

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2025-0107  
**Date Prepared:** 6/30/2025



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**SPIRE MISSOURI EAST**

**Updated/Corrected Direct Filing - June 30, 2025**

**Test Year TME 09/30/2024**

**True Up Period Ended 05/31/2025**

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

**Jefferson City, MO**

**June 2025**

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

Line Number	<u>A</u> Description	<u>B</u> 6.96% Return	<u>C</u> 7.09% Return	<u>D</u> 7.22% Return
1	Net Orig Cost Rate Base	\$2,058,538,743	\$2,058,538,743	\$2,058,538,743
2	Rate of Return	6.96%	7.09%	7.22%
3	Net Operating Income Requirement	\$143,171,370	\$145,909,226	\$148,647,083
4	Net Income Available	\$84,168,645	\$84,168,645	\$84,168,645
5	Additional Net Income Required	\$59,002,725	\$61,740,581	\$64,478,438
6	Income Tax Requirement			
7	Required Current Income Tax	\$21,548,794	\$22,405,818	\$23,262,842
8	Current Income Tax Available	\$3,079,323	\$3,079,323	\$3,079,323
9	Additional Current Tax Required	\$18,469,471	\$19,326,495	\$20,183,519
10	Revenue Requirement	\$77,472,196	\$81,067,076	\$84,661,957
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	Gross Revenue Requirement	\$77,472,196	\$81,067,076	\$84,661,957

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,112,065,733
2	Less Accumulated Depreciation Reserve		\$901,420,245
3	Net Plant In Service		\$2,210,645,488
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$15,418,524
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas - Fuel Inventory		\$76,899,806
8	Propane Inventory		\$8,585,350
9	Materials & Supplies		\$8,508,533
10	Prepayments		\$14,883,354
11	Insulation Financing/Energy Wise		\$2,400,090
12	Low Income Energy Affordability		\$2,950,766
13	Prepaid Pension Asset - Pre-GR-2021-0108		\$35,050,845
14	Energy Efficiency Program		\$34,256,482
15	Deferred Overhead Asset		\$9,833,537
16	Property Tax Tracker		\$8,972,251
17	PAYS		\$1,058,816
18	TOTAL ADD TO NET PLANT IN SERVICE		\$218,818,354
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	85.6877%	\$16,303,810
21	State Tax Offset	85.6877%	\$2,895,220
22	City Tax Offset	0.0000%	\$0
23	Interest Expense Offset	10.8192%	\$4,378,625
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$2,704,448
26	Customer Advances for Construction		\$301,570
27	GR-2024-0341 Stipulation Rate Base Reduction		\$11,340,000
28	Pension Liability - Post-GR-2021-0108		\$0
29	OPEB Liability		\$5,355,735
30	Accumulated Deferred Income Taxes		\$260,119,179
31	Forest Park Relocation - Regulatory Liability		\$0
32	Excess ADIT - TCJA		\$57,432,886
33	Excess ADIT - MO		\$10,093,626
34	TOTAL SUBTRACT FROM NET PLANT		\$370,925,099
35	Total Rate Base		<u>\$2,058,538,743</u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises & Consents	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land & Land Rights-Dist. Pla	\$2,929,030	P-6	\$0	\$2,929,030	100.0000%	\$0	\$2,929,030
7	374.200	Land Rights	\$3,871,148	P-7	\$0	\$3,871,148	100.0000%	\$0	\$3,871,148
8	375.100	Struct & Impv - Meas & Reg S	\$1,369,331	P-8	\$0	\$1,369,331	100.0000%	\$0	\$1,369,331
9	375.200	Struct & Impv-Svc Centers &	\$21,879,445	P-9	\$0	\$21,879,445	100.0000%	\$0	\$21,879,445
10	375.210	Struct & Impv - Leased Prope	\$2,166,019	P-10	\$0	\$2,166,019	100.0000%	\$0	\$2,166,019
11	375.300	Struct & Impv - Garages	\$204,776	P-11	\$0	\$204,776	100.0000%	\$0	\$204,776
12	375.410	Struct & Imprv - Leased Propane	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13	375.700	Struct & Impv - MN	\$68,379	P-13	\$0	\$68,379	100.0000%	\$0	\$68,379
14	376.100	MO East Steel ARO	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15	376.200	MO East Cast Iron ARO	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	376.300	MO East Plastic ARO	\$0	P-16	\$0	\$0	100.0000%	\$0	\$0
17	376.100	Mains - Steel	\$263,110,150	P-17	\$0	\$263,110,150	100.0000%	\$0	\$263,110,150
18	376.200	Mains - Cast Iron	\$29,681,711	P-18	\$0	\$29,681,711	100.0000%	\$0	\$29,681,711
19	376.300	Mains - Plastic	\$887,741,077	P-19	\$0	\$887,741,077	100.0000%	\$0	\$887,741,077
20	378.000	Meas & Reg Station Equipment	\$12,671,400	P-20	\$0	\$12,671,400	100.0000%	\$0	\$12,671,400
21	379.000	Meas & Reg Station Eqpt-City	\$2,971,699	P-21	\$0	\$2,971,699	100.0000%	\$0	\$2,971,699
22	380.100	Services - Steel	\$41,281,969	P-22	\$0	\$41,281,969	100.0000%	\$0	\$41,281,969
23	380.200	Services - Plastic & Copper	\$1,084,438,045	P-23	\$0	\$1,084,438,045	100.0000%	\$0	\$1,084,438,045
24	381.000	Meters	\$136,917,992	P-24	-\$67,100,898	\$69,817,094	100.0000%	\$0	\$69,817,094
25	381.100	Ultrasonic Meters	\$116,691,336	P-25	\$0	\$116,691,336	100.0000%	\$0	\$116,691,336
26	382.100	Ultrasonic Meter Installtn	\$92,598,296	P-26	\$0	\$92,598,296	100.0000%	\$0	\$92,598,296
27	383.000	House Regulators	\$33,849,359	P-27	\$0	\$33,849,359	100.0000%	\$0	\$33,849,359
28	385.000	Comm & Ind Meas & Reg Eqpt	\$62,542,508	P-28	\$0	\$62,542,508	100.0000%	\$0	\$62,542,508
29	386.000	Other Prop-Cust Premises-Pro	\$5,304	P-29	\$0	\$5,304	100.0000%	\$0	\$5,304
30	387.000	Other Equipment	\$406,070	P-30	\$0	\$406,070	100.0000%	\$0	\$406,070
31	388.000	Asset Retirement Costs - Dis	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	399.001	Reg Asset-Distribution-Mains	\$0	P-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$2,797,395,044		-\$67,100,898	\$2,730,294,146		\$0	\$2,730,294,146
34		PRODUCTION PLANT							
35	304.000	Land and Land rights - Mfg Gas	\$119,929	P-35	\$0	\$119,929	100.0000%	\$0	\$119,929
36	305.000	Struct & Impv - Manufactured	\$1,101,751	P-36	\$0	\$1,101,751	100.0000%	\$0	\$1,101,751
37	307.000	Other Power Equipment	\$33,139	P-37	\$0	\$33,139	100.0000%	\$0	\$33,139
38	311.000	Propane Equipment	\$2,508,164	P-38	\$0	\$2,508,164	100.0000%	\$0	\$2,508,164
39	311.100	Propane Stg Cavern-Gas Ops	\$4,870,173	P-39	\$0	\$4,870,173	100.0000%	\$0	\$4,870,173
40		TOTAL PRODUCTION PLANT	\$8,633,156		\$0	\$8,633,156		\$0	\$8,633,156
41		UNDERGROUND GAS STORAGE							
42	350.100	Land & Land Rights - UGS	\$1,201,600	P-42	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
43	350.200	Rights of Way	\$829,411	P-43	\$0	\$829,411	100.0000%	\$0	\$829,411
44	351.200	Compressor Station Structure	\$809,125	P-44	\$0	\$809,125	100.0000%	\$0	\$809,125
45	351.400	Other Structures	\$1,187,041	P-45	\$0	\$1,187,041	100.0000%	\$0	\$1,187,041
46	352.000	Wells	\$10,018,404	P-46	\$0	\$10,018,404	100.0000%	\$0	\$10,018,404
47	352.100	Storage Leaseholds & Rights	\$2,126,882	P-47	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
48	352.200	Reservoirs	\$245,023	P-48	\$0	\$245,023	100.0000%	\$0	\$245,023
49	352.300	Non-Recoverable Natural Gas	\$9,663,559	P-49	\$0	\$9,663,559	100.0000%	\$0	\$9,663,559
50	352.400	Wells - Oil & Vent Gas	\$3,470,720	P-50	\$0	\$3,470,720	100.0000%	\$0	\$3,470,720
51	353.000	Lines	\$3,322,966	P-51	\$0	\$3,322,966	100.0000%	\$0	\$3,322,966
52	354.000	Compressor Station Equipment	\$2,828,869	P-52	\$0	\$2,828,869	100.0000%	\$0	\$2,828,869
53	355.000	Measuring & Regulating Equipment	\$10,961,111	P-53	\$0	\$10,961,111	100.0000%	\$0	\$10,961,111
54	356.000	Purification Equipment	\$554,962	P-54	\$0	\$554,962	100.0000%	\$0	\$554,962
55	357.000	Other Equipment - UGS	\$225,058	P-55	\$0	\$225,058	100.0000%	\$0	\$225,058
56		TOTAL UNDERGROUND GAS STORAGE	\$47,444,731		\$0	\$47,444,731		\$0	\$47,444,731
57		OTHER STORAGE							
58	360.000	Land & Land Rights - Other N	\$50,654	P-58	\$0	\$50,654	100.0000%	\$0	\$50,654
59	361.000	Struct & Impv - Other Natura	\$4,850	P-59	\$0	\$4,850	100.0000%	\$0	\$4,850

