

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2025-0107
Date Prepared: April 23, 2025



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS

DIRECT

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
Direct Filing - April 23, 2025
Test Year TME 09/30/2024
True Up Period Ended 05/31/2025

CASE NO. GR-2025-0107

Jefferson City, MO

April 2025

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.96% Return	<u>C</u> 7.09% Return	<u>D</u> 7.22% Return
1	Net Orig Cost Rate Base	\$2,092,804,180	\$2,092,804,180	\$2,092,804,180
2	Rate of Return	6.96%	7.09%	7.22%
3	Net Operating Income Requirement	\$145,554,531	\$148,337,960	\$151,121,390
4	Net Income Available	\$61,826,044	\$61,826,044	\$61,826,044
5	Additional Net Income Required	\$83,728,487	\$86,511,916	\$89,295,346
6	Income Tax Requirement			
7	Required Current Income Tax	\$38,047,877	\$39,693,847	\$41,339,818
8	Current Income Tax Available	-\$11,464,643	-\$11,464,643	-\$11,464,643
9	Additional Current Tax Required	\$49,512,520	\$51,158,490	\$52,804,461
10	Revenue Requirement	\$133,241,007	\$137,670,406	\$142,099,807
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	Gross Revenue Requirement	\$133,241,007	\$137,670,406	\$142,099,807

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,179,166,631
2	Less Accumulated Depreciation Reserve		\$914,430,227
3	Net Plant In Service		\$2,264,736,404
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$16,736,970
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas - Fuel Inventory		\$76,899,806
8	Propane Inventory		\$8,585,350
9	Materials & Supplies		\$8,508,533
10	Prepayments		\$8,465,853
11	Insulation Financing/Energy Wise		\$2,560,265
12	Low Income Energy Affordability		\$2,950,766
13	Prepaid Pension Asset - Pre-GR-2021-0108		\$35,050,845
14	Energy Efficiency Program		\$34,256,482
15	Deferred Overhead Asset		\$9,833,537
16	Property Tax Tracker		\$8,972,251
17	PAYS		\$1,058,816
18	TOTAL ADD TO NET PLANT IN SERVICE		\$213,879,474
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	85.6877%	\$30,970,955
21	State Tax Offset	85.6877%	\$3,041,790
22	City Tax Offset	0.0000%	\$0
23	Interest Expense Offset	10.8192%	\$4,451,509
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$2,704,448
26	Customer Advances for Construction		\$301,570
27	GR-2024-0341 Stipulation Rate Base Reduction		\$11,340,000
28	Pension Liability - Post-GR-2021-0108		\$0
29	OPEB Liability		\$5,355,735
30	Accumulated Deferred Income Taxes		\$260,119,179
31	Excess ADIT - TCJA		\$57,432,886
32	Excess ADIT - MO		\$10,093,626
33	TOTAL SUBTRACT FROM NET PLANT		\$385,811,698
34	Total Rate Base		\$2,092,804,180

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises & Consents	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land & Land Rights-Dist. Pla	\$2,929,030	P-6	\$0	\$2,929,030	100.0000%	\$0	\$2,929,030
7	374.200	Land Rights	\$3,871,148	P-7	\$0	\$3,871,148	100.0000%	\$0	\$3,871,148
8	375.100	Struct & Impv - Meas & Reg S	\$1,369,331	P-8	\$0	\$1,369,331	100.0000%	\$0	\$1,369,331
9	375.200	Struct & Impv-Svc Centers &	\$21,879,445	P-9	\$0	\$21,879,445	100.0000%	\$0	\$21,879,445
10	375.210	Struct & Impv - Leased Prope	\$2,166,019	P-10	\$0	\$2,166,019	100.0000%	\$0	\$2,166,019
11	375.300	Struct & Impv - Garages	\$204,776	P-11	\$0	\$204,776	100.0000%	\$0	\$204,776
12	375.410	Struct & Impv - Leased Propane	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13	375.700	Struct & Impv - MN	\$68,379	P-13	\$0	\$68,379	100.0000%	\$0	\$68,379
14	376.100	MO East Steel ARO	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15	376.200	MO East Cast Iron ARO	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	376.300	MO East Plastic ARO	\$0	P-16	\$0	\$0	100.0000%	\$0	\$0
17	376.100	Mains - Steel	\$263,110,150	P-17	\$0	\$263,110,150	100.0000%	\$0	\$263,110,150
18	376.200	Mains - Cast Iron	\$29,681,711	P-18	\$0	\$29,681,711	100.0000%	\$0	\$29,681,711
19	376.300	Mains - Plastic	\$887,741,077	P-19	\$0	\$887,741,077	100.0000%	\$0	\$887,741,077
20	378.000	Meas & Reg Station Equipment	\$12,671,400	P-20	\$0	\$12,671,400	100.0000%	\$0	\$12,671,400
21	379.000	Meas & Reg Station Eqpt-City	\$2,971,699	P-21	\$0	\$2,971,699	100.0000%	\$0	\$2,971,699
22	380.100	Services - Steel	\$41,281,969	P-22	\$0	\$41,281,969	100.0000%	\$0	\$41,281,969
23	380.200	Services - Plastic & Copper	\$1,084,438,045	P-23	\$0	\$1,084,438,045	100.0000%	\$0	\$1,084,438,045
24	381.000	Meters	\$136,917,992	P-24	\$0	\$136,917,992	100.0000%	\$0	\$136,917,992
25	381.100	Ultrasonic Meters	\$116,691,336	P-25	\$0	\$116,691,336	100.0000%	\$0	\$116,691,336
26	382.100	Ultrasonic Meter Installatn	\$92,598,296	P-26	\$0	\$92,598,296	100.0000%	\$0	\$92,598,296
27	383.000	House Regulators	\$33,849,359	P-27	\$0	\$33,849,359	100.0000%	\$0	\$33,849,359
28	385.000	Comm & Ind Meas & Reg Eqpt	\$62,542,508	P-28	\$0	\$62,542,508	100.0000%	\$0	\$62,542,508
29	386.000	Other Prop-Cust Premises-Pro	\$5,304	P-29	\$0	\$5,304	100.0000%	\$0	\$5,304
30	387.000	Other Equipment	\$406,070	P-30	\$0	\$406,070	100.0000%	\$0	\$406,070
31	388.000	Asset Retirement Costs - Dis	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	399.001	Reg Asset-Distribution-Mains	\$0	P-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$2,797,395,044		\$0	\$2,797,395,044		\$0	\$2,797,395,044
34		PRODUCTION PLANT							
35	304.000	Land and Land rights - Mfg Gas	\$119,929	P-35	\$0	\$119,929	100.0000%	\$0	\$119,929
36	305.000	Struct & Impv - Manufactured	\$1,101,751	P-36	\$0	\$1,101,751	100.0000%	\$0	\$1,101,751
37	307.000	Other Power Equipment	\$33,139	P-37	\$0	\$33,139	100.0000%	\$0	\$33,139
38	311.000	Propane Equipment	\$2,508,164	P-38	\$0	\$2,508,164	100.0000%	\$0	\$2,508,164
39	311.100	Propane Stg Cavern-Gas Ops	\$4,870,173	P-39	\$0	\$4,870,173	100.0000%	\$0	\$4,870,173
40		TOTAL PRODUCTION PLANT	\$8,633,156		\$0	\$8,633,156		\$0	\$8,633,156
41		UNDERGROUND GAS STORAGE							
42	350.100	Land & Land Rights - UGS	\$1,201,600	P-42	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
43	350.200	Rights of Way	\$829,411	P-43	\$0	\$829,411	100.0000%	\$0	\$829,411
44	351.200	Compressor Station Structure	\$809,125	P-44	\$0	\$809,125	100.0000%	\$0	\$809,125
45	351.400	Other Structures	\$1,187,041	P-45	\$0	\$1,187,041	100.0000%	\$0	\$1,187,041
46	352.000	Wells	\$10,018,404	P-46	\$0	\$10,018,404	100.0000%	\$0	\$10,018,404
47	352.100	Storage Leaseholds & Rights	\$2,126,882	P-47	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
48	352.200	Reservoirs	\$245,023	P-48	\$0	\$245,023	100.0000%	\$0	\$245,023
49	352.300	Non-Recoverable Natural Gas	\$9,663,559	P-49	\$0	\$9,663,559	100.0000%	\$0	\$9,663,559
50	352.400	Wells - Oil & Vent Gas	\$3,470,720	P-50	\$0	\$3,470,720	100.0000%	\$0	\$3,470,720
51	353.000	Lines	\$3,322,966	P-51	\$0	\$3,322,966	100.0000%	\$0	\$3,322,966
52	354.000	Compressor Station Equipment	\$2,828,869	P-52	\$0	\$2,828,869	100.0000%	\$0	\$2,828,869
53	355.000	Measuring & Regulating Equipment	\$10,961,111	P-53	\$0	\$10,961,111	100.0000%	\$0	\$10,961,111
54	356.000	Purification Equipment	\$554,962	P-54	\$0	\$554,962	100.0000%	\$0	\$554,962
55	357.000	Other Equipment - UGS	\$225,058	P-55	\$0	\$225,058	100.0000%	\$0	\$225,058
56		TOTAL UNDERGROUND GAS STORAGE	\$47,444,731		\$0	\$47,444,731		\$0	\$47,444,731
57		OTHER STORAGE							
58	360.000	Land & Land Rights - Other N	\$50,654	P-58	\$0	\$50,654	100.0000%	\$0	\$50,654
59	361.000	Struct & Impv - Other Natura	\$4,850	P-59	\$0	\$4,850	100.0000%	\$0	\$4,850
60	362.000	Gas Holders	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61	363.300	Compressor Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL OTHER STORAGE	\$55,504		\$0	\$55,504		\$0	\$55,504
63		TRANSMISSION PLANT							
64	365.200	Rights of Way - Transmission	\$41,153	P-64	\$0	\$41,153	100.0000%	\$0	\$41,153
65	367.000	Mains - Transmission	\$2,013,840	P-65	\$0	\$2,013,840	100.0000%	\$0	\$2,013,840
66	371.000	Other Equipment - Transmission	\$9,294	P-66	\$0	\$9,294	100.0000%	\$0	\$9,294
67		TOTAL TRANSMISSION PLANT	\$2,064,287		\$0	\$2,064,287		\$0	\$2,064,287
68		GENERAL PLANT							
69	389.000	Land & Land Rights	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	390.100	Struct & Impv - Leased Gene	\$0	P-70	\$0	\$0	100.0000%	\$0	\$0
71	390.110	Struct & Impv Market LH	\$6,000,926	P-71	\$0	\$6,000,926	100.0000%	\$0	\$6,000,926
72	390.200	LH Improvement 700 Mkt	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	391.960	Ent Hardware Shar Svc Alloc	\$2,361,660	P-73	\$0	\$2,361,660	100.0000%	\$0	\$2,361,660
74	390.300	Struct & Imp-Leased Pty STC	\$81,528	P-74	\$0	\$81,528	100.0000%	\$0	\$81,528
75	390.700	Struct & Impv - Owned	\$98,590	P-75	\$0	\$98,590	100.0000%	\$0	\$98,590
76	390.710	Struct & Imp-Leased Pty MN	\$147,052	P-76	\$0	\$147,052	100.0000%	\$0	\$147,052
77	390.810	Struct & Imp-Leased Pty FRK	\$268,384	P-77	\$0	\$268,384	100.0000%	\$0	\$268,384
78	391.000	Office Furniture & Equipment	\$5,755,207	P-78	\$0	\$5,755,207	100.0000%	\$0	\$5,755,207
79	391.100	Data Processing Systems	\$16,198,879	P-79	\$0	\$16,198,879	100.0000%	\$0	\$16,198,879
80	391.200	Mechanical Office Equipment	\$267,281	P-80	\$0	\$267,281	100.0000%	\$0	\$267,281
81	391.300	Data Processing Software	\$0	P-81	\$0	\$0	100.0000%	\$0	\$0
82	391.310	Software-Oct 2012 Forward	\$7,147,569	P-82	\$0	\$7,147,569	100.0000%	\$0	\$7,147,569
83	391.400	Data Processing Equipment	\$3,128,816	P-83	\$0	\$3,128,816	100.0000%	\$0	\$3,128,816
84	391.500	Enterprise Software-EIMS	\$122,811,485	P-84	-\$73,160,282	\$49,651,203	100.0000%	\$0	\$49,651,203
85	391.950	Ent Software Shar Svc Alloc	\$41,772,489	P-85	\$0	\$41,772,489	100.0000%	\$0	\$41,772,489
86	392.100	Transportation Eqpt-Autos	\$4,723,222	P-86	\$0	\$4,723,222	100.0000%	\$0	\$4,723,222
87	392.200	Transportation Eqpt-Trucks	\$41,545,320	P-87	\$0	\$41,545,320	100.0000%	\$0	\$41,545,320
88	393.000	Stores Equipment	\$325,165	P-88	\$0	\$325,165	100.0000%	\$0	\$325,165
89	394.000	Tools, Shop & Garage Equipme	\$33,356,003	P-89	\$0	\$33,356,003	100.0000%	\$0	\$33,356,003
90	394.500	Equipment-CNG Fuel Stations	\$1,729,065	P-90	-\$561,269	\$1,167,796	100.0000%	\$0	\$1,167,796
91	395.000	Laboratory Equipment	\$268,512	P-91	\$0	\$268,512	100.0000%	\$0	\$268,512
92	396.000	Power Operated Equipment	\$51,009,073	P-92	\$0	\$51,009,073	100.0000%	\$0	\$51,009,073
93	396.100	Power Operated Eqp-Trucks	\$23,095,669	P-93	\$0	\$23,095,669	100.0000%	\$0	\$23,095,669
94	397.000	Communication Equipment	\$14,557,765	P-94	\$0	\$14,557,765	100.0000%	\$0	\$14,557,765
95	397.100	Communication Eqpt AMR/ERT	\$16,624,220	P-95	\$0	\$16,624,220	100.0000%	\$0	\$16,624,220
96	398.000	Miscellaneous Equipment	\$4,010,595	P-96	\$0	\$4,010,595	100.0000%	\$0	\$4,010,595
97		TOTAL GENERAL PLANT	\$397,284,475		-\$73,721,551	\$323,562,924		\$0	\$323,562,924
98		GENERAL PLANT - ALLOCATED							
99		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
100		RETIREMENT WORK IN PROGRESS							
101		Retirement Work-In Progress	\$0	P-101	\$0	\$0	100.0000%	\$0	\$0
102		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
103		TOTAL PLANT IN SERVICE	\$3,252,888,182		-\$73,721,551	\$3,179,166,631		\$0	\$3,179,166,631

