

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



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT
STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
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 West
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	\$1,889,615,852	\$1,889,615,852	\$1,889,615,852
2	Rate of Return	6.96%	7.09%	7.22%
3	Net Operating Income Requirement	\$131,422,783	\$133,935,972	\$136,449,161
4	Net Income Available	\$72,360,618	\$72,360,618	\$72,360,618
5	Additional Net Income Required	\$59,062,165	\$61,575,354	\$64,088,543
6	Income Tax Requirement			
7	Required Current Income Tax	\$8,324,277	\$9,110,974	\$9,897,671
8	Current Income Tax Available	-\$10,163,800	-\$10,163,800	-\$10,163,800
9	Additional Current Tax Required	\$18,488,077	\$19,274,774	\$20,061,471
10	Revenue Requirement	\$77,550,242	\$80,850,128	\$84,150,014
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	\$0	\$0	\$0
13	Gross Revenue Requirement	\$77,550,242	\$80,850,128	\$84,150,014

Spire Missouri West
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		\$2,639,404,335
2	Less Accumulated Depreciation Reserve		\$697,499,916
3	Net Plant In Service		\$1,941,904,419
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$13,885,782
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas - Fuel Inventory		\$47,978,690
8	Materials & Supplies		\$15,792,738
9	Prepayments		\$8,965,262
10	Insulation Financing/Energy Wise		\$2,774,268
11	Energy Efficiency Program		\$25,068,612
12	Low Income Energy Affordability		\$70,253
13	Transition Costs		\$0
14	Deferred Overhead Asset		\$5,161,880
15	Property Tax Tracker		\$17,901,525
16	PAYS		\$1,060,717
17	TOTAL ADD TO NET PLANT IN SERVICE		\$138,659,727
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	85.4548%	\$6,611,669
20	State Tax Offset	85.4548%	\$1,174,096
21	City Tax Offset	0.0000%	\$0
22	Interest Expense Offset	10.5863%	\$3,932,794
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$3,362,193
25	Customer Advances for Construction		\$1,541,910
26	GR-2024-0341 Stipulation Rate Base Reduction		\$9,660,000
27	Pension Liability - Pre-GR-2021-0108		\$0
28	Pension Liability - Post-GR-2021-0108		\$8,684,274
29	OPEB Liability		\$724,287
30	Accumulated Deferred Income Taxes		\$147,791,270
31	GM-2013-0254 Stipulation and Agreement Rate-Base Offset		\$0
32	Excess ADIT - TCJA		\$3,918,595
33	Excess ADIT - MO		\$3,547,206
34	TOTAL SUBTRACT FROM NET PLANT		\$190,948,294
35	Total Rate Base		\$1,889,615,852

