,651
5	Additional Net Income Required	\$34,423,681	\$36,025,109	\$37,614,761
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,695,957	\$21,197,248	\$21,694,853
8	Current Income Tax Available	\$9,920,402	\$9,920,402	\$9,920,402
9	Additional Current Tax Required	\$10,775,555	\$11,276,846	\$11,774,451
10	Revenue Requirement	\$45,199,236	\$47,301,955	\$49,389,212
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,800,000	\$4,800,000	\$4,800,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$49,999,236	\$52,101,955	\$54,189,212

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,827,484,434
2	Less Accumulated Depreciation Reserve		\$550,777,209
3	Net Plant In Service		<u>\$1,276,707,225</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$893,359
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$26,390,144
8	Materials & Supplies		\$10,167,336
9	OPEBS		-\$298,110
10	Prepayments		\$3,520,800
11	Insulation Financing/Energy Wise		\$568,473
12	Energy Efficiency Program		\$22,306,506
13	Energy Affordability		\$1,303,744
14	One Time Energy Affordability (Spire West Only)		\$156,884
15	Prepaid Pension		-\$19,017,238
16	Transition Costs		\$1,393,333
17	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$47,385,231</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	-2.7014%	-\$486,271
20	State Tax Offset	-2.7014%	-\$86,352
21	City Tax Offset	-2.7014%	\$0
22	Interest Expense Offset	6.8740%	\$1,481,252
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$3,887,675
25	Customer Advances for Construction		\$3,013,882
26	Accumulated Deferred Income Taxes		\$95,107,650
27	GM-2013-0254 Stipulation and Agreement rate-base offset		\$31,553,695
28	Excess ADIT - Protected - TCJA		\$3,228,018
29	Excess ADIT - Unprotected - TCJA		\$7,067,633
30	Excess ADIT - Protected - MO		\$586,016
31	Excess ADIT - Unprotected - MO		\$1,218,867
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$146,572,065</u>
33	Total Rate Base		<u><u>\$1,177,520,391</u></u>

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0	\$803,352		\$0	\$803,352
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$4,156,698	P-8	\$0	\$4,156,698	100.0000%	\$0	\$4,156,698
9	375.100	Structures & Improvements - Dist	\$16,194,736	P-9	\$0	\$16,194,736	100.0000%	\$0	\$16,194,736
10	375.210	Structures & Improvements - Leased Property	\$9,724	P-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$254,098,605	P-11	\$0	\$254,098,605	100.0000%	\$0	\$254,098,605
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,498,180	P-13	\$0	\$36,498,180	100.0000%	\$0	\$36,498,180
14	376.300	Mains - Plastic	\$625,449,507	P-14	\$0	\$625,449,507	100.0000%	\$0	\$625,449,507
15	378.000	Meas. & Reg. Station - General	\$14,453,894	P-15	\$0	\$14,453,894	100.0000%	\$0	\$14,453,894
16	379.000	Meas. & Reg. Station - City Gate	\$6,324,961	P-16	\$0	\$6,324,961	100.0000%	\$0	\$6,324,961
17	380.100	Services - Steel	\$7,498,076	P-17	\$0	\$7,498,076	100.0000%	\$0	\$7,498,076
18	380.200	Services - Plastic	\$493,239,603	P-18	-\$1,260,341	\$493,979,262	100.0000%	\$0	\$493,979,262
19	381.000	Meters	\$44,418,766	P-19	\$0	\$44,418,766	100.0000%	\$0	\$44,418,766
20	381.100	Smart Meters	\$4,419,631	P-20	-\$4,419,631	\$0	100.0000%	\$0	\$0
21	382.000	Meters Installation - Dist Plant	\$102,591,179	P-21	\$0	\$102,591,179	100.0000%	\$0	\$102,591,179
22	382.100	Smart Meters Installation	\$919,416	P-22	-\$919,416	\$0	100.0000%	\$0	\$0
23	383.000	House Regulators	\$18,309,720	P-23	\$0	\$18,309,720	100.0000%	\$0	\$18,309,720
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	\$0	\$2,832,808	100.0000%	\$0	\$2,832,808
25	387.000	Other Equipment - Dist.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$1,646,596,575		-\$6,599,388	\$1,639,997,187		\$0	\$1,639,997,187
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$0	\$878,378
32	390.200	LH Improvements 700 Market	\$0	P-32	\$1,499,326	\$1,499,326	100.0000%	\$0	\$1,499,326
33	391.000	Office Furniture & Equipment	\$5,861,083	P-33	\$0	\$5,861,083	100.0000%	\$0	\$5,861,083
34	391.300	Data Processing Software	\$2,028,036	P-34	\$0	\$2,028,036	100.0000%	\$0	\$2,028,036
35	391.500	Enterprise Software - EIMS	\$0	P-35	\$59,590,944	\$59,590,944	100.0000%	\$0	\$59,590,944
36	391.950	Enterprise Software SS Alloc	\$13,890,925	P-36	\$0	\$13,890,925	100.0000%	\$0	\$13,890,925
37	392.000	Transportation Eq - Trailer	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$5,528,948	P-38	\$0	\$5,528,948	100.0000%	\$0	\$5,528,948
39	392.110	Transportation Misc-Sm MGE	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$22,048,867	P-40	\$0	\$22,048,867	100.0000%	\$0	\$22,048,867
41	393.000	Stores Equipment	\$664,474	P-41	\$0	\$664,474	100.0000%	\$0	\$664,474
42	394.000	Tools, Shop, & Garage Equipment	\$11,457,562	P-42	\$0	\$11,457,562	100.0000%	\$0	\$11,457,562
43	395.000	Lab Equipment	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$11,461,179	P-44	\$0	\$11,461,179	100.0000%	\$0	\$11,461,179
45	397.000	Communication Equipment	\$6,187,530	P-45	\$0	\$6,187,530	100.0000%	\$0	\$6,187,530
46	397.010	Communication Equipment-Software	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$42,711,662	P-47	\$0	\$42,711,662	100.0000%	\$0	\$42,711,662
48	398.000	Misc. Equipment	\$1,816,916	P-48	\$0	\$1,816,916	100.0000%	\$0	\$1,816,916
49		TOTAL GENERAL PLANT	\$125,593,625		\$61,090,270	\$186,683,895		\$0	\$186,683,895
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
55		TOTAL PLANT IN SERVICE	\$1,772,993,552		\$54,490,882	\$1,827,484,434		\$0	\$1,827,484,434