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-84	Enterprise Software-EIMS	391.500		-\$73,160,282		\$0
	1. To allocate shared services plant on Spire East books to Spire West (Majors)		-\$73,160,282		\$0	
P-90	Equipment-CNG Fuel Stations	394.500		-\$561,269		\$0
	1. To remove Lambert Compressed Natural Gas Station (Majors)		-\$561,269		\$0	
Total Plant Adjustments				-\$73,721,551		\$0

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$8,484	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land & Land Rights-Dist. Pla	\$2,929,030	0.00%	\$0	0	0.00%
7	374.200	Land Rights	\$3,871,148	1.33%	\$51,486	75	0.00%
8	375.100	Struct & Impv - Meas & Reg S	\$1,369,331	2.40%	\$32,864	50	-20.00%
9	375.200	Struct & Impv-Svc Centers &	\$21,879,445	2.40%	\$525,107	50	-20.00%
10	375.210	Struct & Impv - Leased Prope	\$2,166,019	0.00%	\$0	50	0.00%
11	375.300	Struct & Impv - Garages	\$204,776	2.40%	\$4,915	50	-20.00%
12	375.410	Struct & Impv - Leased Propane	\$0	2.40%	\$0	50	-20.00%
13	375.700	Struct & Impv - MN	\$68,379	2.40%	\$1,641	50	-20.00%
14	376.100	MO East Steel ARO	\$0	2.00%	\$0	80	-60.00%
15	376.200	MO East Cast Iron ARO	\$0	19.07%	\$0	65	-150.00%
16	376.300	MO East Plastic ARO	\$0	2.33%	\$0	60	-40.00%
17	376.100	Mains - Steel	\$263,110,150	2.00%	\$5,262,203	80	-60.00%
18	376.200	Mains - Cast Iron	\$29,681,711	19.07%	\$5,660,302	65	-150.00%
19	376.300	Mains - Plastic	\$887,741,077	2.33%	\$20,684,367	60	-40.00%
20	378.000	Meas & Reg Station Equipment	\$12,671,400	4.00%	\$506,856	35	-40.00%
21	379.000	Meas & Reg Station Eqpt-City	\$2,971,699	3.00%	\$89,151	40	-20.00%
22	380.100	Services - Steel	\$41,281,969	5.38%	\$2,220,970	39	-110.00%
23	380.200	Services - Plastic & Copper	\$1,084,438,045	4.50%	\$48,799,712	40	-80.00%
24	381.000	Meters	\$136,917,992	3.03%	\$4,148,615	32	3.00%
25	381.100	Ultrasonic Meters	\$116,691,336	5.00%	\$5,834,567	20	0.00%
26	382.100	Ultrasonic Meter Installatn	\$92,598,296	5.00%	\$4,629,915	20	0.00%
27	383.000	House Regulators	\$33,849,359	2.00%	\$676,987	50	0.00%
28	385.000	Comm & Ind Meas & Reg Eqpt	\$62,542,508	3.11%	\$1,945,072	37	-15.00%
29	386.000	Other Prop-Cust Premises-Pro	\$5,304	0.00%	\$0	15	0.00%
30	387.000	Other Equipment	\$406,070	2.20%	\$8,934	50	-10.00%
31	388.000	Asset Retirement Costs - Dis	\$0	0.00%	\$0	0	0.00%
32	399.001	Reg Asset-Distribution-Mains	\$0	0.00%	\$0	0	0.00%
33		TOTAL DISTRIBUTION PLANT	\$2,797,395,044		\$101,083,664		
34		PRODUCTION PLANT					
35	304.000	Land and Land rights - Mfg Gas	\$119,929	0.00%	\$0	0	0.00%
36	305.000	Struct & Impv - Manufactured	\$1,101,751	1.77%	\$19,501	65	-15.00%
37	307.000	Other Power Equipment	\$33,139	2.10%	\$696	50	-5.00%
38	311.000	Propane Equipment	\$2,508,164	2.62%	\$65,714	30	-5.00%
39	311.100	Propane Stg Cavern-Gas Ops	\$4,870,173	1.40%	\$68,182	75	-5.00%
40		TOTAL PRODUCTION PLANT	\$8,633,156		\$154,093		
41		UNDERGROUND GAS STORAGE					
42	350.100	Land & Land Rights - UGS	\$1,201,600	0.00%	\$0	0	0.00%
43	350.200	Rights of Way	\$829,411	1.25%	\$10,368	80	0.00%
44	351.200	Compressor Station Structure	\$809,125	2.00%	\$16,183	55	-10.00%
45	351.400	Other Structures	\$1,187,041	2.00%	\$23,741	55	-10.00%
46	352.000	Wells	\$10,018,404	1.60%	\$160,294	75	-20.00%
47	352.100	Storage Leaseholds & Rights	\$2,126,882	1.11%	\$23,608	90	0.00%
48	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
49	352.300	Non-Recoverable Natural Gas	\$9,663,559	1.11%	\$107,266	90	0.00%
50	352.400	Wells - Oil & Vent Gas	\$3,470,720	2.18%	\$75,662	55	-20.00%
51	353.000	Lines	\$3,322,966	1.56%	\$51,838	80	-25.00%
52	354.000	Compressor Station Equipment	\$2,828,869	2.00%	\$56,577	55	-10.00%
53	355.000	Measuring & Regulating Equipment	\$10,961,111	2.00%	\$219,222	55	-10.00%
54	356.000	Purification Equipment	\$554,962	2.30%	\$12,764	50	-15.00%

