

*Exhibit No.:*  
*Issue(s):* *Accounting Schedules*  
*Witness:* *Keri Roth*  
*Sponsoring Party:* *MoPSC Staff*  
*Case No.:* *GR-2025-0107*  
*Date Testimony Prepared:* *May 7, 2025*

## **MISSOURI PUBLIC SERVICE COMMISSION**

**SPRIE MISSOURI WEST**  
**Schedules 1b-11b**

**SPIRE MISSOURI INC.,**  
**d/b/a Spire**

**CASE NO. GR-2025-0107**

*Jefferson City, Missouri*  
*May 2025*

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Plant in Service

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT	\$29,423	53-GROSS P,T,D,S PLANT	\$16,933	\$2,521	\$2,134	\$206	\$0	\$454	\$7,174	\$0	\$29,422	\$1
DISTRIBUTION PLANT												
Land & Land Rights - DP	\$5,000,540	6-Distribution Mains	\$2,134,536	\$394,334	\$419,100	\$52,479	\$13	\$93,250	\$1,906,829	\$0	\$5,000,541	-\$1
Structures & Improvements - DP	\$18,789,747	6-Distribution Mains	\$8,020,613	\$1,481,725	\$1,574,787	\$197,191	\$48	\$350,391	\$7,164,992	\$0	\$18,789,747	
Gas Mains - DP	\$1,491,614,112	6-Distribution Mains	\$636,712,080	\$117,625,989	\$125,013,615	\$15,653,872	\$3,836	\$27,815,619	\$568,789,101	\$0	\$1,491,614,112	
Meas. & Regulating Station Equip - General	\$18,927,480	6-Distribution Mains	\$8,079,405	\$1,492,587	\$1,586,330	\$198,636	\$49	\$352,960	\$7,217,513	\$0	\$18,927,480	
Meas. & Regulating Station Equip - City Gate	\$6,984,921	6-Distribution Mains	\$2,981,591	\$550,818	\$585,413	\$73,304	\$18	\$130,255	\$2,663,522	\$0	\$6,984,921	
Services	\$597,646,191	8-Dist. Services	\$557,615,674	\$34,745,922	\$4,943,361	\$45,073	\$0	\$295,256	\$906	\$0	\$597,646,192	-\$1
Meters	\$108,440,885	7-Dist. Meters/Regulators	\$68,579,251	\$20,076,217	\$16,256,767	\$263,922	\$0	\$3,264,599	\$129	\$0	\$108,440,885	
Meter Installations	\$135,430,981	7-Dist. Meters/Regulators	\$85,648,095	\$25,073,032	\$20,302,950	\$329,610	\$0	\$4,077,132	\$161	\$0	\$135,430,980	\$1
House Regulators	\$21,547,569	7-Dist. Meters/Regulators	\$13,626,928	\$3,989,212	\$3,230,274	\$52,442	\$0	\$648,687	\$26	\$0	\$21,547,569	
Industrial Meas. & Regulating Station Equip	\$6,249,883	7-Dist. Meters/Regulators	\$3,952,497	\$1,157,073	\$936,943	\$15,211	\$0	\$188,152	\$7	\$0	\$6,249,883	
Other Prop-Cust Premises - Pro	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL DISTRIBUTION PLANT	\$2,410,632,309		\$1,387,350,670	\$206,586,909	\$174,849,540	\$16,881,740	\$3,964	\$37,216,301	\$587,743,186	\$0	\$2,410,632,310	-\$1
TOTAL PRODUCTION PLANT	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL UNDERGROUND GAS STORAGE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER STORAGE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSMISSION PLANT	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL INCENTIVE COMPENSATION	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CAPITALIZATION												
RETIREMENT WORK IN PROGRESS	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL GENERAL PLANT	\$228,742,603	53-GROSS P,T,D,S PLANT	\$131,644,383	\$19,602,835	\$16,591,306	\$1,601,892	\$376	\$3,531,419	\$55,770,391	\$0	\$228,742,602	\$1
TOTAL GENERAL PLANT - ALLOCATED	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PLANT IN SERVICE	\$2,639,404,335		\$1,519,011,986	\$226,192,265	\$191,442,980	\$18,483,838	\$4,340	\$40,748,174	\$643,520,751	\$0	\$2,639,404,334	\$1

Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Net Plant in Service

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT	\$29,423	53-GROSS P,T,D,S PLANT	\$16,933	\$2,521	\$2,134	\$206	\$0	\$454	\$7,174	\$0	\$29,422	\$1
DISTRIBUTION PLANT												
Land & Land Rights - DP	\$3,562,734	6-Distribution Mains	\$1,520,793	\$280,951	\$298,596	\$37,389	\$9	\$66,438	\$1,358,558	\$0	\$3,562,734	
Structures & Improvements - DP	\$15,291,036	6-Distribution Mains	\$6,527,149	\$1,205,823	\$1,281,556	\$160,473	\$39	\$285,147	\$5,830,848	\$0	\$15,291,035	\$1
Gas Mains - DP	\$1,239,518,471	6-Distribution Mains	\$529,102,251	\$97,746,183	\$103,885,237	\$13,008,232	\$3,187	\$23,114,539	\$472,658,841	\$0	\$1,239,518,470	\$1
Meas. & Regulating Station Equip - General	\$10,055,670	6-Distribution Mains	\$4,292,375	\$792,972	\$842,775	\$105,530	\$26	\$187,518	\$3,834,474	\$0	\$10,055,670	
Meas. & Regulating Station Equip - City Gate	\$4,078,541	6-Distribution Mains	\$1,740,971	\$321,626	\$341,826	\$42,803	\$10	\$76,057	\$1,555,248	\$0	\$4,078,541	
Services	\$328,471,533	8-Dist. Services	\$306,470,413	\$19,096,660	\$2,716,914	\$24,772	\$0	\$162,275	\$498	\$0	\$328,471,532	\$1
Meters	\$102,071,892	7-Dist. Meters/Regulators	\$64,551,427	\$18,897,093	\$15,301,968	\$248,421	\$0	\$3,072,861	\$121	\$0	\$102,071,891	\$1
Meter Installations	\$81,520,614	7-Dist. Meters/Regulators	\$51,554,565	\$15,092,329	\$12,221,051	\$198,404	\$0	\$2,454,167	\$97	\$0	\$81,520,613	\$1
House Regulators	\$12,782,918	7-Dist. Meters/Regulators	\$8,084,063	\$2,366,567	\$1,916,334	\$31,111	\$0	\$384,828	\$15	\$0	\$12,782,918	
Industrial Meas. & Regulating Station Equip	\$5,374,446	7-Dist. Meters/Regulators	\$3,398,861	\$994,999	\$805,703	\$13,080	\$0	\$161,797	\$6	\$0	\$5,374,446	
Other Prop-Cust Premises - Pro	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL DISTRIBUTION PLANT	\$1,802,727,855		\$977,242,868	\$156,795,203	\$139,611,960	\$13,870,215	\$3,271	\$29,965,627	\$485,238,706	\$0	\$1,802,727,850	\$5
TOTAL PRODUCTION PLANT	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL UNDERGROUND GAS STORAGE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER STORAGE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSMISSION PLANT	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL INCENTIVE COMPENSATION	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CAPITALIZATION												
RETIREMENT WORK IN PROGRESS	-\$14,811,400	53-GROSS P,T,D,S PLANT	-\$8,524,156	-\$1,269,311	-\$1,074,310	-\$103,725	-\$24	-\$228,664	-\$3,611,210	\$0	-\$14,811,400	
TOTAL GENERAL PLANT	\$124,335,741	53-GROSS P,T,D,S PLANT	\$71,556,858	\$10,655,352	\$9,018,400	\$870,727	\$204	\$1,919,545	\$30,314,654	\$0	\$124,335,740	\$1
TOTAL GENERAL PLANT - ALLOCATED	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NET PLANT IN SERVICE	\$1,912,281,619		\$1,040,292,503	\$166,183,765	\$147,558,184	\$14,637,423	\$3,451	\$31,656,962	\$511,949,324	\$0	\$1,912,281,612	\$7

Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Accumulated Depreciation Reserve