Spire Missouri West
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	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises & Consents	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$29,423		\$0	\$29,423		\$0	\$29,423
6		DISTRIBUTION PLANT							
7	374.000	Land & Land Rights-Dist. Pla	\$703,126	P-7	\$0	\$703,126	100.0000%	\$0	\$703,126
8	374.200	Land Rights	\$4,297,414	P-8	\$0	\$4,297,414	100.0000%	\$0	\$4,297,414
9	375.200	Struct & Impv-Svc Centers &	\$18,789,747	P-9	\$0	\$18,789,747	100.0000%	\$0	\$18,789,747
10	375.210	Struct & Impv - Leased Prope	\$0	P-10	\$0	\$0	100.0000%	\$0	\$0
11	376.100	MO West Mains Stl ARO	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	376.200	MO West Mains Cast Iron ARO	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13	376.300	MO West Mains Plastic ARO	\$0	P-13	\$0	\$0	100.0000%	\$0	\$0
14	376.100	Mains - Steel	\$388,716,031	P-14	\$0	\$388,716,031	100.0000%	\$0	\$388,716,031
15	376.101	MGE-Mains Steel-Transmission	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	376.200	Mains - Cast Iron	\$36,099,900	P-16	\$0	\$36,099,900	100.0000%	\$0	\$36,099,900
17	376.300	Mains - Plastic	\$1,066,798,181	P-17	\$0	\$1,066,798,181	100.0000%	\$0	\$1,066,798,181
18	378.000	Meas & Reg Station Equipment	\$18,927,480	P-18	\$0	\$18,927,480	100.0000%	\$0	\$18,927,480
19	379.000	Meas & Reg Station Eqpt-City	\$6,984,921	P-19	\$0	\$6,984,921	100.0000%	\$0	\$6,984,921
20	380.100	Services - Steel	\$8,913,226	P-20	\$0	\$8,913,226	100.0000%	\$0	\$8,913,226
21	380.200	Services - Plastic & Copper	\$588,732,965	P-21	\$0	\$588,732,965	100.0000%	\$0	\$588,732,965
22	381.000	Meters	\$46,168,678	P-22	\$0	\$46,168,678	100.0000%	\$0	\$46,168,678
23	381.100	Ultrasonic Meters	\$62,272,207	P-23	\$0	\$62,272,207	100.0000%	\$0	\$62,272,207
24	382.000	Meter Installations	\$99,721,466	P-24	\$0	\$99,721,466	100.0000%	\$0	\$99,721,466
25	382.100	Ultrasonic Meter Installatn	\$35,709,515	P-25	\$0	\$35,709,515	100.0000%	\$0	\$35,709,515
26	383.000	House Regulators	\$21,547,569	P-26	\$0	\$21,547,569	100.0000%	\$0	\$21,547,569
27	385.000	Comm & Ind Meas & Reg Eqpt	\$6,249,883	P-27	\$0	\$6,249,883	100.0000%	\$0	\$6,249,883
28	387.000	Other Equipment	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	399.003	Reg Asset-Distribution-Other	\$0	P-29	\$0	\$0	100.0000%	\$0	\$0
30	399.004	Reg Asset-Gen/Intangib Plant	\$0	P-30	\$0	\$0	100.0000%	\$0	\$0