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60	362.000	Gas Holders	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	363.300	Compressor Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL OTHER STORAGE	\$55,504		\$0	\$55,504		\$0	\$55,504
63		TRANSMISSION PLANT							
64	365.200	Rights of Way - Transmission	\$41,153	P-64	\$0	\$41,153	100.0000%	\$0	\$41,153
65	367.000	Mains - Transmission	\$2,013,840	P-65	\$0	\$2,013,840	100.0000%	\$0	\$2,013,840
66	371.000	Other Equipment - Transmission	\$9,294	P-66	\$0	\$9,294	100.0000%	\$0	\$9,294
67		TOTAL TRANSMISSION PLANT	\$2,064,287		\$0	\$2,064,287		\$0	\$2,064,287
68		GENERAL PLANT							
69	389.000	Land & Land Rights	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	390.100	Struct & Impv - Leased Gene	\$0	P-70	\$0	\$0	100.0000%	\$0	\$0
71	390.110	Struct & Impv Market LH	\$6,000,926	P-71	\$0	\$6,000,926	100.0000%	\$0	\$6,000,926
72	390.200	LH Improvement 700 Mkt	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	391.960	Ent Hardware Shar Svc Alloc	\$2,361,660	P-73	\$0	\$2,361,660	100.0000%	\$0	\$2,361,660
74	390.300	Struct & Imp-Leased Pty STC	\$81,528	P-74	\$0	\$81,528	100.0000%	\$0	\$81,528
75	390.700	Struct & Impv - Owned	\$98,590	P-75	\$0	\$98,590	100.0000%	\$0	\$98,590
76	390.710	Struct & Imp-Leased Pty MN	\$147,052	P-76	\$0	\$147,052	100.0000%	\$0	\$147,052
77	390.810	Struct & Imp-Leased Pty FRK	\$268,384	P-77	\$0	\$268,384	100.0000%	\$0	\$268,384
78	391.000	Office Furniture & Equipment	\$5,755,207	P-78	\$0	\$5,755,207	100.0000%	\$0	\$5,755,207
79	391.100	Data Processing Systems	\$16,198,879	P-79	\$0	\$16,198,879	100.0000%	\$0	\$16,198,879
80	391.200	Mechanical Office Equipment	\$267,281	P-80	\$0	\$267,281	100.0000%	\$0	\$267,281
81	391.300	Data Processing Software	\$0	P-81	\$0	\$0	100.0000%	\$0	\$0
82	391.310	Software-Oct 2012 Forward	\$7,147,569	P-82	\$0	\$7,147,569	100.0000%	\$0	\$7,147,569
83	391.400	Data Processing Equipment	\$3,128,816	P-83	\$0	\$3,128,816	100.0000%	\$0	\$3,128,816
84	391.500	Enterprise Software-EIMS	\$122,811,485	P-84	-\$73,160,282	\$49,651,203	100.0000%	\$0	\$49,651,203
85	391.950	Ent Software Shar Svc Alloc	\$41,772,489	P-85	\$0	\$41,772,489	100.0000%	\$0	\$41,772,489
86	392.100	Transportation Eqpt-Autos	\$4,723,222	P-86	\$0	\$4,723,222	100.0000%	\$0	\$4,723,222
87	392.200	Transportation Eqpt-Trucks	\$41,545,320	P-87	\$0	\$41,545,320	100.0000%	\$0	\$41,545,320
88	393.000	Stores Equipment	\$325,165	P-88	\$0	\$325,165	100.0000%	\$0	\$325,165
89	394.000	Tools, Shop & Garage Equipme	\$33,356,003	P-89	\$0	\$33,356,003	100.0000%	\$0	\$33,356,003
90	394.500	Equipment-CNG Fuel Stations	\$1,729,065	P-90	-\$561,269	\$1,167,796	100.0000%	\$0	\$1,167,796
91	395.000	Laboratory Equipment	\$268,512	P-91	\$0	\$268,512	100.0000%	\$0	\$268,512
92	396.000	Power Operated Equipment	\$51,009,073	P-92	\$0	\$51,009,073	100.0000%	\$0	\$51,009,073
93	396.100	Power Operated Eqp-Trucks	\$23,095,669	P-93	\$0	\$23,095,669	100.0000%	\$0	\$23,095,669
94	397.000	Communication Equipment	\$14,557,765	P-94	\$0	\$14,557,765	100.0000%	\$0	\$14,557,765
95	397.100	Communication Eqpt AMR/ERT	\$16,624,220	P-95	\$0	\$16,624,220	100.0000%	\$0	\$16,624,220
96	398.000	Miscellaneous Equipment	\$4,010,595	P-96	\$0	\$4,010,595	100.0000%	\$0	\$4,010,595
97		TOTAL GENERAL PLANT	\$397,284,475		-\$73,721,551	\$323,562,924		\$0	\$323,562,924
98		GENERAL PLANT - ALLOCATED							
99		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
100		RETIREMENT WORK IN PROGRESS							
101		Retirement Work-In Progress	\$0	P-101	\$0	\$0	100.0000%	\$0	\$0
102		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
103		TOTAL PLANT IN SERVICE	\$3,252,888,182		-\$140,822,449	\$3,112,065,733		\$0	\$3,112,065,733

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-24	Meters	381.000		-\$67,100,898		\$0
	1. To remove plant related to small diaphragm meters (Eubanks)		-\$67,100,898		\$0	
P-84	Enterprise Software-EIMS	391.500		-\$73,160,282		\$0
	1. To allocate shared services plant on Spire East books to Spire West (Majors)		-\$73,160,282		\$0	
P-90	Equipment-CNG Fuel Stations	394.500		-\$561,269		\$0
	1. To remove Lambert Compressed Natural Gas Station (Majors)		-\$561,269		\$0	
Total Plant Adjustments				<u>-\$140,822,449</u>		<u>\$0</u>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$8,484	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land & Land Rights-Dist. Pla	\$2,929,030	0.00%	\$0	0	0.00%
7	374.200	Land Rights	\$3,871,148	1.25%	\$48,389	75	0.00%
8	375.100	Struct & Impv - Meas & Reg S	\$1,369,331	2.40%	\$32,864	50	-20.00%
9	375.200	Struct & Impv-Svc Centers &	\$21,879,445	2.40%	\$525,107	50	-20.00%
10	375.210	Struct & Impv - Leased Prope	\$2,166,019	0.00%	\$0	50	0.00%
11	375.300	Struct & Impv - Garages	\$204,776	2.40%	\$4,915	50	-20.00%
12	375.410	Struct & Imprv - Leased Propane	\$0	2.40%	\$0	50	-20.00%
13	375.700	Struct & Impv - MN	\$68,379	2.40%	\$1,641	50	-20.00%
14	376.100	MO East Steel ARO	\$0	2.27%	\$0	80	-60.00%
15	376.200	MO East Cast Iron ARO	\$0	19.07%	\$0	65	-150.00%
16	376.300	MO East Plastic ARO	\$0	2.33%	\$0	60	-40.00%
17	376.100	Mains - Steel	\$263,110,150	2.13%	\$5,604,246	80	-60.00%
18	376.200	Mains - Cast Iron	\$29,681,711	19.05%	\$5,654,366	65	-150.00%
19	376.300	Mains - Plastic	\$887,741,077	2.00%	\$17,754,822	60	-40.00%
20	378.000	Meas & Reg Station Equipment	\$12,671,400	3.50%	\$443,499	35	-40.00%
21	379.000	Meas & Reg Station Eqpt-City	\$2,971,699	2.67%	\$79,344	40	-20.00%
22	380.100	Services - Steel	\$41,281,969	4.67%	\$1,927,868	39	-110.00%
23	380.200	Services - Plastic & Copper	\$1,084,438,045	4.00%	\$43,377,522	40	-80.00%
24	381.000	Meters	\$69,817,094	3.57%	\$2,492,470	32	3.00%
25	381.100	Ultrasonic Meters	\$116,691,336	5.00%	\$5,834,567	20	0.00%
26	382.100	Ultrasonic Meter Installatn	\$92,598,296	5.00%	\$4,629,915	20	0.00%
27	383.000	House Regulators	\$33,849,359	1.82%	\$616,058	50	0.00%
28	385.000	Comm & Ind Meas & Reg Eqpt	\$62,542,508	2.56%	\$1,601,088	37	-15.00%
29	386.000	Other Prop-Cust Premises-Pro	\$5,304	0.00%	\$0	15	0.00%
30	387.000	Other Equipment	\$406,070	2.20%	\$8,934	50	-10.00%
31	388.000	Asset Retirement Costs - Dis	\$0	0.00%	\$0	0	0.00%
32	399.001	Reg Asset-Distribution-Mains	\$0	0.00%	\$0	0	0.00%
33		TOTAL DISTRIBUTION PLANT	\$2,730,294,146		\$90,637,615		
34		PRODUCTION PLANT					
35	304.000	Land and Land rights - Mfg Gas	\$119,929	0.00%	\$0	0	0.00%
36	305.000	Struct & Impv - Manufactured	\$1,101,751	1.77%	\$19,501	65	-15.00%
37	307.000	Other Power Equipment	\$33,139	2.10%	\$696	50	-5.00%
38	311.000	Propane Equipment	\$2,508,164	2.62%	\$65,714	30	-5.00%
39	311.100	Propane Stg Cavern-Gas Ops	\$4,870,173	1.40%	\$68,182	75	-5.00%
40		TOTAL PRODUCTION PLANT	\$8,633,156		\$154,093		
41		UNDERGROUND GAS STORAGE					
42	350.100	Land & Land Rights - UGS	\$1,201,600	0.00%	\$0	0	0.00%
43	350.200	Rights of Way	\$829,411	1.25%	\$10,368	80	0.00%
44	351.200	Compressor Station Structure	\$809,125	2.20%	\$17,801	55	-10.00%
45	351.400	Other Structures	\$1,187,041	2.20%	\$26,115	55	-10.00%
46	352.000	Wells	\$10,018,404	1.60%	\$160,294	75	-20.00%
47	352.100	Storage Leaseholds & Rights	\$2,126,882	1.11%	\$23,608	90	0.00%
48	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
49	352.300	Non-Recoverable Natural Gas	\$9,663,559	1.11%	\$107,266	90	0.00%
50	352.400	Wells - Oil & Vent Gas	\$3,470,720	2.18%	\$75,662	55	-20.00%
51	353.000	Lines	\$3,322,966	1.56%	\$51,838	80	-25.00%
52	354.000	Compressor Station Equipment	\$2,828,869	2.00%	\$56,577	55	-10.00%
53	355.000	Measuring & Regulating Equipment	\$10,961,111	2.00%	\$219,222	55	-10.00%
54	356.000	Purification Equipment	\$554,962	2.30%	\$12,764	50	-15.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
55	357.000	Other Equipment - UGS	\$225,058	3.50%	\$7,877	30	-5.00%
56		TOTAL UNDERGROUND GAS STORAGE	\$47,444,731		\$772,112		
57		OTHER STORAGE					
58	360.000	Land & Land Rights - Other N	\$50,654	0.00%	\$0	0	0.00%
59	361.000	Struct & Impv - Other Natura	\$4,850	0.00%	\$0	0	0.00%
60	362.000	Gas Holders	\$0	0.00%	\$0	0	0.00%
61	363.300	Compressor Equipment	\$0	0.00%	\$0	0	0.00%
62		TOTAL OTHER STORAGE	\$55,504		\$0		
63		TRANSMISSION PLANT					
64	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
65	367.000	Mains - Transmission	\$2,013,840	2.00%	\$40,277	80	15.00%
66	371.000	Other Equipment - Transmission	\$9,294	2.63%	\$244	50	-5.00%
67		TOTAL TRANSMISSION PLANT	\$2,064,287		\$40,521		
68		GENERAL PLANT					
69	389.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
70	390.100	Struct & Impv - Leased Gene	\$0	0.00%	\$0	0	0.00%
71	390.110	Struct & Impv Market LH	\$6,000,926	0.00%	\$0	0	0.00%
72	390.200	LH Improvement 700 Mkt	\$0	2.50%	\$0	35	0.00%
73	391.960	Ent Hardware Shar Svc Alloc	\$2,361,660	10.00%	\$236,166	10	0.00%
74	390.300	Struct & Imp-Leased Pty STC	\$81,528	0.00%	\$0	0	0.00%
75	390.700	Struct & Impv - Owned	\$98,590	2.50%	\$2,465	40	0.00%
76	390.710	Struct & Imp-Leased Pty MN	\$147,052	0.00%	\$0	0	0.00%
77	390.810	Struct & Imp-Leased Pty FRK	\$268,384	0.00%	\$0	0	0.00%
78	391.000	Office Furniture & Equipment	\$5,755,207	4.81%	\$276,825	20	0.00%
79	391.100	Data Processing Systems	\$16,198,879	11.37%	\$1,841,813	15	0.00%
80	391.200	Mechanical Office Equipment	\$267,281	6.67%	\$17,828	5	0.00%
81	391.300	Data Processing Software	\$0	10.00%	\$0	10	0.00%
82	391.310	Software-Oct 2012 Forward	\$7,147,569	9.89%	\$706,895	5	0.00%
83	391.400	Data Processing Equipment	\$3,128,816	9.89%	\$309,440	5	0.00%
84	391.500	Enterprise Software-EIMS	\$49,651,203	0.00%	\$0	0	0.00%
85	391.950	Ent Software Shar Svc Alloc	\$41,772,489	0.00%	\$0	10	0.00%
86	392.100	Transportation Eqpt-Autos	\$4,723,222	11.43%	\$539,864	7	20.00%
87	392.200	Transportation Eqpt-Trucks	\$41,545,320	7.27%	\$3,020,345	11	15.00%
88	393.000	Stores Equipment	\$325,165	2.25%	\$7,316	30	0.00%
89	394.000	Tools, Shop & Garage Equipme	\$33,356,003	3.63%	\$1,210,823	25	0.00%
90	394.500	Equipment-CNG Fuel Stations	\$1,167,796	3.62%	\$42,274	0	0.00%
91	395.000	Laboratory Equipment	\$268,512	3.47%	\$9,317	20	0.00%
92	396.000	Power Operated Equipment	\$51,009,073	6.15%	\$3,137,058	13	20.00%
93	396.100	Power Operated Eqp-Trucks	\$23,095,669	6.15%	\$1,420,384	14	15.00%
94	397.000	Communication Equipment	\$14,557,765	5.85%	\$851,629	5	0.00%
95	397.100	Communication Eqpt AMR/ERT	\$16,624,220	5.01%	\$832,873	15	0.00%
96	398.000	Miscellaneous Equipment	\$4,010,595	4.65%	\$186,493	20	0.00%
97		TOTAL GENERAL PLANT	\$323,562,924		\$14,649,808		
98		GENERAL PLANT - ALLOCATED					
99		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
100		RETIREMENT WORK IN PROGRESS					
101		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
102		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
103		Total Depreciation	\$3,112,065,733		\$106,254,149		

