**Exhibit No.:** 

Issues:  $\overline{\text{COSS}}$ 

**Rate Design** 

Witness: Timothy S. Lyons
Type of Exhibit: Direct Testimony
Sponsoring Party: Spire Missouri, Inc.

Case No.: GR-2025-0107 Date Prepared: November 25, 2024

SPIRE MISSOURI, INC.

GR-2024-0107

**DIRECT TESTIMONY** 

**OF** 

TIMOTHY S. LYONS

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### **DIRECT TESTIMONY OF TIMOTHY S. LYONS**

1		I. <u>INTRODUCTION</u>
2	Q.	PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.
3	A.	My name is Timothy S. Lyons. I am a Partner with ScottMadden, Inc. My business
4		address is 3 Speen Street, Suite 150, Framingham, Massachusetts 01701.
5	Q.	ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?
6	A.	I am submitting this testimony on behalf of Spire Missouri, Inc. ("Spire Missouri" or
7		the "Company").
8	Q.	PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.
9	A.	I have more than 30 years of experience in the energy industry. I started my career in
10		1985 at Boston Gas Company, eventually becoming Director of Rates and Revenue
11		Analysis. In 1993, I moved to Providence Gas Company, eventually becoming Vice
12		President of Marketing and Regulatory Affairs. Starting in 2001, I held several
13		management consulting positions in the energy industry, first at KEMA and then at
14		Quantec, LLC. In 2005, I became Vice President of Sales and Marketing at Vermont
15		Gas Systems, Inc. before joining Sussex Economic Advisors, LLC ("Sussex") in 2013.
16		Sussex was acquired by ScottMadden in 2016.
17	Q.	WHAT IS YOUR EDUCATIONAL BACKGROUND?
18	A.	I hold a Bachelor's Degree from St. Anselm College, a Master's Degree in Economics
19		from The Pennsylvania State University, and a Master's Degree in Business
20		Administration from Babson College.
21	Q.	HAVE YOU PREVIOUSLY SPONSORED TESTIMONY BEFORE THE
22		MISSOURI PUBLIC SERVICE COMMISSION (THE "COMMISSION")?

- 1 A. Yes. I have previously sponsored testimony before the Commission as well as 29 other
  2 state regulatory commissions. Direct Schedule TSL-1 contains a list of regulatory
  3 proceedings in which I have sponsored testimony.
- 4 Q. WAS THIS TESTIMONY PREPARED BY YOU OR UNDER YOUR DIRECT SUPERVISION?
- 6 A. Yes, it was.

#### 7 Q. HAVE YOU PREPARED SCHEDULES SUPPORTING YOUR TESTIMONY?

- A. Yes. My testimony is supported by the schedules in the List of Schedules. Direct Schedules TSL-2, TSL-4, and TSL-5 have three parts: the first part consists of proposed base rates and supporting studies and data for Spire Missouri East, the second part consists of proposed base rates and supporting studies and data for Spire Missouri West, and the third part consists of proposed base rates and supporting studies and data for Spire Missouri East and West Consolidated. Schedule TSL-3 has two parts: the first part consists of the class cost of service study for Spire Missouri East, and the second part consists of the class cost of service study for Spire Missouri West.
- 16 The schedules were prepared by me or under my direction.

#### II. PURPOSE OF TESTIMONY

#### 18 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to sponsor the Company's proposed distribution base rates. Presently, the Company has two sets of distribution base rates for two service areas. One set of distribution base rates is for customers in Spire Missouri East, which provides natural gas service to the area in and around the City of St. Louis, and a second

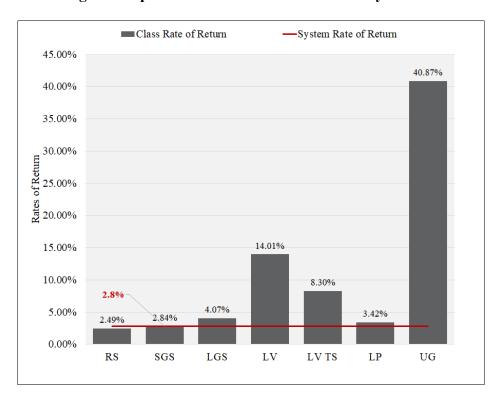
set of distribution base rates is for customers in Spire Missouri West, which provides natural gas service to the area in and around the City of Kansas City.<sup>1</sup>

To support the Company's proposed distribution base rates, my testimony includes: (a) a description of the Company's rate classes and current rates; (b) a description of the Class Cost of Service Study ("COSS"); and (c) a description of the proposed revenue targets, distribution base rate design, and bill impact analysis for each rate class.

#### Q. PLEASE SUMMARIZE YOUR DIRECT TESTIMONY.

The results of the Company's COSS show for Spire Missouri East and Spire Missouri West differences in class rates of return ("ROR") at current base rates as compared to the system or overall ROR, as shown in Figures 1 and 2 (below).

Figure 1: Spire Missouri East COSS Summary Results



<sup>&</sup>lt;sup>1</sup> Current base rates were approved by the Commission in the Company's prior base rate proceeding in Case No. GR-2021-0108.

A.

Figure 1 (above) shows for Spire Missouri East the residential (RS) rate class yields a ROR below the system ROR while the remaining rate classes yield RORs above the system ROR.

Figure 2: Spire Missouri West COSS Summary Results

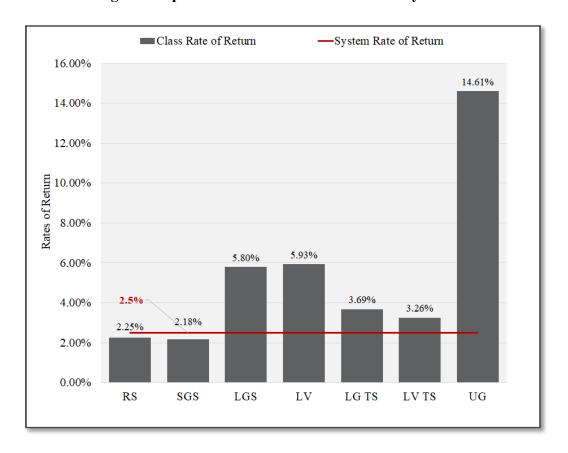


Figure 2 (above) shows for Spire Missouri West the RS and small general service ("SGS") rate classes yield RORs below the system ROR while the remaining rate classes yield RORs above the system ROR.

Except as noted below, the approach used to prepare the Company's COSS for Spire Missouri East and Spire Missouri West in this base rate proceeding was generally consistent with the approach utilized in the Company's prior base rate proceeding in Case No. GR-2021-0108.

The results of the COSS support movement toward a more equitable rate structure where class RORs move closer to the system ROR. However, the proposed movement toward the system ROR was moderated to address customer bill impact considerations.

The proposed distribution base rates reflect three important rate design principles: (a) rates should recover the overall cost of providing service; (b) rates should be fair and equitable in that each rate class should recover the costs caused by that customer class, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns. Because these principles can conflict, the proposed rate design reflects a level of judgment to balance these principles.

The Company prepared customer bill impacts to evaluate the effect of the proposed base rate changes. The customer bill impacts included other applicable charges to reflect the overall impact of the proposed changes.<sup>2</sup> The customer bill impacts evaluate a range of customer usage within each rate class, as shown in Direct Schedule TSL-5.

Overall, the proposed base rates increase monthly bills for a residential customer in Spire Missouri East using 55 CCF per month by \$12.76, or 18.20%. The proposed base rates increase monthly bills for a residential customer in Spire Missouri West using 55 CCF per month by \$16.22, or 20.90%. 55 CCF represents the average

<sup>&</sup>lt;sup>2</sup> Other applicable charges for Spire Missouri East include: (1) Purchase Gas Adjustment ("PGA") charge of \$0.52486 per CCF used in the current and proposed bill impact analysis; and (2) Infrastructure System Replacement Surcharge ("ISRS") of \$1.43 per customer per month used in the current bill impact analysis. Other applicable charges for Spire Missouri West include: (1) PGA charge of \$0.62139 per CCF used in the current and proposed bill impact analysis and (2) ISRS charge of \$3.22 per customer per month used in the current bill impact analysis.

1		of monthly usage for residential customers in the Spire Missouri East and Spire
2		Missouri West service areas.
3		III. OVERVIEW AND CURRENT RATE STRUCTURE
4	Q.	PLEASE DESCRIBE THE SERVICE AREA.
5	A.	The Company provides natural gas service to more than 1.2 million homes and
6		businesses in two service areas in Missouri. One service area is Spire Missouri East,
7		which provides natural gas service to 0.7 million customers in and around the City of
8		St. Louis. The second service area is Spire Missouri West, which provides natural gas
9		service to 0.5 million customers in and around the City of Kansas City.
10		Approximately 94.0 percent of Spire Missouri East and Spire Missouri West
11		customers are residential, while the remaining 6.0 percent are commercial and
12		industrial ("C&I") and lighting.
13	Q.	PLEASE DESCRIBE THE COMPANY'S RATE CLASSES AND CURRENT
14		RATES.
15	A.	Customers are presently served under one of four rate classes based on type of service

and load characteristics, as shown in Figure 3 (below).

Figure 3: Rate Classes and Current Rates

Rate Class	Availability	Rate Element	Spire East Rates	Spire West Rates
	This rate schedule is available for all residential	Customer charge	\$20.00	\$20.00
	customers	Usage charges	\$0.36538 (Winter)	\$0.37404 (Winter)
Residential ("RS")			\$0.32877 (Summer First 50)	\$0.33660 (Summer First 50)
			\$0.39835 (Summer Over 50)	\$0.41527 (Summer Over 50)
	Available for commercial or industrial customers, whose	Customer charge	\$40.72	\$43.70
Small General Service ("SGS")	annual consumption, as described below, is less than	Usage charge	\$0.24021	\$0.18592 (First 5,000)
	10,000 CcF			\$0.23241 (Over 5,000)
	Available to all customers whose annual consumption is	Customer charge	\$145.43	\$189.61
Large General Service ("LGS")	greater than or equal to 10.000 Ccfs	Usage charge	\$0.15689	\$0.15823
	Avaliable to customers contracting for separately	Customer charge	\$1,063.73	\$1,595.40
	metered gas service for a minimum term of one year	Usage charge	\$0.03008 (First 36,000)	\$0.08217 (Winter First 36,000)
Large Volume Service (LV)	with a billing demand equal to, or greater than, 250 Ccf and an annual usage equal to, or		\$0.00882 (Over 36,000)	\$0.0641 (Winter Over 36,000)
	greater than 60,000 Ccf.		\$1.12 (Demand)	\$0.05129 (Summer First 36,000)
				\$0.03399 (Summer Over 36,000)

Figure 3 (above) shows residential customers are assigned to the RS rate class. Figure 3 also shows C&I customers are assigned to one of three rate classes based on type of service and load characteristics. C&I customers are further designated by whether customers purchase gas supply from the Company through sales service or from a third-party supplier or marketer through transportation service.

The Company's current rate structure consists of both distribution base rates and gas commodity rates for sales service customers through the Purchase Gas Adjustment ("PGA"). The current distribution base rates were approved by the Commission in June 2021 in the Company's prior distribution base rate proceeding in Case GR-2022-0179.

Distribution base rates for residential customers consist of a monthly customer charge and usage charges that are based on One Hundred Cubic Feet ("CCF") of gas.

The current usage charges for residential customers vary by season and usage through a block or step rate structure during the summer months.

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Distribution base rates for C&I customers consist of a monthly customer charge and usage charge that is based on CCF of gas.

# Q. PLEASE PROVIDE A BREAKDOWN OF THE COMPANY'S CUSTOMERS AND USAGE.

Figures 4 and 5 (below) provides a breakdown of the Company's customers and usage for the period October 1, 2023, through September 30, 2024. The usage in Figures 4 and 5 have been normalized for weather.

Figure 4: Spire Missouri East Test Year Customers and Normalized Usage

					Annual
Test Year Normalized	Number of	% of	Annual	% of	Use per
Customers and Usage	Customers	Customers	Use	Use	Customer
Residential - RS	615,125	93.7%	451,474,401	53.0%	734
Small C&I - SGS	37,076	5.6%	81,709,337	9.6%	2,204
Large C&I - LGS	4,166	0.6%	136,805,580	16.1%	32,840
Large Volume - LV	28	0.0%	3,931,246	0.5%	140,010
Large Volume Transport - LVT	147	0.0%	177,146,696	20.8%	1,205,763
General - LP	1	0.0%	1,548	0.0%	1,548
Unmetered Gas Light - UG	66	0.0%	-	0.0%	-
Total	656,608	100.0%	851,068,808	100.0%	1,296

Figure 4 (above) shows the residential class represents 93.70 percent of Spire

Missouri East customers. Figure 4 also shows residential customers use on average

734 CCF per year, while Large C&I customers use on average 32,840 CCF per year.

Figure 5: Spire Missouri West Test Year Customers and Normalized Usage

					Annual
Test Year Normalized	Number of	% of	Annual	% of	Use per
Customers and Usage	Customers	Customers	Use	Use	Customer
Residential - RS	495,200	93.5%	336,515,413	44.4%	680
Small C&I - SGS	30,843	5.8%	63,550,380	8.4%	2,060
Large C&I - LGS	2,811	0.5%	64,519,920	8.5%	22,949
Large Volume - LV	32	0.0%	7,256,034	1.0%	225,968
Large General Transport - LGT	226	0.0%	12,798,750	1.7%	56,569
Large Volume Transport - LVT	400	0.1%	273,019,210	36.0%	682,255
Unmetered Gas Light - UG	2	0.0%	-	0.0%	-
Total	529,515	100.0%	757,659,707	100.0%	1,431

Figure 5 (above) shows the residential class represents 93.50 percent of Spire

Missouri West customers. Figure 5 also shows residential customers use on average

680 CCF per year, while Large C&I customers use on average 22,949 CCF per year.

Figures 6 and 7 (below) show seasonal variation of the Company's rate classes, measured as monthly usage divided by annual usage.

### Figure 6: Spire Missouri East Monthly Use as a Percentage of Annual Usage

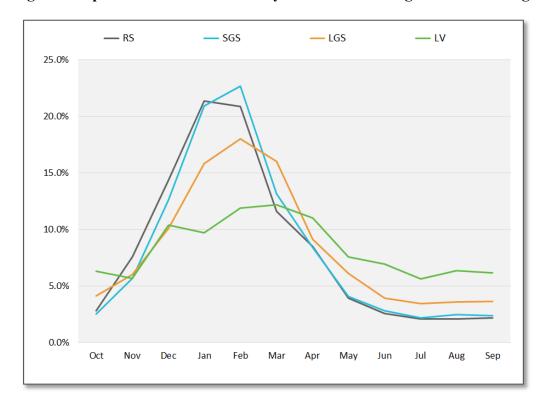


Figure 6 (above) shows for Spire Missouri East class usage varies seasonally for certain rate classes. The residential and small and large C&I rate classes, for example, show a seasonal load pattern, with monthly usage increasing during the winter months, reflecting heating usage. The Large Volume rate class, by comparison, show relatively consistent monthly usage throughout the year, with only a slight increase in the winter months.

Figure 7: Spire Missouri West Monthly Use as a Percentage of Annual Usage

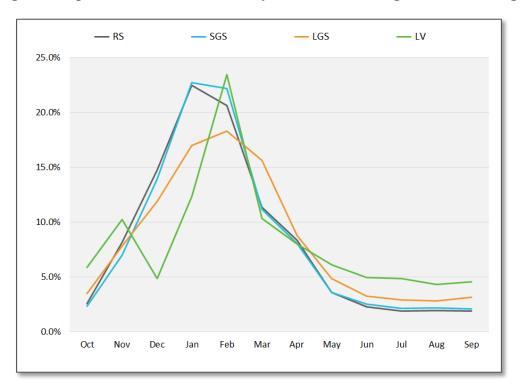


Figure 7 (above) shows for Spire Missouri West class usage varies seasonally for all rate classes. The residential and small and large C&I rate classes, for example, show a seasonal load pattern, with monthly usage increasing during the winter months, reflecting heating usage.

### IV. ALLOCATED COST OF SERVICE STUDY

#### Q. WHAT IS THE PURPOSE OF A COSS?

A. The purpose of a COSS is to allocate a utility's overall cost of service to each rate class in a manner that reflects its underlying cost of service. The approach is well established in industry literature.<sup>4</sup>

<sup>&</sup>lt;sup>4</sup> See James C. Bonbright, *Principles of Public Utility Rates* (1961).

#### Q. WHAT APPROACH WAS USED TO DEVELOP THE COSS IN THIS RATE

#### 2 CASE FILING?

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- 3 A. The approach to develop the COSS in this rate case filing was based on three steps.
- 4 First, costs were functionalized or assigned into functional categories. Next,
- 5 functionalized costs were classified into one of three cost drivers, based on whether the
- 6 costs are related to: (1) serving peak demands, (2) serving energy demands, or (3)
- 7 meeting customer service requirements. Finally, classified costs were allocated to each
- 8 rate class based on methods that best reflect how the costs were incurred.

functionalization, classification, and allocation process.

The three steps were performed using two types of assignments: direct assignment and indirect assignment. Direct assignments utilized the Company's financial and plant records to assign plant investments and expenses to specific functions, classifications, and rate classes. Indirect assignments utilized composite allocators based on direct and indirect assignments developed during the

#### Q. WHAT IS FUNCTIONALIZATION?

A. Functionalization is the process of assigning rate base and expense items into operational components. The functionalization of costs was based on the Company's accounting records, which are maintained in accordance with the Federal Energy Regulatory Commission's ("FERC") Uniform System of Accounts ("USOA").

#### 20 Q. WHAT IS CLASSIFICATION?

A. Classification is the process of assigning rate base and expense items into categories that reflect cost-causation. There are three primary causes or drivers of costs related to the gas system:

1		• <u>Customer-related</u> – costs that vary with the number of customers, such as costs
2		associated with connecting customers to the gas system and providing basic
3		customer services, such as metering and billing;
4		• <u>Demand-related</u> – costs that vary with customer usage at the time of the system
5		peak demand; and
6		• Energy-related – costs that vary with energy usage, such as the cost of gas.
7	Q.	WHAT IS ALLOCATION?
8	A.	Allocation is the process of assigning rate base and expense items to each rate class
9		based on allocators that best reflect how the costs were incurred. In other words, cost
10		allocation follows how costs are incurred.
11	Q.	WHAT TYPES OF ALLOCATORS WERE USED TO DEVELOP THE COSS?
12	A.	Three types of allocators were used to develop the COSS:
13		1. Class determinants – class characteristics, such as number of customers, peak
14		demands, annual usage, and revenues by rate class;
15		2. Special studies – detailed analysis of specific plant or expense items, such as
16		meters and services; and
17		3. Indirect – composite allocators based on how other costs were allocated.
18	Q.	WHAT WERE THE RESULTS OF THE COSS?
19	A.	The results of the COSS were derived from a spreadsheet model developed specifically
20		for this distribution base rate case proceeding. Rate base and expense items in the COSS
21		were assigned to each rate class based on the three-step process described above. The
22		results of the COSS are shown in Figures 1 and 2 (above).
23	Q.	WHAT CONCLUSIONS CAN BE REACHED WHEN CLASS RORS ARE
24		LOWER THAN OR HIGHER THAN THE SYSTEM OR OVERALL ROR?

1 Α. When class RORs are lower than the system or overall ROR, then revenues recovered 2 from the rate class are less than its cost of service. Conversely, when class RORs are higher than the system ROR, then revenues recovered from the rate class are more than 3 4 its cost of service. As discussed below, the COSS results were used as a guide to 5 develop revenue targets for each rate class that move the Company's proposed 6 distribution base rates in aggregate to the system ROR to achieve fair and equitable 7 rates.

#### 8 WHAT DATA WAS USED TO PREPARE THE COSS? 0.

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9 A. The COSS was based on the Company's consolidated revenue requirement. The COSS 10 includes rate base items, including intangible plant, distribution plant, general plant, and working capital (e.g., materials and supplies). The COSS also includes operations 12 and maintenance ("O&M") expenses, including distribution, customer accounting, 13 sales, administrative and general expenses, depreciation expenses, taxes other than 14 income taxes, such as payroll and property taxes, and income taxes.

#### WHAT WAS THE APPROACH TO FUNCTIONALIZE COSTS IN THE COSS? Q.

- As discussed earlier, functionalization is an important first step in development of the A. COSS. The functionalization process in this study generally followed the USOA. Specifically, the overall cost of service was functionalized into one of the following categories:
  - Intangible investments associated with the Company's intangible plant. These include intangible plant, accumulated depreciation, and depreciation expense.
  - Production and Storage Plant investments and expenses associated with the Company's production and storage facilities. These include production and

- storage plant, accumulated depreciation, depreciation expenses, and related

  O&M expenses.
  - Transmission investments and expenses associated with the Company's transmission facilities. These include transmission plant, accumulated depreciation, depreciation expenses, and related O&M expenses.
    - Distribution investments and expenses associated with the Company's distribution facilities. These include distribution plant, accumulated depreciation, depreciation expenses, and related O&M expenses.
    - General investments and expenses associated with the Company's general plant facilities. These include general plant, accumulated depreciation, depreciation expenses, and related expenses.

#### 12 Q. WHAT WAS THE APPROACH TO CLASSIFY COSTS?

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- 13 A. The COSS classified costs into one of the following two categories:
  - Customer costs associated with customer access to the gas distribution system
    as well as on-going customer services, such as meter reading and billing
    services.
  - Demand costs associated with peak demand requirements.

#### Q. WHAT WAS THE APPROACH TO CLASSIFY DISTRIBUTION MAINS?

A. Classification of distribution mains – the largest portion of distribution plant – reflects two cost drivers. The first cost driver is number of customers. Distribution mains are designed to provide customers access to the natural gas system. The second driver is customer demands. Distribution mains are designed to meet average daily and design day demands.

The classification of distribution mains into customer and demand was based on
an average of two recognized approaches to classify distribution main: (1) the
minimum mains or minimum system method, and (2) the zero-inch or zero-intercept
method. Both methods are recognized by the National Association of Regulated Utility
Commissions ("NARUC"). NARUC states,

One argument for inclusion of distribution related items in the customer cost classification is the 'zero or minimize size main theory.' This theory assumes that there is a zero or minimum size main necessary to connect the customer to the system and thus affords the customer an opportunity to take service as he/she so desires.

Under the minimum size main theory, all distribution mains are priced out at the historical unit cost of the smallest main installed in the system, and assigned as customer costs. The remaining book cost of distribution mains is assigned to demand. The zero-inch main method would allocate the cost of a theoretical main of zero-inch diameter to the customer function, and allocate the remaining costs associated with mains to demand.<sup>5</sup>

A.

# Q. HOW WAS THE ESTIMATED COST OF A MINIMUM SIZE MAIN DETERMINED?

The estimated cost of a minimum size main was based on two-inch plastic main, which is the smallest main commonly installed by the Company. Multiplying the estimated cost of two-inch plastic main by the actual number of feet in the system yielded the theoretical cost of a system comprised of two-inch mains. The customer portion of distribution mains was calculated as the ratio of the cost of a two-inch mains system to the cost of the total mains system. The cost of mains was based on historical costs, adjusted to reflect 2024 costs utilizing the Handy-Whitman index.

#### Q. WHAT WERE THE RESULTS OF THE MINIMUM SIZE MAIN METHOD?

<sup>&</sup>lt;sup>5</sup> NARUC Gas Distribution Rate Design Manual, pgs. 22-23.

1 A. The results of the minimum size main method for Spire Missouri East and Spire
2 Missouri West are shown in Figures 8 and 9 (below).

Figure 8: Spire Missouri East Results of Minimum System Method

Туре	Minimum System Pipe Size	% of Type Footage	Total Footage	HW Adj. Cost Per Foot	Cost of Minimum System
Plastic	2		47,641,803	\$ 41.97	\$ 1,999,379,578
Minimum Size Main (	Cost				\$ 1,999,379,578
Total Cost					\$ 5,459,571,430
Minimum System					36.62%

Figure 8 (above) shows for Spire Missouri East the estimated cost of a minimum size main is \$2,000.0 million, which is based on the estimated cost of a two-inch plastic main and the actual number of feet in the system. The customer portion of distribution mains of 36.62 percent was calculated as the ratio of the cost of minimum size main of \$2,000.0 million to the total cost of the mains of \$5,459.6 million.

Figure 9: Spire Missouri West Results of Minimum System Method

Туре	Minimum System Pipe Size	% of Type Footage	Total Footage	HW Adj. Cost Per Foot	Cost of Minimum System
Plastic	2		48,839,103	\$ 34.62	\$ 1,690,888,517
Minimum Size Main C	Cost				\$ 1,690,888,517
Total Cost					\$ 3,531,163,353
Minimum System					47.88%

Figure 9 (above) shows for Spire Missouri West the estimated cost of a minimum size main is \$1,690.9 million, which is based on the estimated cost of a two-inch plastic main and the actual number of feet in the system. The customer portion of distribution mains of 47.88 percent was calculated as the ratio of the cost of minimum size main of \$1,690.9 million to the total cost of the mains of \$3,531.2 million.

#### Q. WHAT IS THE ZERO-INCH OR ZERO-INTERCEPT METHOD?

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2 A. The zero-inch or zero-intercept method represents the cost of connecting customers to 3 the distribution system with a hypothetical "zero-size" main. The method is based on 4 a regression analysis that examines the relationship between distribution main sizes and 5 their average costs. The regression analysis produces an intercept that represents the 6 average cost of a theoretical zero-inch distribution main, or a distribution main that 7 serves no demand. Zero-inch main costs are classified as customer, while costs in 8 excess of the zero-inch main costs are classified as demand.

#### 9 Q. HOW WAS THE ESTIMATED COST OF A ZERO-INCH MAIN 10 **DETERMINED?**

A. The estimated cost of a zero-inch main was based on a regression analysis of 12 distribution main sizes and their average costs. The regression analysis produced an intercept that represents the average cost (\$ per foot) of a theoretical zero-inch 13 14 distribution main. Multiplying the average cost of a zero- inch main by the actual 15 number of feet in the system yielded a theoretical cost of a system comprised of zero-16 inch mains. The customer portion of distribution mains was calculated as the ratio of 17 the cost of a zero-inch main to the total cost of all mains.

#### WHAT WERE THE RESULTS OF THE ZERO-INCH METHOD? Q.

19 A. The results of the zero-inch method for Spire Missouri East and Spire Missouri West 20 are shown in Figures 10 and 11.

Figure 10: Spire Missouri East Results of Zero-Inch Method

Туре	Total Type Footage	Zero-Int. Cost per Foot		Mi	Cost of inimum System
IRON	1,130,963	\$	133.89	\$	151,427,503
PLASTIC	24,660,264	\$	28.31	\$	698,067,056
STEEL	21,850,508	\$	93.24	\$	2,037,441,583
Zero-Intercept System Cos	ts			\$	2,886,936,141
Total Cost				\$	5,459,571,430
Zero-Intercept Costs 52.88%					

Figure 10 (above) shows for Spire Missouri East the estimated cost of a zero-inch iron, plastic, and steel main was \$133.89 per foot, \$28.31 per foot, and \$93.24 per foot, respectively. Multiplying the estimated cost of a zero-inch main by the actual number of feet in the system yielded a theoretical cost of a system comprised of zero-inch mains of \$2,886.9 million. The customer portion of distribution mains of 52.88 percent was calculated as the ratio of the cost of zero-inch mains of \$2,886.9 million to the total cost of the mains system of \$5,459.6 million.

Figure 11: Spire Missouri West Results of Zero-Inch Method

Туре	Total Type Footage	Zero-Int. Cost per Foot		Mi	Cost of nimum System
IRON	634,084	\$	35.90	\$	22,766,204
PLASTIC	27,120,753	\$	20.37	\$	552,456,137
STEEL	21,084,266		42.34	\$	892,674,580
Zero-Intercept System Cos	sts			\$	1,467,896,922
Total Cost				\$	3,531,163,353
Zero-Intercept Costs 41.57%					

Figure 11 (above) shows for Spire Missouri West the estimated cost of a zero-inch iron, plastic, and steel main was \$35.90 per foot, \$20.37 per foot, and \$42.34 per foot, respectively. Multiplying the estimated cost of a zero-inch main by the actual number of feet in the system yielded a theoretical cost of a system comprised of

- zero-inch mains of \$1,467.9 million. The customer portion of distribution mains of 41.57 percent was calculated as the ratio of the cost of zero-inch mains of \$1,467.9 million to the total cost of the mains system of \$3,531.2 million.
- 4 Q. WHAT IS THE COMPANY'S RECOMMENDATION REGARDING THE
  5 CLASSIFICATION OF DISTRIBUTION MAIN?
- A. The Company recommends classifying distribution mains for Spire Missouri East and Spire Missouri West based on an average of the minimum size and zero-inch methods, as shown in Figures 12 and 13 (below).

Figure 12: Spire Missouri East Proposed Classification of Distribution Main

Spire Missouri East	
Zero-Intercept Study	52.88%
Minimum System Study	36.62%
Average	44.75%

Figure 12 (above) shows for Spire Missouri East a proposed classification of distribution main based on 44.75 percent customer and 55.25 percent demand.

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Figure 13: Spire Missouri West Proposed Classification of Distribution Main

Spire Missouri West	
Zero-Intercept Study	41.57%
Minimum System Study	47.88%
Average	44.73%

Figure 13 (above) shows for Spire Missouri West a proposed classification of distribution main based on 44.73 percent customer and 55.27 percent demand.

#### 15 O. WHAT WAS THE APPROACH TO CLASSIFY METERS AND SERVICES?

A. Services (Account 380) were classified as customer. Meters, Meter Installation, House Regulators, and Industrial Measuring & Regulation (Accounts 380-385) were classified as customer.

#### Q. HOW WERE OTHER PLANT ITEMS CLASSIFIED?

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- 2 A. Other plant items were similarly classified based on their underlying cost drivers. Rate 3 base items not directly associated with one of the classification categories were 4 classified through a composite classifier based on related costs.
- 5 PLEASE DISCUSS THE CLASSIFICATION OF O&M EXPENSES. Q.
- 6 A. Distribution O&M expenses were classified in a manner similar to the respective plant 7 items. For example, distribution O&M expenses followed the classification of their 8 respective plant accounts.
- O&M expense items not directly associated with one of the classification 10 categories were classified through an indirect composite classifier based on related costs.
- 12 Ο. PLEASE DESCRIBE THE ALLOCATION PROCESS USED IN DEVELOPING 13 THE COSS.
- 14 A. Costs were allocated to each rate class based on how costs are incurred to serve that 15 class. In other words, for each component of cost, the Company developed an allocator 16 that best reflects how costs are incurred.

#### HOW WERE PLANT COSTS CLASSIFIED AS DEMAND ALLOCATED? 17 Q.

- 18 A. Plant costs classified as demand were allocated based on the Average and Peak (A&P) 19 method. Plant costs classified as demand include transmission plant and the demand 20 portion of distribution mains, as discussed earlier. The A&P method is a recognized approach for allocating plant costs classified as demand.6 21
- 22 The allocator is based on each rate class's responsibility to the average day 23 and peak day (or design day) demands of the system.

<sup>&</sup>lt;sup>6</sup> NARUC Gas Distribution Rate Design Manual, p. 27 (June 1989)

The average day portion of the allocator is based on each rate class's responsibility to the average daily demands on the system. The "Peak" portion of the allocator is based on each rate class's responsibility to the peak day (or design day) demands of the system. The "Average" portion is weighted by the system's load factor. The "Peak" portion is weighted by the remaining amount (1 minus the system load factor).

#### 7 Q. HOW WAS METER PLANT ALLOCATED?

A. Meter plant was allocated to each rate class based on the results of a study that reflects
the cost of meters serving each rate class. The allocator reflects the Company's estimate
of meter and meter installation costs for each type of meter serving each rate class.

#### 11 Q. HOW WAS SERVICE PLANT ALLOCATED?

12 A. Service plant was allocated to each rate class based on the results of a study that reflects
13 the material and installation cost of a service line for each rate class. The allocator
14 reflects the Company's estimate of service line and service line installation costs for
15 each type of service line for each rate class.

### 16 Q. WHAT WAS THE PROCESS TO DEVELOP THE COMPOSITE

#### 17 **ALLOCATORS?**

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A. There are several composite allocators developed internally based on the allocation of various plant investments and expenses. These are used to allocate cost items that cannot be readily categorized. For example, general plant is allocated based on the composite allocation of all other plant allocations.

#### Q. HOW WERE EXPENSES ALLOCATED TO EACH RATE CLASS?

- A. Expenses were generally allocated to each rate class consistent with their respective plant accounts allocation method. Certain expenses, such as administration and general and payroll taxes, were allocated using a labor allocation.
- Q. DOES THE UNIT COST OF SERVICE VARY ACROSS THE COMPANY'S
   RATE CLASSES?
- 6 A. Yes, the cost of service per customer and per CCF (i.e., unit cost of service) varies
  7 across the Company's rate classes, as shown in Figures 14 and 15 (below).

Figure 14: Spire Missouri East Unit Cost of Service by Rate Class

	Revenue Requirements							
Rate Class	Per Customer		Per CCF					
RS	712	\$	0.97					
SGS	1,371	\$	0.62					
LGS	8,776	\$	0.27					
LV	20,662	\$	0.15					
LV TS	90,514	\$	0.08					
LP	920	\$	0.59					

Figure 14 (above) shows for Spire Missouri East the unit per customer cost of service for residential class is \$712 per customer, while the unit cost of service for LV TS rate class is \$90,514 per customer. By comparison, the unit per CCF cost of service for residential class is \$0.97 per CCF while the unit cost of service for the LV TS rate class is \$0.08 per CCF.

#### Figure 15: Spire Missouri West Unit Cost of Service by Rate Class

	Revenue Re	quire	ments
Rate Class	Per Customer		Per CCF
RS	748	\$	1.10
SGS	1,377	\$	0.67
LGS	6,820	\$	0.30
LV	38,664	\$	0.17
LG TS	12,716	\$	0.22
LV TS	59,146	\$	0.09

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Figure 15 (above) shows for Spire Missouri West the unit per customer cost of service for residential class is \$748 per customer, while the unit cost of service for LV TS rate class is \$59,146 per customer. By comparison, the unit per CCF cost of service for residential class is \$1.10 per CCF while the unit cost of service for the LV TS rate class is \$0.09 per CCF.

# 8 Q. HOW ARE VARIATIONS IN THE UNIT COST OF SERVICE USED TO 9 SUPPORT THE COMPANY'S RATE DESIGN?

10 A. Variations in the unit cost of service support the need for distinct rate classes and rates.

### V. OVERVIEW OF RATE DESIGN

# 12 Q. WHAT WERE THE PRINCIPLES USED TO GUIDE THE PROPOSED RATE 13 DESIGN?

As previously discussed the proposed rate design was guided by several principles commonly used throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates should be fair in that each rate class should recover the costs caused by that customer class, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns.

1 Because these principles can conflict, the proposed rate design reflects a level 2 of judgment to balance these principles. 3 0. HOW WERE THESE PRINCIPLES APPLIED IN THIS PROCEEDING? 4 A. First, Spire Missouri East and Spire Missouri West rates were designed, respectively, 5 to recover the overall revenue requirement for Spire Missouri East and Spire Missouri 6 West. This was done by developing customer charges and distribution base rates based 7 on test year customers and usage. In addition, rates were designed to be fair and 8 equitable. This was done by setting revenue targets for each rate class that reflect in 9 aggregate a movement toward the system ROR based on the results of the COSS. 10 Specifically, the results of the COSS show certain classes produce a ROR that is less 11 than the system ROR. The proposed rate design moves the ROR closer to the system 12 ROR. Another rate design objective is to moderate rate changes to address rate 13 continuity concerns (i.e., bill impact). This objective was considered while setting 14 revenue targets and then again while setting rate elements. 15 WHAT IS THE REVENUE REQUIREMENT FOR SPIRE MISSOURI EAST Q. AND SPIRE MISSOURI WEST USED AS A STARTING POINT FOR THE 16 17 **RATE DESIGN?** 18 The Spire Missouri East and Spire Missouri West rate design used as a starting point A. 19 the revenue requirements presented in the Direct Testimony of Witness Eric Bouselli, 20 which indicates respectively an overall revenue requirement of \$540.7 million and 21 \$461.0 million.

# Q. WHAT WAS THE PROCESS TO ESTABLISH THE CLASS REVENUE TARGETS FOR EACH RATE CLASS?

The starting point for setting class revenue targets was first identifying the revenue changes needed to achieve an equal rate of return ("EROR") for each rate class. For certain rate classes that yield RORs less than the system ROR, the proposed distribution base rate increases were higher than the system average to move the classes closer to the system ROR; however, the movement to EROR for all rate classes was moderated by bill continuity concerns.

Specifically, to address bill continuity concerns the proposed revenue targets for each rate class were based on a 10.00 percent movement toward EROR, as shown in Figure 16 (below).

Figure 16: Spire Missouri East Proposed Class Revenue Targets

Spire Energy (Missouri East) Target Revenues	Total	Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport		General	Unmetered Gas Light
	Company	RS	SGS	LGS	LV	LV TS		LP	UG
Target Revenues									
Class Revenues at EROR	532,706,537	431,424,754	50,825,044	36,559,568	580,157	13,297,954		920	18,142
Current Class Revenues	391,447,203	310,267,458	37,745,314	28,767,046	803,248	13,814,997		698	48,443
Difference (\$)	141,259,335	121,157,296	13,079,730	7,792,522	(223,091)	(517,042)		222	(30,302
Difference (%)	36.1%	39.0%	34.7%	27.1%	-27.8%	-3.7%	•	31.8%	-62.69
Class Revenues at Uniform Increase	532,706,537	422,231,918	51,366,251	39,148,047	1,093,111	18,800,336		949	65,924
Current Class Revenues	391,447,203	310,267,458	37,745,314	28,767,046	803,248	13,814,997		698	48,443
Difference (\$)	141,259,335	111,964,460	13,620,937	10,381,001	289,863	4,985,340		252	17,481
Difference (%)	36.1%	36.1%	36.1%	36.1%	36.1%	36.1%	,	36.1%	36.19
Movement to EROR	10.0%								
Target Revenues	532,706,537	423,151,202	51,312,130	38,889,199	1,041,816	18,250,098		946	61,146
Current Revenues	391,447,203	310,267,458	37,745,314	28,767,046	803,248	13,814,997		698	48,443
\$ Difference	141,259,335	112,883,744	13,566,817	10,122,153	238,568	4,435,101		249	12,703
% Difference	36.1%	36.4%	35.9%	35.2%	29.7%	32.1%	•	35.7%	26.29
Customers	656,608	615,125	37,076	4,166	28	147		1	66
Usage (CCF)	851,068,808	451,474,401	81,709,337	136,805,580	3,931,246	177,146,696		1,548	-
Target Increase (\$/ Customer/ Mo.)	\$	15.29	\$ 30.49	\$ 202.48	\$ 708.04	\$ 2,515.66	\$	20.73	\$ 16.02
Target Increase (\$ per CCF)	\$	0.25	\$ 0.17	\$ 0.07	\$ 0.06	\$ 0.03	\$	0.16	\$

Α.

Figure 16 (above) shows for Spire Missouri East revenue requirements for each rate class based on three approaches: (1) a full movement to EROR, (2) a uniform increase in revenues, and (3) a partial movement to EROR, which is the Company's proposal. A full movement to EROR would reduce inter-class inequities but raise bill continuity concerns for certain classes, such the residential class. A uniform increase would produce a more consistent increase across rate classes but not reduce inter-class

inequities. The Company's proposed revenue targets reflect a partial movement to EROR of 10.00 percent.

Figure 17: Spire Missouri West Proposed Class Revenue Targets

Spire Energy (Missouri West)				Small		Large		Large		Large General		Large Volume	Unmeter
Target Revenues	Total	Residential		General Srv		General Srv		Volume		Transport		Transport	Gas Lig
	Company	RS		SGS		LGS		LV		LG TS		LV TS	ι
Target Revenues													
Class Revenues at EROR	454,605,421	365,183,072		42,461,162		19,173,685		1,241,538		2,876,937		23,668,476	5
Current Class Revenues	306,378,624	242,853,340		27,962,780		16,617,507		1,075,779		2,029,122		15,839,326	7
Difference (\$)	148,226,797	122,329,733		14,498,382		2,556,178		165,759		847,815		7,829,150	(2:
Difference (%)	48.4%	50.4%		51.8%		15.4%		15.4%		41.8%		49.4%	-28.
Class Revenues at Uniform Increase	454,605,421	360,346,435		41,491,247		24,657,101		1,596,243		3,010,816		23,502,434	1,1
Current Class Revenues	306,378,624	242,853,340		27,962,780		16,617,507		1,075,779		2,029,122		15,839,326	7
Difference (\$)	148,226,797	117,493,095		13,528,468		8,039,594		520,465		981,694		7,663,108	3
Difference (%)	48.4%	48.4%		48.4%		48.4%		48.4%		48.4%		48.4%	48.
Movement to EROR	10.0%												
Target Revenues	454,605,421	360,830,099		41,588,239		24,108,759		1,560,773		2,997,428		23,519,038	1,0
Current Revenues	306,378,624	242,853,340		27,962,780		16,617,507		1,075,779		2,029,122		15,839,326	7
\$ Difference	148,226,797	117,976,759		13,625,459		7,491,253		484,994		968,306		7,679,712	3
% Difference	48.4%	48.6%		48.7%		45.1%		45.1%		47.7%		48.5%	40.
Customers	529,515	495,200		30,843		2,811		32		226		400	
Usage (CCF)	757,659,707	336,515,413		63,550,380		64,519,920		7,256,034		12,798,750		273,019,210	-
Target Increase (\$/ Customer/ Mo.)	\$	19.85	\$	36.81	\$	222.04	\$	1,258.65	\$	356.65	\$	1,599.25	13.
Target Increase (\$ per CCF)	\$	0.35	S	0.21	s	0.12	S	0.07	s	0.08	s	0.03	

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Figure 17 (above) shows for Spire Missouri West revenue requirements for each rate class based on a similar approach as Spire Missouri East.

The Company believes for Spire Missouri East and Spire Missouri West a 10.00 percent movement to EROR strikes an appropriate balance between moving to cost-based rates and addressing bill continuity considerations.

# Q. WHAT WAS THE PROCESS TO DERIVE THE PROPOSED CUSTOMER CHARGE AND DISTRIBUTION BASE RATES FOR THE RESIDENTIAL CLASS?

The Company proposed increases in the customer charge that were informed by underlying customer costs, moderated to address the impact on low-use customers. For example, the Company proposed residential customers charges of \$24.00 per month for Spire Missouri East as compared to fully allocated residential customer cost of

1		\$50.09 per month. Class revenue targets not recovered in the customer charges are then
2		recovered through per CCF delivery charges.
3	Q.	HAS THE COMPANY MADE ANY CHANGES TO THE INCLINING BLOCK
4		RATE STRUCTURE FOR THE RESIDENTIAL CLASS SUMMER RATES?
5	A.	The Company has proposed to remove the inclining block rate structure for the
6		residential class summer rates.
7	Q.	WHAT WAS THE PROCESS TO DERIVE THE PROPOSED CUSTOMER
8		CHARGE AND DISTRIBUTION BASE RATES FOR THE COMMERCIAL
9		AND LIGHTING CLASSES?
10	A.	The Company proposed uniform increases in the customer charge and distribution rates
11		for commercial and transportation classes.
12		The Company has also aligned the Unmetered Gas Light ("UG") rates in East
13		and West divisions to consist of a customer charge per customer, and a gaslight charge
14		per light.
15	Q.	HAVE YOU EXAMINED THE IMPACT OF YOUR PROPOSED CHANGES IN
16		DISTRIBUTION BASE RATES ON CUSTOMERS FOR EACH RATE CLASS?
17	A.	Yes. The Company prepared customer bill impacts to evaluate the effect of the
18		proposed base rate changes. The customer bill impacts included other applicable
19		charges to reflect the overall impact of the proposed changes. <sup>7</sup> The customer bill
20		impacts evaluate a range of customer usage within each rate class, as shown in Direct
21		Schedule TSL-5.

<sup>&</sup>lt;sup>7</sup> Other applicable charges for Spire Missouri East include: (1) PGA charge of \$0.52486 per CCF used in the current and proposed bill impact analysis; and (2) Infrastructure System Replacement Surcharge ("ISRS") of \$1.43 per customer per month used in the current bill impact analysis. Other applicable charges for Spire Missouri West include: (1) PGA charge of \$0.62139 per CCF used in the current and proposed bill impact analysis and (2) ISRS charge of \$3.22 per customer per month used in the current bill impact analysis.

Overall, the proposed base rates increase monthly bills for a residential
customer in Spire Missouri East using 55 CCF per month by \$12.76, or 18.20 percent.
The proposed base rates increase monthly bills for a residential customer in Spire West
using 55 CCF per month by \$16.22, or 20.90 percent. 55 CCF represents the average
of monthly usage for residential customers in the Spire Missouri East and Spire
Missouri West service areas.

## VI. <u>CONCLUSION</u>

- 8 Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?
- 9 A. Yes.

# BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Spire Missouri Inc. d/b/a Spire's Request for Authority to Implement A General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Areas	) ) File No. GR-2025-0107 )
<b>VERIFICATION OF</b>	TIMOTHY S. LYONS
COMMONWEALTH OF MASSACHUSETTS	)
CITY OF FRAMINGHAM	)
I, Timothy S. Lyons, of lawful age, ur	nder penalty of perjury, and pursuant to Section
509.030, RSMo, state as follows:	
I. My name is Timothy S. I	Lyons. I am a Partner with ScottMadden, Inc. My
business address is 3 Speen Street, Suite	150, Framingham, Massachusetts 01701.
II. My direct testimony on	behalf of Spire Missouri Inc. is attached to this
verification.	
III. My answers to each ques	stion in the attached direct testimony are true and
correct to the best of my knowledge, info	formation, and belief.
TOTARY PUBLISHED TO MASSAULT	Timothy S. Lyons  November 25, 2024  Date

#### **Summary of Qualifications**

Tim Lyons is a partner with ScottMadden with more than 30 years of experience in the energy industry. Tim has held senior positions at several gas utilities and energy consulting firms. His experience includes rates and regulatory support, sales and marketing, customer service and strategy development. Prior to joining ScottMadden, Tim served as Vice President of Sales and Marketing for Vermont Gas. He has also served as Vice President of Marketing and Regulatory Affairs for Providence Gas Company, Director of Rates at Boston Gas Company, and Project Director at Quantec, LLC, an energy consulting firm.

Tim has sponsored testimony before 30 U.S. and 3 Canadian regulatory agencies. Tim holds a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

#### Areas of Specialization

- Regulation and Rates
- Retail Energy
- Utilities
- Natural Gas

#### Capabilities

- Regulatory Strategy and Rate Case Support
- Strategic and Business Planning
- Capital Project Planning
- Process Improvements

#### **Articles and Speeches**

- "Country Strong: Vermont Gas shares its comprehensive effort to expand natural gas service into rural communities." American Gas Association, June 2011 (with Don Gilbert).
- "Talking Safety With Vermont Gas." American Gas Association, February 2009 (with Dave Attig).
- "Consumers Say 'Act Now' To Stabilize Prices." Power & Gas Marketing, September/ October 2001 (with Jim DeMetro and Gerry Yurkevicz).
- "Rate Reclassification: Who Buys What and When." Public Utilities Fortnightly, October 15, 1991 (with John Martin).

Sponsor	Date	Docket No.	Subject
Regulatory Commission of Alask		Booket Her	- Cunjobi
Cook Inlet Natural Gas Storage Alaska, LLC	7/21	Docket No. U-21- 058	Sponsored testimony supporting the lead-lag study/cash working capital requirement for a general rate case proceeding.
ENSTAR Natural Gas Company	06/16	Docket No. U-16- 066	Adopted and sponsored testimony supporting a lead-lag study for a general rate case proceeding.
Arizona Corporation Commission	1		
Southwest Gas Corporation	02/24	Docket No. G- 01551A-23-0341	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation	12/21	Docket No. G- 01551A-21-0368	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Arkansas Public Service Commis			
Summit Utilities, Inc.	01/24	Docket No. 23- 079-U	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (The Empire District Electric Company)	2/23	Docket No. 22- 085-U	Sponsored testimony supporting the class cost of service, rate design, bill impact studies, and revenue decoupling for a general rate case proceeding.
Liberty Utilities (Pine Bluff Water)	10/18	Docket No. 18- 027-U	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
California Public Utilities Commis	ssion		
Liberty Utilities (CalPeco Electric)	9/24	Application No. 24- 09-010	Sponsored testimony supporting the marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (Apple Valley Water)	01/24	Application No. 24-01-0003	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Liberty Utilities (Park Water)	01/24	Application No. 24-01-0002	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Bear Valley Electric Service, Inc.	10/22	Application No. 22- 08-010	Sponsored testimony supporting marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (CalPeco Electric)	5/21	Application No. 21- 05-017	Sponsored testimony supporting the lead-lag study/cash working capital, marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation (Southern California, Northern California, and South Lake Tahoe jurisdictions)	8/19	Application No. 19- 08-015	Sponsored testimony on behalf of three separate rate jurisdictions supporting revenue requirements, lead-lag/ cash working capital, and class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Colorado Public Utilities Commis			
Colorado Natural Gas (Summit Utilities)	01/24	Proceeding No. 23A-0570G	Sponsored the Fully Distributed Cost (FDC) study in support of a Cost Assignment and Allocation Manual (CAAM) application.
Connecticut Public Utilities Regu			
Yankee Gas Company	07/14	Docket No. 13-06- 02	Sponsored report and testimony supporting the review and evaluation of gas expansion policies, procedures, and analysis.
Delaware Public Service Commis			
Tidewater Utilities, Inc	08/24	Docket No. 24- 0991	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Artesian Water Company	04/23	Docket No. 23- 0601	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Illinois Commerce Commission	0.10 :	D 1 : 00 0 : 00	
Ameren Illinois Company d/b/a Ameren Illinois	6/24	Docket 22-0487/ 23-0082/ 24-0238 (cons.)	Sponsored rebuttal testimony supporting a marginal cost study for a Multi-Year Integrated Grid Plan (Grid Plan) proceeding.
Liberty Utilities (Midstates Natural Gas)	12/23	Docket No. 23- 0380	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.

Spancar	Date	Docket No.	Subject
Sponsor  Ameren Illinois Company d/b/a	1/23	Docket No. 22-	Sponsored testimony supporting a Multi-Year Integrated Grid Plan
Ameren Illinois  Ameren Illinois	1/23	0487	(Grid Plan). Prepared research and analysis evaluating the reasonableness of the Grid Plan through comparison to how other electric utilities have responded to the changing energy landscape.
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. 16- 0401	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes and a decoupling mechanism.
Iowa Utilities Board		I = =	
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. RPU- 2016-0003	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes.
Kansas Corporation Commission			
The Empire District Electric Company	12/18	Docket No. 19- EPDE-223-RTS	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Kentucky Public Service Commis			
Bluegrass Water Utility (Central States Water Company)	02/23	Case No. 2022- 00432	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
Maine Public Utilities Commissio			
Maine Water Company	10/24	Docket No. 2024- 00291	Sponsored testimony supporting the class cost of service, rate design, and bill impact studies for a general rate case proceeding for the Camden and Rockland Division.
Calpine Corporation and Casco Bay Energy Company	10/24	Docket No. 2024- 00137	Sponsored testimony regarding ratemaking treatment of Net Energy Billing stranded cost rate design.
Northern Utilities, Inc. d/b/a Unitil	05/23	Docket No. 2023- 00051	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design and customer bill impact for a general rate case proceeding.
Maine Water Company	03/21	Docket No. 2021- 00053	Sponsored testimony supporting a proposed rate smoothing mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/19	Docket No. 2019- 00092	Sponsored testimony supporting a proposed capital investment cost recovery mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/15	Docket No. 2015- 00146	Sponsored testimony supporting the proposed gas expansion program, including a zone area surcharge.
Maryland Public Service Commis	sion		
The Potomac Edison Company (FirstEnergy)	03/23	Case No. 9695	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Sandpiper Energy, a Chesapeake Utilities company	12/15	Case No. 9410	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new residential and commercial classes.
Massachusetts Department of Pu			
Berkshire Gas Company, Eversource Energy, Liberty Utilities, National Grid, and Unitil	03/22	Docket No. DPU 20-80	Sponsored report that summarizes research, findings, and recommendations for regulatory mechanisms, methodologies, and policies that support Massachusetts's achievement of its net zero climate goal by 2050. The regulatory designs were informed by the results of quantitative and qualitative analysis of decarbonization pathways to achieve the Commonwealth's climate goals.
Liberty Utilities (New England Gas Company)	08/20	Docket No. DPU 20-92	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2020/2021 through 2024/2025.
Eversource Energy, National Grid, and Unitil	02/20	Docket No. DPU 19-55	Sponsored report that summarizes research and evaluation of funding approaches for infrastructure modifications that interconnect Distributed Generation (DG) projects.

Sponsor	Date	Docket No.	Subject
Liberty Utilities (New England Gas	07/18	Docket No. DPU	Sponsored the Long-Range Forecast and Supply Plan filing for the
Company)	07710	18-68	five-year forecast period 2018/2019 through 2022/2023.
Liberty Utilities (New England Gas	07/16	Docket No. DPU	Sponsored the Long-Range Forecast and Supply Plan filing for the
Company)		16-109	five-year forecast period 2016/2017 through 2020/2021.
Boston Gas	10/93	Docket No. DPU 92-230	Sponsored testimony describing the Company's position regarding rate treatment of vehicular natural gas investments and expenses.
Boston Gas	03/90	Docket No. DPU 90-55	Sponsored testimony supporting the weather and other cost of service adjustments, rate design and customer bill impact studies for a general rate case proceeding.
Boston Gas	03/88	Docket No. DPU 88-67-II	Sponsored testimony supporting the rate reclassification of commercial and industrial customers for a rate design proceeding.
Michigan Public Service Commis			
Lansing Board of Water & Light and Michigan State University	04/23	Docket No. U- 21308	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/20	Docket No. U- 20650	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/19	Docket No. U- 20322	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Midland Cogeneration Ventures, LLC	09/18	Docket No. U- 18010	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Minnesota Public Utilities Commi	ission		
Northern States Power Company (XcelEnergy)	10/21	Docket No. E002/GR-21-630	Sponsored testimony supporting a Return on Equity (ROE)adjustment mechanism that would allow the Company to symmetrically adjust its ROE to reflect significant changesin financial market conditions.
Missouri Public Service Commiss	sion		
The Empire District Electric Company	11/24	Docket No. ER- 2024-0261	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Liberty Utilities (Missouri Water)	03/24	Docket No. WR- 2024-0104	Sponsored testimony supporting lead-lag study for a general rate case proceeding.
Liberty Utilities (Midstates Natural Gas)	02/24	Docket No. GR- 2024-0106	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Confluence Rivers Utility Operating Company	12/22	Case No. WR- 2023-0006/ SR- 2023-0007	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
The Empire District Gas Company	08/21	Docket No. GR- 2021-0320	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
The Empire District Electric Company	05/21	Docket No. ER- 2021-0312	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	12/20	Docket No. GR- 2021-0108	Sponsored testimony supporting class cost of service, rate design, and lead-lag study proposals for a general rate case proceeding. The testimony also included support for a proposed revenue adjustment mechanism.
The Empire District Electric Company	08/19	Docket No. ER- 2019-0374	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a weather normalization mechanism.

Sponsor	Date	Docket No.	Subject
Liberty Utilities (Midstates Natural Gas)	09/17	Docket No. GR- 2018-0013	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a revenue decoupling/ weather normalization mechanism as well as tracker accounts for certain O&M expenses and capital costs.
Missouri Gas Energy	04/17	Docket No. GR- 2017-0216	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Laclede Gas Company	04/17	Docket No. GR- 2017-0215	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Nevada Public Utilities Commissi			
Southwest Gas Corporation	09/23	Docket No. 23- 09012	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	09/21	Docket No. 21- 09001	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	02/20	Docket No. 20- 02023	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
New Hampshire Public Utilities C	ommission		
Unitil (Northern Utilities, Inc.)	8/21	Docket No. DG 21- 104	Sponsored testimony supporting a revenue decoupling mechanism.
Unitil Energy Systems, Inc.	4/21	Docket No. DE 21- 030	Sponsored testimony supporting a revenue decoupling mechanism.
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	11/17	Docket No. DG 17- 198	Sponsored testimony supporting a levelized cost analysis for approval of firm supply and transportation agreements.
Liberty Utilities d/b/a Granite State Electric Company	04/16	Docket No. DE 16- 383	Adopted testimony and sponsored Lead/Lag study for a general rate case proceeding.
New Jersey Board of Public Utilit			
Elizabethtown Gas Company	02/24	Docket No. GR24020158	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Jersey Central Power and Light Company (FirstEnergy)	03/23	Docket No. ER23030144	Sponsored testimony supporting the class cost of service and Lead/Lag studies for a general rate case proceeding.
South Jersey Gas Company	04/22	Docket No. GR22040253	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	12/21	Docket No. GR21121254	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
South Jersey Gas Company	03/20	Docket No. GR20030243	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	04/19	Docket No. GR19040486	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Pivotal Utility Holdings, Inc. d/b/a Elizabethtown Gas Company	08/16	Docket No. GR16090826	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
New Mexico Public Regulation Co			
New Mexico Gas Company, Inc.	7/24	Case No. 18- 00038-UT	Sponsored testimony supporting the Weather Normalization Adjustment Mechanism.
New Mexico Gas Company, Inc.	9/23	Case No. 23- 00255-UT	Sponsored testimony supporting the class cost of service, rate design, bill impact and weather normalization adjustment mechanisms for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
New York Public Service Commis	ssion		
New York Power Authority	09/04	Case No. 04-E- 0572	Sponsored testimony evaluating Con Edison's class cost of service study.
Corporation Commission of Okla			
The Empire District Electric Company	02/21	Cause No. PUD 202100163	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The proposed rate design included a three-year phase-in of the proposed rate increase.
The Empire District Electric Company	03/19	Cause No. PUD 201800133	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	04/17	Cause No. PUD 201600468	Adopted direct testimony and sponsored rebuttal testimony supporting the revenue requirements for a general rate case proceeding. The testimony included proposals for alternative ratemaking mechanisms.
Ohio Public Utilities Commission			
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	06/24	Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, 24-0471-EL-UNC	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Pennsylvania Public Utility Comn	nission		
FirstEnergy Pennsylvania Electric Company	04/24	Docket No. R- 2024-3047068	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Rhode Island Public Utilities Com	nmission		
Providence Gas Company	08/01 09/00 08/96	Docket No. 1673	Sponsored testimony supporting the changes in cost of gas adjustment factor related to projected under-recovery of gas costs; Filed testimony and witness for pilot hedging program to mitigate price risks to customers; Filed testimony and witness for changes in cost of gas adjustment factor related to extension of rate plan.
Providence Gas Company	08/00	Docket No. 2581	Sponsored testimony supporting the extension of a rate plan that began in 1997 and included certain modifications, including a weather normalization clause.
Providence Gas Company	03/00	Docket No. 3100	Sponsored testimony supporting the de-tariff and deregulation of appliance repair service, enabling the Company to have needed pricing flexibility.
Providence Gas Company	06/97	Docket No. 2581	Sponsored testimony supporting a rate plan that fixed all billing rates for three-year period; included funding for critical infrastructure investments in accelerated replacement of mains and services, digitized records system, and economic development projects.
Providence Gas Company	04/97	Docket No. 2552	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for commercial and industrial customers, including redesign of cost of gas adjustment clause, for a rate design proceeding.
Providence Gas Company	02/96	Docket No. 2374	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for largest commercial and industrial customers for a rate design proceeding.
Providence Gas Company	01/96	Docket No. 2076	Sponsored testimony supporting the rate reclassification of customers into new rate classes, rate design (including introduction of demand charges), and customer bill impact studies for a rate design proceeding.
Providence Gas Company	11/92	Docket No. 2025	Sponsored testimony supporting the Integrated Resource Plan filing, including a performance-based incentive mechanism.