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
DISTRIBUTION PLANT													
374.000	Land & Land Rights - DP	\$1,437,806	6-Distribution Mains	\$613,743	\$113,383	\$120,504	\$15,089	\$4	\$26,812	\$548,271	\$0	\$1,437,806	.
375.000	Structures & Improvements - DP	\$3,498,711	6-Distribution Mains	\$1,493,464	\$275,902	\$293,230	\$36,718	\$9	\$65,244	\$1,334,144	\$0	\$3,498,711	.
376.000	Gas Mains - DP	\$252,095,641	6-Distribution Mains	\$107,609,829	\$19,879,806	\$21,128,378	\$2,645,639	\$648	\$4,701,079	\$96,130,260	\$0	\$252,095,639	\$2
378.000	Meas. & Regulating Station Equip - General	\$8,871,810	6-Distribution Mains	\$3,787,031	\$699,615	\$743,555	\$93,106	\$23	\$165,442	\$3,383,039	\$0	\$8,871,811	-\$1
379.000	Meas. & Regulating Station Equip - City Gate	\$2,906,380	6-Distribution Mains	\$1,240,621	\$229,192	\$243,587	\$30,501	\$7	\$54,198	\$1,108,274	\$0	\$2,906,380	.
380.000	Services	\$269,174,658	8-Dist. Services	\$251,145,260	\$15,649,262	\$2,226,447	\$20,300	\$0	\$132,981	\$408	\$0	\$269,174,658	.
381.000	Meters	\$6,368,993	7-Dist. Meters/Regulators	\$4,027,824	\$1,179,124	\$954,799	\$15,501	\$0	\$191,738	\$8	\$0	\$6,368,994	-\$1
382.000	Meter Installations	\$53,910,367	7-Dist. Meters/Regulators	\$34,093,530	\$9,980,703	\$8,081,899	\$131,206	\$0	\$1,622,965	\$64	\$0	\$53,910,367	.
383.000	House Regulators	\$8,764,651	7-Dist. Meters/Regulators	\$5,542,865	\$1,622,645	\$1,313,941	\$21,331	\$0	\$263,859	\$10	\$0	\$8,764,651	.
385.000	Industrial Meas. & Regulating Station Equip	\$875,437	7-Dist. Meters/Regulators	\$553,636	\$162,074	\$131,240	\$2,131	\$0	\$26,355	\$1	\$0	\$875,437	.
386.000	Other Prop-Cust Premises - Pro	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387.000	Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DISTRIBUTION PLANT		\$607,904,454		\$410,107,803	\$49,791,706	\$35,237,580	\$3,011,522	\$691	\$7,250,673	\$102,504,479	\$0	\$607,904,454	.
TOTAL PRODUCTION PLANT		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL UNDERGROUND GAS STORAGE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL OTHER STORAGE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL TRANSMISSION PLANT		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL INCENTIVE COMPENSATION		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
CAPITALIZATION													
RETIREMENT WORK IN PROGRESS		\$14,811,400	53-GROSS P,T,D,S PLANT	\$8,524,156	\$1,269,311	\$1,074,310	\$103,725	\$24	\$228,664	\$3,611,210	\$0	\$14,811,400	.
TOTAL GENERAL PLANT		\$104,406,862	53-GROSS P,T,D,S PLANT	\$60,087,525	\$8,947,483	\$7,572,906	\$731,165	\$172	\$1,611,875	\$25,455,737	\$0	\$104,406,863	-\$1
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL DEPRECIATION RESERVE		\$727,122,716		\$478,719,484	\$60,008,500	\$43,884,796	\$3,846,412	\$887	\$9,091,212	\$131,571,426	\$0	\$727,122,717	-\$1

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
DISTRIBUTION PLANT													
374.000	Land & Land Rights - DP	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
375.000	Structures & Improvements - DP	\$450,954	6-Distribution Mains	\$192,495	\$35,561	\$37,795	\$4,733	\$1	\$8,409	\$171,960	\$0	\$450,954	.
376.000	Gas Mains - DP	\$36,702,788	6-Distribution Mains	\$15,666,993	\$2,894,315	\$3,076,096	\$385,181	\$94	\$684,434	\$13,995,675	\$0	\$36,702,788	.
378.000	Meas. & Regulating Station Equip - General	\$757,099	6-Distribution Mains	\$323,176	\$59,703	\$63,453	\$7,945	\$2	\$14,118	\$288,700	\$0	\$757,097	\$2
379.000	Meas. & Regulating Station Equip - City Gate	\$209,548	6-Distribution Mains	\$89,448	\$16,525	\$17,562	\$2,199	\$1	\$3,908	\$79,906	\$0	\$209,549	-\$1
380.000	Services	\$26,972,515	8-Dist. Services	\$25,165,888	\$1,568,127	\$223,100	\$2,034	\$0	\$13,325	\$41	\$0	\$26,972,515	.
381.000	Meters	\$4,512,521	7-Dist. Meters/Regulators	\$2,853,770	\$835,426	\$676,488	\$10,983	\$0	\$135,849	\$5	\$0	\$4,512,521	.
382.000	Meter Installations	\$3,480,741	7-Dist. Meters/Regulators	\$2,201,260	\$644,407	\$521,811	\$8,471	\$0	\$104,787	\$4	\$0	\$3,480,740	\$1
383.000	House Regulators	\$430,951	7-Dist. Meters/Regulators	\$272,538	\$79,784	\$64,605	\$1,049	\$0	\$12,974	\$1	\$0	\$430,951	.
385.000	Industrial Meas. & Regulating Station Equip	\$194,371	7-Dist. Meters/Regulators	\$122,922	\$35,985	\$29,139	\$473	\$0	\$5,852	\$0	\$0	\$194,371	.
386.000	Other Prop-Cust Premises - Pro	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
387.000	Other Distribution Systems	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL DISTRIBUTION PLANT		\$73,711,488		\$46,888,490	\$6,169,833	\$4,710,049	\$423,068	\$98	\$983,656	\$14,536,292	\$0	\$73,711,486	\$2
TOTAL PRODUCTION PLANT		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL UNDERGROUND GAS STORAGE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL OTHER STORAGE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL TRANSMISSION PLANT		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL INCENTIVE COMPENSATION		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
CAPITALIZATION													
RETIREMENT WORK IN PROGRESS		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL GENERAL PLANT		\$18,551,591	53-GROSS P,T,D,S PLANT	\$10,676,685	\$1,589,838	\$1,345,596	\$129,917	\$31	\$286,407	\$4,523,117	\$0	\$18,551,591	.
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL DEPRECIATION		\$92,263,079		\$57,565,175	\$7,759,671	\$6,055,645	\$552,985	\$129	\$1,270,063	\$19,059,409	\$0	\$92,263,077	\$2