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



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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$1	R-2	\$0	\$1	100.0000%	\$0	\$1
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$1		\$0	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land & Land Rights-Dist. Pla	\$19,361	R-6	\$0	\$19,361	100.0000%	\$0	\$19,361
7	374.200	Land Rights	\$124,789	R-7	\$0	\$124,789	100.0000%	\$0	\$124,789
8	375.100	Struct & Impv - Meas & Reg S	\$406,467	R-8	\$0	\$406,467	100.0000%	\$0	\$406,467
9	375.200	Struct & Impv-Svc Centers &	\$4,071,543	R-9	\$0	\$4,071,543	100.0000%	\$0	\$4,071,543
10	375.210	Struct & Impv - Leased Prope	\$626,997	R-10	\$0	\$626,997	100.0000%	\$0	\$626,997
11	375.300	Struct & Impv - Garages	\$215,519	R-11	\$0	\$215,519	100.0000%	\$0	\$215,519
12	375.410	Struct & Impv - Leased Propane	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	375.700	Struct & Impv - MN	\$79,375	R-13	\$0	\$79,375	100.0000%	\$0	\$79,375
14	376.100	MO East Steel ARO	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	376.200	MO East Cast Iron ARO	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	376.300	MO East Plastic ARO	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	376.100	Mains - Steel	\$153,505,049	R-17	\$0	\$153,505,049	100.0000%	\$0	\$153,505,049
18	376.200	Mains - Cast Iron	-\$6,407,294	R-18	\$0	-\$6,407,294	100.0000%	\$0	-\$6,407,294
19	376.300	Mains - Plastic	\$140,927,730	R-19	\$0	\$140,927,730	100.0000%	\$0	\$140,927,730
20	378.000	Meas & Reg Station Equipment	-\$1,095,865	R-20	\$0	-\$1,095,865	100.0000%	\$0	-\$1,095,865
21	379.000	Meas & Reg Station Eqpt-City	\$1,197,973	R-21	\$0	\$1,197,973	100.0000%	\$0	\$1,197,973
22	380.100	Services - Steel	\$37,743,968	R-22	\$0	\$37,743,968	100.0000%	\$0	\$37,743,968
23	380.200	Services - Plastic & Copper	\$352,106,391	R-23	\$0	\$352,106,391	100.0000%	\$0	\$352,106,391
24	381.000	Meters	\$1,436,053	R-24	-\$235,568	\$1,200,485	100.0000%	\$0	\$1,200,485
25	381.100	Ultrasonic Meters	\$7,457,522	R-25	\$0	\$7,457,522	100.0000%	\$0	\$7,457,522
26	382.100	Ultrasonic Meter Installatn	\$4,332,511	R-26	\$0	\$4,332,511	100.0000%	\$0	\$4,332,511
27	383.000	House Regulators	\$15,695,601	R-27	\$0	\$15,695,601	100.0000%	\$0	\$15,695,601
28	385.000	Comm & Ind Meas & Reg Eqpt	\$9,132,608	R-28	\$0	\$9,132,608	100.0000%	\$0	\$9,132,608
29	386.000	Other Prop-Cust Premises-Pro	\$156,870	R-29	\$0	\$156,870	100.0000%	\$0	\$156,870
30	387.000	Other Equipment	\$471,974	R-30	\$0	\$471,974	100.0000%	\$0	\$471,974
31	388.000	Asset Retirement Costs - Dis	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	399.001	Reg Asset-Distribution-Mains	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$722,205,142		-\$235,568	\$721,969,574		\$0	\$721,969,574
34		PRODUCTION PLANT							
35	304.000	Land and Land rights - Mfg Gas	\$0	R-35	\$0	\$0	100.0000%	\$0	\$0
36	305.000	Struct & Impv - Manufactured	-\$266,118	R-36	\$0	-\$266,118	100.0000%	\$0	-\$266,118
37	307.000	Other Power Equipment	\$53,054	R-37	\$0	\$53,054	100.0000%	\$0	\$53,054
38	311.000	Propane Equipment	\$1,971,148	R-38	\$0	\$1,971,148	100.0000%	\$0	\$1,971,148
39	311.100	Propane Stg Cavern-Gas Ops	\$5,548,908	R-39	\$0	\$5,548,908	100.0000%	\$0	\$5,548,908
40		TOTAL PRODUCTION PLANT	\$7,306,992		\$0	\$7,306,992		\$0	\$7,306,992
41		UNDERGROUND GAS STORAGE							
42	350.100	Land & Land Rights - UGS	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	350.200	Rights of Way	\$777,279	R-43	\$0	\$777,279	100.0000%	\$0	\$777,279
44	351.200	Compressor Station Structure	\$956,067	R-44	\$0	\$956,067	100.0000%	\$0	\$956,067
45	351.400	Other Structures	\$1,127,945	R-45	\$0	\$1,127,945	100.0000%	\$0	\$1,127,945
46	352.000	Wells	\$4,887,560	R-46	\$0	\$4,887,560	100.0000%	\$0	\$4,887,560
47	352.100	Storage Leaseholds & Rights	\$2,125,258	R-47	\$0	\$2,125,258	100.0000%	\$0	\$2,125,258
48	352.200	Reservoirs	\$226,508	R-48	\$0	\$226,508	100.0000%	\$0	\$226,508
49	352.300	Non-Recoverable Natural Gas	\$3,628,434	R-49	\$0	\$3,628,434	100.0000%	\$0	\$3,628,434
50	352.400	Wells - Oil & Vent Gas	\$511,205	R-50	\$0	\$511,205	100.0000%	\$0	\$511,205
51	353.000	Lines	\$2,715,490	R-51	\$0	\$2,715,490	100.0000%	\$0	\$2,715,490
52	354.000	Compressor Station Equipment	\$1,778,924	R-52	\$0	\$1,778,924	100.0000%	\$0	\$1,778,924
53	355.000	Measuring & Regulating Equipment	\$2,901,696	R-53	\$0	\$2,901,696	100.0000%	\$0	\$2,901,696
54	356.000	Purification Equipment	\$212,279	R-54	\$0	\$212,279	100.0000%	\$0	\$212,279
55	357.000	Other Equipment - UGS	\$20,180	R-55	\$0	\$20,180	100.0000%	\$0	\$20,180
56		TOTAL UNDERGROUND GAS STORAGE	\$21,868,825		\$0	\$21,868,825		\$0	\$21,868,825
57		OTHER STORAGE							
58	360.000	Land & Land Rights - Other N	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	361.000	Struct & Impv - Other Natura	\$240,940	R-59	\$0	\$240,940	100.0000%	\$0	\$240,940
60	362.000	Gas Holders	\$5,281,863	R-60	\$0	\$5,281,863	100.0000%	\$0	\$5,281,863
61	363.300	Compressor Equipment	\$184,807	R-61	\$0	\$184,807	100.0000%	\$0	\$184,807
62		TOTAL OTHER STORAGE	\$5,707,610		\$0	\$5,707,610		\$0	\$5,707,610