31		TOTAL DISTRIBUTION PLANT	\$2,410,632,309		\$0	\$2,410,632,309		\$0	\$2,410,632,309
32		TRANSMISSION PLANT							
33	367.000	Mains-Transmission	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land & Land Rights	\$1,058,065	P-38	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
39	390.100	Struct & Impv - Leased Gene	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	390.700	Struct & Impv - Owned	\$774,476	P-40	\$0	\$774,476	100.0000%	\$0	\$774,476
41	391.000	Office Furniture & Equipment	\$2,933,654	P-41	\$0	\$2,933,654	100.0000%	\$0	\$2,933,654
42	391.100	Data Processing Systems	\$2,942,548	P-42	\$0	\$2,942,548	100.0000%	\$0	\$2,942,548
43	391.200	Mechanical Office Equipment	\$108,028	P-43	\$0	\$108,028	100.0000%	\$0	\$108,028
44	391.300	Data Processing Software	\$1,094,853	P-44	\$0	\$1,094,853	100.0000%	\$0	\$1,094,853
45	391.400	Data Processing Equipment	\$104,353	P-45	\$0	\$104,353	100.0000%	\$0	\$104,353
46	391.950	Ent Software Shar Svc Alloc	\$30,802,515	P-46	\$73,160,282	\$103,962,797	100.0000%	\$0	\$103,962,797
47	391.960	Ent Hardware Shar Svc Alloc	\$1,466,328	P-47	\$0	\$1,466,328	100.0000%	\$0	\$1,466,328
48	392.100	Transportation Eqpt-Autos	\$3,248,559	P-48	\$0	\$3,248,559	100.0000%	\$0	\$3,248,559
49	392.200	Transportation Eqpt-Trucks	\$32,954,961	P-49	\$0	\$32,954,961	100.0000%	\$0	\$32,954,961
50	393.000	Stores Equipment	\$630,185	P-50	\$0	\$630,185	100.0000%	\$0	\$630,185
51	394.000	Tools, Shop, & Garage Equipment	\$15,474,565	P-51	\$0	\$15,474,565	100.0000%	\$0	\$15,474,565
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	396.000	Power Operated Equipment	\$17,782,174	P-53	\$0	\$17,782,174	100.0000%	\$0	\$17,782,174
54	397.000	Communication Equipment	\$6,279,431	P-54	\$0	\$6,279,431	100.0000%	\$0	\$6,279,431
55	397.100	Communication Eqpt AMR/ERT	\$35,826,281	P-55	\$0	\$35,826,281	100.0000%	\$0	\$35,826,281
56	398.000	Miscellaneous Equipment	\$2,101,345	P-56	\$0	\$2,101,345	100.0000%	\$0	\$2,101,345
57		TOTAL GENERAL PLANT	\$155,582,321		\$73,160,282	\$228,742,603		\$0	\$228,742,603
58		GENERAL PLANT - ALLOCATED							

Spire Missouri West
 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
59		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
60		RETIREMENT WORK IN PROGRESS							
61		Retirement Work-In Progress	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
63		TOTAL PLANT IN SERVICE	\$2,566,244,053		\$73,160,282	\$2,639,404,335		\$0	\$2,639,404,335