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
RETAIL RATE REVENUE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL RETAIL RATE REVENUE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING REVENUES													
480.000 Residential		\$251,387,602	15-Residential Revenue	\$251,387,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$251,387,602	
481.000 Small General Service		\$27,732,526	16-Small General Service	\$0	\$27,732,526	\$0	\$0	\$0	\$0	\$0	\$0	\$27,732,526	
481.000 Large General Service		\$16,930,116	17-Large General Service	\$0	\$0	\$16,930,116	\$0	\$0	\$0	\$0	\$0	\$16,930,116	
481.000 LV, SL, LP, VF		\$736,608	18-Large Volume Service	\$0	\$0	\$0	\$736,608	\$0	\$0	\$0	\$0	\$736,608	
487.000 Late Payment Charges		\$5,109,868	10-Uncollectibles (Company)	\$4,656,770	\$311,104	\$141,994	\$0	\$0	\$0	\$0	\$0	\$5,109,868	
487.000 Interruptible		\$0	21-Interruptible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
487.000 Forfeited Discounts		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
488.000 Miscellaneous Service Revenue		\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
489.000 Transport Sales		\$18,631,127	23-Transportation Service	\$0	\$0	\$0	\$0	\$0	\$18,631,127	\$0	\$0	\$18,631,127	
492.000 Incidental Gasoline and Oil Sales		\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
493.000 Rental Revenue		\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
495.000 Other Gas Revenue - Oper. Rev.		\$302,943	52-GROSS DISTRIBUTION PLANT	\$174,348	\$25,962	\$21,973	\$2,122	\$0	\$4,677	\$73,861	\$0	\$302,943	
TOTAL OTHER OPERATING REVENUES		\$320,830,790		\$256,218,720	\$28,069,592	\$17,094,083	\$738,730	\$0	\$18,635,804	\$73,861	\$0	\$320,830,790	
TOTAL OPERATING REVENUES		\$320,830,790		\$256,218,720	\$28,069,592	\$17,094,083	\$738,730	\$0	\$18,635,804	\$73,861	\$0	\$320,830,790	
GAS SUPPLY EXPENSES													
804.000 Natural Gas City Gate Purchases		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
805.000 Other Gas Purchases		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
807.000 Purchased Gas Expense		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
808.000 Gas Withdrawn from Storage		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
809.000 Other Gas Supply Expense		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810.000 Gas Used for Compressor Station Fuel - Cred.		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
812.000 Gas Used for Other Utility Oper. - Cred.		-\$140,021	3-Max HDD Usage Less Basic Transport	-\$104,151	-\$17,322	-\$18,462	-\$86	\$0	\$0	\$0	\$0	-\$140,021	
TOTAL GAS SUPPLY EXPENSES		-\$140,021		-\$104,151	-\$17,322	-\$18,462	-\$86	\$0	\$0	\$0	\$0	-\$140,021	
NATURAL GAS STORAGE EXPENSE													
814.000 Operation Supervision and Engineering		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
815.000 Maps and Records		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
816.000 Wells Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
817.000 Lines Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
818.000 Compressor Station Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
819.000 Compressor Station Fuel and Power		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
820.000 Measuring and Regulation Station Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
821.000 Purification Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
823.000 Gas Losses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
824.000 Other Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
825.000 Storage Well Royalties		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
830.000 Maint Supervision and Engineering		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
831.000 Maint of Structures and Improvements		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
832.000 Maint of Reservoirs and Wells		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
833.000 Maint of Lines		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
834.000 Maint of Compressor Station Equipment		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
835.000 Maint of Measuring and Regulating Station		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
836.000 Maint of Purification Equipment		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
837.000 Maint of Other Equipment		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
840.000 Operation Supervision and Engineering		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
841.000 Operation Labor and Expenses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
842.100 Fuel		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL NATURAL GAS STORAGE EXPENSE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TESTING		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TESTING		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSMISSION EXPENSES													
856.000 Mains - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
859.000 Other Expenses - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
860.000 Rents - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
863.000 Maintenance of Mains - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
865.000 Meas. & Regulator Station Equip - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSMISSION EXPENSES		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PRODUCTION EXPENSES													
710.000 Operation and Supervisor Engineering		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
712.000 Other Power Expenses		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
717.000 Liquefied Petroleum Gas Expenses		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
723.000 Fuel for Liquefied Petroleum Gas Expenses		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
728.000 Liquefied Petroleum Gas		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
735.000 Misc Production Expenses		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
740.000 Maint Supervision and Engineering		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
741.000 Maint of Structures and Improvements		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
742.000 Maint of Production Equipment		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PRODUCTION EXPENSES		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DISTRIBUTION EXPENSES													
870.000 Distribution Operation Supervision & Engineering		\$1,113,620	52-GROSS DISTRIBUTION PLANT	\$640,903	\$95,435	\$80,774	\$7,799	\$2	\$17,193	\$271,515	\$0	\$1,113,621	-\$1
871.000 Distribution Load Dispatching		\$308,318	52-GROSS DISTRIBUTION PLANT	\$177,441	\$26,422	\$22,363	\$2,159	\$1	\$4,760	\$75,172	\$0	\$308,318	
874.000 Distribution Mains & Services		\$8,518,110	52-GROSS DISTRIBUTION PLANT	\$4,902,285	\$729,987	\$617,841	\$59,653	\$14	\$131,506	\$2,076,825	\$0	\$8,518,111	-\$1
875.000 Measuring & Regulating Station Expenses - General		\$99,681	7-Dist. Meters/Regulators	\$63,039	\$18,454	\$14,944	\$243	\$0	\$3,001	\$0	\$0	\$99,681	
876.000 Measuring & Regulating Station Expenses - Industrial		\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
877.000 Measuring & Regulating Station Expenses - City Gate Check Stations		\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
878.000 Meter & House Regulator Expenses		\$1,919,026	7-Dist. Meters/Regulators	\$1,213,614	\$355,279	\$287,688	\$4,671	\$0	\$57,772	\$2	\$0	\$1,919,026	
879.000 Customer Installation Expenses		\$2,109,080	7-Dist. Meters/Regulators	\$1,333,806	\$390,465	\$316,180	\$5,133	\$0	\$63,494	\$3	\$0	\$2,109,081	-\$1
880.000 Other Expenses - DE		\$1,642,942	52-GROSS DISTRIBUTION PLANT	\$945,535	\$140,797	\$119,167	\$11,506	\$3><					

921.000 Office Supplies & Expenses	\$6,888,660	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$5,091,084	\$570,577	\$363,103	\$22,949	\$115	\$80,570	\$760,263	\$0	\$6,888,661	-\$1
921.100 Office Supplies & Expenses - Non Alloc	\$4,737,748	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$3,501,446	\$392,420	\$249,728	\$15,783	\$79	\$55,413	\$522,879	\$0	\$4,737,748	
922.000 Administrative Expenses Transferred - Credit	-\$4,298,430	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	-\$3,176,767	-\$356,032	-\$226,571	-\$14,320	-\$72	-\$50,274	-\$474,394	\$0	-\$4,298,430	
923.000 Outside Services	\$3,724,137	60-PAYROLL - INC. STATEMENT	\$2,455,227	\$389,263	\$291,799	\$16,576	\$47	\$64,496	\$506,730	\$0	\$3,724,138	-\$1
924.000 Property Insurance	\$838,961	53-GROSS P,T,D,S PLANT	\$482,833	\$71,897	\$60,852	\$5,875	\$1	\$12,952	\$204,549	\$0	\$838,959	\$2
925.000 Injuries & Damages	\$4,290,129	60-PAYROLL - INC. STATEMENT	\$2,828,371	\$448,423	\$336,146	\$19,095	\$54	\$74,298	\$583,742	\$0	\$4,290,129	
926.000 Employee Welfare Expenses	\$7,899,031	60-PAYROLL - INC. STATEMENT	\$5,207,626	\$825,640	\$618,915	\$35,159	\$100	\$136,798	\$1,074,792	\$0	\$7,899,030	\$1
928.000 Regulatory Commission Expenses	\$1,917,697	4-Usage	\$818,590	\$151,226	\$160,724	\$20,125	\$5	\$35,761	\$731,265	\$0	\$1,917,696	\$1
930.000 Miscellaneous General Expenses	\$1,250,816	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$924,419	\$103,603	\$65,931	\$4,167	\$21	\$14,630	\$138,046	\$0	\$1,250,817	-\$1
931.000 Rents - Admin, Gen, Exp.	\$1,120,135	53-GROSS P,T,D,S PLANT	\$644,652	\$95,994	\$81,246	\$7,844	\$2	\$17,293	\$273,103	\$0	\$1,120,134	\$1
932.000 Maintenance of General Plant	\$37,892	53-GROSS P,T,D,S PLANT	\$21,807	\$3,247	\$2,748	\$265	\$0	\$585	\$9,239	\$0	\$37,891	\$1
TOTAL ADMIN. & GENERAL EXPENSES	\$39,294,736		\$26,846,066	\$3,598,091	\$2,578,527	\$169,790	\$534	\$569,867	\$5,531,857	\$0	\$39,294,732	\$4
DEPRECIATION EXPENSE												
403.000 Depreciation Expense, Dep. Exp.	\$89,968,369	Class % from Depreciation Schedule	\$56,133,450	\$7,566,677	\$5,905,033	\$539,232	\$126	\$1,238,475	\$18,585,375	\$0	\$89,968,367	\$2
404.000 Intangible Amortization	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL DEPRECIATION EXPENSE	\$89,968,369		\$56,133,450	\$7,566,677	\$5,905,033	\$539,232	\$126	\$1,238,475	\$18,585,375	\$0	\$89,968,367	\$2
AMORTIZATION EXPENSE												
404.000 Amortization of Net Cost of Removal	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
405.000 Amortization of Expense	\$5,603,144	4-Usage	\$2,391,764	\$441,854	\$469,605	\$58,803	\$14	\$104,487	\$2,136,616	\$0	\$5,603,143	\$1
407.000 Amortization of Excess Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 COVID-19 AAO Amortization	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Reg Credit Over/Under Collection - Non RB	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Over/Under Collection - Rate Base	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Reg Debit - Critical Needs Programs	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Amortization of Property Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL AMORTIZATION EXPENSE	\$5,603,144		\$2,391,764	\$441,854	\$469,605	\$58,803	\$14	\$104,487	\$2,136,616	\$0	\$5,603,143	\$1
OTHER OPERATING EXPENSES												
408.010 Payroll Tax	\$2,400,454	60-PAYROLL - INC. STATEMENT	\$1,582,557	\$250,906	\$188,084	\$10,684	\$30	\$41,572	\$326,621	\$0	\$2,400,454	
408.011 Property Tax	\$24,246,156	53-GROSS P,T,D,S PLANT	\$13,953,982	\$2,077,853	\$1,758,638	\$169,797	\$40	\$374,322	\$5,911,525	\$0	\$24,246,157	-\$1
408.012 Gross Receipts Tax	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.013 Miscellaneous Taxes	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
431.000 Interest on Customer Deposits	\$65,582	9-Deposits (Company)	\$15,111	\$45,373	\$5,098	\$0	\$0	\$0	\$0	\$0	\$65,582	
0.000 Stipulation and Agreement	\$3,307,798	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$2,444,637	\$273,980	\$174,355	\$11,020	\$55	\$38,688	\$365,063	\$0	\$3,307,798	
TOTAL OTHER OPERATING EXPENSES	\$30,019,990		\$17,996,287	\$2,648,112	\$2,126,175	\$191,501	\$125	\$454,582	\$6,603,209	\$0	\$30,019,991	-\$1
TOTAL OPERATING & MAINT. EXPENSE	\$220,678,360		\$144,600,892	\$18,875,909	\$14,020,153	\$1,145,191	\$1,732	\$3,019,955	\$39,014,521	\$0	\$220,678,352	\$8
NET INCOME BEFORE TAXES	\$100,152,430		\$111,617,828	\$9,193,683	\$3,073,930	-\$406,461	-\$1,732	\$15,615,849	-\$38,940,660	\$0	\$100,152,438	-\$8
INCOME TAXES												
409.000 Current Income Taxes	-\$5,880,166	14-Rate Base	-\$3,245,664	-\$508,209	-\$466,005	-\$51,421	-\$8,378	-\$92,454	-\$1,508,034	\$0	-\$5,880,165	-\$1
TOTAL INCOME TAXES	-\$5,880,166		-\$3,245,664	-\$508,209	-\$466,005	-\$51,421	-\$8,378	-\$92,454	-\$1,508,034	\$0	-\$5,880,165	-\$1
DEFERRED INCOME TAXES												
410.000 Deferred Income Taxes - Def. Inc. Tax.	\$18,220,684	14-Rate Base	\$10,057,237	\$1,574,772	\$1,443,995	\$159,337	\$25,960	\$286,484	\$4,672,898	\$0	\$18,220,683	\$1
411.000 Amortization of Deferred ITC	\$0	14-Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0.000 Amortization of Protected Excess ADIT (TCJA)	\$0	14-Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0.000 Amortization of Unprotected Excess ADIT (TCJA)	-\$532,347	14-Rate Base	-\$293,839	-\$46,010	-\$42,189	-\$4,655	-\$758	-\$8,370	-\$136,526	\$0	-\$532,347	
0.000 Amortization of Unprotected Excess ADIT (MO)	-\$457,704	14-Rate Base	-\$252,638	-\$39,558	-\$36,273	-\$4,003	-\$652	-\$7,196	-\$117,383	\$0	-\$457,703	-\$1
TOTAL DEFERRED INCOME TAXES	\$17,230,633		\$9,510,760	\$1,489,204	\$1,365,533	\$150,679	\$24,550	\$270,918	\$4,418,989	\$0	\$17,230,633	
NET OPERATING INCOME	\$88,801,963		\$105,352,732	\$8,212,688	\$2,174,402	-\$505,719	-\$17,904	\$15,437,385	-\$41,851,615	\$0	\$88,801,970	-\$7