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63		TRANSMISSION PLANT							
64	365.200	Rights of Way - Transmission	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65	367.000	Mains - Transmission	\$2,246,246	R-65	\$0	\$2,246,246	100.0000%	\$0	\$2,246,246
66	371.000	Other Equipment - Transmission	-\$63,380	R-66	\$0	-\$63,380	100.0000%	\$0	-\$63,380
67		TOTAL TRANSMISSION PLANT	\$2,182,866		\$0	\$2,182,866		\$0	\$2,182,866
68		GENERAL PLANT							
69	389.000	Land & Land Rights	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.100	Struct & Impv - Leased Gene	\$0	R-70	\$0	\$0	100.0000%	\$0	\$0
71	390.110	Struct & Impv Market LH	\$3,604,309	R-71	\$0	\$3,604,309	100.0000%	\$0	\$3,604,309
72	390.200	LH Improvement 700 Mkt	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	391.960	Ent Hardware Shar Svc Alloc	\$102,806	R-73	\$0	\$102,806	100.0000%	\$0	\$102,806
74	390.300	Struct & Imp-Leased Pty STC	\$35,589	R-74	\$0	\$35,589	100.0000%	\$0	\$35,589
75	390.700	Struct & Impv - Owned	\$21,344	R-75	\$0	\$21,344	100.0000%	\$0	\$21,344
76	390.710	Struct & Imp-Leased Pty MN	\$110,930	R-76	\$0	\$110,930	100.0000%	\$0	\$110,930
77	390.810	Struct & Imp-Leased Pty FRK	\$183,535	R-77	\$0	\$183,535	100.0000%	\$0	\$183,535
78	391.000	Office Furniture & Equipment	-\$1,420,110	R-78	\$0	-\$1,420,110	100.0000%	\$0	-\$1,420,110
79	391.100	Data Processing Systems	\$14,237,315	R-79	\$0	\$14,237,315	100.0000%	\$0	\$14,237,315
80	391.200	Mechanical Office Equipment	-\$122,597	R-80	\$0	-\$122,597	100.0000%	\$0	-\$122,597
81	391.300	Data Processing Software	\$0	R-81	\$0	\$0	100.0000%	\$0	\$0
82	391.310	Software-Oct 2012 Forward	\$4,884,164	R-82	\$0	\$4,884,164	100.0000%	\$0	\$4,884,164
83	391.400	Data Processing Equipment	\$2,070,576	R-83	\$0	\$2,070,576	100.0000%	\$0	\$2,070,576
84	391.500	Enterprise Software-EIMS	\$92,273,880	R-84	-\$51,087,733	\$41,186,147	100.0000%	\$0	\$41,186,147
85	391.950	Ent Software Shar Svc Alloc	\$11,675,684	R-85	\$0	\$11,675,684	100.0000%	\$0	\$11,675,684
86	392.100	Transportation Eqpt-Autos	\$3,811,480	R-86	\$0	\$3,811,480	100.0000%	\$0	\$3,811,480
87	392.200	Transportation Eqpt-Trucks	\$15,324,894	R-87	\$0	\$15,324,894	100.0000%	\$0	\$15,324,894
88	393.000	Stores Equipment	\$208,556	R-88	\$0	\$208,556	100.0000%	\$0	\$208,556
89	394.000	Tools, Shop & Garage Equipme	\$7,763,536	R-89	\$0	\$7,763,536	100.0000%	\$0	\$7,763,536
90	394.500	Equipment-CNG Fuel Stations	\$389,291	R-90	-\$104,925	\$284,366	100.0000%	\$0	\$284,366
91	395.000	Laboratory Equipment	\$165,037	R-91	\$0	\$165,037	100.0000%	\$0	\$165,037
92	396.000	Power Operated Equipment	\$15,564,369	R-92	\$0	\$15,564,369	100.0000%	\$0	\$15,564,369
93	396.100	Power Operated Eqp-Trucks	\$9,401,337	R-93	\$0	\$9,401,337	100.0000%	\$0	\$9,401,337
94	397.000	Communication Equipment	\$3,531,376	R-94	\$0	\$3,531,376	100.0000%	\$0	\$3,531,376
95	397.100	Communication Eqpt AMR/ERT	\$15,705,986	R-95	\$0	\$15,705,986	100.0000%	\$0	\$15,705,986
96	398.000	Miscellaneous Equipment	\$440,955	R-96	\$0	\$440,955	100.0000%	\$0	\$440,955
97		TOTAL GENERAL PLANT	\$199,964,242		-\$51,192,658	\$148,771,584		\$0	\$148,771,584
98		GENERAL PLANT - ALLOCATED							
99		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
100		RETIREMENT WORK IN PROGRESS							
101		Retirement Work-In Progress	-\$6,387,207	R-101	\$0	-\$6,387,207	100.0000%	\$0	-\$6,387,207
102		TOTAL RETIREMENT WORK IN PROGRESS	-\$6,387,207		\$0	-\$6,387,207		\$0	-\$6,387,207
103		TOTAL DEPRECIATION RESERVE	\$952,848,471		-\$51,428,226	\$901,420,245		\$0	\$901,420,245

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-24	Meters	381.000		-\$235,568		\$0
	1. To remove reserve related to small diaphragm meters (Eubanks)		-\$235,568		\$0	
R-84	Enterprise Software-EIMS	391.500		-\$51,087,733		\$0
	1. To allocate shared services plant on Spire East Books to Spire West (Majors)		-\$51,087,733		\$0	
R-90	Equipment-CNG Fuel Stations	394.500		-\$104,925		\$0
	1.To remove Lambert Compressed Natural Gas Station (Majors)		-\$104,925		\$0	
Total Reserve Adjustments				-\$51,428,226		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$450,319,184	52.24	40.44	11.80	0.032329	\$14,558,369
3	Purchased Gas - Back Out	-\$450,319,184	52.24	52.25	-0.01	-0.000027	\$12,159
4	Payroll & Employee Withholdings	\$72,429,305	52.24	12.00	40.24	0.110247	\$7,985,114
5	Vacation - Union & Non-union	\$4,995,900	52.24	182.50	-130.26	-0.356877	-\$1,782,922
6	Penson & OPEB	\$14,096,218	52.24	-13.84	66.08	0.181041	\$2,551,993
7	Employee Benefits	\$7,654,828	52.24	10.88	41.36	0.113315	\$867,407
8	Incentive Compensation	\$4,272,210	52.24	235.50	-183.26	-0.502082	-\$2,145,000
9	Bad Debt	\$6,142,921	52.24	52.24	0.00	0.000000	\$0
10	PSC Assessment	\$2,400,256	52.24	-41.00	93.24	0.255452	\$613,150
11	Cash Vouchers	\$54,729,187	52.24	51.83	0.41	0.001123	\$61,461
12	TOTAL OPERATION AND MAINT. EXPENSE	\$166,720,825					\$22,721,731
13	TAXES						
14	Payroll Taxes	\$5,420,636	52.24	15.08	37.16	0.101808	\$551,864
15	FUTA	\$62,089	52.24	75.58	-23.34	-0.063945	-\$3,970
16	SUTA	\$0	52.24	75.50	-23.26	-0.063726	\$0
17	Property Taxes	\$27,606,038	52.24	182.50	-130.26	-0.356877	-\$9,851,960
18	Gross Receipts Tax	\$46,741,723	37.03	24.74	12.29	0.033671	\$1,573,841
19	Use Tax	\$2,033,723	52.24	78.55	-26.31	-0.072082	-\$146,595
20	Sales Tax	\$14,806,729	37.03	22.89	14.14	0.038740	\$573,613
21	TOTAL TAXES	\$96,670,938					-\$7,303,207
22	OTHER EXPENSES						
23	TOTAL OTHER EXPENSES	\$0					\$0
24	CWC REQ'D BEFORE RATE BASE OFFSETS						\$15,418,524
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	\$19,027,013	52.24	365.00	-312.76	-0.856877	-\$16,303,810
27	State Tax Offset	\$3,378,805	52.24	365.00	-312.76	-0.856877	-\$2,895,220
28	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
29	Interest Expense Offset	\$40,470,872	52.24	91.73	-39.49	-0.108192	-\$4,378,625
30	TOTAL OFFSET FROM RATE BASE	\$62,876,690					-\$23,577,655
31	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,159,131