Spire Missouri West
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-46	Ent Software Shar Svc Alloc	391.950		\$73,160,282		\$0
	1. To allocate shared services plant on Spire East books to Spire West (Majors)		\$73,160,282		\$0	
Total Plant Adjustments				<u>\$73,160,282</u>		<u>\$0</u>

Spire Missouri West
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	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$29,423		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land & Land Rights-Dist. Pla	\$703,126	0.00%	\$0	0	0.00%
8	374.200	Land Rights	\$4,297,414	1.25%	\$53,718	75	0.00%
9	375.200	Struct & Impv-Svc Centers &	\$18,789,747	2.40%	\$450,954	50	-20.00%
10	375.210	Struct & Impv - Leased Prope	\$0	0.00%	\$0	50	0.00%
11	376.100	MO West Mains Stl ARO	\$0	2.27%	\$0	80	-60.00%
12	376.200	MO West Mains Cast Iron ARO	\$0	11.28%	\$0	65	-150.00%
13	376.300	MO West Mains Plastic ARO	\$0	2.00%	\$0	60	-40.00%
14	376.100	Mains - Steel	\$388,716,031	2.27%	\$8,823,854	80	-60.00%
15	376.101	MGE-Mains Steel-Transmission	\$0	0.00%	\$0	0	20.00%
16	376.200	Mains - Cast Iron	\$36,099,900	11.17%	\$4,032,359	65	-150.00%
17	376.300	Mains - Plastic	\$1,066,798,181	2.00%	\$21,335,964	60	-40.00%
18	378.000	Meas & Reg Station Equipment	\$18,927,480	3.50%	\$662,462	35	-40.00%
19	379.000	Meas & Reg Station Eqpt-City	\$6,984,921	2.67%	\$186,497	40	-20.00%
20	380.100	Services - Steel	\$8,913,226	4.67%	\$416,248	39	-110.00%
21	380.200	Services - Plastic & Copper	\$588,732,965	4.00%	\$23,549,319	40	-80.00%
22	381.000	Meters	\$46,168,678	3.57%	\$1,648,222	32	3.00%
23	381.100	Ultrasonic Meters	\$62,272,207	5.00%	\$3,113,610	20	0.00%
24	382.000	Meter Installations	\$99,721,466	1.70%	\$1,695,265	60	-2.00%
25	382.100	Ultrasonic Meter Installatn	\$35,709,515	5.00%	\$1,785,476	20	0.00%
26	383.000	House Regulators	\$21,547,569	1.82%	\$392,166	383	0.00%
27	385.000	Comm & Ind Meas & Reg Eqpt	\$6,249,883	2.56%	\$159,997	37	-15.00%
28	387.000	Other Equipment	\$0	2.20%	\$0	50	-10.00%
29	399.003	Reg Asset-Distribution-Other	\$0	0.00%	\$0	0	0.00%
30	399.004	Reg Asset-Gen/Intangib Plant	\$0	0.00%	\$0	0	0.00%
31		TOTAL DISTRIBUTION PLANT	\$2,410,632,309		\$68,306,111		
32		TRANSMISSION PLANT					
33	367.000	Mains-Transmission	\$0	2.00%	\$0	80	15.00%
34		TOTAL TRANSMISSION PLANT	\$0		\$0		
35		PRODUCTION PLANT					
36		TOTAL PRODUCTION PLANT	\$0		\$0		
37		GENERAL PLANT					
38	389.000	Land & Land Rights	\$1,058,065	0.00%	\$0	0	0.00%
39	390.100	Struct & Impv - Leased Gene	\$0	0.00%	\$0	0	0.00%
40	390.700	Struct & Impv - Owned	\$774,476	2.50%	\$19,362	40	0.00%
41	391.000	Office Furniture & Equipment	\$2,933,654	4.81%	\$141,109	20	0.00%
42	391.100	Data Processing Systems	\$2,942,548	11.37%	\$334,568	15	0.00%
43	391.200	Mechanical Office Equipment	\$108,028	6.67%	\$7,205	5	0.00%
44	391.300	Data Processing Software	\$1,094,853	9.87%	\$108,062	10	0.00%
45	391.400	Data Processing Equipment	\$104,353	9.89%	\$10,321	5	0.00%
46	391.950	Ent Software Shar Svc Alloc	\$103,962,797	0.00%	\$0	10	0.00%
47	391.960	Ent Hardware Shar Svc Alloc	\$1,466,328	10.00%	\$146,633	10	0.00%
48	392.100	Transportation Eqpt-Autos	\$3,248,559	11.43%	\$371,310	7	20.00%
49	392.200	Transportation Eqpt-Trucks	\$32,954,961	7.27%	\$2,395,826	11	15.00%
50	393.000	Stores Equipment	\$630,185	2.25%	\$14,179	30	0.00%
51	394.000	Tools, Shop, & Garage Equipment	\$15,474,565	3.63%	\$561,727	25	0.00%
52	395.000	Laboratory Equipment	\$0	3.47%	\$0	20	0.00%
53	396.000	Power Operated Equipment	\$17,782,174	6.15%	\$1,093,604	13	20.00%