Sponsor	Date	Docket No.	Subject
Railroad Commission of Texas	_ Batt	Dooket No.	- Cubject
Texas Gas Service Company -	06/24	Case No.	Sponsored testimony supporting the Lead/Lag study for a general
Central-Gulf Service Area		00017471	rate case proceeding.
CenterPoint Energy – Texas Gas	10/23	Case No.	Sponsored testimony supporting the Lead/Lag study for a general
Division		00015513	rate case proceeding.
Texas Gas Service Company -	06/23	Case No.	Sponsored testimony supporting the Lead/Lag study for a general
Rio Grande Valley Service Area		00014399	rate case proceeding.
Texas Gas Service Company – West Texas, North Texas, and Borger/ Skellytown Service Areas	06/22	Case No. 00009896	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central Texas and Gulf Coast Service Areas	12/19	GUD No. 10928	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Beaumont/ East Texas Division	11/19	GUD No. 10920	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Borger/ Skellytown Service Area	08/18	GUD No. 10766	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – North Texas Service Area	06/18	GUD No. 10739	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – South Texas Division	11/17	GUD No. 10669	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/17	GUD No. 10656	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Atmos Pipeline – Texas	01/17	GUD No. 10580	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gulf Division	11/16	GUD No. 10567	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Public Utility Commission of Tex			
CenterPoint Energy Houston Electric, LLC	03/24	Docket No. 56211	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy Houston Electric, LLC	04/19	Docket No. 49421	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Vermont Public Utilities Commiss	sion		
Vermont Gas Systems	12/12	Docket No. 7970	Sponsored testimony describing the market served by \$90 million natural gas expansion project to Addison County, VT. Also described the terms and economic benefits of a special contract with International Paper.
Vermont Gas Systems	02/11	Docket No. 7712	Sponsored testimony supporting the market evaluation and analysis for a system expansion and reliability regulatory fund.
Virginia State Corporation Comm	ission		
Rappahannock Electric Cooperative	8/24	Case No. PUR- 2024-00132	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
Shenandoah Valley Electric Cooperative	01/24	Case No. PUR- 2023-00207	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/23	Case No. PUR- 2023-00002	Sponsored testimony supporting the Lead/Lag study for the 2023 triennial review of base rates, terms, and conditions.
Rappahannock Electric Cooperative	10/22	Case No. PUR- 2022-00160	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/20	Case No. PUR- 2020-00015	Sponsored testimony supporting the Lead/Lag study for the 2020 triennial review of base rates, terms, and conditions.

Sponsor	Date	Docket No.	Subject
West Virginia Public Service Con	nmission		
American Electric Power - Appalachian Power Company and Wheeling Power Company	11/24	Case No. 24-0854- E-42T	Sponsored testimony supporting the lead-lag study for a general rate case proceeding.
Monongahela Power Company and The Potomac Edison Company (FirstEnergy)	06/23	Case No. 23-0460- E-42T	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Nova Scotia Utility and Review B	oard		
Nova Scotia Power	01/22	Matter No. M10431	Sponsored evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.
Ontario Energy Board			
Toronto Hydro-Electric System Limited	11/23	Docket No. EB- 2023-0195	Sponsored evidence supporting Toronto Hydro's Custom Rate Framework. Prepared research and analysis evaluating the appropriateness of the Rate Framework in the context of how other electric utility ratemaking practices have responded to developments in the energy industry.
Ontario Energy Association	01/21	Docket No. EB- 2020-0133	Sponsored evidence regarding policies and ratemaking treatment related to COVID-19 costs in U.S. and Canadian regulatory jurisdictions. The evidence was used to support Ontario Energy Association's response to Staff's proposals.
Commission of Canada Energy R	Regulator		
Trans-Northern Pipelines, Inc.	06/23	Docket No. RH- 001-2023	Sponsored evidence related to application for approval of incentive tolls.

Spire Energy (Missouri East)			Small	Large	Large	Large Volume		Unmetered
COSS Summary	Total	Residential	General Srv	General Srv	Volume		General	Gas Light
	Company	RS	SGS	LGS	LV	LV TS	LP	ÜG
<b>Current Delivery Service Rates</b>								
Rate base	2,210,182,176	1,773,221,137	205,645,912	163,787,011	2,689,818	64,764,789	3,955	69,554
Net operating income	62,357,869	44,069,637	5,850,598	6,658,803	376,726	5,373,544	135	28,426
Rate of return	2.82%	2.49%	2.84%	4.07%	14.01%	8.30%	3.42%	40.87%
Relative rate of return	100%	88%	101%	144%	496%	294%	121%	1449%
Revenues	\$ 399,484,260 \$	316,693,292 \$	38,490,151	\$ 29,334,713	\$ 828,382	\$ 14,087,611	\$ 711	\$ 49,399
Test Period Usage (CCF)	851,068,808	451,474,401	81,709,337	136,805,580	3,931,246	177,146,696	1,548	-
Revenue per CCF	\$ 0.4694 \$	0.7015 \$	0.4711	\$ 0.2144	\$ 0.2107	\$ 0.0795	\$ 0.4596	-
Revenues at Equalized Rates of Return								
Rate of return	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%
Return requirement	169,940,908	136,342,973	15,812,114	12,593,583	206,820	4,979,765	304	5,348
Revenue required	540,743,595	437,850,588	51,569,881	37,127,235	605,291	13,570,569	933	19,097
Revenue deficiency	141,259,335	121,157,296	13,079,730	7,792,522	(223,091)	(517,042)	222	(30,302)
Percent increase required	35.4%	38.3%	34.0%	26.6%	-26.9%	-3.7%	31.2%	-61.3%
Test Period Usage (CCF)	851,068,808	451,474,401	81,709,337	136,805,580	3,931,246	177,146,696	1,548	-
Revenue Required per CCF	\$ 0.6354 \$	0.9698 \$	0.6311	\$ 0.2714	\$ 0.1540	\$ 0.0766	\$ 0.6029	-
Revenue Deficiency per CCF	\$ 0.1660 \$	0.2684 \$	0.1601	\$ 0.0570	\$ (0.0567)	) \$ (0.0029)	\$ 0.1433	-

Schedule TSL-2 Spire West COSS Summary Results Page 1 of 1

Spire Energy (Missouri West)					Small	Large	Large	Large Gener	al	Large Volume	Unmetered
COSS Summary		Total	Residential	Gen	eral Srv	General Srv	Volume	Transpo	rt	Transport	Gas Light
		Company	RS		SGS	LGS	LV	LG 1	S	LV TS	UG
	_										
Current Delivery Service Rates											
Rate base		2,175,612,620	1,714,132,840	200,	20,567	103,198,329	7,172,736	16,142,55	3	134,643,176	2,418
Net operating income		54,393,400	38,633,411	4,3	60,688	5,988,135	425,270	595,50	)5	4,390,037	353
Rate of return		2.50%	2.25%		2.18%	5.80%	5.93%	3.69	9%	3.26%	14.61%
Relative rate of return		100%	90%		87%	232%	237%	148	3%	130%	584%
Revenues	\$	312,800,420 \$	248,044,286	\$ 28,	04,579 \$	16,939,483	\$ 1,096,623 \$	2,068,43	37 \$	16,146,224 \$	787
Test Period Usage (CCF)		757,659,707	336,515,413	63,	50,380	64,519,920	7,256,034	12,798,75	0	273,019,210	-
Revenue per CCF	\$	0.4129 \$	0.7371	\$	0.4485 \$	0.2625	\$ 0.1511 \$	0.161	.6 \$	0.0591	
Revenues at Equalized Rates of Return											
Rate of return		7.689%	7.689%		7.689%	7.689%	7.689%	7.689	9%	7.689%	7.689%
Return requirement		167,282,854	131,799,674	15,4	02,648	7,934,920	551,512	1,241,20	)1	10,352,714	186
Revenue required		461,027,217	370,374,019	43,0	02,961	19,495,661	1,262,382	2,916,25	52	23,975,374	567
Revenue deficiency		148,226,797	122,329,733	14,4	98,382	2,556,178	165,759	847,81	.5	7,829,150	(220)
Percent increase required		47.4%	49.3%		50.9%	15.1%	15.1%	41.0	)%	48.5%	-27.9%
Test Period Usage (CCF)		757,659,707	336,515,413	63,	50,380	64,519,920	7,256,034	12,798,75	0	273,019,210	-
Revenue Required per CCF	\$	0.6085 \$	1.1006	\$	0.6767 \$	0.3022	\$ 0.1740 \$	0.227	9 \$	0.0878	
Revenue Deficiency per CCF	\$	0.1956 \$	0.3635	\$	0.2281 \$	0.0396	\$ 0.0228 \$	0.066	52 \$	0.0287	

Spire Energy (Consolidated)				Small	Large	Large	Large General	Large Volume	Large Volume		Unmetered
COSS Summary		Total	Residential	General Srv	General Srv	Volume	Transport	Transport East	Transport West	General	Gas Light
		Company	RS	SGS	LGS	LV	LG TS	LV TS East	LV TS West	LP	UG
	_										
<b>Current Delivery Service Rates</b>											
Rate base		4,385,794,797	3,487,353,977	405,966,479	266,985,341	9,862,554	16,142,553	64,764,789	134,643,176	3,955	71,972
Net operating income		116,751,269	82,703,048	10,211,286	12,646,938	801,996	595,505	5,373,544	4,390,037	135	28,779
Rate of return		2.66%	2.37%	2.52%	4.74%	8.13%	3.69%	8.30%	3.26%	3.42%	39.99%
Relative rate of return		100%	89%	94%	178%	305%	139%	312%	122%	128%	1502%
Revenues	\$	712,284,680 \$	564,737,578 \$	66,994,730 \$	46,274,196 \$	1,925,005 \$	2,068,437 \$	14,087,611 \$	16,146,224 \$	711 \$	50,186
Test Period Usage (CCF)		1,608,728,515	787,989,815	145,259,717	201,325,500	11,187,280	12,798,750	177,146,696	273,019,210	1,548	-
Revenue per CCF	\$	0.4428 \$	0.7167 \$	0.4612 \$	0.2298 \$	0.1721 \$	0.1616 \$	0.0795 \$	0.0591 \$	0.4596	
	_										
Revenues at Equalized Rates of Return											
Rate of return		7.689%	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%	7.689%
Return requirement		337,223,762	268,142,647	31,214,762	20,528,503	758,332	1,241,201	4,979,765	10,352,714	304	5,534
Revenue required		1,001,770,811	808,224,606	94,572,842	56,622,896	1,867,673	2,916,252	13,570,569	23,975,374	933	19,664
Revenue deficiency		289,486,132	243,487,028	27,578,112	10,348,700	(57,332)	847,815	(517,042)	7,829,150	222	(30,521)
Percent increase required		40.6%	43.1%	41.2%	22.4%	-3.0%	41.0%	-3.7%	48.5%	31.2%	-60.8%
Test Period Usage (CCF)		1,608,728,515	787,989,815	145,259,717	201,325,500	11,187,280	12,798,750	177,146,696	273,019,210	1,548	_
Revenue Required per CCF	Ś	0.6227 \$	1.0257 \$	0.6511 \$	0.2813 \$	0.1669 \$	0.2279 \$	0.0766 \$	0.0878	,	
Revenue Deficiency per CCF	\$	0.1799 \$	0.3090 \$	0.1899 \$	0.0514 \$	(0.0051) \$	0.0662 \$	(0.0029) \$	0.0287		
* *											

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered
Allocation of Income Taxes	Allocation	Total	- Residential	Smail General Srv	Large General Srv	Large Volume	Transport	General	Gas Light
Allocation of income raxes	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG
Income Tax Calculation									
Operating Revenues		399,484,260	316,693,292	38,490,151	29,334,713	828,382	14,087,611	711	49,399
Operating Expenses	_								
O&M Expenses		177,897,731	143,516,065	18,401,899	12,090,608	191,743	3,688,841	292	8,282
Depreciation		114,115,890	94,603,161	9,889,928	6,833,556	113,627	2,672,476	196	2,946
Amortization		21,216,947	17,214,059	1,908,172	1,447,752	24,456	621,800	38	670
Taxes Other than Income		32,381,055	26,107,605	3,063,118	2,294,021	38,294	876,894	58	1,067
Interest on Customer Deposits		251,758	58,010	174,178	19,571	-	-	-	-
Total Expenses excl. Income Taxes		345,863,380	281,498,899	33,437,295	22,685,508	368,120	7,860,010	585	12,965
Net Income before Taxes & Interest		53,620,880	35,194,393	5,052,856	6,649,206	460,262	6,227,602	127	36,434
Income Taxes		(8,736,989)	(8,875,245)	(797,742)	(9,597)	83,536	854,058	(8)	8,009
Net Operating Income		62,357,869	44,069,637	5,850,598	6,658,803	376,726	5,373,544	135	28,426
Rate Base		2,210,182,176	1,773,221,137	205,645,912	163,787,011	2,689,818	64,764,789	3,955	69,554
Rate of Return		7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%
Return on Rate Base		169,940,908	136,342,973	15,812,114	12,593,583	206,820	4,979,765	304	5,348
Income Deficiency / (Surplus)		107,583,039	92,273,336	9,961,516	5,934,781	(169,906)	(393,779)	169	(23,078)
Gross Revenue Conversion factor		1.31303	1.31303	1.31303	1.31303	1.31303	1.31303	1.31303	1.31303
Revenue Deficiency / (Surplus)		141,259,335	121,157,296	13,079,730	7,792,522	(223,091)	(517,042)	222	(30,302)
Revenue Requirements		540,743,595	437,850,588	51,569,881	37,127,235	605,291	13,570,569	933	19,097
nevenue negamento		310,713,333	137,030,300	31,303,001	37,127,233	003,231	13,370,303	333	13,037
	-								
Income Tax Calculation  Net Income before Taxes & Interest		\$ 53,620,880 \$	35,194,393 \$	5,052,856 \$	6,649,206 \$	460,262 \$	6,227,602 \$	127 \$	36,434
Less: Subtractions		71,747,954	57,563,123	6,675,773	5,316,930	460,262 Ş 87,318	2,102,424	127 \$	2,258
Less. Subtractions		71,747,334	37,303,123	0,073,773	3,310,930	87,318	2,102,424	120	2,238
Net Income Before Taxes		(18,127,074)	(22,368,730)	(1,622,916)	1,332,276	372,944	4,125,177	(2)	34,176
Effective State Income Tax	3.60%	(651,668)	(804,156)	(58,344)	47,895	13,407	148,300	(0)	1,229
Effective Federal Income Tax	20.25%	(3,669,835)	(4,528,561)	(328,560)	269,720	75,503	835,144	(0)	6,919
Total Income Tax (Calculated)		(4,321,504)	(5,332,716)	(386,904)	317,615	88,910	983,444	(0)	8,148
Deferred Income Taxes		(4,415,485)	(3,542,528)	(410,838)	(327,212)	(5,374)	(129,387)	(8)	(139)
Total Income Taxes		(8,736,989)	(8,875,244)	(797,742)	(9,597)	83,536	854,058	(8)	8,009

Spire Energy (Missouri East) Allocation of Gross Plant	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Intangible Plant										
(301) Organization		2,501								PTDS
- Demand	PTDS_D	687	442	80	106	2	57	0	0	27%
- Customer	PTDS_C	1,814	1,591	146	65	1	12	0	0	73%
- Commodity Total	PTDS_E	2,501	2,032	225	171	3	69	- 0	- 0	0%
									_	DEDC
(302) Franchises and Consents - Demand	PTDS_D	2,330	1,498	270	361	6	195	0	0	PTDS 27%
- Customer	PTDS_D	6,154	5,395	495	220	3	40	0	0	73%
- Commodity	PTDS_E	<u> </u>		-	-	-	-	-	-	0%
Total		8,484	6,893	765	581	10	235	0	0	
(303) Software	<u></u>	-								PTDS
- Demand	Design_Day	-	-	-	-	-	-	-	-	27%
- Customer	Customers	-	-	-	-	-	-	-	-	73% 0%
- Commodity Total		-	-	-	-	-	-	-	-	U%
Total Intangible Plant - Demand		10,986 3,017	1,940	349	467	8	252	0	0	
- Demand - Customer		3,017 7,969	1,940 6,986	349 641	285	8	52 52	0	0	
- Commodity		-	-	-	-	-	-	-	-	
Total		10,986	8,926	990	753	13	304	0	0	
Production Plant										
(304) Land and Land Rights	<u></u>	119,929								DEM
- Demand	Design_Day_xTS	119,929	84,135	15,151	20,275	362	-	0	6	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		119,929	84,135	15,151	20,275	362	-	- 0	- 6	U%
(205) 5:		4 404 754							_	DEAL
(305) Structures and Improvements - Demand	Design_Day_xTS	1,101,751 1,101,751	772,921	139,185	186,261	3,326		3	54	DEM 100%
- Customer	Design_Day_X13	1,101,731		-	100,201	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,101,751	772,921	139,185	186,261	3,326	-	3	54	
(307) Other Power Equipment		33,139								DEM
- Demand	Design_Day_xTS	33,139	23,248	4,187	5,603	100	-	0	2	100%
- Customer		-		-	-		-	-	-	0% 0%
- Commodity Total		33,139	23,248	4,187	5,603	100	-	- 0	2	U%
(211) December Ferriment									_	DEM
(311) Propane Equipment - Demand	Design_Day_xTS	685,978 685,978	481,240	86,660	115,971	2,071		2	33	DEM 100%
- Customer	Design_Day_X13	-	401,240	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		685,978	481,240	86,660	115,971	2,071	-	2	33	
(311.1) Propane Stg Cavern - Gas Ops										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-		-	-	-	-	-		0% 0%
- Commodity Total				-	-		-		-	070
		1.040.700								
Total Production Plant - Demand		1,940,798	1,361,545	245,183	328,110	5,860	_	6	95	
- Customer		1,540,756	1,301,343	243,163	528,110	-	-	-	-	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		1,940,798	1,361,545	245,183	328,110	5,860	-	6	95	

Spire Energy (Missouri East) Allocation of Gross Plant	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG	Classification Factor
Storage Plant										
(350.1) Land and Land Rights		1,201,600								DEM
- Demand	Design_Day_xTS	1,201,600	842,969	151,799	203,142	3,628	-	4	59	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		1,201,600	842,969	151,799	203,142	3,628	-	4	59	0,0
(250.2) 5: 1		000 444								2514
(350.2) Rights of Way - Demand	Design_Day_xTS	829,411 829,411	581,864	104,780	140,220	2,504		3	40	DEM 100%
- Customer	Design_Day_x13	829,411	381,864	104,780	140,220	2,504	-		- 40	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		829,411	581,864	104,780	140,220	2,504	-	3	40	
(351.2) Compressor Station Structure		809,125								DEM
- Demand	Design_Day_xTS	809,125	567,632	102,217	136,790	2,443		2	39	100%
- Customer	V =		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-		-	-	-	0%
Total		809,125	567,632	102,217	136,790	2,443	-	2	39	
(351.4) Other Structures		1,187,041							I	DEM
- Demand	Design_Day_xTS	1,187,041	832,755	149,960	200,680	3,584	-	4	58	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		1,187,041	832,755	149,960	200,680	3,584		- 4	- 58	0%
Total		1,107,041	632,733	143,300	200,000	3,304		•	36	
(352) Wells		10,018,404								DEM
- Demand	Design_Day_xTS	10,018,404	7,028,300	1,265,633	1,693,705	30,247	-	31	488	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		10,018,404	7,028,300	1,265,633	1,693,705	30,247	-	31	488	0,0
(352.1) Storage Leaseholds and Rights		2,126,882						_		DEM
- Demand - Customer	Design_Day_xTS	2,126,882	1,492,090	268,691	359,569	6,421	-	7	104	100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,126,882	1,492,090	268,691	359,569	6,421	-	7	104	
(352.2) Resovoirs		245,023								DEM
- Demand	Design_Day_xTS	245,023	171,893	30,954	41,423	740		1	12	100%
- Customer	besign_buy_xrs	-	-	-		-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		245,023	171,893	30,954	41,423	740	-	1	12	
(352.3) Non-Recoverable Natural Gas		9,663,559								DEM
- Demand	Design_Day_xTS	9,663,559	6,779,362	1,220,805	1,633,715	29,176	-	30	471	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total				4 220 005	4 522 745	29,176	-	- 30	471	0%
TULAT		9,663,559	6,779,362	1,220,805	1,633,715	29,1/6	-	30	4/1	
(352.4) Wells - Oil and Vents Gas		3,472,097							Ī	DEM
- Demand	Design_Day_xTS	3,472,097	2,435,811	438,633	586,991	10,483	-	11	169	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		3,472,097	2,435,811	438,633	586,991	10,483	-	- 11	169	0%
			-,,	,	,	,				
(353) Lines		3,322,966								DEM
- Demand - Customer	Design_Day_xTS	3,322,966	2,331,190	419,793	561,779 -	10,033	-	10	162	100% 0%
- Customer - Commodity		-	-	-	-	-	-	-	-	0%
Total		3,322,966	2,331,190	419,793	561,779	10,033	-	10	162	
(3E4) Compressor Station Francisco		2 920 000								DEM
(354) Compressor Station Equipment - Demand	Design_Day_xTS	2,828,869 2,828,869	1,984,561	357,373	478,247	8,541	_	9	138	100%
- Customer	Design_Day_x12	2,828,809	1,984,561	357,373	4/8,24/		-	-	- 130	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,828,869	1,984,561	357,373	478,247	8,541	-	9	138	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume	01	Unmetered	ol :6 +:
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG	Classification Factor
	ractor	Company	113	303	103		LV 13	Lr	- 00	ractor
(355) Measuring and Regulating Equip		10,950,026								DEM
- Demand	Design_Day_xTS	10,950,026	7,681,869	1,383,326	1,851,205	33,060	-	34	533	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		- 10.050.036	7.601.060	1 202 226	1 051 205		-	- 34	533	0%
Total		10,950,026	7,681,869	1,383,326	1,851,205	33,060		34	533	
(356) Purification Equipment	_	554,962								DEM
- Demand	Design_Day_xTS	554,962	389,328	70,109	93,822	1,676	-	2	27	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	70.400		- 4.575	•			0%
Total		554,962	389,328	70,109	93,822	1,676	-	2	27	
(357) Other Equipment	_	223,539								DEM
- Demand	Design_Day_xTS	223,539	156,822	28,240	37,791	675	-	1	11	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		223,539	156,822	28,240	37,791	675	-	1	11	
(360) Land and Land Rights	_	50,654								DEM
- Demand	Design_Day_xTS	50,654	35,535	6,399	8,563	153	-	0	2	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		50,654	35,535	6,399	8,563	153	-	0	2	
(361) Structures and Improvements	_	4,850							1	DEM
- Demand	Design_Day_xTS	4,850	3,402	613	820	15	-	0	0	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		4.050		-	- 020	-	-	- 0	- 0	0%
Total		4,850	3,402	613	820	15	-	0	0	
(362) Gas Holders		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- [	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(363.3) Compressor Equipment		-								DEM
- Demand	Design_Day_xTS	-	-		-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Storage Plant		47,489,007								
- Demand	_	47,489,007	33,315,385	5,999,325	8,028,463	143,377	-	145	2,313	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		47,489,007	33,315,385	5,999,325	8,028,463	143,377	-	145	2,313	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Gross Plant	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Transmission Plant										
(365.2) Rights of Way		41,153								DEM
- Demand	Design_Day	41,153	26,286	4,733	6,334	113	3,684	0	2	100%
- Customer	/					-		-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		41,153	26,286	4,733	6,334	113	3,684	0	2	
(367) Mains		2,013,840								DEM
- Demand	Design_Day	2,013,840	1,286,307	231,634	309,979	5,536	180,290	6	89	100%
- Customer	/							-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,013,840	1,286,307	231,634	309,979	5,536	180,290	6	89	
(371) Other Equipment		9,294								DEM
- Demand	Design_Day	9,294	5,936	1,069	1,431	26	832	0	0	100%
- Customer		-	-	-	-	-			- 1	0%
- Commodity			-	-		-	-	-	-	0%
Total		9,294	5,936	1,069	1,431	26	832	0	0	
Total Transmission Plant		2,064,287								
- Demand		2,064,287	1,318,529	237,436	317,744	5,674	184,806	6	92	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		2,064,287	1,318,529	237,436	317,744	5,674	184,806	6	92	

Spire Energy (Missouri East) Allocation of Gross Plant	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG	Classification Factor
Distribution Plant (374) Land and Land Rights		6,618,355							Г	DEM
- Demand	Design_Day	6,618,355	4,227,364	761,250	1,018,726	18,193	592,511	18	293	100%
- Customer	besign_buy	-	-,227,304	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		6,618,355	4,227,364	761,250	1,018,726	18,193	592,511	18	293	
(375) Structures and Improvements		25,213,340							Ī	DEM
- Demand	Design_Day	25,213,340	16,104,600	2,900,063	3,880,945	69,308	2,257,236	70	1,118	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	•	-	-	-	-	-	-	0%
Total		25,213,340	16,104,600	2,900,063	3,880,945	69,308	2,257,236	70	1,118	
(376) Mains		1,173,256,414								DISTMAINS
- Demand	Design Day	648,224,245	414,042,408	74,559,394	99,777,446	1,781,878	58,032,570	1,806	28,743	55%
- Customer	Customers	525,032,169	491,861,374	29,646,149	3,331,073	22,452	117,476	800	52,846	45%
- Commodity				-	-	-	-	-	-	0%
Total		1,173,256,414	905,903,782	104,205,542	103,108,519	1,804,330	58,150,047	2,606	81,589	
(378) M&R Station Equip General		13,186,292								DEM
- Demand	Design Day	13,186,292	8,422,524	1,516,700	2,029,690	36,247	1,180,509	37	585	100%
- Customer	V = /	-						-	-	0%
- Commodity				-	-	-	-	-	-	0%
Total		13,186,292	8,422,524	1,516,700	2,029,690	36,247	1,180,509	37	585	
(379) M&R Station Equip City Gate		2,971,699							T I	DEM
- Demand	Design_Day	2,971,699	1,898,123	341,808	457,417	8,169	266,043	8	132	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity										0%
Total		2,971,699	1,898,123	341,808	457,417	8,169	266,043	8	132	
(380) Services		1,110,343,575							I	CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Services	1,110,343,575	1,035,972,436	64,553,095	9,184,077	83,739	548,544	1,683	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,110,343,575	1,035,972,436	64,553,095	9,184,077	83,739	548,544	1,683	-	
(381) Meters		67,629,079							1	CUS
- Demand		-	-	-	-	-	-	-	- [	0%
- Customer	Meters	67,629,079	30,823,809	24,042,484	10,894,755	120,013	1,747,800	219	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		67,629,079	30,823,809	24,042,484	10,894,755	120,013	1,747,800	219	-	
(381.1) Smart Meters		100,785,564								CUS
- Demand		-	-	-	-	-	-	-	- 1	0%
- Customer	Smart Meters	100,785,564	97,880,874	2,895,463	9,228	-	-	-	-	100%
- Commodity		-			<u> </u>	-	-	-	-	0%
Total		100,785,564	97,880,874	2,895,463	9,228	-	-	-	-	

Ablocation of Gross Plant   Ablocation   Fester   Company   Res   Sci   List   Company   Res   Sci   List   List   List   Residential Sci   List   List   List   Residential Sci   List   List   Residential Sci   List	Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Design   D	Allocation of Gross Plant	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
Demand   Customer   Commodity   Met_Inst   Customer		Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Customer   Met_inst   Customer   Commodity   Customer   Customer	(382) Meter Installation		-								cus
Commodify   Comm	- Demand		-	-	-	-	-	-	-	-	0%
Total	- Customer	Met_Inst	-	-	-	-	-	-	-	-	100%
Customer	- Commodity	_	-	-	-	-	-	-	-	-	0%
Demand   Customer	Total		-	-	-	-	-	-	-	-	
Customer	(382.1) Smart Meter Installation		78,036,314								CUS
Commodity   Comm	- Demand		-	-	-	-	-	-	-	- 1	0%
Total	- Customer	Smart_Met_Inst	78,036,314	45,161,099	16,630,423	13,485,583	206,937	2,552,192	80	-	100%
Customer	- Commodity		-	-	-	-	-	-	-	-	0%
Demand	Total		78,036,314	45,161,099	16,630,423	13,485,583	206,937	2,552,192	80	-	
Customer   Regulators   33,849,321   26,435,047   4,876,765   2,186,768   35,907   314,784   49   - 100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%	(383) House Regulators	_	33,849,321								CUS
Commodity   Total   Sas, Sas, Sas, Sas, Sas, Sas, Sas, Sas,	- Demand		-				-			-	0%
Commodity   Comm	- Customer	Regulators	33,849,321	26,435,047	4,876,765	2,186,768	35,907	314,784	49		100%
CUS	- Commodity	-		-	-	-	-	-	-	-	0%
- Demand - Customer   Ind_Meters   60,350,590   4,212,533   16,305,578   31,638,604   614,548   7,579,328   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%   100%	Total		33,849,321	26,435,047	4,876,765	2,186,768	35,907	314,784	49	-	
- Customer	(385) Commercial and Industrial M&R Equip		60,350,590								CUS
- Customer	- Demand								-	- 1	0%
Total	- Customer	Ind Meters	60,350,590	4,212,533	16,305,578	31,638,604	614,548	7,579,328			
DEM   DEM   DEM   DESIGN_Day   S,304   3,388   610   816   15   475   0   0   0   100%	- Commodity	_									0%
- Demand	Total		60,350,590	4,212,533	16,305,578	31,638,604	614,548	7,579,328	-	-	
- Customer - Commodity Total    S,304   3,388   610   816   15   475   0   0	(386) Other Prop - Customer Premises		5,304								DEM
- Customer - Commodity Total    S,304   3,388   610   816   15   475   0   0	- Demand	Design Day	5,304	3.388	610	816	15	475	0	0	100%
Total         5,304         3,388         610         816         15         475         0         0           (387) Other Equipment         406,070         406,070         259,371         46,707         62,504         1,116         36,354         1         18         100%           - Customer         406,070         259,371         46,707         62,504         1,116         36,354         1         18         100%           Total         406,070         259,371         46,707         62,504         1,116         36,354         1         18         100%           Total         406,070         259,371         46,707         62,504         1,116         36,354         1         18         10%         0%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%	- Customer										
A	- Commodity				-	-	-				0%
- Demand	Total		5,304	3,388	610	816	15	475	0	0	
- Demand	(387) Other Equipment		406,070								DEM
- Customer - Commodity		Design Day		259.371	46.707	62.504	1.116	36.354	1	18	100%
Total         406,070         259,371         46,707         62,504         1,116         36,354         1         18           Total Distribution Plant         2,672,651,918         444,957,777         80,126,531         107,227,544         1,914,926         62,365,697         1,941         30,889           - Customer         1,976,026,613         1,732,347,171         158,949,957         70,730,087         1,083,596         12,860,125         2,831         52,846           - Commodity         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td></td>											
Total Distribution Plant         2,672,651,918         80,126,531         107,227,544         1,914,926         62,365,697         1,941         30,889           - Customer         1,976,026,613         1,732,347,171         158,949,957         70,730,087         1,083,596         12,860,125         2,831         52,846           - Commodity	- Commodity				-	-	-				0%
- Demand 696,625,306 444,957,777 80,126,531 107,227,544 1,914,926 62,365,697 1,941 30,889 - Customer 1,976,026,613 1,732,347,171 158,949,957 70,730,087 1,083,596 12,860,125 2,831 52,846 - Commodity	Total		406,070	259,371	46,707	62,504	1,116	36,354	1	18	
- Demand 696,625,306 444,957,777 80,126,531 107,227,544 1,914,926 62,365,697 1,941 30,889 - Customer 1,976,026,613 1,732,347,171 158,949,957 70,730,087 1,083,596 12,860,125 2,831 52,846 - Commodity	Total Distribution Plant		2,672,651,918								
- Customer 1,976,026,613 1,732,347,171 158,949,957 70,730,087 1,083,596 12,860,125 2,831 52,846 - Commodity	- Demand	-		444.957.777	80.126.531	107.227.544	1.914.926	62.365.697	1.941	30.889	
- Commodity											
		-	2,672,651,918	2,177,304,948	239,076,488	177,957,632	2,998,522	75,225,822	4,772	83,735	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Gross Plant	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
General Plant										
(389) Land and Land Rights										PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	73%
- Commodity	PTDS_E	-	-	-	-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(390) Structures and Improvements		4,324,738								PTDS
- Demand	PTDS_D	1,187,683	763,541	137,496	184,001	3,286	99,303	3	53	27%
- Customer	PTDS_C	3,137,056	2,750,201	252,342	112,288	1,720	20,416	4	84	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		4,324,738	3,513,742	389,838	296,289	5,006	119,719	8	137	
(391) Office Furniture and Equipment		125,986,160								PTDS
- Demand	PTDS_D	34,598,986	22,243,100	4,005,464	5,360,223	95,726	2,892,832	97	1,544	27%
- Customer	PTDS_C	91,387,174	80,117,500	7,351,109	3,271,121	50,114	594,754	131	2,444	73%
- Commodity	PTDS_E		-	-		-			´- l	0%
Total		125,986,160	102,360,599	11,356,573	8,631,344	145,840	3,487,587	228	3,988	
(392) Transportation Equipment		46,250,116								PTDS
- Demand	DTDC D	12,701,452	0.465.547	1,470,425	1,967,763	25 141	1,061,972	36	567	27%
- Customer	PTDS_D PTDS_C		8,165,547 29,411,514			35,141		48	897	73%
- Customer - Commodity	PTDS_C PTDS_E	33,548,664	29,411,514	2,698,627	1,200,844	18,397	218,337	48	897	0%
- Commodity Total	PIDS_E	46,250,116	37,577,061	4,169,052	3,168,607	53,538	1,280,310	84	1,464	U%
Total		40,250,116	37,577,061	4,109,052	3,108,007	33,338	1,280,310	84	1,404	
(393) Stores Equipment		325,165								PTDS
- Demand	PTDS_D	89,299	57,409	10,338	13,835	247	7,466	0	4	27%
- Customer	PTDS_C	235,867	206,780	18,973	8,443	129	1,535	0	6	73%
- Commodity	PTDS_E	-	-	-	-	-		-	-	0%
Total		325,165	264,189	29,311	22,277	376	9,001	1	10	
(394) Tools, Shop and Garage Equipment		34,308,919								PTDS
- Demand	PTDS_D	9,422,097	6,057,306	1,090,780	1,459,712	26,068	787,785	26	420	27%
- Customer	PTDS_C	24,886,822	21,817,832	2,001,876	890,801	13,647	161,965	36	666	73%
- Commodity	PTDS_E			-		-		-	-	0%
Total	<u></u>	34,308,919	27,875,137	3,092,655	2,350,513	39,716	949,750	62	1,086	
(395) Laboratory Equipment		268,512								PTDS
- Demand	PTDS_D	73,740	47,406	8,537	11,424	204	6,165	0	3	27%
- Customer								0		
	PTDS_C	194,771	170,753	15,667	6,972	107	1,268	U	5	73%
- Commodity	PTDS_C PTDS_E	194,771	1/0,/53	15,667	6,972	107	1,268	-	- 5	73% 0%

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Gross Plant	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS		LV TS	LP	UG	Factor
									_	
(396) Power Operated Equipmen	nt	77,063,553								PTDS
- Demand	PTDS_D	21,163,601	13,605,719	2,450,073	3,278,756	58,554	1,769,495	59	945	27%
- Customer	PTDS_C	55,899,952	49,006,488	4,496,546	2,000,888	30,654	363,801	80	1,495	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		77,063,553	62,612,207	6,946,619	5,279,644	89,208	2,133,296	139	2,439	
(397) Communication Equipmen	it	30,816,594								PTDS
- Demand	PTDS_D	8,463,016	5,440,729	979,749	1,311,127	23,415	707,596	24	378	27%
- Customer	PTDS_C	22,353,578	19,596,982	1,798,103	800,126	12,258	145,479	32	598	73%
- Commodity	PTDS_E	-	-	-		-		-	-	0%
Total		30,816,594	25,037,711	2,777,852	2,111,253	35,673	853,074	56	976	
(398) Miscellaneous Equipment		4,010,595								PTDS
- Demand	PTDS_D	1,101,411	708,078	127,508	170,635	3,047	92,089	3	49	27%
- Customer	PTDS_C	2,909,184	2,550,430	234,012	104,132	1,595	18,933	4	78	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total	<u> </u>	4,010,595	3,258,508	361,521	274,767	4,643	111,022	7	127	
(391.96) Software		-								PTDS
- Demand	PTDS_D									27%
- Customer	PTDS_C	-							-	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total General Plant		323,354,352								
- Demand		88,801,284	57,088,835	10,280,369	13,757,475	245,688	7,424,704	249	3,963	
- Customer		234,553,068	205,628,478	18,867,256	8,395,615	128,622	1,526,488	336	6,273	
- Commodity								-		
Total		323,354,352	262,717,313	29,147,625	22,153,090	374,310	8,951,192	585	10,236	
Capitalized Depreciation to Clear	ring Accts	-								PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	73%
- Commodity	PTDS_E	-		-		-		-	-	0%
Total		-	-	-	-	-	-	-	-	
CWIP/True-Up		331,060,573								PTDS
- Demand	PTDS_D	90,917,607	58,449,383	10,525,372	14,085,345	251,544	7,601,650	255	4,058	27%
- Customer	PTDS_C	240,142,966	210,529,041	19,316,903	8,595,701	131,687	1,562,868	344	6,422	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total	·	331,060,573	268,978,424	29,842,275	22,681,046	383,231	9,164,518	599	10,480	
Total Utility Plant										
		3,378,571,921								
- Demand		3,378,571,921 927,841,306	596,493,394	107,414,566	143,745,149	2,567,077	77,577,110	2,602	41,409	
			596,493,394 2,148,511,676	107,414,566 197,134,757	143,745,149 87,721,688	2,567,077 1,343,910	77,577,110 15,949,533	2,602 3,511	41,409 65,541	
- Demand		927,841,306								

Spire Energy (Missouri East) Allocation of Gross Plant	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG	Classification Factor
Gross PTDS Plant PTDS_Demand PTDS_Customer PTDS_Commodity		748,119,398 1,976,026,613	480,953,236 1,732,347,171 -	86,608,475 158,949,957 -	115,901,861 70,730,087	2,069,837 1,083,596	62,550,504 12,860,125 -	2,098 2,831	33,388 52,846 -	
PTDS_Total		2,724,146,010	2,213,300,407	245,558,432	186,631,948	3,153,432	75,410,628	4,929	86,234	
PTDS_D PTDS_C PTDS_E		100.00% 100.00% 0.00%	64.29% 87.67% 0.00%	11.58% 8.04% 0.00%	15.49% 3.58% 0.00%	0.28% 0.05% 0.00%	8.36% 0.65% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	
PTDS_Total		100.00%	81.25%	9.01%	6.85%	0.12%	2.77%	0.00%	0.00%	
Distribution Plant (excl. 374-375) DISTPLT_D DISTPLT_C DISTPLT_E Total		664,793,611 1,976,026,613 - 2,640,820,223	424,625,813 1,732,347,171 - 2,156,972,984	76,465,218 158,949,957 - 235,415,175	102,327,874 70,730,087 - 173,057,961	1,827,425 1,083,596 - 2,911,021	59,515,950 12,860,125 - 72,376,075	1,852 2,831 - 4,683	29,478 52,846 - 82,323	
DISTPLT_D DISTPLT_C DISTPLT_E Total		100.00% 100.00% 0.00%	63.87% 87.67% 0.00%	11.50% 8.04% 0.00%	15.39% 3.58% 0.00%	0.27% 0.05% 0.00%	8.95% 0.65% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	
Mains and Services Mains_D Mains_C Services_D Services_C		648,224,245 525,032,169 - 1,110,343,575	414,042,408 491,861,374 - 1,035,972,436	74,559,394 29,646,149 - 64,553,095	99,777,446 3,331,073 - 9,184,077	1,781,878 22,452 - 83,739	58,032,570 117,476 - 548,544	1,806 800 - 1,683	28,743 52,846 -	
MAINSVC_D MAINSVC_C		648,224,245 1,635,375,743	414,042,408 1,527,833,810	74,559,394 94,199,244	99,777,446 12,515,150	1,781,878 106,191	58,032,570 666,020	1,806 2,483	28,743 52,846	
MAINSVC_D MAINSVC_C		100.00% 100.00%	63.87% 93.42%	11.50% 5.76%	15.39% 0.77%	0.27% 0.01%	8.95% 0.04%	0.00% 0.00%	0.00% 0.00%	
Meters, Services, Regulators Meters, Services, Regulators_D Meters, Services, Regulators_C Meters, Services, Regulators_E		- 280,300,279 -	- 200,300,828 -	- 48,445,135 -	- 26,576,334 -	- 362,857 -	- 4,614,776 -	- 348 -	:	
MAINSVC_C		100.00%	71.46%	17.28%	9.48%	0.13%	1.65%	0.00%	0.00%	

## Classifier Derivations

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Distribution Plant (excl. 374-375)					
DISTPLT		2,640,820,223	664,793,611	1,976,026,613	-
Distribution Plant Factor	DP	100.00%	25.17%	74.83%	0.00%
PTDS Plant					
PTDS Plant		2,724,146,010	748,119,398	1,976,026,613	-
T&D Factor	T&D	100.00%	27.46%	72.54%	0.00%
Mains and Services Factor					
Total Mains and Services		2,283,599,988	648,224,245	1,635,375,743	
Mains and Services Factor	MAINSVC	100.00%	28.39%	71.61%	0.00%

Spire Energy (Missouri East) Allocation of Accumulated Depreciation	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General		Classification
Intangible Plant	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
	_	1								PTDS
(301) Organization - Demand	PTDS_D	<u>1</u>	0	0	0	0	0	0	0	27%
- Customer	PTDS_C	1	1	0	0	0	0	0	0	73%
- Commodity	PTDS_E	-	-		-	-	-		-	0%
Total		1	1	0	0	0	0	0	0	
(302) Franchises and Consents	_	-								PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer	PTDS_C PTDS_E	-	-	-	-	-	-	-	-	73% 0%
- Commodity Total	PIDS_E			<u> </u>					-	0%
(303) Software		<u> </u>								PTDS
- Demand - Customer	Design_Day Customers	-	-		-	-	-	-		27% 73%
- Commodity	customers	-	-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
Total Intangible Plant		1								
- Demand	_	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	
Production Plant										
(304) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total					-	-			-	070
(305) Structures and Improvements		(270,993)								DEM
- Demand	Design_Day_xTS	(270,993)	(190,112)	(34,235)	(45,814)	(818)		(1)	(13)	100%
- Customer	Design_Day_x13	(270,553)	(150,112)	(34,233)	(43,614)	(010)		- (1)	- (15)	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		(270,993)	(190,112)	(34,235)	(45,814)	(818)	-	(1)	(13)	
(307) Other Power Equipment		53,046								DEM
- Demand	Design_Day_xTS	53,046	37,214	6,701	8,968	160	-	0	3	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		53,046	37,214	6,701	8,968	160	-	- 0	- 3	0%
			37,214	0,701	8,308	100		Ü	3	
(311) Propane Equipment		588,294								DEM
- Demand - Customer	Design_Day_xTS	588,294	412,711	74,320	99,457	1,776	-	2	29	100% 0%
- Customer - Commodity		-	-	-	-	-	-	-		0%
Total		588,294	412,711	74,320	99,457	1,776	-	2	29	•
(311.1) Propane Stg Cavern - Gas Ops		-								DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Production Plant	_	370,347								
- Demand		370,347	259,813	46,786	62,611	1,118	-	1	18	
- Customer		-	-	-	-	-	-	-	-	
- Commodity Total	_	370,347	259,813	46,786	62,611	1,118	-	1	18	
		3.0,3	255,025	40,700	02,011	1,110		-		

Spire Energy (Missouri East) Allocation of Accumulated Depreciation	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	ÜG	Factor
Storage Plant										
(350.1) Land and Land Rights										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-		-				0% 0%
Total		-	-	-	-	-	-	-	-	070
(350.2) Rights of Way		776,743								DEM
- Demand	Design_Day_xTS	776,743	544,915	98,127	131,316	2,345		2	38	100%
- Customer	besign_buy_xis	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		776,743	544,915	98,127	131,316	2,345	-	2	38	
(351.2) Compressor Station Structure		955,703								DEM
- Demand	Design_Day_xTS	955,703	670,463	120,735	161,571	2,885	-	3	47	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		955,703	670,463	120,735	161,571	2,885	-	3	47	0%
		333,763	070,403	120,733	101,3/1	2,003		,	4,	
(351.4) Other Structures	- ,	1,122,010								DEM
- Demand	Design_Day_xTS	1,122,010	787,134	141,744	189,686	3,388	-	3	55	100%
- Customer - Commodity		-	-	-	-		-			0% 0%
Total		1,122,010	787,134	141,744	189,686	3,388	-	3	55	0,0
(252) 14. 11		4 057 003							_	2514
(352) Wells - Demand	Design_Day_xTS	4,857,003 4,857,003	3,407,376	613,589	821,122	14,664		15	237	DEM 100%
- Customer	Design_Day_x15	4,857,003	3,407,376	- 013,589	821,122	14,004	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		4,857,003	3,407,376	613,589	821,122	14,664	-	15	237	
(352.1) Storage Leaseholds and Rights		2,121,425								DEM
- Demand	Design_Day_xTS	2,121,425	1,488,262	268,001	358,647	6,405	-	6	103	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		2,121,425	1,488,262	268,001	358,647	6,405		- 6	103	0%
Total		2,121,425	1,488,262	268,001	358,647	6,405	-	ь	103	
(352.2) Resovoirs		225,828								DEM
- Demand	Design_Day_xTS	225,828	158,427	28,529	38,178	682	-	1	11	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		225,828	158,427	28,529	38,178	682		1	11	0%
									_	
(352.3) Non-Recoverable Natural Gas	-	3,601,617								DEM
- Demand - Customer	Design_Day_xTS	3,601,617	2,526,675	454,995	608,887	10,874	-	11	175	100% 0%
- Commodity			-	-	-	-	-	-		0%
Total		3,601,617	2,526,675	454,995	608,887	10,874	-	11	175	
(352.4) Wells - Oil and Vents Gas		492,279								DEM
- Demand	Design_Day_xTS	492,279	345,353	62,190	83,224	1,486	-	2	24	100%
- Customer	besign_buy_xis	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		492,279	345,353	62,190	83,224	1,486	-	2	24	
(353) Lines	_	2,702,530								DEM
- Demand	Design_Day_xTS	2,702,530	1,895,930	341,413	456,888	8,159	-	8	132	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		2,702,530	1,895,930	341,413	456,888	8,159	-	- 8	132	0%
		2,702,330	1,033,530	J+1,413	450,000	0,133	-	•	132	
(354) Compressor Station Equipment		1,764,763								DEM
- Demand	Design_Day_xTS	1,764,763	1,238,050	222,944	298,350	5,328	-	5	86	100%
	Design_Day_xTS		1,238,050	222,944	298,350	5,328	-	5	86	

Spire Energy (Missouri East) Allocation of Accumulated Depreciation	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG	Classification Factor
(355) Measuring and Regulating Equip		2,849,247								DEM
- Demand	Design_Day_xTS	2,849,247	1,998,857	359,948	481,692	8,602	-	9	139	100%
- Customer - Commodity		-	-	-	-	-	-	-	:	0% 0%
Total		2,849,247	1,998,857	359,948	481,692	8,602	-	9	139	0,0
(356) Purification Equipment		209,227								DEM
- Demand	Design_Day_xTS	209,227	146,781	26,432	35,372	632	-	1	10	100%
- Customer		-	-		-	-	-		- 1	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		209,227	146,781	26,432	35,372	632	-	1	10	
(357) Other Equipment	<u> </u>	17,816								DEM
- Demand	Design_Day_xTS	17,816	12,499	2,251	3,012	54	-	0	1	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		17,816	12,499	2,251	3,012	- 54	-	- 0	- 1	0%
Total		17,810	12,499	2,251	3,012	54	-	U	1	
(360) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-	-	U%
(254) 51		240.040								2514
(361) Structures and Improvements - Demand	Davies Davi vTC	240,940 240,940	169,029	30,438	40,733	727		1	12	DEM 100%
- Customer	Design_Day_xTS	240,940	169,029	30,438	40,733	727			. 12	0%
- Commodity										0%
Total		240,940	169,029	30,438	40,733	727	-	1	12	
(362) Gas Holders		5,281,863								DEM
- Demand	Design_Day_xTS	5,281,863	3,705,432	667,262	892,949	15,947	-	16	257	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		5,281,863	3,705,432	667,262	892,949	15,947	-	16	257	0%
			3,703,432	007,202	072,747	13,54/	-	10	23/	
(363.3) Compressor Equipment		184,807								DEM
- Demand	Design_Day_xTS	184,807	129,649	23,347	31,243	558	-	1	9	100%
- Customer - Commodity			-	-	-	-	-	-	-	0% 0%
Total		184,807	129,649	23,347	31,243	558	-	1	9	0,0
Total Storage Plant		27,403,801								
- Demand	-	27,403,801	19,224,832	3,461,944	4,632,870	82,736	-	84	1,335	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_	-	-	-	-	-	-	-		
Total		27,403,801	19,224,832	3,461,944	4,632,870	82,736	-	84	1,335	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Accumulated Depreciation	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Transmission Plant										
(365.2) Rights of Way	_	-								DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-		-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(367) Mains		2,236,177								DEM
- Demand	Design_Day	2,236,177	1,428,321	257,207	344,202	6,147	200,195	6	99	100%
- Customer	Design_Day	2,230,177	1,420,321	237,207	344,202	- 0,147	200,193	-		0%
- Commodity			-	-	-		-			0%
Total		2,236,177	1,428,321	257,207	344,202	6,147	200,195	6	99	3,0
(371) Other Equipment		(63,382)								DEM
- Demand	Design Day	(63,382)	(40,484)	(7,290)	(9,756)	(174)	(5,674)	(0)	(3)	100%
- Customer		(,,	(,,	(-,==-,	-		-	-	- (-)	0%
- Commodity						-			-	0%
Total		(63,382)	(40,484)	(7,290)	(9,756)	(174)	(5,674)	(0)	(3)	
Total Transmission Plant		2,172,795								
- Demand	-	2,172,795	1,387,837	249,917	334,446	5,973	194,520	6	96	
- Customer		-,,	-	,	-	-				
- Commodity										
Total	_	2,172,795	1,387,837	249,917	334,446	5,973	194,520	6	96	

About   Abou	Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
	Allocation of Accumulated Depreciation										
Part		Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Part	Distribution Plant										
Customer   Commodity   Customer   Commodity   Customer   Commodity   Customer   Commodity   Customer   Commodity   Customer   Cust			131,563								DEM
Commonding	- Demand	Design_Day	131,563	84,034	15,133	20,251	362	11,778	0	6	100%
Total 131,563 84,034 15,133 20,251 362 11,778 0 6										-	
Part	•									_	0%
Design_Day	Total		131,563	84,034	15,133	20,251	362	11,778	0	6	
Customer   Commodity   Customer   Commodity   Customer   Commodity   Customer   Commodity   Customer   Custo	(375) Structures and Improvements		5,195,329								DEM
Commodify   Comm		Design_Day							14		
Total											
	•										0%
Design_Day   156,986,900   100,277,760   18,06,788   24,164,095   431,535   14,064,324   437   6,961   5,968   5,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968   6,968	Iotal		5,195,329	3,318,430	597,572	799,687	14,281	465,114	14	230	
Customer   Customer   Customer   Customer   Customer   Customer   Customer   Customer   Commodity   Customer	(376) Mains		284,139,152								DISTMAINS
Commodity   Comm	- Demand	Design_Day	156,986,900	100,272,760	18,056,788	24,164,095	431,535	14,054,324	437	6,961	55%
Total	- Customer	Customers								12,798	
	•										0%
- Demand	Total		284,139,152	219,391,711	25,236,491	24,970,813	436,973	14,082,774	631	19,759	
- Customer - Commodity - Commo	(378) M&R Station Equip General		(684,506)								DEM
Commodity   Comm	- Demand	Design_Day	(684,506)	(437,217)	(78,733)	(105,362)	(1,882)	(61,281)	(2)	(30)	100%
Total (684,506) (437,217) (78,733) (105,362) (1,882) (61,281) (2) (30    379) M&R Station Equip City Gate	- Customer			-	-	-	-	-	-	-	
											0%
Design_Day	Total		(684,506)	(437,217)	(78,733)	(105,362)	(1,882)	(61,281)	(2)	(30)	
- Customer - Commodity Total  1,178,207 752,560 135,519 181,355 3,239 105,480 3 3 5  - Customer - Customer - Customer - Commodity Total  382,932,041 357,283,140 22,262,882 3,167,378 28,880 189,180 581 - Customer - Commodity Total  382,932,041 357,283,140 22,262,882 3,167,378 28,880 189,180 581 - Customer - Commodity Total  382,932,041 357,283,140 22,262,882 3,167,378 28,880 189,180 581 - Customer - Customer - Customer - Customer - Commodity Total  382,932,041 357,283,140 22,62,882 3,167,378 28,880 189,180 581 - Customer -	(379) M&R Station Equip City Gate	=	1,178,207								DEM
Commodity   Comm	- Demand	Design_Day	1,178,207	752,560	135,519	181,355	3,239	105,480	3	52	
Total 1,178,207 752,560 135,519 181,355 3,239 105,480 3 52    380, Services										-	
Services	•									- 52	0%
- Demand - Customer - Commodity - Commodity - Customer - Commodity	iotai		1,176,207	732,300	155,515	101,555	3,233	103,460	,	32	
- Customer	(380) Services		382,932,041								cus
- Commodity Total  - 382,932,041 357,283,140 22,262,882 3,167,378 28,880 189,180 581  - 3221,553  - Demand - Customer - Customer - Commodity  Total  - 221,553 100,979 78,763 35,691 393 5,726 1 0100% - Commodity  - Total  - 221,553 100,979 78,763 35,691 393 5,726 1 00% - Commodity  - 221,553 100,979 78,763 35,691 393 5,726 1 00% - Commodity  - 221,553 100,979 78,763 35,691 393 5,726 1 00% - Commodity  - 221,553 100,979 78,763 35,691 393 5,726 1 00% - Commodity  - 221,553 100,979 78,763 35,691 393 5,726 1 00% - Commodity  - Customer - Customer - Commodity - Customer - Smart Meters - Customer - Commodity - Customer - Commodity - Customer - Commodity - Customer - Cus	- Demand		-	-	-	-	-	-	-	-	0%
Total 382,932,041 357,283,140 22,262,882 3,167,378 28,880 189,180 581		Services								-	
Sal) Meters   221,553	'									- :	0%
- Demand - Customer Meters 221,553 100,979 78,763 35,691 393 5,726 1 - 0% 100% - Commodity					, - ,	-, - ,	-,	,		_	
- Customer - Customer - Commodity - Commod											
- Commodity Total  221,553 100,979 78,763 35,691 393 5,726 1  - Customer - Commodity - Com											
Total 221,553 100,979 78,763 35,691 393 5,726 1    381.1] Smart Meters		Meters								-	
CUS	•										υ%
- Demand										_	0110
- Customer Smart Meters 6,171,256 5,993,397 177,294 565 100% - Commodity 0%	· · · · · · · · · · · · · · · · · · ·										
- Commodity		Smart Motor-					-	-	-	-	
		Smart weters				505	-	-	-		
	Total		6,171,256	5,993,397	177,294	565	-		-		0,0

Spire Energy (Missouri East) Allocation of Accumulated Depreciation	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
(382) Meter Installation										cus
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Met_Inst	-	-	-	-	-	-	-	-	100%
- Commodity					-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(382.1) Smart Meter Installation		3,284,619								cus
- Demand			-			-	-	-	-	0%
- Customer	Smart_Met_Inst	3,284,619	1,900,871	699,990	567,620	8,710	107,424	3	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		3,284,619	1,900,871	699,990	567,620	8,710	107,424	3	-	
(383) House Regulators		15,526,354								CUS
- Demand										0%
- Customer	Regulators	15,526,354	12,125,499	2,236,925	1,003,049	16,470	144,388	23	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		15,526,354	12,125,499	2,236,925	1,003,049	16,470	144,388	23	-	
(385) Commercial and Industrial M&R Equip		8,875,912								CUS
- Demand		-	-	-	-	-	-	-	- 1	0%
- Customer	Ind_Meters	8,875,912	619,548	2,398,102	4,653,169	90,383	1,114,711	-	-	100%
- Commodity			-	-	-	-		-	-	0%
Total		8,875,912	619,548	2,398,102	4,653,169	90,383	1,114,711	-	-	
(386) Other Prop - Customer Premises		156,870								DEM
- Demand	Design_Day	156,870	100,198	18,043	24,146	431	14,044	0	7	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-		-	-	0%
Total		156,870	100,198	18,043	24,146	431	14,044	0	7	
(387) Other Equipment		469,944								DEM
- Demand	Design_Day	469,944	300,169	54,053	72,336	1,292	42,072	1	21	100%
- Customer		-	-		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		469,944	300,169	54,053	72,336	1,292	42,072	1	21	
Total Distribution Plant	_	707,598,293								
- Demand	-	163,434,307	104,390,933	18,798,376	25,156,507	449,258	14,631,531	455	7,247	
- Customer		544,163,986	497,142,385	35,033,658	10,234,191	150,274	1,589,880	801	12,798	
- Commodity	_		-	-	-	-	-	-	-	
Total		707,598,293	601,533,319	53,832,033	35,390,698	599,532	16,221,410	1,256	20,045	