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$881,278,238	See Note (1)	See Note (1)	See Note (1)	\$881,278,238	-\$466,417,533	\$414,860,705	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$450,192,016	\$0	\$450,192,016	-\$450,319,184	-\$127,168	\$0	-\$127,168	\$0	-\$127,168
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,281,644	\$2,172,062	\$1,109,582	\$55,427	\$3,337,071	\$0	\$3,337,071	\$2,172,062	\$1,165,009
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$302,577	\$189,103	\$113,474	\$5,048	\$307,625	\$0	\$307,625	\$189,103	\$118,522
6	TOTAL DISTRIBUTION EXPENSES	\$55,280,778	\$39,362,960	\$15,917,818	\$3,304,556	\$58,585,334	\$0	\$58,585,334	\$39,362,960	\$19,222,374
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,613,422	\$6,934,376	\$22,679,046	-\$861,661	\$28,751,761	\$0	\$28,751,761	\$6,934,376	\$21,817,385
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,846,726	\$200,741	\$5,645,985	\$150,983	\$5,997,709	\$0	\$5,997,709	\$200,741	\$5,796,968
9	TOTAL SALES EXPENSES	\$1,697,033	\$534,753	\$1,162,280	-\$75,913	\$1,621,120	\$0	\$1,621,120	\$534,753	\$1,086,367
10	TOTAL ADMIN. & GENERAL EXPENSES	\$67,567,563	\$21,689,404	\$45,878,159	\$679,810	\$68,247,373	\$0	\$68,247,373	\$21,689,404	\$46,557,969
11	TOTAL DEPRECIATION EXPENSE	\$88,949,717	See Note (1)	See Note (1)	See Note (1)	\$88,949,717	\$11,116,415	\$100,066,132	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$14,019,896	\$0	\$14,019,896	\$6,599,699	\$20,619,595	\$0	\$20,619,595	\$0	\$20,619,595
13	TOTAL OTHER OPERATING EXPENSES	\$82,481,321	\$0	\$82,481,321	-\$37,859,661	\$44,621,660	\$0	\$44,621,660	\$0	\$44,621,660
14	TOTAL OPERATING EXPENSE	\$799,232,693	\$71,083,399	\$639,199,577	-\$478,320,896	\$320,911,797	\$11,116,415	\$332,028,212	\$71,083,399	\$160,878,681
15	NET INCOME BEFORE TAXES	\$82,045,545	\$0	\$0	\$0	\$560,366,441	-\$477,533,948	\$82,832,493	\$0	\$0
16	TOTAL INCOME TAXES	\$2,454,951	See Note (1)	See Note (1)	See Note (1)	\$2,454,951	\$624,372	\$3,079,323	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$4,415,485	See Note (1)	See Note (1)	See Note (1)	-\$4,415,485	\$10	-\$4,415,475	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$84,006,079	\$0	\$0	\$0	\$562,326,975	-\$478,158,330	\$84,168,645	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$624,708,594			Rev-10		\$624,708,594	100.0000%	-\$301,126,335	\$323,582,259		
Rev-11	481.000	Small General Service Revenue	\$94,070,146			Rev-11		\$94,070,146	100.0000%	-\$55,317,308	\$38,752,838		
Rev-12	481.000	Large General Service Revenue	\$118,063,709			Rev-12		\$118,063,709	100.0000%	-\$88,419,730	\$29,643,979		
Rev-13	481.000	LV, SL, LP, VF	\$4,479,283			Rev-13		\$4,479,283	100.0000%	-\$3,601,404	\$877,879		
Rev-14	481.000	Large Volume Service Revenue	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	481.000	Unmetered Gas Light Revenue	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16	481.300	Interruptible	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	481.000	General LP Revenue	\$0			Rev-17		\$0	100.0000%	\$0	\$0		
Rev-18	481.000	Vehicular Fuel	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19	487.000	Late Payment Charges	\$6,802,824			Rev-19		\$6,802,824	100.0000%	-\$636,233	\$6,166,591		
Rev-20	489.000	Transport Sales	\$15,149,114			Rev-20		\$15,149,114	100.0000%	-\$1,278,665	\$13,870,449		
Rev-21	0.000	Misc Rate Class	\$0			Rev-21		\$0	100.0000%	\$0	\$0		
Rev-22	0.000	Transportation	\$0			Rev-22		\$0	100.0000%	\$0	\$0		
Rev-23	0.000	Unbilled and Miscellaneous	\$0			Rev-23		\$0	100.0000%	\$0	\$0		
Rev-24	492.000	Incidental Gasoline and Oil Sales	\$575,176			Rev-24		\$575,176	100.0000%	\$0	\$575,176		
Rev-25	493.000	Rent From Gas Property	\$25,347			Rev-25		\$25,347	100.0000%	\$0	\$25,347		
Rev-26	495.000	Other Gas Revenue	\$1,366,187			Rev-26		\$1,366,187	100.0000%	\$0	\$1,366,187		
Rev-27	0.000	Off System and Incentive Revenue	\$16,037,858			Rev-27		\$16,037,858	100.0000%	-\$16,037,858	\$0		
Rev-28	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-28		\$0	100.0000%	\$0	\$0		
Rev-29		TOTAL OTHER OPERATING REVENUES	\$881,278,238					\$881,278,238		-\$466,417,533	\$414,860,705		
Rev-30		TOTAL OPERATING REVENUES	\$881,278,238					\$881,278,238		-\$466,417,533	\$414,860,705		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$450,319,184	\$0	\$450,319,184	E-2	-\$450,319,184	\$0	100.0000%	\$0	\$0	\$0	\$0
3	808.100	Gas Withdrawn from Storage Debit.	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$728	\$0	-\$728	E-4	\$0	-\$728	100.0000%	\$0	-\$728	\$0	-\$728
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$126,440	\$0	-\$126,440	E-5	\$0	-\$126,440	100.0000%	\$0	-\$126,440	\$0	-\$126,440
6		TOTAL GAS SUPPLY EXPENSES	\$450,192,016	\$0	\$450,192,016		-\$450,319,184	-\$127,168		\$0	-\$127,168	\$0	-\$127,168
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$507,822	\$494,022	\$13,800	E-8	\$42,790	\$550,612	100.0000%	\$0	\$550,612	\$494,022	\$56,590
9	815.000	Maps and Records	\$9,413	\$3,699	\$5,714	E-9	\$320	\$9,733	100.0000%	\$0	\$9,733	\$3,699	\$6,034
10	816.000	Wells Expenses	\$425,071	\$398,342	\$26,729	E-10	\$34,508	\$459,579	100.0000%	\$0	\$459,579	\$398,342	\$61,237
11	817.000	Lines Expenses	\$674	\$441	\$233	E-11	\$38	\$712	100.0000%	\$0	\$712	\$441	\$271
12	818.000	Compressor Station Expenses	\$248,640	\$232,843	\$15,797	E-12	\$20,171	\$268,811	100.0000%	\$0	\$268,811	\$232,843	\$35,968
13	819.000	Compressor Station Fuel and Power	\$728	\$0	\$728	E-13	\$0	\$728	100.0000%	\$0	\$728	\$0	\$728
14	820.000	Measuring & Regulation Station Expenses	\$76,636	\$69,292	\$7,344	E-14	\$6,008	\$82,644	100.0000%	\$0	\$82,644	\$69,292	\$13,352
15	821.000	Purification Expenses	\$10,070	\$0	\$10,070	E-15	\$0	\$10,070	100.0000%	\$0	\$10,070	\$0	\$10,070
16	823.000	Gas Losses	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	824.000	Other Expenses	\$389,775	\$168,347	\$221,428	E-17	\$14,584	\$404,359	100.0000%	\$0	\$404,359	\$168,347	\$236,012
18	825.000	Storage Well Royalties	\$95,851	\$0	\$95,851	E-18	\$0	\$95,851	100.0000%	\$0	\$95,851	\$0	\$95,851
19	830.000	Maint. Supervision & Engineering	\$31,959	\$31,661	\$298	E-19	\$3,551	\$35,510	100.0000%	\$0	\$35,510	\$31,661	\$3,849
20	831.000	Maint. of Structures & Improvements	\$170,419	\$104,530	\$65,889	E-20	\$29,663	\$200,082	100.0000%	\$0	\$200,082	\$104,530	\$95,552