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
55	357.000	Other Equipment - UGS	\$225,058	3.50%	\$7,877	30	-5.00%
56		TOTAL UNDERGROUND GAS STORAGE	\$47,444,731		\$768,120		
57		OTHER STORAGE					
58	360.000	Land & Land Rights - Other N	\$50,654	0.00%	\$0	0	0.00%
59	361.000	Struct & Impv - Other Natura	\$4,850	0.00%	\$0	0	0.00%
60	362.000	Gas Holders	\$0	0.00%	\$0	0	0.00%
61	363.300	Compressor Equipment	\$0	0.00%	\$0	0	0.00%
62		TOTAL OTHER STORAGE	\$55,504		\$0		
63		TRANSMISSION PLANT					
64	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
65	367.000	Mains - Transmission	\$2,013,840	2.00%	\$40,277	80	15.00%
66	371.000	Other Equipment - Transmission	\$9,294	2.10%	\$195	50	-5.00%
67		TOTAL TRANSMISSION PLANT	\$2,064,287		\$40,472		
68		GENERAL PLANT					
69	389.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
70	390.100	Struct & Impv - Leased Gene	\$0	0.00%	\$0	0	0.00%
71	390.110	Struct & Impv Market LH	\$6,000,926	0.00%	\$0	0	0.00%
72	390.200	LH Improvement 700 Mkt	\$0	2.86%	\$0	35	0.00%
73	391.960	Ent Hardware Shar Svc Alloc	\$2,361,660	10.00%	\$236,166	10	0.00%
74	390.300	Struct & Imp-Leased Pty STC	\$81,528	0.00%	\$0	0	0.00%
75	390.700	Struct & Impv - Owned	\$98,590	2.73%	\$2,692	40	0.00%
76	390.710	Struct & Imp-Leased Pty MN	\$147,052	0.00%	\$0	0	0.00%
77	390.810	Struct & Imp-Leased Pty FRK	\$268,384	0.00%	\$0	0	0.00%
78	391.000	Office Furniture & Equipment	\$5,755,207	5.00%	\$287,760	20	0.00%
79	391.100	Data Processing Systems	\$16,198,879	6.67%	\$1,080,465	15	0.00%
80	391.200	Mechanical Office Equipment	\$267,281	12.00%	\$32,074	5	0.00%
81	391.300	Data Processing Software	\$0	10.00%	\$0	10	0.00%
82	391.310	Software-Oct 2012 Forward	\$7,147,569	9.89%	\$706,895	5	0.00%
83	391.400	Data Processing Equipment	\$3,128,816	9.89%	\$309,440	5	0.00%
84	391.500	Enterprise Software-EIMS	\$49,651,203	0.00%	\$0	0	0.00%
85	391.950	Ent Software Shar Svc Alloc	\$41,772,489	10.00%	\$4,177,249	10	0.00%
86	392.100	Transportation Eqpt-Autos	\$4,723,222	11.43%	\$539,864	7	20.00%
87	392.200	Transportation Eqpt-Trucks	\$41,545,320	7.73%	\$3,211,453	11	15.00%
88	393.000	Stores Equipment	\$325,165	3.33%	\$10,828	30	0.00%
89	394.000	Tools, Shop & Garage Equipme	\$33,356,003	4.00%	\$1,334,240	25	0.00%
90	394.500	Equipment-CNG Fuel Stations	\$1,167,796	3.62%	\$42,274	0	0.00%
91	395.000	Laboratory Equipment	\$268,512	5.00%	\$13,426	20	0.00%
92	396.000	Power Operated Equipment	\$51,009,073	6.15%	\$3,137,058	13	20.00%
93	396.100	Power Operated Eqp-Trucks	\$23,095,669	6.07%	\$1,401,907	14	15.00%
94	397.000	Communication Equipment	\$14,557,765	5.81%	\$845,806	5	0.00%
95	397.100	Communication Eqpt AMR/ERT	\$16,624,220	6.67%	\$1,108,835	15	0.00%
96	398.000	Miscellaneous Equipment	\$4,010,595	5.00%	\$200,530	20	0.00%
97		TOTAL GENERAL PLANT	\$323,562,924		\$18,678,962		
98		GENERAL PLANT - ALLOCATED					
99		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
100		RETIREMENT WORK IN PROGRESS					
101		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
102		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
103		Total Depreciation	\$3,179,166,631		\$120,725,311		

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Depreciation Expense

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage

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

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1	R-2	\$0	\$1	100.0000%	\$0	\$1
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$1		\$0	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land & Land Rights-Dist. Pla	\$19,361	R-6	\$0	\$19,361	100.0000%	\$0	\$19,361
7	374.200	Land Rights	\$124,789	R-7	\$0	\$124,789	100.0000%	\$0	\$124,789
8	375.100	Struct & Impv - Meas & Reg S	\$406,467	R-8	\$0	\$406,467	100.0000%	\$0	\$406,467
9	375.200	Struct & Impv-Svc Centers &	\$4,071,543	R-9	\$0	\$4,071,543	100.0000%	\$0	\$4,071,543
10	375.210	Struct & Impv - Leased Prope	\$626,997	R-10	\$0	\$626,997	100.0000%	\$0	\$626,997
11	375.300	Struct & Impv - Garages	\$215,519	R-11	\$0	\$215,519	100.0000%	\$0	\$215,519
12	375.410	Struct & Impv - Leased Propane	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	375.700	Struct & Impv - MN	\$79,375	R-13	\$0	\$79,375	100.0000%	\$0	\$79,375
14	376.100	MO East Steel ARO	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	376.200	MO East Cast Iron ARO	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	376.300	MO East Plastic ARO	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	376.100	Mains - Steel	\$153,505,049	R-17	\$0	\$153,505,049	100.0000%	\$0	\$153,505,049
18	376.200	Mains - Cast Iron	-\$6,407,294	R-18	\$0	-\$6,407,294	100.0000%	\$0	-\$6,407,294
19	376.300	Mains - Plastic	\$140,927,730	R-19	\$0	\$140,927,730	100.0000%	\$0	\$140,927,730
20	378.000	Meas & Reg Station Equipment	-\$1,095,865	R-20	\$0	-\$1,095,865	100.0000%	\$0	-\$1,095,865
21	379.000	Meas & Reg Station Eqpt-City	\$1,197,973	R-21	\$0	\$1,197,973	100.0000%	\$0	\$1,197,973
22	380.100	Services - Steel	\$37,743,968	R-22	\$0	\$37,743,968	100.0000%	\$0	\$37,743,968
23	380.200	Services - Plastic & Copper	\$352,106,391	R-23	\$0	\$352,106,391	100.0000%	\$0	\$352,106,391
24	381.000	Meters	\$1,436,053	R-24	\$0	\$1,436,053	100.0000%	\$0	\$1,436,053
25	381.100	Ultrasonic Meters	\$7,457,522	R-25	\$0	\$7,457,522	100.0000%	\$0	\$7,457,522
26	382.100	Ultrasonic Meter Installatn	\$4,332,511	R-26	\$0	\$4,332,511	100.0000%	\$0	\$4,332,511
27	383.000	House Regulators	\$15,695,601	R-27	\$0	\$15,695,601	100.0000%	\$0	\$15,695,601
28	385.000	Comm & Ind Meas & Reg Eqpt	\$9,132,608	R-28	\$0	\$9,132,608	100.0000%	\$0	\$9,132,608
29	386.000	Other Prop-Cust Premises-Pro	\$156,870	R-29	\$0	\$156,870	100.0000%	\$0	\$156,870
30	387.000	Other Equipment	\$471,974	R-30	\$0	\$471,974	100.0000%	\$0	\$471,974
31	388.000	Asset Retirement Costs - Dis	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	399.001	Reg Asset-Distribution-Mains	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$722,205,142		\$0	\$722,205,142		\$0	\$722,205,142
34		PRODUCTION PLANT							
35	304.000	Land and Land rights - Mfg Gas	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	305.000	Struct & Impv - Manufactured	-\$266,118	R-36	\$0	-\$266,118	100.0000%	\$0	-\$266,118
37	307.000	Other Power Equipment	\$53,054	R-37	\$0	\$53,054	100.0000%	\$0	\$53,054
38	311.000	Propane Equipment	\$1,971,148	R-38	\$0	\$1,971,148	100.0000%	\$0	\$1,971,148
39	311.100	Propane Stg Cavern-Gas Ops	\$5,548,908	R-39	\$0	\$5,548,908	100.0000%	\$0	\$5,548,908
40		TOTAL PRODUCTION PLANT	\$7,306,992		\$0	\$7,306,992		\$0	\$7,306,992
41		UNDERGROUND GAS STORAGE							
42	350.100	Land & Land Rights - UGS	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	350.200	Rights of Way	\$777,279	R-43	\$0	\$777,279	100.0000%	\$0	\$777,279
44	351.200	Compressor Station Structure	\$956,067	R-44	\$0	\$956,067	100.0000%	\$0	\$956,067
45	351.400	Other Structures	\$1,127,945	R-45	\$0	\$1,127,945	100.0000%	\$0	\$1,127,945
46	352.000	Wells	\$4,887,560	R-46	\$0	\$4,887,560	100.0000%	\$0	\$4,887,560
47	352.100	Storage Leaseholds & Rights	\$2,125,258	R-47	\$0	\$2,125,258	100.0000%	\$0	\$2,125,258
48	352.200	Reservoirs	\$226,508	R-48	\$0	\$226,508	100.0000%	\$0	\$226,508
49	352.300	Non-Recoverable Natural Gas	\$3,628,434	R-49	\$0	\$3,628,434	100.0000%	\$0	\$3,628,434
50	352.400	Wells - Oil & Vent Gas	\$511,205	R-50	\$0	\$511,205	100.0000%	\$0	\$511,205
51	353.000	Lines	\$2,715,490	R-51	\$0	\$2,715,490	100.0000%	\$0	\$2,715,490
52	354.000	Compressor Station Equipment	\$1,778,924	R-52	\$0	\$1,778,924	100.0000%	\$0	\$1,778,924
53	355.000	Measuring & Regulating Equipment	\$2,901,696	R-53	\$0	\$2,901,696	100.0000%	\$0	\$2,901,696
54	356.000	Purification Equipment	\$212,279	R-54	\$0	\$212,279	100.0000%	\$0	\$212,279
55	357.000	Other Equipment - UGS	\$20,180	R-55	\$0	\$20,180	100.0000%	\$0	\$20,180
56		TOTAL UNDERGROUND GAS STORAGE	\$21,868,825		\$0	\$21,868,825		\$0	\$21,868,825
57		OTHER STORAGE							
58	360.000	Land & Land Rights - Other N	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	361.000	Struct & Impv - Other Natura	\$240,940	R-59	\$0	\$240,940	100.0000%	\$0	\$240,940
60	362.000	Gas Holders	\$5,281,863	R-60	\$0	\$5,281,863	100.0000%	\$0	\$5,281,863
61	363.300	Compressor Equipment	\$184,807	R-61	\$0	\$184,807	100.0000%	\$0	\$184,807
62		TOTAL OTHER STORAGE	\$5,707,610		\$0	\$5,707,610		\$0	\$5,707,610

