

Exhibit No.:
Issue(s): Revenue Adjustments,
WNAR,
Billing Determinants
Witness: Melissa J. Reynolds
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: GR-2025-0107
Date Testimony Prepared: May 30, 2025

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

WATER, SEWER, GAS, AND STEAM DEPARTMENT

REBUTTAL TESTIMONY

OF

MELISSA J. REYNOLDS

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

CASE NO. GR-2025-0107

*Jefferson City, Missouri
May 2025*

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MELISSA J. REYNOLDS
SPIRE MISSOURI INC.,
d/b/a Spire
CASE NO. GR-2025-0107**

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OF
MELISSA J. REYNOLDS
SPIRE MISSOURI INC.,
d/b/a Spire
CASE NO. GR-2025-0107

A. My name is Melissa J. Reynolds, and my business address is 200 Madison Street,
on City, Missouri 65102.

A. Yes.

A. The purpose of my testimony is to address corrections to testimony and address the following issues related to Spire Missouri Inc., d/b/a Spire's ("Spire Missouri") non-gas operating rate revenues.

- Removal of Propane revenue in Spire Missouri's cost of service.
- Spire Missouri and other party recommendations for changes to the current Weather Normalization Adjustment Rider (WNAR) tariff.
- Spire Missouri's request for a Customer Variance Adjustment related to disconnects and reconnects.

SUMMARY OF REVENUE CORRECTIONS

Q. Can you summarize Staff's position regarding corrections to revenues?

A. Given the data available at this time, it is Staff's position that the correct normalized revenues are \$407,210,256 for Spire East and \$317,002,392 for Spire West, as shown in Tables 1 and 2 and the attached schedule detailing updated billing determinants (Schedule MJR-r1).

Table 1, Total Normalized Revenue for Spire East

EAST						
Rate Class	12 Month Ending Sep 2024 Revenue	12 Month Ending Dec 2024 Revenue Adj	Rate Switching	Weather, Days & Rate Adj.	Customer Annualization	Total MO Normalized Revenue
Residential Service	\$ 287,969,771	\$ (375,958)		\$ 35,570,999	\$ 457,370	\$ 323,622,181
Small General Service	\$ 34,688,373	\$ 319,151	\$ 51,490	\$ 3,858,463	\$ 79,352	\$ 38,996,828
Large General Service	\$ 26,631,547	\$ 389,339	\$ (176,546)	\$ 3,265,176	\$ (265,829)	\$ 29,843,687
Large Volume Service	\$ 801,355	\$ 16,529			\$ -	\$ 817,884
Unmetered Gaslight	\$ 47,870	\$ (254)				\$ 47,616
General LP	\$ 11,591	\$ 20				\$ 11,612
Large General Transportation	\$ 12,038,454	\$ 1,818,001	\$ 13,994		\$ -	\$ 13,870,448
Total	\$ 362,188,960	\$ 2,166,827	\$ (111,062)	\$ 42,694,638	\$ 270,892	\$ 407,210,256

Table 2, Total Normalized Revenue for Spire West

WEST						
Rate Class	12 Month Ending Sep. 2024 Revenue	12 Month Ending Dec 2024 Revenue Adj	Rate Switching	Weather, Days & Rate Adj.	Customer Annualization	Total MO Normalized Revenue
Residential Service	\$ 233,750,582	\$ (2,119,162)		\$ 18,290,857	\$ 2,457,617	\$ 252,379,894
Small General Service	\$ 26,346,655	\$ (28,433)	\$ 42,337	\$ 1,696,397	\$ (217,611)	\$ 27,839,345
Large General Service	\$ 16,752,972	\$ (217,199)	\$ (209,323)	\$ 1,204,015	\$ 11,024	\$ 17,541,487
Large Volume Service	\$ 1,053,975	\$ 8,447	\$ (4,215)			\$ 1,058,208
Unmetered Gaslight	\$ 772					\$ 772
Large General Transport	\$ 2,028,745	\$ 47,284	\$ 47,915			\$ 2,123,943
Large Volume Transportation	\$ 16,032,628	\$ 24,544	\$ 1,571			\$ 16,058,743
Total	\$ 295,966,327	\$ (2,284,520)	\$ (121,715)	\$ 21,191,270	\$ 2,251,029	\$ 317,002,392

Q. Why do you say "given the data available at this time"?

A. In addition to an error in Staff's Weather Normalization, Staff is still waiting for accurate customer and usage data from Spire Missouri as discussed in the Supplemental Direct Testimony of David A. Yonce Schedule DAY-SD-1 (issue discussed in more detail on page 13 below). Staff also plans to review revenue adjustments through the True-up period ending May 31, 2025.