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Income Statement - Labor

Account Number	Description	MO Adjusted Jurisdictional	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total	
RETAIL RATE REVENUE													
TOTAL RETAIL RATE REVENUE													
OPERATING REVENUES													
480.000	Residential	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
481.000	Small General Service	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
481.000	Large General Service	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
481.000	LV, SL, LP, VF	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
487.000	Late Payment Charges	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
487.000	Interruptible	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
487.000	Forfeited Discounts	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
488.000	Miscellaneous Service Revenue	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
489.000	Transport Sales	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
492.000	Incidental Gasoline and Oil Sales	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
493.000	Rental Revenue	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
495.000	Other Gas Revenue - Oper. Rev.	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER OPERATING REVENUES													
TOTAL OPERATING REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GAS SUPPLY EXPENSES													
804.000	Natural Gas City Gate Purchases	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
805.000	Other Gas Purchases	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
807.000	Purchased Gas Expense	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
808.000	Gas Withdrawn from Storage	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
809.000	Other Gas Supply Expense	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
812.000	Gas Used for Other Utility Oper. - Cred.	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL GAS SUPPLY EXPENSES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NATURAL GAS STORAGE EXPENSE													
814.000	Operation Supervision and Engineering	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
815.000	Maps and Records	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
816.000	Wells Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
817.000	Lines Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
818.000	Compressor Station Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
819.000	Compressor Station Fuel and Power	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
820.000	Measuring and Regulation Station Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
821.000	Purification Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
823.000	Gas Losses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
824.000	Other Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
825.000	Storage Well Royalties	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
830.000	Maint Supervision and Engineering	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
831.000	Maint of Structures and Improvements	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
832.000	Maint of Reservoirs and Wells	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
833.000	Maint of Lines	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
834.000	Maint of Compressor Station Equipment	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
835.000	Maint of Measuring and Regulating Station	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
836.000	Maint of Purification Equipment	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
837.000	Maint of Other Equipment	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
840.000	Operation Supervision and Engineering	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
841.000	Operation Labor and Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
842.100	Fuel	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL NATURAL GAS STORAGE EXPENSE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TESTING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TESTING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSMISSION EXPENSES													
856.000	Mains - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
859.000	Other Expenses - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
860.000	Rents - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
863.000	Maintenance of Mains - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
865.000	Meas. & Regulator Station Equip - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSMISSION EXPENSES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PRODUCTION EXPENSES													
710.000	Operation and Supervisor Engineering	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
712.000	Other Power Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
717.000	Liquified Petroleum Gas Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
723.000	Fuel for Liquified Petroleum Gas Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
728.000	Liquified Petroleum Gas	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
735.000	Misc Production Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
740.000	Maint Supervision and Engineering	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
741.000	Maint of Structures and Improvements	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
742.000	Maint of Production Equipment	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PRODUCTION EXPENSES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DISTRIBUTION EXPENSES													
870.000	Distribution Operation Supervision & Engineering	\$1,690,261	52-GROSS DISTRIBUTION PLANT	\$972,767	\$144,852	\$122,599	\$11,837	\$3	\$26,095	\$412,107	\$0	\$1,690,260	\$1
871.000	Distribution Load Dispatching	\$469,233	52-GROSS DISTRIBUTION PLANT	\$270,050	\$40,212	\$34,035	\$3,286	\$1	\$7,244	\$114,405	\$0	\$469,233	\$1
874.000	Distribution Mains & Services	\$2,937,801	52-GROSS DISTRIBUTION PLANT	\$1,690,743	\$251,764	\$213,086	\$20,574	\$5	\$45,355	\$716,274	\$0	\$2,937,801	\$1
875.000	Measuring & Regulating Station Expenses - General	\$4,798	7-Dist. Meters/Regulators	\$3,034	\$888	\$719	\$12	\$0	\$144	\$0	\$0	\$4,797	\$1
876.000	Measuring & Regulating Station Expenses - Industrial	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
878.000	Meter & House Regulator Expenses	\$4,467,964	7-Dist. Meters/Regulators	\$2,825,591	\$827,177	\$669,809	\$10,874	\$0	\$134,507	\$5	\$0	\$4,467,963	\$1
879.000	Customer Installation Expenses	\$2,455,170	7-Dist. Meters/Regulators	\$1,552,677	\$454,538	\$368,063	\$5,975	\$0	\$73,913	\$3	\$0	\$2,455,169	\$1
880.000	Other Expenses - DE	\$1,489,100	52-GROSS DISTRIBUTION PLANT	\$856,997	\$127,613	\$108,008	\$10,428	\$2	\$22,989	\$363,062	\$0	\$1,489,099	\$1
881.000	Rents - DE	\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
885.000	Distribution Maintenance Supervision & Engineering	\$1,096,329	52-GROSS DISTRIBUTION PLANT	\$630,952	\$93,953	\$79,520	\$7,678	\$2	\$16,926	\$267,299	\$0	\$1,096,330	-\$1
886.000	Maint of Structures and Improvements	\$103,382	52-GROSS DISTRIBUTION PLANT	\$59,498	\$8,860	\$7,499	\$724	\$0	\$1,596	\$25,206	\$0	\$103,383	-\$1
887.000	Distribution Maintenance of Mains	\$5,592,825	6-Distribution Mains	\$2,387,360	\$441,040	\$468,740	\$58,694	\$14	\$104,295	\$2,132,682	\$0	\$5,592,825	
889.000	Distribution Maintenance of Meas. & Reg. Station Equip - General	\$1,893,615	7-Dist. Meters/Regulators	\$1,197,544	\$350,575	\$283,879	\$4,609	\$0	\$57,007	\$2	\$0	\$1,893,616	-\$1
890.000	Distribution Maintenance of Meas. & Reg. Station Equip - Industrial	-\$13,929	7-Dist. Meters/Regulators	-\$8,809	-\$2,579	-\$2,088	-\$34	\$0	-\$419	\$0	\$0	-\$13,929	
891.000	Distribution Maintenance of Meas. & Reg. Station Equip - City Gate Check Stations	\$58,834	7-Dist. Meters/Regulators	\$37,207	\$10,892	\$8,820	\$143	\$0	\$1,771	\$0	\$0	\$58,833	\$1
892.000	Distribution Maintenance Services	\$1,588,597	52-GROSS DISTRIBUTION PLANT	\$914,259	\$136,140	\$115,225	\$11,125	\$3	\$24,525	\$387,320	\$0	\$1,588,597	
893.000	Distribution Maintenance - Meters and House Regulators	\$459,194	7-Dist. Meters/Regulators	\$290,400	\$85,013	\$68,839	\$1,118	\$0	\$13,824	\$1	\$0	\$459,195	-\$1
894.000	Distribution Maintenance - Other Equipment	\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL DISTRIBUTION EXPENSES		\$24,293,174	\$13,680,270	\$2,970,938	\$2,546,753	\$147,043	\$30	\$529,772	\$4,418,366	\$0	\$24,293,172	\$2	
CUSTOMER ACCOUNTS EXPENSE													
901.000	Supervision - Cust. Acct. Exp.	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
902.000	Meter Reading Expenses	\$2,619,152	1-Number of Customers	\$2,416,477	\$146,273	\$15,241	\$166	\$115	\$13,153	\$27,726	\$0	\$2,619,151	\$1
903.000	Customer Records & Collection Expenses	\$5,515,239	1-Number of Customers	\$5,088,460	\$308,013	\$32,094	\$350	\$242	\$27,697	\$58,383	\$0	\$5,515,239	
904.000	Uncollectible Accounts	\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
905.000	Misc. Customer Accounts Expense	\$37,239	1-Number of Customers	\$34,357	\$2,080	\$217	\$2	\$2	\$187	\$394	\$0	\$37,239	
TOTAL CUSTOMER ACCOUNTS EXPENSE		\$8,171,630	\$7,539,294	\$456,366	\$47,552	\$518	\$359	\$41,037	\$86,503	\$0	\$8,171,629	\$1	
CUSTOMER SERVICE & INFO. EXP.													
907.000	Supervision - Customer Service Info	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
908.000	Customer Assistance Expenses	\$162,675	1-Number of Customers	\$150,087	\$9,085	\$947	\$10	\$7	\$817	\$1,722	\$0	\$162,675	
909.000	Informational & Instructional Advertising Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
910.000	Misc. Customer Service & Info. Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CUSTOMER SERVICE & INFO. EXP.		\$162,675	\$150,087	\$9,085	\$947	\$10	\$7	\$817	\$1,722	\$0	\$162,675		
SALES EXPENSES													
911.000	Supervision - Sales Expenses	\$121,623	1-Number of Customers	\$112,212	\$6,792	\$708	\$8	\$5	\$611	\$1,287	\$0	\$121,623	
912.000	Demonstrating & Selling Expenses	\$413,032	1-Number of Customers	\$381,071	\$23,067	\$2,404	\$26	\$18					