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
21	832.000	Maint. of Reservoirs & Wells	\$527,064	\$69,135	\$457,929	E-21	-\$140,373	\$386,691	100.0000%	\$0	\$386,691	\$69,135	\$317,556
22	833.000	Maint. of Lines	\$376,104	\$276,015	\$100,089	E-22	\$10,030	\$386,134	100.0000%	\$0	\$386,134	\$276,015	\$110,119
23	834.000	Maint. of Compressor Station Equipment	\$69,899	\$57,423	\$12,476	E-23	\$4,790	\$74,689	100.0000%	\$0	\$74,689	\$57,423	\$17,266
24	835.000	Maint. of Measuring & Regulating Station	\$51,426	\$31,070	\$20,356	E-24	-\$5,699	\$45,727	100.0000%	\$0	\$45,727	\$31,070	\$14,657
25	836.000	Maint. of Purification Equipment	\$0	\$0	\$0	E-25	\$177	\$177	100.0000%	\$0	\$177	\$0	\$177
26	837.000	Maint. of Other Equipment	\$289,491	\$235,242	\$54,249	E-26	\$34,869	\$324,360	100.0000%	\$0	\$324,360	\$235,242	\$89,118
27	840.000	Operation Supervision & Engineering	\$15	\$0	\$15	E-27	\$0	\$15	100.0000%	\$0	\$15	\$0	\$15
28	841.000	Operation Labor & Expenses	\$342	\$0	\$342	E-28	\$0	\$342	100.0000%	\$0	\$342	\$0	\$342
29	842.100	Fuel	\$245	\$0	\$245	E-29	\$0	\$245	100.0000%	\$0	\$245	\$0	\$245
30	843.200	Maintenance of Structures & Improvements	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,281,644	\$2,172,062	\$1,109,582		\$55,427	\$3,337,071		\$0	\$3,337,071	\$2,172,062	\$1,165,009
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	712.000	Other Power Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$761	\$0	\$761	E-37	\$0	\$761	100.0000%	\$0	\$761	\$0	\$761
38	723.000	Fuel for Liquified Petroleum Gas Process	\$6,810	\$0	\$6,810	E-38	\$0	\$6,810	100.0000%	\$0	\$6,810	\$0	\$6,810
39	728.000	Liquified Petroleum Gas	\$34,345	\$0	\$34,345	E-39	\$0	\$34,345	100.0000%	\$0	\$34,345	\$0	\$34,345
40	735.000	Misc. Production Expenses	\$84,932	\$84,194	\$738	E-40	\$7,292	\$92,224	100.0000%	\$0	\$92,224	\$84,194	\$8,030
41	740.000	Maint. Supervision & Eng	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	741.000	Maint. of Structures and Improv	\$17,593	\$16,212	\$1,381	E-42	\$673	\$18,266	100.0000%	\$0	\$18,266	\$16,212	\$2,054
43	742.000	Maint. of Production Equipment	\$158,136	\$88,697	\$69,439	E-43	-\$2,917	\$155,219	100.0000%	\$0	\$155,219	\$88,697	\$66,522
44		TOTAL PRODUCTION EXPENSES	\$302,577	\$189,103	\$113,474		\$5,048	\$307,625		\$0	\$307,625	\$189,103	\$118,522
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervisor & Engineering - Dist	\$3,062,325	\$2,855,204	\$207,121	E-46	\$247,303	\$3,309,628	100.0000%	\$0	\$3,309,628	\$2,855,204	\$454,424
47	871.000	Distribution Load Dispatching	\$517,229	\$514,346	\$2,883	E-47	\$44,550	\$561,779	100.0000%	\$0	\$561,779	\$514,346	\$47,433
48	874.000	Main & Service Expenses	\$13,725,560	\$4,880,218	\$8,845,342	E-48	-\$305,239	\$13,420,321	100.0000%	\$0	\$13,420,321	\$4,880,218	\$8,540,103
49	875.000	Measuring & Regulating Station Expenses - General	\$939,984	\$855,446	\$84,538	E-49	\$74,171	\$1,014,155	100.0000%	\$0	\$1,014,155	\$855,446	\$158,709
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$110	\$0	\$110	E-50	\$0	\$110	100.0000%	\$0	\$110	\$0	\$110
51	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$38,982	\$8,377	\$30,605	E-51	\$726	\$39,708	100.0000%	\$0	\$39,708	\$8,377	\$31,331
52	878.000	Meter & House Regulator Expenses	\$8,883,901	\$7,307,016	\$1,576,885	E-52	\$633,700	\$9,517,601	100.0000%	\$0	\$9,517,601	\$7,307,016	\$2,210,585
53	879.000	Customer Installations Expenses	\$5,006,022	\$4,715,264	\$290,758	E-53	\$408,925	\$5,414,947	100.0000%	\$0	\$5,414,947	\$4,715,264	\$699,683
54	880.000	Other Expenses - Dist. Exp.	\$3,483,486	\$2,329,942	\$1,153,544	E-54	\$201,827	\$3,685,313	100.0000%	\$0	\$3,685,313	\$2,329,942	\$1,355,371
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$1,978,656	\$1,894,388	\$84,268	E-56	\$143,706	\$2,122,362	100.0000%	\$0	\$2,122,362	\$1,894,388	\$227,974
57	886.000	Maint. Of Structures and Improvements	\$1,580,580	\$993,702	\$586,878	E-57	\$237,551	\$1,818,131	100.0000%	\$0	\$1,818,131	\$993,702	\$824,429
58	887.000	Maint. Of Mains	\$10,101,902	\$7,856,325	\$2,245,577	E-58	\$656,693	\$10,758,595	100.0000%	\$0	\$10,758,595	\$7,856,325	\$2,902,270
59	889.000	Maint. Of Measuring & Regulating Eq - Gen	\$641,415	\$504,533	\$136,882	E-59	\$83,327	\$724,742	100.0000%	\$0	\$724,742	\$504,533	\$220,209
60	890.000	Maint. Of Measuring & Regulating Eq - Ind	-\$1,110	-\$1,402	\$292	E-60	\$15,875	\$14,765	100.0000%	\$0	\$14,765	-\$1,402	\$16,167
61	891.000	Maint. Of Measuring & Regulating Eq - City Gate	-\$7,261	-\$7,635	\$374	E-61	-\$824	-\$8,085	100.0000%	\$0	-\$8,085	-\$7,635	-\$450
62	892.000	Maintenance of Services	\$3,939,211	\$3,612,457	\$326,754	E-62	\$592,714	\$4,531,925	100.0000%	\$0	\$4,531,925	\$3,612,457	\$919,468
63	893.000	Maint. of Meters and House Regulators	\$1,335,417	\$996,929	\$338,488	E-63	\$259,366	\$1,594,783	100.0000%	\$0	\$1,594,783	\$996,929	\$597,854
64	894.000	Maintenance of Other Equipment	\$54,369	\$47,850	\$6,519	E-64	\$10,185	\$64,554	100.0000%	\$0	\$64,554	\$47,850	\$16,704

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
65		TOTAL DISTRIBUTION EXPENSES	\$55,280,778	\$39,362,960	\$15,917,818		\$3,304,556	\$58,585,334		\$0	\$58,585,334	\$39,362,960	\$19,222,374
66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$2,455,865	\$134,854	\$2,321,011	E-68	\$11,693	\$2,467,558	100.0000%	\$0	\$2,467,558	\$134,854	\$2,332,704
69	903.000	Customer Records & Collection Expenses	\$20,127,700	\$6,756,493	\$13,371,207	E-69	-\$452,140	\$19,675,560	100.0000%	\$0	\$19,675,560	\$6,756,493	\$12,919,067
70	904.000	Uncollectible Amounts	\$6,980,751	\$0	\$6,980,751	E-70	-\$424,945	\$6,555,806	100.0000%	\$0	\$6,555,806	\$0	\$6,555,806
71	905.000	Misc. Customer Accounts Expense	\$49,106	\$43,029	\$6,077	E-71	\$3,731	\$52,837	100.0000%	\$0	\$52,837	\$43,029	\$9,808
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,613,422	\$6,934,376	\$22,679,046		-\$861,661	\$28,751,761		\$0	\$28,751,761	\$6,934,376	\$21,817,385
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$5,719,411	\$200,741	\$5,518,670	E-75	\$164,379	\$5,883,790	100.0000%	\$0	\$5,883,790	\$200,741	\$5,683,049
76	909.000	Informational & Instructional Advertising Expenses	\$127,315	\$0	\$127,315	E-76	-\$13,396	\$113,919	100.0000%	\$0	\$113,919	\$0	\$113,919
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,846,726	\$200,741	\$5,645,985		\$150,983	\$5,997,709		\$0	\$5,997,709	\$200,741	\$5,796,968
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$287,818	\$150,083	\$137,735	E-79	-\$1,494	\$286,324	100.0000%	\$0	\$286,324	\$150,083	\$136,241
80	912.000	Demonstrating & Selling Expenses	\$1,409,215	\$384,670	\$1,024,545	E-80	-\$74,419	\$1,334,796	100.0000%	\$0	\$1,334,796	\$384,670	\$950,126
81	913.000	Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$1,697,033	\$534,753	\$1,162,280		-\$75,913	\$1,621,120		\$0	\$1,621,120	\$534,753	\$1,086,367
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,556,374	\$21,445,488	\$3,110,886	E-85	-\$184,435	\$24,371,939	100.0000%	\$0	\$24,371,939	\$21,445,488	\$2,926,451
86	921.000	Office Supplies & Expenses	\$10,567,522	\$124,749	\$10,442,773	E-86	-\$5,616	\$10,561,906	100.0000%	\$0	\$10,561,906	\$124,749	\$10,437,157
87	921.100	Office Supplies & Expenses - Non Alloc	-\$4,737,748	\$0	-\$4,737,748	E-87	\$0	-\$4,737,748	100.0000%	\$0	-\$4,737,748	\$0	-\$4,737,748
88	922.000	Admin. Expenses Transferred - Credit	-\$6,486,378	\$0	-\$6,486,378	E-88	\$0	-\$6,486,378	100.0000%	\$0	-\$6,486,378	\$0	-\$6,486,378
89	923.000	Outside Services Employed	\$6,933,112	\$0	\$6,933,112	E-89	\$0	\$6,933,112	100.0000%	\$0	\$6,933,112	\$0	\$6,933,112
90	924.000	Property Insurance	\$1,096,439	\$0	\$1,096,439	E-90	\$37,608	\$1,134,047	100.0000%	\$0	\$1,134,047	\$0	\$1,134,047
91	925.000	Injuries & Damages	\$6,944,553	\$0	\$6,944,553	E-91	-\$17,119	\$6,927,434	100.0000%	\$0	\$6,927,434	\$0	\$6,927,434
92	926.000	Employee Pensions & Benefits	\$21,784,382	\$115,516	\$21,668,866	E-92	\$567,328	\$22,351,710	100.0000%	\$0	\$22,351,710	\$115,516	\$22,236,194
93	928.000	Regulatory Commission Expenses	\$2,843,381	\$0	\$2,843,381	E-93	\$121,888	\$2,965,269	100.0000%	\$0	\$2,965,269	\$0	\$2,965,269
94	930.000	Misc. General Expenses	\$1,858,700	\$0	\$1,858,700	E-94	\$0	\$1,858,700	100.0000%	\$0	\$1,858,700	\$0	\$1,858,700
95	931.000	Rents	\$2,135,800	\$0	\$2,135,800	E-95	\$150,454	\$2,286,254	100.0000%	\$0	\$2,286,254	\$0	\$2,286,254
96	932.000	Maint. Of General Plant	\$71,426	\$3,651	\$67,775	E-96	\$9,702	\$81,128	100.0000%	\$0	\$81,128	\$3,651	\$77,477
97		TOTAL ADMIN. & GENERAL EXPENSES	\$67,567,563	\$21,689,404	\$45,878,159		\$679,810	\$68,247,373		\$0	\$68,247,373	\$21,689,404	\$46,557,969
98		DEPRECIATION EXPENSE											
99	403.000	Depreciation Expense, Dep. Exp.	\$88,949,717	See note (1)	See note (1)	E-99	See note (1)	\$88,949,717	100.0000%	\$11,116,415	\$100,066,132	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0			E-100		\$0	100.0000%	\$0	\$0		
101		TOTAL DEPRECIATION EXPENSE	\$88,949,717	\$0	\$0		\$0	\$88,949,717		\$11,116,415	\$100,066,132	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-103	\$2,562,925	\$2,562,925	100.0000%	\$0	\$2,562,925	\$0	\$2,562,925
104	405.000	Amortization of Expense	\$14,019,896	\$0	\$14,019,896	E-104	\$4,036,774	\$18,056,670	100.0000%	\$0	\$18,056,670	\$0	\$18,056,670
105		TOTAL AMORTIZATION EXPENSE	\$14,019,896	\$0	\$14,019,896		\$6,599,699	\$20,619,595		\$0	\$20,619,595	\$0	\$20,619,595
106		OTHER OPERATING EXPENSES											
107	408.000	Property Taxes	\$22,906,291	\$0	\$22,906,291	E-107	\$12,764,763	\$35,671,054	100.0000%	\$0	\$35,671,054	\$0	\$35,671,054