Spire Missouri West
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-18	Services - Plastic	380.200		-\$1,260,341		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-20	Smart Meters	381.100		-\$4,419,631		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$4,419,631		\$0	
P-22	Smart Meters Installation	382.100		-\$919,416		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$919,416		\$0	
P-32	LH Improvements 700 Market	390.200		\$1,499,326		\$0
	1. To allocate leasehold improvements (Juliette)		\$1,499,326		\$0	
P-35	Enterprise Software - EIMS	391.500		\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		\$59,590,944		\$0	
Total Plant Adjustments				<u>\$54,490,882</u>		<u>\$0</u>

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$773,929	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$4,156,698	1.33%	\$55,284	75	0.00%
9	375.100	Structures & Improvements - Dist	\$16,194,736	2.40%	\$388,674	50	-20.00%
10	375.210	Structures & Improvements - Leased Property	\$9,724	0.00%	\$0	0	0.00%
11	376.100	Mains - Steel	\$254,098,605	1.95%	\$4,954,923	82	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,498,180	3.12%	\$1,138,743	80	-150.00%
14	376.300	Mains - Plastic	\$625,449,507	2.34%	\$14,635,518	60	-40.00%
15	378.000	Meas. & Reg. Station - General	\$14,453,894	2.86%	\$413,381	49	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$6,324,961	2.66%	\$168,244	45	-20.00%
17	380.100	Services - Steel	\$7,498,076	4.20%	\$314,919	50	-110.00%
18	380.200	Services - Plastic	\$493,979,262	3.77%	\$18,623,018	45	-70.00%
19	381.000	Meters	\$44,418,766	2.85%	\$1,265,935	34	3.00%
20	381.100	Smart Meters	\$0	6.67%	\$0	15	0.00%
21	382.000	Meters Installation - Dist Plant	\$102,591,179	1.91%	\$1,959,492	55	-5.00%
22	382.100	Smart Meters Installation	\$0	6.67%	\$0	15	0.00%
23	383.000	House Regulators	\$18,309,720	2.00%	\$366,194	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	2.20%	\$62,322	50	-10.00%
25	387.000	Other Equipment - Dist.	\$0	1.84%	\$0	60	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,639,997,187		\$44,594,394		
27		PRODUCTION PLANT					
28		TOTAL PRODUCTION PLANT	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,499,326	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$5,861,083	4.71%	\$276,057	20	0.00%
34	391.300	Data Processing Software	\$2,028,036	12.12%	\$245,798	5	0.00%
35	391.500	Enterprise Software - EIMS	\$59,590,944	0.00%	\$0	0	0.00%
36	391.950	Enterprise Software SS Alloc	\$13,890,925	0.00%	\$0	0	0.00%
37	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0	0	0.00%
38	392.100	Transportation Eq - Automobiles	\$5,528,948	10.00%	\$552,895	8	20.00%
39	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0	0	0.00%
40	392.200	Transportation Eq - Trucks	\$22,048,867	7.69%	\$1,695,558	11	15.00%
41	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
42	394.000	Tools, Shop, & Garage Equipment	\$11,457,562	3.62%	\$414,764	25	0.00%
43	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
44	396.000	Power Operated Equipment	\$11,461,179	6.07%	\$695,694	14	15.00%
45	397.000	Communication Equipment	\$6,187,530	5.81%	\$359,495	15	0.00%
46	397.010	Communication Equipment-Software	\$0	0.00%	\$0	0	0.00%
47	397.100	Communication Equipment-MGE ERT	\$42,711,662	5.67%	\$2,421,751	15	0.00%
48	398.000	Misc. Equipment	\$1,816,916	4.58%	\$83,215	20	0.00%
49		TOTAL GENERAL PLANT	\$186,683,895		\$6,759,580		
50		GENERAL PLANT - ALLOCATED					
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Spire Missouri West
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
52		RETIREMENT WORK IN PROGRESS					
53		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
55		Total Depreciation	<u>\$1,827,484,434</u>		<u>\$51,353,974</u>		