WEATHER NORMALIZATION ADJUSTMENT CORRECTIONS

Q. Were errors made in Staff's Weather Normalization analyses?

A. Yes, Staff discovered that the Actual weather data utilized for Spire East's analyses was from the incorrect regional location. Staff also discovered that the Normal weather data for December 2023 used for both Spire East and Spire West's Weather Normalization analyses was incorrectly copied from Staff's files.

Q. How do these errors to the Weather Normalization Adjustment impact operating revenues?

A. Not only will the Weather Normalization Adjustments for residential general service ("RGS"), small general service ("SGS"), and large general service ("LGS") rate classes change from what was presented in direct testimony, but the Annualized Customer Adjustment for these classes will also be impacted by these changes.

Q. What are the Weather Normalization Adjustment results for Spire East after corrections were made?

A. Staff's error for Spire East resulted in an approximate increase of 5.87% for the RGS class, an approximate increase of 4.44% for the SGS class, and an increase of approximately 3.32% for the LGS class. The corrected results for Spire East resulted in an approximate increase of 25.81% for the RGS class, an approximate increase of 22.71% for the SGS class, and an increase of approximately 17.03% for the LGS class (Table 3).

Table 3, Spire East rate classes: Actual usage and corrected weather adjustment

Spire East	RGS		SGS		LGS	
Billing Month	Actual Usage (Ccf)	Weather Adj. (Ccf)	Actual Usage (Ccf)	Weather Adj. (Ccf)	Actual Usage (Ccf)	Weather Adj. (Ccf)
January	82,199,233	16,100,559	14,593,149	1,413,127	18,920,552	2,033,822
February	80,397,491	11,689,502	15,822,226	1,946,801	21,520,342	2,110,083
March	44,677,823	21,232,269	9,180,012	3,892,310	19,139,315	5,652,010
April	32,743,197	12,177,544	5,866,578	2,228,278	10,921,148	2,917,831
May	15,103,188	6,801,850	2,832,571	1,193,546	7,288,465	1,531,572
June	9,813,192	2,775,577	1,980,691	534,985	4,682,461	718,060
July	8,030,983	97,356	1,524,217	19,890	4,143,622	29,511
August	8,120,396	(53,987)	1,720,995	(8,211)	4,287,580	(21,387)
September	8,379,624	1,156,881	1,665,967	186,783	4,366,693	199,100
October	10,410,249	4,896,698	1,883,252	818,136	5,069,768	915,307
November	20,913,358	10,642,043	3,307,960	1,841,990	6,998,650	2,279,499
December	61,786,751	11,227,628	10,359,201	1,995,241	14,864,448	2,446,470
Total	382,575,485	98,743,919	70,736,819	16,062,876	122,203,044	20,811,878
Percent Change		25.81%		22.71%		17.03%

Q. What are the Weather Normalization Adjustment results for Spire West after corrections were made?

A. Staff's error for Spire West resulted in an approximate increase of 15.87% for the RGS class, an approximate increase of 15.68% for the SGS class, and an increase of approximately 12.35% for the LGS class. The corrected January results for Spire West resulted in an approximate increase of 16.75% for the RGS class, an approximate increase of 16.51% for the SGS class, and an increase of approximately 12.97% for the LGS class (Table 4).

Table 4, Spire West rate classes: Actual usage and corrected weather adjustment

Spire West	RGS		SGS		LGS	
Billing Month	Actual Usage (Ccf)	Weather Adj. (Ccf)	Actual Usage (Ccf)	Weather Adj. (Ccf)	Actual Usage (Ccf)	Weather Adj. (Ccf)
January	68,806,165	2,533,367	12,686,811	392,411	10,082,985	69,668
February	63,242,219	5,482,477	12,390,503	916,395	10,863,139	841,997
March	34,772,233	12,310,082	6,240,113	2,340,393	9,295,073	2,142,544
April	25,496,583	7,043,353	4,505,238	1,301,976	5,219,633	1,080,786
May	11,016,453	4,902,553	2,016,341	892,895	2,872,467	760,741
June	6,984,739	1,319,642	1,400,572	263,851	1,941,917	214,327
July	5,835,566	117,736	1,204,373	25,337	1,738,037	21,250
August	5,929,891	(165,684)	1,214,809	(28,548)	1,659,773	(35,628)
September	5,846,719	898,209	1,169,055	159,319	1,869,719	141,498
October	7,174,431	4,633,481	1,338,888	824,291	2,085,376	694,084
November	15,329,963	6,454,437	2,516,695	1,179,636	3,708,867	995,380
December	48,352,722	4,512,304	8,514,543	844,753	7,327,720	682,624
Total	298,787,684	50,041,957	55,197,940	9,112,708	58,664,706	7,609,271
Percent Change		16.75%		16.51%		12.97%

1 Q. What are the Annualized Customer Adjustment results for Spire East RGS, SGS,
2 and LGS rate classes after corrections were made to Weather Normalization analyses?