Spire Energy (Missouri East) Allocation of Accumulated Depreciation	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
General Plant (389) Land and Land Rights	-									PTDS
- Demand - Customer	PTDS_D PTDS_C	-		-		-		-	-	27% 73%
- Commodity Total	PTDS_E	-	-	-		-	-	-	-	0%
(390) Structures and Improvements		1,827,791								PTDS
- Demand - Customer	PTDS_D PTDS_C	501,958 1,325,833	322,700 1,162,334	58,111 106,649	77,765 47,457	1,389 727	41,969 8,629	1 2	22 35	27% 73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		1,827,791	1,485,034	164,760	125,222	2,116	50,597	3	58	DEDC
(391) Office Furniture and Equipment - Demand	PTDS_D	120,234,959 33,019,561	21,227,714	3,822,617	5,115,532	91,356	2,760,776	93	1,474	PTDS 27%
- Customer - Commodity	PTDS_C PTDS_E	87,215,398 -	76,460,178	7,015,535	3,121,796	47,826	567,604	125	2,332	73% 0%
Total		120,234,959	97,687,892	10,838,152	8,237,328	139,182	3,328,380	218	3,806	
(392) Transportation Equipment	-	18,769,068								PTDS
- Demand - Customer	PTDS_D PTDS_C	5,154,461 13,614,607	3,313,715 11,935,683	596,723 1,095,148	798,551 487,323	14,261 7,466	430,966 88,605	14 20	230 364	27% 73%
- Commodity Total	PTDS_E	18,769,068	15,249,398	1,691,871	1,285,874	21,727	519,571	- 34	- 594	0%
(393) Stores Equipment		206,800								PTDS
- Demand	PTDS_D	56,793	36,511 131 500	6,575	8,799 5,369	157	4,748	0	3	27%
- Customer - Commodity	PTDS_C PTDS_E	150,008	131,509	12,066	5,369	82	976		- 4	73% 0%
Total		206,800	168,020	18,641	14,168	239	5,725	0	7	
(394) Tools, Shop and Garage Equipment - Demand	PTDS_D	7,753,505 2,129,309	1,368,896	246,506	329,882	5,891	178,032	6	95	PTDS 27%
- Customer - Commodity	PTDS_C PTDS_E	5,624,196	4,930,632	452,406	201,313	3,084	36,603	8	150	73% 0%
Total	1105_0	7,753,505	6,299,528	698,912	531,195	8,975	214,635	14	245	0,0
(395) Laboratory Equipment	-	162,607								PTDS
- Demand - Customer	PTDS_D PTDS_C	44,656 117,951	28,709 103,406	5,170 9,488	6,918 4,222	124 65	3,734 768	0	2	27% 73%
- Commodity Total	PTDS_E	162,607	132,114	14,658	11,140	188	4,501	- 0	- 5	0%
(396) Power Operated Equipment		25,983,187	, :	- 1,000	,		,,===			PTDS
- Demand	PTDS_D	7,135,640	4,587,382	826,081	1,105,484	19,742	596,613	20	318	27%
- Customer - Commodity	PTDS_C PTDS_E	18,847,547 -	16,523,307	1,516,081 -	674,631	10,335	122,661	27 -	504	73% 0%
Total		25,983,187	21,110,689	2,342,162	1,780,115	30,078	719,274	47	823	
(397) Communication Equipment - Demand	PTDS_D	18,706,986 5,137,411	3,302,754	594,749	795,910	14,214	429,541	14	229	PTDS 27%
- Customer	PTDS_C	13,569,574	11,896,203	1,091,525	485,711	7,441	88,312	19	363	73%
- Commodity Total	PTDS_E	18,706,986	15,198,957	1,686,275	1,281,620	21,655	517,852	34	592	0%
(398) Miscellaneous Equipment		395,033								PTDS
- Demand - Customer	PTDS_D PTDS_C	108,486 286,547	69,744 251,211	12,559 23,050	16,807 10,257	300 157	9,071 1,865	0	5	27% 73%
- Commodity Total	PTDS_E	395,033	320,955	35,609	27,064	457	10,935	- 1	- 13	0%
(391.96) Software		-	320,333	33,003	27,004	437	10,555	-		PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer - Commodity	PTDS_C PTDS_E	-	-	-	-	-	-	-	-	73% 0%
Total		-		-	-	-	-	-	-	
Total General Plant - Demand	-	194,039,936 53,288,274	34,258,125	6,169,090	8,255,648	147,434	4,455,450	149	2,378	
- Customer		140,751,662	123,394,463	11,321,948	5,038,079	77,184	916,022	202	3,764	
- Commodity Total		194,039,936	157,652,588	17,491,038	13,293,726	224,618	5,371,472	351	6,142	
Capitalized Depreciation to Clearing Accts	-									PTDS
- Demand - Customer	PTDS_D PTDS_C	-	-						-	27% 73%
- Commodity Total	PTDS_E	-	-	-	-	-	-	-		0%
CWIP/True-Up		105,942,182								PTDS
- Demand	PTDS_D	29,094,403	18,704,297	3,368,208	4,507,429	80,496	2,432,592	82	1,298	27%
- Customer - Commodity	PTDS_C PTDS_E	76,847,779 -	67,371,073	6,181,572 -	2,750,697	42,141	500,131	110	2,055	73% 0%
Total		105,942,182	86,075,370	9,549,780	7,258,126	122,637	2,932,723	192	3,354	<u></u>
Total Utility Plant - Demand	=	1,037,527,355 275,763,927	178,225,837	32,094,322	42,949,511	767,015	21,714,093	777	12,372	
- Customer		761,763,428	687,907,922	52,537,178	18,022,966	269,599	3,006,033	1,113	18,618	
- Commodity Total		1,037,527,355	866,133,759	84,631,500	60,972,477	1,036,614	24,720,126	1,890	30,990	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Rate Base	Allocation	Total	Residential	General Srv	Large General Srv	Large Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	ÜG	Factor
Net Plant in Service										
Total Gas Utility Plant	_									
- Demand		927,841,306	596,493,394	107,414,566	143,745,149	2,567,077	77,577,110	2,602	41,409	
- Customer - Commodity		2,450,730,616	2,148,511,676	197,134,757	87,721,688	1,343,910	15,949,533	3,511	65,541	
Total		3,378,571,921	2,745,005,069	304,549,323	231,466,837	3,910,986	93,526,643	6,113	106,950	
		-,,- ,-	, .,,	,,	, , ,	-,-	,-	,		
Total Accumulated Depreciation	=									
- Demand		275,763,927	178,225,837	32,094,322	42,949,511	767,015	21,714,093	777	12,372	
- Customer - Commodity		761,763,428	687,907,922	52,537,178	18,022,966	269,599	3,006,033	1,113	18,618	
Total		1,037,527,355	866,133,759	84,631,500	60,972,477	1,036,614	24,720,126	1,890	30,990	
Net Plant in Service	=									
- Demand		652,077,378	418,267,557	75,320,244	100,795,638	1,800,062	55,863,017	1,824	29,036	
- Customer - Commodity		1,688,967,188	1,460,603,754	144,597,579	69,698,722	1,074,311	12,943,500	2,399	46,923	
Total		2,341,044,566	1,878,871,311	219,917,823	170,494,360	2,874,373	68,806,517	4,223	75,960	
		,- ,- ,	V	-,- ,	-, - ,			, -	-,-,-	
Additions to Utility Plant									_	
Cash Working Capital before Offsets		22,681,798								OM(F)
- Demand - Customer	OM(F)_D OM(F)_C	4,034,821 18,646,977	2,627,310 16,158,364	473,117 1,698,172	633,139 677,266	11,307 8,693	289,754 103,495	11 24	182 963	18% 82%
- Commodity	OM(F)_E	10,040,577	10,136,304	1,050,172	-		103,453	-	-	0%
Total		22,681,798	18,785,674	2,171,289	1,310,405	20,000	393,249	36	1,145	9.5
									_	
Natural Gas Inventory		68,800,218								DEM
- Demand - Customer	GasInventory	68,800,218	46,454,822	8,659,249	10,424,464	107,046	3,154,462	176		100% 0%
- Commodity			-		-	-	-		_	0%
Total		68,800,218	46,454,822	8,659,249	10,424,464	107,046	3,154,462	176	-	
									_	
Propane Inventory - Demand		1 -								DEM
- Demand - Customer	GasInventory	-			-	-		-		100% 0%
- Commodity			-		-	-	-		_	0%
Total			-	-	-	-	-	-	-	
									_	
Materials and Supplies - Demand	TOTPLT-D	8,527,404 2,341,841	1,505,530	271,111	362,808	6,479	195,802	7	105	TOTPLT 27%
- Customer	TOTPLT-C	6,185,563	5,422,772	497,562	221,407	3,392	40,256	9	165	73%
- Commodity	TOTPLT-E	-	-	-	-	-	-		-	0%
Total		8,527,404	6,928,302	768,672	584,215	9,871	236,058	15	270	•
									_	
Prepayments - Demand	7 7 10707	24,492,041	4 224 447	770 672	1.042.041	10.500	562.274	40	200	TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	6,726,134 17,765,907	4,324,117 15,575,053	778,673 1,429,075	1,042,041 635,915	18,609 9,742	562,374 115,622	19 25	300 475	27% 73%
- Commodity	TOTPLT-E		-		-	-	-	-		0%
Total	-	24,492,041	19,899,170	2,207,748	1,677,956	28,352	677,996	44	775	
Inculation Financing / Faces Wiles		2 450 007							-	
Insulation Financing / Energy Wise		2,459,887				_			-	CUS
- Demand - Customer	Res_Direct	2,459,887	2,459,887	-	-	-	-	-		0% 100%
- Commodity	cs_birect			-	-	-	-	-	-	0%
Total		2,459,887	2,459,887	-	-	-	-	-	-	
Farance Affarda bilita		2.050.755							_	
Energy Affordability - Demand		2,950,766				_			-	CUS 0%
- Customer	Res_Direct	2,950,766	2,950,766	-	-	-	-	-		100%
- Commodity		-							-	0%
Total		2,950,766	2,950,766	-	-	-	-	-	-	
Descrid Descript		26 770 646							_	
Prepaid Pension - Demand	OM(F)_D	36,778,619 6,542,477	4,260,193	767,162	1,026,637	18,334	469,837	19	296	OM(F) 18%
- Customer	OM(F)_D OM(F)_C	30,236,142	4,260,193 26,200,846	767,162 2,753,592	1,026,637	18,334 14,096	469,837 167,817	40	1,561	18% 82%
- Commodity	OM(F)_E		,,	-,. 55,552	-,0,150	-		-	-	0%
Total		36,778,619	30,461,039	3,520,753	2,124,826	32,430	637,655	58	1,857	

Spire Energy (Missouri East)	011	T-4-1	- Desidential	Small	Large	Large	Large Volume	Carrand	Unmetered	Clifiti
Allocation of Rate Base	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG	Classification Factor
	1 actor	Company	113	303	103		LV 13	Lr .	- 00	ractor
OPEB		-								OM(F)
- Demand	OM(F)_D		-	-	-	-	-	-	-	18%
- Customer	OM(F)_C	-	-		-	-	-	-	-	82%
- Commodity	OM(F)_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Energy Efficiency Program		34,254,482								CUS
- Demand			-		-					0%
- Customer	Res_Direct	34,254,482	34,254,482	-						100%
- Commodity		- 1, 1, 1			-					0%
Total		34,254,482	34,254,482	-	-	-	-	-	-	
PAYS - Billed		-								CUS
- Demand					-					0%
- Customer	Res_Direct									100%
- Commodity	_	-	-		-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Transition Costs		0								TOTPLT
- Demand	TOTPLT-D	0	0	0	0	Ō	0	0	0	27%
- Customer	TOTPLT-C	Ō	0	0	0	0	Ō	0	0	73%
- Commodity	TOTPLT-E	-	-		-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	
Property Tax Tracker		6,582,689								TOTPLT
- Demand	TOTPLT-D	1,807,773	1,162,186	209,283	280,068	5,002	151,148	5	81	27%
- Customer	TOTPLT-C	4,774,916	4,186,083	384,090	170,914	2,618	31,076	7	128	73%
- Commodity	TOTPLT-E								-	0%
Total		6,582,689	5,348,270	593,373	450,982	7,620	182,224	12	208	
Overhead Deferral	_	10,022,644								TOTPLT
- Demand	TOTPLT-D	2,752,472	1,769,517	318,649	426,425	7,615	230,135	8	123	27%
- Customer	TOTPLT-C	7,270,172	6,373,630	584,807	260,229	3,987	47,315	10	194	73%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		10,022,644	8,143,147	903,456	686,654	11,602	277,450	18	317	
PAYS	_	1,058,816								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Res_Direct	1,058,816	1,058,816	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,058,816	1,058,816	-	-	-	-	-	-	
Total Additions to Utility Plant	=	218,609,364								
- Demand		93,005,735	62,103,675	11,477,243	14,195,581	174,392	5,053,513	244	1,086	
- Customer		125,603,628	114,640,699	7,347,297	3,063,920	42,529	505,580	116	3,487	
- Commodity	-	-	-	-	-	-	-	-	-	
Total		218,609,364	176,744,375	18,824,540	17,259,501	216,921	5,559,094	360	4,573	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Rate Base	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Reductions to Utility Plant									_	
Tax Offset (Federal, State & City)	TOTAL D	(6,069,859)	(1.071.645)	(102.078)	(250.240)	(4.613)	(120.272)	(5)	(74)	TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	(1,666,937) (4,402,922)	(1,071,645) (3,859,963)	(192,978) (354,167)	(258,249) (157,599)	(4,612) (2,414)	(139,373) (28,655)	(5) (6)	(74) (118)	27% 73%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		(6,069,859)	(4,931,608)	(547,146)	(415,848)	(7,026)	(168,028)	(11)	(192)	
Interest Expense Offset		(4,743,738)								TOTPLT
- Demand	TOTPLT-D	(1,302,750)	(837,516)	(150,817)	(201,828)	(3,604)	(108,923)	(4)	(58)	27%
- Customer	TOTPLT-C	(3,440,988)	(3,016,652)	(276,790)	(123,167)	(1,887)	(22,394)	(5)	(92)	73%
- Commodity Total	TOTPLT-E	(4,743,738)	(3,854,168)	(427,607)	(324,995)	(5,491)	(131,318)	(9)	(150)	0%
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,	, , , , , , , ,	.,,,,	, - ,,			
Customer Deposits - Demand		(2,650,089)								CUS
- Demand - Customer	Deposits	(2,650,089)	(610,632)	(1,833,449)	(206,008)	-	-	-		0% 100%
- Commodity	Берозіся	-	-	-	-	-	-	-	-	0%
Total		(2,650,089)	(610,632)	(1,833,449)	(206,008)	-	-	-	-	
Customer Advances		(457,723)								TOTPLT
- Demand	TOTPLT-D	(125,702)	(80,812)	(14,552)	(19,474)	(348)	(10,510)	(0)	(6)	27%
- Customer	TOTPLT-C	(332,020)	(291,076)	(26,707)	(11,884)	(182)	(2,161)	(0)	(9)	73%
- Commodity	TOTPLT-E	(457 700)	(274.000)	(41.200)	(24.250)	- (F30)	- (12.674)	- (4)	- /4.41	0%
Total		(457,723)	(371,888)	(41,260)	(31,359)	(530)	(12,671)	(1)	(14)	
OPEB Liability		(5,577,972)								TOTPLT
- Demand	TOTPLT-D	(1,531,852)	(984,802)	(177,340)	(237,321)	(4,238)	(128,079)	(4)	(68)	27%
- Customer - Commodity	TOTPLT-C TOTPLT-E	(4,046,120)	(3,547,161)	(325,467)	(144,827)	(2,219)	(26,332)	(6)	(108)	73% 0%
Total	1011212	(5,577,972)	(4,531,963)	(502,806)	(382,148)	(6,457)	(154,411)	(10)	(177)	0,0
									_	
Deferred Income Taxes - Other ( Net of AMT) - Demand	TOTPLT-D	(260,119,179)	(45,924,543)	(8,269,941)	(11,067,064)	(197,641)	(5,972,729)	(200)	(3,188)	TOTPLT 27%
- Customer	TOTPLT-C	(188,683,873)	(165,415,775)	(15,177,576)	(6,753,769)	(103,469)	(1,227,968)	(270)	(5,046)	73%
- Commodity	TOTPLT-E	-	-	-	-	-	-		-	0%
Total		(260,119,179)	(211,340,318)	(23,447,516)	(17,820,832)	(301,110)	(7,200,697)	(471)	(8,234)	
Forest Park Relocation - Regulatory Liability		-								TOTPLT
- Demand	TOTPLT-D	-	-	-	-	-		-	-	27%
- Customer	TOTPLT-C	-	-	-	-	-	-	-	-	73%
- Commodity Total	TOTPLT-E	-	-	-		-				0%
									_	
Excess ADIT - TCJA		(59,461,289)							()	TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	(16,329,574) (43,131,715)	(10,498,005) (37,812,803)	(1,890,446) (3,469,480)	(2,529,848) (1,543,861)	(45,179) (23,652)	(1,365,321) (280,704)	(46) (62)	(729) (1,153)	27% 73%
- Commodity	TOTPLT-E	(45,151,115)	-	-	-	-	-	-	-	0%
Total		(59,461,289)	(48,310,808)	(5,359,926)	(4,073,708)	(68,832)	(1,646,025)	(108)	(1,882)	
Excess ADIT - MO		(10,391,905)								TOTPLT
- Demand	TOTPLT-D	(2,853,880)	(1,834,711)	(330,389)	(442,135)	(7,896)	(238,614)	(8)	(127)	27%
- Customer	TOTPLT-C	(7,538,025)	(6,608,452)	(606,353)	(269,817)	(4,134)	(49,058)	(11)	(202)	73%
- Commodity Total	TOTPLT-E	(10,391,905)	(8,443,162)	(936,741)	(711,952)	(12,030)	(287,672)	(19)	(329)	0%
		(10,351,503)	(0,443,102)	(530,741)	(/11,732)	(12,030)	(207,072)	(13)	(323)	
Pension Liability										TOTPLT
- Demand	TOTPLT-D	-	-	-	-	-	-	-		27%
- Customer - Commodity	TOTPLT-C TOTPLT-E	-	-	-	-	-	-	-		73% 0%
Total		-	-	-	-	-	-	-	-	
Rate Race Officet									_	TOTAL -
Rate Base Offset - Demand	TOTPLT-D		-	-	-	-	-	-		TOTPLT 27%
- Customer	TOTPLT-C	-	-	-	-	-	-	-		73%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Deductions										
- Demand		(95,246,001)	(61,232,034)	(11,026,463)	(14,755,918)	(263,519)	(7,963,549)	(267)	(4,251)	
- Customer - Commodity		(254,225,752)	(221,162,514)	(22,069,988)	(9,210,932)	(137,957)	(1,637,273)	(360)	(6,728)	
- Commodity Total		(349,471,754)	(282,394,549)	(33,096,451)	(23,966,850)	(401,476)	(9,600,822)	(628)	(10,979)	
		,- ,, , - ,,	, ,/	,,	,,	, . ,		,	,- =,	
Total Rate Base		640 027 442	410 120 400	75 774 024	100 335 304	1 710 035	E2 0E2 004	1.001	25.072	
- Demand - Customer		649,837,112 1,560,345,064	419,139,198 1,354,081,939	75,771,024 129,874,887	100,235,301 63,551,711	1,710,935 978,883	52,952,981 11,811,808	1,801 2,154	25,872 43,682	
- Commodity			-	-	-	-	-	-	-	
Total		2,210,182,176	1,773,221,137	205,645,912	163,787,011	2,689,818	64,764,789	3,955	69,554	

Spire Energy (Missouri East)	Allegation	T-4-1	- Desidential	Small	Large		arge Volume	Comment	Unmetered
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light Classification UG Factor
Production Expense Manufactured Gas Production Expense (710) Operation Supervisor & Engineering									DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-	- 100% - 0%
- Commodity Total				-		-	-	-	- 0%
(712) Other Power Expenses									DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-		-	-	- 100% - 0%
- Commodity Total		-	-	-	-	-	-	-	- 0%
(717) Liquefied Petroleum Gas Expenses		761							DEM
- Demand - Customer	Design_Day_xTS	761 -	534	96 -	129	-	-	-	0 100%
- Commodity Total		761	534	96	129	2	-	0	- 0% 0
(723) Fuel for Liquefied Petroleum Gas Process - Demand	Design_Day_xTS	6,810 6,810	4,777	860	1,151	21		0	0 100%
- Customer - Commodity	Design_Day_x13	-	-	-	-	-		-	- 0% - 0%
Total		6,810	4,777	860	1,151	21	-	0	0
(728) Liquefied Petroleum Gas - Demand	Design_Day_xTS	34,345 34,345	24,095	4,339	5,806	104	-	0	DEM 2 100%
- Customer - Commodity	V = 7.2	-		-		-	-	-	- 0% - 0%
Total		34,345	24,095	4,339	5,806	104	-	0	2
(735) Miscellaneous Production Expenses - Demand	Design_Day_xTS	84,634 84,634	59,374	10,692	14,308	256	-	0	4 100%
- Customer - Commodity		-		-		-	-	-	- 0% - 0%
Total		84,634	59,374	10,692	14,308	256	-	0	4 DEM
(740) Maintenance Supervision & Engineering - Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-	- 100% - 0%
- Commodity Total		<u> </u>	<u> </u>	-	<u> </u>	-		-	- 0%
(741) Maintenance of Structures & Improvements	5	17,594							DEM
- Demand - Customer	Design_Day_xTS	17,594	12,343	2,223	2,974	53	-	0 -	1 100%
- Commodity Total		17,594	12,343	2,223	2,974	- 53	-	- 0	- 0% 1
(742) Maintenance of Production Equipment		158,136							DEM
- Demand - Customer - Commodity	Design_Day_xTS	158,136	110,939	19,977 -	26,734	477 -	-	-	8 100% - 0% - 0%
Total		158,136	110,939	19,977	26,734	477	-	0	8
Total Manufactured Gas Production Expenses - Demand	-	302,279 302,279	212,061	38,187	51,103	913	-	1	15
- Customer - Commodity		-	-	-	-		-	-	-
Total		302,279	212,061	38,187	51,103	913	-	1	15
Purchased Gas Expense (804) Purchased Gas Expense		<u> </u>							DEM
- Demand - Customer - Commodity	Design_Day_xTS	-	-	-		-	-	-	- 100% - 0% - 0%
Total		-	-	-	-	-	-	-	-
(808.1) Gas Withdrawn From Storage - Debit - Demand	Design_Day_xTS	-	-	-	-			-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0% - 0%
Total		-	-	-	-	-	-	-	
(810) Gas Used for Compressor Station Fuel - Cred	Design_Day_xTS	(728) (728)	(510)	(92)	(123)	(2)	-	(0)	(0) 100%
- Customer - Commodity Total		- - (728)	(510)	- - (92)	(123)	- (2)	-	(0)	- 0% - 0% (0)
(812) Gas Used for Other Utility Operations - Cred	dit	(126,440)	(310)	(32)	(123)	(2)	•	(0)	(b)
- Demand - Customer	Design_Day_xTS	(126,440)	(88,702)	(15,973)	(21,376)	(382)	-	(0)	(6) 100% - 0%
- Commodity Total		(126,440)	(88,702)	(15,973)	(21,376)	(382)	-	- (0)	- 0%
Total Purchased Gas Expenses	-	(127,167)							
- Demand - Customer		(127,167)	(89,213)	(16,065)	(21,499)	(384)	-	(O) -	(6) -
- Commodity Total	_	(127,167)	(89,213)	(16,065)	(21,499)	(384)	-	(0)	(6)

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Storage Expense	ı									
(814) Operation Supervisor & Engineering		507,822								DEM
- Demand	Design_Day_xTS	507,822	356,257	64,154	85,852	1,533	-	2	25	100%
- Customer - Commodity		-	-	-	-		-	-	-	0% 0%
Total		507,822	356,257	64,154	85,852	1,533	-	2	25	
(815) Maps and Records		9,413								DEM
- Demand	Design_Day_xTS	9,413	6,603	1,189	1,591	28		0	0	100%
- Customer	8	-	-	-	-,	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		9,413	6,603	1,189	1,591	28	-	0	0	
(816) Wells Expenses	_	425,071								DEM
- Demand	Design_Day_xTS	425,071	298,204	53,700	71,862	1,283	-	1	21	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		425,071	298,204	53,700	71,862	1,283		1	21	0%
									_	
(817) Line Expenses - Demand	Davies Davi uTC	674	473	or.	114	2				DEM
- Customer	Design_Day_xTS	674	4/3	85	114	2	-	0	0	100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		674	473	85	114	2	-	0	0	
(818) Compressor Station Expenses		248,640								DEM
- Demand	Design_Day_xTS	248,640	174,431	31,411	42,035	751	-	1	12	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		248,640	174,431	31,411	42,035	751	-	- 1	- 12	0%
Total		248,040	174,431	31,411	42,035	/51	-	1	12	
(819) Compressor Station Fuel & Power		728								DEM
- Demand	Design_Day_xTS	728	510	92	123	2	-	0	0	100%
- Customer - Commodity		-	-		-	-	-	-		0% 0%
Total		728	510	92	123	2	-	0	0	0,0
(020) 14		76.636								DEM
(820) Measuring & Regulating Station Expenses - Demand	Design_Day_xTS	76,636 76,636	53,763	9,681	12,956	231		0	4	DEM 100%
- Customer	Design_Day_x15	-	-	-	-	-	-	-	. "	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		76,636	53,763	9,681	12,956	231	-	0	4	
(821) Purification Expenses		10,070								DEM
- Demand	Design_Day_xTS	10,070	7,065	1,272	1,703	30	-	0	0	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		10,070	7,065	1,272	1,703	30	-	- 0	- 0	0%
		10,070	,,555	2,2,2	1,703	30		· ·	_	
(823) Gas Losses		-								DEM
- Demand - Customer	Design_Day_xTS	-		-	-	-	-	-		100% 0%
- Commodity		-			-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
(824) Other Expenses		389,775								DEM
- Demand	Design_Day_xTS	389,775	273,442	49,241	65,895	1,177	-	1	19	100%
- Customer	0 _ 1,_ 0	-	-	-	-	-	-	-	-	0%
- Commodity		-	-		-	-	-	-	-	0%
Total		389,775	273,442	49,241	65,895	1,177	-	1	19	
(825) Storage Well Royalities		95,851								DEM
- Demand	Design_Day_xTS	95,851	67,243	12,109	16,204	289	-	0	5	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
- Commodity Total		95,851	67,243	12,109	16,204	289	-	- 0	- 5	U76
		,	,	,	,			-	-	

Spire Energy (Missouri East)			•	Small	Large	Large	Large Volume		Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG	Classification Factor
	Factor	Company	KS	565	LGS	LV	LV IS	LP	UG	Factor
(830) Maintenance Supervision & Engineering		31,959								DEM
- Demand - Customer	Design_Day_xTS	31,959	22,420	4,037	5,403	96 -	-	0	2	100% 0%
- Commodity			-		-	-	-	-	-	0%
Total		31,959	22,420	4,037	5,403	96	-	0	2	
(831) Maintenance of Structures & Improvement	:s	170,419								DEM
- Demand	Design_Day_xTS	170,419	119,556	21,529	28,811	515	-	1	8	100%
- Customer - Commodity			-	-	-	-	-	-		0% 0%
Total		170,419	119,556	21,529	28,811	515	-	1	8	0,0
(832) Maintenance of Reservoirs & Wells		527,063								DEM
- Demand	Design_Day_xTS	527,063	369,755	66,584	89,105	1,591	-	2	26	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		527,063	369,755	66,584	89,105	1,591	-	- 2	- 26	0%
			303,733	00,584	65,165	1,331		2	20	
(833) Maintenance of Lines		376,104								DEM
- Demand - Customer	Design_Day_xTS	376,104	263,851	47,514	63,584	1,136	-	1	18	100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		376,104	263,851	47,514	63,584	1,136	-	1	18	
(834) Maintenance of Compressor Station Equipm	ment	69,899								DEM
- Demand	Design_Day_xTS	69,899	49,037	8,830	11,817	211	-	0	3	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		69,899	49,037	8,830	11,817	211	-	0	3	0%
(935) Majint of Magazuring & Regulating Station E	vo.	51,426								DEM
(835) Maint of Measuring & Regulating Station E: - Demand	Design_Day_xTS	51,426	36,077	6,497	8,694	155	-	0	3	100%
- Customer		-	-	-	-	-	-	-	- 1	0%
- Commodity Total		51,426	36,077	6,497	8,694	155	-	- 0	- 3	0%
		31,420	30,077	0,437	8,054	133	-	Ü	,	
(836) Maintenance of Purification Equipment										DEM
- Demand - Customer	Design_Day_xTS		-		-		-	-		100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(837) Maintenance of Other Equipment		289,490								DEM
- Demand	Design_Day_xTS	289,490	203,089	36,572	48,941	874	-	1	14	100%
- Customer - Commodity			-	-	-	-	-	-		0% 0%
Total		289,490	203,089	36,572	48,941	874	-	1	14	070
(840) Operation Supervisor & Engineering		15								DEM
- Demand	Design_Day_xTS	15	10	2	3	0	-	0	0	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		- 15	10	2	- 3	- 0	-	- 0	- 0	0%
			10	2	3	Ū	-	U	_	
(841) Operation Labor & Expenses - Demand	Design_Day_xTS	342	240	43	58	1		0	0	DEM 100%
- Customer	Design_Day_x15	- 542	-	- 43	-	-	-	-	- 0	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		342	240	43	58	1	-	0	0	
(842.1) Fuel		245								DEM
- Demand - Customer	Design_Day_xTS	245	172	31	41	1		0	0	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		245	172	31	41	1	-	0	0	
(843.2) Maintenance of Structures & Improveme	nts	-								DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	- :		0%
Total Natural Gas Storage Expenses - Demand		3,281,641	2 202 400	414 573	EE 4 702	0.000		40	100	
- Customer		3,281,641	2,302,199	414,572	554,792	9,908	-	10	160	
- Commodity	=		-				-	-		
Total		3,281,641	2,302,199	414,572	554,792	9,908	-	10	160	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG	Classification Factor
Distribution Expenses	1									
Operations Expenses	•								_	
(870) Operation, Supervision and Engineering		3,062,325						_		DISTPLT
- Demand - Customer	DISTPLT-D DISTPLT-C	770,902 2,291,423	492,401 2,008,849	88,670 184,320	118,661 82,019	2,119 1,257	69,015 14,913	2	34 61	25% 75%
- Commodity	DISTPLT-E	2,251,425	2,000,845	104,320	- 62,019	-	-	-	- 01	0%
Total		3,062,325	2,501,250	272,990	200,680	3,376	83,928	5	95	
(871) Distribution and Load Dispatching		517,229								DISTPLT
- Demand	DISTPLT-D	130,206	83,167	14,976	20,042	358	11,657	0	6	25%
- Customer	DISTPLT-C	387,023	339,296	31,132	13,853	212	2,519	1	10	75%
- Commodity	DISTPLT-E		-	-	-	-	-	-	-	0%
Total		517,229	422,463	46,108	33,895	570	14,176	1	16	
(874) Mains and Service Expenses		14,564,298								MAINSVC
- Demand	MAINSVC_D	4,134,232	2,640,671	475,523	636,359	11,364	370,119	12	183	28%
- Customer	MAINSVC_C	10,430,067	9,744,188	600,782	79,819	677	4,248	16	337	72%
- Commodity Total	MAINSVC_E	14,564,298	12,384,859	1,076,305	716,177	12,042	374,367	27	520	0%
iotai		14,504,298	12,384,839	1,076,305	/10,1//	12,042	374,307	21	520	
(875) Distributing Regulating Station Expenses		939,984								DEM
- Demand	Design_Day	939,984	600,399	108,118	144,686	2,584	84,152	3	42	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		939,984	600,399	108,118	144,686	2,584	84,152	3	42	0%
									_	
(876) Measuring and Regulating Station Exp-Indus		110				_		_		DEM
- Demand - Customer	Design_Day	110	70	13	17	0	10	0	0	100% 0%
- Commodity				-	-	-		-		0%
Total		110	70	13	17	0	10	0	0	
(877) Measuring and Regulating Station Exp-City (	Gate	38,982								DEM
- Demand	Design_Day	38,982	24,899	4,484	6,000	107	3,490	0	2	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		38,982	24,899	4,484	6,000	107	3,490	0	2	
(878) Meter and House Regulator Expenses		8,883,902								CUS
- Demand			-	-	-	-	-	-	-	0%
- Customer	Met_Reg_Ins	8,883,902	5,945,004	1,676,550	1,057,446	15,193	189,698	11	-	100%
- Commodity Total		8,883,902	5,945,004	1,676,550	1,057,446	15,193	189,698	- 11		0%
Total		0,003,502	3,343,004	1,070,530	1,037,440	13,153	105,050	11		
(879) Customer Installation Expenses		5,006,022								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Met_Inst	5,006,022	2,897,080	1,066,840	865,099	13,275	163,723	5	-	100% 0%
Total		5,006,022	2,897,080	1,066,840	865,099	13,275	163,723	5	-	0,0
									_	
(880) Other Expenses	DISTRIT D	3,483,486	550.404	400.055	434.000	2 444	70.507			DISTPLT
- Demand - Customer	DISTPLT-D DISTPLT-C	876,924 2,606,562	560,121 2,285,126	100,865 209,670	134,980 93,300	2,411 1,429	78,507 16,964	2 4	39 70	25% 75%
- Commodity	DISTPLT-E	2,000,302		203,070	-		-		-	0%
Total		3,483,486	2,845,247	310,534	228,279	3,840	95,471	6	109	
(881) Rents		-								DISTPLT
- Demand	DISTPLT-D		-	-	-	-	-	-		25%
- Customer	DISTPLT-C	-	-	-	-	-	-	-	-	75%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Operations Expenses		36,496,338								
- Demand		6,891,340	4,401,728	792,649	1,060,745	18,943	616,950	19	306	
- Customer		29,604,998	23,219,544	3,769,293	2,191,535	32,044	392,064	40	478	
- Commodity Total	-	36,496,338	27,621,272	4,561,942	3,252,280	50,987	1,009,014	- 59	784	
1000		30,430,338	21,021,212	4,301,342	3,232,200	30,367	1,005,014	35	704	

Spire Energy (Missouri East)			_	Small	Large	Large	Large Volume		Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Maintenance Expense										
(885) Maintenance Supervision and Engineering		1,978,656								DISTPLT
- Demand	DISTPLT-D	498,102	318,154	57,292	76,670	1,369	44,593	1	22	25%
- Customer - Commodity	DISTPLT-C DISTPLT-E	1,480,554	1,297,975	119,095	52,995	812	9,636	2	40	75% 0%
Total	DISTPLI-E	1,978,656	1,616,129	176,387	129,665	2,181	54,228	- 4	62	0%
			-,,		,	_,	0.,0		_	
(886) Maintenance of Structures and Improvement		1,580,580								DISTPLT
- Demand - Customer	DISTPLT-D DISTPLT-C	397,891 1,182,688	254,146 1,036,842	45,766 95,134	61,245 42,333	1,094 649	35,621 7,697	1 2	18 32	25% 75%
- Commodity	DISTPLT-E	-	-	-	-	-		-	-	0%
Total		1,580,580	1,290,988	140,900	103,578	1,742	43,318	3	49	
(887) Maintenance of Mains		10,101,901								DISTMAINS
- Demand	Design_Day	5,581,301	3,564,963	641,967	859,098	15,342	499,669	16	247	55%
- Customer	Customers	4,520,600	4,234,995	255,257	28,681	193	1,011	7	455	45%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		10,101,901	7,799,958	897,224	887,779	15,536	500,680	22	702	
(889) Maint. of Measuring and Regulating Eq-Gen	neral	641,415								DEM
- Demand	Design_Day	641,415	409,693	73,776	98,729	1,763	57,423	2	28	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		641,415	409,693	73,776	98,729	1,763	57,423	2	- 28	0%
		041,413	403,033	75,770	30,723	1,703	37,423	-	20	
(890) Maint. of Measuring and Regulating Eq-Indu		(1,110)								DEM
- Demand - Customer	Design_Day	(1,110)	(709)	(128)	(171)	(3)	(99)	(0)	(0)	100% 0%
- Customer - Commodity		-	-	-	-	-	-	-		0%
Total		(1,110)	(709)	(128)	(171)	(3)	(99)	(0)	(0)	,
(001) Mariat of Marrowsian and Danislation Fo. Cit.	· C-+-	(7.360)								DEM
(891) Maint. of Measuring and Regulating Eq-City - Demand	Design_Day	(7,260)	(4,637)	(835)	(1,118)	(20)	(650)	(0)	(0)	DEM 100%
- Customer	Design_Day	-	-	-	-	-	-	-	- (0)	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		(7,260)	(4,637)	(835)	(1,118)	(20)	(650)	(0)	(0)	
(892) Maintenance of Services		3,939,211								CUS
- Demand		-	-	-	-	-	-	-		0%
- Customer	Services	3,939,211	3,675,361	229,018	32,583	297	1,946	6	-	100%
- Commodity Total		3,939,211	3,675,361	229,018	32,583	297	1,946	- 6		0%
Total		3,555,211	3,073,301	225,018	32,363	237	1,540	0		
(893) Maintenance of Meters and House Regulator	ors	1,335,417								CUS
- Demand - Customer	Mat Day In	4 225 447		- 252,017	450.054	- 2.204	- 20 545	- 2		0% 100%
- Customer - Commodity	Met_Reg_Ins	1,335,417	893,646	252,017	158,954	2,284	28,515	-		100%
Total		1,335,417	893,646	252,017	158,954	2,284	28,515	2	-	
(904) Maintanance of Other Equipment		E4 260							-	DISTRIT
(894) Maintenance of Other Equipment - Demand	DISTPLT-D	54,369 13,687	8,742	1,574	2,107	38	1,225	0	1	DISTPLT 25%
- Customer	DISTPLT-D DISTPLT-C	40,682	35,665	3,272	1,456	22	265	0	1	75%
- Commodity	DISTPLT-E							-		0%
Total		54,369	44,408	4,847	3,563	60	1,490	0	2	
Total Maintenance Expense		19,623,179								
- Demand		7,124,026	4,550,353	819,413	1,096,561	19,583	637,782	20	316	
- Customer		12,499,153	11,174,485	953,793	317,002	4,257	49,070	18	527	
- Commodity Total	-	19,623,179	15,724,837	1,773,206	1,413,563	23,840	686,852	- 38	843	
		13,023,173	13,724,037	1,773,200	1,413,303	23,040	000,032	30	043	
Total Distribution O&M Expenses		56,119,517								
- Demand		14,015,366	8,952,081	1,612,061	2,157,305	38,526	1,254,732	39	621	
- Customer - Commodity		42,104,151	34,394,029	4,723,087	2,508,538	36,301	441,134	58	1,006	
Total	-	56,119,517	43,346,110	6,335,148	4,665,843	74,827	1,695,866	97	1,627	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG	Classification Factor
	ractor	company	N3	363	203		24 13	2.		ractor
Customer Account Expense									_	
(901) Supervision		-								cus
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	•	-	0%
Total		-	-	-	-	-	-	-	-	
(902) Meter Reading Expense		2,455,865								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	2,455,865	2,300,707	138,671	15,581	105	550	4	247	100%
- Commodity			-	-	-	-		-	-	0%
Total		2,455,865	2,300,707	138,671	15,581	105	550	4	247	
(903) Customer Records and Collection Expense	<u>.</u>	18,879,579								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	18,879,579	17,686,794	1,066,043	119,782	807	4,224	29	1,900	100%
- Commodity						-		-	-	0%
Total		18,879,579	17,686,794	1,066,043	119,782	807	4,224	29	1,900	
(904) Uncollectible Accounts		6,142,921								CUS
- Demand	T T		_							0%
- Customer	Uncollectibles	6,142,921	5,598,221	373,999	170,701					100%
- Commodity		-	-	-		-			-	0%
Total		6,142,921	5,598,221	373,999	170,701	-	-	-	-	
(905) Miscellaneous Customer Accounts Expense		49,105								CUS
- Demand						-			-	0%
- Customer	Customers	49,105	46,003	2,773	312	2	11	0	5	100%
- Commodity					-	-		-	-	0%
Total		49,105	46,003	2,773	312	2	11	0	5	
Total Customer Account Expenses		27,527,470								
- Demand	-				-	-		-		
- Customer		27,527,470	25,631,724	1,581,486	306,375	914	4,785	33	2,152	
- Commodity			-	-	-	-		-	-	
Total	_	27,527,470	25,631,724	1,581,486	306,375	914	4,785	33	2,152	

Spire Energy (Missouri East) Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG	Classification Factor
Customer Service Expenses (907) Supervision										CUS
- Demand		-	-	-	-	-	-	-		0%
- Customer - Commodity	Customers	-	-	-	-	-	-	-	-	100% 0%
Total		-	-	-	-	-	-	-	-	0%
(908) Customer Assistance		9,291,651								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Customers	9,291,651	8,704,617	524,657	58,951	397	2,079	14	935	100% 0%
Total		9,291,651	8,704,617	524,657	58,951	397	2,079	14	935	
(909) Informational and Instructional Advertising	Exp.	127,315								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	127,315	119,271	7,189	808	5	28	0	13	100%
- Commodity Total		127,315	119,271	7,189	808	- 5	- 28	- 0	- 13	0%
Total		127,315	119,2/1	7,189	808	5	28	U	13	
Total Customer Service and Informational Expens	es	9,418,966								
- Demand						-		-	-	
- Customer - Commodity		9,418,966	8,823,889	531,846	59,759	403	2,108	14	948	
Total	=	9,418,966	8,823,889	531,846	59,759	403	2,108	14	948	
Sales Promotion Expenses (911) Supervision		287,817								cus
- Demand		207,017								0%
- Customer	Account 912	287,817	190,199	87,722	9,857	5	24	0	11	100%
- Commodity		-	-		-	-	-	-	-	0%
Total		287,817	190,199	87,722	9,857	5	24	0	11	
(912) Demonstrating and Selling Expenses		1,409,216								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Account 912	1,409,216	931,255	429,508	48,260	22	117	1	53	100% 0%
Total		1,409,216	931,255	429,508	48,260	22	117	1	53	070
(913) Advertising Expenses										CUS
- Demand		<del></del>	_	_		_	-	-		0%
- Customer	Account 912	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-		
(916) Miscellaneous Sales Expenses										CUS
- Demand - Customer	Account 912	-		-	-	-	-	-		0% 100%
- Commodity	Account 912		-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
Total Sales Expense		1,697,033								
- Demand		-	-	-	-	-	-	-	-	
- Customer		1,697,033	1,121,453	517,231	58,117	27	141	1	64	
- Commodity Total	-	1,697,033	1,121,453	517,231	58,117	27	141	1	64	

Spire Energy (Missouri East) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Administrative & General Expense Operations										
(920) Administrative and General Salaries		22,514,438								LABOR
- Demand	LABOR_D	5,296,672	3,450,755	621,401	831,576	14,851	377,835	15	240	24%
- Customer	LABOR_C	17,217,766	14,092,536	1,945,165	992,335	14,227	172,852	24	628	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		22,514,438	17,543,291	2,566,566	1,823,911	29,078	550,687	39	868	
(921) Office Supplies and Expenses		10,567,522								LABOR
- Demand	LABOR_D	2,486,080	1,619,669	291,665	390,314	6,970	177,343	7	112	24%
- Customer	LABOR_C	8,081,442	6,614,564	912,995	465,769	6,678	81,131	11	295	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		10,567,522	8,234,232	1,204,660	856,083	13,648	258,474	18	407	
(921) Office Supplies & Expenses - Non Alloc		(4,737,748)								LABOR
- Demand	LABOR_D	(1,114,587)	(726,148)	(130,762)	(174,990)	(3,125)	(79,508)	(3)	(50)	24%
- Customer	LABOR_C	(3,623,161)	(2,965,514)	(409,324)	(208,819)	(2,994)	(36,373)	(5)	(132)	76%
- Commodity	LABOR_E	-	-	-	-	-		-	-	0%
Total		(4,737,748)	(3,691,662)	(540,086)	(383,808)	(6,119)	(115,882)	(8)	(183)	
(922) Administrative Expenses Transferred		(6,486,378)								LABOR
- Demand	LABOR D	(1,525,964)	(994,158)	(179,025)	(239,576)	(4,278)	(108,854)	(4)	(69)	24%
- Customer	LABOR_C	(4,960,414)	(4,060,040)	(560,399)	(285,890)	(4,099)	(49,798)	(7)	(181)	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		(6,486,378)	(5,054,197)	(739,424)	(525,466)	(8,377)	(158,652)	(11)	(250)	
(923) Outside Services Employed		6,933,112								LABOR
- Demand	LABOR D	1,631,061	1,062,628	191,355	256,076	4,573	116,351	5	74	24%
- Customer	LABOR_C	5,302,051	4,339,665	598,995	305,580	4,381	53,228	7	193	76%
- Commodity Total	LABOR_E	6,933,112	5,402,293	790,350	561,656	8,954	169,579	- 12	267	0%
Total		0,933,112	5,402,293	790,350	501,050	8,954	169,579	12	267	
(924) Property Insurance		1,177,040								PTDS
- Demand	PTDS_D	323,245	207,809	37,422	50,078	894	27,027	1	14	27%
- Customer	PTDS_C	853,795	748,507	68,679	30,561	468	5,557	1	23	73%
- Commodity	PTDS_E								-	0%
Total		1,177,040	956,315	106,100	80,639	1,363	32,583	2	37	
(925) Injuries and Damages		7,563,401								LABOR
- Demand	LABOR_D	1,779,341	1,159,231	208,751	279,356	4,989	126,928	5	80	24%
- Customer	LABOR_C	5,784,060	4,734,184	653,450	333,361	4,779	58,067	8	211	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		7,563,401	5,893,416	862,201	612,717	9,768	184,995	13	291	
(926) Employee Pensions and Benefits		22,436,353								LABOR
- Demand	LABOR_D	5,278,302	3,438,787	619,245	828,691	14,799	376,525	15	239	24%
- Customer	LABOR_C	17,158,051	14,043,660	1,938,419	988,894	14,178	172,252	23	626	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		22,436,353	17,482,447	2,557,664	1,817,585	28,977	548,777	38	865	
(928) Regulatory Commission Expense		3,062,917								CUS
- Demand		-	-	-	-	-	-	-	- [	0%
- Customer	Revenues	3,062,917	2,428,144	295,111	224,914	6,351	108,012	5	379	100%
- Commodity		-	-	-	-	-		-	-	0%
Total		3,062,917	2,428,144	295,111	224,914	6,351	108,012	5	379	
(930) Miscellaneous General Expenses		1,858,700								LABOR
- Demand	LABOR D	437,272	284,880	51,300	68,651	1,226	31,193	1	20	24%
- Customer	LABOR_C	1,421,428	1,163,422	160,585	81,923	1,175	14,270	2	52	76%
- Commodity	LABOR_E			-			-	-	-	0%
Total		1,858,700	1,448,302	211,885	150,575	2,401	45,462	3	72	

Spire Energy (Missouri East) Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG	Classification Factor
(931) Rents		1,694,861								LABOR
- Demand	LABOR_D	398,727	259,769	46,778	62,600	1,118	28,443	1	18	24%
- Customer	LABOR_C	1,296,134	1,060,870	146,430	74,702	1,071	13,012	2	47	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		1,694,861	1,320,639	193,208	137,302	2,189	41,455	3	65	
(932) Maintenance of General Plant		57,979							Ī	PTDS
- Demand	PTDS_D	15,923	10,236	1,843	2,467	44	1,331	0	1	27%
- Customer	PTDS_C	42,057	36,870	3,383	1,505	23	274	0	1	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		57,979	47,107	5,226	3,972	67	1,605	0	2	
Total A&G Expense		66,642,197								
- Demand		15,006,072	9,773,459	1,759,972	2,355,244	42,061	1,074,614	43	678	
- Customer		51,636,126	42,236,868	5,753,488	3,004,836	46,238	592,482	72	2,142	
- Commodity			-	-		-		-	-	
Total		66,642,197	52,010,327	7,513,461	5,360,080	88,299	1,667,096	115	2,820	
Payroll Adjustment		13,035,794								LABOR
- Demand	LABOR_D	3,066,758	1,997,977	359,789	481,480	8,599	218,766	9	139	24%
- Customer	LABOR_C	9,969,037	8,159,537	1,126,245	574,559	8,237	100,081	14	364	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		13,035,794	10,157,515	1,486,034	1,056,039	16,836	318,846	22	502	
Total O&M Expense		177,897,731								
- Demand		35,544,948	23,148,564	4,168,517	5,578,425	99,622	2,548,111	101	1,607	
- Customer		142,352,782	120,367,500	14,233,382	6,512,183	92,120	1,140,730	191	6,675	
- Commodity		-	-	-	-	-	-	-	-	
Total O&M Expense		177,897,731	143,516,065	18,401,899	12,090,608	191,743	3,688,841	292	8,282	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Taxes Other Than Income										
Payroll Taxes		6,046,661							Ī	LABOR
- Demand	LABOR_D	1,422,517	926,763	166,888	223,335	3,988	101,475	4	64	24%
- Customer	LABOR C	4,624,144	3,784,806	522,409	266,510	3,821	46,422	6	169	76%
- Commodity	LABOR E								-	0%
Total		6,046,661	4,711,569	689,298	489,844	7,809	147,897	10	233	
Property Taxes		22,947,844								PTDS
- Demand	PTDS D	6,302,058	4,051,486	729,578	976,342	17,436	526,917	18	281	27%
- Customer	PTDS_C	16,645,785	14,593,062	1,338,973	595,821	9,128	108,332	24	445	73%
- Commodity	PTDS E	,,	,,	-,,	,	-,	,	-	-	0%
Total		22,947,844	18,644,548	2,068,552	1,572,163	26,564	635,249	42	726	*,-
Stipulation & Agreement		3,386,550							Ī	PTDS
- Demand	PTDS D	930,032	597,902	107,668	144,085	2,573	77,760	3	42	27%
- Customer	PTDS C	2,456,518	2,153,585	197,600	87,929	1,347	15,987	4	66	73%
- Commodity	PTDS E	2,430,310	-	-	-	-,547	-		-	0%
Total	1100_0	3,386,550	2,751,487	305,268	232,013	3,920	93,747	6	107	0,0
Other Taxes									Г	PTDS
- Demand	PTDS D					_				27%
- Customer	PTDS_C									73%
- Commodity	PTDS_C									0%
Total	1103_E	-	-	-	-	-	-	-		070
Total Taxes Other Than Income		32,381,055								
	Ī		F F7C 4F4	1.004.135	1 242 761	22.000	706 153	24	207	
- Demand		8,654,608	5,576,151	1,004,135	1,343,761	23,998	706,152	24	387	
- Customer		23,726,447	20,531,454	2,058,983	950,259	14,296	170,742	34	680	
- Commodity		-	-			-	-	-	1.067	
Total Taxes Other Than Income		32,381,055	26,107,605	3,063,118	2,294,021	38,294	876,894	58	1,067	

Spire Energy (Missouri East) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS		LV TS		UG	Factor
Amortization		21,216,947								PTDS
- Demand	DISTPLT-D	5,826,710	3,721,714	670,194	896,872	16,017	521,639	16	258	27%
- Customer	DISTPLT-C	15,390,236	13,492,345	1,237,978	550,880	8,440	100,161	22	412	73%
- Commodity	DISTPLT-E	-	-	-		-			-	0%
Total		21,216,947	17,214,059	1,908,172	1,447,752	24,456	621,800	38	670	
Interest on Customer Deposits		251,758							Г	CUS
- Demand		-	-		-	-	-	-	-	0%
- Customer	Deposits	251,758	58,010	174,178	19,571	-	-	-	-	100%
- Commodity		-	-	-	-	-		-	-	0%
Total		251,758	58,010	174,178	19,571	-	-	-	-	
Total Expenses excl. Depr. & Income Taxes		231,747,490								
- Demand		50,026,266	32,446,429	5,842,846	7,819,059	139,637	3,775,902	142	2,252	
- Customer		181,721,224	154,449,309	17,704,521	8,032,893	114,856	1,411,632	247	7,766	
- Commodity		-				-			-	
Total Expenses excl. Depr. & Income Taxes		231,747,490	186,895,738	23,547,367	15,851,952	254,493	5,187,534	389	10,019	

Spire Energy (Missouri East) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
EXP_871-879 EXP_871-879_D		6,081,346	3,884,358	699,482	936,067	16,717	544,435	17	270	
EXP_871-879_D EXP_871-879_C		27,313,575	21,210,695	3,584,973	2,109,516	30,787	377,151	36	417	
EXP_871-879_E Total		33,394,921	25,095,053	4,284,456	3,045,583	47,504	921,586	- 53	687	
		33,334,321	23,033,033	4,264,430	3,043,363	-	321,380	33	067	
EXP_871-879_D EXP_871-879_C		100.00% 100.00%	63.87% 77.66%	11.50% 13.13%	15.39% 7.72%	0.27% 0.11%	8.95% 1.38%	0.00%	0.00%	
EXP_871-879_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Total										
Functional O&M (Non-A&G O&M Expenses)										
OM(F)_D OM(F)_C		17,472,119 80,747,620	11,377,127 69,971,095	2,048,756 7,353,649	2,741,702 2,932,788	48,963 37,645	1,254,732 448,167	50 106	790 4,170	
OM(F)_E			-	-	-	-	-	-	-	
Total		98,219,739	81,348,223	9,402,405	5,674,490	86,608	1,702,899	155	4,959	
OM(F)_D		100.00%	65.12%	11.73%	15.69%	0.28%	7.18%	0.00%	0.00%	
OM(F)_C OM(F)_E		100.00% 0.00%	86.65% 0.00%	9.11% 0.00%	3.63% 0.00%	0.05% 0.00%	0.56% 0.00%	0.00% 0.00%	0.01% 0.00%	
OM(F)_Total		100.00%	82.82%	9.57%	5.78%	0.09%	1.73%	0.00%	0.00%	
Other Taxes Allocator (75% T&D, 25% O&M)										
T&D_D		100.00%	64.29%	11.58%	15.49%	0.28%	8.36%	0.00%	0.00%	
T&D_C		100.00%	87.67%	8.04%	3.58%	0.05%	0.65%	0.00%	0.00%	
T&D_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
OM(F)_D		100.00%	65.12%	11.73%	15.69%	0.28%	7.18%	0.00%	0.00%	
OM(F)_C OM(F)_E		100.00% 0.00%	86.65% 0.00%	9.11% 0.00%	3.63% 0.00%	0.05% 0.00%	0.56% 0.00%	0.00%	0.01% 0.00%	
OT_D OT_C		100.00% 100.00%	64.50% 87.41%	11.61% 8.31%	15.54% 3.59%	0.28% 0.05%	8.07% 0.63%	0.00%	0.00%	
OT_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
OT_D		100.00%	64.50%	11.61%	15.54%	0.28%	8.07%	0.00%	0.00%	
OT_C		100.00%	87.41%	8.31%	3.59%	0.05%	0.63%	0.00%	0.00%	
OT_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LABOR										
LABOR_D LABOR_C		11,620,267 37,773,726	7,570,546 30,917,343	1,363,279 4,267,460	1,824,378 2,177,065	32,581 31,212	828,925 379,216	33 52	526 1,378	
LABOR_E		-	-	-	-	-	-	-	-	
Total		49,393,993	38,487,889	5,630,739	4,001,443	63,793	1,208,141	85	1,903	
LABOR_D		100.00%	65.15%	11.73%	15.70%	0.28%	7.13%	0.00%	0.00%	
LABOR_C LABOR_E		100.00% 0.00%	81.85% 0.00%	11.30% 0.00%	5.76% 0.00%	0.08%	1.00% 0.00%	0.00%	0.00%	
Total										
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodit		- Commodit			
Accounts 871-879 Factor (OPER)										
Accounts 871-879 Accounts 871-879 Factor (OPER)	EXP_871-879	33,394,921 100.00%	6,081,346 18.21%	27,313,575 81.79%	0.00%	_	0.00%			
	- I									
OM(F) Non-A&G Classifier Non-A&G Expenses		98,219,739	17,472,119	80,747,620	-		-			
OM(F)	OM(F)	100.00%	17.79%	82.21%	0.00%		0.00%			
Other Taxes Classifier (75% T&D, 25% OM)										
T&D		2,724,146,010	748,119,398	1,976,026,613	-		-			
OM(F) Other Taxes Classifier	ОТ	98,219,739 100.00%	17,472,119 25.04%	80,747,620 74.96%	0.00%	_	0.00%			
						_				
LABOR		49,393,993	11,620,267	37,773,726	-		-			
LABOR	LABOR	100.00%	23.53%	76.47%	0.00%		0.00%			

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG	Classification Factor
	ractor	сотрану	11.5	363	203		24.15			ractor
Intangible Plant										
(301) Organization		-								PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	73%
- Commodity Total	PTDS_E	-		-	-	-	•	-	-	0%
Total		-	-	-	-	-	-	-	-	
(302) Franchises and Consents		-								PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer - Commodity	PTDS_C PTDS_E	-	-	-	-	-	-	-	-	73% 0%
- Commodity Total	PIDS_E									U%
									_	
(303) Software										PTDS
- Demand - Customer	Design_Day Customers	-	-	-	-	-	-	-		27% 73%
- Customer - Commodity	Customers				-					0%
Total		-	-	-	-	-	-	-	- "	0,0
Total Intangible Plant		<del></del>								
- Demand - Customer		-			-	-		-	-	
- Commodity		-		-	-	-	-	-	-	
Total	_	-	-	-	-	-	-	-	-	
Production Plant										
(304) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total										0%
									_	
(305) Structures and Improvements		23,027								DEM
- Demand	Design_Day_xTS	23,027	16,154	2,909	3,893	70	-	0	1	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		23,027	16,154	2,909	3,893	70	-	0	1	0,0
(207) 04		505							_	2514
(307) Other Power Equipment - Demand	Design_Day_xTS	696 696	488	88	118	2		0	0	DEM 100%
- Customer	Design_Day_x15	-	400	-	- 110	-	-	-	- 0	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		696	488	88	118	2	-	0	0	
(311) Propane Equipment		_								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(311.1) Propane Stg Cavern - Gas Ops										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-		-	-	-	-	-	-	0%
10(8)		-	-	-	-	-	-	-		
Total Production Plant		23,723								
- Demand		23,723	16,642	2,997	4,011	72	-	0	1	
- Customer		-	-	-	-	-	-	-	-	
- Commodity Total		23,723	16,642	2,997	4,011	72	-	- 0	1	
		23,723	10,0-12	2,55,	-,011			•	-	