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	R-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$773,929		\$0	\$773,929		\$0	\$773,929
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$1,184,516	R-8	\$0	\$1,184,516	100.0000%	\$0	\$1,184,516
9	375.100	Structures & Improvements - Dist	\$2,923,597	R-9	\$0	\$2,923,597	100.0000%	\$0	\$2,923,597
10	375.210	Structures & Improvements - Leased Property	\$9,724	R-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$96,415,691	R-11	-\$114,107	\$96,301,584	100.0000%	\$0	\$96,301,584
12	376.101	Mains-Steel Transmission-MGE	\$3,997,650	R-12	-\$5,705	\$3,991,945	100.0000%	\$0	\$3,991,945
13	376.200	Mains - Cast Iron	\$4,919,878	R-13	-\$4,919,878	\$0	100.0000%	\$0	\$0
14	376.300	Mains - Plastic	\$97,168,274	R-14	-\$280,868	\$96,887,406	100.0000%	\$0	\$96,887,406
15	378.000	Meas. & Reg. Station - General	\$7,027,507	R-15	\$0	\$7,027,507	100.0000%	\$0	\$7,027,507
16	379.000	Meas. & Reg. Station - City Gate	\$2,270,384	R-16	\$0	\$2,270,384	100.0000%	\$0	\$2,270,384
17	380.100	Services - Steel	\$3,854,288	R-17	\$0	\$3,854,288	100.0000%	\$0	\$3,854,288
18	380.200	Services - Plastic	\$221,934,098	R-18	-\$31,980	\$221,902,118	100.0000%	\$0	\$221,902,118
19	381.000	Meters	\$7,200,722	R-19	\$0	\$7,200,722	100.0000%	\$0	\$7,200,722
20	381.100	Smart Meters	\$41,416	R-20	-\$41,416	\$0	100.0000%	\$0	\$0
21	382.000	Meters Installation - Dist Plant	\$47,271,180	R-21	\$0	\$47,271,180	100.0000%	\$0	\$47,271,180
22	382.100	Smart Meters Installation	\$5,529	R-22	-\$5,529	\$0	100.0000%	\$0	\$0
23	383.000	House Regulators	\$7,100,368	R-23	\$0	\$7,100,368	100.0000%	\$0	\$7,100,368
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$511,029	R-24	\$0	\$511,029	100.0000%	\$0	\$511,029
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$503,835,851		-\$5,399,483	\$498,436,368		\$0	\$498,436,368
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$327,191	R-31	\$0	\$327,191	100.0000%	\$0	\$327,191
32	390.200	LH Improvements 700 Market	\$0	R-32	\$333,249	\$333,249	100.0000%	\$0	\$333,249
33	391.000	Office Furniture & Equipment	\$3,337,493	R-33	-\$1,875,089	\$1,462,404	100.0000%	\$0	\$1,462,404
34	391.300	Data Processing Software	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	391.500	Enterprise Software - EIMS	\$0	R-35	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
36	391.950	Enterprise Software SS Alloc	\$1,707,312	R-36	-\$66,679	\$1,640,633	100.0000%	\$0	\$1,640,633
37	392.000	Transportation Eq - Trailer	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$4,807,447	R-38	\$0	\$4,807,447	100.0000%	\$0	\$4,807,447
39	392.110	Transportation Misc-Sm MGE	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$8,769,680	R-40	\$0	\$8,769,680	100.0000%	\$0	\$8,769,680
41	393.000	Stores Equipment	\$300,830	R-41	\$0	\$300,830	100.0000%	\$0	\$300,830
42	394.000	Tools, Shop, & Garage Equipment	\$4,858,008	R-42	\$0	\$4,858,008	100.0000%	\$0	\$4,858,008
43	395.000	Lab Equipment	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$2,106,515	R-44	\$0	\$2,106,515	100.0000%	\$0	\$2,106,515
45	397.000	Communication Equipment	\$922,886	R-45	\$0	\$922,886	100.0000%	\$0	\$922,886
46	397.010	Communication Equipment-Software	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$9,304,139	R-47	\$0	\$9,304,139	100.0000%	\$0	\$9,304,139
48	398.000	Misc. Equipment	\$740,377	R-48	\$0	\$740,377	100.0000%	\$0	\$740,377
49		TOTAL GENERAL PLANT	\$37,181,878		\$25,521,554	\$62,703,432		\$0	\$62,703,432
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	-\$11,136,520	R-53	\$0	-\$11,136,520	100.0000%	\$0	-\$11,136,520
54		TOTAL RETIREMENT WORK IN PROGRESS	-\$11,136,520		\$0	-\$11,136,520		\$0	-\$11,136,520
55		TOTAL DEPRECIATION RESERVE	\$530,655,138		\$20,122,071	\$550,777,209		\$0	\$550,777,209

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-11	Mains - Steel	376.100		-\$114,107		\$0
	1. To include reserve adjustment (Buttig)		-\$114,107		\$0	
R-12	Mains-Steel Transmission-MGE	376.101		-\$5,705		\$0
	1. To include reserve adjustment (Buttig)		-\$5,705		\$0	
R-13	Mains - Cast Iron	376.200		-\$4,919,878		\$0
	1. To include reserve adjustment (Buttig)		-\$4,919,878		\$0	
R-14	Mains - Plastic	376.300		-\$280,868		\$0
	1. To include reserve adjustment (Buttig)		-\$280,868		\$0	
R-18	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
R-20	Smart Meters	381.100		-\$41,416		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$41,416		\$0	
R-22	Smart Meters Installation	382.100		-\$5,529		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$5,529		\$0	
R-32	LH Improvements 700 Market	390.200		\$333,249		\$0
	1. To allocate leasehold improvements (Juliette)		\$333,249		\$0	
R-33	Office Furniture & Equipment	391.000		-\$1,875,089		\$0
	1. To include reserve adjustment (Buttig)		-\$1,875,089		\$0	
R-35	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		\$27,130,073		\$0	