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63		TRANSMISSION PLANT							
64	365.200	Rights of Way - Transmission	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65	367.000	Mains - Transmission	\$2,246,246	R-65	\$0	\$2,246,246	100.0000%	\$0	\$2,246,246
66	371.000	Other Equipment - Transmission	-\$63,380	R-66	\$0	-\$63,380	100.0000%	\$0	-\$63,380
67		TOTAL TRANSMISSION PLANT	\$2,182,866		\$0	\$2,182,866		\$0	\$2,182,866
68		GENERAL PLANT							
69	389.000	Land & Land Rights	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.100	Struct & Impv - Leased Gene	\$0	R-70	\$0	\$0	100.0000%	\$0	\$0
71	390.110	Struct & Impv Market LH	\$3,604,309	R-71	\$0	\$3,604,309	100.0000%	\$0	\$3,604,309
72	390.200	LH Improvement 700 Mkt	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	391.960	Ent Hardware Shar Svc Alloc	\$102,806	R-73	\$0	\$102,806	100.0000%	\$0	\$102,806
74	390.300	Struct & Imp-Leased Ppty STC	\$35,589	R-74	\$0	\$35,589	100.0000%	\$0	\$35,589
75	390.700	Struct & Impv - Owned	\$21,344	R-75	\$0	\$21,344	100.0000%	\$0	\$21,344
76	390.710	Struct & Imp-Leased Ppty MN	\$110,930	R-76	\$0	\$110,930	100.0000%	\$0	\$110,930
77	390.810	Struct & Imp-Leased Ppty FRK	\$183,535	R-77	\$0	\$183,535	100.0000%	\$0	\$183,535
78	391.000	Office Furniture & Equipment	-\$1,420,110	R-78	\$0	-\$1,420,110	100.0000%	\$0	-\$1,420,110
79	391.100	Data Processing Systems	\$14,237,315	R-79	\$0	\$14,237,315	100.0000%	\$0	\$14,237,315
80	391.200	Mechanical Office Equipment	-\$122,597	R-80	\$0	-\$122,597	100.0000%	\$0	-\$122,597
81	391.300	Data Processing Software	\$0	R-81	\$0	\$0	100.0000%	\$0	\$0
82	391.310	Software-Oct 2012 Forward	\$4,884,164	R-82	\$0	\$4,884,164	100.0000%	\$0	\$4,884,164
83	391.400	Data Processing Equipment	\$2,070,576	R-83	\$0	\$2,070,576	100.0000%	\$0	\$2,070,576
84	391.500	Enterprise Software-EIMS	\$92,273,880	R-84	-\$51,087,733	\$41,186,147	100.0000%	\$0	\$41,186,147
85	391.950	Ent Software Shar Svc Alloc	\$11,675,684	R-85	\$0	\$11,675,684	100.0000%	\$0	\$11,675,684
86	392.100	Transportation Eqpt-Autos	\$3,811,480	R-86	\$0	\$3,811,480	100.0000%	\$0	\$3,811,480
87	392.200	Transportation Eqpt-Trucks	\$15,324,894	R-87	\$0	\$15,324,894	100.0000%	\$0	\$15,324,894
88	393.000	Stores Equipment	\$208,556	R-88	\$0	\$208,556	100.0000%	\$0	\$208,556
89	394.000	Tools, Shop & Garage Equipme	\$7,763,536	R-89	\$0	\$7,763,536	100.0000%	\$0	\$7,763,536
90	394.500	Equipment-CNG Fuel Stations	\$389,291	R-90	-\$104,925	\$284,366	100.0000%	\$0	\$284,366
91	395.000	Laboratory Equipment	\$165,037	R-91	\$0	\$165,037	100.0000%	\$0	\$165,037
92	396.000	Power Operated Equipment	\$15,564,369	R-92	\$0	\$15,564,369	100.0000%	\$0	\$15,564,369
93	396.100	Power Operated Eqp-Trucks	\$9,401,337	R-93	\$0	\$9,401,337	100.0000%	\$0	\$9,401,337
94	397.000	Communication Equipment	\$3,531,376	R-94	\$0	\$3,531,376	100.0000%	\$0	\$3,531,376
95	397.100	Communication Eqpt AMR/ERT	\$15,705,986	R-95	\$0	\$15,705,986	100.0000%	\$0	\$15,705,986
96	398.000	Miscellaneous Equipment	\$440,955	R-96	\$0	\$440,955	100.0000%	\$0	\$440,955
97		TOTAL GENERAL PLANT	\$199,964,242		-\$51,192,658	\$148,771,584		\$0	\$148,771,584
98		GENERAL PLANT - ALLOCATED							
99		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
100		RETIREMENT WORK IN PROGRESS							
101		Retirement Work-In Progress	\$6,387,207	R-101	\$0	\$6,387,207	100.0000%	\$0	\$6,387,207
102		TOTAL RETIREMENT WORK IN PROGRESS	\$6,387,207		\$0	\$6,387,207		\$0	\$6,387,207
103		TOTAL DEPRECIATION RESERVE	\$965,622,885		-\$51,192,658	\$914,430,227		\$0	\$914,430,227

Spire Missouri East
 Case No. GR-2025-0107
 Test Year: 12 Months Ending 09/30/2024
 Staff's Direct
 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-84	Enterprise Software-EIMS	391.500		-\$51,087,733		\$0
	1. To allocate shared services plant on Spire East Books to Spire West (Majors)		-\$51,087,733		\$0	
R-90	Equipment-CNG Fuel Stations	394.500		-\$104,925		\$0
	1.To remove Lambert Compressed Natural Gas Station (Majors)		-\$104,925		\$0	
Total Reserve Adjustments				-\$51,192,658		\$0

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$450,319,184	52.24	40.44	11.80	0.032329	\$14,558,369
3	Purchased Gas - Back Out	-\$450,319,184	52.24	52.25	-0.01	-0.000027	\$12,159
4	Payroll & Employee Withholdings	\$83,684,716	52.24	12.00	40.24	0.110247	\$9,225,989
5	Vacation - Union & Non-union	\$4,995,900	52.24	182.50	-130.26	-0.356877	-\$1,782,922
6	Penson & OPEB	\$14,096,218	52.24	-13.84	66.08	0.181041	\$2,551,993
7	Employee Benefits	\$7,654,828	52.24	10.88	41.36	0.113315	\$867,407
8	Incentive Compensation	\$4,272,210	52.24	235.50	-183.26	-0.502082	-\$2,145,000
9	Bad Debt	\$6,142,921	52.24	52.24	0.00	0.000000	\$0
10	PSC Assessment	\$2,400,256	52.24	-41.00	93.24	0.255452	\$613,150
11	Cash Vouchers	\$44,005,941	52.24	51.83	0.41	0.001123	\$49,419
12	TOTAL OPERATION AND MAINT. EXPENSE	\$167,252,990					\$23,950,564
13	TAXES						
14	Payroll Taxes	\$6,283,715	52.24	15.08	37.16	0.101808	\$639,732
15	FUTA	\$34,788	52.24	75.58	-23.34	-0.063945	-\$2,225
16	SUTA	\$0	52.24	75.50	-23.26	-0.063726	\$0
17	Property Taxes	\$27,606,038	52.24	182.50	-130.26	-0.356877	-\$9,851,960
18	Gross Receipts Tax	\$46,741,723	37.03	24.74	12.29	0.033671	\$1,573,841
19	Use Tax	\$2,033,723	52.24	78.55	-26.31	-0.072082	-\$146,595
20	Sales Tax	\$14,806,729	37.03	22.89	14.14	0.038740	\$573,613
21	TOTAL TAXES	\$97,506,716					-\$7,213,594
22	OTHER EXPENSES						
23	TOTAL OTHER EXPENSES	\$0					\$0
24	CWC REQ'D BEFORE RATE BASE OFFSETS						\$16,736,970
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	\$36,143,991	52.24	365.00	-312.76	-0.856877	-\$30,970,955
27	State Tax Offset	\$3,549,856	52.24	365.00	-312.76	-0.856877	-\$3,041,790
28	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
29	Interest Expense Offset	\$41,144,530	52.24	91.73	-39.49	-0.108192	-\$4,451,509
30	TOTAL OFFSET FROM RATE BASE	\$80,838,377					-\$38,464,254
31	TOTAL CASH WORKING CAPITAL REQUIRED						-\$21,727,284