3 A. The RGS adjustment increased by \$193,362 relative to the adjustment presented
4 in direct testimony. The SGS class adjustment increased by \$8,062, and the LGS rate class
5 decreased by \$30,714. The total adjustment increased by \$170,709 to a total of \$270,892 with
6 the corrections made to the Weather Normalization Adjustment (See Table 1).

7 Q. What are the Annualized Customer Adjustment results for Spire West RGS,
8 SGS, and LGS rate classes after corrections were made to Weather Normalization analyses?

9 A. The RGS adjustment increased by \$11,244 relative to the adjustment presented
10 in direct testimony. The SGS class adjustment decreased by \$85,494, and the LGS rate class
11 increased by \$3,314. The total adjustment decreased by \$70,937 to a total of \$2,251,029 with
12 the corrections made to the Weather Normalization Adjustment (See Table 2).

13 **RATE SWITCHER ADJUSTMENT CORRECTIONS**

14 Q. In your direct testimony you referenced the inaccurate data provided for rate
15 switcher analysis. Did Spire Missouri provide new rate switcher customer data?

16 A. Yes, Spire Missouri provided a new dataset expected to contain more accurate
17 rate switcher customer data for the test year, October 2023 through September 2024.¹
18 The original documents provided in Date Request (“DR”) No. 0167 that were utilized for the
19 Rate Switcher Adjustment shared in my direct testimony were incorrectly labeled as separate
20 files for Spire East and Spire West; therefore, the adjustment presented in my testimony was
21 not correct.

¹ Email from Spire Missouri, Julie Johnson, on April 24, 2025.

1 Q. What are the current Rate Switcher Adjustment results for Spire East?

2 A. The SGS adjustment was decreased by \$559,021 to \$51,490. The LGS
3 adjustment was decreased by \$731,951 to (\$176,546). The Large General Transportation
4 (“LG TS”) class adjustment was increased by \$1,540 to \$13,994 (See Table 1).

5 Q. What are the current Rate Switcher Adjustment results for Spire West?

6 A. The SGS rate class adjustment was increased by \$106,822 to \$42,337. The LGS
7 adjustment increased by \$550,033 to (\$209,323). The Large Volume (“LV”) rate class
8 adjustment increased by \$322,371 to (\$4,215). The LG TS and Large Volume Transportation
9 (“LV TS”) rate classes both decreased by \$105,141 and \$343,301 respectively to \$47,915
10 and \$1,571 (See Table 2).

11 **PROPANE RATE CLASS**

12 Q. Does Spire Missouri currently provide propane to customers?

13 A. Yes. According to customer data provided in Response to Staff Data
14 Request No. 0109, Spire Missouri provides liquid propane (“LP”) monthly to
15 approximately 33 residential customers and a single industrial customer.

16 Q. Did Spire Missouri keep all LP rate class revenue together during
17 revenue calculations?

18 A. No. According to COSS workpaper WP (Rate Design) – Billing Determinants
19 (tabs Spire East and EAST (Actual)), Spire Missouri combined the residential LP customers,
20 usage, and revenues with the RGS rate class.

21 Q. Did Spire Missouri remove all associated propane revenue from its cost of
22 service as mentioned in testimony of David A. Yonce on page 17, lines 20-23, and page 18,
23 lines 1-5?

1 A. No. Spire Missouri included revenue from all residential LP customers
2 in the RGS rate class revenue calculations, and only removed the single industrial LP revenue
3 from its cost of service.

4 Q. Did Staff include the LP rate class revenue in calculations?

5 A. Yes. Staff included the LP rate class as a separate billing determinant including
6 the Residential and Industrial customers as provided by Spire Missouri in Response to
7 Staff Data Request No. 0109.