Spire Missouri West
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 Updated Through 12/31/2020
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-36	Enterprise Software SS Alloc	391.950		-\$66,679		\$0
	1. To include reserve adjustment (Juliette)		-\$66,679		\$0	
Total Reserve Adjustments				<u>\$20,122,071</u>		<u>\$0</u>

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$37,153,441	47.86	11.96	35.90	0.098356	\$3,654,264
3	Vacation Non-Union and Union	\$1,858,983	47.86	182.50	-134.64	-0.368877	-\$685,736
4	Pension and OPEB Expense	\$3,614,006	47.86	69.38	-21.52	-0.058959	-\$213,078
5	Incentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
7	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
8	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,507,416	47.86	32.75	15.11	0.041397	\$62,403
10	Bad Debt Expense	\$5,563,816	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$45,130,558	47.86	42.11	5.75	0.015753	\$710,942
12	TOTAL OPERATION AND MAINT. EXPENSE	\$98,137,462					\$8,890,555
13	TAXES						
14	Property Tax	\$20,411,282	47.86	185.27	-137.41	-0.376466	-\$7,684,154
15	Employer Portion of FICA	\$2,305,178	47.86	11.96	35.90	0.098356	\$226,728
16	Federal and State Unemployment Tax	\$20,848	47.86	75.57	-27.71	-0.075918	-\$1,583
17	Use Tax	\$236,844	30.48	61.29	-30.81	-0.084411	-\$19,992
18	Sales Tax	\$6,913,979	30.48	12.22	18.26	0.050027	\$345,886
19	Gross Receipts Tax	\$26,887,416	30.48	42.21	-11.73	-0.032137	-\$864,081
20	TOTAL TAXES	\$56,775,547					-\$7,997,196
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$893,359
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$18,000,696	47.86	38.00	9.86	0.027014	\$486,271
26	State Tax Offset	\$3,196,552	47.86	38.00	9.86	0.027014	\$86,352
27	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
28	Interest Expense Offset	\$21,548,623	47.86	72.95	-25.09	-0.068740	-\$1,481,252
29	TOTAL OFFSET FROM RATE BASE	\$42,745,871					-\$908,629
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$15,270

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$476,758,039	See Note (1)	See Note (1)	See Note (1)	\$476,758,039	-\$249,388,957	\$227,369,082	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827	-\$208,693,749	-\$82,922	\$0	-\$82,922	\$0	-\$82,922
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918	-\$2,588,952	\$29,585,939	\$0	\$29,585,939	\$20,527,571	\$9,058,368
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573	-\$807,432	\$19,386,015	\$0	\$19,386,015	\$5,891,937	\$13,494,078
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375	\$644,216	\$3,112,362	\$0	\$3,112,362	\$180,066	\$2,932,296
10	TOTAL SALES EXPENSES	\$2,157,050	\$702,365	\$1,454,685	-\$456,665	\$1,700,385	\$0	\$1,700,385	\$623,718	\$1,076,667
11	TOTAL ADMIN. & GENERAL EXPENSES	\$46,250,615	\$11,182,284	\$35,068,331	-\$1,814,932	\$44,435,683	\$0	\$44,435,683	\$9,930,153	\$34,505,530
12	TOTAL DEPRECIATION EXPENSE	\$38,977,032	See Note (1)	See Note (1)	See Note (1)	\$38,977,032	\$10,133,721	\$49,110,753	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884	\$3,619,591	\$5,918,475	\$0	\$5,918,475	\$0	\$5,918,475
14	TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494	-\$21,770,878	\$23,814,616	\$0	\$23,814,616	\$0	\$23,814,616
15	TOTAL OPERATING EXPENSE	\$398,716,386	\$41,838,267	\$317,901,087	-\$231,868,801	\$166,847,585	\$10,133,721	\$176,981,306	\$37,153,445	\$90,717,108
16	NET INCOME BEFORE TAXES	\$78,041,653	\$0	\$0	\$0	\$309,910,454	-\$259,522,678	\$50,387,776	\$0	\$0
17	TOTAL INCOME TAXES	\$1	See Note (1)	See Note (1)	See Note (1)	\$1	\$9,920,401	\$9,920,402	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$10,171,418	See Note (1)	See Note (1)	See Note (1)	\$10,171,418	-\$15,092,695	-\$4,921,277	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$67,870,234	\$0	\$0	\$0	\$299,739,035	-\$254,350,384	\$45,388,651	\$0	\$0