920.000	Administrative & General Supervision	\$15,646,131	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$11,563,317	\$1,295,945	\$824,710	\$52,123	\$262	\$182,997	\$1,726,776	\$0	\$15,646,130	\$1
921.000	Office Supplies & Expenses	\$6,797	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$5,023	\$563	\$358	\$23	\$0	\$79	\$750	\$0	\$6,796	\$1
921.100	Office Supplies & Expenses - Non Alloc	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
922.000	Administrative Expenses Transferred - Credit	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
923.000	Outside Services	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
924.000	Property Insurance	\$0	53-GROSS P.T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
925.000	Injuries & Damages	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
926.000	Employee Welfare Expenses	\$36,402	60-PAYROLL - INC. STATEMENT	\$23,999	\$3,805	\$2,852	\$162	\$0	\$630	\$4,953	\$0	\$36,401	\$1
928.000	Regulatory Commission Expenses	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
930.000	Miscellaneous General Expenses	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
931.000	Rents - Admin. Gen. Exp.	\$0	53-GROSS P.T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
932.000	Maintenance of General Plant	\$0	53-GROSS P.T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL ADMIN. & GENERAL EXPENSES	\$15,689,330		\$11,592,339	\$1,300,313	\$827,920	\$52,308	\$262	\$183,706	\$1,732,479	\$0	\$15,689,327	\$3
	DEPRECIATION EXPENSE												
403.000	Depreciation Expense, Dep. Exp.	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404.000	Intangible Amortization	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	AMORTIZATION EXPENSE												
404.000	Amortization of Net Cost of Removal	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
405.000	Amortization of Expense	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Amortization of Excess Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	COVID-19 AAO Amortization	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Reg Credit Over/Under Collection - Non RB	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Over/Under Collection - Rate Base	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Reg Debit - Critical Needs Programs	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Amortization of Property Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL AMORTIZATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OTHER OPERATING EXPENSES												
408.010	Payroll Tax	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.011	Property Tax	\$0	53-GROSS P.T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.012	Gross Receipts Tax	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.013	Miscellaneous Taxes	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
431.000	Interest on Customer Deposits	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0.000	Stipulation and Agreement	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL OTHER OPERATING EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL OPERATING & MAINT. EXPENSE	\$48,851,464		\$33,455,273	\$4,766,561	\$3,426,284	\$199,913	\$681	\$758,017	\$6,244,729	\$0	\$48,851,458	\$6
	NET INCOME BEFORE TAXES	\$48,851,464		\$33,455,273	\$4,766,561	\$3,426,284	\$199,913	\$681	\$758,017	\$6,244,729	\$0	\$48,851,458	\$6
	INCOME TAXES												
409.000	Current Income Taxes	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL INCOME TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	DEFERRED INCOME TAXES												
410.000	Deferred Income Taxes - Def. Inc. Tax.	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411.000	Amortization of Deferred ITC	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DEFERRED INCOME TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	NET OPERATING INCOME	\$48,851,464		\$33,455,273	\$4,766,561	\$3,426,284	\$199,913	\$681	\$758,017	\$6,244,729	\$0	\$48,851,458	\$6

Note (1) - Labor and Non Labor Detail not applicable to Revenue and Taxes.