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$881,278,238	See Note (1)	See Note (1)	See Note (1)	\$881,278,238	-\$499,550,770	\$381,727,468	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$450,192,016	\$0	\$450,192,016	-\$450,319,184	-\$127,168	\$0	-\$127,168	\$0	-\$127,168
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,281,644	\$2,172,062	\$1,109,582	\$252,350	\$3,533,994	\$0	\$3,533,994	\$2,172,062	\$1,361,932
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$302,577	\$189,103	\$113,474	\$22,194	\$324,771	\$0	\$324,771	\$189,103	\$135,668
6	TOTAL DISTRIBUTION EXPENSES	\$55,280,778	\$39,362,960	\$15,917,818	\$6,873,210	\$62,153,988	\$0	\$62,153,988	\$39,362,960	\$22,791,028
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,613,422	\$6,934,376	\$22,679,046	-\$1,978,182	\$27,635,240	\$0	\$27,635,240	\$6,934,376	\$20,700,864
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,846,726	\$200,741	\$5,645,985	\$169,182	\$6,015,908	\$0	\$6,015,908	\$200,741	\$5,815,167
9	TOTAL SALES EXPENSES	\$1,697,033	\$534,753	\$1,162,280	-\$27,432	\$1,669,601	\$0	\$1,669,601	\$534,753	\$1,134,848
10	TOTAL ADMIN. & GENERAL EXPENSES	\$67,567,563	\$21,689,404	\$45,878,159	-\$1,520,907	\$66,046,656	\$0	\$66,046,656	\$21,689,404	\$44,357,252
11	TOTAL DEPRECIATION EXPENSE	\$88,949,717	See Note (1)	See Note (1)	See Note (1)	\$88,949,717	\$25,587,577	\$114,537,294	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$14,019,896	\$0	\$14,019,896	\$3,411,043	\$17,430,939	\$0	\$17,430,939	\$0	\$17,430,939
13	TOTAL OTHER OPERATING EXPENSES	\$82,481,321	\$0	\$82,481,321	-\$45,921,002	\$36,560,319	\$0	\$36,560,319	\$0	\$36,560,319
14	TOTAL OPERATING EXPENSE	\$799,232,693	\$71,083,399	\$639,199,577	-\$489,038,728	\$310,193,965	\$25,587,577	\$335,781,542	\$71,083,399	\$150,160,849
15	NET INCOME BEFORE TAXES	\$82,045,545	\$0	\$0	\$0	\$571,084,273	-\$525,138,347	\$45,945,926	\$0	\$0
16	TOTAL INCOME TAXES	\$2,454,951	See Note (1)	See Note (1)	See Note (1)	\$2,454,951	-\$13,919,594	-\$11,464,643	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$4,415,485	See Note (1)	See Note (1)	See Note (1)	-\$4,415,485	\$10	-\$4,415,475	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$84,006,079	\$0	\$0	\$0	\$573,044,807	-\$511,218,763	\$61,826,044	\$0	\$0

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

Spire Missouri East
Case No. GR-2025-0107
Test Year: 12 Months Ending 09/30/2024
Staff's Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$624,708,594			Rev-10		\$624,708,594	100.0000%	-\$328,817,520	\$295,891,074		
Rev-11	481.000	Small General Service Revenue	\$94,070,146			Rev-11		\$94,070,146	100.0000%	-\$57,626,839	\$36,443,307		
Rev-12	481.000	Large General Service Revenue	\$118,063,709			Rev-12		\$118,063,709	100.0000%	-\$91,549,943	\$26,513,766		
Rev-13	481.000	LV, SL, LP, VF	\$4,479,283			Rev-13		\$4,479,283	100.0000%	-\$3,602,172	\$877,111		
Rev-14	481.000	Large Volume Service Revenue	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	481.000	Unmetered Gas Light Revenue	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16	481.300	Interruptible	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	481.000	General LP Revenue	\$0			Rev-17		\$0	100.0000%	\$0	\$0		
Rev-18	481.000	Vehicular Fuel	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19	487.000	Late Payment Charges	\$6,802,824			Rev-19		\$6,802,824	100.0000%	-\$636,233	\$6,166,591		
Rev-20	489.000	Transport Sales	\$15,149,114			Rev-20		\$15,149,114	100.0000%	-\$1,280,205	\$13,868,909		
Rev-21	0.000	Misc Rate Class	\$0			Rev-21		\$0	100.0000%	\$0	\$0		
Rev-22	0.000	Transportation	\$0			Rev-22		\$0	100.0000%	\$0	\$0		
Rev-23	0.000	Unbilled and Miscellaneous	\$0			Rev-23		\$0	100.0000%	\$0	\$0		
Rev-24	492.000	Incidental Gasoline and Oil Sales	\$575,176			Rev-24		\$575,176	100.0000%	\$0	\$575,176		
Rev-25	493.000	Rent From Gas Property	\$25,347			Rev-25		\$25,347	100.0000%	\$0	\$25,347		
Rev-26	495.000	Other Gas Revenue	\$1,366,187			Rev-26		\$1,366,187	100.0000%	\$0	\$1,366,187		
Rev-27	0.000	Off System and Incentive Revenue	\$16,037,858			Rev-27		\$16,037,858	100.0000%	-\$16,037,858	\$0		
Rev-28	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-28		\$0	100.0000%	\$0	\$0		
Rev-29		TOTAL OTHER OPERATING REVENUES	\$881,278,238					\$881,278,238		-\$499,550,770	\$381,727,468		
Rev-30		TOTAL OPERATING REVENUES	\$881,278,238					\$881,278,238		-\$499,550,770	\$381,727,468		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$450,319,184	\$0	\$450,319,184	E-2	-\$450,319,184	\$0	100.0000%	\$0	\$0	\$0	\$0
3	808.100	Gas Withdrawn from Storage Debit.	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$728	\$0	-\$728	E-4	\$0	-\$728	100.0000%	\$0	-\$728	\$0	-\$728
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$126,440	\$0	-\$126,440	E-5	\$0	-\$126,440	100.0000%	\$0	-\$126,440	\$0	-\$126,440
6		TOTAL GAS SUPPLY EXPENSES	\$450,192,016	\$0	\$450,192,016		-\$450,319,184	-\$127,168		\$0	-\$127,168	\$0	-\$127,168
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$507,822	\$494,022	\$13,800	E-8	\$87,578	\$595,400	100.0000%	\$0	\$595,400	\$494,022	\$101,378
9	815.000	Maps and Records	\$9,413	\$3,699	\$5,714	E-9	\$656	\$10,069	100.0000%	\$0	\$10,069	\$3,699	\$6,370
10	816.000	Wells Expenses	\$425,071	\$398,342	\$26,729	E-10	\$70,622	\$495,693	100.0000%	\$0	\$495,693	\$398,342	\$97,351
11	817.000	Lines Expenses	\$674	\$441	\$233	E-11	\$78	\$752	100.0000%	\$0	\$752	\$441	\$311
12	818.000	Compressor Station Expenses	\$248,640	\$232,843	\$15,797	E-12	\$41,280	\$289,920	100.0000%	\$0	\$289,920	\$232,843	\$57,077
13	819.000	Compressor Station Fuel and Power	\$728	\$0	\$728	E-13	\$0	\$728	100.0000%	\$0	\$728	\$0	\$728
14	820.000	Measuring & Regulation Station Expenses	\$76,636	\$69,292	\$7,344	E-14	\$12,290	\$88,926	100.0000%	\$0	\$88,926	\$69,292	\$19,634
15	821.000	Purification Expenses	\$10,070	\$0	\$10,070	E-15	\$0	\$10,070	100.0000%	\$0	\$10,070	\$0	\$10,070
16	823.000	Gas Losses	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	824.000	Other Expenses	\$389,775	\$168,347	\$221,428	E-17	\$29,847	\$419,622	100.0000%	\$0	\$419,622	\$168,347	\$251,275
18	825.000	Storage Well Royalties	\$95,851	\$0	\$95,851	E-18	\$0	\$95,851	100.0000%	\$0	\$95,851	\$0	\$95,851
19	830.000	Maint. Supervision & Engineering	\$31,959	\$31,661	\$298	E-19	\$6,422	\$38,381	100.0000%	\$0	\$38,381	\$31,661	\$6,720
20	831.000	Maint. of Structures & Improvements	\$170,419	\$104,530	\$65,889	E-20	\$39,140	\$209,559	100.0000%	\$0	\$209,559	\$104,530	\$105,029