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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
108	408.000	Payroll Taxes	\$5,087,143	\$0	\$5,087,143	E-108	\$395,582	\$5,482,725	100.0000%	\$0	\$5,482,725	\$0	\$5,482,725
109	408.000	Gross Receipts Tax	\$46,741,723	\$0	\$46,741,723	E-109	-\$46,741,723	\$0	100.0000%	\$0	\$0	\$0	\$0
110	408.000	Other Taxes	\$0	\$0	\$0	E-110	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
111	431.000	Interest on Customer Deposits	\$4,359,614	\$0	\$4,359,614	E-111	-\$4,278,283	\$81,331	100.0000%	\$0	\$81,331	\$0	\$81,331
112		Stipulation and Agreement	\$3,386,550	\$0	\$3,386,550	E-112	\$0	\$3,386,550	100.0000%	\$0	\$3,386,550	\$0	\$3,386,550
113		TOTAL OTHER OPERATING EXPENSES	\$82,481,321	\$0	\$82,481,321		-\$37,859,661	\$44,621,660		\$0	\$44,621,660	\$0	\$44,621,660
114		TOTAL OPERATING EXPENSE	\$799,232,693	\$71,083,399	\$639,199,577		-\$478,320,896	\$320,911,797		\$11,116,415	\$332,028,212	\$71,083,399	\$160,878,681
115		NET INCOME BEFORE TAXES	\$82,045,545					\$560,366,441		-\$477,533,948	\$82,832,493		
116		INCOME TAXES											
117	409.000	Current Income Taxes	\$2,454,951	See note (1)	See note (1)	E-117	See note (1)	\$2,454,951	100.0000%	\$624,372	\$3,079,323	See note (1)	See note (1)
118		TOTAL INCOME TAXES	\$2,454,951					\$2,454,951		\$624,372	\$3,079,323		
119		DEFERRED INCOME TAXES											
120	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-120	See note (1)	\$0	100.0000%	\$4,655,263	\$4,655,263	See note (1)	See note (1)
121	411.000	Amortization of Deferred ITC	\$0			E-121		\$0	100.0000%	-\$167,867	-\$167,867		
122	0.000	Amortization of Protected Excess ADIT (TCJA)	-\$4,415,485			E-122		-\$4,415,485	100.0000%	\$3,503,373	-\$912,112		
123	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-123		\$0	100.0000%	-\$6,688,356	-\$6,688,356		
124	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	\$0	\$0		
125	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-125		\$0	100.0000%	-\$1,302,403	-\$1,302,403		
126		TOTAL DEFERRED INCOME TAXES	-\$4,415,485					-\$4,415,485		\$10	-\$4,415,475		
127		NET OPERATING INCOME	\$84,006,079					\$562,326,975		-\$478,158,330	\$84,168,645		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$301,126,335	-\$301,126,335
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$336,761,394	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	\$22,571	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	-\$375,958	
	4. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$35,679,708	
	5. Customer Annualization (Reynolds)		\$0	\$0		\$0	\$308,738	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$55,317,308	-\$55,317,308
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$59,380,501	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$1,272	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$319,151	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	\$51,490	
	5. Weather, Days, and Rates Adjustment (Reynolds)		\$0	\$0		\$0	\$3,858,463	
	6. Customer Annualization (Reynolds)		\$0	\$0		\$0	-\$164,639	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$88,419,730	-\$88,419,730
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$91,398,619	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$33,543	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$389,339	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	-\$176,546	
	5. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$3,265,176	
	6. Customer Annualization (Reynolds)		\$0	\$0		\$0	-\$465,537	
Rev-13	LV, SL, LP, VF	481.000	\$0	\$0	\$0	\$0	-\$3,601,404	-\$3,601,404
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$3,617,791	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	\$85	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$16,302	
Rev-19	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	-\$636,233	-\$636,233
	1. To normalize forfeited discounts (Smith)		\$0	\$0		\$0	\$3,166	
	2. To normalize late payment charges (Smith)		\$0	\$0		\$0	-\$639,399	
Rev-20	Transport Sales	489.000	\$0	\$0	\$0	\$0	-\$1,278,665	-\$1,278,665
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$1,334,117	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$1,776,543	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$1,818,001	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	\$13,994	
Rev-27	Off System and Incentive Revenue		\$0	\$0	\$0	\$0	-\$16,037,858	-\$16,037,858
	1. To remove off system and incentive revenue (Majors)		\$0	\$0		\$0	-\$16,037,858	
E-2	Purchased Gas Expense	804.000	\$0	-\$450,319,184	-\$450,319,184	\$0	\$0	\$0
	1. To remove test year gas costs (Majors)		\$0	-\$450,319,184		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$0	\$42,790	\$42,790	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$42,790		\$0	\$0	
E-9	Maps and Records	815.000	\$0	\$320	\$320	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$320		\$0	\$0	
E-10	Wells Expenses	816.000	\$0	\$34,508	\$34,508	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$34,502		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$6		\$0	\$0	
E-11	Lines Expenses	817.000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$38		\$0	\$0	
E-12	Compressor Station Expenses	818.000	\$0	\$20,171	\$20,171	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$20,168		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$3		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	\$0	\$6,008	\$6,008	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$6,002		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$6		\$0	\$0	
E-17	Other Expenses	824.000	\$0	\$14,584	\$14,584	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$14,581		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$3		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	\$0	\$3,551	\$3,551	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$809		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$2,742		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	\$0	\$29,663	\$29,663	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$20,607		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$9,054		\$0	\$0	
	3. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$2		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	\$0	-\$140,373	-\$140,373	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$146,363		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$5,988		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$2		\$0	\$0	
E-22	Maint. of Lines	833.000	\$0	\$10,030	\$10,030	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$13,882		\$0	\$0	
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$23,907		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$5		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	\$0	\$4,790	\$4,790	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$184		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$4,974		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	\$0	-\$5,699	-\$5,699	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$8,390		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$2,691		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	\$0	\$177	\$177	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$177		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	\$0	\$34,869	\$34,869	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$14,491		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$20,375		\$0	\$0	
	3. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$3		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$0	\$7,292	\$7,292	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$7,292		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	\$0	\$673	\$673	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$731		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$1,404		\$0	\$0	
E-43	Maint. of Production Equipment	742.000	\$0	-\$2,917	-\$2,917	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$235		\$0	\$0	
	2. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$10,366		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$7,682		\$0	\$0	
	4. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$2		\$0	\$0	
E-46	Operation Supervisor & Engineering - Dist	870.000	\$0	\$247,303	\$247,303	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$247,303		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	\$0	\$44,550	\$44,550	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$44,550		\$0	\$0	
E-48	Main & Service Expenses	874.000	\$0	-\$305,239	-\$305,239	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$422,700		\$0	\$0	
	2. To normalize line locate expense (Smith)		\$0	-\$728,568		\$0	\$0	
	3. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$629		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$0	\$74,171	\$74,171	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$74,094		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$77		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$0	\$726	\$726	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$726		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$0	\$633,700	\$633,700	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$632,897		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$803		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$0	\$408,925	\$408,925	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$408,412		\$0	\$0	
	2. To normalize fuel expense - equipment and vehicles (Boronda)		\$0	\$513		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$0	\$201,827	\$201,827	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$201,808		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$19		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$0	\$143,706	\$143,706	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$20,376		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$164,082		\$0	\$0	
E-57	Maint. Of Structures and Improvements	886.000	\$0	\$237,551	\$237,551	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$151,325		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$86,069		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$157		\$0	\$0	
E-58	Maint. Of Mains	887.000	\$0	\$656,693	\$656,693	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$25,273		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$680,475		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$1,491		\$0	\$0	
E-59	Maint. Of Measuring & Regulating Eq - Gen	889.000	\$0	\$83,327	\$83,327	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$39,583		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$43,700		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$44		\$0	\$0	
E-60	Maint. Of Measuring & Regulating Eq - Ind	890.000	\$0	\$15,875	\$15,875	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$15,996		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$121		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	\$0	-\$824	-\$824	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$163		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$661		\$0	\$0	
E-62	Maintenance of Services	892.000	\$0	\$592,714	\$592,714	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$279,331		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$312,893		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$490		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-63	Maint. of Meters and House Regulators	893.000	\$0	\$259,366	\$259,366	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$172,903		\$0	\$0	
	2. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$65		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$86,349		\$0	\$0	
	4. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$49		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$0	\$10,185	\$10,185	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$6,036		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$4,145		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$4		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$0	\$11,693	\$11,693	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$11,680		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$13		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	\$0	-\$452,140	-\$452,140	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$585,213		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$43		\$0	\$0	
	3. To remove non-labor billing inventory expense (Majors)		\$0	-\$1,037,396		\$0	\$0	
E-70	Uncollectible Amounts	904.000	\$0	-\$424,945	-\$424,945	\$0	\$0	\$0
	1. To normalize uncollectibles expense (Smith)		\$0	-\$424,945		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$0	\$3,731	\$3,731	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$3,727		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$4		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$0	\$164,379	\$164,379	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$17,387		\$0	\$0	
	2. To adjust amortization for Red Tag program (Nieto)		\$0	\$9,589		\$0	\$0	
	3. To adjust test year amortization for low-income energy affordability program (Nieto)		\$0	-\$83,525		\$0	\$0	
	4. To adjust Energy Efficiency program amortization (Nieto)		\$0	\$621,392		\$0	\$0	
	5. To include PAYS amortization (Nieto)		\$0	\$211,763		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6. To adjust test year for Payment Partner Program (Stipulation GR-2022-0179) (Nieto)		\$0	-\$612,227		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$0	-\$13,396	-\$13,396	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$13,396		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$0	-\$1,494	-\$1,494	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$14,493		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$12,999		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	\$0	-\$74,419	-\$74,419	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$107,804		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$33,318		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$67		\$0	\$0	
E-85	Admin. & General Salaries	920.000	\$0	-\$184,435	-\$184,435	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Bailey)		\$0	-\$184,779		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$1,857,500		\$0	\$0	
	3. To exclude long-term incentive compensation (Bailey)		\$0	-\$1,857,156		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$0	-\$5,616	-\$5,616	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Bailey)		\$0	-\$17,004		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$10,805		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$583		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$37,608	\$37,608	\$0	\$0	\$0
	1. To normalize insurance expense (Boronda)		\$0	\$37,608		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	-\$17,119	-\$17,119	\$0	\$0	\$0
	1. To normalize insurance expense (Boronda)		\$0	\$164,191		\$0	\$0	
	1. To normalize injuries & damages expense (Smith)		\$0	-\$181,310		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	\$0	\$567,328	\$567,328	\$0	\$0	\$0
	1. Adjustment Removed (Bailey)		\$0	\$0		\$0	\$0	
	2. To adjust payroll 401(k) for 09/30/2024 (Bailey)		\$0	\$168,459		\$0	\$0	
	3. To adjust payroll benefits for 09/30/2024 (Bailey)		\$0	\$682,158		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$10,005		\$0	\$0	