Spire Energy (Missouri East) Allocation of Depreciation and	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Storage Plant										
(350.1) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-	-	0%
(350.2) Rights of Way - Demand	Desire Devents									DEM 100%
- Customer	Design_Day_xTS	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(351.2) Compressor Station Structure		17,801								DEM
- Demand	Design_Day_xTS	17,801	12,488	2,249	3,009	54	-	0	1	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		17,801	12,488	2,249	3,009	54	-	0	1	
(351.4) Other Structures	_	26,115								DEM
- Demand	Design_Day_xTS	26,115	18,321	3,299	4,415	79	-	0	1	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		26,115	18,321	3,299	4,415	79	-	- 0	1	0%
			10,321	3,233	4,415	,,		Ü	1	
(352) Wells		160,294								DEM
- Demand	Design_Day_xTS	160,294	112,453	20,250	27,099	484	-	0	8	100%
- Customer - Commodity		-	-		-	-		-		0% 0%
Total		160,294	112,453	20,250	27,099	484	-	0	8	0,0
(352.1) Storage Leaseholds and Rights	Desire DevenTC	<del></del>		_						DEM 100%
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total	,	-	-	-	-	-	-	-	-	
(352.2) Resovoirs		2,720								DEM
- Demand	Design_Day_xTS	2,720	1,908	344	460	8	-	0	0	100%
- Customer		-,	-,	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,720	1,908	344	460	8	-	0	0	
(352.3) Non-Recoverable Natural Gas	<u></u>	107,266								DEM
- Demand	Design_Day_xTS	107,266	75,251	13,551	18,134	324	-	0	5	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		107,266	75,251	13,551	18,134	324	-	- 0	- 5	0%
			,3,231	13,331	10,134	324		Ü	_	
(352.4) Wells - Oil and Vents Gas		75,692								DEM
- Demand	Design_Day_xTS	75,692	53,101	9,562	12,796	229	-	0	4	100% 0%
- Customer - Commodity		-	-	-	-	-	-	-		0%
Total		75,692	53,101	9,562	12,796	229	-	0	4	
(353) Lines		59,481							_	DEM
- Demand	Design_Day_xTS	59,481	41,728	7,514	10,056	180		0	3	DEM 100%
- Customer	Design_Day_x13	- 59,461	41,728	- 7,514	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		59,481	41,728	7,514	10,056	180	-	0	3	
(354) Compressor Station Equipment		56,577								DEM
- Demand	Design_Day_xTS	56,577	39,691	7,147	9,565	171	-	0	3	100%
- Customer	0	-	-	-	-	-	-	-	- 1	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		56,577	39,691	7,147	9,565	171	-	0	3	

Spire Energy (Missouri East)	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume	General	Unmetered	Classification
Allocation of Depreciation and Amortization	Factor	Company	Residential RS	General Srv SGS	General Srv LGS	Volume	Transport LV TS	Generai LP	Gas Light UG	Factor
	ractor			303	203		27 13			*
(355) Measuring and Regulating Equip	-,	219,001								DEM
- Demand	Design_Day_xTS	219,001	153,637	27,667	37,024	661	-	1	11	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		219,001	153,637	27,667	37,024	661	-	1	11	0%
			,	, , ,	. , .					
(356) Purification Equipment	-,	12,209								DEM
- Demand	Design_Day_xTS	12,209	8,565	1,542	2,064	37	-	0	1	100%
- Customer - Commodity			-	-		-		-		0% 0%
Total		12,209	8,565	1,542	2,064	37		- 0	1	0%
			,,,,,,	,	,					
(357) Other Equipment		7,824								DEM
- Demand	Design_Day_xTS	7,824	5,489	988	1,323	24	-	0	0	100%
- Customer		-	-	-	-	-		-		0%
- Commodity Total		7,824	5,489	988	1,323	24		- 0	- 0	0%
10101		7,024	3,403	300	2,323	2-7		•	Ü	
(360) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-		-	-		-	-	0%
iotai				-				-	-	
(361) Structures and Improvements		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-	-	0%
iotai				-				-	-	
(362) Gas Holders	_									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	•	-	-	•	-	0%
Total		-	-	-	-	-	-	-	-	
(363.3) Compressor Equipment										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Storage Plant		744,979								
- Demand	=	744,979	522,632	94,114	125,946	2,249	-	2	36	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_		-	-	-		-			
Total		744,979	522,632	94,114	125,946	2,249	-	2	36	

Spire Energy (Missouri East)			-	Small	Large	Large	Large Volume		Unmetered	
Allocation of Depreciation and	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
Transmission Plant										
(365.2) Rights of Way										DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(367) Mains		48,936								DEM
- Demand	Design_Day	48,936	31,257	5,629	7,532	135	4,381	0	2	100%
- Customer	V = ,					-		-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		48,936	31,257	5,629	7,532	135	4,381	0	2	
(371) Other Equipment	_	244								DEM
- Demand	Design_Day	244	156	28	38	1	22	0	0	100%
- Customer						-		-	-	0%
- Commodity		-	-	-	-	-		-	-	0%
Total		244	156	28	38	1	22	0	0	
Total Transmission Plant	_	49,181								
- Demand		49,181	31,413	5,657	7,570	135	4,403	0	2	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		49,181	31,413	5,657	7,570	135	4,403	0	2	

Spire Energy (Missouri East) Allocation of Depreciation and	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
Amortization  Amortization	Factor	Company	Residential RS	General Srv SGS	General Srv LGS	Volume	Transport LV TS	General	Gas Light UG	Factor
		- Jampany			- 203		20.13			123101
Distribution Expense (374) Land and Land Rights										DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	•	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements		507,041								DEM
- Demand	Design_Day	507,041	323,864	58,320	78,046	1,394	45,393	1	22	100%
- Customer - Commodity			-	-	-	-		-	-	0% 0%
Total		507,041	323,864	58,320	78,046	1,394	45,393	1	- 22	U%
1000		307,041	323,004	30,320	70,040	2,334	43,333	-		
(376) Mains		34,144,437								DISTMAINS
- Demand	Design_Day	18,864,804	12,049,578	2,169,848	2,903,751	51,857	1,688,880	53	836	55%
- Customer	Customers	15,279,633	14,314,288	862,771	96,942	653	3,419	23	1,538	45%
- Commodity Total		34,144,437	26,363,866	3,032,619	3,000,693	52,510	1,692,299	76	2,374	0%
Total		34,144,437	20,303,000	3,032,013	3,000,033	32,310	1,032,233	70	2,374	
(378) M&R Station Equip General		527,452								DEM
- Demand	Design_Day	527,452	336,901	60,668	81,188	1,450	47,220	1	23	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		527,452	- 225 001	60,668	81,188	1,450	47,220	- 1	- 23	0%
iotai		327,432	336,901	60,008	81,188	1,450	47,220	1	23	
(379) M&R Station Equip City Gate		89,151								DEM
- Demand	Design_Day	89,151	56,944	10,254	13,722	245	7,981	0	4	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		89,151	56,944	10,254	13,722	245	7,981	- 0	- 4	0%
Total		65,151	30,344	10,234	13,722	243	7,301	Ů	*	
(380) Services		48,991,005								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Services	48,991,005	45,709,573	2,848,236	405,223	3,695	24,203	74	-	100%
- Commodity Total		48,991,005	45,709,573	2,848,236	405,223	3,695	24,203	74		0%
Total		40,331,003	43,703,373	2,040,230	403,223	3,033	24,203	74		
(381) Meters	- <u></u> -	2,319,677								CUS
- Demand		-	-	-	-	-	-	-	- [	0%
- Customer	Meters	2,319,677	1,057,257	824,657	373,690	4,116	59,950	8	-	100%
- Commodity Total		2,319,677	1,057,257	824,657	373,690	4,116	59,950	- 8	-	0%
iotai		2,319,0//	1,057,257	824,037	3/3,090	4,110	טכע,עכ	٥	-	
(381.1) Smart Meters	=	5,039,278								cus
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Smart Meters	5,039,278	4,894,044	144,773	461	-	-	-	-	100%
- Commodity Total			4,894,044	144,773	461	-	-	-	-	0%
Total		5,039,278	4,894,044	144,//3	401	-	-	-	-	

Spire Energy (Missouri East) Allocation of Depreciation and	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large Volume Transport	General	Unmetered Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
(382) Meter Installation		-								CUS
- Demand		-								0%
- Customer	Met_Inst	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(382.1) Smart Meter Installation		3,901,816								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Smart_Met_Inst	3,901,816	2,258,055	831,521	674,279	10,347	127,610	4	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		3,901,816	2,258,055	831,521	674,279	10,347	127,610	4	-	
(383) House Regulators		676,986								CUS
- Demand		-	-	-	-	-		-	-	0%
- Customer	Regulators	676,986	528,701	97,535	43,735	718	6,296	1	-	100%
- Commodity		-	-		-	-		-	-	0%
Total		676,986	528,701	97,535	43,735	718	6,296	1	-	
(385) Commercial and Industrial M&R Equip		1,870,868								CUS
- Demand		-	-	-	-	-		-	-	0%
- Customer	Ind_Meters	1,870,868	130,589	505,473	980,797	19,051	234,959	-	-	100%
- Commodity		-	-		-	-		-	-	0%
Total		1,870,868	130,589	505,473	980,797	19,051	234,959	-	-	
(386) Other Prop - Customer Premises		-								DEM
- Demand	Design_Day	-								100%
- Customer	V = ,	-	-	-	-	-		-	-	0%
- Commodity		-	-	-	-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment		8,934								DEM
- Demand	Design_Day	8,934	5,706	1,028	1,375	25	800	0	0	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-		-	-		-	-	0%
Total		8,934	5,706	1,028	1,375	25	800	0	0	
Total Distribution Plant	_	98,076,645								
- Demand	•	19,997,381	12,772,993	2,300,119	3,078,082	54,970	1,790,275	56	887	
- Customer		78,079,264	68,892,505	6,114,967	2,575,128	38,581	456,436	110	1,538	
- Commodity								-		
Total	_	98,076,645	81,665,498	8,415,085	5,653,210	93,551	2,246,711	166	2,425	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Depreciation and	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
General Plant Expense									_	
(389) Land and Land Rights		-								PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(390) Structures and Improvements		2,346								PTDS
- Demand	PTDS_D	644	414	75	100	2	54	0	0	27%
- Customer	PTDS_C	1,702	1,492	137	61	1	11	0	0	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		2,346	1,906	212	161	3	65	0	0	
(391) Office Furniture and Equipment		2,680,991								PTDS
- Demand	PTDS_D	736,268	473,334	85,236	114,066	2,037	61,560	2	33	27%
- Customer	PTDS_C	1,944,723	1,704,904	156,432	69,610	1,066	12,656	3	52	73%
- Commodity	PTDS E	-,,	-,,		-	-,	,			0%
Total		2,680,991	2,178,238	241,668	183,675	3,103	74,216	5	85	
(392) Transportation Equipment		3,575,057								PTDS
- Demand	PTDS D	981,801	631,183	113,661	152,105	2,716	82,089	3	44	27%
- Customer	PTDS_C	2,593,256	2,273,461	208,599	92,823	1,422	16,877	4	69	73%
- Commodity	PTDS E	-	-	-	-	-	-			0%
Total		3,575,057	2,904,644	322,261	244,928	4,138	98,966	6	113	
(393) Stores Equipment		7,316								PTDS
- Demand	PTDS D	2,009	1,292	233	311	6	168	0	0	27%
- Customer	PTDS_C	5,307	4,653	427	190	3	35	0	0	73%
- Commodity	PTDS_E	-	-,055	427	-		-		. "	0%
Total	1103_0	7,316	5,944	659	501	8	203	0	0	070
(394) Tools, Shop and Garage Equipment		1,245,414								PTDS
- Demand	PTDS_D	342,022	219,880	39,595	52,988	946	28,597	1	15	27%
- Customer	PTDS_C	903,392	791,987	72,668	32,336	495	5,879	1	24	73%
- Commodity	PTDS_E			-	-	-	-	- 2	-	0%
Total		1,245,414	1,011,867	112,263	85,324	1,442	34,476	2	39	
(395) Laboratory Equipment		9,317								PTDS
- Demand	PTDS_D	2,559	1,645	296	396	7	214	0	0	27%
- Customer	PTDS_C	6,759	5,925	544	242	4	44	0	0	73%
- Commodity	PTDS_E			-	-	-	-	-	-	0%
Total		9,317	7,570	840	638	11	258	0	0	

Spire Energy (Missouri East)				Small	Large	Large	Large Volume		Unmetered	
Allocation of Depreciation and	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LV TS	LP	UG	Factor
(396) Power Operated Equipment	_	4,739,409								PTDS
- Demand	PTDS_D	1,301,561	836,752	150,679	201,643	3,601	108,824	4	58	27%
- Customer	PTDS_C	3,437,847	3,013,899	276,538	123,055	1,885	22,374	5	92	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		4,739,409	3,850,651	427,217	324,698	5,486	131,198	9	150	
(397) Communication Equipment	_	831,673								PTDS
- Demand	PTDS_D	228,398	146,833	26,441	35,384	632	19,096	1	10	27%
- Customer	PTDS_C	603,275	528,880	48,527	21,594	331	3,926	1	16	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		831,673	675,714	74,968	56,978	963	23,023	2	26	
(398) Miscellaneous Equipment	=	186,493								PTDS
- Demand	PTDS_D	51,216	32,926	5,929	7,935	142	4,282	0	2	27%
- Customer	PTDS_C	135,277	118,595	10,882	4,842	74	880	0	4	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		186,493	151,521	16,811	12,777	216	5,163	0	6	
(391.96) Software										PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	27%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Total General Plant	_	13,278,016								
- Demand		3,646,479	2,344,259	422,147	564,928	10,089	304,883	10	163	
- Customer		9,631,537	8,443,796	774,753	344,752	5,282	62,683	14	258	
- Commodity		-	-	-	-	-	-	-	-	
Total		13,278,016	10,788,055	1,196,899	909,680	15,370	367,566	24	420	
Capitalized Depreciation to Clearing Accts	=	(5,906,950)								PTDS
- Demand	PTDS_D	(1,622,198)	(1,042,883)	(187,799)	(251,318)	(4,488)	(135,632)	(5)	(72)	27%
- Customer	PTDS_C	(4,284,752)	(3,756,366)	(344,662)	(153,369)	(2,350)	(27,885)	(6)	(115)	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		(5,906,950)	(4,799,249)	(532,461)	(404,687)	(6,838)	(163,518)	(11)	(187)	
CWIP/True-Up	=	7,850,296								PTDS
- Demand	PTDS_D	2,155,890	1,385,985	249,584	334,000	5,965	180,255	6	96	27%
- Customer	PTDS_C	5,694,406	4,992,184	458,053	203,826	3,123	37,060	8	152	73%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		7,850,296	6,378,169	707,637	537,826	9,087	217,314	14	249	
Total Depreciation and Amortization	=	114,115,890								
- Demand		24,995,434	16,031,041	2,886,817	3,863,219	68,991	2,144,183	70	1,113	
- Customer		89,120,455	78,572,120	7,003,111	2,970,337	44,635	528,293	126	1,833	
- Commodity		-		-	-			-	-	
Total		114,115,890	94,603,161	9,889,928	6,833,556	113,627	2,672,476	196	2,946	

Spire Energy (Missouri East) Summary of Allocators	Description	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG
External Allocators	1								
Customers		100.00%	93.68%	5.65%	0.63%	0.00%	0.02%	0.00%	0.01%
Res_Direct		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenues		100.00%	79.28%	9.63%	7.34%	0.21%	3.53%	0.00%	0.01%
Meters		100.00%	45.58%	35.55%	16.11%	0.18%	2.58%	0.00%	0.00%
Smart Meters		100.00%	97.12%	2.87%	0.01%	0.00%	0.00%	0.00%	0.00%
Regulators		100.00%	78.10%	14.41%	6.46%	0.11%	0.93%	0.00%	0.00%
Met_Inst		100.00%	57.87%	21.31%	17.28%	0.27%	3.27%	0.00%	0.00%
Smart_Met_Inst		100.00%	57.87%	21.31%	17.28%	0.27%	3.27%	0.00%	0.00%
Services		100.00%	93.30%	5.81%	0.83%	0.01%	0.05%	0.00%	0.00%
Met_Reg_Ins		100.00%	66.92%	18.87%	11.90%	0.17%	2.14%	0.00%	0.00%
Ind_Meters		100.00%	6.98%	27.02%	52.42%	1.02%	12.56%	0.00%	0.00%
Design_Day		100.00%	63.87%	11.50%	15.39%	0.27%	8.95%	0.00%	0.00%
Design_Day_xTS		100.00%	70.15%	12.63%	16.91%	0.30%		0.00%	0.00%
Usage		100.00%	53.05%	9.60%	16.07%	0.46%	20.81%	0.00%	0.00%
Usage_xTS		100.00%	66.99%	12.12%	20.30%	0.58%		0.00%	0.00%
GasInventory		100.00%	67.52%	12.59%	15.15%	0.16%	4.58%	0.00%	0.00%
Account 912		100.00%	66.08%	30.48%	3.42%	0.00%	0.01%	0.00%	0.00%
Deposits		100.00%	23.04%	69.18%	7.77%	0.00%	0.00%	0.00%	0.00%
Uncollectibles		100.00%	91.13%	6.09%	2.78%	0.00%	0.00%	0.00%	0.00%

Spire Energy (Missouri East) Summary of Allocators Description	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG
Internal Allocators								
PTDS_D	100.00%	64.29%	11.58%	15.49%	0.28%	8.36%	0.00%	0.00%
PTDS_C	100.00%	87.67%	8.04%	3.58%	0.05%	0.65%	0.00%	0.00%
PTDS_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-D	100.00%	63.87%	11.50%	15.39%	0.27%	8.95%	0.00%	0.00%
DISTPLT-C	100.00%	87.67%	8.04%	3.58%	0.05%	0.65%	0.00%	0.00%
DISTPLT-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-D	100.00%	64.29%	11.58%	15.49%	0.28%	8.36%	0.00%	0.00%
TOTPLT-C	100.00%	87.67%	8.04%	3.58%	0.05%	0.65%	0.00%	0.00%
TOTPLT-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINSVC_D	100.00%	63.87%	11.50%	15.39%	0.27%	8.95%	0.00%	0.00%
MAINSVC_C	100.00%	93.42%	5.76%	0.77%	0.01%	0.04%	0.00%	0.00%
MAINSVC_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meters,Services,Regulators_D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meters,Services,Regulators_C	100.00%	71.46%	17.28%	9.48%	0.13%	1.65%	0.00%	0.00%
Meters,Services,Regulators_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXP_871-879_D	100.00%	63.87%	11.50%	15.39%	0.27%	8.95%	0.00%	0.00%
EXP_871-879_C	100.00%	77.66%	13.13%	7.72%	0.11%	1.38%	0.00%	0.00%
EXP_871-879_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM(F)_D	100.00%	65.12%	11.73%	15.69%	0.28%	7.18%	0.00%	0.00%
OM(F)_C	100.00%	86.65%	9.11%	3.63%	0.05%	0.56%	0.00%	0.01%
OM(F)_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_D	100.00%	65.15%	11.73%	15.70%	0.28%	7.13%	0.00%	0.00%
LABOR_C	100.00%	81.85%	11.30%	5.76%	0.08%	1.00%	0.00%	0.00%
LABOR_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Derivation of Ext. Allocators								
Customer Deposits	(2,655,292) \$	(611,831) \$	(1,837,048) \$	(206,413)				
	100.00%	23.04%	69.18%	7.77%	0.00%	0.00%	0.00%	0.00%
Uncollectibles	9,447,595 \$	8,609,866 \$	575,197 \$	262,532				
	100.00%	91.13%	6.09%	2.78%	0.00%	0.00%	0.00%	0.00%
SGS/LGS Customers	41,242		37,076	4,166				

Spire Energy (Missouri East) Development of Demand Allocator		Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG
R-Square			99.7%	97.6%	94.6%	83.3%	90.4%	79.3%	9.6%
Heat use per DD (coefficient)			0.139	0.412	4.302	9.655	47.253	0.378	0.019
Heat use at Design Day DD	75.6		10.47	31.12	325.26	729.89	3,572.35	28.58	1.46
Base use at Design Day		_	0.43	1.47	31.47	282.37	2,887.46	1.17	5.82
Total use at Design Day			10.90	32.59	356.73	1,012.26	6,459.81	29.75	7.28
Design Day Customers		668,462	625,924	37,687	4,608	29	148	1	65
Design Day Use (CCF)	_	10,679,113	6,821,105	1,228,322	1,643,775	29,355	956,052	30	474
Design Day Use (%)		100.00%	63.87%	11.50%	15.39%	0.27%	8.95%	0.00%	0.00%
2023-4 Annual Use (Actual)		755,138,992	384,732,759	69,706,595	119,481,358	3,931,246	177,146,696	1,548	138,791
Average Daily Use	366.00	2,063,221	1,051,182	190,455	326,452	10,741	484,007	4	379
Design Day Use		10,679,113							
Design Day Load Factor	_	19%							
Average Use (%)		100.00%	50.95%	9.23%	15.82%	0.52%	23.46%	0.00%	0.02%
Design Day Use (%)		100.00%	63.87%	11.50%	15.39%	0.27%	8.95%	0.00%	0.00%
Peak and Average Allocator (%)		100.00%	61.38%	11.06%	15.48%	0.32%	11.76%	0.00%	0.01%

Spire Energy (Missouri East) 12ME June '24													
12IVIE June 24	Oct' 23	Nov' 23	Dec' 23	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Average
Actual Bills	_												
RS	616,223	617,706	621,550	625,924	625,795	627,282	624,463	623,544	624,280	623,737	622,462	621,229	622,850
SGS LGS	35,540 4,757	35,525 4,438	36,802 4,233	37,687 4,608	37,484 4,379	37,761 5,105	37,189 4,491	36,616 4,571	36,883 4,390	36,417 4,426	36,210 4,389	36,558 4,440	36,723 4,519
LV	4,757	4,436	4,233	4,608	4,379	35	28	4,571	4,390	4,426	4,369	4,440	4,519
LVTS	152	151	143	148	147	142	145	146	150	147	148	144	147
LP UG	1 68	1 68	1 67	1 65	1 65	1 71	1 66	1 66	1 65	1 65	1 64	1 63	1 66
Total	656,769	657,912	662,826	668,462	667,895	670,397	666,384	664,972	665,797	664,821	663,301	662,463	664,333
Actual Sales (CCF)	_												
RS	10,780,659	29,232,819	55,245,180	82,202,343	80,399,396	44,679,175	32,743,989	15,103,556	9,813,606	8,031,311	8,120,784	8,379,940	384,732,759
SGS	1,759,477	3,968,376	8,792,337	14,593,149	15,822,226	9,180,012	5,866,578	2,832,571	1,980,691	1,524,217	1,720,995	1,665,967	69,706,595
LGS LV	4,919,493 248,764	7,218,160 224,305	12,073,526 409,036	18,920,552 381,632	21,520,342 468,762	19,139,315 479,257	10,921,148 433,824	7,288,465 298,121	4,682,461 272,992	4,143,622 220,865	4,287,580 250,555	4,366,693 243,133	119,481,358 3,931,246
LV TS	12,924,890	15,205,390	16,648,950	21,113,790	16,295,170	15,101,910	14,450,560	13,475,020	12,830,560	12,892,270	13,002,540	13,205,646	177,146,696
LP	0	14	172	243	539	246	132	36	47	48	45	26	1,548
UG Total	11,699 30,644,983	11,719 55,860,784	11,680 93,180,881	8,166 137,219,875	8,166 134,514,601	18,939 88,598,854	11,448 64,427,680	11,448 39,009,218	11,410 29,591,766	11,410 26,823,743	11,352 27,393,851	11,352 27,872,756	138,791 <b>755,138,992</b>
10001	30,044,383	33,000,784	33,100,001	137,213,673	134,314,001	86,336,634	04,427,080	39,009,218	23,331,700	20,023,743	27,333,631	27,672,730	733,136,332
Use per customer RS	17	47	89	131	128	71	52	24	16	13	13	13	618
SGS	50	112	239	387	128 422	243	158	77	16 54	42	48	13 46	1,898
LGS	1,034	1,626	2,852	4,106	4,915	3,749	2,432	1,594	1,067	936	977	984	26,441
LV LV TS	8,884 85,032	10,104 100,698	13,726 116,426	13,160 142,661	18,750 110,851	13,693 106,351	15,238 99,659	10,471 92,295	9,750 85,537	7,888 87,703	9,280 87,855	8,683 91,706	140,010 1,205,763
LP LP	65,032	100,698	172	243	539	246	132	36	47	48	45	26	1,205,765
UG	172	172	174	126	126	266	173	174	176	177	177	179	2,100
Monthly Use Compared to Peak Use													
RS	13%	36%	67%	100%	98%	54%	40%	18%	12%	10%	10%	10%	
SGS LGS	11% 23%	25% 34%	56% 56%	92% 88%	100% 100%	58% 89%	37% 51%	18% 34%	13% 22%	10% 19%	11% 20%	11% 20%	
LV	52%	47%	85%	80%	98%	100%	91%	62%	57%	46%	52%	51%	
LV TS	61%	72%	79%	100%	77%	72%	68%	64%	61%	61%	62%	63%	
LP UG	0% 62%	3% 62%	32% 62%	45% 43%	100% 43%	46% 100%	25% 60%	7% 60%	9% 60%	9% 60%	8% 60%	5% 60%	
	0276	62%	02%	43%	43%	100%	60%	60%	00%	60%	60%	00%	
Base Use per customer RS	13												
SGS	45												
LGS	957												
LV LV TS	8,584 87,779												
LP	36												
UG	177												
Heat Use per customer	Oct' 23	Nov' 23	Dec' 23	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Total
RS	5	34	76	118	116	58	39	11	3	0	0	1	461
SGS LGS	5 78	67 670	194 1,896	343 3,150	377 3,958	198 2,793	113 1,475	33 638	9 110	0	3 20	1 27	1,343 14,814
LV	301	1,520	5,142	4,576	10,167	5,109	6,654	1,887	1,166	0	696	99	37,317
LV TS	0	12,919	28,647	54,882	23,073	18,573	11,880	4,516	0	0	76	3,927	158,494
LP UG	0	0	136 0	207	504 0	210 89	97 0	0	11 0	12 0	9	0 2	1,188 92
Actual Billing Degree Days	55	299	578	834	794	443	301	87	-	-	-	4	3,395
			- Desidential	Small	Large	Large	Large Volume	C	C li-le				
Regression Analysis			Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LV TS	General LP	Gas Light UG				
Coefficient			0.13851	0.41168	4.30244	9.65462	47.25337	0.37808	0.01935				
Coefficient Standard Error R-Squared			0.00247 99.65%	0.01932 97.63%	0.30845 94.65%	1.30141 83.34%	4.63301 90.44%	0.05828 79.28%	0.01791 9.59%				
k-squared t-stat			99.65% 55.97	21.31	13.95	83.34% 7.42	10.20	79.28% 6.49	1.08				
						-							

Spire Energy (Missouri East) Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Classifiers					
ciassificis					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Distribution Mains Factor	DISTMAINS	100.00%	55.25%	44.75%	0.00%
Production, Transmission, Distribution, Stora	PTDS	100.00%	27.46%	72.54%	0.00%
Distribution Plant Factor	DISTPLT	100.00%	25.17%	74.83%	0.00%
Total Plant Factor	TOTPLT	100.00%	27.46%	72.54%	0.00%
Mains and Services Factor	MAINSVC	100.00%	28.39%	71.61%	0.00%
Accounts 871-879 Factor (OPER)	EXP_871-879	100.00%	18.21%	81.79%	0.00%
Functional O&M	OM(F)	100.00%	17.79%	82.21%	0.00%
Labor	LABOR	100.00%	23.53%	76.47%	0.00%
Cash Working Capital	CWC	100.00%	15.08%	51.58%	33.33%
Derivations					
Cash Working Capital					
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Functional O&M	OM(F)	100.00%	17.79%	82.21%	0.00%
Production, Transmission, Distribution, Stor	PTDS	100.00%	27.46%	72.54%	0.00%
Cash Working Capital Factor	CWC	100.00%	15.08%	51.58%	33.33%

Spire Energy (Missouri East)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
	_	
Production Expense		
Manufactured Gas Production Expenses		
(710) Operation Supervisor & Engineering	-	0%
(712) Other Power Expenses	-	0%
(717) Liquefied Petroleum Gas Expenses	761	0%
(723) Fuel for Liquefied Petroleum Gas Process	6,810	0%
(728) Liquefied Petroleum Gas	34,345	0%
(735) Miscellaneous Production Expenses	84,634	99%
(740) Maintenance Supervision & Engineering	-	0%
(741) Maintenance of Structures & Improvements	17,594	92%
(742) Maintenance of Production Equipment	158,136	56%
Total Manufactured Gas Production Expenses	302,279	
Purchased Gas Expense		
(804) Purchased Gas Expense	-	0%
(808.1) Gas Withdrawn From Storage - Debit	-	0%
(810) Gas Used for Compressor Station Fuel - Credit	(728)	0%
(812) Gas Used for Other Utility Operations - Credit	(126,440)	0%
Total Purchased Gas Expenses	(127,167)	

Spire Energy (Missouri East)	Pro Forma	
Data input of O&M Expenses	0&M	Labor
	Expenses	%
	•	
Natural Gas Storage Expense		•
(814) Operation Supervisor & Engineering	507,822	97%
(815) Maps and Records	9,413	39%
(816) Wells Expenses	425,071	94%
(817) Line Expenses	674	65%
(818) Compressor Station Expenses	248,640	94%
(819) Compressor Station Fuel & Power	728	0%
(820) Measuring & Regulating Station Expenses	76,636	90%
(821) Purification Expenses	10,070	0%
(823) Gas Losses	-	0%
(824) Other Expenses	389,775	43%
(825) Storage Well Royalities	95,851	0%
(830) Maintenance Supervision & Engineering	31,959	99%
(831) Maintenance of Structures & Improvements	170,419	61%
(832) Maintenance of Reservoirs & Wells	527,063	13%
(833) Maintenance of Lines	376,104	73%
(834) Maintenance of Compressor Station Equipment	69,899	82%
(835) Maint of Measuring & Regulating Station Exp	51,426	60%
(836) Maintenance of Purification Equipment	-	0%
(837) Maintenance of Other Equipment	289,490	81%
(840) Operation Supervisor & Engineering	15	0%
(841) Operation Labor & Expenses	342	0%
(842.1) Fuel	245	0%
(843.2) Maintenance of Structures & Improvements	-	0%
Total Natural Gas Storage Expenses	3,281,641	- -

3,456,753

**Total Production and Storage Expenses** 

Spire Energy (Missouri East)  Data input of O&M Expenses	Pro Forma O&M	Labor
	Expenses	%
Distribution Expenses		
Operations Expenses		_
(870) Operation, Supervision and Engineering	3,062,325	93%
(871) Distribution and Load Dispatching	517,229	99%
(874) Mains and Service Expenses	14,564,298	34%
(875) Distributing Regulating Station Expenses	939,984	91%
(876) Measuring and Regulating Station Exp-Industrial	110	0%
(877) Measuring and Regulating Station Exp-City Gate	38,982	21%
(878) Meter and House Regulator Expenses	8,883,902	82%
(879) Customer Installation Expenses	5,006,022	94%
(880) Other Expenses	3,483,486	67%
(881) Rents	-	0%
Total Operations Expenses	36,496,338	
Maintenance Expense		
(885) Maintenance Supervision and Engineering	1,978,656	96%
(886) Maintenance of Structures and Improvements	1,580,580	63%
(887) Maintenance of Mains	10,101,901	78%
(889) Maint. of Measuring and Regulating Eq-General	641,415	79%
(890) Maint. of Measuring and Regulating Eq-Industrial	(1,110)	126%
(891) Maint. of Measuring and Regulating Eq-City Gate	(7,260)	105%
(892) Maintenance of Services	3,939,211	92%
(893) Maintenance of Meters and House Regulators	1,335,417	75%
(894) Maintenance of Other Equipment	54,369	88%
Total Maintenance Expenses	19,623,179	•
		•

56,119,517

**Total Distribution Expenses** 

Spire Energy (Missouri East)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
	-	
Customer Account Expense		•
(901) Supervision	-	0%
(902) Meter Reading Expense	2,455,865	5%
(903) Customer Records and Collection Expense	18,879,579	36%
(904) Uncollectible Accounts	6,142,921	0%
(905) Miscellaneous Customer Accounts Expense	49,105	88%
Total Customer Account Expenses	27,527,470	-
	_	
Customer Service Expenses		
(907) Supervision	-	0%
(908) Customer Assistance	9,291,651	2%
(909) Informational and Instructional Advertising Exp.	127,315	0%
<b>Total Customer Service and Informational Expenses</b>	9,418,966	•
Sales Promotion Expenses		_
(911) Supervision	287,817	52%
(912) Demonstrating and Selling Expenses	1,409,216	27%
(913) Advertising Expenses	-	0%
(916) Miscellaneous Sales Expenses	-	0%
Total Sales and Advertising Expenses	1,697,033	-

Spire Energy (Missouri East)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
Administrative & General Expense		
(920) Administrative and General Salaries	22,514,438	94%
(921) Office Supplies and Expenses	10,567,522	0%
(921) Office Supplies & Expenses - Non Alloc	(4,737,748)	0%
(922) Administrative Expenses Transferred	(6,486,378)	0%
(923) Outside Services Employed	6,933,112	0%
(924) Property Insurance	1,177,040	0%
(925) Injuries and Damages	7,563,401	0%
(926) Employee Pensions and Benefits	22,436,353	1%
(928) Regulatory Commission Expense	3,062,917	0%
(930) Miscellaneous General Expenses	1,858,700	0%
(931) Rents	1,694,861	0%
(932) Maintenance of General Plant	57,979	6%
Total A&G Expense	66,642,197	
Payroll Adjustment	13,035,794	0%
Total O&M	177,897,731	
Depreciation	\$ 114,115,890	
Amortization	\$ 21,216,947	

Spire Energy (Missouri East)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%

Taxes	
Payroll Taxes	\$ 6,046,661
Property Taxes	22,947,844
Stipulation & Agreement	3,386,550
Other Taxes	-
Total Taxes Other Than Income	\$ 32,381,055
Interest on Customer Deposits	\$ 251,758
State Income Tax	
Federal Income Tax	(8,736,989)
Total Income Tax	\$ (8,736,989)
Total Taxes	\$ 23,644,066
Total Expenses excl. Depr. & Income Taxes	231,747,490

Revenue	Requirem	ient Ass	umptions

Required Rate of Return	7.69%
Cost of Debt	1.91%
Effective Federal Income Tax	20.25%
Effective State Income Tax	3.60%
Effective Tax Rate	23.84%
Gross Revenue Conversion Factor (GRCF)	1.3130

Spire Energy (Missouri East)							
Data input of Rate Base Items		Gross	Accumulated		Net		Depreciation
·		Plant	Depreciation		Plant		Expense
							-
Intangible Plant				_			
(301) Organization	\$	2,501	\$ 1	\$	2,500	\$	-
(302) Franchises and Consents		8,484	-		8,484		-
(303) Software		-	-		-		-
Total Intangible Plant	\$	10,986	\$ 1	\$	10,985	\$	-
Production Plant							
(304) Land and Land Rights	\$	119,929	\$ -	\$	119,929	\$	-
(305) Structures and Improvements		1,101,751	(270,993)		1,372,744	\$	23,027
(307) Other Power Equipment		33,139	53,046		(19,907)	\$	696
(311) Propane Equipment		685,978	588,294		97,684		-
(311.1) Propane Stg Cavern - Gas Ops		-	-		-	\$	-
<b>Total Production Plant</b>	\$	1,940,798	\$ 370,347	\$	1,570,451	\$	23,723
	_						
Storage Plant				1.			
(350.1) Land and Land Rights	\$	1,201,600	\$ -	\$	1,201,600	\$	-
(350.2) Rights of Way		829,411	776,743		52,668	\$	-
(351.2) Compressor Station Structure		809,125	955,703		(146,578)	\$	17,801
(351.4) Other Structures		1,187,041	1,122,010		65,031	\$	26,115
(352) Wells		10,018,404	4,857,003		5,161,401	\$	160,294
(352.1) Storage Leaseholds and Rights		2,126,882	2,121,425		5,456	\$	-
(352.2) Resovoirs		245,023	225,828		19,195	\$	2,720
(352.3) Non-Recoverable Natural Gas		9,663,559	3,601,617		6,061,941	\$	107,266
(352.4) Wells - Oil and Vents Gas		3,472,097	492,279		2,979,818	\$	75,692
(353) Lines		3,322,966	2,702,530		620,436	\$	59,481
(354) Compressor Station Equipment		2,828,869	1,764,763		1,064,106	\$	56,577
(355) Measuring and Regulating Equip		10,950,026	2,849,247		8,100,779	\$	219,001
(356) Purification Equipment		554,962	209,227		345,735	\$	12,209
(357) Other Equipment		223,539	17,816		205,723	\$	7,824
(360) Land and Land Rights		50,654	-		50,654	\$	-
(361) Structures and Improvements		4,850	240,940		(236,090)	\$	-
(362) Gas Holders		-	5,281,863		(5,281,863)	\$ \$	-
(363.3) Compressor Equipment		-	184,807		(184,807)	\$	-
Total Storage Plant	\$	47,489,007	\$ 27,403,801	\$	20,085,206	\$	744,979
Transmission Plant				_		_	
(365.2) Rights of Way	\$	41,153	\$ -	\$	41,153	\$	-
(367) Mains		2,013,840	2,236,177		(222,337)		48,936
(371) Other Equipment		9,294	(63,382)		72,676	\$	244
Total Transmission Plant	\$	2,064,287	\$ 2,172,795	\$	(108,508)	\$	49,181

Spire Energy (Missouri East)									
Data input of Rate Base Items		Gross		Accumulated		Net			Depreciation
		Plant		Depreciation		Plant			Expense
Distribution Plant									
(374) Land and Land Rights	\$	6,618,355	\$	131,563	\$	6.486.792	Г	\$	_
(375) Structures and Improvements	_	25,213,340	~	5,195,329	7	20,018,011		Ψ	507,041
(376) Mains		1,173,256,414		284,139,152		889,117,262			34,144,437
(378) M&R Station Equip General		13,186,292		(684,506)		13,870,798			527,452
(379) M&R Station Equip City Gate		2,971,699		1,178,207		1,793,492			89,151
(380) Services		1,110,343,575		382,932,041		727,411,534			48,991,005
(381) Meters		67,629,079		221,553		67,407,527			2,319,677
(381.1) Smart Meters		100,785,564		6,171,256		94,614,309			5,039,278
(382) Meter Installation		-		-		-			-
(382.1) Smart Meter Installation		78,036,314		3,284,619		74,751,695			3,901,816
(383) House Regulators		33,849,321		15,526,354		18,322,967			676,986
(385) Commercial and Industrial M&R Equip		60,350,590		8,875,912		51,474,678			1,870,868
(386) Other Prop - Customer Premises		5,304		156,870		(151,566)			, , , , , , , , , , , , , , , , , , ,
(387) Other Equipment		406,070		469,944		(63,873)			8,934
Total Distribution Plant	\$	2,672,651,918	\$	707,598,293	\$	1,965,053,626	ı <del></del>	\$	98,076,645
	_								
General Plant	4_				1.				
(389) Land and Land Rights	\$	-	\$	-	\$	-		\$	-
(390) Structures and Improvements		4,324,738		1,827,791		2,496,947			2,346
(391) Office Furniture and Equipment		125,986,160		120,234,959		5,751,201			2,680,991
(392) Transportation Equipment		46,250,116		18,769,068		27,481,048			3,575,057
(393) Stores Equipment		325,165		206,800		118,365			7,316
(394) Tools, Shop and Garage Equipment		34,308,919		7,753,505		26,555,414			1,245,414
(395) Laboratory Equipment		268,512		162,607		105,904			9,317
(396) Power Operated Equipment		77,063,553		25,983,187		51,080,365			4,739,409
(397) Communication Equipment		30,816,594		18,706,986		12,109,608			831,673
(398) Miscellaneous Equipment		4,010,595		395,033		3,615,562			186,493
(391.96) Software		-		-		-			-
Total General Plant	\$	323,354,352	\$	194,039,936	\$	129,314,416		\$	13,278,016
Capitalized Depreciation to Clearing Accts					\$	-		\$	(5,906,950)
CWIP/True-Up		331,060,573	\$	105,942,182	\$	225,118,391			7,850,296
Total Utility Plant	\$	3,378,571,921	\$	1,037,527,355	\$	2,341,044,566	_	\$	114,115,890

Spire Energy (Missouri East)				
Data input of Rate Base Items	Gross Plant	Accumulated Depreciation	Net Plant	Depreciation
	Plant	Depreciation	Pidiil	Expens
Additions to Utility Plant				
Cash Working Capital before Offsets			22,681,798	
Natural Gas Inventory			68,800,218	
Propane Inventory				
Materials and Supplies			8,527,404	
Prepayments			24,492,041	
Insulation Financing / Energy Wise			2,459,887	
Energy Affordability			2,950,766	
Prepaid Pension			36,778,619	
OPEB			-	
Energy Efficiency Program			34,254,482	
PAYS - Billed			_	
Transition Costs			0	
Property Tax Tracker			6,582,689	
Overhead Deferral			10,022,644	
PAYS			1,058,816	
Total Additions		_	218,609,364	
Reductions to Utility Plant				
Tax Offset (Federal, State & City)			(6,069,859)	
Interest Expense Offset			(4,743,738)	
Customer Deposits			(2,650,089)	
Customer Advances			(457,723)	
OPEB Liability			(5,577,972)	
Deferred Income Taxes - Other ( Net of AMT)			(260,119,179)	
Forest Park Relocation - Regulatory Liability				
Excess ADIT - TCJA			(59,461,289)	
Excess ADIT - MO			(10,391,905)	
Pension Liability			-	
Rate Base Offset			_	
Total Reductions			(349,471,754)	
Total Rate Base	3,378,571,921	1,037,527,355	2,210,182,176	114,115,8

Spire Energy (Missouri East) Data Input of Customers, Usage and Revenues		Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG
Customers and Volumes (CCF)									
Number of Bills		7,879,299	7,381,496	444,908	49,990	337	1,763	12	793
Number of Customers		656,608	615,125	37,076	4,166	28	147	1	66
Customers %		100.00%	93.68%	5.65%	0.63%	0.00%	0.02%	0.00%	0.01%
Total Delivery Volumes (CCF)		851,068,808	451,474,401	81,709,337	136,805,580	3,931,246	177,146,696	1,548	-
Volumes %		100.0%	53.0%	9.6%	16.1%	0.5%	20.8%	0.0%	0.0%
ProForma Revenues									
Total Margin Revenues	\$	391,447,203 \$	310,267,458	37,745,314	\$ 28,767,046	\$ 803,248	\$ 13,814,997	\$ 698	48,443
Total Margin Revenues Incl. Contracts	\$	391,447,203 \$	310,267,458	37,745,314	\$ 28,767,046	\$ 803,248	\$ 13,814,997	\$ 698	48,443
Reconciliation Adjustment	\$	9,104				\$ 9,104			
Net Reconnect Revenues	\$	303,250 \$	303,250	-	\$ -	\$ -	\$ -	\$ - :	-
492 Incidental Gasoline and Oil Sales	\$	575,176 \$	455,884	55,460	\$ 42,268	\$ 1,194	\$ 20,299	\$ 1 :	71
493 Rent From Gas Property	\$	25,347 \$	20,090	2,444	\$ 1,863	\$ 53	\$ 895	\$ 0 :	3
495 Other Revenue	\$	321,356 \$	254,706	30,986	\$ 23,616	\$ 667	\$ 11,341	\$ 1 :	\$ 40
487 Late Payment	\$	6,802,824 \$	5,391,904	655,947	\$ 499,921	\$ 14,117	\$ 240,080	\$ 12	842
Total Revenues	_	399,484,260	316,693,292	38,490,151	29,334,713	828,382	14,087,611	711	49,399
Revenues %		100.00%	79.28%	9.63%	7.34%	0.21%	3.53%	0.00%	0.01%
PGA Revenues		-	-	-	-	-	-	-	-
PGA Rate		\$	0.77588	0.77588	\$ 0.77588	\$ 0.77588	-	\$ 2.26305	0.77588

Spire Energy (Missouri East) Data Input of Customers, Usage and Revenues	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large Volume Transport LV TS	General LP	Unmetered Gas Light UG
Revenue Proof Calculation								
Current Rates (Missouri East)								
Customer Charge	\$	20.00 \$	40.72 \$	145.43 \$	1,063.73 \$	2,211.60 \$	20.87 \$	6.99
Winter Usage (Nov - Apr)	\$	0.37						
Summer Usage (first 50 ccf)	\$	0.33						
Summer Usage (in excess of 50 ccf)	\$	0.40						
Usage		\$	0.24021 \$	0.15689				
Usage (first 36,000 Ccf)				\$	0.03008 \$	0.02559		
Usage (in excess of 36,000 Ccf)				\$	0.00882 \$	0.01071		
Gallons used						\$	0.26000	
ISRS	\$	1.43 \$	2.92 \$	10.42 \$	76.22 \$	158.44 \$	1.50	
WNAR	\$	0.07577						
Demand	•			\$	1.12			
Reservation charge				Ť	\$	0.61200		
Negotiated Rate Customer								
Customer Charge					\$	750.00		
Block 1 kWh					\$	0.00320		
Block 2 kWh					\$	0.00320		
Billing Determinants								
Number of Bills	7,879,299	7,381,496	444,908	49,990	337	1,763	12	793
Usage								
Block 1 Winter	466,673,811	380,901,398	12,829,863	13,865,549	3,765,695	55,309,757	1,548	_
Block 2 Winter	121,838,176	1,278	(40)	· · · · · -	· · · · · · · ·	121,836,938	·	_
Block 1 Summer	258,133,100	66,313,554	68,879,515	122,940,031	_	· · · · · · ·	_	_
Block 2 Summer	4,423,722	4,258,171	=	=	165,551	=	=	-
Demand		-	-	-	293,178	11,863,961	-	-
Negotiated Rate Customer								
Customer Charge						12		
Block 1 kWh						432,000		
Block 2 kWh						822,920		
Calculated Revenues								
Customer Charge Revenues	\$ 177,253,366 \$	147,629,915 \$	18,116,642 \$	7,270,089 \$	358,413 \$	3,872,512 \$	250 \$	5,544
Usage Charge Revenues								
Block 1 Winter	\$ 145,949,021 \$	139,173,753 \$	3,081,861 \$	2,175,366 \$	113,272 \$	1,404,322 \$	447	
Block 2 Winter	\$ 1,296,517 \$	467 \$	(10) \$	- \$	- \$	1,296,060 \$	-	
Block 1 Summer	\$ 57,635,517 \$	21,801,907 \$	16,545,548 \$	19,288,061 \$	- \$	- \$	=	
Block 2 Summer	\$ 1,697,702 \$	1,696,242 \$	- \$	- \$	1,460 \$	- \$	=	
Demand Charge Revenues	\$ 7,589,103 \$	- \$	- \$	- \$	328,359 \$	7,260,744 \$	-	
Negotiated Rate Revenues								
Customer Charge					\$	9,000		
Block 1 kWh					\$	1,382		
Block 2 kWh					\$	2,633		
Margin Revenues (Calculated)	\$ 391,428,699 \$	310,302,285 \$	37,744,042 \$	28,733,517 \$	801,504	13,846,654 \$	698	
Margin Revenues (Reported)	391,447,203 \$	310,267,458 \$	37,745,314 \$	28,767,046 \$	803,248	13,814,997 \$	698 \$	48,443
Difference	(18,504)	34,826	(1,271)	(33,529)	(1,743)	31,657		
Difference %	0.00%	0.01%	0.00%	-0.12%	-0.22%	0.23%	0.00%	

Spire Energy (Missouri West)			Small	Large	Large	Large General	Large Volume	Unmetered
Allocation of Income Taxes	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light
	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG
Income Tax Calculation								
Operating Revenues	312,800,420	248,044,286	28,504,579	16,939,483	1,096,623	2,068,437	16,146,224	787
	,,	,,	,,	,,	_,,,,,,,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	
Operating Expenses								
O&M Expenses	126,173,389	103,853,574	12,493,202	4,490,393	235,486	588,565	4,511,955	214
Depreciation	87,311,039	71,187,939	7,529,730	3,414,582	229,323	527,383	4,422,003	79
Amortization	5,566,859	4,423,979	519,238	248,079	16,611	37,925	321,021	6
Taxes Other than Income	39,009,005	31,027,398	3,710,108	1,721,452	112,825	258,711	2,178,468	42
Interest on Customer Deposits	310,026	210,781	90,954	8,291	=	-	-	-
Total Expenses excl. Income Taxes	258,370,319	210,703,671	24,343,232	9,882,797	594,246	1,412,584	11,433,448	341
Net Income before Taxes & Interest	54,430,101	37,340,615	4,161,347	7,056,686	502,377	655,854	4,712,777	445
Income Taxes	36,701	(1,292,796)	(199,341)	1,068,551	77,108	60,348	322,739	92
Net Operating Income	54,393,400	38,633,411	4,360,688	5,988,135	425,270	595,505	4,390,037	353
Rate Base	2,175,612,620	1,714,132,840	200,320,567	103,198,329	7,172,736	16,142,553	134,643,176	2,418
Rate of Return	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%
Return on Rate Base	167,282,854	131,799,674	15,402,648	7,934,920	551,512	1,241,201	10,352,714	186
Income Deficiency / (Surplus)	112,889,455	93,166,263	11,041,961	1,946,784	126,242	645,696	5,962,676	(167)
Gross Revenue Conversion factor	1.31303	1.31303	1.31303	1.31303	1.31303	1.31303	1.31303	1.31303
Revenue Deficiency / (Surplus)	148,226,797	122,329,733	14,498,382	2,556,178	165,759	847,815	7,829,150	(220)
Revenue Requirements	461,027,217	370,374,019	43,002,961	19,495,661	1,262,382	2,916,252	23,975,374	567
								_
Income Tax Calculation								
Net Income before Taxes & Interest	\$ 54,430,101 \$		4,161,347 \$	7,056,686 \$	502,377 \$	655,854 \$	4,712,777 \$	445
Less: Subtractions	126,551,989	99,708,431	11,652,335	6,002,886	417,227	938,987	7,831,983	141
Net Income Before Taxes	(72,121,888)	(62,367,816)	(7,490,988)	1,053,801	85,150	(283,133)	(3,119,207)	304
Effective State Income Tax 3.60%	(2,592,782)	(2,242,123)	(269,301)	37,884	3,061	(10,179)	(112,135)	11
Effective Federal Income Tax 20.25%	(14,601,112)	(12,626,395)	(1,516,554)	213,342	17,239	(57,321)	(631,485)	62
Total Income Tax (Calculated)	(17,193,894)	(14,868,518)	(1,785,855)	251,227	20,300	(67,499)	(743,620)	73
Deferred FIT Credit	17,230,595	13,575,730	1,586,515	817,319	56,807	127,847	1,066,358	19
Total Income Taxes	36,701	(1,292,789)	(199,340)	1,068,545	77,107	60,348	322,738	92
Total Adjusted Taxes	36,701	(1,292,796)	(199,341)	1,068,551	77,108	60,348	322,739	92

Spire Energy (Missouri West) Allocation of Gross Plant	Allocation	Total	Residential 	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
Intangible Plant	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(301) Organization		15,600								PTDS
- Demand	PTDS_D	5,644	3,470	631	538	44	94	866		36%
- Customer	PTDS_D PTDS_C	9,956	8,927	824	157	3	12	34	0	64%
- Commodity	PTDS_E	-	-	-	-		-	-	- "	0%
Total		15,600	12,398	1,455	695	47	106	900	0	
(302) Franchises and Consents		13,823								PTDS
- Demand	PTDS_D	5,001	3,075	559	477	39	84	767	-	36%
- Customer	PTDS_C	8,822	7,910	730	139	2	11	30	0	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		13,823	10,985	1,289	616	41	94	797	0	
(391.95) Software		-								PTDS
- Demand	Design_Day	-	-	-	-	-	-	-	-	36%
- Customer	Customers	-	-	-	-	-	-	-	-	64%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Intangible Plant		29,423								
- Demand		10,645	6,545	1,191	1,015	83	178	1,633	-	
- Customer		18,778	16,838	1,554	296	5	23	63	0	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		29,423	23,383	2,744	1,311	88	200	1,697	0	
Production Plant										
(304) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-								100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(305) Structures and Improvements		-								DEM
- Demand	Design_Day_xTS	-	-		-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(307) Other Power Equipment		-								DEM
- Demand	Design_Day_xTS	-				-				100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(311) Propane Equipment		-								DEM
- Demand	Design_Day_xTS									100%
- Customer	Design_Day_x15		-				-	-		0%
- Commodity						-				0%
Total	-	-	-	-	-	-	-	-	-	
(311.1) Propane Stg Cavern - Gas Ops		-								DEM
- Demand	Design_Day_xTS		_	-	-		-	-		100%
- Customer	Design_D07_x73	-		-	-	-		-		0%
- Commodity		-	-		-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	- "	
Total Production Plant		-								
- Demand			-		-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

Spire Energy (Missouri West) Allocation of Gross Plant	Allocation	Total	Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
	Factor	Company	RS	sgs	LGS	LV	LG TS	LV TS	ÜG	Factor
Storage Plant (350.1) Land and Land Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-		-	-	- 1	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-		-	-		0/8
(350.2) Rights of Way										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-		100%
- Customer	V =	-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-		-	-	0%
									_	
(351.2) Compressor Station Structure - Demand	Desire Day off									DEM 100%
- Customer	Design_Day_xTS	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(351.4) Other Structures	- <u></u>	<u> </u>								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	-	-	-	
(352) Wells		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 1	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-	-	0%
(252.4) 5:										2514
(352.1) Storage Leaseholds and Rights - Demand	Design_Day_xTS				_	_			.	DEM 100%
- Customer	besign_bay_x15	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(352.2) Resovoirs		<u> </u>								DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-	-	100% 0%
- Commodity		-	-	-	-					0%
Total		-	-	-	-	-	-	-	-	
(352.3) Non-Recoverable Natural Gas	_									DEM
- Demand	Design_Day_xTS		-	-	-		-	-	- [	100%
- Customer - Commodity		-	-	-	-		-	-	-	0% 0%
Total		-	-		-		-	-	-	076
(352.4) Wells - Oil and Vents Gas										DEM
- Demand	Design_Day_xTS	-	-	-			-	-		100%
- Customer		-	-	-	-		-	-	-	0%
- Commodity Total		-	-	-	-			-	-	0%
									_	
(353) Lines	Docigo Day vTS									DEM 100%
- Demand - Customer	Design_Day_xTS	-	-	-	-		-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(354) Compressor Station Equipment										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-		-	-	-	0% 0%
Total		-	-	-	-	-	-	-	-	

Spire Energy (Missouri West) Allocation of Gross Plant	Allocation	Total	Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(355) Measuring and Regulating Equip		-								DEM
- Demand	Design_Day_xTS		_	_		-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(356) Purification Equipment	_									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total									-	0%
(357) Other Equipment										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	<u>,</u>
(360) Land and Land Rights									-	DEM
- Demand	Design_Day_xTS	_	-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(361) Structures and Improvements	_								The state of the s	DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		<u> </u>		<u> </u>				<u> </u>	-	0%
									_	
(362) Gas Holders	-									DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
(363.3) Compressor Equipment		-							-	DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Storage Plant	_									
- Demand	=	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity Total	_	-	-		-					
Total		•	•	•	•	-	-	-	-	

Spire Energy (Missouri West)				Small	1	1	Large General	Large Volume	Unmetered	
Allocation of Gross Plant	Allocation	Total	Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Transport	Unmetered Gas Light	Classification
Allocation of Gross Flant	Factor	Company	RS	SGS	LGS	Volume	LG TS	LV TS	Gas Light UG	Factor
	Factor	Company	N3	363	103	LV	10 13	LV 13	00	ractor
Transmission Plant										
Transmission Figure	-									
(365.2) Rights of Way		-								DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-		-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-		-	-	
									_	
(367) Mains		-								DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(371) Other Equipment										DEM
									-	
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	•	-	•	•	-	0%
Total		-	-	-	-	-	-	-	-	
Total Transmission Plant										
- Demand	-									
- Customer				-		-				
- Commodity		-	-	-	-	-			-	
Total	_		-		-					

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Gross Plant	Allocation Factor	Total	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification Factor
	Factor	Company	K5	363	LGS	LV	LG 13	LV 13	UG	Factor
Distribution Plant									_	
(374) Land and Land Rights		4,927,042								DEM
- Demand	Design_Day	4,927,042	3,029,271	551,148	469,976	38,439	82,269	755,939	-	100%
- Customer			-	-	-	-	-	-	-	0%
- Commodity Total		4,927,042	3,029,271	551,148	469,976	38,439	82,269	755,939		0%
1000		4,527,042	3,023,272	331,140	403,570	30,433	02,203	, , , , , , , , ,		
(375) Structures and Improvements		18,608,234								DEM
- Demand	Design_Day	18,608,234	11,440,819	2,081,551	1,774,985	145,175	310,708	2,854,996	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		18,608,234	11,440,819	2,081,551	1,774,985	145,175	310,708	2,854,996	-	0%
10(a)		10,000,234	11,440,019	2,001,331	1,774,303	143,173	310,708	2,034,330	-	
(376) Mains		1,467,321,073								DISTMAINS
- Demand	Design_Day	811,028,518	498,641,098	90,723,129	77,361,647	6,327,375	13,542,026	124,433,243	-	55%
- Customer	Customers	656,292,555	613,761,711	38,227,527	3,484,637	39,799	280,419	495,982	2,479	45%
- Commodity		1,467,321,073	1,112,402,810	-	-	-	13,822,445	-	2,479	0%
Total		1,467,321,073	1,112,402,810	128,950,656	80,846,284	6,367,174	13,822,445	124,929,225	2,479	
(378) M&R Station Equip General	_	18,849,016								DEM
- Demand	Design_Day	18,849,016	11,588,858	2,108,485	1,797,953	147,054	314,729	2,891,938	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		18,849,016	11,588,858	2,108,485	1,797,953	147,054	314,729	2,891,938	-	
(379) M&R Station Equip City Gate	_	6,952,558								DEM
- Demand	Design_Day	6,952,558	4,274,611	777,726	663,184	54,242	116,089	1,066,706	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity			4 274 611				- 116 000	1.055.705	-	0%
Total		6,952,558	4,274,611	777,726	663,184	54,242	116,089	1,066,706	-	
(380) Services		592,084,351								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Services	592,084,351	551,421,881	35,364,434	4,024,962	67,193	376,195	829,686	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		592,084,351	551,421,881	35,364,434	4,024,962	67,193	376,195	829,686	-	
(381) Meters		43,850,457								CUS
- Demand										0%
- Customer	Meters	43,850,457	24,416,771	12,390,267	4,662,366	116,075	466,101	1,798,876	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		43,850,457	24,416,771	12,390,267	4,662,366	116,075	466,101	1,798,876	-	
(381.1) Smart Meters		59,300,546								CUS
- Demand		-	-					-		0%
- Customer	Smart Meters	59,300,546	57,101,857	2,180,205	18,484	-	-	-	-	100%
- Commodity		-	-			-	-	-	-	0%
Total		59,300,546	57,101,857	2,180,205	18,484	-	-	-	-	