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
Plant In Service	\$2,639,404,335	from Plant	\$1,519,011,986	\$226,192,265	\$191,442,980	\$18,483,838	\$4,340	\$40,748,174	\$643,520,751	\$0	\$2,639,404,334	\$1
Less Accumulated Depreciation Reserve	\$727,122,716	from Reserve	\$478,719,484	\$60,008,500	\$43,884,796	\$3,846,412	\$887	\$9,091,212	\$131,571,426	\$0	\$727,122,717	-\$1
Net Plant In Service	\$1,912,281,619	from Net Plant	\$1,040,292,503	\$166,183,765	\$147,558,184	\$14,637,423	\$3,451	\$31,656,962	\$511,949,324	\$0	\$1,912,281,612	\$7
ADD TO NET PLANT IN SERVICE												
. Purchased Gas Costs - from CWC	\$19,198,184	2-Max HDD Usage	\$12,314,239	\$2,048,062	\$2,182,862	\$10,116	\$67	\$2,642,838	\$0	\$0	\$19,198,184	
. Purchased Gas - Back Out - from CWC	\$10,901	2-Max HDD Usage	\$6,992	\$1,163	\$1,239	\$6	\$0	\$1,501	\$0	\$0	\$10,901	
. Payroll & Withholdings - from CWC	\$3,584,467	60-PAYROLL - INC. STATEMENT	\$2,363,146	\$374,664	\$280,855	\$15,954	\$45	\$62,077	\$487,725	\$0	\$3,584,466	\$1
. Vacation - Union & Non-Union - from CWC	-\$471,575	60-PAYROLL - INC. STATEMENT	-\$310,897	-\$49,291	-\$36,949	-\$2,099	-\$6	-\$8,167	-\$64,165	\$0	-\$471,574	-\$1
. Employee Benefits - from CWC	\$823,245	60-PAYROLL - INC. STATEMENT	\$542,744	\$86,049	\$64,504	\$3,664	\$10	\$14,257	\$112,016	\$0	\$823,244	\$1
. Pensions and OPEBs - from CWC	\$801,071	60-PAYROLL - INC. STATEMENT	\$528,125	\$83,731	\$62,767	\$3,566	\$10	\$13,873	\$108,999	\$0	\$801,071	
. Gas Inventory - from CWC	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Incentive Compensation - from CWC	-\$452,829	60-PAYROLL - INC. STATEMENT	-\$298,538	-\$47,332	-\$35,481	-\$2,016	-\$6	-\$7,842	-\$61,615	\$0	-\$452,830	\$1
. Uncollectible Account Expense - from CWC	\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Cash Vouchers - from CWC	\$138,661	2-Max HDD Usage	\$88,941	\$14,792	\$15,766	\$73	\$0	\$19,088	\$0	\$0	\$138,660	\$1
. PSC Assessment	\$501,355	60-PAYROLL - INC. STATEMENT	\$330,530	\$52,404	\$39,283	\$2,232	\$6	\$8,683	\$68,218	\$0	\$501,356	-\$1
. FICA - Employers Portion - from CWC	\$248,604	60-PAYROLL - INC. STATEMENT	\$163,898	\$28,985	\$19,479	\$1,107	\$3	\$4,305	\$33,827	\$0	\$248,604	
. Federal Unemployment Tax - from CWC	-\$812	60-PAYROLL - INC. STATEMENT	-\$535	-\$85	-\$64	-\$4	\$0	-\$14	-\$110	\$0	-\$812	
. Property Taxes - from CWC	-\$11,534,679	53-GROSS P,T,D,S PLANT	-\$6,638,360	-\$988,502	-\$836,641	-\$80,778	-\$19	-\$178,077	-\$2,812,303	\$0	-\$11,534,680	\$1
. Sales Taxes - from CWC	\$486,003	4-Usage	\$207,456	\$38,325	\$40,732	\$5,100	\$1	\$9,063	\$185,325	\$0	\$486,002	\$1
. Use Tax	-\$58,412	4-Usage	-\$24,934	-\$4,606	-\$4,896	-\$613	\$0	-\$1,089	-\$22,274	\$0	-\$58,412	
. Gross Receipts Tax - from CWC	-\$935,252	4-Usage	-\$399,223	-\$73,752	-\$78,384	-\$9,815	-\$2	-\$17,441	-\$356,635	\$0	-\$935,252	
. Natural Gas - Fuel Inventory	\$47,978,690	2-Max HDD Usage	\$30,774,841	\$5,118,366	\$5,455,248	\$25,281	\$168	\$6,604,785	\$0	\$0	\$47,978,689	\$1
. Contributions in Aid of Construction Amortization	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Propane Inventory	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Materials & Supplies	\$15,792,738	53-GROSS P,T,D,S PLANT	\$9,088,929	\$1,353,410	\$1,145,489	\$110,597	\$26	\$243,815	\$3,850,473	\$0	\$15,792,739	-\$1
. Prepayments	\$5,310,970	2-Max HDD Usage	\$3,406,601	\$566,574	\$603,865	\$2,798	\$19	\$731,112	\$0	\$0	\$5,310,969	\$1
. Insulation Financing/Energy Wise	\$3,224,199	2-Max HDD Usage	\$2,068,089	\$343,958	\$366,596	\$1,699	\$11	\$443,846	\$0	\$0	\$3,224,199	
. Low Income Energy Affordability	\$70,253	2-Max HDD Usage	\$45,062	\$7,495	\$7,988	\$37	\$0	\$9,671	\$0	\$0	\$70,253	
. Prepaid Pension Asset - Pre - GR-2021-0108	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Energy Efficiency Program	\$25,068,612	2-Max HDD Usage	\$16,079,692	\$2,674,319	\$2,850,338	\$13,209	\$88	\$3,450,965	\$0	\$0	\$25,068,611	\$1
. Deferred Overhead Asset	\$5,161,880	53-GROSS P,T,D,S PLANT	\$2,970,730	\$442,364	\$374,405	\$36,149	\$8	\$79,691	\$1,258,533	\$0	\$5,161,880	
. Property Tax Tracker	\$17,901,525	53-GROSS P,T,D,S PLANT	\$10,302,564	\$1,534,129	\$1,298,445	\$125,365	\$29	\$276,371	\$4,364,622	\$0	\$17,901,525	
. PAYS Program	\$1,060,717	2-Max HDD Usage	\$680,373	\$113,157	\$120,605	\$559	\$4	\$146,019	\$0	\$0	\$1,060,717	
TOTAL ADD TO NET PLANT IN SERVICE	\$133,908,516		\$84,290,465	\$13,715,379	\$13,938,051	\$262,187	\$462	\$14,549,330	\$7,152,636	\$0	\$133,908,510	\$6
SUBTRACT FROM NET PLANT												
. Federal Tax Offset	\$14,698,391	53-GROSS P,T,D,S PLANT	\$8,459,118	\$1,259,626	\$1,066,113	\$102,933	\$24	\$226,920	\$3,583,657	\$0	\$14,698,391	
. State Tax Offset	\$1,443,592	53-GROSS P,T,D,S PLANT	\$830,806	\$123,713	\$104,708	\$10,110	\$2	\$22,287	\$351,966	\$0	\$1,443,592	
. City Tax Offset	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Interest Expense Offset	\$3,844,046	9-Deposits (Company)	\$885,743	\$2,659,481	\$298,822	\$0	\$0	\$0	\$0	\$0	\$3,844,046	
. Contributions in Aid of Construction	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Customer Deposits	\$3,362,193	9-Deposits (Company)	\$774,715	\$2,326,114	\$261,365	\$0	\$0	\$0	\$0	\$0	\$3,362,194	-\$1
. Customer Advances for Construction	\$1,541,910	9-Deposits (Company)	\$355,286	\$1,066,761	\$119,862	\$0	\$0	\$0	\$0	\$0	\$1,541,909	\$1
. GR-2024-0341 Stipulation Rate Base Reduction	\$9,660,000	53-GROSS P,T,D,S PLANT	\$5,559,457	\$827,845	\$700,665	\$67,649	\$16	\$149,135	\$2,355,232	\$0	\$9,659,999	\$1
. Pension Liability - Post - GR-2021-0108	\$8,684,274	60-PAYROLL - INC. STATEMENT	\$5,725,316	\$907,717	\$680,442	\$38,654	\$110	\$150,397	\$1,181,637	\$0	\$8,684,273	\$1
. OPEB Liability	\$724,287	60-PAYROLL - INC. STATEMENT	\$477,504	\$75,706	\$56,750	\$3,224	\$9	\$12,543	\$98,551	\$0	\$724,287	
. Excess ADIT - TCJA	\$3,918,595	53-GROSS P,T,D,S PLANT	\$2,255,203	\$335,817	\$284,226	\$27,442	\$6	\$60,497	\$955,404	\$0	\$3,918,595	
. Excess ADIT - MO	\$3,547,206	53-GROSS P,T,D,S PLANT	\$2,041,464	\$303,989	\$257,288	\$24,841	\$6	\$54,763	\$864,854	\$0	\$3,547,205	\$1
. Accumulated Deferred Income Taxes	\$147,791,270	53-GROSS P,T,D,S PLANT	\$85,055,824	\$12,665,449	\$10,719,692	\$1,034,987	\$243	\$2,281,660	\$36,033,414	\$0	\$147,791,269	\$1
TOTAL SUBTRACT FROM NET PLANT	\$199,215,764		\$112,420,436	\$22,552,218	\$14,549,933	\$1,309,840	\$416	\$2,958,202	\$45,424,715	\$0	\$199,215,760	\$4
TOTAL RATE BASE	\$1,846,974,371		\$1,012,162,532	\$157,346,926	\$146,946,302	\$13,589,770	\$3,497	\$43,248,090	\$473,677,245	\$0	\$1,846,974,362	\$9
TOTAL RETURN ON RATE BASE	\$130,913,543	0.07088	\$71,742,080	\$11,152,750	\$10,415,554	\$963,243	\$248	\$3,065,425	\$33,574,243	\$0	\$130,913,543	\$1
TOTAL OPERATING & MAINT. EXPENSE	\$220,678,360	from Income Statement	\$144,600,892	\$18,875,909	\$14,020,153	\$1,145,191	\$1,732	\$3,019,955	\$39,014,521	\$0	\$220,678,352	\$8
TOTAL INCOME TAXES	-\$5,880,166	from Income Statement	-\$3,245,664	-\$508,209	-\$466,005	-\$51,421	-\$8,378	-\$92,454	-\$1,508,034	\$0	-\$5,880,165	-\$1
TOTAL DEFERRED INCOME TAXES	\$17,230,633	from Income Statement	\$9,510,760	\$1,489,204	\$1,365,533	\$150,679	\$24,550	\$270,918	\$4,418,989	\$0	\$17,230,633	
ADDITIONAL CURRENT TAX REQUIRED	\$24,769,664	14-Rate Base	\$13,672,065	\$2,140,786	\$1,963,004	\$216,607	\$35,291	\$389,454	\$6,352,457	\$0	\$24,769,664	
TOTAL EXPENSES	\$256,798,491		\$164,538,053	\$21,997,690	\$16,882,685	\$1,461,056	\$53,195	\$3,587,873	\$48,277,933.22	\$0	\$256,798,484	\$7
TOTAL REVENUE (RATE REVENUE + OTHER REVENUE)	\$320,830,790		\$256,218,720	\$28,069,592	\$17,094,083	\$738,730	\$0	\$18,635,804	\$73,861	\$0	\$320,830,790	
CLASS COST OF SERVICE	\$387,712,034		\$236,280,133	\$33,150,440	\$27,298,239	\$2,424,298	\$53,443	\$6,653,297	\$81,852,176	\$0	\$387,712,027	\$8
OTHER REVENUE	\$320,830,790		\$256,218,720	\$28,069,592	\$17,094,083	\$738,730	\$0	\$18,635,804	\$73,861	\$0	\$320,830,790	
CLASS COST OF SERVICE LESS OTHER REVENUE	\$66,881,244		-\$19,938,587	\$5,080,848	\$10,204,156	\$1,685,568	\$53,443	-\$11,982,507	\$81,778,315	\$0	\$66,881,237	\$8
RATE REVENUE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CURRENT RATE OF RETURN (TOTAL REVENUE)	3.4669%		9.0579%	3.8589%	0.1439%	-5.3152%	-1521.1550%	34.7944%	-10.1766%	0.0000%	-1488.7917%	
CURRENT RATE OF RETURN (ONLY RATE REVENUE)	-13.9037%		-16.2561%	-13.9804%	-11.4890%	-10.7511%	-1521.1550%	-8.2960%	-10.1922%	0.0000%	-1592.1198%	
CLASS TOTAL REVENUE ABOVE OR BELOW TOTAL COST OF SERVICE	-\$66,881,244		\$19,938,587	-\$5,080,848	-\$10,204,156	-\$1,685,568	-\$53,443	\$11,982,507	-\$81,778,315	\$0	-\$66,881,237	-\$8
% CHANGE NEEDED TO BRING CLASS RATE REVENUE EQUAL TO CLASS COST OF SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
% UNDER OR OVER-RECOVERY	-100.0000%		-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	0.0000%	-700.0000%	