8 Q. Why did Staff maintain the LP rate class as a separate billing determinant?

9 A. The LP rate class has been a separate billing determinant for past rate cases, and
10 Spire Missouri provided data to coincide with tariff Sheet No. 8-8.1. It is Staff's opinion that
11 all LP customers should continue to be a separate rate class. The LP billing determinants were
12 utilized by Staff witness Keri Roth in developing Staff's Class Cost of Service and is discussed
13 further in her rebuttal testimony.

14 **WEATHER NORMALIZATION ADJUSTMENT RIDER**

15 Q. What is a Weather Normalization Adjustment Rider ("WNAR")?

16 A. As stated in my direct testimony, natural gas used is weather normalized to
17 account for deviations from what are considered normal weather conditions that occurred
18 during the test year to adjust Non-gas Operating Revenues. The WNAR allows for
19 Spire Missouri to adjust rates to customers for over or under-recoveries of revenue associated
20 with variations in weather. The WNAR mechanism utilizes the use per heating degree day per
21 customer calculated during the most recent rate case. The result of the WNAR calculation is a
22 number of Ccfs to be adjusted per customer, and this amount is multiplied by the number of
23 bills in each billing cycle and then by the applicable service rates to create a monthly weather

1 adjustment that is billed to customers as a separate line item as either a credit or surcharge based
2 on if it colder or warmer than normal. Spire Missouri makes annual WNAR adjustment filings
3 for its Residential rate class.

4 Q. Is Spire Missouri recommending changes to the current WNAR tariff?

5 A. Yes. As discussed by Mr. Yonce², if the Commission does not approve
6 Spire Missouri's recommended Distribution Service Adjustment ("DSA")³ to replace
7 the WNAR, Spire Missouri proposes to modify the existing WNAR tariff by 1) reviewing and
8 updating the coefficient used in the WNAR calculation⁴ and 2) including the SGS rate class to
9 the WNAR tariff.⁵ For Staff's response to the DSA, please review the rebuttal testimony of
10 Staff witness Michael J. Abbott.

11 Q. Is Staff opposed to Mr. Yonce's suggestion of reviewing and updating the
12 coefficient used in the WNAR calculation?

13 A. No, Staff is not opposed to reviewing and possibly updating the methods for
14 calculating the coefficient used in the WNAR calculation during a rate case if suggested
15 methods are provided and properly reviewed and analyzed by Staff.

16 Q. Has Spire Missouri provided suggestions or recommendations on how they
17 would like to update the coefficient used in the WNAR calculation?

18 A. Yes, Spire Missouri has made hypothetical suggestions⁶ but has not provided
19 methods demonstrating accurate and usable data analysis to compute a coefficient that better
20 reflects the relationship between customer usage and weather. In theory, Spire Missouri's

² David A. Yonce Direct Testimony page 15, lines 4-6.

³ Discussed by Staff witness Michael J. Abbott in rebuttal testimony.

⁴ David A. Yonce Direct Testimony page 16, lines 11-16.

⁵ David A. Yonce Direct Testimony page 17, lines 1-6.

⁶ Technical and Settlement Conference with Spire Missouri on May 15, 2025, presented by David A. Yonce.

1 suggestions sound reasonable, but execution and considerations such as the interval of the
2 adjustment, sample data utilized, and correlation/predictability of the statistical analysis need
3 to be deliberated and analyzed.

4 Q. Has Staff reviewed the inclusion of the SGS rate class to the WNAR tariff?

5 A. Yes. Staff has determined through Weather Normalization analysis of
6 Spire East SGS and Spire West SGS rate classes that customer usage is explained by change in
7 Heating Degree Days (“HDD”) or weather 97.5% of the time for Spire East and 96.7% for
8 Spire West, compared to 99.1% and 98.4% respectively for the residential rate class included
9 in the WNAR tariff. Coefficients needed for inclusion of Spire East SGS and Spire West SGS
10 in the WNAR tariff have already been calculated by Staff⁷ subject to approval by the
11 Commission. Spire Missouri’s SGS class does include commercial and industrial customers
12 with an average commercial percentage around 97.5 for Spire East and 99.9 for Spire West.
13 Rate switching between the SGS and LGS rate classes does encompass the majority of
14 Spire Missouri’s rate switchers due to usage being reviewed annually by Spire Missouri to
15 determine if a customer needs to switch classes. For the test year, there were
16 approximately 1,010 customers in Spire East and 1,200 in Spire West that switched
17 between SGS and LGS rate classes.

