

Spire Missouri East
ISRS - Case # GO-2022-0203
ISRS Revenue Requirement Calculation
Appendix C1

Spire Missouri East
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	12,279,475
Deferred Taxes	(39,199)
Accumulated Depreciation	<u>(136,602)</u>
Total Net	<u>12,103,674</u>

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	17,230,985
Deferred Taxes	(16,776)
Accumulated Depreciation	<u>(352,039)</u>
Total Net	<u>16,862,170</u>

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	<u>-</u>
Total Net	<u>-</u>

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,499,216
Deferred Taxes	(5,397)
Accumulated Depreciation	<u>(14,116)</u>
Total Net	<u>1,479,703</u>

Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation
Associated with Eligible Infrastructure System Replacements which are included in a
Currently Effective ISRS

Total Incremental Accumulated Depreciation	-
Total Incremental Accumulated Deferred Taxes	-

Total ISRS Rate Base	30,445,547	
Overall Rate of Return per GR-2022-0179	8.25%	
UOI Required	2,511,758	
Income Tax Conversion Factor	1.31305	
Revenue Requirement on Capital	<u>3,298,064</u>	786,306
Depreciation Expense	784,862	
Net Property Taxes	-	
ISRS Undercollection	-	

Total ISRS Revenues	4,082,926	
Total ISRS Rate Base	30,445,547	
Weighted Cost of Debt per GR-2022-0179	1.9296%	
Interest Deduction	587,477	
Marginal Income Tax Rate	23.84%	
Income Tax Reduction due to Interest	140,055	
Income Tax Conversion Factor	1.31305	
Revenue Requirement Impact of Interest Deductibility	<u>183,899</u>	602,407

263A Transfers Reduction	2,390,846	
Service Transfers Deduction	-	
263A and Service Transfers Tax Deductible Items	2,390,846	
Income Tax Factor	23.84%	
Income Tax Reduction due to Deductible Items	569,978	
Income Tax Conversion Factor	1.31305	
Revenue Requirement Impact of Interest Deductibility	<u>748,409</u>	(146,002)

Total Rev Req on Capital	2,511,758	
Net Income Taxes	-	
Depr Expense	784,862	
Net Property Tax	-	
ISRS Under or Over Collection	0	
Total ISRS Revenues	<u>3,296,620</u>	

Spire Missouri West
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ISRS Revenue Requirement Calculation
Appendix C2

Spire Missouri West
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	34,167,375
Deferred Taxes	(137,483)
Accumulated Depreciation	(298,842)
Total Net	33,731,050

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	3,237,767
Deferred Taxes	(3,478)
Accumulated Depreciation	(68,379)
Total Net	3,165,910

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	2,002,876
Deferred Taxes	(7,206)
Accumulated Depreciation	(23,006)
Total Net	1,972,664

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,157,727
Deferred Taxes	(4,394)
Accumulated Depreciation	(12,400)
Total Net	1,140,933

Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation

Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS

Total Incremental Accumulated Depreciation	-
Total Incremental Accumulated Deferred Taxes	-

Total ISRS Rate Base	40,010,557
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	3,300,871
Income Tax Conversion	1.31305
Revenue Requirement on Capital	4,334,209

Depreciation Expense	779,448
Net Property Taxes	-
ISRS Under/Over Collection	-

Total ISRS Revenues	5,113,657
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Total ISRS Rate Base	40,010,557
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	772,044
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	184,055.22
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	241,674

263A Transfers Reduction	1,431,971
Service Transfer Reduction	-
263A and Service Transfers Tax Deductible Items	1,431,971
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	341,382
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	448,251

Total Rev Req on Capital	3,300,871
Net Income Taxes	343,413
Depr Expense	779,448
Net Property Tax	-
ISRS Under/Over Collection	-
Total ISRS Revenues	4,423,732

Spire Missouri East
ISRS - Case # GO-2023-0432
ISRS Revenue Requirement Calculation
Appendix A - Schedule 8

Spire Missouri East
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	11,313,324
Deferred Taxes	(105,840)
Accumulated Depreciation	(73,204)

Total Net	11,134,280
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Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	17,616,195
Deferred Taxes	(114,551)
Accumulated Depreciation	(324,787)

Total Net	17,176,857
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Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-

Total Net	-
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Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,670,698
Deferred Taxes	(2,973)
Accumulated Depreciation	(15,717)

Total Net	1,652,008
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Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation
Associated with Eligible Infrastructure System Replacements which are included in a
Currently Effective ISRS

Total Incremental Accumulated Depreciation	(462,748)
Total Incremental Accumulated Deferred Taxes	(46,393)