Allocation Number	Description	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total
1	Number of Customers	92.26%	5.58%	0.58%	0.01%	0.00%	0.50%	1.06%	0.00%	100.00%
2	Max HDD Usage	64.14%	10.67%	11.37%	0.05%	0.00%	13.77%	0.00%	0.00%	100.00%
3	Max HDD Usage Less Basic Transport	74.38%	12.37%	13.19%	0.06%	0.00%	0.00%	0.00%	0.00%	100.00%
4	Usage	42.69%	7.89%	8.38%	1.05%	0.00%	1.86%	38.13%	0.00%	100.00%
5	Usage less Special Contracts	42.69%	7.89%	8.38%	1.05%	0.00%	1.86%	38.13%	0.00%	100.00%
6	Distribution Mains	42.69%	7.89%	8.38%	1.05%	0.00%	1.86%	38.13%	0.00%	100.00%
7	Dist. Meters/Regulators	63.24%	18.51%	14.99%	0.24%	0.00%	3.01%	0.00%	0.00%	100.00%
8	Dist. Services	93.30%	5.81%	0.83%	0.01%	0.00%	0.05%	0.00%	0.00%	100.00%
9	Deposits (Company)	23.04%	69.18%	7.77%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
10	Uncollectibles (Company)	91.13%	6.09%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
11	Class NCP	73.32%	14.20%	12.49%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
12	Class NCP less transport	73.32%	14.20%	12.49%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
13	Industrial metering	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	0.00%	100.00%
14	Rate Base	55.20%	8.64%	7.93%	0.87%	0.14%	1.57%	25.65%	0.00%	100.00%
15	Residential Revenue	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
16	Small General Service	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
17	Large General Service	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18	Large Volume Service	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	Special Contract Revenue allocate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Special Contract	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
21	Interruptible	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	Unmetered Gas Light Service	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
23	Transportation Service	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
24	Intrastate Transportation Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
50	GROSS PLANT	57.55%	8.57%	7.25%	0.70%	0.00%	1.54%	24.38%	0.00%	100.00%
51	NET PLANT	54.40%	8.69%	7.72%	0.77%	0.00%	1.66%	26.77%	0.00%	100.00%
52	GROSS DISTRIBUTION PLANT	57.55%	8.57%	7.25%	0.70%	0.00%	1.54%	24.38%	0.00%	100.00%
53	GROSS P,T,D,S PLANT	57.55%	8.57%	7.25%	0.70%	0.00%	1.54%	24.38%	0.00%	100.00%
54	MAINS & SERVICES	56.99%	7.30%	6.25%	0.76%	0.00%	1.35%	27.36%	0.00%	100.00%
55	METERS & REGULATORS	63.24%	18.51%	14.99%	0.24%	0.00%	0.19%	0.47%	0.00%	97.65%
56	METERS, REGULATORS, SERVICES PLANT	93.30%	5.81%	0.83%	0.01%	0.00%	0.05%	0.00%	0.00%	100.00%
57	DISTRIBUTION O&M	55.43%	10.92%	9.48%	0.67%	0.00%	1.99%	21.51%	0.00%	100.00%
58	O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	73.91%	8.28%	5.27%	0.33%	0.00%	1.17%	11.04%	0.00%	100.00%
59	INCOME TAX	111.45%	9.18%	3.07%	-0.41%	0.00%	15.59%	-38.88%	0.00%	100.00%
60	PAYROLL - INC. STATEMENT	65.93%	10.45%	7.84%	0.45%	0.00%	1.73%	13.61%	0.00%	100.00%

Description	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total
Number of Customers	0.922618184627619	0.055847652660066	0.005819192300754	0.000063480355342	0.000043811028849	0.005021839181789	0.010585839845580	0.000000000000000	1.00000
Max HDD Usage	0.641427281420787	0.106679996131975	0.113701487048365	0.000526918878492	0.000003505916522	0.137660810603859	0.000000000000000	0.000000000000000	1.00000
Max HDD Usage Less Basic Transport Usage	0.743822488074501	0.123710017408206	0.131852394564122	0.000611034364403	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Usage less Special Contracts	0.426861126703486	0.078858189760265	0.083810963198593	0.010494585378538	0.000002571558677	0.018647999193288	0.381324564207153	0.000000000000000	1.00000
Distribution Mains	0.426861126703486	0.078858189760265	0.083810963198593	0.010494585378538	0.000002571558677	0.018647999193288	0.381324564207153	0.000000000000000	1.00000
Dist. Meters/Regulators	0.632411393806005	0.185135127422209	0.149913632289775	0.002433787361810	0.000000000000000	0.030104869089405	0.000001190030796	0.000000000000000	1.00000
Dist. Services	0.933019706595342	0.058137946080670	0.008271383250837	0.000075416941963	0.000000000000000	0.000494030943882	0.000001516187306	0.000000000000000	1.00000
Deposits (Company)	0.230419525806628	0.691844138171925	0.077736336021447	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Uncollectibles (Company)	0.911328867992472	0.060882937058068	0.027788194949460	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Class NCP	0.733167203954543	0.141960335969075	0.124872460076381	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Class NCP less transport	0.733167203954543	0.141960335969075	0.124872460076381	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Industrial metering	0.000000000000000	0.000000000000000	0.000000000000000	0.500000000000000	0.500000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Rate Base	0.551968125820843	0.086427719034115	0.079250327615943	0.008744864711498	0.001424753933416	0.015723020555113	0.256461186704794	0.000000000000000	1.00000
Residential Revenue	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Small General Service	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Large General Service	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Large Volume Service	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Special Contract Revenue allocate	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.00000
Special Contract	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	1.00000
Interruptible	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.00000
Unmetered Gas Light Service	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.00000
Transportation Service	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	0.000000000000000	1.00000
Intrastate Transportation Service	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	0.000000000000000	1.000000000000000	0.000000000000000	1.00000
GROSS PLANT	57.55%	8.57%	7.25%	0.70%	0.00%	1.54%	24.38%	0.00%	100.00%
NET PLANT	54.40%	8.69%	7.72%	0.77%	0.00%	1.66%	26.77%	0.00%	100.00%
GROSS DISTRIBUTION PLANT	57.55%	8.57%	7.25%	0.70%	0.00%	1.54%	24.38%	0.00%	100.00%
GROSS P,T,D,S PLANT	57.55%	8.57%	7.25%	0.70%	0.00%	1.54%	24.38%	0.00%	100.00%
MAINS & SERVICES	56.99%	7.30%	6.25%	0.76%	0.00%	1.35%	27.36%	0.00%	100.00%
METERS & REGULATORS	63.24%	18.51%	14.99%	0.24%	0.00%	0.19%	0.47%	0.00%	97.65%
METERS, REGULATORS, SERVICES PLANT	93.30%	5.81%	0.83%	0.01%	0.00%	0.05%	0.00%	0.00%	100.00%
DISTRIBUTION O&M	55.43%	10.92%	9.48%	0.67%	0.00%	1.99%	21.51%	0.00%	100.00%
O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	73.91%	8.28%	5.27%	0.33%	0.00%	1.17%	11.04%	0.00%	100.00%
INCOME TAX	111.45%	9.18%	3.07%	-0.41%	0.00%	15.59%	-38.88%	0.00%	100.00%
PAYROLL - INC. STATEMENT	65.93%	10.45%	7.84%	0.45%	0.00%	1.73%	13.61%	0.00%	100.00%