18 Q. Does Staff recommend including the SGS rate class in the WNAR tariff?

19 A. Staff does not oppose the inclusion of the SGS rate class in the WNAR tariff.

20 Q. Do any other witnesses propose modifications of the WNAR tariff?

⁷ Spire East WNAR coefficients: Residential is 0.140710 and SGS is 0.4221447. Spire West WNAR coefficients: Residential is 0.119191 and SGS is 0.360956.

1 A. Yes. Lena M. Mantle of the Office of the Public Counsel (“OPC”) is
2 recommending changes to the WNAR tariff if the Commission allows the WNAR to continue.
3 The changes recommended include: 1) “assure that the \$0.05 per Ccf cap on the WNAR rate
4 specified on sheet nos. 13.1 and 13.4 is applied”⁸ and 2) other changes to be addressed in
5 rebuttal testimony.

6 Q. Does Staff agree with Mrs. Mantle’s interpretation of the WNAR rate cap
7 of \$0.05/Ccf?

8 A. No. Mrs. Mantle did not include in her testimony the section from the
9 Commission’s *Amended Report and Order* in Case Nos. GR-2017-0215 and GR-2017-0216⁹
10 that established the \$0.05/Ccf upward adjustment cap for Spire Missouri, which stated:

11 The Commission further finds that the \$0.01 per therm (or ccf)
12 limit on adjustments under the WNAR tariff as proposed by Staff should
13 be eliminated but that a limit of \$0.05 per therm (or ccf) on upward
14 adjustments should be included. This will ensure that any monthly
15 increase for the average customer will not be so high as to create rate
16 shock, while providing customers with an opportunity to receive a larger
17 monthly decrease if the weather is exceptionally cold.

18 The Commission-established \$0.05/Ccf cap on the upward adjustment refers to the increase of
19 the adjustment amount, not the combined final rate being utilized. Therefore, Staff disagrees
20 with OPC’s proposal to reinterpret the WNAR.

21 Q. What would happen if the Commission did establish a new \$0.05/Ccf cap on
22 the WNAR rate instead of the current process?

23 A. Such a cap on the rate would mean that, in some situations, Spire Missouri would
24 not be allowed to recover all of the lost revenue associated with WNAR. For example,

⁸ Lena M. Mantle Direct Testimony page 2, lines 5-24.

⁹ Page 84 of *Amended Report and Order*.

1 Spire Missouri's current WNAR rates are \$0.07577 per Ccf for Spire East and \$0.05493
2 per Ccf for Spire West. This rate is designed to allow the company to 'catch up' on recovery
3 of this lost revenue due to abnormal weather. If instead the WNAR was only \$0.05/Ccf, there
4 would be no mathematical way for Spire Missouri to recover all of the revenue anticipated by
5 the rider.

6 **SPIRE MISSOURI'S CUSTOMER VARIANCE ADJUSTMENT**

7 Q. Have you reviewed Spire Missouri's proposed customer variance adjustment?

8 A. Yes, I have.

9 Q. Please describe Spire Missouri's Customer Variance Adjustment.

10 A. According to Spire Missouri witness Trisha E. Lavin,¹⁰ Spire Missouri proposes
11 to reduce Spire East Residential revenues by approximately \$4,281,254 and Spire West
12 Residential revenues by approximately \$4,273,412 to normalize the disconnects/reconnects of
13 Residential customers that it contends happened during the test year. Spire Missouri proposes
14 that the ongoing level of Residential customers as a result of this Customer Variance
15 Adjustment is 9,050 for Spire East and 8,300 for Spire West.