Spire Missouri West
 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
54	397.000	Communication Equipment	\$6,279,431	5.85%	\$367,347	5	0.00%
55	397.100	Communication Eqpt AMR/ERT	\$35,826,281	5.01%	\$1,794,897	15	0.00%
56	398.000	Miscellaneous Equipment	\$2,101,345	4.65%	\$97,713	20	0.00%
57		TOTAL GENERAL PLANT	\$228,742,603		\$7,463,863		
58		GENERAL PLANT - ALLOCATED					
59		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
60		RETIREMENT WORK IN PROGRESS					
61		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
62		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
63		Total Depreciation	\$2,639,404,335		\$75,769,974		

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

Spire Missouri West
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	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		DISTRIBUTION PLANT							
7	374.000	Land & Land Rights-Dist. Pla	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights	\$1,437,806	R-8	\$0	\$1,437,806	100.0000%	\$0	\$1,437,806
9	375.200	Struct & Impv-Svc Centers &	\$3,498,711	R-9	\$0	\$3,498,711	100.0000%	\$0	\$3,498,711
10	375.210	Struct & Impv - Leased Prope	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	376.100	MO West Mains Stl ARO	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	376.200	MO West Mains Cast Iron ARO	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	376.300	MO West Mains Plastic ARO	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	376.100	Mains - Steel	\$94,608,121	R-14	\$0	\$94,608,121	100.0000%	\$0	\$94,608,121
15	376.101	MGE-Mains Steel-Transmission	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	376.200	Mains - Cast Iron	\$12,156,599	R-16	\$0	\$12,156,599	100.0000%	\$0	\$12,156,599
17	376.300	Mains - Plastic	\$145,330,921	R-17	\$0	\$145,330,921	100.0000%	\$0	\$145,330,921
18	378.000	Meas & Reg Station Equipment	\$8,871,810	R-18	\$0	\$8,871,810	100.0000%	\$0	\$8,871,810
19	379.000	Meas & Reg Station Eqpt-City	\$2,906,380	R-19	\$0	\$2,906,380	100.0000%	\$0	\$2,906,380
20	380.100	Services - Steel	\$3,721,826	R-20	\$0	\$3,721,826	100.0000%	\$0	\$3,721,826
21	380.200	Services - Plastic & Copper	\$265,452,832	R-21	\$0	\$265,452,832	100.0000%	\$0	\$265,452,832
22	381.000	Meters	-\$2,446,796	R-22	\$0	-\$2,446,796	100.0000%	\$0	-\$2,446,796
23	381.100	Ultrasonic Meters	\$8,815,789	R-23	\$0	\$8,815,789	100.0000%	\$0	\$8,815,789
24	382.000	Meter Installations	\$49,860,731	R-24	\$0	\$49,860,731	100.0000%	\$0	\$49,860,731
25	382.100	Ultrasonic Meter Installatn	\$4,049,636	R-25	\$0	\$4,049,636	100.0000%	\$0	\$4,049,636
26	383.000	House Regulators	\$8,764,651	R-26	\$0	\$8,764,651	100.0000%	\$0	\$8,764,651
27	385.000	Comm & Ind Meas & Reg Eqpt	\$875,437	R-27	\$0	\$875,437	100.0000%	\$0	\$875,437
28	387.000	Other Equipment	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	399.003	Reg Asset-Distribution-Other	\$0	R-29	\$0	\$0	100.0000%	\$0	\$0
30	399.004	Reg Asset-Gen/Intangib Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31		TOTAL DISTRIBUTION PLANT	\$607,904,454		\$0	\$607,904,454		\$0	\$607,904,454
32		TRANSMISSION PLANT							
33	367.000	Mains-Transmission	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land & Land Rights	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	390.100	Struct & Impv - Leased Gene	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	390.700	Struct & Impv - Owned	\$312,411	R-40	\$0	\$312,411	100.0000%	\$0	\$312,411
41	391.000	Office Furniture & Equipment	\$1,442,155	R-41	\$0	\$1,442,155	100.0000%	\$0	\$1,442,155
42	391.100	Data Processing Systems	-\$467,226	R-42	\$0	-\$467,226	100.0000%	\$0	-\$467,226
43	391.200	Mechanical Office Equipment	\$44,929	R-43	\$0	\$44,929	100.0000%	\$0	\$44,929
44	391.300	Data Processing Software	\$713,605	R-44	\$0	\$713,605	100.0000%	\$0	\$713,605
45	391.400	Data Processing Equipment	\$55,730	R-45	\$0	\$55,730	100.0000%	\$0	\$55,730
46	391.950	Ent Software Shar Svc Alloc	\$8,394,757	R-46	\$51,087,733	\$59,482,490	100.0000%	\$0	\$59,482,490
47	391.960	Ent Hardware Shar Svc Alloc	\$59,617	R-47	\$0	\$59,617	100.0000%	\$0	\$59,617
48	392.100	Transportation Eqpt-Autos	\$2,413,788	R-48	\$0	\$2,413,788	100.0000%	\$0	\$2,413,788
49	392.200	Transportation Eqpt-Trucks	\$13,606,347	R-49	\$0	\$13,606,347	100.0000%	\$0	\$13,606,347
50	393.000	Stores Equipment	\$348,397	R-50	\$0	\$348,397	100.0000%	\$0	\$348,397
51	394.000	Tools, Shop, & Garage Equipment	\$6,200,180	R-51	\$0	\$6,200,180	100.0000%	\$0	\$6,200,180
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	396.000	Power Operated Equipment	\$5,508,259	R-53	\$0	\$5,508,259	100.0000%	\$0	\$5,508,259
54	397.000	Communication Equipment	\$2,379,210	R-54	\$0	\$2,379,210	100.0000%	\$0	\$2,379,210
55	397.100	Communication Eqpt AMR/ERT	\$11,271,870	R-55	\$0	\$11,271,870	100.0000%	\$0	\$11,271,870
56	398.000	Miscellaneous Equipment	\$1,035,100	R-56	\$0	\$1,035,100	100.0000%	\$0	\$1,035,100
57		TOTAL GENERAL PLANT	\$53,319,129		\$51,087,733	\$104,406,862		\$0	\$104,406,862
58		GENERAL PLANT - ALLOCATED							
59		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
60		RETIREMENT WORK IN PROGRESS							