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$174,232,361	\$175,409,043		
Rev-11	481.000	Small General Service Revenue	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$26,447,296	\$17,367,160		
Rev-12	481.000	Large General Service Revenue	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$26,619,460	\$15,604,508		
Rev-13	481.000	Large Volume Service Revenue	\$671,079			Rev-13		\$671,079	100.0000%	-\$440,316	\$230,763		
Rev-14	481.000	Unmetered Gas Light Revenue	\$3,473			Rev-14		\$3,473	100.0000%	-\$2,202	\$1,271		
Rev-15	0.000	Industrial Marketers	\$1,364,962			Rev-15		\$1,364,962	100.0000%	-\$1,364,962	\$0		
Rev-16	489.000	Transportation	\$16,162,145			Rev-16		\$16,162,145	100.0000%	\$918,906	\$17,081,051		
Rev-17	0.000	Unbilled and Miscellaneous	\$10,223,184			Rev-17		\$10,223,184	100.0000%	-\$10,223,184	\$0		
Rev-18	487.000	Late Payment Charges	\$897,858			Rev-18		\$897,858	100.0000%	\$777,428	\$1,675,286		
Rev-19	495.000	Other Gas Revenue	\$11,755,510			Rev-19		\$11,755,510	100.0000%	-\$11,755,510	\$0		
Rev-20	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-20		\$0	100.0000%	\$0	\$0		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,388,957	\$227,369,082		
Rev-22		TOTAL OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,388,957	\$227,369,082		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		TESTING											
8		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10	859.000	Other Joint Expenses	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PRODUCTION EXPENSES											
13		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		DISTRIBUTION EXPENSES											
15	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-15	-\$214,203	\$1,749,401	100.0000%	\$0	\$1,749,401	\$1,698,759	\$50,642
16	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-16	-\$43,997	\$379,801	100.0000%	\$0	\$379,801	\$348,925	\$30,876
17	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-17	-\$243,192	\$6,459,362	100.0000%	\$0	\$6,459,362	\$1,928,655	\$4,530,707
18	875.000	Measuring & Regulating Station Expenses - General	\$685,163	\$468,358	\$216,805	E-18	-\$52,444	\$632,719	100.0000%	\$0	\$632,719	\$415,914	\$216,805
19	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	878.000	Meter & House Regulator Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-21	-\$568,035	\$2,630,115	100.0000%	\$0	\$2,630,115	\$4,504,858	-\$1,874,743
22	879.000	Customer Installations Expenses	\$909,223	\$759,481	\$149,742	E-22	-\$85,043	\$824,180	100.0000%	\$0	\$824,180	\$674,438	\$149,742

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
23	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-23	-\$136,825	\$1,527,109	100.0000%	\$0	\$1,527,109	\$1,080,746	\$446,363
24	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-24	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
25	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-25	-\$138,807	\$1,193,055	100.0000%	\$0	\$1,193,055	\$1,100,819	\$92,236
26	886.000	Maint. of Structures and Improvements	\$112,659	\$0	\$112,659	E-26	\$0	\$112,659	100.0000%	\$0	\$112,659	\$0	\$112,659
27	887.000	Maint. of Mains	\$10,342,437	\$6,401,956	\$3,940,481	E-27	-\$716,857	\$9,625,580	100.0000%	\$0	\$9,625,580	\$5,685,099	\$3,940,481
28	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-28	-\$152,163	\$1,884,826	100.0000%	\$0	\$1,884,826	\$1,206,740	\$678,086
29	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-29	-\$10,811	\$128,959	100.0000%	\$0	\$128,959	\$85,740	\$43,219
30	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-30	-\$4,772	\$57,320	100.0000%	\$0	\$57,320	\$37,846	\$19,474
31	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-31	-\$172,015	\$1,734,083	100.0000%	\$0	\$1,734,083	\$1,364,181	\$369,902
32	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-32	-\$49,788	\$455,280	100.0000%	\$0	\$455,280	\$394,851	\$60,429
33	894.000	Maintenance of Other Equipment	\$56,138	\$0	\$56,138	E-33	\$0	\$56,138	100.0000%	\$0	\$56,138	\$0	\$56,138
34		TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918		-\$2,588,952	\$29,585,939		\$0	\$29,585,939	\$20,527,571	\$9,058,368
35		CUSTOMER ACCOUNTS EXPENSE											
36	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	902.000	Meter Reading Expenses	\$3,315,540	\$2,875,047	\$440,493	E-37	-\$321,932	\$2,993,608	100.0000%	\$0	\$2,993,608	\$2,553,115	\$440,493
38	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-38	-\$1,678,423	\$10,704,958	100.0000%	\$0	\$10,704,958	\$3,228,023	\$7,476,935
39	904.000	Uncollectible Expense	\$4,356,922	\$0	\$4,356,922	E-39	\$1,206,894	\$5,563,816	100.0000%	\$0	\$5,563,816	\$0	\$5,563,816
40	905.000	Misc. Customer Accounts Expense	\$137,604	\$124,770	\$12,834	E-40	-\$13,971	\$123,633	100.0000%	\$0	\$123,633	\$110,799	\$12,834
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573		-\$807,432	\$19,386,015		\$0	\$19,386,015	\$5,891,937	\$13,494,078
42		CUSTOMER SERVICE & INFO. EXP.											
43	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	908.000	Customer Assistance Expenses	\$2,444,670	\$202,771	\$2,241,899	E-44	\$644,429	\$3,089,099	100.0000%	\$0	\$3,089,099	\$180,066	\$2,909,033
45	909.000	Informational & Instructional Advertising Expenses	\$23,476	\$0	\$23,476	E-45	-\$213	\$23,263	100.0000%	\$0	\$23,263	\$0	\$23,263
46	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375		\$644,216	\$3,112,362		\$0	\$3,112,362	\$180,066	\$2,932,296
48		SALES EXPENSES											
49	911.000	Supervision - Sales Exp.	\$892,892	\$370,670	\$522,222	E-49	-\$51,070	\$841,822	100.0000%	\$0	\$841,822	\$329,164	\$512,658
50	912.000	Demonstrating & Selling Expenses	\$1,264,158	\$331,695	\$932,463	E-50	-\$405,595	\$858,563	100.0000%	\$0	\$858,563	\$294,554	\$564,009
51	913.000	Advertising Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53		TOTAL SALES EXPENSES	\$2,157,050	\$702,365	\$1,454,685		-\$456,665	\$1,700,385		\$0	\$1,700,385	\$623,718	\$1,076,667
54		ADMIN. & GENERAL EXPENSES											
55	920.000	Admin. & General Salaries	\$24,604,016	\$10,662,980	\$13,941,036	E-55	-\$4,391,643	\$20,212,373	100.0000%	\$0	\$20,212,373	\$9,468,997	\$10,743,376
56	921.000	Office Supplies & Expenses	\$6,689,631	\$3,950	\$6,685,681	E-56	-\$40,896	\$6,644,785	100.0000%	\$0	\$6,644,785	\$3,508	\$6,645,227
57	921.100	Office Supplies & Expenses - Non Alloc	\$6,384,763	\$0	\$6,384,763	E-57	\$0	\$6,384,763	100.0000%	\$0	\$6,384,763	\$0	\$6,384,763
58	922.000	Admin. Expenses Transferred - Credit	-\$11,590,961	\$0	-\$11,590,961	E-58	\$0	-\$11,590,961	100.0000%	\$0	-\$11,590,961	\$0	-\$11,590,961
59	923.000	Outside Services Employed	\$5,441,900	\$0	\$5,441,900	E-59	-\$899,861	\$4,542,039	100.0000%	\$0	\$4,542,039	\$0	\$4,542,039
60	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-60	\$73,765	\$521,247	100.0000%	\$0	\$521,247	\$0	\$521,247
61	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-61	\$4,000,166	\$6,921,797	100.0000%	\$0	\$6,921,797	\$0	\$6,921,797
62	926.000	Employee Pensions & Benefits	\$6,955,333	\$57,303	\$6,898,030	E-62	-\$157,516	\$6,797,817	100.0000%	\$0	\$6,797,817	\$50,887	\$6,746,930
63	927.000	Franchise Requirements	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	928.000	Regulatory Commission Expenses	\$1,679,561	\$0	\$1,679,561	E-64	-\$181,822	\$1,497,739	100.0000%	\$0	\$1,497,739	\$0	\$1,497,739
65	930.000	Misc. General Expenses	\$835,121	\$0	\$835,121	E-65	-\$173,410	\$661,711	100.0000%	\$0	\$661,711	\$0	\$661,711
66	931.000	Rents	\$894,351	\$0	\$894,351	E-66	\$7,575	\$901,926	100.0000%	\$0	\$901,926	\$0	\$901,926
67	932.000	Maint. of General Plant	\$987,787	\$458,051	\$529,736	E-67	-\$51,290	\$936,497	100.0000%	\$0	\$936,497	\$406,761	\$529,736