16 Q. Do you agree with the Customer Variance Adjustment proposed by
17 Spire Missouri?

18 A. I do not.

19 Q. Please explain the reasons you are opposed to this adjustment.

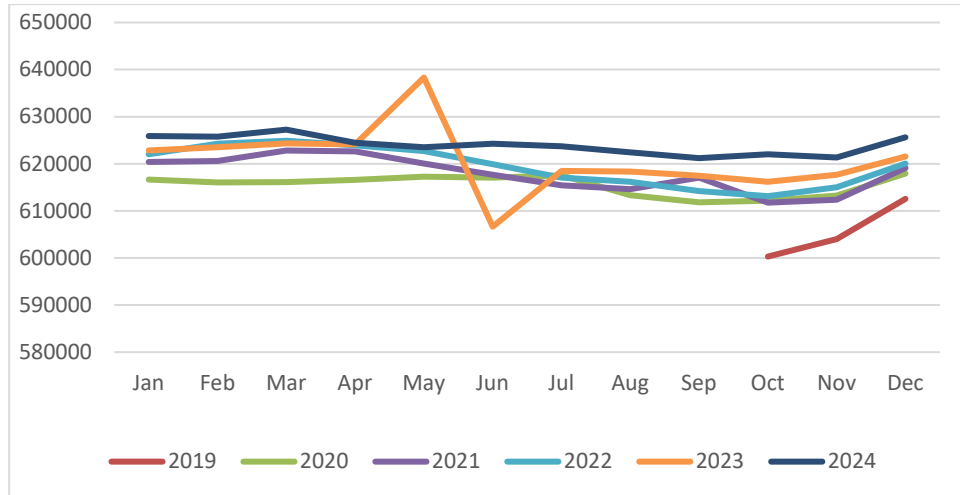
20 A. 1. The customer numbers and usage provided by Spire Missouri for this
21 adjustment are clearly estimates given the whole numbers used in Ms. Lavin's Customer

¹⁰ Trisha E. Lavin Direct Testimony page 13, lines 1-9 and Workpaper GR-2025-0107 Customer Variance Adjustment.

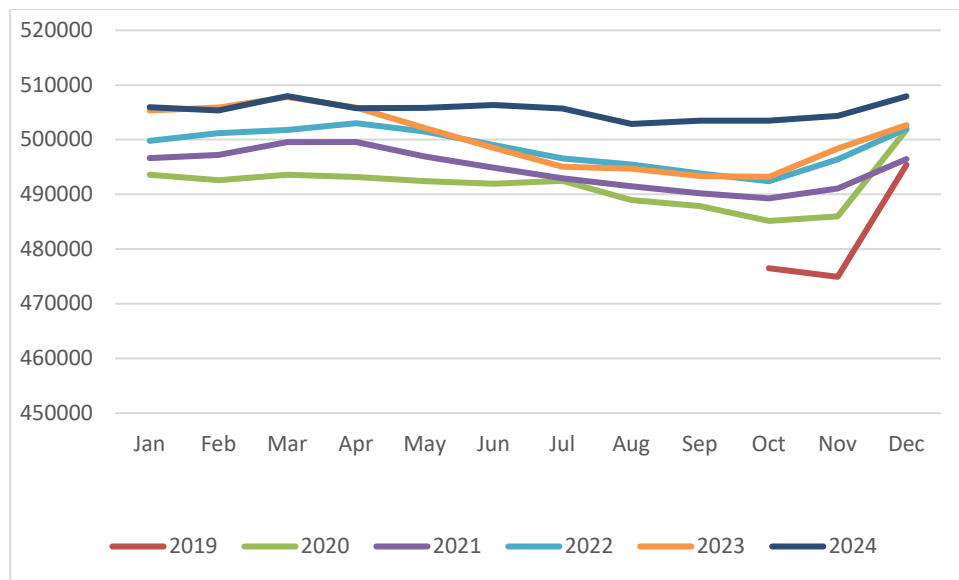
Variance Adjustment workpaper. Spire Missouri has not provided Staff with data to support these estimates.

2. Customer data provided by Spire Missouri for Spire East (Graph 1) and Spire West (Graph 2) through DRs, and consolidated by Staff, over the past five (5) years of providing service demonstrates that Residential customer levels are growing, not declining as the adjustment proposed by Spire Missouri would suggest. Therefore, Staff opposes the Customer Variance Adjustment proposed by Spire Missouri.

Graph 1, Spire East Residential Customer Numbers



Graph 2, Spire West Residential Customer Numbers



3. As stated in the Supplemental Direct Testimony of David A. Yonce Schedule DAY-SD-1, Spire Missouri identified a backlog of delayed transfer cases and related field activities for disconnection in March 2024. At that time, Spire Missouri began “working to clear the backlog” of “approximately 10,700” cases. Spire Missouri states that “approximately 1,200 premises were disconnected, and nearly all of them proceeded to be reconnected.” Due to the “artificial inflation” of customer numbers and usage during the test year caused by back-billing and a lag in disconnects between March and June 2024 related to this backlog, Staff recognizes that there is deviation from a typical year. However, Staff opposes the Customer Variance Adjustment proposed by Spire. Instead, Staff recommends Spire Missouri provide accurate data specific to the incident described above for current Staff-recommended adjustments to be modified accordingly.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Spire Missouri Inc. d/b/a Spire's)	
Request for Authority to Implement a General)	Case No. GR-2025-0107
Rate Increase for Natural Gas Service Provided)	
in the Company's Missouri Service Areas)	

AFFIDAVIT OF MELISSA J. REYNOLDS

STATE OF MISSOURI)	
)	ss.
COUNTY OF COLE)	

COMES NOW MELISSA J. REYNOLDS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Melissa J. Reynolds*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

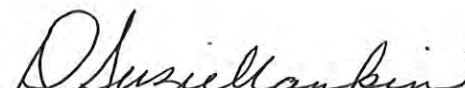


MELISSA J. REYNOLDS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 23rd day of May 2025.