Spire Energy (Missouri West) Allocation of Gross Plant	Allocation	Total	Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
Allocation of Gross Flam	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(382) Meter Installation		104,860,684								CUS
- Demand		-				-		-		0%
- Customer	Met_Inst	104,860,684	64,941,908	31,372,732	8,247,434	16,028	190,074	92,508		100%
- Commodity	_				· · · · ·			· · ·	-	0%
Total		104,860,684	64,941,908	31,372,732	8,247,434	16,028	190,074	92,508	-	
(382.1) Smart Meter Installation	_	33,671,908							Ī	CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Smart_Met_Inst	33,671,908	32,423,453	1,237,960	10,495	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		33,671,908	32,423,453	1,237,960	10,495	-	-	-	-	
(383) House Regulators	<u>.</u>	21,327,251								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Regulators	21,327,251	16,575,534	3,073,624	1,069,571	34,354	126,503	447,665	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		21,327,251	16,575,534	3,073,624	1,069,571	34,354	126,503	447,665	-	
(385) Commercial and Industrial M&R Equip	<u> </u>	6,235,205								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Ind_Meters	6,235,205	167,877	1,713,492	2,386,079	109,993	395,131	1,462,632	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		6,235,205	167,877	1,713,492	2,386,079	109,993	395,131	1,462,632	-	
(386) Other Prop - Customer Premises	<u> </u>								1	DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-		-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment		-								DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-		-	-	-	-	-	0%
- Commodity		-		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-		
Total Distribution Plant	<u>.</u>	2,377,988,325								
- Demand		860,365,368	528,974,657	96,242,039	82,067,745	6,712,285	14,365,820	132,002,822	-	
- Customer		1,517,622,957	1,360,810,992	125,560,242	23,904,028	383,443	1,834,423	5,127,350	2,479	
- Commodity	=	•	-	•	•	-	-	÷	-	
Total		2,377,988,325	1,889,785,649	221,802,281	105,971,773	7,095,728	16,200,244	137,130,172	2,479	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Gross Plant	Allocation	Total	Residential	General Srv SGS	General Srv LGS	Volume LV	Transport	Transport	Gas Light UG	Classification
	Factor	Company	RS	565	LGS	LV	LG TS	LV TS	UG	Factor
ieneral Plant										
389) Land and Land Rights	_	1,058,065								PTDS
- Demand	PTDS_D	382,812	235,363	42,822	36,515	2,987	6,392	58,734	-	36%
- Customer	PTDS_C	675,253	605,481	55,867	10,636	171	816	2,281	1	64%
- Commodity	PTDS_E		-	-	-	-	-	-	-	0%
otal		1,058,065	840,844	98,689	47,151	3,157	7,208	61,015	1	
390) Structures and Improvements		774,476								PTDS
- Demand	PTDS_D	280,209	172,279	31,345	26,728	2,186	4,679	42,991		36%
- Customer	PTDS_C	494,268	443,196	40,893	7,785	125	597	1,670	1	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
otal		774,476	615,476	72,238	34,513	2,311	5,276	44,661	1	
391) Office Furniture and Equipment		112,378,945								PTDS
- Demand	PTDS_D	40,659,137	24,998,278	4,548,205	3,878,357	317,209	678,900	6,238,188		36%
- Customer	PTDS_C	71,719,808	64,309,190	5,933,724	1,129,656	18,121	86,691	242,308	117	64%
- Commodity	PTDS E	, ,	-	-,,	-,,	,		,	-	0%
otal		112,378,945	89,307,468	10,481,930	5,008,013	335,330	765,591	6,480,496	117	
392) Transportation Equipment		36,678,382								PTDS
- Demand	PTDS D	13,270,380	8,158,970	1,484,449	1,265,823	103,531	221,580	2,036,028		36%
- Customer	PTDS_C	23,408,002	20,989,315	1,936,656	368,699	5,914	28,294	79,085	38	64%
- Commodity	PTDS E	,,	-	-	-	-	,	-		0%
otal		36,678,382	29,148,284	3,421,105	1,634,522	109,445	249,875	2,115,112	38	
393) Stores Equipment		630,185								PTDS
- Demand	PTDS D	228,004	140,182	25,505	21,749	1,779	3,807	34,982		36%
- Customer	PTDS_C	402,182	360,626	33,274	6,335	102	486	1,359	1	64%
- Commodity	PTDS E	-	-	-	-	-	-	-	. 1	0%
otal		630,185	500,808	58,779	28,083	1,880	4,293	36,341	1	
394) Tools, Shop and Garage Equipment		15,011,533								PTDS
- Demand	PTDS_D	5,431,231	3,339,260	607,547	518,069	42,373	90,687	833,295		36%
- Customer	PTDS_C	9,580,302	8,590,395	792,624	150,899	2,421	11,580	32,367	16	64%
- Commodity	PTDS E	-	-	-	-	-,-21	-	-	-	0%
otal	55_c	15,011,533	11,929,655	1,400,172	668,968	44,793	102,267	865,662	16	0,0
395) Laboratory Equipment		-								PTDS
- Demand	PTDS D		_	_	-	_		-		36%
- Customer	PTDS_C	_		_		_				64%
- Commodity	PTDS E	-	-		-	-		-	_	0%
otal										

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Gross Plant	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(396) Power Operated Equipment		17,971,265								PTDS
- Demand	PTDS D	6,502,073	3,997,641	727,334	620,214	50,727	108,567	997.590		36%
- Customer	PTDS_C	11,469,192	10,284,111	948,901	180,651	2,898	13,863	38,749	19	64%
- Commodity	PTDS_E	,, -	,,		,	-,	,	-		0%
Total		17,971,265	14,281,752	1,676,235	800,865	53,625	122,431	1,036,339	19	
(397) Communication Equipment		42,107,038								PTDS
- Demand	PTDS_D	15,234,489	9,366,554	1,704,158	1,453,174	118,854	254,376	2,337,374		36%
- Customer	PTDS_C	26,872,549	24,095,880	2,223,295	423,269	6,790	32,482	90,790	44	64%
- Commodity	PTDS_E								-	0%
Total		42,107,038	33,462,434	3,927,453	1,876,442	125,644	286,858	2,428,164	44	
(398) Miscellaneous Equipment		2,102,106								PTDS
- Demand	PTDS_D	760,550	467,606	85,077	72,547	5,934	12,699	116,689		36%
- Customer	PTDS_C	1,341,556	1,202,937	110,993	21,131	339	1,622	4,533	2	64%
- Commodity	PTDS_E					-			-	0%
Total		2,102,106	1,670,542	196,070	93,677	6,273	14,321	121,221	2	
(391.96) Software		-								PTDS
- Demand	PTDS_D	-			-					36%
- Customer	PTDS_C	-						-	-	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total General Plant		228,711,997								
- Demand		82,748,885	50,876,133	9,256,441	7,893,175	645,579	1,381,687	12,695,869	-	
- Customer		145,963,112	130,881,130	12,076,230	2,299,060	36,879	176,433	493,142	238	
- Commodity		-	-	-	-	-	-	-	-	
Total		228,711,997	181,757,263	21,332,671	10,192,235	682,458	1,558,120	13,189,012	238	
Capitalized Depreciation to Clearing Accts		-								PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	36%
- Customer	PTDS_C	-	-	-	-	-	-		-	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
True-Up Depreciation		307,761,095								PTDS
- Demand	PTDS_D	111,349,154	68,460,311	12,455,719	10,621,271	868,709	1,859,236	17,083,908	-	36%
- Customer	PTDS_C	196,411,941	176,117,215	16,250,104	3,093,678	49,625	237,412	663,586	321	64%
- Commodity	PTDS_E	-	-	-	-	-	-	<u> </u>	-	0%
Total		307,761,095	244,577,526	28,705,823	13,714,949	918,335	2,096,648	17,747,493	321	·
Total Utility Plant		2,914,490,840								
- Demand		1,054,474,052	648,317,646	117,955,390	100,583,207	8,226,656	17,606,921	161,784,232	-	
- Customer		1,860,016,788	1,667,826,175	153,888,130	29,297,062	469,952	2,248,291	6,284,141	3,038	
- Commodity		-	-	-	-	-	-	-	-	
Total		2,914,490,840	2,316,143,821	271,843,520	129,880,269	8,696,608	19,855,212	168,068,373	3,038	

PTIDS_Pleased   860,365,368   \$28,974,657   \$96,242,039   \$82,067,745   \$6,712,285   \$14,365,820   \$132,002,822   \$71500, Customer   \$1,517,622,957   \$1,360,810,992   \$125,560,242   \$23,904,028   \$383,443   \$1,384,423   \$5,127,350   \$2,479   \$7105, Cosmodity   \$7105, Total   \$2,377,988,325   \$1,889,785,649   \$221,802,281   \$105,971,773   \$7,059,728   \$16,002,044   \$137,130,172   \$2,479   \$7105, Cosmodity   \$100,00%   \$61,48%   \$11,19%   \$9,54%   \$0.78%   \$1.67%   \$15,34%   \$0.00%   \$100,00%   \$85,87%   \$8.27%   \$1.58%   \$0.03%   \$0.12%   \$0.34%   \$0.00%   \$100,00%   \$20,00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.	Spire Energy (Missouri West) Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
PIDS_Catacher   1,517,622,957   3,80,810,992   12,5560,42   23,90,028   383,443   1,834,423   5,127,350   2,479   7105_Commodity   1,275_Cotal   2,377,988,225   1,887,856,649   221,802,281   105,971,773   7,095,728   16,200,244   137,130,172   2,479   7105_C   100,000%   61,48%   11.9%   1.58%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,00%   0,0											
PTOS_Commodity PTOS_Commodity PTOS_Total  2,377,988,325											
PTOS_C Total  2,377,988,325  1,889,785,649  221,802,281  105,971,773  7,095,728  16,200,244  137,130,172  2,479  PTOS_C  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%  100,00%			1,317,022,537	1,300,810,332	123,300,242	23,504,026			3,127,330		
PTDS_C			2,377,988,325	1,889,785,649	221,802,281	105,971,773	7,095,728	16,200,244	137,130,172	2,479	
PTDS_E    0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00											
Distribution Plant (excl. 374-375)											
Distribution Plant (excl. 374-375)	PTDS_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
SISPELT D   836,830,092   \$14,504,567   93,609,340   79,827,784   6,528,670   13,972,844   128,391,888   - 15,176,22,957   1,360,810,992   125,560,242   23,904,028   383,443   1,834,423   5,127,350   2,479	PTDS_Total		100.00%	79.47%	9.33%	4.46%	0.30%	0.68%	5.77%	0.00%	
DISTPLT_C DISTPLT_E  1,517,622,957 1,360,810,992 125,560,242 23,904,028 383,443 1,834,423 5,127,350 2,479  DISTPLT_E  2,354,453,049 1,875,315,559 219,169,582 103,726,812 6,912,113 15,807,267 133,519,237 2,479  DISTPLT_C DISTPLT_C 100,00% 61,48% 11.19% 9,54% 0,78% 1.67% 15,34% 0,00% DISTPLT_E 100,00% 89,67% 8,27% 1.58% 0,03% 0,12% 0,34% 0,00% DISTPLT_E TOTAL  Mains_D  811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - Services_D Services_C 592,084,351 551,421,881 35,364,434 4,024,962 67,193 376,195 829,686 -  MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_C 11,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00% MAINSVC_D 100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 13,542,026 124,433,243 -	Distribution Plant (excl. 374-375)										
DISTPLT_E											
2,354,453,049   1,875,315,559   219,169,582   103,726,812   6,912,113   15,807,267   133,519,237   2,479	_		1,517,622,957	1,360,810,992	125,560,242	23,904,028		1,834,423	5,127,350		
DISTPLT_C 100.00% 89.67% 8.27% 1.58% 0.03% 0.12% 0.34% 0.00% DISTPLT_E 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% DISTPLT_E 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%  Mains and Services  Mains_D 811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - 666,292,555 613,761,711 38,227,527 3,484,637 39,799 280,419 495,982 2,479  Services_C 592,084,351 551,421,881 35,364,434 4,024,962 67,193 376,195 829,686 -  MAINSVC_D 811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - MAINSVC_C 811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - MAINSVC_C 1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_C 100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00%  MAINSVC_C 100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators_D Meters, Services, Regulators_C Meters, Services, Regulators_C Meters, Services, Regulators_E  Meters, Services, Regulators_E			2,354,453,049	1,875,315,559	219,169,582	103,726,812		15,807,267	133,519,237		
DISTPLT_E  0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0	DISTPLT D		100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%	
Mains   D	DISTPLT_C		100.00%	89.67%	8.27%	1.58%	0.03%	0.12%	0.34%	0.00%	
Mains and Services  Mains_D  811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - Mains_C  656,292,555 613,761,711 38,227,527 3,484,637 39,799 280,419 495,982 2,479  Services_D  592,084,351 551,421,881 35,364,434 4,024,962 67,193 376,195 829,686 -  MAINSVC_D  811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - MAINSVC_C  1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_D  MAINSVC_D  100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00%  MAINSVC_C  100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators_D  Meters, Services, Regulators_D  Meters, Services, Regulators_C  Meters, Services, Regulators_E	_		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Mains_D Mains_D Mains_C 656,292,555 613,761,711 38,227,527 3,484,637 39,799 280,419 495,982 2,479 Services_C 592,084,351 551,421,881 35,364,434 4,024,962 67,193 376,195 829,686 -  MAINSVC_D MAINSVC_C 1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_D MAINSVC_C 100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00% MAINSVC_C 100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Moters, Services, Regulators_D Meters, Services, Regulators_C Meters, Services, Regulators_E  Meters, Services, Regulators_E  Meters, Services, Regulators_E	Total										
Mains C 656,292,555 613,761,711 38,227,527 3,484,637 39,799 280,419 495,982 2,479 errices, D 592,084,351 551,421,881 35,364,434 4,024,962 67,193 376,195 829,686 -  MAINS VC, D 811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 -  MAINS VC, C 1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINS VC, D 100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00%  MAINS VC, C 100.00% 93,34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators D 4 100.00% 195,459,522 50,254,789 14,008,350 166,458 782,678 2,339,049 -  Meters, Services, Regulators_ E 14,008,350 166,458 782,678 2,339,049 -  Meters, Services, Regulators_ E 14,008,350 166,458 782,678 2,339,049 -			011 020 510	409 541 009	00 732 130	77 261 647	6 227 275	12 542 026	124 422 242		
Services_D  592,084,351 551,421,881 35,364,344 4,024,962 67,193 376,195 829,686 -  WAINSVC_D  811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 -  1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  WAINSVC_D  100,00% 61,48% 11,19% 9,54% 0,78% 1,67% 15,34% 0,00%  MAINSVC_C  100,00% 93,34% 5,90% 0,60% 0,01% 0,05% 0,11% 0,00%  Weters, Services, Regulators_D  Weters, Services, Regulators_C  Weters, Services, Regulators_C  Weters, Services, Regulators_C  Weters, Services, Regulators_E											
MAINSVC_D  811,028,518 498,641,098 90,723,129 77,361,647 6,327,375 13,542,026 124,433,243 - 1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_D  100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00%  MAINSVC_C  100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators D  Meters, Services, Regulators_C  Meters, Services, Regulators_E  263,010,847 195,459,522 50,254,789 14,008,350 166,458 782,678 2,339,049 -  Meters, Services, Regulators_E				-	-	-					
MAINSVC_C  1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_D  100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00%  MAINSVC_C  100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators_D  Meters, Services, Regulators_C  Meters, Services, Regulators_E  100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 1	Services_C		592,084,351	551,421,881	35,364,434	4,024,962	67,193	376,195	829,686	-	
MAINSVC_C  1,248,376,906 1,165,183,592 73,591,961 7,509,599 106,992 656,614 1,325,668 2,479  MAINSVC_D  100.00% 61.48% 11.19% 9.54% 0.78% 1.67% 15.34% 0.00%  MAINSVC_C  100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators  Weters, Services, Regulators_C  Meters, Services, Regulators_E  263,010,847 195,459,522 50,254,789 14,008,350 166,458 782,678 2,339,049	MAINSVC D		811.028.518	498.641.098	90.723.129	77.361.647	6.327.375	13.542.026	124.433.243	-	
MAINSVC_C  100.00% 93.34% 5.90% 0.60% 0.01% 0.05% 0.11% 0.00%  Meters, Services, Regulators  Weters, Services, Regulators_D										2,479	
Meters, Services, Regulators  Meters, Services, Regulators_D  Meters, Services, Regulators_C  Meters, Services, Regulators_C  Meters, Services, Regulators_C  Meters, Services, Regulators_E  Meters, Services, Regulators_E											
Meters, Services, Regulators_D Meters, Services, Regulators_C 263,010,847 195,459,522 50,254,789 14,008,350 166,458 782,678 2,339,049 - Meters, Services, Regulators_E	MAINSVC_C		100.00%	93.34%	5.90%	0.60%	0.01%	0.05%	0.11%	0.00%	
Weters, Services, Regulators_D       -         Weters, Services, Regulators_C       263,010,847       195,459,522       50,254,789       14,008,350       166,458       782,678       2,339,049       -         Weters, Services, Regulators_E       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Meters, Services, Regulators										
Meters, Services, Regulators_C 263,010,847 195,459,522 50,254,789 14,008,350 166,458 782,678 2,339,049 - deters, Services, Regulators_E					-		-			-	
			263,010,847	195,459,522	50,254,789	14,008,350	166,458	782,678	2,339,049	-	
MAINSVC C 100.00% 74.37% 19.11% 5.33% 0.06% 0.30% 0.89% 0.00%	Meters, Services, Regulators_E		-	-	-	-	-	-	-	-	
1311/0 3131/0 0.00/0 0.00/0 0.00/0	MAINSVC_C		100.00%	74.32%	19.11%	5.33%	0.06%	0.30%	0.89%	0.00%	

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Distribution Plant (excl. 374-375)					
DISTPLT		2,354,453,049	836,830,092	1,517,622,957	
Distribution Plant Factor	DP	100.00%	35.54%	64.46%	0.00%
PTDS Plant					
PTDS Plant		2,377,988,325	860,365,368	1,517,622,957	-
T&D Factor	T&D	100.00%	36.18%	63.82%	0.00%
Mains and Services Factor					
Total Mains and Services		2,059,405,423	811,028,518	1,248,376,906	
Mains and Services Factor	MAINSVC	100.00%	39.38%	60.62%	0.00%

5 5 600										
Spire Energy (Missouri West) Allocation of Accumulated Depreciation	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
or recumulated Depresiation	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Intangible Plant										
(301) Organization										PTDS
- Demand - Customer	PTDS_D PTDS_C	-	-	-	-	-	-	-	-	36% 64%
- Commodity	PTDS_E							-		0%
Total		-	-	-	-	-	-	-	-	
(302) Franchises and Consents										PTDS
- Demand	PTDS_D		-	-	_	_	_		.	36%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(391.95) Software		-								PTDS
- Demand	Design_Day	-	-	-	-	-	-	-	- 1	36%
- Customer	Customers	-	-	-	-	-	-	-	-	64%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Intangible Plant	_									
- Demand	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_		-	-	•	-	-	-		
Total		-	-	-	-	-	-	-	-	
Production Plant										
									_	
(304) Land and Land Rights - Demand	Davies Davi vTC	<del></del>							-	DEM 100%
- Customer	Design_Day_xTS									0%
- Commodity					-				-	0%
Total		-	-	-	-	-	-	-	-	
(305) Structures and Improvements										DEM
- Demand	Design_Day_xTS									100%
- Customer	besign_buy_x15				-				-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(307) Other Power Equipment		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(311) Propane Equipment		-								DEM
- Demand	Design_Day_xTS	-	-	-		-		-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(311.1) Propane Stg Cavern - Gas Ops	_									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Production Plant	_	-								
- Demand	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_	-	-	-	-	-	-	-		
Total		-	-	-	-	-	-	-	-	

Spire Energy (Missouri West) Allocation of Accumulated Depreciation	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
Amount of Accumulated Depression	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Storage Plant										
(350.1) Land and Land Rights	_	-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total			-	-	-	-				0%
									_	
(350.2) Rights of Way - Demand	Davies Davi vTC									DEM 100%
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(351.2) Compressor Station Structure		_								DEM
- Demand	Design_Day_xTS	-		-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(351.4) Other Structures	<u>_</u>									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
(352) Wells	_	-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-						-	0%
Total										
(352.1) Storage Leaseholds and Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	-	-		070
									_	
(352.2) Resovoirs										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity				-		-				0%
Total		-	-	-	-	-	-	-	- '	
(252.2) New Description Natural C									_	DEM
(352.3) Non-Recoverable Natural Gas	Docigo Day vTS									DEM 100%
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		0%
- Commodity		-		_						0%
Total		-	-	-	-	-	-	-	-	
(352.4) Wells - Oil and Vents Gas		_							-	DEM
- Demand	Design_Day_xTS									100%
- Customer	Design_Day_x13	-	-	-	-	-				0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(353) Lines		-								DEM
- Demand	Design_Day_xTS	_	-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(354) Compressor Station Equipment		-								DEM
- Demand	Design_Day_xTS	-	-	-		-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

Spire Energy (Missouri West) Allocation of Accumulated Depreciation	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
(355) Measuring and Regulating Equip									1	DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity			-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	-	-	-	U%
(356) Purification Equipment	Design_Day_xTS								-	DEM
- Demand - Customer	Design_Day_x15		-		-	-	-	-		100% 0%
- Commodity			-		-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(357) Other Equipment		-							ī	DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(360) Land and Land Rights	=								I	DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total							-		-	0%
Total									_	
(361) Structures and Improvements									Į.	DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	-	-	-	070
(362) Gas Holders	-								-	DEM
- Demand - Customer	Design_Day_xTS	-		-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(363.3) Compressor Equipment		-							ī	DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-		
Total Storage Plant	_									
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity Total	=	-	-	-	-	-	-	-		
Iotai		-	-	-	-	-	-	-	-	

Spire Energy (Missouri West)	Allocation	Total	- Residential	Small	Large	Large	Large General	Large Volume	Unmetered	ol :5 ::
Allocation of Accumulated Depreciation	Factor		RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification Factor
	Factor	Company	KS	565	LGS	LV	LG IS	LV IS	UG	Factor
Transmission Plant										
(365.2) Rights of Way	_								1	DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer			-	-		-	-		-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(207) Maior										DEM
(367) Mains									1	
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-		-		-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(371) Other Equipment		-							1	DEM
- Demand	Design_Day	-							- [	100%
- Customer	V = '		-			-		-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-			-	-	-	-	-	
Total Transmission Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Accumulated Depreciation	Allocation Factor	Total	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification Factor
	ractor	Company	N3	303	103	LV	LG 13	LV 13	Ud	ractor
Distribution Plant									_	
(374) Land and Land Rights		1,423,757								DEM
- Demand	Design_Day	1,423,757	875,362	159,264	135,808	11,108	23,773	218,442	-	100%
- Customer		-	-	-	-	-	-		-	0%
- Commodity Total		1,423,757	875,362	159,264	135,808	11,108	23,773	218,442	-	0%
Total		1,423,737	873,302	135,204	133,000	11,108	23,773	210,442		
(375) Structures and Improvements		3,387,062								DEM
- Demand	Design_Day	3,387,062	2,082,452	378,883	323,082	26,425	56,555	519,665	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity									-	0%
Total		3,387,062	2,082,452	378,883	323,082	26,425	56,555	519,665	-	
(376) Mains	<u> </u>	247,088,669								DISTMAINS
- Demand	Design_Day	136,572,670	83,968,375	15,277,268	13,027,269	1,065,495	2,280,401	20,953,863	-	55%
- Customer	Customers	110,515,999	103,354,042	6,437,302	586,793	6,702	47,221	83,521	417	45%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		247,088,669	187,322,417	21,714,570	13,614,062	1,072,197	2,327,623	21,037,383	417	
(378) M&R Station Equip General		8,781,237								DEM
- Demand	Design_Day	8,781,237	5,398,929	982,285	837,617	68,508	146,623	1,347,274		100%
- Customer	V = '								-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		8,781,237	5,398,929	982,285	837,617	68,508	146,623	1,347,274	-	
(379) M&R Station Equip City Gate		2,860,166								DEM
- Demand	Design_Day	2,860,166	1,758,503	319,943	272,823	22,314	47,757	438,825	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,860,166	1,758,503	319,943	272,823	22,314	47,757	438,825	-	
(380) Services		265,850,156								cus
- Demand		-								0%
- Customer	Services	265,850,156	247,592,413	15,878,887	1,807,237	30,170	168,914	372,535	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		265,850,156	247,592,413	15,878,887	1,807,237	30,170	168,914	372,535	-	
(381) Meters		(2,257,143)								cus
- Demand		-								0%
- Customer	Meters	(2,257,143)	(1,256,820)	(637,772)	(239,989)	(5,975)	(23,992)	(92,595)	-	100%
- Commodity		<u> </u>	-			-	-	<u> </u>	-	0%
Total		(2,257,143)	(1,256,820)	(637,772)	(239,989)	(5,975)	(23,992)	(92,595)	-	
(381.1) Smart Meters		8,054,460								cus
- Demand		-		-		-		-	-	0%
- Customer	Smart Meters	8,054,460	7,755,825	296,125	2,511	-	-	-	-	100%
- Commodity		-				-		-	-	0%
Total	<u></u>	8,054,460	7,755,825	296,125	2,511	-	-	-	-	

Spire Energy (Missouri West) Allocation of Accumulated Depreciation	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
(202) 14 4 4 4 4 1 4 1 4 1	i actor		113	303	203		2013	2413		•
(382) Meter Installation		54,687,869								CUS
- Demand									-	0%
- Customer - Commodity	Met_Inst	54,687,869	33,869,077	16,361,784	4,301,275	8,359	99,129	48,245	-	100% 0%
Total		54,687,869	33,869,077	16,361,784	4,301,275	8,359	99,129	48,245	-	0%
(382.1) Smart Meter Installation		3,620,633							Г	CUS
- Demand		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		-					0%
- Customer	Smart Met Inst	3,620,633	3,486,391	133,114	1,129	-		-	-	100%
- Commodity		-,,	-		-,	-			-	0%
Total		3,620,633	3,486,391	133,114	1,129	-	-	-	-	
(383) House Regulators	_	8,657,574							Г	CUS
- Demand		-			-	-			-	0%
- Customer	Regulators	8,657,574	6,728,664	1,247,706	434,181	13,946	51,353	181,725	-	100%
- Commodity								-	-	0%
Total		8,657,574	6,728,664	1,247,706	434,181	13,946	51,353	181,725	-	
(385) Commercial and Industrial M&R Equip		837,437								CUS
- Demand		-	-		-	-	-	-	-	0%
- Customer	Ind_Meters	837,437	22,547	230,135	320,469	14,773	53,069	196,443	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		837,437	22,547	230,135	320,469	14,773	53,069	196,443	-	
(386) Other Prop - Customer Premises									Ī	DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-		-	-	-	-	-	0%
- Commodity									-	0%
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment										DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		602,991,877								
- Demand		153,024,892	94,083,621	17,117,643	14,596,598	1,193,849	2,555,110	23,478,069	-	
- Customer		449,966,985	401,552,138	39,947,280	7,213,605	67,975	395,694	789,874	417	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		602,991,877	495,635,760	57,064,924	21,810,204	1,261,825	2,950,804	24,267,943	417	

Spire Energy (Missouri West) Allocation of Accumulated Depreciation	Allocation Factor	Total	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
General Plant	Factor	Company	r.s	363	LGS	LV	LG 13	LV 13	00	Factor
(389) Land and Land Rights - Demand	PTDS_D	<del></del>								PTDS 36%
- Customer	PTDS_C	-	-	-		-	-	-	-	64%
- Commodity Total	PTDS_E	-	-	-	-	-	-	-	-	0%
(390) Structures and Improvements		307,125								PTDS
- Demand - Customer	PTDS_D PTDS_C	111,119 196,006	68,319 175,753	12,430 16,217	10,599 3,087	867 50	1,855 237	17,049 662	- 0	36% 64%
- Commodity	PTDS_E		-		-	-		-		0%
Total		307,125	244,072	28,646	13,687	916	2,092	17,711	0	
(391) Office Furniture and Equipment - Demand	PTDS_D	9,563,839	2,127,440	387,068	330,062	26,996	57,777	530,891		PTDS 36%
- Customer	PTDS_C	6,103,605	5,472,936	504,981	96,138	1,542	7,378	20,621	10	64%
- Commodity Total	PTDS_E	9,563,839	7,600,376	892,049	426,199	28,538	65,154	551,513	10	0%
(392) Transportation Equipment		15,810,010								PTDS
- Demand	PTDS_D	5,720,123	3,516,878	639,863	545,626	44,626	95,511	877,618	-	36%
- Customer - Commodity	PTDS_C PTDS_E	10,089,887	9,047,326	834,785	158,925	2,549	12,196	34,089	16	64% 0%
Total		15,810,010	12,564,204	1,474,648	704,551	47,176	107,707	911,707	16	
(393) Stores Equipment		344,994								PTDS
- Demand - Customer	PTDS_D PTDS_C	124,820 220,174	76,743 197,424	13,963 18,216	11,906 3,468	974 56	2,084 266	19,151 744	- 0	36% 64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		344,994	274,166	32,179	15,374	1,029	2,350	19,895	0	
(394) Tools, Shop and Garage Equipment		6,303,033								PTDS
- Demand - Customer	PTDS_D PTDS_C	2,280,462 4,022,571	1,402,086 3,606,930	255,097 332,807	217,527 63,359	17,791 1,016	38,078 4,862	349,883 13,590	7	36% 64%
- Commodity	PTDS_E	6,303,033	-	587,903	-	18,808	42,940	363,474	- 7	0%
Total		6,303,033	5,009,016	587,903	280,886	18,808	42,940	303,474		
(395) Laboratory Equipment - Demand	PTDS_D		-		_			_		PTDS 36%
- Customer	PTDS_C	-	-	-	-		-	-	-	64%
- Commodity Total	PTDS_E	-	-	-	-		-	-	-	0%
(396) Power Operated Equipment		5,378,393								PTDS
- Demand	PTDS_D	1,945,923	1,196,404	217,675	185,616	15,181	32,492	298,556		36%
- Customer - Commodity	PTDS_C PTDS_E	3,432,470	3,077,802	283,985	54,065	867	4,149	11,597	6	64% 0%
Total	FID3_E	5,378,393	4,274,205	501,659	239,681	16,049	36,641	310,153	6	0/8
(397) Communication Equipment		13,068,182								PTDS
- Demand	PTDS_D	4,728,119	2,906,968	528,896	451,001	36,887	78,947	725,419	-	36%
- Customer - Commodity	PTDS_C PTDS_E	8,340,063	7,478,306	690,014	131,364	2,107	10,081	28,177	14	64% 0%
Total		13,068,182	10,385,275	1,218,909	582,366	38,994	89,028	753,596	14	
(398) Miscellaneous Equipment		1,011,037								PTDS
- Demand - Customer	PTDS_D PTDS_C	365,797 645,240	224,901 578,569	40,919 53,384	34,892 10,163	2,854 163	6,108 780	56,123 2,180	1	36% 64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		1,011,037	803,470	94,303	45,055	3,017	6,888	58,303	1	
(391.96) Software	-									PTDS
- Demand - Customer	PTDS_D PTDS_C	-	-	-	-	-	-	-		36% 64%
- Commodity Total	PTDS_E	-	-	-	-	-	-	-	-	0%
				-	•			•	•	
Total General Plant - Demand	=	51,786,613 18,736,597	11,519,739	2,095,910	1,787,229	146,177	312,851	2,874,690		
- Customer		33,050,016	29,635,045	2,734,387	520,570	8,350	39,949	111,661	54	
- Commodity Total	=	51,786,613	41,154,785	4,830,297	2,307,799	154,527	352,801	2,986,351	54	
Capitalized Depreciation to Clearing Accts		_							-	PTDS
- Demand	PTDS_D	-	-	-		-		-		36%
- Customer - Commodity	PTDS_C PTDS_E	-				-				64% 0%
Total	1.03_6	•		-	-	-	-	-		0,0
True-Up Depreciation	_	79,090,761								PTDS
- Demand	PTDS_D	28,615,343	17,593,446	3,200,964	2,729,534	223,247	477,800	4,390,351	- 02	36%
- Customer - Commodity	PTDS_C PTDS_E	50,475,418	45,259,926 -	4,176,074 -	795,037	12,753	61,012	170,533 -	82	64% 0%
Total	_	79,090,761	62,853,372	7,377,038	3,524,571	236,001	538,812	4,560,884	82	
Total Utility Plant		733,869,251								
- Demand - Customer		200,376,831 533,492,419	123,196,806 476,447,110	22,414,518 46,857,741	19,113,362 8,529,212	1,563,273 89,079	3,345,762 496,655	30,743,110 1,072,068	- 554	
- Commodity		-	-	-	-	-	-	-	-	
Total		733,869,251	599,643,917	69,272,259	27,642,574	1,652,352	3,842,417	31,815,178	554	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Rate Base	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification Factor
Net Plant in Service Total Gas Utility Plant										
- Demand		1,054,474,052	648,317,646	117,955,390	100,583,207	8,226,656	17,606,921	161,784,232	-	
- Customer		1,860,016,788	1,667,826,175	153,888,130	29,297,062	469,952	2,248,291	6,284,141	3,038	
- Commodity Total	-	2,914,490,840	2,316,143,821	271,843,520	129,880,269	8,696,608	19,855,212	168,068,373	3,038	
		_,,,,,,,	_,,	,	,,	-,,			2,222	
Total Accumulated Depreciation	_	200 275 024	432 405 005	22 44 540	40.442.252	4 552 272	2 245 752	20.742.440		
- Demand - Customer		200,376,831 533,492,419	123,196,806 476,447,110	22,414,518 46,857,741	19,113,362 8,529,212	1,563,273 89,079	3,345,762 496,655	30,743,110 1,072,068	- 554	
- Commodity		-	-	-	-	-	-	-	-	
Total		733,869,251	599,643,917	69,272,259	27,642,574	1,652,352	3,842,417	31,815,178	554	
let Plant in Service										
- Demand	<del></del>	854,097,221	525,120,840	95,540,872	81,469,845	6,663,383	14,261,159	131,041,122	-	
- Customer		1,326,524,369	1,191,379,064	107,030,389	20,767,850	380,873	1,751,635	5,212,072	2,484	
- Commodity Fotal	-	2,180,621,590	1,716,499,904	202,571,261	102,237,695	7,044,256	16,012,794	136,253,195	2,484	
		2,100,021,330	1,710,433,304	202,371,201	202,237,033	7,044,230	10,012,734	130,233,133	2,404	
Additions to Utility Plant		26.022.750							_	O84/F)
Cash Working Capital before Offsets - Demand	OM(F) D	26,033,769 5,224,310	3,205,794	583,265	497,363	40,679	88,059	809,150	-	OM(F)
- Customer	OM(F)_C	20,809,459	18,630,092	1,777,567	332,269	2,978	25,523	40,983	47	80%
- Commodity	OM(F)_E	-	-	-	-	-	-	-	-	0%
Total		26,033,769	21,835,887	2,360,832	829,632	43,657	113,582	850,132	47	
Natural Gas Inventory	<u></u>	49,691,924								DEM
- Demand	GasInventory	49,691,924	33,223,323	6,460,826	5,050,949	408,412	754,963	3,793,451	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		49,691,924	33,223,323	6,460,826	5,050,949	408,412	754,963	3,793,451	-	0%
									_	
Propane Inventory - Demand	GasInventory	<del></del>								DEM 100%
- Customer	Gasiliventory				-					0%
- Commodity		-	-	-	-	-	-	-	-	0%
Fotal		-	-	-	-	-	-	-	-	
Materials and Supplies		15,838,307								TOTPLT
- Demand	TOTPLT-D	5,730,361	3,523,172	641,009	546,602	44,706	95,682	879,189	-	36%
- Customer	TOTPLT-C	10,107,946	9,063,519	836,279	159,210	2,554	12,218	34,150	17	64%
- Commodity Total	TOTPLT-E	15,838,307	12,586,691	1,477,288	705,812	47,260	107,900	913,339	17	0%
		13,030,30/	12,300,031	1,7//,200	,03,012	+7,200	107,500	213,333	1/	
Prepayments		6,205,457								TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	2,245,158 3,960,299	1,380,381 3,551,092	251,148 327,655	214,159 62,379	17,516 1,001	37,488 4,787	344,467 13,380	- 6	36% 64%
- Customer - Commodity	TOTPLT-E	3,900,299	2,251,092	327,033	02,379	1,001	4,/8/	13,380	- 0	0%
Total		6,205,457	4,931,473	578,802	276,538	18,517	42,275	357,847	6	***
Insulation Financing / Energy Wise		2,851,921								CUS
- Demand		-	-	-	-	-	-	-	- 1	0%
- Customer	Res_Direct	2,851,921	2,851,921		-	-	-	-	-	100%
- Commodity Total		2,851,921	2,851,921	-	-	-	-	-	-	0%
iotai		2,851,921	2,851,921	-	-	-	-	-		
Energy Affordability		2,394,526								CUS
- Demand	Des Disse	2 204 526	2 204 526	-	-	-	-	-	-	0%
- Customer - Commodity	Res_Direct	2,394,526	2,394,526	-	-	-	-	-		100% 0%
Total		2,394,526	2,394,526	-	-	-	-	-		0,0
Dronaid Donrign									-	014(5)
Prepaid Pension - Demand	OM(F)_D	<del></del>	_		-		-	_		OM(F) 20%
- Customer	OM(F)_C	-	-	-	-	-	-	-	-	80%
- Commodity	OM(F)_E	-	-	-	-	-	-	-	-	0%
Total						-				

Spire Energy (Missouri West) Allocation of Rate Base	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
OPEB										014(5)
- Demand	OM(F)_D								- 1	OM(F) 20%
- Customer	OM(F)_C									80%
- Commodity	OM(F)_E			-						0%
Total		-	-	-	-	-	-	-	- "	
Energy Efficiency Program		24,665,954								
- Demand		24,000,954							-	CUS
- Customer	Des Disset	24 665 054	24,665,954	-	-	-	-	-		0% 100%
- Commodity	Res_Direct	24,665,954	24,005,954	•	-	-		-		0%
Total		24,665,954	24,665,954	-	-	-	-	-	-	070
PAYS - Billed		1 000 717								
- Demand		1,060,717								CUS 0%
- Customer	Des Disset	- 1,060,717		-	-	-	-	-	-	100%
- Commodity	Res_Direct	1,000,717	1,060,717							0%
Total		1,060,717	1,060,717	-			-			070
		1,000,717	1,000,717							
Transition Costs		-								TOTPLT
- Demand	TOTPLT-D	-	-	-	-	-	-	-	-	36%
- Customer	TOTPLT-C	-	-	-	-	-	-	-	-	64%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Property Tax Tracker		17,095,737								TOTPLT
- Demand	TOTPLT-D	6,185,304	3,802,883	691,899	589,998	48,256	103,278	948,989	-	36%
- Customer	TOTPLT-C	10,910,433	9,783,087	902,673	171,850	2,757	13,188	36,861	18	64%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-		0%
Total		17,095,737	13,585,970	1,594,572	761,848	51,012	116,466	985,851	18	
Overhead Deferral		5,261,147								TOTPLT
- Demand	TOTPLT-D	1,903,503	1,170,323	212,929	181,570	14,851	31,783	292,048	- 1	36%
- Customer	TOTPLT-C	3,357,644	3,010,707	277,794	52,886	848	4,059	11,344	5	64%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		5,261,147	4,181,030	490,723	234,456	15,699	35,842	303,392	5	
PAYS		-								CUS
- Demand		-			-					0%
- Customer	Res_Direct	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Additions to Utility Plant		151,099,460								
- Demand	_	70,980,560	46,305,876	8,841,076	7,080,641	574,420	1,111,254	7,067,294	-	
- Customer		80,118,900	75,011,616	4,121,967	778,594	10,138	59,774	136,718	93	
- Commodity		-	-		-	-	-	-	<u>-</u>	
Total	=	151,099,460	121,317,492	12,963,043	7,859,234	584,557	1,171,028	7,204,012	93	

Spire Energy (Missouri West)			•	Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Rate Base	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Reductions to Utility Plant Tax Offset (Federal, State & City)		10,013,285								TOTPLT
- Demand	TOTPLT-D	3,622,845	2,227,418	405,258	345,573	28,264	60,492	555,840		36%
- Customer	TOTPLT-C	6,390,440	5,730,133	528,712	100,656	1,615	7,724	21,590	10	64%
- Commodity Total	TOTPLT-E	- 40.012.205		- 022.070	- 446 220	29,879	68,216	-	- 10	0%
Total		10,013,285	7,957,551	933,970	446,228	29,879	68,216	577,431	10	
Interest Expense Offset		3,797,785								TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	1,374,053 2,423,732	844,803	153,704 200,527	131,067	10,720 612	22,943	210,816	- 4	36% 64%
- Commodity	TOTPLT-E	2,423,732	2,173,294	200,527	38,176	- 012	2,930	8,189	- 4	0%
Total		3,797,785	3,018,097	354,231	169,243	11,332	25,873	219,005	4	
Customer Deposits		(3,263,433)								CUS
- Demand		-					-	-		0%
- Customer	Deposits	(3,263,433)	(2,218,745)	(957,415)	(87,273)	-	-	-	-	100%
- Commodity		(2.252.422)	- (2.240.745)	- (057.445)	- (07.070)	-	-	-	-	0%
Total		(3,263,433)	(2,218,745)	(957,415)	(87,273)	-	-	-	-	
Customer Advances		(1,733,327)								TOTPLT
- Demand	TOTPLT-D	(627,124)	(385,572)	(70,151)	(59,820)	(4,893)	(10,471)	(96,217)	- , .	36%
- Customer - Commodity	TOTPLT-C TOTPLT-E	(1,106,203)	(991,902)	(91,521)	(17,424)	(279)	(1,337)	(3,737)	(2)	64% 0%
Total	TOTALITE	(1,733,327)	(1,377,474)	(161,673)	(77,243)	(5,172)	(11,808)	(99,955)	(2)	0/0
OPEB Liability - Demand	TOTALTA	(755,694)	(150 101)	(20 504)	(26.000)	(2.422)	/A ECE)	(44.040)		TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	(273,413) (482,281)	(168,101) (432,448)	(30,584) (39,901)	(26,080) (7,596)	(2,133) (122)	(4,565) (583)	(41,949) (1,629)	(1)	36% 64%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	- (-)	0%
Total		(755,694)	(600,550)	(70,486)	(33,676)	(2,255)	(5,148)	(43,578)	(1)	
Deferred Income Taxes - Other ( Net of AMT)		(147,791,270)								TOTPLT
- Demand	TOTPLT-D	(53,471,453)	(32,875,618)	(5,981,414)	(5,100,486)	(417,167)	(892,831)	(8,203,936)	-	36%
- Customer	TOTPLT-C	(94,319,817)	(84,574,000)	(7,803,532)	(1,485,628)	(23,831)	(114,009)	(318,663)	(154)	64%
- Commodity Total	TOTPLT-E	(147,791,270)	(117,449,618)	(13,784,946)	(6,586,114)	(440,997)	(1,006,840)	(8,522,600)	(154)	0%
Total		(147,751,270)	(117,445,016)	(13,784,540)	(0,300,114)	(440,337)	(1,000,840)	(8,322,000)	(134)	
Forest Park Relocation - Regulatory Liability										TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	-	-	-	-	-	-	-		36% 64%
- Commodity	TOTPLT-E	-		-	-	-	-			0%
Total		-	-	-	-	-	-	-	- '	
Furnam ADIT TOTA		(2.057.100)								
Excess ADIT - TCJA - Demand	TOTPLT-D	(3,857,109)	(858,000)	(156,105)	(133,114)	(10,887)	(23,301)	(214,109)		TOTPLT 36%
- Customer	TOTPLT-C	(2,461,592)	(2,207,242)	(203,659)	(38,772)	(622)	(2,975)	(8,317)	(4)	64%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		(3,857,109)	(3,065,242)	(359,764)	(171,887)	(11,509)	(26,277)	(222,426)	(4)	
Excess ADIT - MO		(3,652,030)								TOTPLT
- Demand	TOTPLT-D	(1,321,318)	(812,380)	(147,805)	(126,037)	(10,308)	(22,063)	(202,725)	-	36%
- Customer	TOTPLT-C	(2,330,711)	(2,089,885)	(192,831)	(36,711)	(589)	(2,817)	(7,874)	(4)	64%
- Commodity Total	TOTPLT-E	(3,652,030)	(2,902,265)	(340,636)	(162,748)	(10,897)	(24,880)	(210,600)	- (4)	0%
			. ,,,			,,	, , ,	,,		
Pension Liability	TOT:	(8,866,636)	4 0	(25	(20)	(0)	/e\	(40- :)		TOTPLT
- Demand - Customer	TOTPLT-D TOTPLT-C	(3,207,983) (5,658,653)	(1,972,350) (5,073,959)	(358,851) (468,168)	(306,000) (89,129)	(25,028) (1,430)	(53,565) (6,840)	(492,190) (19,118)	- (9)	36% 64%
- Commodity	TOTPLT-E	(3,030,033)	-	(-30,100)	-	(1,430)	-	- (25,210)	-	0%
Total		(8,866,636)	(7,046,310)	(827,018)	(395,129)	(26,457)	(60,405)	(511,308)	(9)	
Rate Base Offset										TOTPLT
- Demand	TOTPLT-D			-		-	-			36%
- Customer	TOTPLT-C	-	-	-	-	-	-	-	-	64%
- Commodity	TOTPLT-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Deductions										
- Demand		(55,299,910)	(33,999,801)	(6,185,949)	(5,274,897)	(431,432)	(923,362)	(8,484,470)	-	
- Customer - Commodity		(100,808,519)	(89,684,756)	(9,027,789)	(1,623,703)	(24,646)	(117,907)	(329,560)	(159)	
Total		(156,108,430)	(123,684,556)	(15,213,737)	(6,898,600)	(456,077)	(1,041,269)	(8,814,030)	(159)	
									. ,	
Total Rate Base		960 777 074	537,426,915	00 107 000	83,275,588	6 900 374	14 440 051	120 622 040	-	
- Demand - Customer		869,777,871 1,305,834,750	1,176,705,925	98,195,999 102,124,568	83,275,588 19,922,741	6,806,371 366,365	14,449,051 1,693,502	129,623,946 5,019,230	2,418	
- Commodity					-	-	-	-	-	
Total		2,175,612,620	1,714,132,840	200,320,567	103,198,329	7,172,736	16,142,553	134,643,176	2,418	

Spire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light Classification
Amountain of Jam Expenses and James Paxes	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG Factor
	-								
Production Expense Manufactured Gas Production Expense									
(710) Operation Supervisor & Engineering	E-	-							DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer		-	-	-	-	-	-	-	- 0%
- Commodity			-	-	-	-	-	-	- 0%
Total		-	-	•	-	•	-	-	-
(712) Other Power Expenses	_								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer		-	-	-	-	-	-	-	- 0%
- Commodity Total			-			-	-		- 0%
10101									
(717) Liquefied Petroleum Gas Expenses									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0%
Total									- 0%
(723) Fuel for Liquefied Petroleum Gas Process									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0% - 0%
Total					-	-		-	- 0%
(728) Liquefied Petroleum Gas									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0% - 0%
Total					-	-		-	- 076
(735) Miscellaneous Production Expenses									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0% - 0%
Total						- :		- :	- 0%
(740) Maintenance Supervision & Engineering									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0% - 0%
Total		-			-	-	-		- 0/0
(741) Maintenance of Structures & Improvemen									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	- 100%
- Customer - Commodity		-	-	-	-	-	-	-	- 0% - 0%
Total		-	-	-	-	-	-	-	-
(742) Maintenance of Production Equipment		-							DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-	- 100% - 0%
- Customer - Commodity		-	-	-	-	-	-	-	- 0%
Total		-	-	-		-	-	-	-
Total Manufactured Gas Production Expenses	-								
- Demand - Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-
Total	_	-	-	-	-	-	-	-	-
0.1105									
Purchased Gas Expense (804) Purchased Gas Expense	-	-							DEM
- Demand	Design_Day_xTS		-	-			-	-	- 100%
- Customer	DCJIGIT_Ddy_X13	-	-	-	-	-	-	-	- 0%
- Commodity		-	-		-	-		-	- 0%
Total		-	-	-	-	-	-	-	-
(808.1) Gas Withdrawn From Storage - Debit		-							DEM
- Demand	Design_Day_xTS	<u>-</u> _	_	-	_			_	- 100%
- Customer	Design_Day_x13	-	-	-	-	-	-	-	- 0%
- Commodity		-	-		-	-		-	- 0%
Total		-	-	-	-	-	-	-	-
(810) Gas Used for Compressor Station Fuel - Cr	edit	-							DEM
- Demand	Design_Day_xTS		-	-			-	-	- 100%
- Customer	263.g.1_2dy_x13	-	-	-	-	-	-	-	- 0%
- Commodity		-	-	-	-	-	-	-	- 0%
Total		-	-	-	-	-	-	-	
(812) Gas Used for Other Utility Operations - Cre	-dit	(140,021)							DEM
- Demand	Design_Day_xTS	(140,021)	(103,737)	(18,874)	(16,094)	(1,316)	-	-	- DEM - 100%
- Customer	263.612dy_x13	(140,021)	(103,737)	(10,074)	(10,054)	(1,310)	-	-	- 0%
- Commodity		-	-	-	-	-	-	-	- 0%
Total		(140,021)	(103,737)	(18,874)	(16,094)	(1,316)	-	-	-
Total Purchased Gas Eveneses		(140,021)							
Total Purchased Gas Expenses - Demand	. <u> </u>	(140,021)	(103,737)	(18,874)	(16,094)	(1,316)	_	_	
- Customer		(140,021)	(103,737)	(18,874)	(16,094)	(1,310)	-	-	
- Commodity Total		(140,021)	(103,737)	(18,874)	(16,094)	(1,316)			-

Snira Enargy (Missauri Wast)				Small	large	l arge -	Large General	Large Volume	Unmetered	
Spire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	ÜG	Factor
Storage Expense										
(814) Operation Supervisor & Engineering										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-		
(815) Maps and Records										DEM
- Demand	Design_Day_xTS		-				-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-	-	0%
(816) Wells Expenses										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	<u>.</u>
(817) Line Expenses										DEM
- Demand	Design_Day_xTS		-	-	-		-	-	- 1	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total			-		-	-	-			0%
									_	
(818) Compressor Station Expenses										DEM
- Demand - Customer	Design_Day_xTS	-	-	-		-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(819) Compressor Station Fuel & Power		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	-	-	-	0%
(820) Measuring & Regulating Station Expenses - Demand	Design_Day_xTS	<del></del>		_				_		DEM 100%
- Customer	Design_Day_x13	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(821) Purification Expenses										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-		-	-		0% 0%
Total		-	-	-	-	-	-	-		
(823) Gas Losses		_							-	DEM
- Demand	Design_Day_xTS		-	-	-		-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		·	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-		
(824) Other Expenses										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Customer - Commodity		-	-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
(825) Storage Well Royalities										DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-		0%
TULAT				-	-	-	-	-	-	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(830) Maintenance Supervision & Engineering										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-	-	100% 0%
- Customer - Commodity			-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
(831) Maintenance of Structures & Improvement	:s	-								DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-		-		0%
									_	
(832) Maintenance of Reservoirs & Wells - Demand	Design_Day_xTS	<del></del>				_				DEM 100%
- Customer	Design_Day_x13	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(833) Maintenance of Lines										DEM
- Demand - Customer	Design_Day_xTS	-		-			-		:	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-	-	
(834) Maintenance of Compressor Station Equipr	nent	-								DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-	-	0%
(835) Maint of Measuring & Regulating Station Ex	кр									DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(836) Maintenance of Purification Equipment										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0%
Total			-	-						0%
(007) 44 :									_	DEM
(837) Maintenance of Other Equipment - Demand	Design_Day_xTS									100%
- Customer	Design_Day_x13	-	-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(840) Operation Supervisor & Engineering										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-	-	
(841) Operation Labor & Expenses		-								DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-	- 1	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
- Commodity Total		-	-	-	-	-	-	-	-	υ%
									_	DEL
(842.1) Fuel - Demand	Docigo Day vTC	<del></del>								DEM 100%
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-		0%
Total		-	-	-	-	-	-	-	-	
(843.2) Maintenance of Structures & Improveme	nts									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-		5,0
Total Natural Gas Storage Expenses										
- Demand			-	-	_	_	_	-		
- Customer		-	-	-	-	-	-	-		
- Commodity	-	-	-	-	-	-	-	-	<u> </u>	
Total			-	-	-	-	-	-	-	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification Factor
Distribution Expenses	1									
Operations Expenses									_	
(870) Operation, Supervision and Engineering		1,702,192								DISTPLT
- Demand - Customer	DISTPLT-D DISTPLT-C	605,001 1,097,192	371,970 983,822	67,676 90,776	57,709 17,282	4,720 277	10,102 1,326	92,823 3,707	2	36% 64%
- Commodity	DISTPLT-E	1,057,152		-	17,202	-	1,320	3,707		0%
Total		1,702,192	1,355,792	158,452	74,991	4,997	11,428	96,530	2	
(871) Distribution and Load Dispatching		471,711								DISTPLT
- Demand	DISTPLT-D	167,657	103,080	18,754	15,992	1,308	2,799	25,723		36%
- Customer	DISTPLT-C	304,053	272,636	25,156	4,789	77	368	1,027	0	64%
- Commodity	DISTPLT-E		-	-	-	-	-	-	-	0%
Total		471,711	375,716	43,910	20,781	1,385	3,167	26,750	0	
(874) Mains and Service Expenses		12,488,512								MAINSVC
- Demand	MAINSVC_D	4,918,186	3,023,827	550,157	469,131	38,370	82,121	754,580	-	39%
- Customer	MAINSVC_C	7,570,326	7,065,830	446,272	45,539	649	3,982	8,039	15	61%
- Commodity Total	MAINSVC_E	12,488,512	10,089,657	996,429	514,671	39,019	86,102	762,619	- 15	0%
			10,005,057	330,423	314,071	33,013	00,102	702,013	15	
(875) Distributing Regulating Station Expenses		101,343								DEM
- Demand	Design_Day	101,343	62,308	11,336	9,667	791	1,692	15,549	-	100%
- Customer - Commodity		-	-	-	-		-	-		0% 0%
Total		101,343	62,308	11,336	9,667	791	1,692	15,549	-	070
(975) 10 10 10 5 10 5									_	0514
876) Measuring and Regulating Station Exp-Indus - Demand					_			-		DEM 100%
- Customer	Design_Day		-	-	-	-	-	-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(877) Measuring and Regulating Station Exp-City (	Gate									DEM
- Demand	Design_Day	-	-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-		-			-	-		0%
iotai		-	-	-	-	-	-	-	-	
(878) Meter and House Regulator Expenses		3,601,241								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Met_Reg_Ins	3,601,241	2,774,789	587,733	174,662	3,241	13,597	47,219	-	100% 0%
Total		3,601,241	2,774,789	587,733	174,662	3,241	13,597	47,219		076
									_	
(879) Customer Installation Expenses		2,961,043								CUS
- Demand - Customer	Met_Inst	2,961,043	1,833,822	- 885,899	232,890	453	- 5,367	- 2,612		0% 100%
- Commodity	INICC_IIISC	2,301,043		-		+33	-			0%
Total		2,961,043	1,833,822	885,899	232,890	453	5,367	2,612		
(880) Other Expenses		2,161,256								DISTPLT
- Demand	DISTPLT-D	768,163	472,286	85,928	73,273	5,993	12,826	117,857		36%
- Customer	DISTPLT-C	1,393,093	1,249,148	115,257	21,943	352	1,684	4,707	2	64%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Fotal		2,161,256	1,721,435	201,185	95,215	6,345	14,510	122,563	2	
881) Rents		39,738								DISTPLT
- Demand	DISTPLT-D	14,124	8,684	1,580	1,347	110	236	2,167	- [	36%
- Customer	DISTPLT-C	25,614	22,967	2,119	403	6	31	87	0	64%
- Commodity Total	DISTPLT-E	39,738	31,651	3,699	1,751	117	267	2,254	- 0	0%
Total		39,/38	51,051	3,699	1,/51	11/	267	2,254	U	
Total Operations Expenses		23,527,036								
- Demand		6,574,474	4,042,155	735,433	627,120	51,292	109,776	1,008,698	-	
- Customer - Commodity		16,952,562	14,203,015	2,153,212	497,509	5,055	26,354	67,398	20	
- Commodity Total	=	23,527,036	18,245,170	2,888,645	1,124,628	56,347	136,130	1,076,096	20	
		23,321,030	10,243,170	2,000,043	1,124,020	30,347	130,130	1,070,050	20	

pire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classificatio
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
aintenance Expense									_	
385) Maintenance Supervision and Engineering		1,106,305								DISTPLT
- Demand	DISTPLT-D	393,208	241,754	43,985	37,507	3,068	6,566	60,328	-	36%
- Customer - Commodity	DISTPLT-C	713,097	639,415	58,998	11,232	180	862	2,409	1	64% 0%
- Commodity otal	DISTPLT-E	1,106,305	881,169	102,983	48,739	3,248	7,427	62,738	1	0%
561		1,100,303	861,105	102,565	40,733	3,240	7,427	02,730	1	
86) Maintenance of Structures and Improvemen	nts	335,074								DISTPLT
- Demand	DISTPLT-D	119,094	73,222	13,322	11,360	929	1,989	18,272	-	36%
- Customer	DISTPLT-C	215,981	193,664	17,869	3,402	55	261	730	0	64%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
otal		335,074	266,886	31,191	14,762	984	2,250	19,002	0	
87) Maintenance of Mains		8,927,441								DISTMAIN
- Demand	Design_Day	4,934,441	3,033,821	551,976	470,682	38,497	82,392	757,074		55%
- Customer	Customers	3,993,000	3,734,235	232,583	21,201	242	1,706	3,018	15	45%
- Commodity	Customers	-	-	-	-	-	-	-		0%
otal		8,927,441	6,768,056	784,559	491,883	38,739	84,098	760,092	15	
									_	
89) Maint. of Measuring and Regulating Eq-Gen		2,793,579								DEM
- Demand	Design_Day	2,793,579	1,717,564	312,495	266,471	21,795	46,645	428,609	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity otal		2,793,579	1,717,564	312,495	266,471	21,795	46,645	428,609	-	0%
Didi		2,/93,579	1,/1/,564	312,495	266,471	21,795	46,645	428,609	-	
90) Maint. of Measuring and Regulating Eq-Indu	ıstrial	(8,978)								DEM
- Demand	Design_Day	(8,978)	(5,520)	(1,004)	(856)	(70)	(150)	(1,378)		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
otal		(8,978)	(5,520)	(1,004)	(856)	(70)	(150)	(1,378)	-	
201) 14-1-1	C-4-	97,234								DEM
<ul> <li>Maint. of Measuring and Regulating Eq-City</li> <li>Demand</li> </ul>		97,234	59,782	10,877	9,275	750	1.634	14.010		100%
- Customer	Design_Day	97,234	59,782	10,877	9,275	759 -	1,624	14,918		100%
- Commodity										0%
otal		97,234	59,782	10,877	9,275	759	1,624	14,918	-	0,0
392) Maintenance of Services		2,050,910								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Services	2,050,910	1,910,060	122,498	13,942	233	1,303	2,874	-	100%
- Commodity		2 050 040	4 040 050	122,498	13,942	233		2,874	-	0%
otal		2,050,910	1,910,060	122,498	13,942	233	1,303	2,874	-	
893) Maintenance of Meters and House Regulato	ors	1,223,523								CUS
- Demand			-			-	-	-		0%
- Customer	Met_Reg_Ins	1,223,523	942,735	199,682	59,342	1,101	4,619	16,043	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
otal		1,223,523	942,735	199,682	59,342	1,101	4,619	16,043	-	
204) Maintenance of Other Facilities									-	DICTOLT
394) Maintenance of Other Equipment	DICTOLT									DISTPLT
- Demand - Customer	DISTPLT-D DISTPLT-C	-	-	-	-	-	-	-	-	36% 64%
- Customer - Commodity	DISTPLT-C DISTPLT-E	-	-	-		-	-	-		0%
otal	DIGIT ET-E	-	-	-	-		-	-		0/0
otal Maintenance Expense		16,525,088								
- Demand		8,328,577	5,120,622	931,650	794,439	64,977	139,065	1,277,824	-	
- Customer		8,196,511	7,420,109	631,631	109,119	1,811	8,752	25,073	17	
- Commodity	-	16 525 000	- 12 540 721	1 552 201	-	-	- 4/7 047	1 202 202		
		16,525,088	12,540,731	1,563,281	903,557	66,788	147,817	1,302,897	17	
otal										
otal		40.052 124								
otal Distribution O&M Expenses		40,052,124 14,903,051	9.162.777	1.667.082	1.421.559	116.269	248.841	2.286.523		
otal Distribution O&M Expenses - Demand		14,903,051	9,162,777 21.623,124	1,667,082 2.784.843	1,421,559 606.627	116,269 6.866	248,841 35.106	2,286,523 92,471		
otal Distribution O&M Expenses			9,162,777 21,623,124	1,667,082 2,784,843	1,421,559 606,627	116,269 6,866	248,841 35,106	2,286,523 92,471 -	- 36 -	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Customer Account Expense	1									
(901) Supervision		-							T I	CUS
- Demand		-	-	-	-	-	-		-	0%
- Customer	Customers	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(902) Meter Reading Expense		3,210,248								CUS
- Demand		-	-	-	-	-	-		-	0%
- Customer	Customers	3,210,248	3,002,209	186,990	17,045	195	1,372	2,426	12	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		3,210,248	3,002,209	186,990	17,045	195	1,372	2,426	12	
(903) Customer Records and Collection Expense		14,808,449								cus
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	14,808,449	13,848,792	862,558	78,627	898	6,327	11,191	56	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		14,808,449	13,848,792	862,558	78,627	898	6,327	11,191	56	
(904) Uncollectible Accounts		7,379,960								cus
- Demand		-							-	0%
- Customer	Uncollectibles	7,379,960	6,807,565	379,401	162,865	-	26,100	4,029	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		7,379,960	6,807,565	379,401	162,865	-	26,100	4,029	-	
(905) Miscellaneous Customer Accounts Expense		43,036								CUS
- Demand		-	-	-	-	-	-		-	0%
- Customer	Customers	43,036	40,247	2,507	229	3	18	33	0	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		43,036	40,247	2,507	229	3	18	33	0	
Total Customer Account Expenses		25,441,693								
- Demand	-	-	-	-	-	-	-		-	
- Customer		25,441,693	23,698,812	1,431,456	258,765	1,095	33,817	17,679	68	
- Commodity	_	-	-	-	-	-	-	-	-	
Total		25,441,693	23,698,812	1,431,456	258,765	1,095	33,817	17,679	68	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	ÜG	Factor
Customer Service Expenses	1									
(907) Supervision										CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	-	-	-	-	-	-	-	-	100%
- Commodity Total		-	-	-	-	-	-	-	-	0%
iotai		-	-	-	-	-	-	-	-	
(908) Customer Assistance	_	7,112,038								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	7,112,038	6,651,145	414,260	37,762	431	3,039	5,375	27	100%
- Commodity Total		7,112,038	6,651,145	414,260	37,762	431	3,039	5,375	- 27	0%
Total		7,112,036	0,031,143	414,200	37,702	431	3,039	3,373	21	
(909) Informational and Instructional Advertising	Exp.	14,245								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Customers	14,245	13,322	830	76	1	6	11	0	100%
- Commodity Total		14,245	13,322	830	76	1	- 6	- 11	- 0	0%
iotai		14,245	13,322	830	76	1	0	11	U	
Total Customer Service and Informational Expens	es	7,126,283								
- Demand		-	-	-	-	-	-	-	-	
- Customer		7,126,283	6,664,467	415,090	37,838	432	3,045	5,386	27	
- Commodity Total	-	7,126,283	6,664,467	415,090	37,838	432	3.045	5,386	27	
Total		7,120,283	6,004,467	415,090	37,838	432	3,045	3,380	27	
Sales Promotion Expenses										
(911) Supervision		233,132								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Account 912	233,132	141,364	84,012	7,658	5	33	59	0	100% 0%
Total		233,132	141,364	84,012	7,658	5	33	59	0	0/8
				,	.,					
(912) Demonstrating and Selling Expenses		853,689								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Account 912	853,689	517,652	307,639	28,043	17	122	215	1	100% 0%
Total		853,689	517,652	307,639	28,043	17	122	215	1	U%
		,	,	,	/	=-			-	
(913) Advertising Expenses		-								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer - Commodity	Account 912	-	-	-	-	-	-	-	-	100% 0%
Total		-	-	-	-	-	-	-	-	076
(916) Miscellaneous Sales Expenses		191								CUS
- Demand		-	-	-	-	-		-	-	0%
- Customer - Commodity	Account 912	191	116	69	6	0	0	0	0	100% 0%
Total		191	116	69	- 6	- 0	0	- 0	- 0	076
					-	,	Ü	ŭ	· ·	
Total Sales Expense	-	1,087,012								
- Demand		-	-	-	-	-	-	-		
- Customer - Commodity		1,087,012	659,133	391,720	35,707	22	155	274	1	
Total	_	1,087,012	659,133	391,720	35,707	22	155	274	1	
		, ,. <del>-</del>	,		,	_			_	