Spire Missouri West
 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
61		Retirement Work-In Progress	-\$14,811,400	R-61	\$0	-\$14,811,400	100.0000%	\$0	-\$14,811,400
62		TOTAL RETIREMENT WORK IN PROGRESS	-\$14,811,400		\$0	-\$14,811,400		\$0	-\$14,811,400
63		TOTAL DEPRECIATION RESERVE	<u>\$646,412,183</u>		<u>\$51,087,733</u>	<u>\$697,499,916</u>		<u>\$0</u>	<u>\$697,499,916</u>

Spire Missouri West
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-46	Ent Software Shar Svc Alloc	391.950		\$51,087,733		\$0
	1. To allocate shared services reserve on Spire East books to Spire West (Majors)		\$51,087,733		\$0	
Total Reserve Adjustments				<u>\$51,087,733</u>		<u>\$0</u>

Spire Missouri West
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	Payroll & Employee Withholdings	\$44,525,195	53.09	12.00	41.09	0.112575	\$5,012,424
3	Vacation - Union & Non-Union	\$1,330,074	53.09	182.50	-129.41	-0.354548	-\$471,575
4	Pension & OPEB	\$4,398,177	53.09	-13.39	66.48	0.182137	\$801,071
5	Incentive Compensation	\$906,105	53.09	235.50	-182.41	-0.499753	-\$452,829
6	Employee Benefits	\$7,118,785	53.09	10.88	42.21	0.115644	\$823,245
7	Purchased Gas Expense	\$436,054,788	53.09	37.02	16.07	0.044027	\$19,198,184
8	Purchased Gas Back Out	-\$436,054,788	53.09	53.10	-0.01	-0.000025	\$10,901
9	PSC Assessment	\$1,944,886	53.09	-41.00	94.09	0.257781	\$501,355
10	Bad Debt	\$7,379,960	53.09	53.09	0.00	0.000000	\$0
11	Cash Vouchers	\$46,389,597	53.09	51.83	1.26	0.003452	\$160,137
12	TOTAL OPERATION AND MAINT. EXPENSE	\$113,992,779					\$25,582,913
13	TAXES						
14	Property Taxes	\$31,272,089	53.09	187.72	-134.63	-0.368849	-\$11,534,679
15	Employer Portion of FICA	\$3,334,757	53.09	15.08	38.01	0.104137	\$347,272
16	FUTA	\$33,474	53.09	75.58	-22.49	-0.061616	-\$2,063
17	SUTA	\$0	53.09	75.50	-22.41	-0.061397	\$0
18	Use Tax	\$846,374	53.09	78.28	-25.19	-0.069014	-\$58,412
19	Sales Tax	\$15,200,415	37.88	26.21	11.67	0.031973	\$486,003
20	Gross Receipts Tax	\$46,317,956	37.88	45.25	-7.37	-0.020192	-\$935,252
21	TOTAL TAXES	\$97,005,065					-\$11,697,131
22	OTHER EXPENSES						
23	TOTAL OTHER EXPENSES	\$0					\$0
24	CWC REQ'D BEFORE RATE BASE OFFSETS						\$13,885,782
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	\$7,737,036	53.09	365.00	-311.91	-0.854548	-\$6,611,669
27	State Tax Offset	\$1,373,938	53.09	365.00	-311.91	-0.854548	-\$1,174,096
28	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
29	Interest Expense Offset	\$37,149,848	53.09	91.73	-38.64	-0.105863	-\$3,932,794
30	TOTAL OFFSET FROM RATE BASE	\$46,260,822					-\$11,718,559
31	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,167,223

Spire Missouri West
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	\$805,085,804	See Note (1)	See Note (1)	See Note (1)	\$805,085,804	-\$482,330,575	\$322,755,229	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$435,914,767	\$0	\$435,914,767	-\$436,054,788	-\$140,021	\$0	-\$140,021	\$0	-\$140,021
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DISTRIBUTION EXPENSES	\$37,699,413	\$24,293,174	\$13,406,239	-\$2,016,777	\$35,682,636	\$0	\$35,682,636	\$24,293,174	\$11,389,462
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$30,790,680	\$8,171,630	\$22,619,050	-\$5,195,096	\$25,595,584	\$0	\$25,595,584	\$8,171,630	\$17,423,954
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,561,138	\$162,675	\$4,398,463	-\$49,824	\$4,511,314	\$0	\$4,511,314	\$162,675	\$4,348,639
9	TOTAL SALES EXPENSES	\$1,087,012	\$534,655	\$552,357	-\$105,035	\$981,977	\$0	\$981,977	\$534,655	\$447,322
10	TOTAL ADMIN. & GENERAL EXPENSES	\$49,774,112	\$15,689,330	\$34,084,782	-\$2,412,823	\$47,361,289	\$0	\$47,361,289	\$15,689,330	\$31,671,959
11	TOTAL DEPRECIATION EXPENSE	\$66,930,196	See Note (1)	See Note (1)	See Note (1)	\$66,930,196	\$6,545,068	\$73,475,264	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$4,065,410	\$0	\$4,065,410	\$1,537,734	\$5,603,144	\$0	\$5,603,144	\$0	\$5,603,144
13	TOTAL OTHER OPERATING EXPENSES	\$79,889,140	\$0	\$79,889,140	-\$29,632,549	\$50,256,591	\$0	\$50,256,591	\$0	\$50,256,591
14	TOTAL OPERATING EXPENSE	\$710,711,868	\$48,851,464	\$594,930,208	-\$473,929,158	\$236,782,710	\$6,545,068	\$243,327,778	\$48,851,464	\$121,001,050
15	NET INCOME BEFORE TAXES	\$94,373,936	\$0	\$0	\$0	\$568,303,094	-\$488,875,643	\$79,427,451	\$0	\$0
16	TOTAL INCOME TAXES	-\$7,671,264	See Note (1)	See Note (1)	See Note (1)	-\$7,671,264	-\$2,492,536	-\$10,163,800	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$17,230,595	See Note (1)	See Note (1)	See Note (1)	\$17,230,595	\$38	\$17,230,633	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$84,814,605	\$0	\$0	\$0	\$558,743,763	-\$486,383,145	\$72,360,618	\$0	\$0