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21	832.000	Maint. of Reservoirs & Wells	\$527,064	\$69,135	\$457,929	E-21	-\$134,105	\$392,959	100.0000%	\$0	\$392,959	\$69,135	\$323,824
22	833.000	Maint. of Lines	\$376,104	\$276,015	\$100,089	E-22	\$35,054	\$411,158	100.0000%	\$0	\$411,158	\$276,015	\$135,143
23	834.000	Maint. of Compressor Station Equipment	\$69,899	\$57,423	\$12,476	E-23	\$9,996	\$79,895	100.0000%	\$0	\$79,895	\$57,423	\$22,472
24	835.000	Maint. of Measuring & Regulating Station	\$51,426	\$31,070	\$20,356	E-24	-\$2,882	\$48,544	100.0000%	\$0	\$48,544	\$31,070	\$17,474
25	836.000	Maint. of Purification Equipment	\$0	\$0	\$0	E-25	\$177	\$177	100.0000%	\$0	\$177	\$0	\$177
26	837.000	Maint. of Other Equipment	\$289,491	\$235,242	\$54,249	E-26	\$56,197	\$345,688	100.0000%	\$0	\$345,688	\$235,242	\$110,446
27	840.000	Operation Supervision & Engineering	\$15	\$0	\$15	E-27	\$0	\$15	100.0000%	\$0	\$15	\$0	\$15
28	841.000	Operation Labor & Expenses	\$342	\$0	\$342	E-28	\$0	\$342	100.0000%	\$0	\$342	\$0	\$342
29	842.100	Fuel	\$245	\$0	\$245	E-29	\$0	\$245	100.0000%	\$0	\$245	\$0	\$245
30	843.200	Maintenance of Structures & Improvements	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,281,644	\$2,172,062	\$1,109,582		\$252,350	\$3,533,994		\$0	\$3,533,994	\$2,172,062	\$1,361,932
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	712.000	Other Power Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$761	\$0	\$761	E-37	\$0	\$761	100.0000%	\$0	\$761	\$0	\$761
38	723.000	Fuel for Liquified Petroleum Gas Process	\$6,810	\$0	\$6,810	E-38	\$0	\$6,810	100.0000%	\$0	\$6,810	\$0	\$6,810
39	728.000	Liquified Petroleum Gas	\$34,345	\$0	\$34,345	E-39	\$0	\$34,345	100.0000%	\$0	\$34,345	\$0	\$34,345
40	735.000	Misc. Production Expenses	\$84,932	\$84,194	\$738	E-40	\$14,926	\$99,858	100.0000%	\$0	\$99,858	\$84,194	\$15,664
41	740.000	Maint. Supervision & Eng	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	741.000	Maint. of Structures and Improv	\$17,593	\$16,212	\$1,381	E-42	\$2,143	\$19,736	100.0000%	\$0	\$19,736	\$16,212	\$3,524
43	742.000	Maint. of Production Equipment	\$158,136	\$88,697	\$69,439	E-43	\$5,125	\$163,261	100.0000%	\$0	\$163,261	\$88,697	\$74,564
44		TOTAL PRODUCTION EXPENSES	\$302,577	\$189,103	\$113,474		\$22,194	\$324,771		\$0	\$324,771	\$189,103	\$135,668
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervisor & Engineering - Dist	\$3,062,325	\$2,855,204	\$207,121	E-46	\$506,157	\$3,568,482	100.0000%	\$0	\$3,568,482	\$2,855,204	\$713,278
47	871.000	Distribution Load Dispatching	\$517,229	\$514,346	\$2,883	E-47	\$91,181	\$608,410	100.0000%	\$0	\$608,410	\$514,346	\$94,064
48	874.000	Main & Service Expenses	\$13,725,560	\$4,880,218	\$8,845,342	E-48	\$137,202	\$13,862,762	100.0000%	\$0	\$13,862,762	\$4,880,218	\$8,982,544
49	875.000	Measuring & Regulating Station Expenses - General	\$939,984	\$855,446	\$84,538	E-49	\$151,726	\$1,091,710	100.0000%	\$0	\$1,091,710	\$855,446	\$236,264
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$110	\$0	\$110	E-50	\$0	\$110	100.0000%	\$0	\$110	\$0	\$110
51	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$38,982	\$8,377	\$30,605	E-51	\$1,485	\$40,467	100.0000%	\$0	\$40,467	\$8,377	\$32,090
52	878.000	Meter & House Regulator Expenses	\$8,883,901	\$7,307,016	\$1,576,885	E-52	\$1,296,155	\$10,180,056	100.0000%	\$0	\$10,180,056	\$7,307,016	\$2,873,040
53	879.000	Customer Installations Expenses	\$5,006,022	\$4,715,264	\$290,758	E-53	\$836,412	\$5,842,434	100.0000%	\$0	\$5,842,434	\$4,715,264	\$1,127,170
54	880.000	Other Expenses - Dist. Exp.	\$3,483,486	\$2,329,942	\$1,153,544	E-54	\$413,060	\$3,896,546	100.0000%	\$0	\$3,896,546	\$2,329,942	\$1,566,604
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$1,978,656	\$1,894,388	\$84,268	E-56	\$315,452	\$2,294,108	100.0000%	\$0	\$2,294,108	\$1,894,388	\$399,720
57	886.000	Maint. Of Structures and Improvements	\$1,580,580	\$993,702	\$586,878	E-57	\$327,641	\$1,908,221	100.0000%	\$0	\$1,908,221	\$993,702	\$914,519
58	887.000	Maint. Of Mains	\$10,101,902	\$7,856,325	\$2,245,577	E-58	\$1,368,949	\$11,470,851	100.0000%	\$0	\$11,470,851	\$7,856,325	\$3,614,526
59	889.000	Maint. Of Measuring & Regulating Eq - Gen	\$641,415	\$504,533	\$136,882	E-59	\$129,068	\$770,483	100.0000%	\$0	\$770,483	\$504,533	\$265,950
60	890.000	Maint. Of Measuring & Regulating Eq - Ind	\$-1,110	\$-1,402	\$292	E-60	\$15,747	\$14,637	100.0000%	\$0	\$14,637	\$-1,402	\$16,039
61	891.000	Maint. Of Measuring & Regulating Eq - City Gate	\$-7,261	\$-7,635	\$374	E-61	-\$1,516	-\$8,777	100.0000%	\$0	-\$8,777	\$-7,635	-\$1,142
62	892.000	Maintenance of Services	\$3,939,211	\$3,612,457	\$326,754	E-62	\$920,220	\$4,859,431	100.0000%	\$0	\$4,859,431	\$3,612,457	\$1,246,974
63	893.000	Maint. of Meters and House Regulators	\$1,335,417	\$996,929	\$338,488	E-63	\$349,748	\$1,685,165	100.0000%	\$0	\$1,685,165	\$996,929	\$688,236
64	894.000	Maintenance of Other Equipment	\$54,369	\$47,850	\$6,519	E-64	\$14,523	\$68,892	100.0000%	\$0	\$68,892	\$47,850	\$21,042

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65		TOTAL DISTRIBUTION EXPENSES	\$55,280,778	\$39,362,960	\$15,917,818		\$6,873,210	\$62,153,988		\$0	\$62,153,988	\$39,362,960	\$22,791,028
66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$2,455,865	\$134,854	\$2,321,011	E-68	\$23,919	\$2,479,784	100.0000%	\$0	\$2,479,784	\$134,854	\$2,344,930
69	903.000	Customer Records & Collection Expenses	\$20,127,700	\$6,756,493	\$13,371,207	E-69	\$160,405	\$20,288,105	100.0000%	\$0	\$20,288,105	\$6,756,493	\$13,531,612
70	904.000	Uncollectible Amounts	\$6,980,751	\$0	\$6,980,751	E-70	-\$2,170,138	\$4,810,613	100.0000%	\$0	\$4,810,613	\$0	\$4,810,613
71	905.000	Misc. Customer Accounts Expense	\$49,106	\$43,029	\$6,077	E-71	\$7,632	\$56,738	100.0000%	\$0	\$56,738	\$43,029	\$13,709
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,613,422	\$6,934,376	\$22,679,046		-\$1,978,182	\$27,635,240		\$0	\$27,635,240	\$6,934,376	\$20,700,864
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$5,719,411	\$200,741	\$5,518,670	E-75	\$182,578	\$5,901,989	100.0000%	\$0	\$5,901,989	\$200,741	\$5,701,248
76	909.000	Informational & Instructional Advertising Expenses	\$127,315	\$0	\$127,315	E-76	-\$13,396	\$113,919	100.0000%	\$0	\$113,919	\$0	\$113,919
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,846,726	\$200,741	\$5,645,985		\$169,182	\$6,015,908		\$0	\$6,015,908	\$200,741	\$5,815,167
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$287,818	\$150,083	\$137,735	E-79	\$12,113	\$299,931	100.0000%	\$0	\$299,931	\$150,083	\$149,848
80	912.000	Demonstrating & Selling Expenses	\$1,409,215	\$384,670	\$1,024,545	E-80	-\$39,545	\$1,369,670	100.0000%	\$0	\$1,369,670	\$384,670	\$985,000
81	913.000	Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$1,697,033	\$534,753	\$1,162,280		-\$27,432	\$1,669,601		\$0	\$1,669,601	\$534,753	\$1,134,848
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,556,374	\$21,445,488	\$3,110,886	E-85	\$1,759,817	\$26,316,191	100.0000%	\$0	\$26,316,191	\$21,445,488	\$4,870,703
86	921.000	Office Supplies & Expenses	\$10,567,522	\$124,749	\$10,442,773	E-86	\$5,694	\$10,573,216	100.0000%	\$0	\$10,573,216	\$124,749	\$10,448,467
87	921.100	Office Supplies & Expenses - Non Alloc	-\$4,737,748	\$0	-\$4,737,748	E-87	\$0	-\$4,737,748	100.0000%	\$0	-\$4,737,748	\$0	-\$4,737,748
88	922.000	Admin. Expenses Transferred - Credit	-\$6,486,378	\$0	-\$6,486,378	E-88	\$0	-\$6,486,378	100.0000%	\$0	-\$6,486,378	\$0	-\$6,486,378
89	923.000	Outside Services Employed	\$6,933,112	\$0	\$6,933,112	E-89	\$0	\$6,933,112	100.0000%	\$0	\$6,933,112	\$0	\$6,933,112
90	924.000	Property Insurance	\$1,096,439	\$0	\$1,096,439	E-90	\$37,608	\$1,134,047	100.0000%	\$0	\$1,134,047	\$0	\$1,134,047
91	925.000	Injuries & Damages	\$6,944,553	\$0	\$6,944,553	E-91	-\$69,082	\$6,875,471	100.0000%	\$0	\$6,875,471	\$0	\$6,875,471
92	926.000	Employee Pensions & Benefits	\$21,784,382	\$115,516	\$21,668,866	E-92	-\$3,537,319	\$18,247,063	100.0000%	\$0	\$18,247,063	\$115,516	\$18,131,547
93	928.000	Regulatory Commission Expenses	\$2,843,381	\$0	\$2,843,381	E-93	\$121,888	\$2,965,269	100.0000%	\$0	\$2,965,269	\$0	\$2,965,269
94	930.000	Misc. General Expenses	\$1,858,700	\$0	\$1,858,700	E-94	\$0	\$1,858,700	100.0000%	\$0	\$1,858,700	\$0	\$1,858,700
95	931.000	Rents	\$2,135,800	\$0	\$2,135,800	E-95	\$150,454	\$2,286,254	100.0000%	\$0	\$2,286,254	\$0	\$2,286,254
96	932.000	Maint. Of General Plant	\$71,426	\$3,651	\$67,775	E-96	\$10,033	\$81,459	100.0000%	\$0	\$81,459	\$3,651	\$77,808
97		TOTAL ADMIN. & GENERAL EXPENSES	\$67,567,563	\$21,689,404	\$45,878,159		-\$1,520,907	\$66,046,656		\$0	\$66,046,656	\$21,689,404	\$44,357,252
98		DEPRECIATION EXPENSE											
99	403.000	Depreciation Expense, Dep. Exp.	\$88,949,717	See note (1)	See note (1)	E-99	See note (1)	\$88,949,717	100.0000%	\$25,587,577	\$114,537,294	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0			E-100		\$0	100.0000%	\$0	\$0		
101		TOTAL DEPRECIATION EXPENSE	\$88,949,717	\$0	\$0		\$0	\$88,949,717		\$25,587,577	\$114,537,294	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-103	\$2,562,925	\$2,562,925	100.0000%	\$0	\$2,562,925	\$0	\$2,562,925
104	405.000	Amortization of Expense	\$14,019,896	\$0	\$14,019,896	E-104	\$848,118	\$14,868,014	100.0000%	\$0	\$14,868,014	\$0	\$14,868,014
105		TOTAL AMORTIZATION EXPENSE	\$14,019,896	\$0	\$14,019,896		\$3,411,043	\$17,430,939		\$0	\$17,430,939	\$0	\$17,430,939
106		OTHER OPERATING EXPENSES											
107	408.000	Property Taxes	\$22,906,291	\$0	\$22,906,291	E-107	\$3,891,875	\$26,798,166	100.0000%	\$0	\$26,798,166	\$0	\$26,798,166