Spire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
Anotation of Oxivi Expenses and Other Taxes	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Administrative & General Expense Operations										
(920) Administrative and General Salaries		16,336,160								LABOR
- Demand	LABOR_D	3,898,942	2,397,169	436,143	371,909	30,418	65,102	598,201	-	24%
- Customer	LABOR_C	12,437,218	10,698,911	1,389,631	284,684	3,251	16,494	44,222	25	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		16,336,160	13,096,080	1,825,774	656,593	33,670	81,596	642,423	25	
(921) Office Supplies and Expenses		6,889,244								LABOR
- Demand	LABOR_D	1,644,252	1,010,928	183,929	156,840	12,828	27,455	252,272	-	24%
- Customer	LABOR_C	5,244,992	4,511,918	586,032	120,056	1,371	6,956	18,649	10	76%
- Commodity Total	LABOR_E			-	-	-	-		-	0%
iotai		6,889,244	5,522,846	769,961	276,897	14,199	34,410	270,921	10	
(921) Office Supplies & Expenses - Non Alloc		4,737,748								LABOR
- Demand	LABOR_D	1,130,756	695,218	126,488	107,859	8,822	18,881	173,488	-	24%
- Customer	LABOR_C	3,606,993	3,102,856	403,015	82,563	943	4,784	12,825	7	76%
- Commodity Total	LABOR_E	4,737,748	3,798,073	529,504	190,422	9,765	23,664	186,313	- 7	0%
iotai		4,/3/,/48	3,798,073	529,504	190,422	9,765	23,004	180,313	,	
(922) Administrative Expenses Transferred		(4,298,430)								LABOR
- Demand	LABOR_D	(1,025,904)	(630,752)	(114,759)	(97,858)	(8,004)	(17,130)	(157,401)	-	24%
- Customer	LABOR_C	(3,272,526)	(2,815,136)	(365,645)	(74,907)	(856)	(4,340)	(11,636)	(7)	76%
- Commodity	LABOR_E	- (4 200 420)	- (2.445.000)	- (400 404)	- (472.755)	(0.050)	(24.470)	- (4.50.007)	- (7)	0%
Total		(4,298,430)	(3,445,888)	(480,404)	(172,765)	(8,859)	(21,470)	(169,037)	(7)	
(923) Outside Services Employed		3,724,137								LABOR
- Demand	LABOR_D	888,837	546,480	99,427	84,784	6,934	14,841	136,371	-	24%
- Customer	LABOR_C	2,835,299	2,439,019	316,793	64,899	741	3,760	10,081	6	76%
- Commodity Total	LABOR_E	3,724,137	2,985,499	416,220	149,683	7,676	18,601	146,452	- 6	0%
			_,,	,	- 10,000	1,010	,	,	_	
(924) Property Insurance		870,767								PTDS
- Demand - Customer	PTDS_D	315,047	193,699	35,242	30,051	2,458	5,260	48,337		36%
- Customer - Commodity	PTDS_C PTDS_E	555,720	498,299	45,977	8,753	140	672	1,878	1	64% 0%
Total	1103_0	870,767	691,998	81,219	38,805	2,598	5,932	50,214	1	070
									_	
(925) Injuries and Damages		4,775,255								LABOR
- Demand - Customer	LABOR_D LABOR C	1,139,707	700,721 3,127,419	127,490	108,713 83,217	8,892 950	19,030	174,861 12,927	7	24% 76%
- Commodity	LABOR_E	3,635,547	3,127,419	406,206	63,217	950	4,821	12,927	. '	0%
Total	B IBON_E	4,775,255	3,828,140	533,696	191,930	9,842	23,851	187,788	7	0,0
									_	
(926) Employee Pensions and Benefits		10,445,056								LABOR
- Demand - Customer	LABOR_D LABOR_C	2,492,915 7,952,141	1,532,708 6,840,697	278,862 888,506	237,792 182,022	19,449 2,079	41,625 10,546	382,479 28,275	16	24% 76%
- Commodity	LABOR E	7,552,141	-	-	102,022	2,075	10,540	20,273	-	0%
Total		10,445,056	8,373,405	1,167,368	419,814	21,528	52,171	410,754	16	
(030) Descriptions Committee		4.000.440							_	CHS
(928) Regulatory Commission Expense		1,982,118								CUS
- Demand - Customer	Revenues	1,982,118	- 1,571,779	180,625	107,340	6,949	13,107	102,314	- 5	0% 100%
- Commodity	nevenues	1,702,118	1,3/1,//3	-	-	U,543 -	- 13,107	102,514	. 1	0%
Total		1,982,118	1,571,779	180,625	107,340	6,949	13,107	102,314	5	
(030) Missellesson Consul Furnis		1 407 279							_	LABOR
(930) Miscellaneous General Expenses - Demand	LABOR D	1,407,278 335,874	206,504	37,572	32,038	2,620	5,608	51,532		LABOR 24%
- Customer	LABOR_C	1,071,404	921,657	37,572 119,710	32,038 24,524	2,620	1,421	3,809	2	24% 76%
- Commodity	LABOR_E	-	-	-	,52	-	-	-		0%
Total		1,407,278	1,128,161	157,281	56,562	2,900	7,029	55,341	2	

Spire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
(931) Rents		967,175								LABOR
- Demand	LABOR_D	230,835	141,923	25,822	22,019	1,801	3,854	35,416	-	24%
- Customer	LABOR_C	736,340	633,424	82,272	16,855	193	977	2,618	1	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		967,175	775,347	108,094	38,873	1,993	4,831	38,034	1	
(932) Maintenance of General Plant		29,043								PTDS
- Demand	PTDS_D	10,508	6,460	1,175	1,002	82	175	1,612	-	36%
- Customer	PTDS_C	18,535	16,620	1,533	292	5	22	63	0	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		29,043	23,080	2,709	1,294	87	198	1,675	0	<u>.</u>
Total A&G Expense		47,865,551								
- Demand		11,061,769	6,801,059	1,237,390	1,055,150	86,300	184,702	1,697,168	-	
- Customer		36,803,781	31,547,462	4,054,656	900,298	16,047	59,219	226,024	74	
- Commodity			-	-		-	-		-	
Total		47,865,551	38,348,521	5,292,046	1,955,448	102,348	243,921	1,923,192	74	
Payroll Adjustment		4,740,747								LABOR
- Demand	LABOR D	1,131,471	695,658	126,568	107,928	8,827	18,893	173,598		24%
- Customer	LABOR_C	3,609,276	3,104,820	403,271	82,615	944	4,787	12,833	7	76%
- Commodity	LABOR_E	-	-	-	-	-	-	-	-	0%
Total		4,740,747	3,800,477	529,839	190,543	9,771	23,679	186,431	7	<u>.</u>
Total O&M Expense		126,173,389								
- Demand		26,956,270	16,555,757	3,012,167	2,568,542	210,080	452,436	4,157,288	-	
- Customer		99,217,119	87,297,817	9,481,035	1,921,851	25,406	136,128	354,667	214	
- Commodity									-	
Total O&M Expense		126,173,389	103,853,574	12,493,202	4,490,393	235,486	588,565	4,511,955	214	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of O&M Expenses and Other Taxes	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Taxes Other Than Income	Ī									
Payroll Taxes		3,873,403								LABOR
- Demand	LABOR_D	924,463	568,383	103,412	88,182	7,212	15,436	141,837	-	24%
- Customer	LABOR_C	2,948,940	2,536,777	329,490	67,500	771	3,911	10,485	6	76%
- Commodity	LABOR_E		-	-		-	-		-	0%
Total		3,873,403	3,105,160	432,902	155,682	7,983	19,347	152,322	6	
Property Taxes		31,827,804								PTDS
- Demand	PTDS D	11,515,423	7,079,977	1,288,136	1,098,423	89,840	192,277	1,766,771		36%
- Customer	PTDS_C	20,312,382	18,213,557	1,680,541	319,940	5,132	24,553	68,626	33	64%
- Commodity	PTDS E	-	-	-				-	-	0%
Total		31,827,804	25,293,534	2,968,677	1,418,362	94,972	216,830	1,835,397	33	
Stipulation & Agreement		3,307,798								PTDS
- Demand	PTDS D	1,196,774	735,807	133,873	114,157	9,337	19,983	183,617		36%
- Customer	PTDS C	2,111,024	1,892,897	174,655	33,251	533	2,552	7,132	3	64%
- Commodity	PTDS E	-,,	-,,	,	,	-	-,	-,	- 1	0%
Total		3,307,798	2,628,705	308,528	147,407	9,870	22,535	190,749	3	
Other Taxes										PTDS
- Demand	PTDS D									36%
- Customer	PTDS_C								_	64%
- Commodity	PTDS E								_	0%
Total	1105_0	-	-	-	-	-	-	-	-	0,0
Total Taxes Other Than Income		39,009,005								
- Demand	ſ	13,636,659	8,384,167	1,525,422	1,300,761	106,389	227,696	2,092,225	-	
- Customer		25,372,345	22,643,231	2,184,686	420,691	6,436	31,015	86,244	42	
- Commodity		23,372,343	-	2,104,000	420,031	-	51,015		- 42	
Total Taxes Other Than Income		39,009,005	31,027,398	3,710,108	1,721,452	112.825	258,711	2,178,468	42	

Spire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
Amortization		5,566,859							1	PTDS
- Demand	DISTPLT-D	2,014,111	1,238,327	225,302	192,120	15,713	33,630	309,018	- [	36%
- Customer	DISTPLT-C	3,552,748	3,185,652	293,936	55,959	898	4,294	12,003	6	64%
- Commodity	DISTPLT-E	-	-	-		-	-		-	0%
Total		5,566,859	4,423,979	519,238	248,079	16,611	37,925	321,021	6	
Interest on Customer Deposits		310,026							- 1	CUS
- Demand		-	-		-	-	-	-	-	0%
- Customer	Deposits	310,026	210,781	90,954	8,291	-	-		-	100%
- Commodity		-	-	-		-	-		-	0%
Total		310,026	210,781	90,954	8,291	-	-	-	-	
Total Expenses excl. Depr. & Income Taxes		171,059,280								
- Demand		42,607,041	26,178,252	4,762,890	4,061,423	332,182	713,763	6,558,531	-	
- Customer		128,452,239	113,337,481	12,050,612	2,406,791	32,740	171,438	452,914	262	
- Commodity		-	-		-	-			-	
Total Expenses excl. Depr. & Income Taxes		171,059,280	139,515,732	16,813,502	6,468,215	364,922	885,200	7,011,445	262	

Spire Energy (Missouri West) Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
EXP_871-879		,								
EXP_871-879 EXP_871-879_D		5,955,350	3,661,501	666,176	568,063	46,462	99,439	913,708		
EXP_871-879_C		15,829,757	13,196,226	2,060,317	479,823	4,772	24,997	63,604	18	
EXP_871-879_E Total		21,785,106	16,857,727	2,726,493	1,047,887	51,233	124,436	977,313	18	
EXP_871-879_D		100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%	
EXP_871-879_C		100.00%	83.36%	13.02%	3.03%	0.03%	0.16%	0.40%	0.00%	
EXP_871-879_E Total		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Functional O&M (Non-A&G O&M Expenses) OM(F)_D		14,763,030	9,059,040	1,648,208	1,405,464	114,952	248,841	2,286,523		
OM(F)_C		58,804,062	52,645,535	5,023,108	938,937	8,416	72,123	115,810	133	
OM(F)_E Total		73,567,091	61,704,576	6,671,317	2,344,402	123,368	320,964	2,402,332	133	
OM(F)_D		100.00%	61.36%	11.16%	9.52%	0.78%	1.69%	15.49%	0.00%	
OM(F)_C		100.00%	89.53%	8.54%	1.60%	0.01%	0.12%	0.20%	0.00%	
OM(F)_E OM(F)_Total		0.00% 100.00%	0.00%	0.00% 9.07%	0.00% 3.19%	0.00% 0.17%	0.00%	0.00% 3.27%	0.00%	
		100.0370	05.03/0	3.0.70	3.13/3	0.1770	0.4470	3.27/0	0.00/0	
Other Taxes Allocator (75% T&D, 25% O&M) T&D D		100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%	
T&D_C		100.00%	89.67%	8.27%	1.58%	0.03%	0.12%	0.34%	0.00%	
T&D_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
OM(F)_D		100.00%	61.36%	11.16%	9.52%	0.78%	1.69%	15.49%	0.00%	
OM(F)_C OM(F)_E		100.00% 0.00%	89.53% 0.00%	8.54% 0.00%	1.60% 0.00%	0.01% 0.00%	0.12% 0.00%	0.20% 0.00%	0.00%	
OT_D OT_C		100.00% 100.00%	61.45% 89.63%	11.18% 8.34%	9.53% 1.58%	0.78% 0.02%	1.67% 0.12%	15.38% 0.30%	0.00%	
OT_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
OT_D		100.00%	61.45%	11.18%	9.53%	0.78%	1.67%	15.38%	0.00%	
OT_C		100.00%	89.63%	8.34%	1.58%	0.02%	0.12%	0.30%	0.00%	
OT_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LABOR_D		7,914,787	4,866,214	885,363	754,968	61,749	132,156	1,214,338		
LABOR_C		25,247,348	21,718,612	2,820,929	577,904	6,600	33,482	89,770	50	
LABOR_E Total		33,162,135	26,584,825	3,706,291	1,332,873	68,349	165,638	1,304,108	50	
LABOR_D LABOR_C		100.00% 100.00%	61.48% 86.02%	11.19% 11.17%	9.54% 2.29%	0.78% 0.03%	1.67% 0.13%	15.34% 0.36%	0.00%	
LABOR_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Total										
						_				
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodit		- Commodit			
Accounts 871-879 Factor (OPER)										
Accounts 871-879		21,785,106	5,955,350	15,829,757	-		-			
Accounts 871-879 Factor (OPER)	EXP_871-879	100.00%	27.34%	72.66%	0.00%	_	0.00%			
OM(F) Non-A&G Classifier										
Non-A&G Expenses OM(F)	OM(F)	73,567,091 100.00%	14,763,030 20.07%	58,804,062 79.93%	0.00%	_	0.00%			
	O(i /	100.0370	20.0770	, 5.55/0	0.0073	_	0.0070			
Other Taxes Classifier (75% T&D, 25% OM) T&D		2,377,988,325	860,365,368	1,517,622,957	-					
OM(F)		73,567,091	14,763,030	58,804,062	-	_	-			
Other Taxes Classifier	OT	100.00%	32.15%	67.85%	0.00%		0.00%			
LABOR										
Labor LABOR	LABOR	33,162,135 100.00%	7,914,787 23.87%	25,247,348 76.13%	0.00%		0.00%			

Spire Energy (Missouri West) Allocation of Depreciation and Amortization	Allocation Factor	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG	Classification Factor
Intangible Plant										
(301) Organization										PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	36%
- Customer	PTDS_C PTDS_E	-	-	-	-	-	-	-	-	64% 0%
- Commodity Total	PIDS_E	-	-	-	-	· ·	<del></del>	-	-	U%
(302) Franchises and Consents										PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-		36%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	64%
- Commodity	PTDS_E	-	-	÷	•	-	•	-	-	0%
Total		-	-	-	-	-	-	-	-	
(391.95) Software		-								PTDS
- Demand	Design_Day	-	-	-	-	-	-	-	-	36%
- Customer	Customers	-	-	-	-	-	-	-	-	64%
- Commodity Total		-	-	-	-		-	-		0%
Total Intangible Plant - Demand										
- Demand - Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	_	-	-	-	-	-	
Total	=	-	-	-	-	-	-	-	-	
Production Plant										
									_	
(304) Land and Land Rights - Demand	Design_Day_xTS								-	DEM 100%
- Customer	Design_Day_x13			-		-		-		0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(305) Structures and Improvements										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(307) Other Power Equipment										DEM
- Demand	Design_Day_xTS		-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(311) Propane Equipment		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-		-	-	-	0%
(311.1) Propane Stg Cavern - Gas Ops										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-		-			-	-		0% 0%
Total		-	-	-		-	-	-	-	0/0
Total Production Plant - Demand		<del></del> -								
- Demand - Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total	_	-	-	-	-	-	-	-	-	

Spire Energy (Missouri West) Allocation of Depreciation and	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
Amortization  Amortization	Allocation Factor	Company	Residential RS	General Srv SGS	General Srv LGS	volume LV	LG TS	LV TS	Gas Light UG	Classification Factor
Storage Plant										
(350.1) Land and Land Rights										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-	- '	
(350.2) Rights of Way		_								DEM
- Demand	Design_Day_xTS	-	-	-		-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-	-	-	-	-	0%
									_	
(351.2) Compressor Station Structure		<u> </u>								DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(351.4) Other Structures										DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-		-	-		-	-		U%
									_	254
(352) Wells - Demand	Design_Day_xTS	<u>-</u>			_			_		DEM 100%
- Customer	Design_Day_x13	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(352.1) Storage Leaseholds and Rights		-								DEM
- Demand	Design_Day_xTS	-	-	-	-		-	-		100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total		-	-	-	-	-	-	-	-	
(352.2) Resovoirs										DEM
- Demand	Design_Day_xTS	-	-	-		-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total			-	-	-	-	-	-	-	0%
									_	
(352.3) Non-Recoverable Natural Gas										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity			-		-	-		-	-	0%
Total		-	-	-	-	-	-	-	-	
(352.4) Wells - Oil and Vents Gas	<u> </u>									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-	-	0% 0%
Total		-	-	-	-	-	-	-	-	0/0
(353) Lines									-	DEM
- Demand	Design_Day_xTS	<del></del>	-			_				100%
- Customer	Design_007_x13	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-		0%
Total		-	-	-	-		-	-		
(354) Compressor Station Equipment		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-	-	-	-	-		0% 0%
Total								-		

Spire Energy (Missouri West) Allocation of Depreciation and	Allocation	Total	- Residential	Small General Srv	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(355) Measuring and Regulating Equip										DEM
- Demand	Design_Day_xTS	_	-	-	-	-	-	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(356) Purification Equipment		-								DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-	-	-		-	-	-	0%
									_	
(357) Other Equipment		<del></del>								DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Costoniei - Commodity						-				0%
Total		-	-	-	-	-	-	-	-	<u>,</u>
(360) Land and Land Rights									_	DEM
- Demand	Design_Day_xTS		_		-	_	_	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-		-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(361) Structures and Improvements	_									DEM
- Demand	Design_Day_xTS	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity Total		-	-		-			-	-	0%
									_	
(362) Gas Holders										DEM
- Demand - Customer	Design_Day_xTS	-	-	-	-	-	-	-		100% 0%
- Commodity		-		-	-	-	-	-		0%
Total	<u> </u>	-	-	-	-	-	-	-	-	
(363.3) Compressor Equipment		-								DEM
- Demand	Design_Day_xTS		_		-	_	_	-		100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Storage Plant	= =	-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity Total	_	-	-		-		-	-		
10001										

Spire Energy (Missouri West) Allocation of Depreciation and	Allocation	Total	- Residential	Small General Sry	Large General Srv	Large Volume	Large General Transport	Large Volume Transport	Unmetered Gas Light	Classification
	Factor				LGS		LG TS	LV TS		
Amortization	Factor	Company	RS	SGS	LGS	LV	LG IS	LV IS	UG	Factor
Transmission Plant	I									
(365.2) Rights of Way										DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-		-	-	-	-	-	0%
- Commodity				-		-	-		-	0%
Total		-	-	-	-	-	-	-	-	
									_	
(367) Mains										DEM
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(371) Other Equipment		-								DEM
		-								
- Demand	Design_Day	-	-	-	-	-	-	-	-	100%
- Customer - Commodity		-	-	-		-	-	-	-	0% 0%
Total							-	-	-	U%
Total		•	-		•	-		-	-	
Total Transmission Plant										
- Demand		-	-		-	-	-	-	-	
- Customer		-	-		-	-	-	-	-	
- Commodity			-	-	-	-	-	-		
Total	•	-	-	-	-	-	-	-	-	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Depreciation and	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
Distribution Expense										
(374) Land and Land Rights	<u>-</u>	52,799								DEM
- Demand	Design_Day	52,799	32,462	5,906	5,036	412	882	8,101	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-		-	-	0%
Total		52,799	32,462	5,906	5,036	412	882	8,101	-	
(375) Structures and Improvements	= :	409,381								DEM
- Demand	Design_Day	409,381	251,698	45,794	39,050	3,194	6,836	62,810	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		409,381	251,698	45,794	39,050	3,194	6,836	62,810	-	
(376) Mains	_	39,669,799								DISTMAINS
- Demand	Design_Day	21,926,583	13,481,025	2,452,748	2,091,513	171,064	366,116	3,364,118	-	55%
- Customer	Customers	17,743,215	16,593,371	1,033,501	94,209	1,076	7,581	13,409	67	45%
- Commodity		-	-	-	-	-	-		-	0%
Total		39,669,799	30,074,396	3,486,249	2,185,722	172,140	373,697	3,377,527	67	
(378) M&R Station Equip General	_	753,961								DEM
- Demand	Design_Day	753,961	463,554	84,339	71,918	5,882	12,589	115,678	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-		-	0%
Total		753,961	463,554	84,339	71,918	5,882	12,589	115,678	-	
(379) M&R Station Equip City Gate	= :	208,577								DEM
- Demand	Design_Day	208,577	128,238	23,332	19,896	1,627	3,483	32,001	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity										0%
Total		208,577	128,238	23,332	19,896	1,627	3,483	32,001	-	
(380) Services		26,010,417								CUS
- Demand		-								0%
- Customer	Services	26,010,417	24,224,104	1,553,569	176,818	2,952	16,526	36,448	-	100%
- Commodity		-	-		-	-	-		-	0%
Total		26,010,417	24,224,104	1,553,569	176,818	2,952	16,526	36,448	-	
(381) Meters	_	1,504,071								CUS
- Demand		-	-	-	-	-	-		-	0%
- Customer	Meters	1,504,071	837,495	424,986	159,919	3,981	15,987	61,701	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,504,071	837,495	424,986	159,919	3,981	15,987	61,701	-	
(381.1) Smart Meters	_	2,965,027								CUS
- Demand			-	-	-	-	-		-	0%
- Customer	Smart Meters	2,965,027	2,855,093	109,010	924	-	-		-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,965,027	2,855,093	109,010	924	-	-	-	-	

Spire Energy (Missouri West)	Alleration	T-4-1	- Desidential	Small	Large	Large	Large General	Large Volume	Unmetered	Clifiti
Allocation of Depreciation and	Allocation Factor	Total	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification
Amortization	Factor	Company	K5	303	LGS	LV	LG 13	LV 13	UG	Factor
(382) Meter Installation	=	1,782,632							I	CUS
- Demand			-		-	-	-	-	-	0%
- Customer	Met_Inst	1,782,632	1,104,012	533,336	140,206	272	3,231	1,573	-	100%
- Commodity				-	-	-	-	-	-	0%
Total		1,782,632	1,104,012	533,336	140,206	272	3,231	1,573	-	
(382.1) Smart Meter Installation	=	1,683,595							1	CUS
- Demand		-		-		-	-		-	0%
- Customer	Smart_Met_Inst	1,683,595	1,621,173	61,898	525	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,683,595	1,621,173	61,898	525	-	-	-	-	
(383) House Regulators	_	426,545							Ī	CUS
- Demand		-			-	-			- [	0%
- Customer	Regulators	426,545	331,511	61,472	21,391	687	2,530	8,953	-	100%
- Commodity	-		-	-	-	-	-	-	-	0%
Total		426,545	331,511	61,472	21,391	687	2,530	8,953	-	
(385) Commercial and Industrial M&R Equip		193,291							ı	CUS
- Demand			-	-	-	-	-		-	0%
- Customer	Ind_Meters	193,291	5,204	53,118	73,968	3,410	12,249	45,342	-	100%
- Commodity	_		-	-	-	-	-	-	-	0%
Total		193,291	5,204	53,118	73,968	3,410	12,249	45,342	-	
(386) Other Prop - Customer Premises		-							1	DEM
- Demand	Design_Day								- [	100%
- Customer									-	0%
- Commodity					-	-			-	0%
Total	,	-	-	-	-	-	-	-	-	
(387) Other Equipment		-								DEM
- Demand	Design_Day	-		-				-		100%
- Customer									_	0%
- Commodity			-	-	-	-	-		-	0%
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		75,660,094								
- Demand	-	23,351,301	14,356,978	2,612,119	2,227,413	182,179	389,905	3,582,708	-	
- Customer		52,308,793	47,571,963	3,830,892	667,961	12,379	58,105	167,426	67	
- Commodity			-	-	-	,	-		-	
Total	-	75,660,094	61,928,941	6,443,011	2,895,374	194,558	448,010	3,750,134	67	

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	ol :f: .:
Allocation of Depreciation and Amortization	Allocation	Total	Residential RS	General Srv SGS	General Srv LGS	Volume LV	Transport LG TS	Transport LV TS	Gas Light UG	Classification
Amortization	Factor	Company	KS	363	LGS	LV	LG 13	LV 13	UG	Factor
General Plant Expense										
(389) Land and Land Rights		-								PTDS
- Demand	PTDS_D	-	-	-		-		-	-	36%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(390) Structures and Improvements		18,433							1	PTDS
- Demand	PTDS_D	6,669	4,100	746	636	52	111	1,023	- 1	36%
- Customer	PTDS_C	11,764	10,548	973	185	3	14	40	0	64%
- Commodity	PTDS_E			-	-	-	-	-	-	0%
Total		18,433	14,648	1,719	821	55	126	1,063	0	
(391) Office Furniture and Equipment		747,358							Г	PTDS
- Demand	PTDS_D	270,397	166,247	30,247	25,792	2,110	4,515	41,486		36%
- Customer	PTDS_C	476,961	427,678	39,461	7,513	121	577	1,611	1	64%
- Commodity	PTDS E	-170,501		-	-,515	-	-	-		0%
Total		747,358	593,925	69,708	33,305	2,230	5,091	43,097	1	
(392) Transportation Equipment		2,805,991								PTDS
- Demand	PTDS_D	1,015,218	624,182	113,564	96,839	7,920	16,951	155,761		36%
- Customer	PTDS_C	1,790,773	1,605,737	148,159	28,206	452	2,165	6,050	3	64%
- Commodity	PTDS_C	1,750,775	1,003,737	-	-	432	2,103	0,030		0%
Total	1100_0	2,805,991	2,229,919	261,723	125,045	8,373	19,116	161,812	3	0,0
(393) Stores Equipment		14,179								PTDS
	PTDC D		2.454		400	40	0.5	707		
- Demand - Customer	PTDS_D	5,130	3,154	574	489	40	86	787	-	36%
- Customer - Commodity	PTDS_C PTDS_E	9,049	8,114	749	143	2	11	31	0	64% 0%
Total	FID3_E	14,179	11,268	1,323	632	42	97	818	0	0%
(204) Table Share and Garage Services		544.010								DTDC
(394) Tools, Shop and Garage Equipment		544,919	424.245	22.05	40.005	4.535	2.25-	20.24-		PTDS
- Demand	PTDS_D	197,154	121,215	22,054	18,806	1,538	3,292	30,249		36%
- Customer	PTDS_C	347,765	311,831	28,772	5,478	88	420	1,175	1	64%
- Commodity Total	PTDS_E	544,919	433,046	50,826	24,284	1,626	3,712	31,424	- 1	0%
			, 5	,5	,	-,0	-,	,	-	
(395) Laboratory Equipment									Į.	PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	36%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-		

Spire Energy (Missouri West)				Small	Large	Large	Large General	Large Volume	Unmetered	
Allocation of Depreciation and	Allocation	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light	Classification
Amortization	Factor	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG	Factor
(396) Power Operated Equipment		1,105,233								PTDS
- Demand	PTDS_D	399,878	245,855	44,731	38,143	3,120	6,677	61,352	-	36%
- Customer	PTDS_C	705,355	632,473	58,357	11,110	178	853	2,383	1	64%
- Commodity	PTDS_E		-	-	-	-	-	-	-	0%
Total		1,105,233	878,328	103,088	49,253	3,298	7,529	63,735	1	
(397) Communication Equipment		2,166,397								PTDS
- Demand	PTDS_D	783,811	481,907	87,678	74,765	6,115	13,088	120,257	-	36%
- Customer	PTDS_C	1,382,586	1,239,727	114,388	21,777	349	1,671	4,671	2	64%
- Commodity	PTDS_E		-	-		-	-		-	0%
Total		2,166,397	1,721,634	202,066	96,542	6,464	14,759	124,928	2	
(398) Miscellaneous Equipment		97,748								PTDS
- Demand	PTDS_D	35,366	21,744	3,956	3,373	276	591	5,426	-	36%
- Customer	PTDS_C	62,382	55,937	5,161	983	16	75	211	0	64%
- Commodity	PTDS_E		-	-	-	-	-	-	-	0%
Total		97,748	77,680	9,117	4,356	292	666	5,637	0	
(391.96) Software										PTDS
- Demand	PTDS_D	-	-	-	-	-	-	-	-	36%
- Customer	PTDS_C	-	-	-	-	-	-	-	-	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total General Plant		7,500,257								
- Demand		2,713,622	1,668,404	303,551	258,844	21,171	45,310	416,341	-	
- Customer		4,786,635	4,292,045	396,021	75,394	1,209	5,786	16,172	8	
- Commodity		-	-	-	-	-	-	-		
Total		7,500,257	5,960,449	699,572	334,239	22,380	51,096	432,513	8	
Capitalized Depreciation to Clearing Accts		(2,194,700)								PTDS
- Demand	PTDS_D	(794,051)	(488,203)	(88,824)	(75,742)	(6,195)	(13,259)	(121,828)	-	36%
- Customer	PTDS_C	(1,400,649)	(1,255,924)	(115,882)	(22,062)	(354)	(1,693)	(4,732)	(2)	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		(2,194,700)	(1,744,126)	(204,706)	(97,804)	(6,549)	(14,952)	(126,561)	(2)	
True-Up Depreciation		6,345,387								PTDS
- Demand	PTDS_D	2,295,786	1,411,508	256,811	218,988	17,911	38,334	352,234	-	36%
- Customer	PTDS_C	4,049,602	3,631,167	335,043	63,785	1,023	4,895	13,682	7	64%
- Commodity	PTDS_E	-	-	-	-	-	-	-	-	0%
Total		6,345,387	5,042,675	591,854	282,773	18,934	43,228	365,916	7	
Total Depreciation and Amortization		87,311,039								
- Demand		27,566,658	16,948,687	3,083,657	2,629,503	215,066	460,290	4,229,455	-	
- Customer		59,744,381	54,239,252	4,446,074	785,079	14,257	67,093	192,548	79	
- Commodity		-	-	-	-	-	-	-	-	
Total		87,311,039	71,187,939	7,529,730	3,414,582	229,323	527,383	4,422,003	79	

Spire Energy (Missouri West) Summary of Allocators Description	Total Company	- Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG
External Allocators								
Customers	100.00%	93.52%	5.82%	0.53%	0.01%	0.04%	0.08%	0.00%
Res_Direct	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenues	100.00%	79.30%	9.11%	5.42%	0.35%	0.66%	5.16%	0.00%
Meters	100.00%	55.68%	28.26%	10.63%	0.26%	1.06%	4.10%	0.00%
Smart Meters	100.00%	96.29%	3.68%	0.03%	0.00%	0.00%	0.00%	0.00%
Regulators	100.00%	77.72%	14.41%	5.02%	0.16%	0.59%	2.10%	0.00%
Met_Inst	100.00%	61.93%	29.92%	7.87%	0.02%	0.18%	0.09%	0.00%
Smart_Met_Inst	100.00%	96.29%	3.68%	0.03%	0.00%	0.00%	0.00%	0.00%
Met_Reg_Ins	100.00%	77.05%	16.32%	4.85%	0.09%	0.38%	1.31%	0.00%
Ind_Meters	100.00%	2.69%	27.48%	38.27%	1.76%	6.34%	23.46%	0.00%
Services	100.00%	93.13%	5.97%	0.68%	0.01%	0.06%	0.14%	0.00%
Design_Day	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
Design_Day_xTS	100.00%	74.09%	13.48%	11.49%	0.94%			0.00%
Usage	100.00%	44.42%	8.39%	8.52%	0.96%	1.69%	36.03%	0.00%
Usage_xTS	100.00%	71.32%	13.47%	13.67%	1.54%			0.00%
GasInventory	100.00%	66.86%	13.00%	10.16%	0.82%	1.52%	7.63%	0.00%
Account 912	100.00%	60.64%	36.04%	3.28%	0.00%	0.01%	0.03%	0.00%
Deposits	100.00%	67.99%	29.34%	2.67%	0.00%	0.00%	0.00%	0.00%
Uncollectibles	100.00%	92.24%	5.14%	2.21%	0.00%	0.35%	0.05%	0.00%

Spire Energy (Missouri West)		-	Small	Large	Large	Large General	Large Volume	Unmetered
Summary of Allocators	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light
Description	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG
Internal Allocators								
PTDS D	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
PTDS_C	100.00%	89.67%	8.27%	1.58%	0.78%	0.12%	0.34%	0.00%
PTDS_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-D	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
DISTPLT-C	100.00%	89.67%	8.27%	1.58%	0.03%	0.12%	0.34%	0.00%
DISTPLT-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-D	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
TOTPLT-C	100.00%	89.67%	8.27%	1.58%	0.03%	0.12%	0.34%	0.00%
TOTPLT-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINSVC D	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
MAINSVC C	100.00%	93.34%	5.90%	0.60%	0.01%	0.05%	0.11%	0.00%
MAINSVC_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meters,Services,Regulators_D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meters, Services, Regulators_C	100.00%	74.32%	19.11%	5.33%	0.06%	0.30%	0.89%	0.00%
Meters, Services, Regulators_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXP_871-879_D	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
EXP_871-879_C	100.00%	83.36%	13.02%	3.03%	0.03%	0.16%	0.40%	0.00%
EXP_871-879_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM(F)_D	100.00%	61.36%	11.16%	9.52%	0.78%	1.69%	15.49%	0.00%
OM(F)_C	100.00%	89.53%	8.54%	1.60%	0.01%	0.12%	0.20%	0.00%
OM(F)_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_D	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
LABOR_C	100.00%	86.02%	11.17%	2.29%	0.03%	0.13%	0.36%	0.00%
LABOR_E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Derivation of Ext. Allocators								
Customer Deposits	(3,261,131) \$	(2,217,180) \$	(956,739) \$	(87,212)				
	100.00%	67.99%	29.34%	2.67%	0.00%	0.00%	0.00%	0.00%
SGS/LGS Customers	33,655		30,843	2,811				
•	100.00%	0.00%	91.65%	8.35%	0.00%	0.00%	0.00%	0.00%
Uncollectibles	13,008,024 \$	11,999,111 \$	668,738 \$	287,068 \$	- 9	46,003	\$ 7,102	
	100.00%	92.24%	5.14%	2.21%	0.00%	0.35%	0.05%	0.00%

Spire Energy (Missouri West)			Small	Large	Large	Large General	Large Volume	Unmetered
Development of Demand Allocator	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light
	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG
R-Square		99.1%	97.7%	97.6%	77.1%	91.9%	78.1%	0.0%
Heat use per DD (coefficient)		0.115	0.338	2.891	22.143	6.246	16.766	-
Heat use at Design Day DD	81.08	9.29	27.40	234.44	1,795.36	506.39	1,359.42	-
Base use at Design Day	· ·	0.38	1.30	17.49	337.75	79.46	1,680.35	-
Total use at Design Day		9.68	28.70	251.93	2,133.11	585.85	3,039.77	-
Design Day Customers	540,672	505,957	31,039	3,016	29	227	402	2
Design Day Use (CCF)	7,964,644	4,896,867	890,940	759,724	62,138	132,988	1,221,987	-
Design Day Use (%)	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
m,								
2023-4 Annual Use (Actual)	714,243,010	305,999,555	55,832,430	59,337,030	7,256,034	12,798,750	273,019,210	-
Average Daily Use	366.00 1,951,484	836,064	152,548	162,123	19,825	34,969	745,954	-
Design Day Use	7,964,644							
Design Day Load Factor	25%							
Average Use (%)	100.00%	42.84%	7.82%	8.31%	1.02%	1.79%	38.22%	0.00%
Design Day Use (%)	100.00%	61.48%	11.19%	9.54%	0.78%	1.67%	15.34%	0.00%
Peak and Average Allocator (%)	100.00%	56.92%	10.36%	9.24%	0.84%	1.70%	20.95%	0.00%

Spire Energy (Missouri West) 12ME June'24													
	Oct' 23	Nov' 23	Dec' 23	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Average
Actual Bills													
RS .	493,211	498,396	502,647	505,957	505,344	507,967	505,747	505,826	506,319	505,727	502,882	503,472	503,625
SGS	29,322	29,297	30,721	31,039	30,878	31,082	30,885	30,704	30,464	30,367	30,193	30,063	30,418
LGS LV	3,449 34	3,527 30	2,997 33	3,016 29	3,141 39	3,471 35	3,200 31	3,274 29	3,173 31	3,223 30	3,166 32	3,201 31	3,236 32
LG TS	219	221	224	227	227	229	226	228	231	226	228	229	226
LVTS	385	405	403	402	399	398	398	409	402	401	399	401	400
UG	2	2	2	2	2	2	2	2	2	2	2	2	2
Total	526,622	531,878	537,027	540,672	540,031	543,184	540,489	540,472	540,622	539,976	536,902	537,399	537,940
Actual Sales (CCF)													
RS	7,813,713	25,028,133	45,227,155	68,806,165	63,242,219	34,772,233	25,496,583	11,016,453	6,984,739	5,835,566	5,929,891	5,846,707	305,999,555
SGS LGS	1,308,973 2,087,746	3,908,499 4,637,208	7,787,144 7,069,333	12,686,811 10,082,985	12,390,503 10,863,139	6,240,113 9,295,073	4,505,238 5,219,633	2,016,341 2,872,467	1,400,572 1,941,917	1,204,373 1,738,037	1,214,809 1,659,773	1,169,055 1,869,719	55,832,430 59,337,030
LV	426,591	742,681	353,337	893,835	1,703,125	750,199	582,517	442,880	360,882	353,602	313,657	332,729	7,256,034
LG TS	931,700	1,343,640	1,640,971	2,331,719	1,413,130	1,280,250	942,670	661,460	561,830	543,710	553,020	594,650	12,798,750
LVTS	21,791,490	22,410,800	24,910,690	30,547,220	23,771,560	25,568,300	21,469,090	20,063,900	18,622,250	22,690,410	18,186,800	22,986,700	273,019,210
UG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	34,360,212	58,070,961	86,988,630	125,348,734	113,383,676	77,906,168	58,215,731	37,073,501	29,872,190	32,365,698	27,857,950	32,799,559	714,243,010
Use per customer													
RS	16	50	90	136	125	68	50	22	14	12	12	12	608
SGS LGS	45 605	133 1,315	253 2,358	409 3,344	401 3,458	201 2,678	146 1,631	66 877	46 612	40 539	40 524	39 584	1,836 18,334
LV	12,670	24,814	10,579	30,684	43,480	21,192	18,791	15,049	11,567	11,787	9,802	10,733	225,968
LG TS	4,254	6,080	7,326	10,272	6,225	5,591	4,171	2,901	2,432	2,406	2,426	2,597	56,569
LV TS	56,543	55,335	61,865	75,988	59,578	64,242	53,942	49,056	46,324	56,585	45,581	57,323	682,255
UG	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Use Compared to Peak Use													
RS	11%	36%	66%	100%	92%	51%	37%	16%	10%	8%	9%	8%	
SGS	10%	31%	61%	100%	98%	49%	36%	16%	11%	9%	10%	9%	
LGS LV	19% 25%	43% 44%	65% 21%	93% 52%	100% 100%	86% 44%	48% 34%	26% 26%	18% 21%	16% 21%	15% 18%	17% 20%	
LG TS	40%	58%	70%	100%	61%	55%	40%	28%	24%	23%	24%	26%	
LV TS	71%	73%	82%	100%	78%	84%	70%	66%	61%	74%	60%	75%	
UG	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Base Use per customer													
RS	12												
SGS	40												
LGS LV	532 10,267												
LG TS	2,416												
LV TS	51,083												
UG	0												
Heat Use per customer	Oct' 23	Nov' 23	Dec' 23	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Total
RS	4	39	78	124	113	57	39	10	2	0	0	0	467
SGS	5	94	214	369	362	161	106	26	6	0	1	0	1,345
LGS LV	74 2,402	783 14,546	1,827 311	2,812 20,417	2,926 33,213	2,146 10,925	1,099 8.523	346 4,781	80 1,299	7 1,519	0	52 466	12,153 98,403
LG TS	1,839	14,546 3,664	4,910	7,856	33,213	3,175	8,523 1,755	4,781	1,299	1,519	10	466 181	98,403 27,702
LV TS	5,460	4,253	10,783	24,905	8,495	13,159	2,860	0	0	5,502	0	6,241	81,657
UG	0	0	0	0	0	0	0	0	0	0	0	0	0
Actual Billing Degree Days	82	401	721	1,015	932	547	413	145	11	-	3	15	4,285
				Small	Large	Large	Large General	Large Volume					
			Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light				
Regression Analysis			RS	SGS	LGS	LV	LG TS	LV TS	ūg				
Coefficient			0.11464 0.00328	0.33797 0.01559	2.89148 0.13744	22.14312	6.24555 0.55802	16.76634					
Coefficient Standard Error			0.00328	0.01559	0.13744	3.63623	0.55802	2.67418					

Spire Energy (Missouri West) Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Classifiers					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Distribution Mains Factor	DISTMAINS	100.00%	55.27%	44.73%	0.00%
Production, Transmission, Distribution, Stora	PTDS	100.00%	36.18%	63.82%	0.00%
Distribution Plant Factor	DISTPLT	100.00%	35.54%	64.46%	0.00%
Total Plant Factor	TOTPLT	100.00%	36.18%	63.82%	0.00%
Mains and Services Factor	MAINSVC	100.00%	39.38%	60.62%	0.00%
Accounts 871-879 Factor (OPER)	EXP_871-879	100.00%	27.34%	72.66%	0.00%
Functional O&M	OM(F)	100.00%	20.07%	79.93%	0.00%
Labor	LABOR	100.00%	23.87%	76.13%	0.00%
Cash Working Capital	CWC	100.00%	18.75%	47.92%	33.33%

Spire Energy (Missouri West)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
Production Expense		
Manufactured Gas Production Expenses		
(710) Operation Supervisor & Engineering	-	0%
(712) Other Power Expenses	-	0%
(717) Liquefied Petroleum Gas Expenses	-	0%
(723) Fuel for Liquefied Petroleum Gas Process	-	0%
(728) Liquefied Petroleum Gas	-	0%
(735) Miscellaneous Production Expenses	-	0%
(740) Maintenance Supervision & Engineering	-	0%
(741) Maintenance of Structures & Improvements	-	0%
(742) Maintenance of Production Equipment	-	0%
Total Manufactured Gas Production Expenses	-	
Purchased Gas Expense		
(804) Purchased Gas Expense	-	0%
(808.1) Gas Withdrawn From Storage - Debit	-	0%
(810) Gas Used for Compressor Station Fuel - Credit	-	0%
(812) Gas Used for Other Utility Operations - Credit	(140,021)	0%
Total Purchased Gas Expenses	(140,021)	

Pro Forma	
O&M	Labor
Expenses	%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
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-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	0%
-	
	O&M

(140,021)

**Total Production and Storage Expenses** 

Spire Energy (Missouri West)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
Distribution Expenses	1	
Operations Expenses		
(870) Operation, Supervision and Engineering	1,702,192	99%
(871) Distribution and Load Dispatching	471,711	99%
(874) Mains and Service Expenses	12,488,512	24%
(875) Distributing Regulating Station Expenses	101,343	5%
(876) Measuring and Regulating Station Exp-Industrial	-	0%
(877) Measuring and Regulating Station Exp-City Gate	-	0%
(878) Meter and House Regulator Expenses	3,601,241	124%
(879) Customer Installation Expenses	2,961,043	83%
(880) Other Expenses	2,161,256	69%
(881) Rents	39,738	0%
Total Operations Expenses	23,527,036	
Maintenance Expense		
(885) Maintenance Supervision and Engineering	1,106,305	99%
(886) Maintenance of Structures and Improvements	335,074	31%
(887) Maintenance of Mains	8,927,441	63%
(889) Maint. of Measuring and Regulating Eq-General	2,793,579	68%
(890) Maint. of Measuring and Regulating Eq-Industrial	(8,978)	155%
(891) Maint. of Measuring and Regulating Eq-City Gate	97,234	61%
(892) Maintenance of Services	2,050,910	77%
(893) Maintenance of Meters and House Regulators	1,223,523	38%
(894) Maintenance of Other Equipment	-	0%
Total Maintenance Expenses	16,525,088	

40,052,124

**Total Distribution Expenses** 

Spire Energy (Missouri West)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
Customer Account Expense		_
(901) Supervision	-	0%
(902) Meter Reading Expense	3,210,248	82%
(903) Customer Records and Collection Expense	14,808,449	37%
(904) Uncollectible Accounts	7,379,960	0%
(905) Miscellaneous Customer Accounts Expense	43,036	87%
<b>Total Customer Account Expenses</b>	25,441,693	•
Customer Service Expenses		_
(907) Supervision	-	0%
(908) Customer Assistance	7,112,038	2%
(909) Informational and Instructional Advertising Exp.	14,245	0%
<b>Total Customer Service and Informational Expenses</b>	7,126,283	•
Sales Promotion Expenses		
(911) Supervision	233,132	52%
(912) Demonstrating and Selling Expenses	853,689	48%
(913) Advertising Expenses	-	0%
(916) Miscellaneous Sales Expenses	191	0%
Total Sales Expense	1,087,012	

Spire Energy (Missouri West)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%
	_	
Administrative & General Expense		
(920) Administrative and General Salaries	16,336,160	95%
(921) Office Supplies and Expenses	6,889,244	0%
(921) Office Supplies & Expenses - Non Alloc	4,737,748	0%
(922) Administrative Expenses Transferred	(4,298,430)	0%
(923) Outside Services Employed	3,724,137	0%
(924) Property Insurance	870,767	0%
(925) Injuries and Damages	4,775,255	0%
(926) Employee Pensions and Benefits	10,445,056	0%
(928) Regulatory Commission Expense	1,982,118	0%
(930) Miscellaneous General Expenses	1,407,278	0%
(931) Rents	967,175	0%
(932) Maintenance of General Plant	29,043	0%
Total A&G Expense	47,865,551	
Payroll Adjustment	4,740,747	0%
	400 400 000	
Total O&M	126,173,389	
Depreciation	\$ 87,311,039	
Amortization	5,566,859	

Spire Energy (Missouri West)	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%

Taxes	
Payroll Taxes	\$ 3,873,403
Property Taxes	31,827,804
Stipulation & Agreement	3,307,798
Other Taxes	-
Total Taxes Other Than Income	\$ 39,009,005
Interest on Customer Deposits	\$ 310,026
State Income Tax	
Federal Income Tax	
Total Income Tax	\$ -
Total Taxes	\$ 39,009,005
Total Expenses excl. Depr. & Income Taxes	171,059,280

Revenue	Requirem	ent Assu	mptions

Required Rate of Return	7.69%
Cost of Debt	1.91%
Effective Federal Income Tax	20.25%
Effective State Income Tax	3.60%
Effective Tax Rate	23.84%
Gross Revenue Conversion Factor (GRCF)	131.30%

Spire Energy (Missouri West)								
Data input of Rate Base Items		Gross		Accumulated		Net		Depreciation
		Plant		Depreciation		Plant		Expense
Intangible Plant					•			
(301) Organization	\$	15,600	\$	-	\$	15,600	\$	-
(302) Franchises and Consents		13,823		-		13,823		-
(391.95) Software		-		-		-		-
Total Intangible Plant	\$	29,423	\$	-	\$	29,423	\$	-
Production Plant								
(304) Land and Land Rights	\$	-	\$	-	\$	-	\$	-
(305) Structures and Improvements		-		-		-	\$	-
(307) Other Power Equipment		-		-		-	\$	-
(311) Propane Equipment		-		_		-	\$	_
(311.1) Propane Stg Cavern - Gas Ops		-		-		-	\$	-
<b>Total Production Plant</b>	\$	-	\$	-	\$	-	\$	-
Storage Plant					1 -			
(350.1) Land and Land Rights	\$	-	\$	-	\$	-	\$	-
(350.2) Rights of Way		-		-		-	\$	-
(351.2) Compressor Station Structure		-		-		-	\$	-
(351.4) Other Structures		-		-		-	\$	-
(352) Wells		-		-		-	\$	-
(352.1) Storage Leaseholds and Rights		-		-		-	\$	-
(352.2) Resovoirs		-		-		-	\$	-
(352.3) Non-Recoverable Natural Gas		-		-		-	\$	-
(352.4) Wells - Oil and Vents Gas		-		-		-	\$	-
(353) Lines		-		-		-	\$	-
(354) Compressor Station Equipment		-		-		-	\$	-
(355) Measuring and Regulating Equip		-		-		-	\$	-
(356) Purification Equipment		-		-		-	\$	-
(357) Other Equipment		-		-		-	\$	-
(360) Land and Land Rights		-		-		-	\$	-
(361) Structures and Improvements		-		-		-	\$	-
(362) Gas Holders		-		-		-	\$	-
(363.3) Compressor Equipment		-		-		-	\$	-
Total Storage Plant	\$	-	\$	-	\$	-	\$	-
Transmission Plant								
	Ċ		\$		خ		ċ	
(365.2) Rights of Way	\$	-	Ş	_	\$	-	\$	_
(367) Mains (371) Other Equipment		_		-		-		-
	Ć		_	-	,	-		•
Total Transmission Plant	\$	-	\$	-	\$	-	\$	-

Data input of Rate Base Items		Gross	Accumulated		Net	Depreciation
		Plant	Depreciation		Plant	Expense
Distribution Plant	<b>T</b>					
(374) Land and Land Rights	\$	4,927,042	\$ 1,423,757	\$	3,503,284	\$ 52,799
(375) Structures and Improvements		18,608,234	3,387,062		15,221,173	409,381
(376) Mains		1,467,321,073	247,088,669		1,220,232,404	39,669,799
(378) M&R Station Equip General		18,849,016	8,781,237		10,067,779	753,961
(379) M&R Station Equip City Gate		6,952,558	2,860,166		4,092,393	208,577
(380) Services		592,084,351	265,850,156		326,234,195	26,010,417
(381) Meters		43,850,457	(2,257,143)		46,107,600	1,504,071
(381.1) Smart Meters		59,300,546	8,054,460		51,246,086	2,965,027
(382) Meter Installation		104,860,684	54,687,869		50,172,815	1,782,632
(382.1) Smart Meter Installation		33,671,908	3,620,633		30,051,275	1,683,595
(383) House Regulators		21,327,251	8,657,574		12,669,677	426,545
(385) Commercial and Industrial M&R Equip		6,235,205	837,437		5,397,767	193,291
(386) Other Prop - Customer Premises		-	-		-	-
(387) Other Equipment		-	-		-	-
Total Distribution Plant	\$	2,377,988,325	\$ 602,991,877	\$	1,774,996,448	\$ 75,660,094
	_					
General Plant				1		
(389) Land and Land Rights	\$	1,058,065	\$ -	\$	1,058,065	\$ -
(390) Structures and Improvements		774,476	307,125		467,351	18,433
(391) Office Furniture and Equipment		112,378,945	9,563,839		102,815,106	747,358
(392) Transportation Equipment		36,678,382	15,810,010		20,868,372	2,805,991
(393) Stores Equipment		630,185	344,994		285,192	14,179
(394) Tools, Shop and Garage Equipment		15,011,533	6,303,033		8,708,500	544,919
(395) Laboratory Equipment		-	-		-	-
(396) Power Operated Equipment		17,971,265	5,378,393		12,592,872	1,105,233
(397) Communication Equipment		42,107,038	13,068,182		29,038,857	2,166,397
(398) Miscellaneous Equipment		2,102,106	1,011,037		1,091,069	97,748
(391.96) Software		-	-		-	-
Total General Plant	\$	228,711,997	\$ 51,786,613	\$	176,925,384	\$ 7,500,257
Capitalized Depreciation to Clearing Accts				\$	-	\$ (2,194,700
True-Up Depreciation		307,761,095	\$ 79,090,761	\$	228,670,334	6,345,387
Total Utility Plant	Ś	2,914,490,840	\$ 733,869,251	Ś	2,180,621,590	\$ 87,311,039

Gross Plant	Accumulated Depreciation	26,033,769 49,691,924 - 15,838,307 6,205,457	Depreciatior Expense
Plant	Depreciation	26,033,769 49,691,924 - 15,838,307 6,205,457	Expense
		49,691,924 - 15,838,307 6,205,457	
		49,691,924 - 15,838,307 6,205,457	
		49,691,924 - 15,838,307 6,205,457	
		15,838,307 6,205,457	
		6,205,457	
		6,205,457	
		2,851,921	
		2,394,526	
		-	
		-	
		24,665,954	
		1,060,717	
		-	
		17,095,737	
		5,261,147	
		-	
		151,099,460	
		10,013,285	
		3,797,785	
		(3,263,433)	
		(1,733,327)	
		-	
		(3,857.109)	
		(=/===/000/	
		(156.108.430)	
		(200,200, 100)	
	733,869,251		
	14,490,840		3,797,785