Spire Missouri West  
Case No. GR-2025-0107  
Test Year 12 Months Ending September 30, 2024  
True-Up through May 31, 2025  
CCOS Summary

Line Number	Functional Category	Class Cost of Service	Allocator Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	Intrastate Transportation Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
1	Production Capacity	-\$197,177	3-Max HDD Usage Less Basic Transport	-\$146,665	-\$24,393	-\$25,998	-\$120	\$0	\$0	\$0	\$0	-\$197,176	-\$1
2	Transmission	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	Storage & Transmission	\$4,020,510	2-Max HDD Usage	\$2,578,865	\$428,908	\$457,138	\$2,118	\$14	\$553,467	\$0	\$0	\$4,020,510	\$0
4	Distribution General	\$7,484,858	4-Usage	\$3,194,995	\$590,242	\$627,313	\$78,550	\$19	\$139,578	\$2,854,160	\$0	\$7,484,857	\$1
5	Dist - Mains	\$180,899,896	6-Distribution Mains	\$77,219,133	\$14,265,438	\$15,161,395	\$1,898,469	\$465	\$3,373,421	\$68,981,574	\$0	\$180,899,895	\$1
6	Dist - Regulators	\$22,435,363	7-Dist. Meters/Regulators	\$14,188,379	\$4,153,574	\$3,363,367	\$54,603	\$0	\$675,414	\$27	\$0	\$22,435,364	-\$1
7	Dist - Services	\$65,544,475	8-Dist. Services	\$61,154,287	\$3,810,621	\$542,143	\$4,943	\$0	\$32,381	\$99	\$0	\$65,544,474	-\$1
8	Dist - Meters	\$22,435,363	7-Dist. Meters/Regulators	\$14,188,379	\$4,153,574	\$3,363,367	\$54,603	\$0	\$675,414	\$27	\$0	\$22,435,364	-\$1
9	Customer General	\$33,470,123	1-Number of Customers	\$30,880,145	\$1,869,228	\$194,769	\$2,125	\$1,466	\$168,082	\$354,309	\$0	\$33,470,124	-\$1
10	Deposits	-\$554,487	9-Deposits (Company)	-\$127,765	-\$383,618	-\$43,104	\$0	\$0	\$0	\$0	\$0	-\$554,487	\$0
11	Billing	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Cust. Meter Read	\$0	13-Industrial metering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Uncollectible Accts.	\$11,204,673	10-Uncollectibles (Company)	\$10,211,142	\$682,173	\$311,358	\$0	\$0	\$0	\$0	\$0	\$11,204,673	
14	Cust. Services & Info Ex.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Income Taxes	\$36,120,131	14-Rate Base	\$19,937,161	\$3,121,781	\$2,862,532	\$315,866	\$51,462	\$567,918	\$9,263,412	\$0	\$36,120,132	-\$1
16	Assigned Res/SGS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Revenue Related	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	Lighting Function	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CLASS COST OF SERVICE		\$382,863,729		\$233,278,056	\$32,667,528	\$26,814,280	\$2,411,157	\$53,426	\$6,185,675	\$81,453,608	\$0	\$382,863,730	-\$1
19	Prod. Capacity												
20	Storage & Transmission	\$4,439,325		\$2,819,865	\$474,226	\$511,772	\$2,437	\$381	\$609,419	\$0	\$0	\$4,418,100	\$21,225
21	Dist - Mains	\$199,744,160		\$84,435,425	\$15,772,713	\$16,973,370	\$2,184,664	\$12,649	\$3,714,452	\$77,833,257	\$0	\$200,926,531	-\$1,182,371
22	Distribution General	\$8,264,552		\$3,493,574	\$652,607	\$702,285	\$90,391	\$517	\$153,688	\$3,220,404	\$0	\$8,313,466	-\$48,914
23	Uncollectible Accts.	\$12,371,859		\$11,165,395	\$754,251	\$348,569	\$0	\$0	\$0	\$0	\$0	\$12,268,215	\$103,644
24	Production Capacity	-\$217,717		-\$160,371	-\$26,970	-\$29,105	-\$138	\$0	\$0	\$0	\$0	-\$216,585	-\$1,132
25	Total Prod. Capacity	\$224,602,179		\$101,753,889	\$17,626,826	\$18,506,891	\$2,277,355	\$13,547	\$4,477,559	\$81,053,662	\$0	\$225,709,728	-\$1,107,549
26	Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Customer												
28	Cust. Meter Read	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	Dist - Services	\$72,372,215		\$66,869,285	\$4,213,248	\$606,936	\$5,688	\$0	\$35,655	\$112	\$0	\$71,730,924	\$641,291
30	Customer General	\$36,956,692		\$33,765,960	\$2,066,729	\$218,046	\$2,445	\$39,879	\$185,074	\$399,774	\$0	\$36,677,908	\$278,784
31	Deposits	-\$612,247		-\$139,705	-\$424,151	-\$48,255	\$0	\$0	\$0	\$0	\$0	-\$612,111	-\$136
32	Dist - Regulators	\$24,772,445		\$15,514,313	\$4,592,437	\$3,765,331	\$62,834	\$0	\$743,694	\$30	\$0	\$24,678,641	\$93,805
33	Dist - Meters	\$24,772,445		\$15,514,313	\$4,592,437	\$3,765,331	\$62,834	\$0	\$743,694	\$30	\$0	\$24,678,641	\$93,805
34	Total Customer	\$158,261,550		\$131,524,167	\$15,040,702	\$8,307,389	\$133,802	\$39,879	\$1,708,116	\$399,946	\$0	\$157,154,002	\$1,107,548
Total		\$382,863,729		\$233,278,056	\$32,667,528	\$26,814,280	\$2,411,157	\$53,426	\$6,185,675	\$81,453,608	\$0	\$382,863,730	-\$1

**GR-2025-0107**  
**Spire WEST**

<i>Source: Current tariff sheets</i>		
	<b>Current Rates</b>	<b>CCOS % Rate Increase</b>
<b>RESIDENTIAL</b>		
Customer Charge	\$ 20.00	\$ 24.76
Winter - 1st Block	\$ 0.37404	\$ 0.46301
Summer - 1st Blk 50 Ccfs	\$ 0.33660	\$ 0.41667
Summer - 2nd Blk over 50	\$ 0.41527	\$ 0.51405
<b>SMALL GENERAL SERVICE</b>		
Customer charge	\$ 43.70	\$ 52.13
Block 1 - First 5,000 Ccf	\$ 0.18592	\$ 0.22180
Block 2 - Over 5,000 Ccf	\$ 0.23241	\$ 0.27726
<b>LARGE GENERAL SERVICE</b>		
Customer charge	\$ 189.61	\$ 214.88
Usage per Ccf	\$ 0.15823	\$ 0.17931
<b>LARGE VOLUME SERVICE</b>		
Customer charge	\$ 1,595.40	\$ 1,873.97
Additional meters	293.38	\$ 344.61
Winter - Block 1 - 1st 36k Ccf	\$ 0.08217	\$ 0.09652
Winter - Block 2 - over 36k Ccf	\$ 0.06410	\$ 0.07529
Summer - Blk 1 - 1st 36k Ccf	\$ 0.05129	\$ 0.06025

Summer - Blk 2 - over 36k Ccf	\$ 0.03399	\$ 0.03993
<b>UNMETERED GAS LIGHT SERVICE</b>		
Customer charge	\$ 6.43	\$ 9.28
per light unit	5	
assumes ccf/month/unit		
<b>TRANSPORTATION SERVICE</b>		
Customer Charge	\$ 195.39	\$ 244.08
Electronic Gas Meter Charge	\$ 25.00	\$ 31.23
Winter Rate	\$ 0.13268	\$ 0.16574
Summer Rate	\$ 0.07646	\$ 0.09551
<b>INTRASTATE TRANSPORTATION SERVICE</b>		
Customer charge	\$ 1,238.36	\$ 1,530.77
Electronic Gas Meter Charge	\$ 25.00	\$ 30.90
Monthly meter charge if >2	\$ 393.38	\$ 486.27
Winter - 1st Block 1st 36k Ccf	\$ 0.05512	\$ 0.06814
Winter - 2nd Block over 36k	\$ 0.04300	\$ 0.05315
Summer - 1st Block 1st 36k Ccf	\$ 0.03441	\$ 0.04254
Summer - 2nd Block over 36k	\$ 0.02280	\$ 0.02818