Notary Public

Spire Missouri Inc., d/b/a Spire
Case No. GR-2025-0107

EAST

Rate Class	12 Month Ending Dec		12 Month Ending Sep		Weather, Days &		Total MO	
	2024 Revenue	Adj	2024 Revenue	Rate Switching	Rate Adj.	Customer Annualization	Normalized Revenue	
Residential Service	\$ 287,969,771	\$ (375,958)			\$ 35,570,999	\$ 457,370	\$ 323,622,181	
Small General Service	\$ 34,688,373	\$ 319,151		\$ 51,490	\$ 3,858,463	\$ 79,352	\$ 38,996,828	
Large General Service	\$ 26,631,547	\$ 389,339		\$ (176,546)	\$ 3,265,176	\$ (265,829)	\$ 29,843,687	
Large Volume Service	\$ 801,355	\$ 16,529				\$ -	\$ 817,884	
Unmetered Gaslight	\$ 47,870	\$ (254)					\$ 47,616	
General LP	\$ 11,591	\$ 20					\$ 11,612	
Large General Transportation	\$ 12,038,454	\$ 1,818,001		\$ 13,994		\$ -	\$ 13,870,448	
Total	\$ 362,188,960	\$ 2,166,827		\$ (111,062)	\$ 42,694,638	\$ 270,892	\$ 407,210,256	

Residential (RGS)

Final Billing Determinants	Determinants	Rates	Revenue
Customer charge	7,492,161	\$ 20.00	\$ 149,843,223
Summer Ccf			
First 50	71,852,750	0.32877	\$ 23,623,029
Over 50	10,086,813	0.39835	\$ 4,018,082
Winter Ccf			
First 50	399,878,298	0.36538	\$ 146,107,533
Over 50	82,968	0.36538	\$ 30,315
Total	481,900,830		\$ 323,622,181

Small General Service (SGS)

Final Billing Determinants w/ Rat Determinants	Rates	Revenue
Customer charge	443,954 \$ 40.72	\$ 18,077,823
Ccf	87,086,318 0.24021	\$ 20,919,005
Total		\$ 38,996,828

Large General Service (LGS)

Final Billing Determinants w/ Rat Determinants	Rates	Revenue
Customer charge	53,524 \$ 145.43	\$ 7,784,024
Ccf	140,605,918 0.15689	\$ 22,059,663
Total		\$ 29,843,687

Large Volume (LV)

Final Billing Determinants	Determinants	Rates	Revenue
Customer charge	343	\$ 1,063.73	\$ 364,859
Demand	299,928	\$ 1.12	\$ 335,919
Block 1 Ccf	3,846,021	0.03008	\$ 115,688
Block 2 Ccf	160,705	0.00882	\$ 1,417
Total			\$ 817,884

Liquid Propane (LP)

Final Billing Determinants	Determinants	Rates	Revenue
Customer charge	400	\$ 20.87	\$ 8,338
Gallons	12,592	0.26	\$ 3,274
Total			\$ 11,612

Unmetered Gas (UG)

Final Billing Determinants	Determinants	Rates	Revenue
Customer Charge	783	\$ 6.99	\$ 5,471
each initial	7,048	\$ 5.98	\$ 42,145
Total			\$ 47,616

Transportation (LG TS)

Final Billing Determinants w/ Rat Determinants	Rates	Revenue
Customer Charge	1,739 \$ 2,211.60	\$ 3,845,972
Special Contract Customer Charge	12 \$ 750.00	\$ 9,000
Block 1	54,690,565	0.02559 \$ 1,399,532
Block 2	124,761,536	0.01071 \$ 1,336,196
Demand	11,818,099	0.612 \$ 7,232,676
Special Contract through Feb 202	276,370	0.0039 \$ 1,078
Special Contract starting Mar 202	1,004,840	0.0032 \$ 3,215
Special Contract Demand	69,900	0.612 \$ 42,779
Total		\$ 13,870,448