Spire Energy (Missouri West) Data Input of Customers, Usage and Revenues	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG
Customers and Volumes (CCF)								
Number of Bills	6,354,175	5,942,394	370,116	33,738	385	2,715	4,802	24
Number of Customers	529,515	495,200	30,843	2,811	32	226	400	2
Customers %	100.00%	93.52%	5.82%	0.53%	0.01%	0.04%	0.08%	0.00%
Total Delivery Volumes (CCF)	757,659,707	336,515,413	63,550,380	64,519,920	7,256,034	12,798,750	273,019,210	-
Volumes %	100.00%	44.42%	8.39%	8.52%	0.96%	1.69%	36.03%	0.00%
ProForma Revenues								
Total Margin Revenues \$	306,378,624	\$ 242,853,340 \$	27,962,780	\$ 16,617,507	\$ 1,075,779	\$ 2,029,122	\$ 15,839,326	\$ 772
Total Margin Revenues Incl. Contracts \$	306,378,624	\$ 242,853,340 \$	27,962,780	\$ 16,617,507	\$ 1,075,779	\$ 2,029,122	\$ 15,839,326	\$ 772
Reconciliation Adjustment	(15)	(15)						
Net Reconnect Revenues	485,500	485,500	-	-	-	-	-	-
492 Incidental Gasoline and Oil Sales	-	=	-	=	=	-	-	-
493 Rent From Gas Property	-	-	=	=	-	=	-	-
495 Other Revenue	302,943	240,130	27,649	16,431	1,064	2,006	15,662	1
487 Late Payment	5,633,367	4,465,331	514,150	305,545	19,780	37,309	291,237	14
Total Revenues \$	312,800,420	\$ 248,044,286 \$	28,504,579	\$ 16,939,483	\$ 1,096,623	\$ 2,068,437	\$ 16,146,224	\$ 787
Revenues %	100.00%	79.30%	9.11%	5.42%	0.35%	0.66%	5.16%	0.00%
PGA Revenues	313,680,451	229,261,364	40,122,502	38,933,977	5,361,305	-	-	1,303

Common   C	Spire Energy (Missouri West) Data Input of Customers, Usage and Revenues	Total Company	Residential RS	Small General Srv SGS	Large General Srv LGS	Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG
Cacione Charge	Revenue Proof Calculation								
Additional foundame (Autorional Control Contro	Current Rates (Missouri West)								
Total Charge	•	\$	20.00 \$	43.70 \$					6.43
Sammer   S	EGM Charge				Ť				
Same	Winter Usage (Nov - Apr)					\$			
SOUTH   SOUT						•			
SIGNED		\$		0.18502		\$	0.07646		
Usage   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   10									
	Usage				0.15823				
Debuye   Nove-March  fortal 36,000 cf	Usage (first 36,000 Ccf)								
Selvery (New Pool   14,000 Cef   15,000 Ce								0.05540	
Delivery (Apri- Oath) int 36,000 cf									
Debany									
Sign	Delivery (Apr - Oct) over 36,000 Ccf								
Negolated Rate Customer	Demand Charge						\$	-	
Negolated Rate Customer Customer Charge Substantian Block 1 Winter Substantian Block 1 Winter Substantian Block 2 Winter Substant	ISRS			7.04 \$	30.55 \$	257.04 \$	199.52 \$	31.48	
Castomer Charge		\$	0.05						
Block 2 Winter							_	1 220 26	
Biolity 1 Summer									
Section   Sect									
Billing Determinants							\$		
Number of Bills	Block 2 Summer						\$	0.02000	
Additional Meters   18,847,886   18,847,886   18,147,000   18,148,846   18,947,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000   18,149,000									
Usage		6,354,175	5,942,394	370,116	33,738		2,715		24
Block   Winter   93,996,637   285,33,299   6,816,42   47,382,170   1,834,864   7,722,300   38,710,492   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,936,879   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870	Additional Meters Number of EGM Charges					36	2,768		
Block   Winter   93,996,637   285,33,299   6,816,42   47,382,170   1,834,864   7,722,300   38,710,492   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,935,877   1,936,879   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870   1,936,92,870	Usage								
Biock 2 Summer   169,113,105   48,154,559   56,722,644   17,134,931   1,296,213   4,587,790   41,214,968   Block 2 Summer   169,614,087   2,830,555   11,314   2,819   1,757,939   208,590   103,802,870   Block 2 Summer   1,757,939   208,590   103,802,870   Block 2 Summer   1,757,939   1,757,939   208,590   103,802,870   Block 2 Summer   2,4		387,996,637	285,530,299	6,816,422	47,382,170	1,834,864	7,722,390	38,710,492	
Demand Charge   108,614,087   2,830,555   11,314   2,819   1,757,939   208,590   103,802,870	Block 2 Winter	91,935,877	-	-	-	2,365,017	279,980	89,290,880	
Negotiated Rate Customer   Security   Secu									
Customer Charge	Demand Charge							_	
Customer Charge	Negotiated Rate Customer								
Block 2 Winter								24	
Block 2 Summer	Block 1 Winter							180,000	
Block 2 Summer									
Fixed Charge Revenues									
Fixed Charge Revenues	Calculated Revenues								
Additional Meter Charge \$ 114,418 \$ - \$ - \$ - \$ 10,562 \$ - \$ 103,857 \$ 103,857 \$ 100,4627 \$ 134,427 \$ 103,857 \$ 100,4627 \$ 134,427 \$ 103,857 \$ 100,4627 \$ 134,427 \$ 103,857 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 100,4027 \$ 10									
EGM Charge Revenues  Block 1 Winter \$ 118,863,521 \$ 106,799,753 \$ 1,267,309 \$ 7,497,281 \$ 150,771 \$ 1,024,607 \$ 2,123,801 Block 2 Winter \$ 3,858,861 \$ - \$ 5 - \$ 5 - \$ 151,598 \$ 37,148 \$ 3,670,116 Block 2 Winter \$ 31,292,862 \$ 16,208,825 \$ 10,545,874 \$ 2,711,260 \$ 665,85 \$ 350,782 \$ 1,409,536 Block 2 Summer \$ 3,550,892 \$ 1,175,445 \$ 2,629 \$ 446 \$ 59,752 \$ 15,949 \$ 2,296,671 \$  Demand Charge Revenues  Customer Charge Revenues  Customer Charge Block 2 Winter \$ 3,600 Block 2 Winter \$ 5 8,000									772
Block 1 Winter \$ 118,863,521 \$ 106,799,753 \$ 1,267,309 \$ 7,497,281 \$ 150,771 \$ 1,024,607 \$ 2,123,801 Block 2 Winter \$ 3,858,861 \$ - \$ - \$ - \$ 5 - \$ 151,598 \$ 37,148 \$ 3,670,116 Block 2 Winter \$ 3,858,861 \$ - \$ \$ - \$ 5 - \$ 151,598 \$ 37,148 \$ 3,670,116 Block 2 Winter \$ 31,292,862 \$ 16,208,825 \$ 10,545,874 \$ 2,711,260 \$ 66,585 \$ 350,782 \$ 1,409,536 Block 2 Summer \$ \$ 31,292,862 \$ 1,175,445 \$ 2,629 \$ 446 \$ 59,752 \$ 15,949 \$ 2,296,671 \$									
Block 1 Winter \$ 118,863,521 \$ 106,799,753 \$ 1,267,309 \$ 7,497,281 \$ 150,771 \$ 1,024,607 \$ 2,123,801 Block 2 Winter \$ 3,858,861 \$ - \$ - \$ - \$ 5 - \$ 151,598 \$ 37,148 \$ 3,670,116 Block 2 Winter \$ 3,858,861 \$ - \$ \$ - \$ 5 - \$ 151,598 \$ 37,148 \$ 3,670,116 Block 2 Winter \$ 31,292,862 \$ 16,208,825 \$ 10,545,874 \$ 2,711,260 \$ 66,585 \$ 350,782 \$ 1,409,536 Block 2 Summer \$ \$ 31,292,862 \$ 1,175,445 \$ 2,629 \$ 446 \$ 59,752 \$ 15,949 \$ 2,296,671 \$	Usage Charge Revenues								
Block 2 Winter		\$ 118,863,521 \$	106,799,753 \$	1,267,309 \$	7,497,281 \$	150,771 \$	1,024,607 \$	2,123,801	
Block 2 Summer \$ 3,550,892 \$ 1,175,445 \$ 2,629 \$ 446 \$ 59,752 \$ 15,949 \$ 2,296,671  Demand Charge Revenues  Negotiated Rate Revenues  Customer Charge Block 1 Winter Block 2 Winter Block 2 Winter Block 2 Summer  Solick 1 Summer  Block 2 Summer  Solick 1 Summer  Block 2 Summer  Solick 2 Summer  Solick 3 Solick		3,858,861 \$	- \$	- \$	- \$	151,598 \$	37,148 \$	3,670,116	
Demand Charge Revenues    Customer Charge									
Negotiated Rate Revenues  Customer Charge Block 1 Winter Block 2 Winter Block 2 Winter Block 2 Summer Block 2 Summer  Block 2 Summer  State 1 Summer Block 2 Summer  State 2 Summer  State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State 3 Summer State		\$ 3,550,892 \$	1,175,445 \$	2,629 \$	446 \$	59,752 \$		2,296,671	
Customer Charge   S   29,721     Block 1 Winter   S   S   3,600     Block 2 Winter   S   S   5,040     Block 1 Summer   S   S   S   S     Block 2 Summer   S   S   S   S     Margin Revenues (Calculated)   S   306,559,609   S   243,031,909   S   27,989,883   S   16,606,047   S   1,054,023   S   2,028,170   S   15,848,806   S   7     Margin Revenues (Reported)   S   306,378,624   S   242,853,340   S   27,962,780   S   16,617,507   S   1,075,779   C   2,029,122   S   15,839,326   S   7     Difference   180,985   178,569   S   27,103   S   1,459   S   S   S   S   S   S   S   S   S							\$	-	
Block 1 Winter  Block 2 Winter  Block 2 Winter  Block 2 Summer  Summer  Block 2 Summer  Summer  Block 2 Summer  Block 2 Summer	=						ė	20 721	
Block 2 Winter Block 1 Summer Block 2 Summer  \$ 78,787 \$ 5,040 \$ 61,434  Wargin Revenues (Calculated) \$ 306,559,609 \$ 243,031,909 \$ 27,989,883 \$ 16,606,047 \$ 1,054,023 \$ 2,028,170 \$ 15,848,066 \$ 7  Margin Revenues (Reported) \$ 306,378,624 \$ 242,853,340 \$ 27,962,780 \$ 16,617,507 \$ 1,075,779 2,029,122 15,839,326 \$ 7  Difference \$ 180,985 178,569 27,103 (11,459) (21,755) (952) 9,481 \$ -	_								
Block 1 Summer Block 2 Summer  \$ 5,040 \$ 61,434  Margin Revenues (Calculated) \$ 306,559,609 \$ 243,031,909 \$ 27,989,883 \$ 16,606,047 \$ 1,054,023 \$ 2,028,170 \$ 15,848,806 \$ 7  Margin Revenues (Reported) \$ 306,378,624 \$ 242,853,340 \$ 27,962,780 \$ 16,617,507 \$ 1,075,779 2,029,122 15,839,326 \$ 7  Difference \$ 180,985 178,569 27,103 (11,459) (21,755) (952) 9,481 -									
Margin Revenues (Calculated) \$ 306,559,609 \$ 243,031,909 \$ 27,989,883 \$ 16,606,047 \$ 1,054,023 \$ 2,028,170 \$ 15,848,806 \$ 7 Margin Revenues (Reported) \$ 306,378,624 \$ 242,853,340 \$ 27,962,780 \$ 16,617,507 \$ 1,075,779 2,029,122 15,839,326 \$ 7 Difference 180,985 178,569 27,103 (11,459) (21,755) (952) 9,481 -									
Margin Revenues (Reported)         \$ 306,378,624         \$ 242,853,340         \$ 27,962,780         \$ 16,617,507         \$ 1,075,779         2,029,122         15,839,326         \$ 7           Difference         180,985         178,569         27,103         (11,459)         (21,755)         (952)         9,481         -	Block 2 Summer						\$	61,434	
Difference 180,985 178,569 27,103 (11,459) (21,755) (952) 9,481 -									
									772
	Difference Difference %	180,985 0.06%	178,569 0.07%	27,103 0.10%	(11,459) -0.07%	(21,755) -2.06%	(952) -0.05%	9,481 0.06%	- 0.00%

Spire Energy (Missouri East)			Small	Large	Large	Large Volume		Unmetered
Target Revenues	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light
	Company	RS	SGS	LGS	LV	LV TS	LP	UG
Target Revenues	I							
Class Revenues at EROR	532,706,537	431,424,754	50,825,044	36,559,568	580,157	13,297,954	920	18,142
Current Class Revenues	391,447,203	310,267,458	37,745,314	28,767,046	803,248	13,814,997	698	48,443
Difference (\$)	141,259,335	121,157,296	13,079,730	7,792,522	(223,091)	(517,042)	222	(30,302)
Difference (%)	36.1%	39.0%	34.7%	27.1%	-27.8%	-3.7%	31.8%	-62.6%
Class Revenues at Uniform Increase	532,706,537	422,231,918	51,366,251	39,148,047	1,093,111	18,800,336	949	65,924
Current Class Revenues	391,447,203	310,267,458	37,745,314	28,767,046	803,248	13,814,997	698	48,443
Difference (\$)	141,259,335	111,964,460	13,620,937	10,381,001	289,863	4,985,340	252	17,481
Difference (%)	36.1%	36.1%	36.1%	36.1%	36.1%	36.1%	36.1%	36.1%
Movement to EROR	10.0%							
Target Revenues	F22 70C F27	422.454.202	F1 212 120	20.000.100	1 041 916	10 250 000	946	C1 14C
Current Revenues	532,706,537 391,447,203	423,151,202 310,267,458	51,312,130 37,745,314	38,889,199 28,767,046	1,041,816 803,248	18,250,098 13,814,997	698	61,146 48,443
\$ Difference	141,259,335	112,883,744	13,566,817	10,122,153	238,568	4,435,101	249	12,703
% Difference	36.1%	36.4%	35.9%	35.2%	238,308	32.1%	35.7%	26.2%
70 Difference	30.170	30.470	33.970	33.270	23.770	32.170	33.770	20.2/0
Customers	656,608	615,125	37,076	4,166	28	147	1	66
Usage (CCF)	851,068,808	451,474,401	81,709,337	136,805,580	3,931,246	177,146,696	1,548	-
Target Increase (\$/ Customer/ Mo.)	\$	15.29 \$	30.49 \$	202.48 \$	708.04 \$	2,515.66 \$	20.73 \$	16.02
Target Increase (\$ per CCF)	\$	0.25 \$	0.17 \$	0.07 \$		0.03 \$	0.16 \$	-

Spire Energy (Missouri West)			Small	Large	Large	Large General	Large Volume	Unmetered
Target Revenues	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light
	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG
Target Revenues								
Class Revenues at EROR	454,605,421	365,183,072	42,461,162	19,173,685	1,241,538	2,876,937	23,668,476	552
Current Class Revenues	306,378,624	242,853,340	27,962,780	16,617,507	1,075,779	2,029,122	15,839,326	772
Difference (\$)	148,226,797	122,329,733	14,498,382	2,556,178	165,759	847,815	7,829,150	(220)
Difference (%)	48.4%	50.4%	51.8%	15.4%	15.4%	41.8%	49.4%	-28.5%
Class Revenues at Uniform Increase	454,605,421	360,346,435	41,491,247	24,657,101	1,596,243	3,010,816	23,502,434	1,145
Current Class Revenues	306,378,624	242,853,340	27,962,780	16,617,507	1,075,779	2,029,122	15,839,326	772
Difference (\$)	148,226,797	117,493,095	13,528,468	8,039,594	520,465	981,694	7,663,108	373
Difference (%)	48.4%	48.4%	48.4%	48.4%	48.4%	48.4%	48.4%	48.4%
Movement to EROR	10.0%							
Target Revenues	454,605,421	360,830,099	41,588,239	24,108,759	1,560,773	2,997,428	23,519,038	1,086
Current Revenues	306,378,624	242,853,340	27,962,780	16,617,507	1,075,779	2,029,122	15,839,326	772
\$ Difference	148,226,797	117,976,759	13,625,459	7,491,253	484,994	968,306	7,679,712	314
% Difference	48.4%	48.6%	48.7%	45.1%	45.1%	47.7%	48.5%	40.7%
Customers	529,515	495,200	30,843	2,811	32	226	400	2
Usage (CCF)	757,659,707	336,515,413	63,550,380	64,519,920	7,256,034	12,798,750	273,019,210	-
Target Increase (\$/ Customer/ Mo.)	\$	19.85	\$ 36.81	\$ 222.04	\$ 1,258.65	\$ 356.65	\$ 1,599.25	\$ 13.08
Target Increase (\$ per CCF)	\$	0.35	\$ 0.21	\$ 0.12	\$ 0.07	\$ 0.08	\$ 0.03	

Spire Energy (Consolidated)			Small	Large	Large	Large General	Large Volume	Large Volume		Unmetered
Target Revenues	Total	Residential	General Srv	General Srv	Volume	Transport	Transport East	Transport West	General	Gas Light
	Company	RS	SGS	LGS	LV	LG TS	LV TS East	LV TS West	LP	UG
Target Revenues										
Class Revenues at EROR	987,311,958	796,607,826	93,286,206	55,733,253	1,821,695	2,876,937	13,297,954	23,668,476	920	18,693
Current Class Revenues	697,825,827	553,120,798	65,708,093	45,384,553	1,879,026	2,029,122	13,814,997	15,839,326	698	49,215
Difference (\$)	289,486,132	243,487,028	27,578,112	10,348,700	(57,332)	847,815	(517,042)	7,829,150	222	(30,521)
Difference (%)	41.5%	44.0%	42.0%	22.8%	-3.1%	41.8%	-3.7%	49.4%	31.8%	-62.0%
Class Revenues at Uniform Increase	987,311,958	782,577,482	92,966,445	64,211,885	2,658,522	2,870,882	19,546,011	22,410,113	987	69,631
Current Class Revenues	697,825,827	553,120,798	65,708,093	45,384,553	1,879,026	2,029,122	13,814,997	15,839,326	698	49,215
Difference (\$)	289,486,132	229,456,684	27,258,352	18,827,332	779,495	841,761	5,731,015	6,570,787	289	20,416
Difference (%)	41.5%	41.5%	41.5%	41.5%	41.5%	41.5%	41.5%	41.5%	41.5%	41.5%
		Target Re	venues Reflect Sum	of Spire East and Spire	e West Target Reve	nues Except LV TS				
Target Revenues	987,311,958	783,981,300	92,900,369	62,997,958	2,602,588	2,997,428	18,250,098	23,519,038	946	62,232
Current Revenues	697,825,827	553,120,798	65,708,093	45,384,553	1,879,026	2,029,122	13,814,997	15,839,326	698	49,215
\$ Difference	289,486,132	230,860,502	27,192,276	17,613,406	723,562	968,306	4,435,101	7,679,712	249	13,017
% Difference	41.5%	41.7%	41.4%	38.8%	38.5%	47.7%	32.1%	48.5%	35.7%	26.4%
Customers	1,186,123	1,110,324	67,919	6,977	60	226	147	400	1	68
Usage (CCF)	1,608,728,515	787,989,815	145,259,717	201,325,500	11,187,280	12,798,750	177,146,696	273,019,210	1,548	-
Target Increase (\$/ Customer/ Mo.)	\$	17.33 \$	33.36 \$	210.36 \$	1,001.79 \$	356.65 \$	2,515.66	\$ 1,599.25 \$	20.73	
Target Increase (\$ per CCF)	\$	0.29 \$	0.19 \$	0.09 \$	0.06 \$	0.08 \$	0.03	\$ 0.03 \$	0.16	

Spire Energy (Missouri East)								
Summary of Rates	Total	Residential	General Srv	General Srv	Volume	Transport	General	Gas Light
	Company	RS	SGS	LGS	LV	LV TS	LP	UG
Proposed Rates								
Customer Charge		\$ 24.00	\$ 55.25	\$ 150.00	\$ 1,100.00	\$ 2,250.00	\$ 21.00	\$ 9.26
Winter Usage (Nov - Apr)		\$ 0.55253						
Summer Usage (first 50 ccf)		\$ 0.50353						
Summer Usage (in excess of 50 ccf)		\$ 0.50353						
Usage			\$ 0.32715	\$ 0.22945				\$ 7.41000
Usage (first 36,000 Ccf)					\$ 0.04556	\$ 0.03673		
Usage (in excess of 36,000 Ccf)					\$ 0.01336	\$ 0.01537		
Gallons used							\$ 0.40372	
Demand					\$ 1.69654			
Reservation Charge						\$ 0.87841		
Sprecial Contract						\$ 13,016		
Current Rates Customer Charge		\$ 20.00	\$ 40.72	\$ 145.43	\$ 1,063.73	\$ 2,211.60	\$ 20.87	\$ 6.99
Winter Usage (Nov - Apr)		\$ 0.36538	\$ 40.72	\$ 143.43	3 1,003.73	\$ 2,211.00	\$ 20.67	Ş 0.55
•		\$ 0.32877						
Summer Usage (first 50 ccf) Summer Usage (in excess of 50 ccf)		\$ 0.32877						
Usage		\$ 0.39633	\$ 0.24021	\$ 0.15689				\$ 5.98000
•			\$ 0.24021	\$ 0.15069		\$ 0.02559		\$ 5.96000
Usage (first 36,000 Ccf)					\$ 0.03008 \$ 0.00882			
Usage (in excess of 36,000 Ccf) Gallons used					\$ 0.00882	\$ 0.01071	\$ 0.26000	
Demand					\$ 1.12000		\$ 0.26000	
					\$ 1.12000	ć 0.61300		
Reservation Charge						\$ 0.61200 \$ 13,016		
Special Contract						\$ 15,016		
Billing Determinants								
Customer Charge		7,381,496	444,908	49,990	337	1,751	12	756
Winter Usage (Nov - Apr)		380,902,676						
Summer Usage (first 50 ccf)		66,313,554						
Summer Usage (in excess of 50 ccf)		4,258,171						
Usage			81,709,337	136,805,580				7,308
Usage (first 36,000 Ccf)					3,765,695	54,877,757		
Usage (in excess of 36,000 Ccf)					165,551	121,014,018		
Gallons used							1,720	
Demand					293,178			
Reservation Charge						11,863,961		
Revenue Proof								
Proposed Revenues	\$ 532,705,712	\$ 423,151,035	\$ 51,312,361	\$ 38,888,585	\$ 1,041,798	\$ 18,249,834	\$ 946	\$ 61,153
Current Revenues	\$ 391,477,685		37,744,042			13,846,654	698	48,986
Increase	\$ 391,477,083							
% Increase	36.19							
/0 IIICI Casc	36.17	0 35.4%	35.9%	35.37	30.0%	31.8%	35.7%	24.8%

### Spire Energy (Missouri East) Residential Service Rate Design

Base Revenues			
Target Base Rates	423,151,202		
Current Base Rates	310,267,458		
\$ Difference	112,883,744		
% Difference	36.4%		
	Winter	Summer	
Annual Usage (CCF) - First Block	380,901,398	66,313,554	50
Annual Usage (CCF) - Second Block	1,278	4,258,171	
Number of Bills	7,381,496		
Average Annual Use (CCF)	734		

Residential Service Rate Design		Rate	Units	Revenues
Proposed Rates				
Customer Charge	\$	24.00	7,381,496	\$ 177,155,898
1st Block kWh - Winter	\$	0.55253	380,901,398	210,459,449
2nd Block kWh - Winter	\$	0.55253	1,278	706
1st Block kWh - Summer	\$	0.50353	66,313,554	33,390,864
2nd Block kWh - Summer	\$	0.50353	4,258,171	2,144,117
Revenue at Proposed Rates				\$ 423,151,035
Current Rates				
Customer Charge	<del></del> \$	20.00	7,381,496	\$ 147,629,915
1st Block kWh - Winter	\$	0.36538	380,901,398	139,173,753
	\$		, ,	, ,
2nd Block kWh - Winter	Ş	0.36538	1,278	467
1st Block kWh - Summer	\$	0.32877	66,313,554	21,801,907
2nd Block kWh - Summer	\$	0.39835	4,258,171	1,696,242
Revenue at Proposed Rates				\$ 310,302,285
				\$ 34,826

 Other Riders/Rates
 Proposed
 Current

 PGA
 \$0.52486
 \$0.52486

 ISRS
 \$0.00
 \$1.43

Bill Impact Ar	alysis - RS Rate									
				Base Rate C	omparison			Total Rate C	Comparison	
Annua	l Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	e Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	<b>Total Rates</b>	(\$)	(%)
						•				·
73			\$ 328	266	\$ 62	23.1%	\$ 366	322	\$ 44	13.8%
183			388	306	82	26.8%	484	419	65	15.5%
367			489	372	116	31.2%	681	582	99	17.0%
550			587	438	150	34.2%	876	743	133	17.8%
734			689	505	184	36.5%	1,074	907	167	18.4%
917			787	569	218	38.2%	1,268	1,068	200	18.8%
1,101			888	636	252	39.6%	1,466	1,231	235	19.1%
1,468			1,088	770	318	41.4%	1,859	1,557	301	19.4%
2,202			1,489	1,038	451	43.5%	2,645	2,210	434	19.6%
2,936			1,890	1,307	583	44.6%	3,431	2,865	566	19.7%

660	\$ 647.97 \$	477.64 \$	170.33	35.7% \$	994.37 \$	841.20 \$	153.17	18.2%
55	\$ 54.00 \$	39.80 \$	14.19	35.7% \$	82.86 \$	70.10 \$	12.76	18.2%

### <u>Spire Energy (Missouri East)</u> Small General Service Service Rate Design

51,312,130
37,745,314
13,566,817
35.9%

Annual Usage (CCF) - First Block 12,829,863 68,879,515
Annual Usage (CCF) - Second Block (40) -

Number of Bills 444,908
Average Annual Use (CCF) 2,204

Small General Service Service Rate	Design	Rate	Units	Revenues
Proposed Rates				
Customer Charge	\$	55.25	444,908	\$ 24,581,152
Usage Charge	\$	0.32715	81,709,337	26,731,210
Revenue at Proposed Rates				\$ 51,312,361
Current Rates				
Customer Charge	\$	40.72	444,908	\$ 18,116,642
Usage Charge	\$	0.24021	81,709,337	19,627,400
Revenue at Proposed Rates				\$ 37,744,042
				\$ (1,271)
				-0.003%

Other Riders/Rates	Proposed	Current
PGA	\$0.52486	\$0.52486
ISRS	\$0.00	\$2.92

Bill In	npact Ana	lysis - SGS Rate									
					Base Rate (	Comparison			Total Rate (	Comparison	
	Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
	Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
	220			\$ 735	541	\$ 193	35.7%	\$ 850	692	\$ 158	22.9%
	551			843	621	222	35.8%	1,132	945	187	19.8%
	1,102			1,024	753	270	35.9%	1,602	1,367	235	17.2%
	1,653			1,204	886	318	35.9%	2,071	1,788	283	15.8%
	2,204			1,384	1,018	366	35.9%	2,541	2,210	331	15.0%
	2,755			1,564	1,150	414	36.0%	3,010	2,631	379	14.4%
	3,306			1,745	1,283	462	36.0%	3,480	3,053	427	14.0%
	4,408			2,105	1,547	558	36.0%	4,419	3,896	523	13.4%
	6,612			2,826	2,077	749	36.1%	6,296	5,582	714	12.8%
	8,815			3,547	2,606	941	36.1%	8,173	7,268	906	12.5%

### Spire Energy (Missouri East) Large General Service Rate Design

Dase Revenues	
Target Base Rates	38,889,199
Current Base Rates	28,767,046
\$ Difference	10,122,153
% Difference	35.2%

 Winter
 Summer

 Annual Usage (CCF) - First Block
 13,865,549
 122,940,031

 Annual Usage (CCF) - Second Block

Number of Bills 49,990
Average Annual Use (CCF) 32,840

Large General Service Rate Design		Rate	Units	Revenues
Proposed Rates				
Customer Charge	\$	150.00	49,990	\$ 7,498,545
Usage Charge	\$	0.22945	136,805,580	31,390,040
Revenue at Proposed Rates				\$ 38,888,585
Current Rates				
Customer Charge	<u> </u>	145.43	49,990	\$ 7,270,089
Usage Charge	\$	0.15689	136,805,580	21,463,427
Revenue at Proposed Rates				\$ 28,733,517
				\$ (33,529)
				-0.117%

Other Riders/Rates	Proposed	Current
PGA	\$0.52486	\$0.52486
ISRS	\$0.00	\$10.42

Bill Impact Ana	lysis - LGS Rate									
				Base Rate C	omparison			Total Rate (	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	<b>Total Rates</b>	(\$)	(%)
3,284			\$ 2,554	2,260	\$ 293	13.0%	\$ 4,277	4,109	\$ 168	4.1%
8,210			3,684	3,033	651	21.4%	7,993	7,467	526	7.0%
16,420			5,568	4,321	1,246	28.8%	14,186	13,065	1,121	8.6%
24,630			7,451	5,609	1,842	32.8%	20,379	18,662	1,717	9.2%
32,840			9,335	6,897	2,438	35.3%	26,571	24,259	2,313	9.5%
41,050			11,219	8,185	3,033	37.1%	32,764	29,856	2,908	9.7%
49,260			13,103	9,474	3,629	38.3%	38,957	35,453	3,504	9.9%
65,679			16,870	12,050	4,821	40.0%	51,342	46,647	4,695	10.1%
98,519			24,405	17,202	7,203	41.9%	76,114	69,036	7,078	10.3%
131,359			31,940	22,354	9,586	42.9%	100,885	91,424	9,461	10.3%

## Spire Energy (Missouri East) Large Volume Rate Design

Dase Neverides	
•	
Target Base Rates	1,041,816
Current Base Rates	803,248
\$ Difference	238,568
% Difference	29.7%

	Winter	Summer	
Annual Usage (CCF) - First Block	3,765,695	-	3
Annual Usage (CCF) - Second Block	-	165,551	
Demand	293,178		
Number of Bills	337		
Average Annual Use (CCF)	140,010		

Large Volume Rate Design		Rate	Units	Revenues
Proposed Rates				
Customer Charge	\$	1,100.00	337	\$ 370,634
1st Block kWh	\$	0.04556	3,765,695	171,565
2nd Block kWh	\$	0.01336	165,551	2,212
Demand Charge	\$	1.69654	293,178	497,387
Revenue at Proposed Rates				\$ 1,041,798
Current Rates				
Customer Charge	\$	1,063.73	337	\$ 358,413
1st Block kWh	\$	0.03008	3,765,695	113,272
2nd Block WWh	,	0.00003	165 551	1 400

Current nates			
Customer Charge	\$ 1,063.73	337	\$ 358,413
1st Block kWh	\$ 0.03008	3,765,695	113,272
2nd Block kWh	\$ 0.00882	165,551	1,460
Demand Charge	\$ 1.12000	293,178	328,359
Revenue at Proposed Rates			\$ 801,504
			\$ (1,743)
			-0.217%

Other Riders/Rates	Proposed	Current
PGA	\$0.52486	\$0.52486
ISRS	\$0.00	\$76.22

Bill Impact Anal	lysis - LV Rate									
				Base Rate C	omparison			Total Rate (	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
14,001			\$ 15,609	14,355	\$ 1,254	8.7%	\$ 22,958	22,619	\$ 339	1.5%
35,002			19,223	16,741	2,482	14.8%	37,595	36,027	1,567	4.4%
70,005			25,247	20,718	4,529	21.9%	61,989	58,375	3,614	6.2%
105,007			31,270	24,694	6,576	26.6%	86,384	80,723	5,661	7.0%
140,010			37,293	28,671	8,623	30.1%	110,779	103,071	7,708	7.5%
175,012			43,317	32,647	10,669	32.7%	135,173	125,419	9,755	7.8%
210,015			49,340	36,624	12,716	34.7%	159,568	147,767	11,802	8.0%
280,020			61,386	44,576	16,810	37.7%	208,357	192,462	15,895	8.3%
420,030			83,801	59,374	24,427	41.1%	304,258	280,746	23,512	8.4%
560,040			105,101	73,436	31,665	43.1%	399,044	368,294	30,751	8.3%

## Spire Energy (Missouri East) Large Volume Transportation Rate Design

Dase Revenues	
Target Base Rates	18,250,098
Current Base Rates	13,814,997
\$ Difference	4,435,101
% Difference	32.1%

	Winter	Summer
Annual Usage (CCF) - First Block	55,309,757	-
Annual Usage (CCF) - Second Block	121,836,938	-
Demand	11,863,961	
	4 700	

Number of Bills	1,763
Average Annual Use (CCF)	1,205,763

Large Volume Transportation Rate	Design	Rate	Units		Revenues
Proposed Rates					
Customer Charge	\$	2,250.00	1,751	\$	3,939,750
1st Block kWh	\$	0.03673	54,877,757		2,015,660
2nd Block kWh	\$ \$	0.01537	121,014,018		1,859,985
Demand Charge	\$	0.87841	11,863,961		10,421,422
Negotiated Rate Customer					
Customer Charge	\$	750.00	12		9,000
Block 1 kWh	\$ \$ \$	0.00320	432,000		1,382
Block 2 kWh	\$	0.00320	822,920		2,633
Revenue at Proposed Rates				\$	18,249,834
Current Rates					
Customer Charge	\$	2,211.60	1.751	Ś	3,872,512
1st Block kWh		0.02559	54,877,757	·	1,404,322
2nd Block kWh	\$ \$	0.01071	121,014,018		1,296,060
Demand Charge	\$	0.61200	11,863,961		7,260,744
Negotiated Rate Customer					
Customer Charge	\$	750.00	12		9,000
Block 1 kWh	\$ \$	0.00320	432,000		1,382
Block 2 kWh	\$	0.00320	822,920		2,633
Revenue at Proposed Rates				\$	13,846,654
				\$	31,657
					0.229%

Other Riders/Rates	Proposed	Current
PGA	\$0.00000	\$0.00000
ISRS	\$0.00	\$158.44

Bill Impact Anal	lysis - LVT Rate									
				Base Rate C	Comparison			Total Rate 0	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
120,576			\$ 38,522	34,567	\$ 3,955	11.4%	\$ 38,522	36,468	\$ 2,054	5.6%
301,441			55,806	46,608	9,197	19.7%	55,806	48,510	7,296	15.0%
602,882			80,961	64,135	16,826	26.2%	80,961	66,036	14,925	22.6%
904,322			103,328	79,718	23,609	29.6%	103,328	81,619	21,708	26.6%
1,205,763			125,694	95,302	30,392	31.9%	125,694	97,203	28,491	29.3%
1,507,204			148,061	110,886	37,176	33.5%	148,061	112,787	35,274	31.3%
1,808,645			170,428	126,469	43,959	34.8%	170,428	128,370	42,057	32.8%
2,411,526			215,161	157,637	57,525	36.5%	215,161	159,538	55,623	34.9%
3,617,289			304,628	219,971	84,657	38.5%	304,628	221,872	82,756	37.3%
4,823,052			394,095	282,306	111,789	39.6%	394,095	284,207	109,888	38.7%

## Spire Energy (Missouri East) General LP Gas Service Rate Design

Base Revenues		
Target Base Rates	946	
Current Base Rates	698	
\$ Difference	249	
% Difference	35.7%	
	Winter	Summer
Annual Usage (CCF) - First Block	1,548	-
Annual Usage (CCF) - Second Block	-	-

Number of Bills	12
Average Annual Use (CCF)	1,548

General LP Gas Service Rate Design	Rate	Units	Revenues
Proposed Rates			
Customer Charge	\$ 21.00	12	\$ 252
Gallons Used per Month	\$ 0.40372	1,720	694
Revenue at Proposed Rates		:	\$ 946
Current Rates			
Customer Charge	\$ 20.87	12	\$ 250
Gallons Used per Month	\$ 0.26000	1,720	447
Revenue at Proposed Rates			\$ 698
			\$ -
			0.000%

Other Riders/Rates	Proposed	Current
PGA	\$2.06828	\$2.06828
ISRS	\$0.00	\$1.50

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В	ill Impact Anal	lysis - LP Rate									
					Base Rate	Comparison			Total Rate (	Comparison	
	Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
	Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
	1,548			\$ 877	\$ 653	\$ 224	34.3%	\$ 4,079	\$ 3,873	\$ 206	5.3%

### Spire Energy (Missouri East) Unmetered Gas Light (UG)

Dase Nevellues	
•	
Target Base Rates	61,146
Current Base Rates	48,443
\$ Difference	12,703
% Difference	26.2%

	Winter	Summer
Annual Usage (CCF) - First Block	-	-
Annual Usage (CCF) - Second Block	-	-
Number of Bills	793	
Average Annual Use (CCF)	-	

Unmetered Gas Light (UG)	Rate	Units	Revenues
Proposed Rates			
Customer Charge	\$ 9.26	756	\$ 7,001
Gaslight Unit Charge	\$ 7.41	7,308	54,152
Additional Mantle Charge			
Revenue at Proposed Rates			\$ 61,153
Current Rates			
Customer Charge	\$ 6.99	780	\$ 5,452
Gaslight Unit Charge	\$ 5.98	7,056	42,195
Additional Mantle Charge	\$ 3.14	-	-
Revenue at Proposed Rates			\$ 47,647

Spire Energy (Missouri East)			Small	La	ge	Large	Large Volume			Unmetered
Customer-related	Total	Residential	General Srv	General:	irv	Volume	Transport	Gener	al	Gas Light
Costs	Company	RS	SGS	L	GS	LV	LV TS		LP	UG
Fully Allocated Customer Costs										
Rate Base	\$ 1,560,345,064 \$	1,354,081,939	\$ 129,874,887	\$ 63,551,7	11 \$	978,883	\$ 11,811,808	\$ 2,1	54 \$	43,682
Net Income after taxes	119,974,932	104,115,360	9,986,080	4,886,4	91	75,266	908,210	1	56	3,359
Add: Income Taxes	37,555,282	32,590,822	3,125,903	1,529,5	99	23,560	284,293		52	1,051
Net income before taxes & interest	\$ 136,706,183 \$	136,706,183	\$ 13,111,984	\$ 6,416,0	90 \$	98,827	\$ 1,192,503	\$ 2	17 \$	4,410
										<u> </u>
Add: O&M	\$ 142,352,782 \$	120,367,500	\$ 14,233,382	\$ 6,512,3	83 \$	92,120	\$ 1,140,730	\$ 1	91 \$	6,675
Add: Depreciation	89,120,455	78,572,120	7,003,111	2,970,3	37	44,635	528,293	1	26	1,833
Add: Amortization	15,390,236	13,492,345	1,237,978	550,8	80	8,440	100,161		22	412
Add: Interest on Customer Deposits	251,758	58,010	174,178	19,5	71	-	-	-		-
Add: Taxes other than income	23,726,447	20,531,454	2,058,983	950,2	59	14,296	170,742		34	680
Required Customer Revenues	\$ 407,547,862 \$	369,727,611	\$ 37,819,615	\$ 17,419,3	20 \$	258,318	\$ 3,132,428	\$ 5	91 \$	14,009
Number of Customers	656,608	615,125	37,076	4,1	66	28	147		1	66
Monthly cost per customer	\$ 51.72 \$	50.09	\$ 85.01	\$ 348	45 \$	766.66	\$ 1,776.76	\$ 49.	21 \$	17.66

Spire Energy (Missouri East)			Small	Largo -	largo -	Large Volume		Unmetered
Spire Energy (Missouri East)  Customer-related	Total	Residential	Small General Srv	Large General Srv	Large Volume	Transport	General	Gas Light
Costs	Company	RS	SGS	LGS	LV	LV TS	LP	UG
COSTS	Company	113	303	203		EV 13		00
Basic Customer Costs Net Plant								
(376) Mains	397,879,917	372,742,423	22,466,447	2,524,354	17,014	89,026	606	40,048
(380) Services	727,411,534	678,689,296	42,290,213	6,016,700	54,859	359,364	1,103	=
(381) Meters	67,407,527	30,722,830	23,963,721	10,859,064	119,620	1,742,074	218	-
(381.1) Smart Meters	94,614,309	91,887,476	2,718,169	8,663	-	-	=	-
(382) Meter Installation	=	-	-	=	-	-	=	-
(382.1) Smart Meter Installation	74,751,695	43,260,227	15,930,434	12,917,963	198,227	2,444,768	77	-
(383) House Regulators	18,322,967	14,309,549	2,639,841	1,183,719	19,437	170,396	27	-
(385) Commercial and Industrial M&R Equip	51,474,678	3,592,985	13,907,476	26,985,435	524,165	6,464,617	-	-
Total Net Plant	1,431,862,627	1,235,204,785	123,916,299	60,495,897	933,322	11,270,245	2,030	40,048
Net income before taxes & interest								
Net Plant	1,431,862,627	1,235,204,785	123,916,299	60,495,897	933,322	11,270,245	2,030	40,048
Net Income after taxes	110,095,917	94,974,896	9,527,924	4,651,530	71,763	866,569	156	3,079
Add: Income Taxes	34,462,893	29,729,619	2,982,489	1,456,050	22,464	271,259	49	964
Net income before taxes & interest	\$ 144,558,810 \$	124,704,515 \$	12,510,413 \$	6,107,580 \$	94,227 \$	1,137,828 \$	205 \$	4,043
Basic Customer Costs (Continued)								
O&M Expenses								
(874) Mains and Service Expenses	10,430,067	9,744,188	600.782	79.819	677	4,248	16	337
(878) Meter and House Regulator Expenses	8,883,902	5,945,004	1,676,550	1,057,446	15,193	189,698	11	-
(879) Customer Installation Expenses	5,006,022	2,897,080	1,066,840	865,099	13,275	163,723	5	-
(887) Maintenance of Mains	4,520,600	4,234,995	255,257	28,681	193	1,011	7	455
(892) Maintenance of Services	3,939,211	3,675,361	229,018	32,583	297	1,946	6	-
(893) Maintenance of Meters and House Regulato	1,335,417	893,646	252,017	158,954	2,284	28,515	2	-
(902) Meter Reading Expense	2,455,865	2,300,707	138,671	15,581	105	550	4	247
(903) Customer Records and Collection Expense	18,879,579	17,686,794	1,066,043	119,782	807	4,224	29	1,900
Total Customer Service and Informational Expense	9,418,966	8,823,889	531,846	59,759	403	2,108	14	948
Total Sales Expense	1,697,033	1,121,453	517,231	58,117	27	141	1	64
Total O&M Expenses	66,566,662	57,323,117	6,334,254	2,475,819	33,262	396,164	94	3,951
·								
Depreciation Expense								
(376) Mains	15,279,633	14,314,288	862,771	96,942	653	3,419	23	1,538
(380) Services	48,991,005	45,709,573	2,848,236	405,223	3,695	24,203	74	=
(381) Meters	2,319,677	1,057,257	824,657	373,690	4,116	59,950	8	=
(381.1) Smart Meters	5,039,278	4,894,044	144,773	461	-	=	=	=
(382) Meter Installation	=	-	=	=	=	=	=	=
(382.1) Smart Meter Installation	3,901,816	2,258,055	831,521	674,279	10,347	127,610	4	-
(383) House Regulators	676,986	528,701	97,535	43,735	718	6,296	1	=
(385) Commercial and Industrial M&R Equip	1,870,868	130,589	505,473	980,797	19,051	234,959	-	=
Total Depreciation Expense	78,079,264	68,892,505	6,114,967	2,575,128	38,581	456,436	110	1,538
Paris sustamor related sasts	200 204 725	250,920,137	24,959,634	11 150 537	166,069	1 000 439	409	9,532
Basic customer-related costs Number of customers	289,204,736 656,608	250,920,137 615,125	24,959,634 37,076	11,158,527 4,166	166,069	1,990,428 147	409 1	9,532 66
		615,125 33.99 \$	37,076 56.10 \$	4,166 223.21 \$	28 492.88 \$		1 34.11 \$	12.02
Monthly basic cost per customer	\$	33.99 \$	56.10 \$	223.21 \$	492.88 \$	1,129.00 \$	34.11 \$	12.02

Spire Energy (Missouri West) Summary of Rates		Residential RS	Small General Srv SGS	Large General Srv LGS		Large Volume LV	Large General Transport LG TS	Large Volume Transport LV TS	Unmetered Gas Light UG
Proposed Rates									
Customer Charge	\$	24.00 \$	65.00	\$ 190.00	) \$	1,600.00 \$	200.00	\$ 1,600.00	\$ 8.13
EMG Charge						\$	25.00		
Lighting Unit Charge Winter Usage (Nov - Apr)	\$	0.65725				\$	0.22154		\$ 7.42
Summer Usage (first 50 ccf)	\$	0.55725				\$	0.22154		
Summer Usage (in excess of 50 ccf)	\$	0.59915				\$	0.12767		
Block 1 (first 5,000 Ccf)		\$	0.27584						
Block 2 (Over 5,000 Ccf)		\$	0.34482						
Usage				\$ 0.27431	L				
Usage (first 36,000 Ccf) Usage (in excess of 36,000 Ccf)									
Delivery (Nov - March) first 36,000 Ccf					\$	0.18098		\$ 0.09017	
Delivery (Nov - March) over 36,000 Ccf					\$	0.14118		\$ 0.07035	
Delivery (Apr - Oct) first 36,000 Ccf					\$	0.11297		\$ 0.05629	
Delivery (Apr - Oct) over 36,000 Ccf					\$	0.07486		\$ 0.03730	
Special Contract								\$ 178,581	
Current Rates									
Customer Charge	\$	20.00 \$	43.70	\$ 189.61		1,595.40 \$	195.39	\$ 1,238.36	
Additional Meter Charge					\$	293.38 \$	25.00	\$ 293.38 \$ 25.00	
EMG Charge Lighting Unit Charge						\$	25.00		\$ 6.43
Winter Usage (Nov - Apr)	\$	0.37404				\$	0.13268		0.13
Summer Usage (first 50 ccf)	\$	0.33660				\$	0.07646		
Summer Usage (in excess of 50 ccf)	\$	0.41527				\$	0.07646		
Block 1 (first 5,000 Ccf)		\$	0.18592						
Block 2 (Over 5,000 Ccf) Usage		\$	0.23241	\$ 0.15823	2				
Usage (first 36,000 Ccf)				0.13023	,				
Usage (in excess of 36,000 Ccf)									
Delivery (Nov - March) first 36,000 Ccf					\$	0.08217		\$ 0.05512	
Delivery (Nov - March) over 36,000 Ccf					\$	0.06410		\$ 0.04300	
Delivery (Apr - Oct) first 36,000 Ccf Delivery (Apr - Oct) over 36,000 Ccf					\$ \$	0.05129 0.03399		\$ 0.03441 \$ 0.02280	
Special Contract					ڔ	0.03355		\$ 178,581	
<u> </u>									
Billing Determinants Customer Charge		5,942,394	370,116	33,738	2	385	2,715	4,790	24
Additional Meter Charge		-,,	2.0,220	,		36	_,	354	
EMG Charge							2,768	5,377	
Lighting Unit Charge									120
Winter Usage (Nov - Apr)		285,530,299					8,002,370		
Summer Usage (first 50 ccf) Summer Usage (in excess of 50 ccf)		48,154,559 2,830,555					4,587,790 208,590		
Block 1 (first 5,000 Ccf)		2,030,333	63,539,066				200,330		
Block 2 (Over 5,000 Ccf)			11,314						
Usage				64,519,920	)				
Usage (first 36,000 Ccf)									
Usage (in excess of 36,000 Ccf) Delivery (Nov - March) first 36,000 Ccf						1,834,864		38,530,492	
Delivery (Nov - March) first 36,000 Ccf  Delivery (Nov - March) over 36,000 Ccf						2,365,017		85,351,530	
Delivery (Apr - Oct) first 36,000 Ccf						1,298,213		40,962,968	
Delivery (Apr - Oct) over 36,000 Ccf						1,757,939		100,731,190	
			Revenue Proc	f					
Proposed Revenues \$ 454,604,9	15 \$	360,829,984 \$	41,588,058		7 \$	1,560,753 \$	2,997,399	\$ 23,518,957	\$ 1,086
Proposed Revenues 1 5 454,604,9									
Current Revenues \$ 306,559,6		243,031,909	27,989,883	16,606,047		1,054,023	2,028,170	15,848,806	772
Current Revenues         \$ 306,559,6           Increase         \$ 148,045,3		243,031,909 117,798,075 \$ 48.5%	27,989,883 13,598,176 48.6%		) \$	1,054,023 506,730 \$ 48.1%	2,028,170 969,229 47.8%		

#### Spire Energy (Missouri West) Residential Service Rate Design

Base Revenues	
Target Base Rates	360,830,099
Current Base Rates	242,853,340
\$ Difference	117,976,759
% Difference	48.6%

 Winter
 Summer

 Annual Usage (CCF) - First Block
 285,530,299
 48,154,559
 50

 Annual Usage (CCF) - Second Block
 2,830,555

 Number of Bills
 5,942,394

 Average Annual Use (CCF)
 680

	Rate	Units		Revenues
	24.00	5,942,394	\$	142,617,463
\$	0.65725	285,530,299		187,664,789
\$	0.65725	-		-
\$	0.59915	48,154,559		28,851,804
\$	0.59915	2,830,555		1,695,927
			\$	360,829,984
— .				
\$			\$	118,847,886
\$	0.37404	285,530,299		106,799,753
\$	0.37404	-		-
\$	0.33660	48,154,559		16,208,825
\$	0.41527	2,830,555		1,175,445
			Ś	243,031,909
			\$	178,569
		\$ 0.65725 \$ 0.65725 \$ 0.65725 \$ 0.59915 \$ 0.59915 \$ 0.59915 \$ 0.37404 \$ 0.37404	\$ 0.65725 285,530,299 \$ 0.65725 - \$ 0.59915 48,154,559 \$ 0.59915 2,830,555 \$ 0.59915 2,830,555 \$ 0.37404 285,530,299 \$ 0.37404 -	\$ 0.65725 285,530,299 \$ 0.65725 285,530,299 \$ 0.65725 - \$ 0.59915 48,154,559 \$ 0.59915 2,830,555 \$ \$ 20.00 5,942,394 \$ \$ 0.37404 285,530,299 \$ 0.37404 -

 Other Riders/Rates
 Proposed
 Current

 PGA
 \$0.62139
 \$0.62139

 ISRS
 \$0.00
 \$3.22

<b>Bill Impact Anal</b>	ysis - RS Rate									
				Base Rate C	omparison			Total Rate C	omparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	<b>Total Rates</b>	(\$)	(%)
68			\$ 332	265	\$ 67	25.2%	\$ 374	346	\$ 28	8.1%
170			398	303	96	31.6%	504	447	57	12.8%
340			509	366	144	39.3%	721	616	105	17.0%
510			620	428	191	44.6%	937	784	153	19.5%
680			729	491	239	48.6%	1,152	952	200	21.0%
849			839	553	286	51.7%	1,367	1,119	247	22.1%
1,019			949	616	333	54.1%	1,582	1,287	295	22.9%
1,359			1,171	743	428	57.6%	2,015	1,626	389	23.9%
2,039			1,613	998	615	61.6%	2,880	2,304	576	25.0%
2,718			2,053	1,252	800	63.9%	3,742	2,980	762	25.6%

660	\$ 717.10 \$	483.80 \$	233.30	48.2% \$ 1,	127.21 \$	932.55	194.66	20.9%
55	\$ 59.76 \$	40.32 \$	19.44	48.2% \$	93.93 \$	77.71 \$	16.22	20.9%

### <u>Spire Energy (Missouri West)</u> Small General Service Rate Design

Dase Nevellues	
•	
Target Base Rates	41,588,239
Current Base Rates	27,962,780
\$ Difference	13,625,459
% Difference	48.7%

 Winter
 Summer

 Annual Usage (CCF) - First Block
 6,816,422
 56,722,644
 5000

 Annual Usage (CCF) - Second Block
 11,314

 Number of Bills
 370,116

 Average Annual Use (CCF)
 2,060

Small General Service Rate Design	Rate	Units	Revenues
Proposed Rates			
Customer Charge	\$ 65.00	370,116	\$ 24,057,541
1st Block kWh	\$ 0.27584	63,539,066	17,526,616
2nd Block kWh	\$ 0.34482	11,314	3,901
Revenue at Proposed Rates			\$ 41,588,058
Current Rates			
Customer Charge	\$ 43.70	370,116	\$ 16,174,070
1st Block kWh	\$ 0.18592	63,539,066	11,813,183
2nd Block kWh	\$ 0.23241	11,314	2,629
Revenue at Proposed Rates			\$ 27,989,883
			\$ 27,103
			0.097%

 Other Riders/Rates
 Proposed
 Current

 PGA
 \$0.62139
 \$0.62139

 ISRS
 \$0.00
 \$7.04

Bill Impact Anal	lysis - SGS Rate									
				Base Rate C	Comparison			Total Rate (	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
206			\$ 837	563	\$ 274	48.7%	\$ 965	775	\$ 190	24.5%
515			922	620	302	48.7%	1,242	1,024	217	21.2%
1,030			1,064	716	348	48.6%	1,704	1,440	264	18.3%
1,545			1,206	812	395	48.6%	2,166	1,856	310	16.7%
2,060			1,349	908	441	48.6%	2,629	2,273	357	15.7%
2,576			1,491	1,003	487	48.6%	3,091	2,689	403	15.0%
3,091			1,633	1,099	534	48.5%	3,553	3,104	449	14.5%
4,121			1,917	1,291	626	48.5%	4,478	3,936	542	13.8%
6,181			2,485	1,673	811	48.5%	6,326	5,599	727	13.0%
8,242			3,053	2,057	997	48.5%	8,175	7,263	912	12.6%

# <u>Spire Energy (Missouri West)</u> Large General Service Rate Design

24,108,759
16,617,507
7,491,253
45.1%
Winter
47,382,170

Annual Usage (CCF) - Second Block Number of Bills 33,738 Average Annual Use (CCF)

Large General Service Rate Design	Rate	Units	Revenues
Proposed Rates			
Customer Charge	\$ 190.00	33,738	6,410,218
Usage Charge	\$ 0.27431	64,519,920	17,698,459
Revenue at Proposed Rates		(	24,108,677
Current Rates			
Customer Charge	\$ 189.61	33,738	6,397,060
Usage Charge	\$ 0.15823	64,519,920	10,208,987
Revenue at Proposed Rates		Ç	16,606,047
		,	(11,459)
			-0.069%

22,949

Summer 17,134,931

2,819

Other Riders/Rates	Proposed	Current
PGA	\$0.62139	\$0.62139
ISRS	\$0.00	\$30.55

Bill Impact Anal	lysis - LGS Rate									
				Base Rate C	omparison			Total Rate C	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	<b>Total Rates</b>	(\$)	(%)
2,295			\$ 2,910	2,638	\$ 271	10.3%	\$ 4,336	4,431	\$ (96)	-2.2%
5,737			3,854	3,183	671	21.1%	7,419	7,115	304	4.3%
11,474			5,427	4,091	1,337	32.7%	12,557	11,587	970	8.4%
17,211			7,001	4,999	2,003	40.1%	17,696	16,060	1,636	10.2%
22,949			8,575	5,906	2,669	45.2%	22,835	20,533	2,302	11.2%
28,686			10,149	6,814	3,335	48.9%	27,974	25,006	2,968	11.9%
34,423			11,723	7,722	4,001	51.8%	33,113	29,479	3,634	12.3%
45,897			14,870	9,538	5,332	55.9%	43,390	38,424	4,966	12.9%
68,846			21,165	13,169	7,996	60.7%	63,945	56,316	7,630	13.5%
91,794			27,460	16,800	10,660	63.5%	84,500	74,206	10,294	13.9%

# Spire Energy (Missouri West) Large Volume Rate Design

Base Revenues			
Target Base Rates	1,560,773		
Current Base Rates	1,075,779		
\$ Difference	484,994		
% Difference	45.1%		
	Winter	Summer	
Annual Usage (CCF) - First Block	1,834,864	1,298,213	36000
Annual Usage (CCF) - Second Block	2,365,017	1,757,939	
Number of Bills	385		
Average Annual Use (CCF)	225,968		

Large Volume Rate Design		Rate	Units	Revenues
Proposed Rates				
Customer Charge	\$	1,600.00	385	\$ 616,528
1st Block kWh - Winter	\$ \$	0.18098	1,834,864	332,074
2nd Block kWh - Winter	\$	0.14118	2,365,017	333,893
1st Block kWh - Summer	\$ \$	0.11297	1,298,213	146,659
2nd Block kWh - Summer	\$	0.07486	1,757,939	131,599
Revenue at Proposed Rates				\$ 1,560,753
Current Rates				
Customer Charge	\$	1,595.40	385	\$ 614,755
Additional Meter Charge	\$	293.38	36	10,562
1st Block kWh - Winter	\$ \$	0.08217	1,834,864	150,771
2nd Block kWh - Winter	\$	0.06410	2,365,017	151,598
1st Block kWh - Summer	\$	0.05129	1,298,213	66,585
2nd Block kWh - Summer	\$	0.03399	1,757,939	59,752
Revenue at Proposed Rates				\$ 1,054,023
				\$ (21,755)
				-2.022%

Other Riders/Rates	Proposed	Current
PGA	\$0.62139	\$0.62139
ISRS	\$0.00	\$257.04

Bill Impact Ana	lysis - LV Rate									
				Base Rate C	omparison			Total Rate C	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	<b>Total Rates</b>	(\$)	(%)
22,597			\$ 22,750	20,757	\$ 1,994	9.6%	\$ 36,792	37,883	\$ (1,091)	-2.9%
56,492			28,075	23,174	4,901	21.1%	63,179	61,363	1,816	3.0%
112,984			36,951	27,204	9,747	35.8%	107,158	100,496	6,662	6.6%
169,476			45,676	31,165	14,510	46.6%	150,986	139,561	11,426	8.2%
225,968			54,024	34,956	19,068	54.5%	194,438	178,455	15,984	9.0%
282,461			62,371	38,746	23,626	61.0%	237,890	217,349	20,541	9.5%
338,953			70,490	42,432	28,058	66.1%	281,112	256,138	24,974	9.8%
451,937			85,405	49,204	36,202	73.6%	366,234	333,117	33,117	9.9%
677,905			114,605	62,461	52,144	83.5%	535,848	486,789	49,059	10.1%
903,874			141,832	74,823	67,009	89.6%	703,491	639,566	63,925	10.0%

### <u>Spire Energy (Missouri West)</u> Large General Transportation Rate Design

Base Revenues			
Target Base Rates	2,997,428		
Current Base Rates	2,029,122		
\$ Difference	968,306		
% Difference	47.7%		
	Winter	Summer	
Annual Usage (CCF) - First Block	7,722,390	4,587,790	50
Annual Usage (CCF) - Second Block	279,980	208,590	
Number of Bills	2,715		
Average Annual Use (CCF)	56,569		