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

Spire Missouri West
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	481.100	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	\$592,512,530			Rev-10		\$592,512,530	100.0000%	-\$340,068,148	\$252,444,382		
Rev-11	481.000	Small General Service	\$88,857,877			Rev-11		\$88,857,877	100.0000%	-\$60,725,231	\$28,132,646		
Rev-12	481.000	Large General Service	\$76,155,654			Rev-12		\$76,155,654	100.0000%	-\$58,614,165	\$17,541,489		
Rev-13	481.000	LV, SL, LP, VF	\$9,862,657			Rev-13		\$9,862,657	100.0000%	-\$8,803,678	\$1,058,979		
Rev-14	481.000	Large Volume Service	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	481.000	Unmetered Gas Light	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16	0.000	Industrial Marketers	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	489.000	Large Volume Transportation	\$18,967,625			Rev-17		\$18,967,625	100.0000%	-\$802,703	\$18,164,922		
Rev-18	0.000	Large General Service Transportation	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19	0.000	Unbilled and Miscellaneous	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20	487.000	Late Payment Charges	\$5,633,367			Rev-20		\$5,633,367	100.0000%	-\$523,499	\$5,109,868		
Rev-21	495.000	Other Gas Revenue	\$302,943			Rev-21		\$302,943	100.0000%	\$0	\$302,943		
Rev-22	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-22		\$0	100.0000%	\$0	\$0		
Rev-23	0.000	Off System and Incentive Revenue	\$12,793,151			Rev-23		\$12,793,151	100.0000%	-\$12,793,151	\$0		
Rev-24		TOTAL OTHER OPERATING REVENUES	\$805,085,804					\$805,085,804		-\$482,330,575	\$322,755,229		
Rev-25		TOTAL OPERATING REVENUES	\$805,085,804					\$805,085,804		-\$482,330,575	\$322,755,229		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$436,054,788	\$0	\$436,054,788	E-2	-\$436,054,788	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$140,021	\$0	-\$140,021	E-3	\$0	-\$140,021	100.0000%	\$0	-\$140,021	\$0	-\$140,021
4		TOTAL GAS SUPPLY EXPENSES	\$435,914,767	\$0	\$435,914,767		-\$436,054,788	-\$140,021		\$0	-\$140,021	\$0	-\$140,021
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		TRANSMISSION EXPENSES											
8	859.000	Other Joint Expenses	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		PRODUCTION EXPENSES											
11		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		DISTRIBUTION EXPENSES											
13	870.000	Operation Supervision & Engineering - Dist	\$1,702,192	\$1,690,261	\$11,931	E-13	-\$28,058	\$1,674,134	100.0000%	\$0	\$1,674,134	\$1,690,261	-\$16,127
14	871.000	Distribution Load Dispatching	\$471,711	\$469,233	\$2,478	E-14	-\$7,789	\$463,922	100.0000%	\$0	\$463,922	\$469,233	-\$5,311
15	874.000	Main & Service Expenses	\$10,377,629	\$2,937,801	\$7,439,828	E-15	-\$885,303	\$9,492,326	100.0000%	\$0	\$9,492,326	\$2,937,801	\$6,554,525
16	875.000	Measuring & Regulating Station Expenses - General	\$101,343	\$4,798	\$96,545	E-16	-\$71	\$101,272	100.0000%	\$0	\$101,272	\$4,798	\$96,474
17	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	878.000	Meter & House Regulator Expenses	\$3,469,411	\$4,467,964	-\$998,553	E-19	-\$68,745	\$3,400,666	100.0000%	\$0	\$3,400,666	\$4,467,964	-\$1,067,298
20	879.000	Customer Installations Expenses	\$2,961,043	\$2,455,170	\$505,873	E-20	-\$37,794	\$2,923,249	100.0000%	\$0	\$2,923,249	\$2,455,170	\$468,079