Total ISRS Rate Base	29,454,004
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Overall Rate of Return per GR-2022-0179	8.25%
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UOI Required	2,429,955
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Income Tax Conversion Factor	1.31305
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Revenue Requirement on Capital	3,190,652
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Depreciation Expense	689,588
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Net Property Taxes	328,649
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ISRS Undercollection	-
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Total ISRS Revenues	4,208,889
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Total ISRS Rate Base	29,454,004
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	568,344
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	135,493
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	177,910

263A Transfers Reduction	2,359,277
Service Transfers Deduction	-
263A and Service Transfers Tax Deductible Items	2,359,277
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	562,452
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	738,527

Total Rev Req on Capital	2,429,955
Net Income Taxes	-
Depr Expense	689,588
Net Property Tax	328,649
<i>ISRS Under or Over Collection</i>	-
Total ISRS Revenues	3,448,192

**Spire Missouri West
ISRS - Case # GO-2023-0432
ISRS Revenue Requirement Calculation
Appendix B - Schedule 8**

**Spire Missouri West
ISRS Revenue Requirement Calculation**

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	62,656,644
Deferred Taxes	(597,238)
Accumulated Depreciation	(488,744)
Total Net	61,570,662
<u>Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:</u>	
<u>Work Orders Placed in Service</u>	
Gross Additions	6,924,435
Deferred Taxes	(46,574)
Accumulated Depreciation	(135,512)
Total Net	6,742,349
<u>Gas Utility Plant Projects - Regulator Stations:</u>	
<u>Work Orders Placed in Service</u>	
Gross Additions	141,526
Deferred Taxes	(1,240)
Accumulated Depreciation	(1,561)
Total Net	138,725
<u>Gas Utility Plant Projects - Main Relocations net of Reimbursements:</u>	
<u>Work Orders Placed in Service</u>	
Gross Additions	8,236,845
Deferred Taxes	(75,007)
Accumulated Depreciation	(78,958)
Total Net	8,082,880
<u>Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation</u>	
<u>Associated with Eligible Infrastructure System Replacements which are included in a</u>	
<u>Currently Effective ISRS</u>	
Total Incremental Accumulated Depreciation	(379,295)
Total Incremental Accumulated Deferred Taxes	(123,135)
Total ISRS Rate Base	76,032,187
Net Property Taxes	504,106
ISRS Under/Over Collection	-

Total ISRS Revenues		
		76,032,187
Weighted Cost of Debt per GR-	0179	
		1,467,117
		23.84%
		1.31305
Revenue Requirement Impact of Interest Deductibiliy		459,253
263A Transfers Reduction		2,751,969
		-
		656,069
Income Tax Conversion Factor		1.31305
Revenue Requirement Impact of Interest Deductibility		861,452
Total Rev Req on Capital		6,272,655
Net Income Taxes		642,950
Depr Expense		1,524,303
Net Property Tax		504,106
<i>ISRS Under/Over Collection</i>		-
Total ISRS Revenues		8,944,014

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Appendix A - Schedule 8

Spire Missouri East
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	15,214,908
Deferred Taxes	(70,040)
Accumulated Depreciation	(143,548)
Total Net	15,001,320

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	23,453,934
Deferred Taxes	(54,060)
Accumulated Depreciation	(483,218)
Total Net	22,916,656

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	247,032
Deferred Taxes	(1,445)
Accumulated Depreciation	(3,201)
Total Net	242,386

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	918,537
Deferred Taxes	(4,622)
Accumulated Depreciation	(9,583)
Total Net	904,332

Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation

Associated with Eligible Infrastructure System Replacements which are included in a

Currently Effective ISRS

Total Incremental Accumulated Depreciation	(1,135,323)
Total Incremental Accumulated Deferred Taxes	(311,655)

Total ISRS Rate Base	37,617,716
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Overall Rate of Return per GR-2022-0179	8.25%
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UOI Required	3,103,462
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Income Tax Conversion Factor	1.31305
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Revenue Requirement on Capital	4,075,001
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Depreciation Expense	971,271
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Net Property Taxes	1,589,213
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ISRS Undercollection	43,657
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Total ISRS Revenues	6,679,143
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Total ISRS Rate Base	37,617,716
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Weighted Cost of Debt per GR-2022-0179	1.9296%
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Interest Deduction	725,871
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Marginal Income Tax Rate	23.84%
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Income Tax Reduction due to Interest	173,048
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Income Tax Conversion Factor	1.31305
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Revenue Requirement Impact of Interest Deductibility	227,220
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263A Transfers Reduction	1,088,007
Service Transfers Deduction	-
263A and Service Transfers Tax Deductible Items	1,088,007
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	259,381
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	340,580