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
108	408.000	Payroll Taxes	\$5,087,143	\$0	\$5,087,143	E-108	\$1,231,361	\$6,318,504	100.0000%	\$0	\$6,318,504	\$0	\$6,318,504
109	408.000	Gross Receipts Tax	\$46,741,723	\$0	\$46,741,723	E-109	-\$46,741,723	\$0	100.0000%	\$0	\$0	\$0	\$0
110	408.000	Other Taxes	\$0	\$0	\$0	E-110	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
111	431.000	Interest on Customer Deposits	\$4,359,614	\$0	\$4,359,614	E-111	-\$4,302,515	\$57,099	100.0000%	\$0	\$57,099	\$0	\$57,099
112		Stipulation and Agreement	\$3,386,550	\$0	\$3,386,550	E-112	\$0	\$3,386,550	100.0000%	\$0	\$3,386,550	\$0	\$3,386,550
113		TOTAL OTHER OPERATING EXPENSES	\$82,481,321	\$0	\$82,481,321		-\$45,921,002	\$36,560,319		\$0	\$36,560,319	\$0	\$36,560,319
114		TOTAL OPERATING EXPENSE	\$799,232,693	\$71,083,399	\$639,199,577		-\$489,038,728	\$310,193,965		\$25,587,577	\$335,781,542	\$71,083,399	\$150,160,849
115		NET INCOME BEFORE TAXES	\$82,045,545					\$571,084,273		-\$525,138,347	\$45,945,926		
116		INCOME TAXES											
117	409.000	Current Income Taxes	\$2,454,951	See note (1)	See note (1)	E-117	See note (1)	\$2,454,951	100.0000%	-\$13,919,594	-\$11,464,643	See note (1)	See note (1)
118		TOTAL INCOME TAXES	\$2,454,951					\$2,454,951		-\$13,919,594	-\$11,464,643		
119		DEFERRED INCOME TAXES											
120	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-120	See note (1)	\$0	100.0000%	\$4,655,263	\$4,655,263	See note (1)	See note (1)
121	411.000	Amortization of Deferred ITC	\$0			E-121		\$0	100.0000%	-\$167,867	-\$167,867		
122	0.000	Amortization of Protected Excess ADIT (TCJA)	-\$4,415,485			E-122		-\$4,415,485	100.0000%	\$3,503,373	-\$912,112		
123	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-123		\$0	100.0000%	-\$6,688,356	-\$6,688,356		
124	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	\$0	\$0		
125	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-125		\$0	100.0000%	-\$1,302,403	-\$1,302,403		
126		TOTAL DEFERRED INCOME TAXES	-\$4,415,485					-\$4,415,485		\$10	-\$4,415,475		
127		NET OPERATING INCOME	\$84,006,079					\$573,044,807		-\$511,218,763	\$61,826,044		

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

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$328,817,520	-\$328,817,520
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$336,761,394	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	\$22,571	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	-\$375,958	
	4. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$8,033,253	
	5. Customer Annualization (Reynolds)		\$0	\$0		\$0	\$264,008	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$57,626,839	-\$57,626,839
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$59,380,501	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$1,272	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$319,151	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	\$610,511	
	5. Weather, Days, and Rates Adjustment (Reynolds)		\$0	\$0		\$0	\$753,982	
	6. Customer Annualization (Reynolds)		\$0	\$0		\$0	\$71,290	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$91,549,943	-\$91,549,943
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$91,398,619	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$33,543	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$389,339	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	-\$908,497	
	5. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$636,492	
	6. Customer Annualization (Reynolds)		\$0	\$0		\$0	-\$235,115	
Rev-13	LV, SL, LP, VF	481.000	\$0	\$0	\$0	\$0	-\$3,602,172	-\$3,602,172
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$3,617,791	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$676	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$16,295	
Rev-19	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	-\$636,233	-\$636,233
	1. To normalize forfeited discounts (Smith)		\$0	\$0		\$0	\$3,166	
	2. To normalize late payment charges (Smith)		\$0	\$0		\$0	-\$639,399	
Rev-20	Transport Sales	489.000	\$0	\$0	\$0	\$0	-\$1,280,205	-\$1,280,205
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$1,334,117	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$1,776,543	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$1,818,001	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	\$12,454	
Rev-27	Off System and Incentive Revenue		\$0	\$0	\$0	\$0	-\$16,037,858	-\$16,037,858
	1. To remove off system and incentive revenue (Majors)		\$0	\$0		\$0	-\$16,037,858	
E-2	Purchased Gas Expense	804.000	\$0	-\$450,319,184	-\$450,319,184	\$0	\$0	\$0
	1. To remove test year gas costs (Majors)		\$0	-\$450,319,184		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$0	\$87,578	\$87,578	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$87,578		\$0	\$0	
E-9	Maps and Records	815.000	\$0	\$656	\$656	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$656		\$0	\$0	
E-10	Wells Expenses	816.000	\$0	\$70,622	\$70,622	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$70,616		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$6		\$0	\$0	
E-11	Lines Expenses	817.000	\$0	\$78	\$78	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$78		\$0	\$0	
E-12	Compressor Station Expenses	818.000	\$0	\$41,280	\$41,280	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$41,277		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$3		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	\$0	\$12,290	\$12,290	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$12,284		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$6		\$0	\$0	
E-17	Other Expenses	824.000	\$0	\$29,847	\$29,847	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$29,844		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$3		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	\$0	\$6,422	\$6,422	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$809		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$5,613		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	\$0	\$39,140	\$39,140	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$20,607		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$18,531		\$0	\$0	
	3. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$2		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	\$0	-\$134,105	-\$134,105	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$146,363		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$12,256		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$2		\$0	\$0	
E-22	Maint. of Lines	833.000	\$0	\$35,054	\$35,054	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$13,882		\$0	\$0	
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$48,931		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$5		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	\$0	\$9,996	\$9,996	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$184		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$10,180		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	\$0	-\$2,882	-\$2,882	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$8,390		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$5,508		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	\$0	\$177	\$177	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$177		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	\$0	\$56,197	\$56,197	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$14,491		\$0	\$0	
	2. To adjust payroll for 09/30/2024		\$0	\$41,703		\$0	\$0	
	3. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$3		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$0	\$14,926	\$14,926	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$14,926		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	\$0	\$2,143	\$2,143	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$731		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$2,874		\$0	\$0	
E-43	Maint. of Production Equipment	742.000	\$0	\$5,125	\$5,125	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$235		\$0	\$0	
	2. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$10,366		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$15,724		\$0	\$0	
	4. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$2		\$0	\$0	
E-46	Operation Supervisor & Engineering - Dist	870.000	\$0	\$506,157	\$506,157	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$506,157		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	\$0	\$91,181	\$91,181	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$91,181		\$0	\$0	
E-48	Main & Service Expenses	874.000	\$0	\$137,202	\$137,202	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$865,141		\$0	\$0	
	2. To normalize line locate expense (Smith)		\$0	-\$728,568		\$0	\$0	
	3. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$629		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$0	\$151,726	\$151,726	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$151,649		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$77		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$0	\$1,485	\$1,485	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$1,485		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$0	\$1,296,155	\$1,296,155	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$1,295,352		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$803		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$0	\$836,412	\$836,412	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$835,899		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$513		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$0	\$413,060	\$413,060	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$413,041		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$19		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$0	\$315,452	\$315,452	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$20,376		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$335,828		\$0	\$0	
E-57	Maint. Of Structures and Improvements	886.000	\$0	\$327,641	\$327,641	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$151,325		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$176,159		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$157		\$0	\$0	
E-58	Maint. Of Mains	887.000	\$0	\$1,368,949	\$1,368,949	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$25,273		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$1,392,731		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$1,491		\$0	\$0	
E-59	Maint. Of Measuring & Regulating Eq - Gen	889.000	\$0	\$129,068	\$129,068	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$39,583		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$89,441		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$44		\$0	\$0	
E-60	Maint. Of Measuring & Regulating Eq - Ind	890.000	\$0	\$15,747	\$15,747	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$15,996		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$249		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	\$0	-\$1,516	-\$1,516	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$163		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$1,353		\$0	\$0	
E-62	Maintenance of Services	892.000	\$0	\$920,220	\$920,220	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$279,331		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$640,399		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$490		\$0	\$0	