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
68		TOTAL ADMIN. & GENERAL EXPENSES	\$46,250,615	\$11,182,284	\$35,068,331		-\$1,814,932	\$44,435,683		\$0	\$44,435,683	\$9,930,153	\$34,505,530
69		DEPRECIATION EXPENSE											
70	403.000	Depreciation Expense, Dep. Exp.	\$38,977,032	See note (1)	See note (1)	E-70	See note (1)	\$38,977,032	100.0000%	\$10,133,721	\$49,110,753	See note (1)	See note (1)
71	403.001	Depreciation Clearing	\$0			E-71		\$0	100.0000%	\$0	\$0		
72		TOTAL DEPRECIATION EXPENSE	\$38,977,032	\$0	\$0		\$0	\$38,977,032		\$10,133,721	\$49,110,753	\$0	\$0
73		AMORTIZATION EXPENSE											
74	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-74	\$3,619,591	\$5,918,475	100.0000%	\$0	\$5,918,475	\$0	\$5,918,475
75		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$3,619,591	\$5,918,475		\$0	\$5,918,475	\$0	\$5,918,475
76		OTHER OPERATING EXPENSES											
77	408.000	Property Taxes	\$15,332,989	\$0	\$15,332,989	E-77	\$6,017,162	\$21,350,151	100.0000%	\$0	\$21,350,151	\$0	\$21,350,151
78	408.000	Payroll Taxes	\$2,715,392	\$0	\$2,715,392	E-78	-\$389,367	\$2,326,025	100.0000%	\$0	\$2,326,025	\$0	\$2,326,025
79	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-79	-\$26,887,416	\$0	100.0000%	\$0	\$0	\$0	\$0
80	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-80	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Other Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	431.000	Interest on Customer Deposits	\$649,697	\$0	\$649,697	E-83	-\$511,257	\$138,440	100.0000%	\$0	\$138,440	\$0	\$138,440
84		TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494		-\$21,770,878	\$23,814,616		\$0	\$23,814,616	\$0	\$23,814,616
85		TOTAL OPERATING EXPENSE	\$398,716,386	\$41,838,267	\$317,901,087		-\$231,868,801	\$166,847,585		\$10,133,721	\$176,981,306	\$37,153,445	\$90,717,108
86		NET INCOME BEFORE TAXES	\$78,041,653					\$309,910,454		-\$259,522,678	\$50,387,776		
87		INCOME TAXES											
88	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-88	See note (1)	\$1	100.0000%	\$9,920,401	\$9,920,402	See note (1)	See note (1)
89		TOTAL INCOME TAXES	\$1					\$1		\$9,920,401	\$9,920,402		
90		DEFERRED INCOME TAXES											
91	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-91	See note (1)	\$15,075,619	100.0000%	-\$18,750,932	-\$3,675,313	See note (1)	See note (1)
92	411.000	Amortization of Deferred ITC	-\$4,904,201			E-92		-\$4,904,201	100.0000%	\$4,904,201	\$0		
93	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	-\$97,117	-\$97,117		
94	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-94		\$0	100.0000%	-\$1,009,662	-\$1,009,662		
95	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	-\$17,298	-\$17,298		
96	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-96		\$0	100.0000%	-\$121,887	-\$121,887		
97		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418		-\$15,092,695	-\$4,921,277		
98		NET OPERATING INCOME	\$67,870,234					\$299,739,035		-\$254,350,384	\$45,388,651		