Spire Missouri Inc., d/b/a Spire
Case No. GR-2025-0107

WEST

Rate Class	12 Month		Weather, Days &		Total MO Normalized	
	12 Month Ending Sep.	Ending Dec 2024	Rate Switching	Rate Adj.	Customer Annualization	Revenue
Residential Service	\$ 233,750,582	\$ (2,119,162)	\$ 18,290,857	\$ 2,457,617	\$ 252,379,894	
Small General Service	\$ 26,346,655	\$ (28,433)	\$ 42,337	\$ 1,696,397	\$ (217,611)	\$ 27,839,345
Large General Service	\$ 16,752,972	\$ (217,199)	\$ (209,323)	\$ 1,204,015	\$ 11,024	\$ 17,541,487
Large Volume Service	\$ 1,053,975	\$ 8,447	\$ (4,215)			\$ 1,058,208
Unmetered Gaslight	\$ 772					\$ 772
Large General Transport	\$ 2,028,745	\$ 47,284	\$ 47,915			\$ 2,123,943
Large Volume Transportation	\$ 16,032,628	\$ 24,544	\$ 1,571			\$ 16,058,743
Total	\$ 295,966,327	\$ (2,284,520)	\$ (121,715)	\$ 21,191,270	\$ 2,251,029	\$ 317,002,392

Residential (RGS)

Final Billing Determinants	Determinants	Rates	Revenue
Customer charge	6,114,739	\$ 20.00	\$ 122,294,779
Summer Ccf			
First 50	50,388,146	0.3366	\$ 16,960,650
Over 50	2,381,090	0.41527	\$ 988,795
Winter Ccf			
First 50	299,795,930	0.37404	\$ 112,135,670
Over 50	-	0.37404	
Total			\$ 252,379,894

Small General Service (SGS)

Final Billing Determinants w/ R Determinants	Rates	Revenue
Customer charge	368,694 \$ 43.70	\$ 16,111,949
Block 1 First 5,000 Ccf	62,562,577 0.18592	\$ 11,631,634
Block 2 Over 5,000 Ccf	412,038 0.23241	\$ 95,762
Total		\$ 27,839,345

Large General Service (LGS)

Final Billing Determinants w/ R Determinants	Rates	Revenue
Customer charge	37,332 \$ 189.61	\$ 7,078,435
Ccf	66,125,591 0.15823	\$ 10,463,052
Total		\$ 17,541,487

Large Volume (LV)

Final Billing Determinants w/ R Determinants	Rates	Revenue
Customer charge	380 \$ 1,595.40	\$ 606,731
Fixed monthly meter charge if >	36 \$ 293.38	\$ 10,562
Summer		
Block 1 First 36,000 Ccf	1,229,130 0.05129	\$ 63,042
Block 2 Over 36,000 Ccf	1,550,092 0.03399	\$ 52,688
Winter		
Block 1 First 36,000 Ccf	1,909,750 0.08217	\$ 156,924
Block 2 Over 36,000 Ccf	2,624,987 0.0641	\$ 168,262
Total		\$ 1,058,208

Unmetered Gas (UG)

Final Billing Determinants	Determinants	Rates	Revenue
Customer Charge per Light unit	120	\$ 6.43	\$ 772
Total			\$ 772

Large General Transportation (LG TS)

Final Billing Determinants w/ Rate \$ Determinants	Rates	Revenue
Customer charge	2818 \$ 195.39	\$ 550,609
EGM	2892 \$ 25.00	\$ 72,300
Nov-March ccf	8571918.845 \$0.13268	\$ 1,137,322
Apr-Oct ccf	4756887.81 \$0.07646	\$ 363,712
Total		\$ 2,123,943

Large Volume Transportation (LV TS)

Final Billing Determinants	Determinants	Rates	Revenue
Customer Charge	4809	\$ 1,238.36	\$ 5,955,273
Fixed monthly meter charge if >2	992	\$ 393.38	\$ 390,233
EGM Charge	5383	\$ 25.00	\$ 134,581
Winter (Nov-March) ccf Block 1	\$ 38,237,706	\$ 0.05512	\$ 2,107,662
Winter Block 2	\$ 85,496,750	\$ 0.04300	\$ 3,676,360
Summer (Apr-Oct) ccf Block 1	\$ 40,552,375	\$ 0.03441	\$ 1,395,407
Summer Block 2	\$ 102,555,810	\$ 0.02280	\$ 2,338,272
Special Contract Ccf	\$ 7,619,110	\$ 0.00800	\$ 60,953
Total			\$ 16,058,743