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E-63	Maint. of Meters and House Regulators	893.000	\$0	\$349,748	\$349,748	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$172,903		\$0	\$0	
	2. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$65		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$176,731		\$0	\$0	
	4. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$49		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$0	\$14,523	\$14,523	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$6,036		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$8,483		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$4		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$0	\$23,919	\$23,919	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$23,906		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$13		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	\$0	\$160,405	\$160,405	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$1,197,758		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$43		\$0	\$0	
	3. To remove non-labor billing inventory expense (Majors)		\$0	-\$1,037,396		\$0	\$0	
E-70	Uncollectible Amounts	904.000	\$0	-\$2,170,138	-\$2,170,138	\$0	\$0	\$0
	1. To normalize uncollectibles expense (Smith)		\$0	-\$2,170,138		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$0	\$7,632	\$7,632	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$7,628		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$4		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$0	\$182,578	\$182,578	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$35,586		\$0	\$0	
	2. To adjust amortization for Red Tag program (Nieto)		\$0	\$9,589		\$0	\$0	
	3. To adjust test year amortization for low-income energy affordability program (Nieto)		\$0	-\$83,525		\$0	\$0	
	4. To adjust Energy Efficiency program amortization (Nieto)		\$0	\$621,392		\$0	\$0	
	5. To include PAYS amortization (Nieto)		\$0	\$211,763		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	6. To adjust test year for Payment Partner Program (Stipulation GR-2022-0179) (Nieto)		\$0	-\$612,227		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$0	-\$13,396	-\$13,396	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$13,396		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$0	\$12,113	\$12,113	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$14,493		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$26,606		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	\$0	-\$39,545	-\$39,545	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$107,804		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$68,192		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$67		\$0	\$0	
E-85	Admin. & General Salaries	920.000	\$0	\$1,759,817	\$1,759,817	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Bailey)		\$0	-\$184,779		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$3,801,752		\$0	\$0	
	3. To exclude long-term incentive compensation (Bailey)		\$0	-\$1,857,156		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$0	\$5,694	\$5,694	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Bailey)		\$0	-\$17,004		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$22,115		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$583		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$37,608	\$37,608	\$0	\$0	\$0
	1. To normalize insurance expense (Boronda)		\$0	\$37,608		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	-\$69,082	-\$69,082	\$0	\$0	\$0
	1. To normalize insurance expense (Boronda)		\$0	\$500,793		\$0	\$0	
	1. To normalize injuries & damages expense (Smith)		\$0	-\$569,875		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	\$0	-\$3,537,319	-\$3,537,319	\$0	\$0	\$0
	1. To adjust for severance expense (Bailey)		\$0	-\$2,308,482		\$0	\$0	
	2. To adjust payroll 401(k) for 09/30/2024 (Bailey)		\$0	\$113,735		\$0	\$0	
	3. To adjust payroll benefits for 09/30/2024 (Bailey)		\$0	\$1,396,176		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$20,478		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To remove one time employee separation costs (Majors)		\$0	-\$2,048,487		\$0	\$0	
	6. To include a three year average of SERP (Majors)		\$0	-\$710,739		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	\$121,888	\$121,888	\$0	\$0	\$0
	1. To Include a 3 year normalized level of rate case expense. (S. Ferguson)		\$0	\$63,987		\$0	\$0	
	2. To include a 3 year normalized level of depreciation study expense. (S. Ferguson)		\$0	\$8,637		\$0	\$0	
	3. To annualize PSC assessment. (S. Ferguson)		\$0	\$49,264		\$0	\$0	
E-95	Rents	931.000	\$0	\$150,454	\$150,454	\$0	\$0	\$0
	1. To normalize rents and leases expense (Boronda)		\$0	\$150,454		\$0	\$0	
E-96	Maint. Of General Plant	932.000	\$0	\$10,033	\$10,033	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$9,386		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$647		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$25,587,577	\$25,587,577
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$31,775,594	
	2. To capitalize portion of vehicles and equipment used in construction (Nieto)		\$0	\$0		\$0	-\$6,188,017	
E-103	Amortization of Net Cost of Removal	404.000	\$0	\$2,562,925	\$2,562,925	\$0	\$0	\$0
	1. To adjust Software amortization (Smith)		\$0	\$2,562,925		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	\$848,118	\$848,118	\$0	\$0	\$0
	1. To adjust Forest Park amortization (Smith)		\$0	\$1,024,394		\$0	\$0	
	2. To adjust GU-2020-0376 amortization (Smith)		\$0	-\$176,276		\$0	\$0	
E-107	Property Taxes	408.000	\$0	\$3,891,875	\$3,891,875	\$0	\$0	\$0
	1. To annualize Missouri Property Taxes. (S. Ferguson)		\$0	\$4,699,747		\$0	\$0	
	2. To annualize amortization of the Missouri property tax regulatory asset. (S. Ferguson)		\$0	\$1,546,797		\$0	\$0	
	3. To annualize amortization of the Legacy Missouri property tax regulatory liability. (S. Ferguson)		\$0	-\$2,354,669		\$0	\$0	
E-108	Payroll Taxes	408.000	\$0	\$1,231,361	\$1,231,361	\$0	\$0	\$0
	1. To adjust payroll taxes for 09/30/2024 payroll (Bailey)		\$0	\$1,231,361		\$0	\$0	
E-109	Gross Receipts Tax	408.000	\$0	-\$46,741,723	-\$46,741,723	\$0	\$0	\$0
	1. To remove gross receipts tax expense (Majors)		\$0	-\$46,741,723		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-111	Interest on Customer Deposits	431.000	\$0	-\$4,302,515	-\$4,302,515	\$0	\$0	\$0
	1. To include insulation financing interest income (Nieto)		\$0	-\$20,031		\$0	\$0	
	2. To include EnergyWise financing interest income (Nieto)		\$0	-\$179,792		\$0	\$0	
	3. To normalize interest on customer deposits (Boronda)		\$0	-\$4,102,692		\$0	\$0	
E-117	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$13,919,594	-\$13,919,594
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$13,919,594	
E-120	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$4,655,263	\$4,655,263
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$4,655,263	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-121	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$167,867	-\$167,867
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$167,867	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-122	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	\$3,503,373	\$3,503,373
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	\$3,503,373	
E-123	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$6,688,356	-\$6,688,356
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,688,356	
E-125	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$1,302,403	-\$1,302,403
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$1,302,403	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$499,550,770	-\$499,550,770
Total Operating & Maint. Expense			\$0	-\$489,038,728	-\$489,038,728	\$0	\$11,667,993	\$11,667,993

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.09% Return	F 7.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$45,945,926	\$179,186,933	\$183,616,332	\$188,045,733
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$114,537,294	\$114,537,294	\$114,537,294	\$114,537,294
4	Uncertain Tax Position Adjustment		\$381,194	\$381,194	\$381,194	\$381,194
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$475,290	\$475,290	\$475,290	\$475,290
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$115,393,778	\$115,393,778	\$115,393,778	\$115,393,778
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9660%	\$41,144,530	\$41,144,530	\$41,144,530	\$41,144,530
10	Tax Straight-Line Depreciation		\$120,745,629	\$120,745,629	\$120,745,629	\$120,745,629
11	Excess Tax Depreciation		\$19,527,027	\$19,527,027	\$19,527,027	\$19,527,027
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$1,020,754	\$1,020,754	\$1,020,754	\$1,020,754
14	Depreciation 263A		\$9,753,770	\$9,753,770	\$9,753,770	\$9,753,770
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$192,191,710	\$192,191,710	\$192,191,710	\$192,191,710
16	NET TAXABLE INCOME		-\$30,852,006	\$102,389,001	\$106,818,400	\$111,247,801
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		-\$30,852,006	\$102,389,001	\$106,818,400	\$111,247,801
19	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1,025,293	\$3,402,656	\$3,549,856	\$3,697,057
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		-\$29,826,713	\$98,986,345	\$103,268,544	\$107,550,744
22	Federal Income Tax at the Rate of	See Tax Table	-\$10,439,350	\$34,645,221	\$36,143,991	\$37,642,761
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		-\$10,439,350	\$34,645,221	\$36,143,991	\$37,642,761
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		-\$30,852,006	\$102,389,001	\$106,818,400	\$111,247,801
27	Deduct Federal Income Tax at the Rate of	50.000%	-\$5,219,675	\$17,322,611	\$18,071,996	\$18,821,381
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		-\$25,632,331	\$85,066,390	\$88,746,404	\$92,426,420
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	-\$1,025,293	\$3,402,656	\$3,549,856	\$3,697,057
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		-\$30,852,006	\$102,389,001	\$106,818,400	\$111,247,801
34	Deduct Federal Income Tax - City Inc. Tax		-\$10,439,350	\$34,645,221	\$36,143,991	\$37,642,761
35	Deduct Missouri Income Tax - City Inc. Tax		-\$1,025,293	\$3,402,656	\$3,549,856	\$3,697,057
36	City Taxable Income		-\$19,387,363	\$64,341,124	\$67,124,553	\$69,907,983
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$10,439,350	\$34,645,221	\$36,143,991	\$37,642,761
41	State Income Tax		-\$1,025,293	\$3,402,656	\$3,549,856	\$3,697,057
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$11,464,643	\$38,047,877	\$39,693,847	\$41,339,818
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$4,655,263	\$4,655,263	\$4,655,263	\$4,655,263
46	Amortization of Deferred ITC		-\$167,867	-\$167,867	-\$167,867	-\$167,867
47	Amortization of Protected Excess ADIT (TCJA)		-\$912,112	-\$912,112	-\$912,112	-\$912,112
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,688,356	-\$6,688,356	-\$6,688,356	-\$6,688,356
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$1,302,403	-\$1,302,403	-\$1,302,403	-\$1,302,403
51	TOTAL DEFERRED INCOME TAXES		-\$4,415,475	-\$4,415,475	-\$4,415,475	-\$4,415,475
52	TOTAL INCOME TAX		-\$15,880,118	\$33,632,402	\$35,278,372	\$36,924,343

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	
Line Number	Description	Percentage Rate	Test Year	6.96% Return	7.09% Return	7.22% Return

Federal Tax Table					
Federal Taxable Income		-\$29,826,713	\$98,986,345	\$103,268,544	\$107,550,744
15% on first \$50,000		-\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000		-\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001		-\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001		-\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001		-\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001		-\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334		-\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333		-\$4,022,683	\$28,228,554	\$29,727,324	\$31,226,094
Total Federal Income Taxes		-\$10,439,350	\$34,645,221	\$36,143,991	\$37,642,761

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 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.38%	F Weighted Cost of Capital 9.63%	G Weighted Cost of Capital 9.88%
1	Common Stock	\$2,049,400,000	53.19%		4.989%	5.122%	5.255%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,803,600,000	46.81%	4.20%	1.966%	1.966%	1.966%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$3,853,000,000	100.00%		6.955%	7.088%	7.221%
8	PreTax Cost of Capital				9.905%	10.117%	10.329%