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$174,232,361	-\$174,232,361
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$20,492,107	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$1,358,200	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$759,356	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$149,870,733	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$5,987,303	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$226	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,447,296	-\$26,447,296
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$3,111,156	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$162,585	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$22,992,525	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$544,460	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$38,260	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,619,460	-\$26,619,460
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$2,993,051	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$261,189	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$23,539,854	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$322,505	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$91,964	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$440,316	-\$440,316
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,016	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	\$1,231	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$6,717	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$44	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$399,602	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,632	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$0	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$2,202	-\$2,202
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$347	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,833	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$22	
Rev-15	Industrial Marketers		\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
Rev-16	Transportation	489.000	\$0	\$0	\$0	\$0	\$918,906	\$918,906
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$245,794	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$396,962	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	\$0	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$1,618,846	
	6. Update period adjustment (Roling) - West Only		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling) - West Only		\$0	\$0		\$0	\$52,898	
Rev-17	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$8,034,563	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$777,428	\$777,428
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777,428	
Rev-19	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,755,510	-\$11,755,510
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$9,089,377		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-15	Operation Supervision & Engineering - Dist	870.000	-\$214,203	\$0	-\$214,203	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$214,203	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-16	Distribution Load Dispatching	871.000	-\$43,997	\$0	-\$43,997	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$43,997	\$0		\$0	\$0	
E-17	Main & Service Expenses	874.000	-\$243,192	\$0	-\$243,192	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$243,192	\$0		\$0	\$0	
E-18	Measuring & Regulating Station Expenses - General	875.000	-\$52,444	\$0	-\$52,444	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$52,444	\$0		\$0	\$0	
E-21	Meter & House Regulator Expenses	878.000	-\$568,035	\$0	-\$568,035	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$568,035	\$0		\$0	\$0	
E-22	Customer Installations Expenses	879.000	-\$85,043	\$0	-\$85,043	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$85,043	\$0		\$0	\$0	
E-23	Other Expenses - Dist. Exp.	880.000	-\$136,275	-\$550	-\$136,825	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$136,275	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-25	Maintenance Supervision & Engineering	885.000	-\$138,807	\$0	-\$138,807	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$138,807	\$0		\$0	\$0	
E-27	Maint. of Mains	887.000	-\$716,857	\$0	-\$716,857	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$716,857	\$0		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$152,163	\$0	-\$152,163	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$152,163	\$0		\$0	\$0	
E-29	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$10,811	\$0	-\$10,811	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,811	\$0		\$0	\$0	
E-30	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$4,772	\$0	-\$4,772	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,772	\$0		\$0	\$0	
E-31	Maintenance of Services	892.000	-\$172,015	\$0	-\$172,015	\$0	\$0	\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$172,015	\$0		\$0	\$0	
E-32	Maint. of Meters and House Regulators	893.000	-\$49,788	\$0	-\$49,788	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$49,788	\$0		\$0	\$0	
E-37	Meter Reading Expenses	902.000	-\$321,932	\$0	-\$321,932	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$321,932	\$0		\$0	\$0	
E-38	Customer Records & Collection Expenses	903.000	-\$407,034	-\$1,271,389	-\$1,678,423	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$20,331		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$407,034	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
E-39	Uncollectible Expense	904.000	\$0	\$1,206,894	\$1,206,894	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	\$1,206,894		\$0	\$0	
E-40	Misc. Customer Accounts Expense	905.000	-\$13,971	\$0	-\$13,971	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$13,971	\$0		\$0	\$0	
E-44	Customer Assistance Expenses	908.000	-\$22,705	\$667,134	\$644,429	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$697,025		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	-\$1,876		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$22,705	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$28,015		\$0	\$0	
E-45	Informational & Instructional Advertising Expenses	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	
E-49	Supervision - Sales Exp.	911.000	-\$41,506	-\$9,564	-\$51,070	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$41,506	\$0		\$0	\$0	
E-50	Demonstrating & Selling Expenses	912.000	-\$37,141	-\$368,454	-\$405,595	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$45,199		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$37,141	\$0		\$0	\$0	
E-55	Admin. & General Salaries	920.000	-\$1,193,983	-\$3,197,660	-\$4,391,643	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$1,266,415		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$1,927,512		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,193,983	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-56	Office Supplies & Expenses	921.000	-\$442	-\$40,454	-\$40,896	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,063		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$442	\$0		\$0	\$0	
E-59	Outside Services Employed	923.000	\$0	-\$899,861	-\$899,861	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$1,045,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$145,139		\$0	\$0	
E-60	Property Insurance	924.000	\$0	\$73,765	\$73,765	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$73,765		\$0	\$0	
E-61	Injuries & Damages	925.000	\$0	\$4,000,166	\$4,000,166	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$1,003,607		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$2,996,559		\$0	\$0	
E-62	Employee Pensions & Benefits	926.000	-\$6,416	-\$151,100	-\$157,516	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$68,400		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	\$263,822		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,416	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$63,189		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$210,617		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$493,950		\$0	\$0	
E-64	Regulatory Commission Expenses	928.000	\$0	-\$181,822	-\$181,822	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$19,103		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$110,517		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$147,877		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,165		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$95,675		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$5,165		\$0	\$0	
E-65	Misc. General Expenses	930.000	\$0	-\$173,410	-\$173,410	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$31,733		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$51,617		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$90,060		\$0	\$0	
E-66	Rents	931.000	\$0	\$7,575	\$7,575	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$7,575		\$0	\$0	
E-67	Maint. of General Plant	932.000	-\$51,290	\$0	-\$51,290	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$51,290	\$0		\$0	\$0	
E-70	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,133,721	\$10,133,721
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,376,942	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$2,243,221	
E-74	Amortization of Expense	405.000	\$0	\$3,619,591	\$3,619,591	\$0	\$0	\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$236,336		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$386,499		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
E-77	Property Taxes	408.000	\$0	\$6,017,162	\$6,017,162	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$682,028		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	\$34,400		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	-\$389,367	-\$389,367	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$389,367		\$0	\$0	
E-79	Gross Receipts Tax	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
E-83	Interest on Customer Deposits	431.000	\$0	-\$511,257	-\$511,257	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$484,471		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$20,348		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$6,438		\$0	\$0	
E-88	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$9,920,401	\$9,920,401
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$9,920,401	
E-91	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$18,750,932	-\$18,750,932
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$18,750,932	
E-92	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,904,201	\$4,904,201
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,904,201	
E-93	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$97,117	-\$97,117
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$97,117	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-94	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,009,662	-\$1,009,662
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,009,662	
E-95	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$17,298	-\$17,298
	1. To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$17,298	
E-96	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$121,887	-\$121,887
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$121,887	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$249,388,957	-\$249,388,957
Total Operating & Maint. Expense			-\$4,684,822	-\$227,183,979	-\$231,868,801	\$0	\$4,961,427	\$4,961,427