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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To remove one time employee separation costs (Majors)		\$0	-\$2,048,487		\$0	\$0	
	6. To include a three year average of SERP (Majors)		\$0	-\$710,739		\$0	\$0	
	7. To include benefits transfer impact based on three year average O&M transfer rate (Majors)		\$0	\$2,465,932		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	\$121,888	\$121,888	\$0	\$0	\$0
	1. To Include a 3 year normalized level of rate case expense. (S. Ferguson)		\$0	\$63,987		\$0	\$0	
	2. To include a 3 year normalized level of depreciation study expense. (S. Ferguson)		\$0	\$8,637		\$0	\$0	
	3. To annualize PSC assessment. (S. Ferguson)		\$0	\$49,264		\$0	\$0	
E-95	Rents	931.000	\$0	\$150,454	\$150,454	\$0	\$0	\$0
	1. To normalize rents and leases expense (Boronda)		\$0	\$150,454		\$0	\$0	
E-96	Maint. Of General Plant	932.000	\$0	\$9,702	\$9,702	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$9,386		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$316		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$11,116,415	\$11,116,415
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$17,304,432	
	2. To capitalize portion of vehicles and equipment used in construction (Nieto)		\$0	\$0		\$0	-\$6,188,017	
E-103	Amortization of Net Cost of Removal	404.000	\$0	\$2,562,925	\$2,562,925	\$0	\$0	\$0
	1. To adjust Software amortization (Smith)		\$0	\$2,562,925		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	\$4,036,774	\$4,036,774	\$0	\$0	\$0
	1. To adjust Forest Park amortization (Smith)		\$0	\$1,024,394		\$0	\$0	
	2. To adjust GU-2020-0376 amortization (Smith)		\$0	-\$176,276		\$0	\$0	
	3. To amortize retired meters over 20 years (Eubanks)		\$0	\$3,188,656		\$0	\$0	
E-107	Property Taxes	408.000	\$0	\$12,764,763	\$12,764,763	\$0	\$0	\$0
	1. To annualize Missouri Property Taxes. (S. Ferguson)		\$0	\$4,699,747		\$0	\$0	
	2. To annualize amortization of the Missouri property tax regulatory asset. (S. Ferguson)		\$0	\$10,419,685		\$0	\$0	
	3. To annualize amortization of the Legacy Missouri property tax regulatory liability. (S. Ferguson)		\$0	-\$2,354,669		\$0	\$0	
E-108	Payroll Taxes	408.000	\$0	\$395,582	\$395,582	\$0	\$0	\$0
	1. To adjust payroll taxes for 09/30/2024 payroll (Bailey)		\$0	\$395,582		\$0	\$0	
E-109	Gross Receipts Tax	408.000	\$0	-\$46,741,723	-\$46,741,723	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove gross receipts tax expense (Majors)		\$0	-\$46,741,723		\$0	\$0	
E-111	Interest on Customer Deposits	431.000	\$0	-\$4,278,283	-\$4,278,283	\$0	\$0	\$0
	1. To include insulation financing interest income (Nieto)		\$0	-\$24,193		\$0	\$0	
	2. To include EnergyWise financing interest income (Nieto)		\$0	-\$151,398		\$0	\$0	
	3. To normalize interest on customer deposits (Boronda)		\$0	-\$4,102,692		\$0	\$0	
E-117	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$624,372	\$624,372
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$624,372	
E-120	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$4,655,263	\$4,655,263
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$4,655,263	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-121	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$167,867	-\$167,867
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$167,867	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-122	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	\$3,503,373	\$3,503,373
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	\$3,503,373	
E-123	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$6,688,356	-\$6,688,356
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,688,356	
E-125	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$1,302,403	-\$1,302,403
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$1,302,403	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$466,417,533	-\$466,417,533
Total Operating & Maint. Expense			\$0	-\$478,320,896	-\$478,320,896	\$0	\$11,740,797	\$11,740,797

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.09% Return	F 7.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$82,832,493	\$160,304,689	\$163,899,569	\$167,494,450
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$100,066,132	\$100,066,132	\$100,066,132	\$100,066,132
4	Uncertain Tax Position Adjustment		\$381,194	\$381,194	\$381,194	\$381,194
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$475,290	\$475,290	\$475,290	\$475,290
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$100,922,616	\$100,922,616	\$100,922,616	\$100,922,616
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9660%	\$40,470,872	\$40,470,872	\$40,470,872	\$40,470,872
10	Tax Straight-Line Depreciation		\$100,066,132	\$100,066,132	\$100,066,132	\$100,066,132
11	Excess Tax Depreciation		\$19,527,027	\$19,527,027	\$19,527,027	\$19,527,027
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$1,020,754	\$1,020,754	\$1,020,754	\$1,020,754
14	Depreciation 263A		\$9,753,770	\$9,753,770	\$9,753,770	\$9,753,770
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$170,838,555	\$170,838,555	\$170,838,555	\$170,838,555
16	NET TAXABLE INCOME		\$12,916,554	\$90,388,750	\$93,983,630	\$97,578,511
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$12,916,554	\$90,388,750	\$93,983,630	\$97,578,511
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$464,363	\$3,249,565	\$3,378,805	\$3,508,044
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$12,452,191	\$87,139,185	\$90,604,825	\$94,070,467
22	Federal Income Tax at the Rate of	21.000%	\$2,614,960	\$18,299,229	\$19,027,013	\$19,754,798
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$2,614,960	\$18,299,229	\$19,027,013	\$19,754,798
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$12,916,554	\$90,388,750	\$93,983,630	\$97,578,511
27	Deduct Federal Income Tax at the Rate of	50.000%	\$1,307,480	\$9,149,615	\$9,513,507	\$9,877,399
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$11,609,074	\$81,239,135	\$84,470,123	\$87,701,112
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$464,363	\$3,249,565	\$3,378,805	\$3,508,044
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$12,916,554	\$90,388,750	\$93,983,630	\$97,578,511
34	Deduct Federal Income Tax - City Inc. Tax		\$2,614,960	\$18,299,229	\$19,027,013	\$19,754,798
35	Deduct Missouri Income Tax - City Inc. Tax		\$464,363	\$3,249,565	\$3,378,805	\$3,508,044
36	City Taxable Income		\$9,837,231	\$68,839,956	\$71,577,812	\$74,315,669
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$2,614,960	\$18,299,229	\$19,027,013	\$19,754,798
41	State Income Tax		\$464,363	\$3,249,565	\$3,378,805	\$3,508,044
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,079,323	\$21,548,794	\$22,405,818	\$23,262,842
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$4,655,263	\$4,655,263	\$4,655,263	\$4,655,263
46	Amortization of Deferred ITC		-\$167,867	-\$167,867	-\$167,867	-\$167,867
47	Amortization of Protected Excess ADIT (TCJA)		-\$912,112	-\$912,112	-\$912,112	-\$912,112
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,688,356	-\$6,688,356	-\$6,688,356	-\$6,688,356
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$1,302,403	-\$1,302,403	-\$1,302,403	-\$1,302,403
51	TOTAL DEFERRED INCOME TAXES		-\$4,415,475	-\$4,415,475	-\$4,415,475	-\$4,415,475
52	TOTAL INCOME TAX		-\$1,336,152	\$17,133,319	\$17,990,343	\$18,847,367

**Spire Missouri East**  
**Case No. GR-2025-0107**  
**Test Year: 12 Months Ending 09/30/2024**  
**Staff's Updated/Corrected Direct**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.38%	F Weighted Cost of Capital 9.63%	G Weighted Cost of Capital 9.88%
1	Common Stock	\$2,049,400,000	53.19%		4.989%	5.122%	5.255%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,803,600,000	46.81%	4.20%	1.966%	1.966%	1.966%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$3,853,000,000</u>	<u>100.00%</u>		<u>6.955%</u>	<u>7.088%</u>	<u>7.221%</u>
8	PreTax Cost of Capital				8.517%	8.691%	8.866%