Total Rev Req on Capital	3,103,462
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Net Income Taxes	403,739
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Depr Expense	971,271
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Net Property Tax	1,575,401
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ISRS Under or Over Collection	43,657
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Total ISRS Revenues	6,097,529
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Appendix B - Schedule 8

Spire Missouri West
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	54,246,080
Deferred Taxes	(291,950)
Accumulated Depreciation	(513,099)
Total Net	53,441,031

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	5,376,642
Deferred Taxes	(17,831)
Accumulated Depreciation	(130,722)
Total Net	5,228,089

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	56,356
Deferred Taxes	(140)
Accumulated Depreciation	(1,293)
Total Net	54,923

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	5,721,877
Deferred Taxes	(33,356)
Accumulated Depreciation	(58,580)
Total Net	5,629,941

Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation
Associated with Eligible Infrastructure System Replacements which are included in a
Currently Effective ISRS

Total Incremental Accumulated Depreciation	(1,419,624.69)
Total Incremental Accumulated Deferred Taxes	(1,055,554.21)

Total ISRS Rate Base	61,878,805
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	5,105,001
Income Tax Conversion	1.31305
Revenue Requirement on Capital	6,703,122

Depreciation Expense	1,260,558
Net Property Taxes	3,498,306
ISRS Under/Over Collection	35,235

Total ISRS Revenues	11,497,221
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Total ISRS Rate Base	61,878,805
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	1,194,013
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	284,652.80
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	373,763

263A Transfers Reduction	1,349,762
Service Transfer Reduction	-
263A and Service Transfers Tax Deductible Items	1,349,762
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	321,783
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	422,518

Total Rev Req on Capital	5,105,001
Net Income Taxes	801,840
Depr Expense	1,260,558
Net Property Tax	3,477,788
ISRS Under/Over Collection	35,235
Total ISRS Revenues	10,680,422

Spire Missouri East
ISRS - Case # GR-2025-0026
ISRS Revenue Requirement Calculation

Spire Missouri East
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	16,783,119
Deferred Taxes	(174,447)
Accumulated Depreciation	(154,885)

Total Net 16,453,787

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	31,578,379
Deferred Taxes	(230,868)
Accumulated Depreciation	(699,834)

Total Net 30,647,677

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,523,558
Deferred Taxes	(14,825)
Accumulated Depreciation	(22,445)

Total Net 1,486,288

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	2,312,769
Deferred Taxes	(22,675)
Accumulated Depreciation	(27,066)

Total Net 2,263,028

Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS

Total Incremental Accumulated Depreciation	(1,597,701)
Total Incremental Accumulated Deferred Taxes	(345,342)

Total ISRS Rate Base 48,907,737

Overall Rate of Return per GR-2022-0179 8.25%

UOI Required 4,034,888

Income Tax Conversion Factor 1.31305

Revenue Requirement on Capital 5,298,010

Depreciation Expense 1,269,887

Net Property Taxes -

ISRS Undercollection 176,247

Total ISRS Revenues 6,744,144

Total ISRS Rate Base 48,907,737

Weighted Cost of Debt per GR-2022-0179 1.9296%

Interest Deduction 943,724

Marginal Income Tax Rate 23.84%

Income Tax Reduction due to Interest 224,984

Income Tax Conversion Factor 1.31305

Revenue Requirement Impact of Interest Deductibility 295,415

263A Transfers Reduction	2,480,449
Service Transfers Deduction	-
263A and Service Transfers Tax Deductible Items	2,480,449
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	591,339
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	<u>776,458</u>

Total Rev Req on Capital 4,034,888

Net Income Taxes 191,249

Depr Expense 1,269,887

Net Property Tax -

ISRS Under or Over Collection 176,247

Total ISRS Revenues 5,672,271

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ISRS Revenue Requirement Calculation

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ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	79,338,265
Deferred Taxes	(870,548)
Accumulated Depreciation	(783,528)
Total Net	77,684,189

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	7,276,561
Deferred Taxes	(56,556)
Accumulated Depreciation	(169,541)
Total Net	7,050,464

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	911,325
Deferred Taxes	(10,206)
Accumulated Depreciation	(7,810)
Total Net	893,309

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	4,113,553
Deferred Taxes	(43,627)
Accumulated Depreciation	(46,956)
Total Net	4,022,970

Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation
Associated with Eligible Infrastructure System Replacements which are included in a
Currently Effective ISRS

Total Incremental Accumulated Depreciation	(1,884,297)
Total Incremental Accumulated Deferred Taxes	(678,658)

Total ISRS Rate Base	87,087,977
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	7,184,758
Income Tax Conversion	1.31305
Revenue Requirement on Capital	9,433,946