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$50,387,776	\$95,587,012	\$97,689,731	\$99,776,988
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$49,110,753	\$49,110,753	\$49,110,753	\$49,110,753
4	Uncertain Tax Position Adjustment		\$0	\$0	\$0	\$0
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$270,671	\$270,671	\$270,671	\$270,671
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$49,381,424	\$49,381,424	\$49,381,424	\$49,381,424
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8300%	\$21,548,623	\$21,548,623	\$21,548,623	\$21,548,623
10	Tax Straight-Line Depreciation		\$49,110,753	\$49,110,753	\$49,110,753	\$49,110,753
11	Excess Tax Depreciation		-\$15,416,516	-\$15,416,516	-\$15,416,516	-\$15,416,516
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$42,040	\$42,040	\$42,040	\$42,040
14	Depreciation 263A		\$2,872,102	\$2,872,102	\$2,872,102	\$2,872,102
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$58,157,002	\$58,157,002	\$58,157,002	\$58,157,002
16	NET TAXABLE INCOME		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$40,116,198	\$83,690,477	\$85,717,601	\$87,729,819
22	Federal Income Tax at the Rate of	21.000%	\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
27	Deduct Federal Income Tax at the Rate of	50.000%	\$4,212,201	\$8,787,500	\$9,000,348	\$9,211,631
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$37,399,997	\$78,023,934	\$79,913,805	\$81,789,779
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
34	Deduct Federal Income Tax - City Inc. Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
35	Deduct Missouri Income Tax - City Inc. Tax		\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
36	City Taxable Income		\$31,691,796	\$66,115,477	\$67,716,905	\$69,306,557
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
41	State Income Tax		\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$9,920,402	\$20,695,957	\$21,197,248	\$21,694,853
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$3,675,313	-\$3,675,313	-\$3,675,313	-\$3,675,313
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		-\$97,117	-\$97,117	-\$97,117	-\$97,117
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$1,009,662	-\$1,009,662	-\$1,009,662	-\$1,009,662
49	Amortization of Protected Excess ADIT (MO)		-\$17,298	-\$17,298	-\$17,298	-\$17,298
50	Amortization of Unprotected Excess ADIT (MO)		-\$121,887	-\$121,887	-\$121,887	-\$121,887
51	TOTAL DEFERRED INCOME TAXES		-\$4,921,277	-\$4,921,277	-\$4,921,277	-\$4,921,277
52	TOTAL INCOME TAX		\$4,999,125	\$15,774,680	\$16,275,971	\$16,773,576

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
Updated Through 12/31/2020
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.12%	F Weighted Cost of Capital 9.37%	G Weighted Cost of Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%