Large General Transportation Rate Design		Rate	Units	Revenues
Proposed Rates				
Customer Charge	\$	200.00	2,715	\$ 543,000
EGM Charge	\$	25.00	2,768	69,200
1st Block kWh - Winter	\$ \$	0.22154	7,722,390	1,710,818
2nd Block kWh - Winter	\$	0.22154	279,980	62,027
1st Block kWh - Summer	\$	0.12767	4,587,790	585,723
2nd Block kWh - Summer	\$	0.12767	208,590	26,631
Revenue at Proposed Rates			9	\$ 2,997,399
Current Rates				
Customer Charge	\$	195.39	2,715	\$ 530,484
EGM Charge	\$	25.00	2,768	69,200
1st Block kWh - Winter	\$	0.13268	7,722,390	1,024,607
2nd Block kWh - Winter	\$	0.13268	279,980	37,148
1st Block kWh - Summer	\$	0.07646	4,587,790	350,782
2nd Block kWh - Summer	\$	0.07646	208,590	15,949
Revenue at Proposed Rates			(	\$ 2,028,170
				\$ (952)
				-0.047%

Other Riders/Rates	Proposed	Current
PGA	\$0.00000	\$0.00000
ISRS	\$0.00	\$31.48

Bill Impact Anal	lysis - LGT Rate										
				Base Rate C	omparison			Total Rate Comparison			
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference	
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)	
5,657			\$ 3,494	3,000	\$ 494	16.5%	\$ 3,494	3,377	\$ 116	3.4%	
14,142			5,134	3,982	1,152	28.9%	5,134	4,360	774	17.8%	
28,285			7,868	5,620	2,249	40.0%	7,868	5,997	1,871	31.2%	
42,427			10,602	7,257	3,345	46.1%	10,602	7,635	2,967	38.9%	
56,569			13,337	8,895	4,442	49.9%	13,337	9,272	4,064	43.8%	
70,711			16,070	10,532	5,538	52.6%	16,070	10,909	5,161	47.3%	
84,854			18,805	12,169	6,635	54.5%	18,805	12,547	6,258	49.9%	
113,138			24,273	15,444	8,829	57.2%	24,273	15,822	8,451	53.4%	
169,707			35,210	21,994	13,215	60.1%	35,210	22,372	12,838	57.4%	
226,276			46,146	28,544	17,602	61.7%	46,146	28,922	17,224	59.6%	

### <u>Spire Energy (Missouri West)</u> Large Volume Transportation Rate Design

Dase Nevellues	
Target Base Rates	23,519,038
Current Base Rates	15,839,326
\$ Difference	7,679,712
% Difference	48.5%

 Winter
 Summer

 Annual Usage (CCF) - First Block
 38,710,492
 41,214,968
 36000

 Annual Usage (CCF) - Second Block
 89,290,880
 103,802,870

Number of Bills 4,802 Average Annual Use (CCF) 682,255

Large Volume Transportation Rate Design	Rate	Units	Revenues
Proposed Rates			
Customer Charge	\$ 1,600.00	4,790 \$	7,664,096
EGM Charge	\$ 25.00	5,377	134,427
1st Block kWh - Winter	\$ 0.09017	38,530,492	3,474,294
2nd Block kWh - Winter	\$ 0.07035	85,351,530	6,004,480
1st Block kWh - Summer	\$ 0.05629	40,962,968	2,305,805
2nd Block kWh - Summer	\$ 0.03730	100,731,190	3,757,273
Demand Charge	\$ -	-	-
Negotiated Rate Revenues			
Customer Charge	\$ 1,238.36	24	29,721
1st Block kWh - Winter	\$ 0.02000	180,000	3,600
2nd Block kWh - Winter	\$ 0.02000	3,939,350	78,787
1st Block kWh - Summer	\$ 0.02000	252,000	5,040
2nd Block kWh - Summer	\$ 0.02000	3,071,680	61,434
Revenue at Proposed Rates		\$	23 518 957

<u>Spire Energy (Missouri West)</u> Large Volume Transportation Rate De	esign			
Current Rates				
Customer Charge	\$	1,238.36	4,790 \$	5,931,819
Additional Meter Charge	\$	293.38	354	103,857
EGM Charge	\$	25.00	5,377	134,427
1st Block kWh - Winter	\$ \$	0.05512	38,530,492	2,123,801
2nd Block kWh - Winter	\$	0.04300	85,351,530	3,670,116
1st Block kWh - Summer	\$	0.03441	40,962,968	1,409,536
2nd Block kWh - Summer	\$	0.02280	100,731,190	2,296,671
Demand Charge	\$	-	-	-
Negotiated Rate Revenues				
Customer Charge	\$	1,238.36	24	29,721
1st Block kWh - Winter	\$	0.02000	180,000	3,600
2nd Block kWh - Winter	\$	0.02000	3,939,350	78,787
1st Block kWh - Summer	\$	0.02000	252,000	5,040
2nd Block kWh - Summer	\$	0.02000	3,071,680	61,434
Revenue at Proposed Rates			Ç	15,848,806
	•	•	<del></del> ç	9,481
				0.060%

 Other Riders/Rates
 Proposed
 Current

 PGA
 \$0.00000
 \$0.00000

 ISRS
 \$0.00
 \$199.52

Bill Impact Anal	ysis - LVT Rate												
				Base Rate C	omparison		Total Rate Comparison						
Annual	Cumulative	Cumulative	Proposed	Current	Difference	Difference	Proposed	Current	Difference	Difference			
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	<b>Total Rates</b>	(\$)	(%)			
•							•			•			
68,226			\$ 24,131	17,874	\$ 6,256	35.0%	\$ 24,131	20,269	\$ 3,862	19.1%			
170,564			31,527	22,396	9,131	40.8%	31,527	24,790	6,737	27.2%			
341,128			43,811	29,905	13,906	46.5%	43,811	32,299	11,512	35.6%			
511,691			54,527	36,455	18,072	49.6%	54,527	38,850	15,678	40.4%			
682,255			63,595	41,998	21,597	51.4%	63,595	44,392	19,203	43.3%			
852,819			72,606	47,506	25,100	52.8%	72,606	49,900	22,706	45.5%			
1,023,383			81,616	53,013	28,603	54.0%	81,616	55,407	26,209	47.3%			
1,364,510			99,637	64,028	35,609	55.6%	99,637	66,423	33,215	50.0%			
2,046,766			135,679	86,059	49,620	57.7%	135,679	88,453	47,226	53.4%			
2,729,021			171,721	108,089	63,632	58.9%	171,721	110,483	61,238	55.4%			

Spire Energy (Missouri West)	
Unmetered Gas Light (UG)	

Buse Revenues	
·	•
Target Base Rates	1,086
Current Base Rates	772
\$ Difference	314
% Difference	40.7%

	Winter	Summer
Annual Usage (CCF) - First Block	-	-
Annual Usage (CCF) - Second Block	-	-
Number of Bills	24	
Average Annual Use (CCF)	-	

Unmetered Gas Light (UG)	Rate	Units	Revenues
Proposed Rates			
Customer Charge	\$ 8.13	24	\$ 195
Gaslight Unit Charge	\$ 7.42	120	\$ 890
Revenue at Proposed Rates			\$ 1,086
Current Rates			
Customer Charge	\$ -	24	\$ -
Gaslight Unit Charge	\$ 6.43	120	\$ 77:
Revenue at Proposed Rates			\$ 77

Spire Energy (Missouri West)			Small	Large	Large		Large General	Large Volume	Unmetered
Customer-related	Total	Residential	General Srv	General Srv	Volume		Transport	Transport	Gas Light
Costs	Company	RS	SGS	LGS	LV		LG TS	LV TS	UG
Fully Allocated Customer Costs									
Rate Base	\$ 1,305,834,750	\$ 1,176,705,925	\$ 102,124,568	\$ 19,922,741	\$ 366,365	Ş	1,693,502	\$ 	\$ 2,418
Net Income after taxes	100,405,634	90,476,919	7,852,358	1,531,860	28,170		130,213	385,929	186
Add: Income Taxes	 31,429,581	28,321,634	2,457,993	479,512	8,818		40,760	120,806	58
Net income before taxes & interest	\$ 118,798,553	\$ 118,798,553	\$ 10,310,351	\$ 2,011,372	\$ 36,988	\$	170,974	\$ 506,734	\$ 244
Add: O&M Add: Depreciation	\$ 99,217,119 59,744,381	\$ 87,297,817 54,239,252	\$ 9,481,035 4,446,074	\$ 1,921,851 785,079	\$ 25,406 14,257	\$	136,128 67,093	\$ 354,667 192,548	\$ 214 79
Add: Amortization	3,552,748	3,185,652	293,936	55,959	898		4,294	12,003	6
Add: Interest on Customer Deposits	310,026	210,781	90,954	8,291	-		-	-	-
Add: Taxes other than income	25,372,345	22,643,231	2,184,686	420,691	6,436		31,015	86,244	42
Required Customer Revenues	\$ 306,995,173	\$ 286,375,286	\$ 26,807,036	\$ 5,203,242	\$ 83,985	\$	409,504	\$ 1,152,196	\$ 586
Number of Customers	529,515	495,200	30,843	2,811	32		226	400	2
Monthly cost per customer	\$ 48.31	\$ 48.19	\$ 72.43	\$ 154.23	\$ 217.96	\$	150.83	\$ 239.94	\$ 24.40

Spire Energy (Missouri West)			Small	Large	Large	Large General	Large Volume	Unmetered
Customer-related	Total	Residential	General Srv	General Srv	Volume	Transport	Transport	Gas Light
Costs	Company	RS	SGS	LGS	LV	LG TS	LV TS	UG
Basic Customer Costs Net Plant								
(376) Mains	545,776,556	510,407,669	31,790,225	2,897,844	33,097	233,198	412,461	2,061
(380) Services	326,234,195	303,829,468	19,485,547	2,217,725	37,023	207,281	457,151	-
(381) Meters	46,107,600	25,673,592	13,028,040	4,902,355	122,050	490,093	1,891,471	-
(381.1) Smart Meters	51,246,086	49,346,032	1,884,080	15,973	-	-	-	-
(382) Meter Installation	50,172,815	31,072,831	15,010,948	3,946,160	7,669	90,945	44,262	-
(382.1) Smart Meter Installation	30,051,275	28,937,062	1,104,846	9,367	-	-	-	-
(383) House Regulators	12,669,677	9,846,869	1,825,919	635,390	20,408	75,150	265,940	-
(385) Commercial and Industrial M&R Equip	5,397,767	145,330	1,483,357	2,065,610	95,220	342,062	1,266,189	-
Total Net Plant	1,067,655,971	959,258,853	85,612,962	16,690,423	315,468	1,438,729	4,337,475	2,061
Net income before taxes & interest								
Net Plant	1,067,655,971	959,258,853	85,612,962	16,690,423	315,468	1,438,729	4,337,475	2,061
Net Income after taxes	82,092,068	73,757,413	6,582,781	1,283,327	24,256	110,624	333,508	159
Add: Income Taxes	25,696,957	23,087,993	2,060,582	401,715	7,593	34,628	104,397	50
Net income before taxes & interest	107,789,025 \$	96,845,407 \$	8,643,363 \$	1,685,041 \$	31,849 \$	145,252 \$	437,905 \$	208
Basic Customer Costs (Continued)								
O&M Expenses								
(874) Mains and Service Expenses	7,570,326	7,065,830	446,272	45,539	649	3,982	8,039	15
(878) Meter and House Regulator Expenses	3,601,241	2,774,789	587,733	174,662	3,241	13,597	47,219	-
(879) Customer Installation Expenses	2,961,043	1,833,822	885,899	232,890	453	5,367	2,612	-
(887) Maintenance of Mains	3,993,000	3,734,235	232,583	21,201	242	1,706	3,018	15
(892) Maintenance of Services	2,050,910	1,910,060	122,498	13,942	233	1,303	2,874	-
(893) Maintenance of Meters and House Regula	1,223,523	942,735	199,682	59,342	1,101	4,619	16,043	-
(902) Meter Reading Expense	3,210,248	3,002,209	186,990	17,045	195	1,372	2,426	12
(903) Customer Records and Collection Expense	14,808,449	13,848,792	862,558	78,627	898	6,327	11,191	56
Total Customer Service and Informational Exper	7,126,283	6,664,467	415,090	37,838	432	3,045	5,386	27
Total Sales Expense	1,087,012	659,133	391,720	35,707	22	155	274	1
Total O&M Expenses	47,632,036	42,436,071	4,331,025	716,793	7,466	41,473	99,082	126
Depreciation Expense								
(376) Mains	17,743,215	16,593,371	1,033,501	94,209	1,076	7,581	13,409	67
(380) Services	26,010,417	24,224,104	1,553,569	176,818	2,952	16,526	36,448	-
(381) Meters	1,504,071	837,495	424,986	159,919	3,981	15,987	61,701	-
(381.1) Smart Meters	2,965,027	2,855,093	109,010	924	· -	-		-
(382) Meter Installation	1,782,632	1,104,012	533,336	140,206	272	3,231	1,573	-
(382.1) Smart Meter Installation	1,683,595	1,621,173	61,898	525	-	-		-
(383) House Regulators	426,545	331,511	61,472	21,391	687	2,530	8,953	-
(385) Commercial and Industrial M&R Equip	193,291	5,204	53,118	73,968	3,410	12,249	45,342	-
Total Depreciation Expense	52,308,793	47,571,963	3,830,892	667,961	12,379	58,105	167,426	67
Basic customer-related costs	207,729,854	186,853,441	16,805,279	3,069,795	51,693	244,830	704,413	402
Number of customers	529,515	495,200	30,843	2,811	32	244,830	704,413 400	402 2
Monthly basic cost per customer	529,515	495,200 31.44 \$	30,843 45.41 \$	90.99 \$	134.15 \$	90.18 \$	146.69 \$	16.73
Monthly basic cost per customer	Ş	31.44 3	45.41 3	30.33 Ş	134.13 \$	30.10 \$	140.05 \$	10.75

Spire Energy (Consolidated)				Small		Large		Large		Large General		Large Volume		
Summary of Rates		Residential		General Srv		General Srv		Volume		Transport		Transport		General
		RS		SGS		LGS		LV		LG TS		LV TS		LP
Proposed Rates (Consolidated)					_		_		_		_		_	
Customer Charge	Ś	24.00	ć	57.50	ć	201.75	ė	1,473.25	ċ	200.00	ċ	2,250.00	ė	28,25
Additional Meter Charge	,	24.00	J	37.30	٠	201.73	٠	1,473.23	ب	200.00	٠	2,230.00	٠	20.23
EGM Charge									Ś	25.00				
1st Block - Winter	Ś	0.59594	ė	0.31693	ć	0.22901	ė	0.13568	\$	0.22154	ė	0.03673	ė	0.35314
2nd Block - Winter	, ć	0.59594		0.31693		0.22901			\$	0.22154		0.03073		0.35314
1st Block - Summer	ş	0.55163		0.31693		0.22901		0.13568		0.12767	\$	0.01537		0.35314
2nd Block - Summer	ş	0.55163		0.31693		0.22901		0.14049		0.12767	\$	0.03673		0.35314
Demand Charge	Ş	0.55103	Þ	0.31093	Ş	0.22901	Ş	0.14049	Þ	0.12767	ç	0.01537	Ş	0.35314
Demand Charge											Ş	0.87841		
Current Rates (East)														
Customer Charge	\$	20.00	\$	40.72	\$	145.43	\$	1,063.73			\$	2,211.60	\$	20.87
Additional Meter Charge														
EGM Charge														
1st Block - Winter	\$	0.36538	\$	0.24021	\$	0.15689	\$	0.03008			\$	0.02559	\$	0.26000
2nd Block - Winter	\$	0.36538	\$	0.24021	\$	0.15689	\$	0.00882			\$	0.01071	\$	0.26000
1st Block - Summer	\$	0.32877	\$	0.24021	\$	0.15689	\$	0.03008			\$	0.02559	\$	0.26000
2nd Block - Summer	\$	0.39835	\$	0.24021	\$	0.15689	\$	0.00882			\$	0.01071	\$	0.26000
Demand Charge							\$	1.12000			\$	0.61200		
Current Rates (West)														
Customer Charge	\$	20.00	\$	43.70	\$	189.61	\$	1,595.40	\$	195.39	\$	-		
Additional Meter Charge							\$	293.38			\$	-		
EGM Charge									\$	25.00	\$	-		
1st Block - Winter	\$	0.37404	\$	0.18592	\$	0.15823	\$	0.08217	\$	0.13268	\$	-		
2nd Block - Winter	\$	0.37404	\$	0.23241	\$	0.15823	\$	0.06410	\$	0.13268	\$	-		
1st Block - Summer	\$	0.33660	\$	0.18592	\$	0.15823	\$	0.05129	\$	0.07646	\$	-		
2nd Block - Summer	\$	0.41527	\$	0.23241	\$	0.15823	\$	0.03399	\$	0.07646	\$	-		
Demand Charge											\$	-		

# Spire Energy (Consolidated) Residential Service Rate Design

Dase Nevellues	
	_
Target Base Rates	783,981,300
Current Base Rates	553,120,798
\$ Difference	230,860,502
% Difference	41.7%

 Winter
 Summer

 Annual Usage (CCF) - First Block
 666,431,697
 114,468,113
 50

 Annual Usage (CCF) - Second Block
 1,278
 7,088,726

Number of Bills 13,323,890
Average Annual Use (CCF) 710

Residential Service Rate Design		Rate	Units		Revenues
Proposed Rates (Consolidated)					
Customer Charge	\$	24.00	13,323,890	Ś	319,773,362
1st Block kWh - Winter	\$	0.59594	666,431,697	•	397,152,743
2nd Block kWh - Winter	\$	0.59594	1,278		762
1st Block kWh - Summer	\$	0.55163	114,468,113		63,144,078
2nd Block kWh - Summer	\$	0.55163	7,088,726		3,910,356
Revenue at Proposed Rates				\$	783,981,300
Current Rates (Spire East)					
Customer Charge	\$	20.00	7,381,496	\$	147,629,915
1st Block kWh - Winter	\$	0.36538	380,901,398		139,173,753
2nd Block kWh - Winter	\$ \$	0.36538	1,278		467
1st Block kWh - Summer	\$ \$	0.32877	66,313,554		21,801,907
2nd Block kWh - Summer	\$	0.39835	4,258,171		1,696,242
Revenue at Proposed Rates				\$	310,302,285
Current Rates (Spire West)					
Customer Charge	\$	20.00	5,942,394	\$	118,847,886
1st Block kWh - Winter	\$	0.37404	285,530,299		106,799,753
2nd Block kWh - Winter	\$	0.37404	-		-
1st Block kWh - Summer	\$	0.33660	48,154,559		16,208,825
2nd Block kWh - Summer	\$	0.41527	2,830,555		1,175,445
Revenue at Proposed Rates				\$	243,031,909

Other Riders/Rates	Proposed	Current (E)	Current (W)
PGA	\$ 0.52486	\$ 0.52486	\$ 0.62139
ISRS	\$ -	\$ 1.43	\$ 3.22

# Spire Energy (Consolidated) Residential Service Rate Design

Spire East Typical Bill	Winter Rates	Summer Rates	Winter Typical Bill	Summer Typical Bill
Average Customer Usage			101	18
1st Block			50	18
2nd Block			51	-
Proposed Bill				
Customer Charge	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00
ISRS	-	-	-	-
1st Block kWh	0.59594	0.55163	29.80	9.75
2nd Block kWh	0.59594	0.55163	30.19	-
PGA	0.52486	0.52486	52.84	9.27
Proposed Bill			\$ 136.83	\$ 43.02
Current Bill				
Customer Charge	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
ISRS	1.43	1.43	1.43	1.43
1st Block kWh	0.36538	0.32877	18.27	5.81
2nd Block kWh	0.36538	0.39835	18.51	-
PGA	0.52486	0.52486	52.84	9.27
Current Bill			\$ 111.05	\$ 36.51
Difference (\$)			\$ 25.78	\$ 6.51
Difference (%)			23.21%	17.82%

Spire West Typical Bill	Winter Rates	Summer Rates	Winter Typical Bill	Summer Typical Bill
Average Customer Usage			101	18
1st Block			50	18
2nd Block			51	-
Proposed Bill				
Customer Charge	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00
ISRS	-	-	-	-
1st Block kWh	0.59594	0.55163	29.80	9.75
2nd Block kWh	0.59594	0.55163	30.19	-
PGA	0.62139	0.62139	62.55	10.98
Proposed Bill			\$ 146.54	\$ 44.72
Current Bill				
Customer Charge	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
ISRS	3.22	3.22	3.22	3.22
1st Block kWh	0.37404	0.33660	18.70	5.95
2nd Block kWh	0.37404	0.41527	18.95	-
PGA	0.62139	0.62139	62.55	10.98
Current Bill			\$ 123.43	\$ 40.14
Difference (\$)	•	•	\$ 23.12	\$ 4.58
Difference (%)			18.73%	11.41%

Bill Impact Ana	lysis - RS Rate C	Consolidated								
				Base Rate C	Comparison			Total Rate (	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current East	Difference	Difference	Proposed	Current East	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
•							-			
71			\$ 330	266	\$ 64	23.9%	\$ 367	322	\$ 45	14.1%
177			393	306	88	28.6%	486	419	67	16.0%
355			498	372	125	33.6%	684	582	102	17.5%
532			601	438	164	37.4%	881	743	137	18.5%
710			706	505	202	40.0%	1,079	907	172	19.0%
887			811	569	242	42.5%	1,277	1,068	209	19.6%
1,065			916	636	280	44.0%	1,475	1,231	244	19.8%
1,419			1,124	770	354	46.0%	1,868	1,557	311	20.0%
2,129			1,543	1,038	506	48.7%	2,661	2,210	450	20.4%
2,839			1,960	1,307	653	50.0%	3,451	2,865	585	20.4%

Bill Impact Ana	alysis - RS Rate C	Consolidated												
				Base Rate Comparison						Total Rate Comparison				
Annual	Cumulative	Cumulative	Pro	oposed	<b>Current West</b>	D	Difference	Difference	Proposed	<b>Current West</b>	Difference	Difference		
Use	Bills	Use	Base	e Rates	Base Rates		(\$)	(%)	Total Rates	Total Rates	(\$)	(%)		
71			\$	330	265	\$	65	24.6%	\$ 374	346	\$ 28	8.2%		
177			\$	393	303		91	30.0%	503	447	56	12.6%		
355			\$	498	366		132	36.1%	718	616	103	16.7%		
532			\$	601	428		173	40.4%	932	784	148	18.9%		
660			\$	706	491		216	43.9%	1,117	952	165	17.3%		
887			\$	811	553		258	46.7%	1,362	1,119	243	21.7%		
1,065			\$	916	616		301	48.8%	1,578	1,287	290	22.6%		
1,419			\$	1,124	743		380	51.2%	2,005	1,626	379	23.3%		
2,129			\$	1,543	998		545	54.6%	2,866	2,304	562	24.4%		
2,839			\$	1,960	1,252		708	56.5%	3,725	2,980	745	25.0%		

### <u>Spire Energy (Consolidated)</u> Small General Service Service Rate Design

Base Revenues	
Target Base Rates Current Base Rates	92,900,369 65,708,093
\$ Difference % Difference	27,192,276 41.4%
Annual Usage (CCF)	Total 145,259,717
Number of Bills	815,024
Average Annual Use (CCF)	2,139

Small General Service Service Rate	Design	Rate	Units		Revenues
Proposed Rates (Consolidated)					
Customer Charge	\$	57.50	815,024	\$	46,863,865
Usage Charge	\$	0.31693	145,259,717		46,036,504
Revenue at Proposed Rates				\$	92,900,369
Current Rates (Spire East)					
Customer Charge	\$	40.72	444,908	Ś	18,116,642
Usage Charge	\$	0.24021	81,709,337	Ą	19,627,400
Usage Charge	Ţ	0.24021	81,703,337		13,027,400
Revenue at Proposed Rates				\$	37,744,042
Current Rates (Spire West)					
Customer Charge	\$	43.70	370,116	\$	16,174,070
1st Block kWh	\$	0.18592	63,539,066		11,813,183
2nd Block kWh	\$	0.23241	11,314		2,629
Revenue at Proposed Rates				\$	27,989,883

Other Riders/Rates	Proposed	Current (E)	Current (W)
PGA	\$ 0.52486 \$	0.52486 \$	0.62139
ISRS	\$ - \$	2.92 \$	7.04

### <u>Spire Energy (Consolidated)</u> Small General Service Service Rate Design

Spire East		Winter	Summer	Winter	Summer
Typical Bill		Rates	Rates	Typical Bill	Typical Bill
Winter %				84.23%	15.77%
Average Customer Usage				300	56
Proposed Bill					
Customer Charge	\$	57.50	\$ 57.50	\$ 57.50	\$ 57.50
ISRS		-	-	-	-
kWh Charge		0.31693	0.31693	95.15	17.82
PGA		0.52486	0.52486	157.58	29.50
Proposed Bill				\$ 310.24	\$ 104.82
Current Bill					
Customer Charge	\$	40.72	\$ 40.72	\$ 40.72	\$ 40.72
ISRS		2.92	2.92	2.92	2.92
kWh Charge		0.24021	0.24021	72.12	13.50
PGA		0.52486	0.52486	157.58	29.50
Current Bill				\$ 273.35	\$ 86.65
Difference (\$)	•	•		\$ 36.89	\$ 18.17
Difference (%)				13.50%	20.97%

Spire West Typical Bill	Winter Rates	Summer Rates	Winter Typical Bill	Summer Typical Bill
Winter %			84.23%	15.77%
Average Customer Usage			300	56
Proposed Bill				
Customer Charge	\$ 57.50	\$ 57.50	\$ 57.50	\$ 57.50
ISRS	-	-	-	-
kWh Charge	0.31693	0.31693	95.15	17.82
PGA	0.62139	0.62139	186.57	34.93
Proposed Bill			\$ 339.22	\$ 110.25
Current Bill				
Customer Charge	\$ 43.70	\$ 43.70	\$ 43.70	\$ 43.70
ISRS	7.04	7.04	7.04	7.04
1st Block kWh	0.18592	0.18592	55.82	10.45
2nd Block kWh	0.23241	0.23241	-	-
PGA	0.62139	0.62139	186.57	34.93
Current Bill			\$ 293.13	\$ 96.12
Difference (\$)	•	•	\$ 46.09	\$ 14.12
Difference (%)			15.72%	14.69%

Bill Impact Ana	lysis - SGS Rate	Consolidated									
				Base Rate Comparison Total Rate Comparison							
Annual	Cumulative	Cumulative	Proposed	Current East	Difference	Difference	Proposed	Current East	Difference	Difference	
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)	
214			\$ 758	541	\$ 216	40.0%	\$ 870	689	\$ 181	26.3%	
535			860	621	239	38.4%	1,140	937	204	21.7%	
1,069			1,029	753	275	36.6%	1,590	1,349	240	17.8%	
1,604			1,198	886	313	35.3%	2,040	1,763	278	15.7%	
2,139			1,368	1,018	350	34.4%	2,490	2,176	315	14.5%	
2,673			1,537	1,150	387	33.6%	2,940	2,588	352	13.6%	
3,208			1,707	1,283	424	33.0%	3,390	3,002	389	13.0%	
4,277			2,045	1,547	498	32.2%	4,290	3,827	463	12.1%	
6,416			2,723	2,077	646	31.1%	6,091	5,479	611	11.2%	
8,555			3,401	2,606	795	30.5%	7,891	7,131	760	10.7%	

Bill I	mpact Ana	lysis - SGS Rate	Consolidated									
					Base Rate C	Comparison		Total Rate Comparison				
	Annual	Cumulative	Cumulative	Proposed	<b>Current West</b>	Difference	Difference	Proposed	<b>Current West</b>	Difference	Difference	
	Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)	
	214			\$ 758	563	\$ 195	34.7%	\$ 891	780	\$ 111	14.2%	
	535			860	620	240	38.7%	1,192	1,037	155	15.0%	
	1,069			1,029	716	313	43.7%	1,693	1,465	228	15.6%	
	1,604			1,198	812	387	47.6%	2,195	1,893	302	16.0%	
	2,139			1,368	908	460	50.6%	2,697	2,321	375	16.2%	
	2,673			1,537	1,003	534	53.2%	3,198	2,749	449	16.3%	
	3,208			1,707	1,099	608	55.3%	3,700	3,177	523	16.5%	
	4,277			2,045	1,291	755	58.5%	4,703	4,033	670	16.6%	
	6,416			2,723	1,673	1,050	62.7%	6,710	5,745	966	16.8%	
	8,555			3,401	2,057	1,345	65.4%	8,717	7,457	1,260	16.9%	

### <u>Spire Energy (Consolidated)</u> Large General Service Rate Design

base revenues	
Target Base Rates	62,997,958
Current Base Rates	45,384,553
\$ Difference	17,613,406
% Difference	38.8%

Annual Usage (CCF) - First Block 13,865,549 122,940,031
Annual Usage (CCF) - Second Block - -

Number of Bills 49,990
Average Annual Use (CCF) 32,840

Large General Service Rate Design	Rate	Units	Revenues
Proposed Rates (Consolidated)			
Customer Charge	\$ 201.75	83,728	\$ 16,892,183
Usage Charge	\$ 0.22901	201,325,500	46,105,776
Revenue at Proposed Rates			\$ 62,997,958
Current Rates (Spire East)			
Customer Charge	\$ 145.43	49,990	\$ 7,270,089
Usage Charge	\$ 0.15689	136,805,580	21,463,427
Revenue at Proposed Rates			\$ 28,733,517
Current Rates (Spire West)			
Customer Charge	\$ 189.61	33,738	\$ 6,397,060
Usage Charge	\$ 0.15823	64,519,920	10,208,987
Revenue at Proposed Rates			\$ 16,606,047

Other Riders/Rates	Proposed	Current (E)	Current (W)
PGA	\$ 0.52486 \$	0.52486 \$	0.62139
ISRS	\$ - \$	10.42 \$	30.55

278.31 \$ 7.98%

5.93%

### Spire Energy (Consolidated) Large General Service Rate Design

Difference (\$) Difference (%)

Spire East	Winter		Summer		Winter		Summe
Typical Bill	Rates		Rates		Typical Bill		Typical Bil
Winter %					76.59%		23.41%
Average Customer Usage					4,192		1,281
Proposed Bill							
Customer Charge	\$ 201.75	\$	201.75	\$	201.75	\$	201.75
ISRS	-		-		-		-
kWh Charge	0.22901		0.22901		960.04		293.41
PGA	0.52486		0.52486		2,200.26		672.45
Proposed Bill				\$	3,362.05	\$	1,167.60
Current Bill							
Customer Charge	\$ 145.43	\$	145.43	\$	145.43	\$	145.43
ISRS	10.42		10.42		10.42		10.42
kWh Charge	0.15689		0.15689		657.70		201.01
PGA	0.52486		0.52486		2,200.26		672.45
Current Bill				\$	3,013.81	\$	1,029.30
Difference (\$)				\$	348.24	\$	138.30
Difference (%)					11.55%		13.44%
Spire West	Winter		Summer		Winter		Summer
Spire West Typical Bill	Rates		Rates		Typical Bill		Typical Bill
Winter %	Rates		Rates		76.59%		23.41%
Average Customer Usage					4,192		1,281
Proposed Bill							
Customer Charge	\$ 201.75	Ś	201.75	Ś	201.75	Ś	201.75
ISRS	-	•	-		-		_
kWh Charge	0.22901		0.22901		960.04		293.41
PGA	0.62139		0.62139		2,604.92		796.12
Proposed Bill				\$	3,766.71	\$	1,291.28
Current Bill							
Customer Charge	\$ 189.61	\$	189.61	\$	189.61	\$	189.61
ISRS	30.55		30.55		30.55		30.55
1st Block kWh	0.15823		0.15823		663.31		202.72
2nd Block kWh	-		-		-		-
PGA	0.62139		0.62139		2,604.92		796.12
Current Bill				\$	3,488.40	\$	1,219.00
Difference (\$)				\$	278.31	\$	72.27
Difference (%)					7.000/		E 020/

Bill Impact Ana	lysis - LGS Rate	Consolidated								
				Base Rate Comparison				Total Rate (	Comparison	
Annual	Cumulative	Cumulative	Proposed	Current East	Difference	Difference	Proposed	Current East	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
•										
3,284			\$ 3,173	2,260	\$ 913	40.4%	\$ 4,897	4,109	\$ 788	19.2%
8,210			4,301	3,033	1,268	41.8%	8,610	7,467	1,143	15.3%
16,420			6,181	4,321	1,860	43.0%	14,800	13,065	1,735	13.3%
24,630			8,062	5,609	2,452	43.7%	20,989	18,662	2,327	12.5%
32,840			9,942	6,897	3,044	44.1%	27,178	24,259	2,919	12.0%
41,050			11,822	8,185	3,636	44.4%	33,367	29,856	3,511	11.8%
49,260			13,702	9,474	4,229	44.6%	39,557	35,453	4,103	11.6%
65,679			17,462	12,050	5,413	44.9%	51,935	46,647	5,288	11.3%
98,519			24,983	17,202	7,781	45.2%	76,692	69,036	7,656	11.1%
131,359			32,504	22,354	10,150	45.4%	101,449	91,424	10,025	11.0%

Bill In	npact Anal	ysis - LGS Rate	Consolidated									
					Base Rate Comparison				Total Rate Comparison			
	Annual	Cumulative	Cumulative	Proposed	<b>Current West</b>	Difference	Difference	Proposed	<b>Current West</b>	Difference	Difference	
	Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)	
	3,284			\$ 3,173	2,795	\$ 378	13.5%	\$ 5,214	5,202	\$ 12	0.2%	
	8,210			4,301	3,574	727	20.3%	9,403	9,043	360	4.0%	
	16,420			6,181	4,873	1,308	26.8%	16,385	15,443	941	6.1%	
	24,630			8,062	6,173	1,889	30.6%	23,366	21,844	1,522	7.0%	
	32,840			9,942	7,472	2,470	33.1%	30,348	28,244	2,104	7.4%	
	41,050			11,822	8,771	3,051	34.8%	37,330	34,645	2,685	7.7%	
	49,260			13,702	10,070	3,632	36.1%	44,312	41,046	3,266	8.0%	
	65,679			17,462	12,668	4,795	37.8%	58,274	53,847	4,428	8.2%	
	98,519			24,983	17,864	7,119	39.9%	86,202	79,449	6,752	8.5%	
:	131,359			32,504	23,060	9,443	41.0%	114,129	105,052	9,077	8.6%	

# Spire Energy (Consolidated) Large Volume Rate Design

Base Revenues		
Target Base Rates	2,602,588	
Current Base Rates	1,879,026	
\$ Difference	723,562	
% Difference	38.5%	
	Total	
Annual Usage (CCF) - First Block	6,898,773	
Annual Usage (CCF) - Second Block	4,288,507	
Demand	293,178	
Number of Bills	722	
Average Annual Use (CCF)	185,869	

Large Volume Rate Design		Rate	Units	Revenues		
Proposed Rates (Consolidated)		1 472 25	722	Ś	1 064 094	
Customer Charge 1st Block kWh	\$	1,473.25		Ş	1,064,084	
2nd Block kWh	\$ \$	0.13568	6,898,773		936,027	
Zna Biock kwn	Ş	0.14049	4,288,507		602,477	
Revenue at Proposed Rates				\$	2,602,588	
Current Rates (Spire East)						
Customer Charge	\$	1,063.73	337	\$	358,413	
1st Block kWh	\$	0.03008	3,765,695		113,272	
2nd Block kWh	\$	0.00882	165,551		1,460	
Demand Charge	\$	1.12000	293,178		328,359	
Revenue at Proposed Rates				\$	801,504	
Current Rates (Spire West)						
Customer Charge	\$	1,595.40	385	\$	614,755	
Additional Meter Charge	\$	293.38	36		10,562	
1st Block kWh - Winter	\$	0.08217	1,834,864		150,771	
2nd Block kWh - Winter	\$	0.06410	2,365,017		151,598	
1st Block kWh - Summer	\$	0.05129	1,298,213		66,585	
2nd Block kWh - Summer	\$	0.03399	1,757,939		59,752	
Revenue at Proposed Rates				\$	1,054,023	

Other Riders/Rates	Proposed	Current (E)	Current (W)
PGA	\$ 0.52486 \$	0.52486 \$	0.62139
ISRS	\$ - \$	76.22 \$	257.04

Bill Impact Ana	Bill Impact Analysis - LV Rate Consolidated											
				Base Rate Comparison				Total Rate (	Comparison			
Annual	Cumulative	Cumulative	Proposed	Current East	Difference	Difference	Proposed	Current East	Difference	Difference		
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)		
							•					
18,587			\$ 20,201	14,355	\$ 5,846	40.7%	\$ 29,957	25,026	\$ 4,931	19.7%		
46,467			23,984	16,741	7,243	43.3%	48,373	42,045	6,328	15.1%		
92,934			30,289	20,718	9,571	46.2%	79,066	70,410	8,656	12.3%		
139,401			36,593	24,694	11,899	48.2%	109,759	98,775	10,984	11.1%		
185,869			42,897	28,671	14,227	49.6%	140,452	127,140	13,312	10.5%		
232,336			49,202	32,647	16,555	50.7%	171,146	155,506	15,640	10.1%		
278,803			55,507	36,624	18,883	51.6%	201,840	183,871	17,969	9.8%		
371,737			68,238	44,576	23,662	53.1%	263,348	240,601	22,747	9.5%		
557,606			93,994	59,374	34,620	58.3%	386,659	352,954	33,705	9.5%		
743,475			120,051	73,436	46,615	63.5%	510,271	464,571	45,700	9.8%		

### <u>Spire Energy (Consolidated)</u> Large General Transportation Rate Design

Base Revenues			
Target Base Rates	2,997,428		
Current Base Rates	2,029,122		
\$ Difference	968,306		
% Difference	47.7%		
	140		
A LUana (CCE) El al Blad	Winter	Summer	
Annual Usage (CCF) - First Block	7,722,390	4,587,790	50
Annual Usage (CCF) - Second Block	279,980	208,590	
Number of Bills	2,715		
Average Annual Use (CCF)	56,569		
	,		

Large General Transportation Rate Design		Rate	Units	Revenues	
Proposed Rates (Consolidated)					
Customer Charge	\$	200.00	2,715	\$ 543,000	
EGM Charge	\$	25.00	2,768	69,200	
1st Block kWh - Winter	\$	0.22154	7,722,390	1,710,847	
2nd Block kWh - Winter	\$ \$	0.22154	279,980	62,028	
1st Block kWh - Summer	\$ \$	0.12767	4,587,790	585,722	
2nd Block kWh - Summer	\$	0.12767	208,590	26,631	
Revenue at Proposed Rates				\$ 2,997,428	
Current Rates (Spire West)					
Customer Charge	\$	195.39	2,715	\$ 530,484	
EGM Charge	\$	25.00	2,768	69,200	
1st Block kWh - Winter	\$	0.13268	7,722,390	1,024,607	
2nd Block kWh - Winter	\$	0.13268	279,980	37,148	
1st Block kWh - Summer	\$	0.07646	4,587,790	350,782	
2nd Block kWh - Summer	\$	0.07646	208,590	15,949	
Revenue at Proposed Rates				\$ 2,028,170	
				\$ (952)	
				-0.047%	

Other Riders/Rates	Proposed	Current (W)
PGA	\$ - \$	-
ISRS	\$ - \$	31.48

Bill Impact Ana	lysis - LGT Rate									
				Base Rate Comparison				Total Rate (	Comparison	
Annual	Cumulative	Cumulative	Proposed	<b>Current West</b>	Difference	Difference	Proposed	<b>Current West</b>	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
5,657			\$ 3,494	3,000	\$ 494	16.5%	\$ 3,494	3,377	\$ 116	3.4%
14,142			5,134	3,982	1,152	28.9%	5,134	4,360	774	17.8%
28,285			7,868	5,620	2,249	40.0%	7,868	5,997	1,871	31.2%
42,427			10,602	7,257	3,345	46.1%	10,602	7,635	2,968	38.9%
56,569			13,337	8,895	4,442	49.9%	13,337	9,272	4,064	43.8%
70,711			16,070	10,532	5,539	52.6%	16,070	10,909	5,161	47.3%
84,854			18,805	12,169	6,636	54.5%	18,805	12,547	6,258	49.9%
113,138			24,273	15,444	8,829	57.2%	24,273	15,822	8,451	53.4%
169,707			35,210	21,994	13,216	60.1%	35,210	22,372	12,838	57.4%
226,276			46,146	28,544	17,603	61.7%	46,146	28,922	17,225	59.6%

### Spire Energy (Consolidated) Large Volume Transportation Rate Design

Base Revenues		
Target Base Rates	18,250,098	
Current Base Rates	13,814,997	
\$ Difference	4,435,101	
% Difference	32.1%	
A constitution (CCF) First Plant	Winter	
Annual Usage (CCF) - First Block	54,877,757	
Annual Usage (CCF) - Second Block	121,014,018	
Demand	11,863,961	
Number of Bills	1,751	
Average Annual Use (CCF)	1,205,426	b.

Large Volume Transportation Rate	Design	Rate	Units	Revenues
Proposed Rates (Consolidated)				
Customer Charge	\$	2,250.00	1,751	\$ 3,939,75
1st Block kWh	\$	0.03673	54,877,757	2,015,64
2nd Block kWh	\$ \$	0.01537	121,014,018	1,860,25
Demand Charge	\$	0.87841	11,863,961	10,421,44
Negotiated Rate Customers				13,01
Revenue at Proposed Rates				\$ 18,250,09
Current Rates (Spire East)				
Customer Charge	\$	2,211.60	1,751	\$ 3,872,51
1st Block kWh	\$ \$	0.02559	54,877,757	1,404,32
2nd Block kWh	\$	0.01071	121,014,018	1,296,06
Demand Charge	\$	0.61200	11,863,961	7,260,74
Negotiated Rate Customer				
Customer Charge	\$	750.00	12	9,00
Block 1 kWh		0.00320	432,000	1,38
Block 2 kWh	\$ \$	0.00320	822,920	2,63
Revenue at Proposed Rates				\$ 13,846,65

Other Riders/Rates	Proposed	Current (E)	Current (W)
PGA	\$ - \$	- \$	-
ISRS	\$ - \$	158 44 Š	199.52

Bill Impact Anal	lysis - LVT Rate									
	Base Rate Comparison			Total Rate Comparison						
Annual	Cumulative	Cumulative	Proposed	Current East	Difference	Difference	Proposed	Current East	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
•										
120,543			\$ 38,569	34,567	\$ 4,003	11.6%	\$ 38,569	36,468	\$ 2,101	5.8%
301,357			55,924	46,608	9,316	20.0%	55,924	48,510	7,414	15.3%
602,713			81,202	64,135	17,067	26.6%	81,202	66,036	15,166	23.0%
904,070			103,689	79,718	23,971	30.1%	103,689	81,619	22,070	27.0%
1,205,426			126,177	95,302	30,875	32.4%	126,177	97,203	28,974	29.8%
1,506,783			148,665	110,886	37,779	34.1%	148,665	112,787	35,878	31.8%
1,808,139			171,152	126,469	44,683	35.3%	171,152	128,370	42,782	33.3%
2,410,852			216,127	157,637	58,491	37.1%	216,127	159,538	56,590	35.5%
3,616,279			306,078	219,971	86,107	39.1%	306,078	221,872	84,206	38.0%
4,821,705			396,029	282,306	113,723	40.3%	396,029	284,207	111,822	39.3%

### Spire Energy (Consolidated) Large Volume Transportation Rate Design

Base Revenues	
Target Base Rates	23,519,038
Current Base Rates	15,839,326
\$ Difference	7,679,712
% Difference	48.5%
	Winter
Annual Usage (CCF) - First Block	38,710,492
Annual Usage (CCF) - Second Block	89,290,880

 Winter
 Summer

 Annual Usage (CCF) - First Block
 38,710,492
 41,214,968
 36000

 Annual Usage (CCF) - Second Block
 89,290,880
 103,802,870

 Demand
 36000
 103,802,870
 103,802,870

 Number of Bills
 4,802

 Average Annual Use (CCF)
 682,255

 4,802

	gn		Units		Revenues
Proposed Rates					
Customer Charge	\$	1,600.00	4,790	\$	7,664,096
Additional Meter Charge					
EGM Charge	\$	25.00	5,377		134,427
1st Block kWh - Winter	\$	0.09017	38,530,492		3,474,478
2nd Block kWh - Winter	\$	0.07035	85,351,530		6,004,206
1st Block kWh - Summer	\$	0.05629	40,962,968		2,305,961
2nd Block kWh - Summer	\$	0.03730	100,731,190		3,757,289
Demand Charge		#DIV/0!	-		#DIV/0!
Negotiated Rate Revenues					
Customer Charge	\$	1,238.36	24		29,721
1st Block kWh - Winter	\$ \$ \$	0.02000	180,000		3,600
2nd Block kWh - Winter	\$	0.02000	3,939,350		78,787
1st Block kWh - Summer	\$	0.02000	252,000		5,040
2nd Block kWh - Summer	\$	0.02000	3,071,680		61,434
Revenue at Proposed Rates					#DIV/0!
					#DIV/0!
Current Rates (Spire West)		1.238.36	4.790	Ś	,
Current Rates (Spire West) Customer Charge	- \$ \$	1,238.36 293.38	4,790 354	\$	5,931,819
Current Rates (Spire West) Customer Charge Additional Meter Charge	\$	293.38	354	\$	5,931,819 103,857
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge	\$ \$	293.38 25.00	354 5,377	\$	5,931,819 103,857 134,427
Current Rates (Spire West) Customer Charge Additional Meter Charge	\$	293.38	354	\$	5,931,819 103,857 134,427 2,123,801
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter	\$ \$ \$	293.38 25.00 0.05512	354 5,377 38,530,492 85,351,530	\$	5,931,819 103,857 134,427 2,123,801 3,670,116
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter	\$ \$ \$	293.38 25.00 0.05512 0.04300	354 5,377 38,530,492	\$	5,931,819 103,857 134,427 2,123,801 3,670,116
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer	\$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441	354 5,377 38,530,492 85,351,530 40,962,968	\$	#DIV/0!  5,931,819 103,857 134,427 2,123,801 3,670,116 1,409,536 2,296,671
Current Rates (Spire West)  Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer 2nd Block kWh - Summer	\$ \$ \$ \$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441	354 5,377 38,530,492 85,351,530 40,962,968	\$	5,931,819 103,857 134,427 2,123,801 3,670,116
Current Rates (Spire West)  Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer 2nd Block kWh - Summer	\$ \$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441	354 5,377 38,530,492 85,351,530 40,962,968	\$	5,931,819 103,857 134,427 2,123,801 3,670,116 1,409,536 2,296,671
Current Rates (Spire West)  Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer 2nd Block kWh - Summer Demand Charge  Negotiated Rate Revenues	\$ \$ \$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441 0.02280	354 5,377 38,530,492 85,351,530 40,962,968 100,731,190	\$	5,931,819 103,857 134,427 2,123,801 3,670,116 1,409,536 2,296,671
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer 2nd Block kWh - Summer Demand Charge Negotiated Rate Revenues Customer Charge	\$ \$ \$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441 0.02280	354 5,377 38,530,492 85,351,530 40,962,968 100,731,190	\$	5,931,815 103,855 134,427 2,123,801 3,670,116 1,409,536 2,296,671
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer 2nd Block kWh - Summer Demand Charge Negotiated Rate Revenues Customer Charge 1st Block kWh - Winter	\$ \$ \$ \$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441 0.02280 - 1,238.36 0.02000	354 5,377 38,530,492 85,351,530 40,962,968 100,731,190 - 24 180,000	\$	5,931,819 103,855 134,427 2,123,801 3,670,116 1,409,536 2,296,671
Current Rates (Spire West) Customer Charge Additional Meter Charge EGM Charge 1st Block kWh - Winter 2nd Block kWh - Winter 1st Block kWh - Summer 2nd Block kWh - Summer Demand Charge Negotiated Rate Revenues Customer Charge 1st Block kWh - Winter 2nd Block kWh - Winter	\$ \$ \$ \$ \$ \$	293.38 25.00 0.05512 0.04300 0.03441 0.02280 - 1,238.36 0.02000 0.02000	354 5,377 38,530,492 85,351,530 40,962,968 100,731,190 - 24 180,000 3,939,350	\$	5,931,819 103,857 134,427 2,123,801 3,670,116

Other Riders/Rates	Proposed	Current (E)	Current (W)
PGA	\$ - \$	- \$	-
ISRS	\$ - \$	158.44 \$	199.52

Bill Impact Analysis - LVT Rate										
				Base Rate (	Comparison		Total Rate Comparison			
Annual	Cumulative	Cumulative	Proposed	Current East	Difference	Difference	Proposed	Current East	Difference	Difference
Use	Bills	Use	Base Rates	Base Rates	(\$)	(%)	Total Rates	Total Rates	(\$)	(%)
68,226			\$ 24,131	\$ 17,874	\$ 6,257	35.0%	\$ 24,131	20,269	\$ 3,862	19.1%
170,564			31,527	22,396	9,132	40.8%	31,527	24,790	6,738	27.2%
341,128			43,812	29,905	13,907	46.5%	43,812	32,299	11,513	35.6%
511,691			54,529	36,455	18,074	49.6%	54,529	38,850	15,679	40.4%
682,255			63,596	41,998	21,598	51.4%	63,596	44,392	19,204	43.3%
852,819			72,607	47,506	25,101	52.8%	72,607	49,900	22,707	45.5%
1,023,383			81,617	53,013	28,604	54.0%	81,617	55,407	26,210	47.3%
1,364,510			99,638	64,028	35,609	55.6%	99,638	66,423	33,215	50.0%
2,046,766			135,679	86,059	49,620	57.7%	135,679	88,453	47,226	53.4%
2,729,021			171,720	108,089	63,631	58.9%	171,720	110,483	61,236	55.4%

# Spire Energy (Consolidated) General LP Gas Service Rate Design

Base Revenues		
Target Base Rates	946	
Current Base Rates	698	
\$ Difference	249	
% Difference	35.7%	
	Winter	Summer
Annual Usage (CCF) - First Block	1,548	-
Annual Usage (CCF) - Second Block	-	-

Number of Bills	12
Average Annual Use (CCF)	1,548

General LP Gas Service Rate Design	Rate	Units	Re	evenues
Proposed Rates				
Customer Charge	\$ 28.25	12	\$	339
Gallons Used per Month	\$ 0.35314	1,720		607
Revenue at Proposed Rates			\$	946
Current Rates				
Customer Charge	\$ 20.87	12	\$	250
Gallons Used per Month	\$ 0.26000	1,720		447
Revenue at Proposed Rates			\$	698
			\$	-
				0.000%

Other Riders/Rates	Proposed	Current
PGA	\$ 2.06828 \$	2.06828
ISRS	\$ - \$	1.50

# Spire Energy (Consolidated) Unmetered Gas Light (UG)

base Revenues	
•	
Target Base Rates	62,232
Current Base Rates	49,215
\$ Difference	13,017
% Difference	26.4%

	Winter	Summer
Annual Usage (CCF) - First Block	-	-
Annual Usage (CCF) - Second Block	-	-
Number of Bills	793	
Average Annual Use (CCF)	_	

Unmetered Gas Light (UG)	Ī	Rate	Units	Revenue	!S
Proposed Rates (Consolidated)					
Customer Charge	\$	9.13	780	\$	7,121
Gaslight Unit Charge	Š	7.42	7,428	•	5,111
Additional Mantle Charge	Y	7.42	7,420	3	5,111
Revenue at Proposed Rates				\$ 6	2,232
Current Rates (Spire East)					
Customer Charge	\$	6.99	780	\$	5,452
Gaslight Unit Charge	\$	5.98	7,056	4	2,195
Additional Mantle Charge	\$	3.14	-		-
Dovenue at Dranged Dates				Ċ 4	7.647
Revenue at Proposed Rates				\$ 4	7,647
Current Rates (Spire West)					
Customer Charge	\$	_	24	\$	-
Gaslight Unit Charge	\$	6.43	120	\$	772
Revenue at Proposed Rates				\$	772

Spire Energy (Consolidated)		F-1-1	B	Small	Large	Large	Large General	Large Volume		Unmetered
Customer-related		Total	Residential	General Srv	General Srv	Volume	Transport	Transport	General	Gas Light
Costs		Company	RS	SGS	LGS	LV	LG TS	LV TS	LP	UG
Fully Allocated Customer Costs										
Rate Base	\$	2,866,179,814 \$	2,530,787,864	\$ 231,999,455	\$ 83,474,452	\$ 1,345,248	\$ 1,693,502	\$ 16,831,038	\$ 2,154	\$ 46,100
Net Income after taxes		220,380,566	194,592,279	17,838,438	6,418,351	103,436	130,213	1,294,139	166	3,545
Add: Income Taxes		68,984,863	60,912,457	5,583,896	2,009,111	32,378	40,760	405,099	52	1,110
Net income before taxes & interest	\$	255,504,736 \$	255,504,736	\$ 23,422,334	\$ 8,427,462	\$ 135,814	\$ 170,974	\$ 1,699,238	\$ 217	\$ 4,654
Add: O&M	Ş	241,569,901 \$	207,665,317							
Add: Depreciation		148,864,837	132,811,372	11,449,185	3,755,416	58,892	67,093	720,841	126	1,912
Add: Amortization		18,942,985	16,677,997	1,531,914	606,839	9,337	4,294	112,164	22	417
Add: Interest on Customer Deposits		561,785	268,791	265,132	27,862	-	-	-	-	-
Add: Taxes other than income		49,098,792	43,174,685	4,243,669	1,370,950	20,732	31,015	256,985	34	722
Required Customer Revenues	\$	714,543,035 \$	656,102,897	\$ 64,626,651	\$ 22,622,562	\$ 342,303	\$ 409,504	\$ 4,284,624	\$ 591	\$ 14,595
Number of Customers		1,186,123	1,110,324	67,919	6,977	60	226	547	1	68
Monthly cost per customer	\$	50.20 \$	49.24	\$ 79.29	\$ 270.19	\$ 473.93	\$ 150.83	\$ 652.64	\$ 49.21	\$ 17.86

/			. "						
Spire Energy (Consolidated) Customer-related	Total	Residential	Small General Srv	Large General Srv	Large Volume	Large General	Large Volume	General	Unmetered Gas Light
Costs	Company	RS	SGS	LGS	LV	Transport LG TS	Transport LV TS	LP	Gas Light UG
Costs	Company	KS	363	LGS	LV	LG 13	LV 13	LP	UG
Basic Customer Costs									
Net Plant									
(376) Mains	943,656,473	883,150,092	54,256,672	5,422,197	50,111	233,198	501,487	606	42,109
(380) Services	1,053,645,729	982,518,764	61,775,760	8,234,424	91,882	207,281	816,515	1,103	
(381) Meters	113,515,127	56,396,422	36,991,761	15,761,419	241,670	490,093	3,633,545	218	-
(381.1) Smart Meters	145,860,394	141,233,509	4,602,250	24,636	-	-	-	-	-
(382) Meter Installation	50,172,815	31,072,831	15,010,948	3,946,160	7,669	90,945	44,262	-	-
(382.1) Smart Meter Installation	104,802,970	72,197,289	17,035,279	12,927,330	198,227	-	2,444,768	77	-
(383) House Regulators	30,992,644	24,156,418	4,465,759	1,819,108	39,845	75,150	436,336	27	-
(385) Commercial and Industrial M&R Equip	56,872,445	3,738,315	15,390,832	29,051,045	619,385	342,062	7,730,807	-	-
Total Net Plant	2,499,518,598	2,194,463,639	209,529,261	77,186,320	1,248,790	1,438,729	15,607,720	2,030	42,109
<del>-</del>									
Net income before taxes & interest									
Net Plant	2,499,518,598	2,194,463,639	209,529,261	77,186,320	1,248,790	1,438,729	15,607,720	2,030	42,109
Net Income after taxes	192,187,985	168,732,309	16,110,705	5,934,856	96,019	110,624	1,200,078	156	3,238
Add: Income Taxes	60,159,850	52,817,612	5,043,071	1,857,765	30,057	34,628	375,656	49	1,014
Net income before taxes & interest	\$ 252,347,835 \$	221,549,921 \$	21,153,776 \$	7,792,621 \$	126,076 \$	145,252 \$	1,575,733 \$	205 \$	4,251
Basic Customer Costs (Continued)									
00145									
O&M Expenses									
(874) Mains and Service Expenses	18,000,393	16,810,018	1,047,054	125,358	1,326	3,982	12,287	16	352
(878) Meter and House Regulator Expenses	12,485,143	8,719,793	2,264,283	1,232,108	18,435	13,597	236,917	11	-
(879) Customer Installation Expenses	7,967,065	4,730,902	1,952,739	1,097,989	13,728	5,367	166,335	5	
(887) Maintenance of Mains	8,513,600	7,969,230	487,841	49,882	435	1,706	4,029	7	470
(892) Maintenance of Services	5,990,121	5,585,422	351,516	46,525	530	1,303	4,820	6	-
(893) Maintenance of Meters and House Regulat	2,558,940	1,836,381	451,699	218,296	3,385	4,619	44,558	2	-
(902) Meter Reading Expense	5,666,113	5,302,915	325,661	32,626	300	1,372	2,976	4	259
(903) Customer Records and Collection Expense	33,688,028	31,535,586	1,928,601	198,408	1,705	6,327	15,416	29	1,956
Total Customer Service and Informational Expen	16,545,249	15,488,356	946,935	97,596	835	3,045	7,493	14	975
Total Sales Expense	2,784,046	1,780,586	908,951	93,824	49	155	415	1	65
Total O&M Expenses	114,198,698	99,759,188	10,665,279	3,192,612	40,728	41,473	495,245	94	4,078
Depreciation Expense									
(376) Mains	33,022,848	30,907,659	1,896,272	191,151	1,729	7,581	16,828	23	1,605
									1,005
(380) Services (381) Meters	75,001,422 3,823,748	69,933,677 1,894,752	4,401,805	582,041 533,609	6,647	16,526	60,651	74 8	-
			1,249,643		8,098	15,987	121,651	٥	-
(381.1) Smart Meters	8,004,306	7,749,137	253,783	1,386	-		4.570	-	-
(382) Meter Installation	1,782,632	1,104,012	533,336	140,206	272	3,231	1,573	٠.	-
(382.1) Smart Meter Installation	5,585,411	3,879,228	893,419	674,804	10,347		127,610	4	-
(383) House Regulators	1,103,531	860,212	159,008	65,127	1,405	2,530	15,249	1	-
(385) Commercial and Industrial M&R Equip	2,064,160	135,793	558,591	1,054,765	22,461	12,249	280,301	-	4.505
Total Depreciation Expense	130,388,057	116,464,469	9,945,858	3,243,089	50,959	58,105	623,862	110	1,605
Basic customer-related costs	496,934,590	437,773,578	41,764,913	14,228,322	217,763	244,830	2,694,841	409	9,934
Number of customers				14,228,322	217,763	244,830	2,694,841 547		9,934
	1,186,123 \$	1,110,324 32.86 \$	67,919	169.93 \$	301.50 \$	90.18 \$	410.48 \$	1 34.11 \$	12.16
Monthly basic cost per customer	>	32.80 \$	51.24 \$	109.95 \$	301.30 \$	30.19 2	410.48 \$	54.11 \$	12.16