Depreciation Expense	1,766,055
Net Property Taxes	-
ISRS Under/Over Collection	224,273
Total ISRS Revenues	11,424,274

Total ISRS Rate Base	87,087,977
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	1,680,450
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	400,619.18
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	526,033

263A Transfers Reduction	(578,705)
Service Transfer Reduction	-
263A and Service Transfers Tax Deductible Items	(578,705)
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	(137,963)
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	(181,153)

Total Rev Req on Capital	7,184,758
Net Income Taxes	1,904,308
Depr Expense	1,766,055
Net Property Tax	-
ISRS Under/Over Collection	224,273
Total ISRS Revenues	11,079,394

Spire Missouri West
ISRS - Case # GR-2025-0206
ISRS Revenue Requirement Calculation

Spire Missouri West
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	64,022,029
Deferred Taxes	(359,314)
Accumulated Depreciation	(645,030)

Total Net	63,017,685
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Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	4,209,337
Deferred Taxes	(7,966)
Accumulated Depreciation	(98,420)

Total Net	4,102,951
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Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	179,130
Deferred Taxes	(1,498)
Accumulated Depreciation	(7,676)

Total Net	169,956
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Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	2,395,040
Deferred Taxes	(14,622)
Accumulated Depreciation	(23,270)

Total Net	2,357,148
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Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation
Associated with Eligible Infrastructure System Replacements which are included in a
Currently Effective ISRS

Total Incremental Accumulated Depreciation	(2,821,319)
Total Incremental Accumulated Deferred Taxes	(1,576,883)

Total ISRS Rate Base	65,249,538
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Overall Rate of Return per GR-2022-0179	8.25%
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UOI Required	5,383,087
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Income Tax Conversion	1.31305
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Revenue Requirement on Capital	7,068,262
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Depreciation Expense	1,358,770
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Net Property Taxes	4,804,708
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ISRS Under/Over Collection	-
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Total ISRS Revenues	13,231,740
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Total ISRS Rate Base	65,249,538
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Weighted Cost of Debt per GR-2022-0179	1.9296%
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Interest Deduction	1,259,055
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Marginal Income Tax Rate	23.84%
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Income Tax Reduction due to Interest	300,158.73
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Income Tax Conversion Factor	1.31305
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Revenue Requirement Impact of Interest Deductibility	394,123
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263A Transfers Reduction	(450,486)
Service Transfer Reduction	-
263A and Service Transfers Tax Deductible Items	(450,486)
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	(107,396)
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	(141,016)

Total Rev Req on Capital	5,383,087
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Net Income Taxes	1,432,068
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Depr Expense	1,358,770
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Net Property Tax	4,804,708
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ISRS Under/Over Collection	-
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Total ISRS Revenues	12,978,632.78
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Total ISRS Cumulative Cap Adjustment	182,946
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Total ISRS Revenues	12,795,686.54
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Spire Missouri East
ISRS - Case # GR-2025-0206
ISRS Revenue Requirement Calculation
Appendix A - Schedule 8

Spire Missouri East
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

<u>Work Orders Placed in Service</u>	
Gross Additions	10,631,935
Deferred Taxes	(53,858)
Accumulated Depreciation	(88,640)
Total Net	10,489,437

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	30,677,377
Deferred Taxes	(78,130)
Accumulated Depreciation	(656,978)
Total Net	29,942,269

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	922,723
Deferred Taxes	(1,892)
Accumulated Depreciation	(21,375)
Total Net	899,456

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,901,273
Deferred Taxes	(9,808)
Accumulated Depreciation	(22,371)

Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS

Total Incremental Accumulated Depreciation	(2,425,790)
Total Incremental Accumulated Deferred Taxes	(634,525)

Total ISRS Rate Base	40,139,941
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	3,311,545
Income Tax Conversion Factor	1.31305
Revenue Requirement on Capital	4,348,224

Depreciation Expense	1,278,502
Net Property Taxes	1,594,813
ISRS Undercollection	-

Total ISRS Revenues	7,221,539
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Total ISRS Rate Base	40,139,941
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	774,540
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	184,650
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	242,455

263A Transfers Reduction	2,115,110
Service Transfers Deduction	-
263A and Service Transfers Tax Deductible Items	2,115,110
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	504,242
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	662,095

Total Rev Req on Capital	3,311,545
Net Income Taxes	132,128
Depr Expense	1,278,502
Net Property Tax	1,594,813
ISRS Under or Over Collection	-
Total ISRS Revenues	6,316,988.56

Total ISRS Cumulative Cap Adjustment	96,425
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Total ISRS Revenues	6,220,563.46
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