Spire Missouri West
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	880.000	Other Expenses - Dist. Exp.	\$2,161,256	\$1,489,100	\$672,156	E-21	-\$24,508	\$2,136,748	100.0000%	\$0	\$2,136,748	\$1,489,100	\$647,648
22	881.000	Rents - Dist. Exp.	\$39,738	\$0	\$39,738	E-22	\$0	\$39,738	100.0000%	\$0	\$39,738	\$0	\$39,738
23	885.000	Maintenance Supervision & Engineering	\$1,106,305	\$1,096,329	\$9,976	E-23	-\$10,051	\$1,096,254	100.0000%	\$0	\$1,096,254	\$1,096,329	-\$75
24	886.000	Maint. of Structures and Improvements	\$335,075	\$103,382	\$231,693	E-24	-\$38,798	\$296,277	100.0000%	\$0	\$296,277	\$103,382	\$192,895
25	887.000	Maint. of Mains	\$8,817,441	\$5,592,825	\$3,224,616	E-25	-\$334,750	\$8,482,691	100.0000%	\$0	\$8,482,691	\$5,592,825	\$2,889,866
26	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,793,579	\$1,893,615	\$899,964	E-26	-\$234,096	\$2,559,483	100.0000%	\$0	\$2,559,483	\$1,893,615	\$665,868
27	890.000	Maint. of Measuring & Regulating Eq - Ind	-\$8,978	-\$13,929	\$4,951	E-27	\$11,582	\$2,604	100.0000%	\$0	\$2,604	-\$13,929	\$16,533
28	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$97,234	\$58,834	\$38,400	E-28	\$19,150	\$116,384	100.0000%	\$0	\$116,384	\$58,834	\$57,550
29	892.000	Maintenance of Services	\$2,050,911	\$1,588,597	\$462,314	E-29	-\$138,878	\$1,912,033	100.0000%	\$0	\$1,912,033	\$1,588,597	\$323,436
30	893.000	Maint. of Meters and House Regulators	\$1,223,523	\$459,194	\$764,329	E-30	-\$241,087	\$982,436	100.0000%	\$0	\$982,436	\$459,194	\$523,242
31	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-31	\$2,419	\$2,419	100.0000%	\$0	\$2,419	\$0	\$2,419
32		TOTAL DISTRIBUTION EXPENSES	\$37,699,413	\$24,293,174	\$13,406,239		-\$2,016,777	\$35,682,636		\$0	\$35,682,636	\$24,293,174	\$11,389,462
33		CUSTOMER ACCOUNTS EXPENSE											
34	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	902.000	Meter Reading Expenses	\$3,210,248	\$2,619,152	\$591,096	E-35	-\$40,452	\$3,169,796	100.0000%	\$0	\$3,169,796	\$2,619,152	\$550,644
36	903.000	Customer Records & Collection Expenses	\$15,524,151	\$5,515,239	\$10,008,912	E-36	-\$939,835	\$14,584,316	100.0000%	\$0	\$14,584,316	\$5,515,239	\$9,069,077
37	904.000	Uncollectible Amounts	\$12,013,245	\$0	\$12,013,245	E-37	-\$4,214,193	\$7,799,052	100.0000%	\$0	\$7,799,052	\$0	\$7,799,052
38	905.000	Misc. Customer Accounts Expense	\$43,036	\$37,239	\$5,797	E-38	-\$616	\$42,420	100.0000%	\$0	\$42,420	\$37,239	\$5,181
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$30,790,680	\$8,171,630	\$22,619,050		-\$5,195,096	\$25,595,584		\$0	\$25,595,584	\$8,171,630	\$17,423,954
40		CUSTOMER SERVICE & INFO. EXP.											
41	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	908.000	Customer Assistance Expenses	\$4,546,893	\$162,675	\$4,384,218	E-42	-\$47,540	\$4,499,353	100.0000%	\$0	\$4,499,353	\$162,675	\$4,336,678
43	909.000	Informational & Instructional Advertising Expenses	\$14,245	\$0	\$14,245	E-43	-\$2,284	\$11,961	100.0000%	\$0	\$11,961	\$0	\$11,961
44	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,561,138	\$162,675	\$4,398,463		-\$49,824	\$4,511,314		\$0	\$4,511,314	\$162,675	\$4,348,639
46		SALES EXPENSES											
47	911.000	Supervision - Sales Exp.	\$233,132	\$121,623	\$111,509	E-47	-\$19,898	\$213,234	100.0000%	\$0	\$213,234	\$121,623	\$91,611
48	912.000	Demonstrating & Selling Expenses	\$853,689	\$413,032	\$440,657	E-48	-\$85,106	\$768,583	100.0000%	\$0	\$768,583	\$413,032	\$355,551
49	913.000	Advertising Expenses	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	916.000	Misc. Sales Expenses	\$191	\$0	\$191	E-50	-\$31	\$160	100.0000%	\$0	\$160	\$0	\$160
51		TOTAL SALES EXPENSES	\$1,087,012	\$534,655	\$552,357		-\$105,035	\$981,977		\$0	\$981,977	\$534,655	\$447,322
52		ADMIN. & GENERAL EXPENSES											
53	920.000	Admin. & General Salaries	\$17,762,915	\$15,646,131	\$2,116,784	E-53	-\$1,686,478	\$16,076,437	100.0000%	\$0	\$16,076,437	\$15,646,131	\$430,306
54	921.000	Office Supplies & Expenses	\$6,889,244	\$6,797	\$6,882,447	E-54	\$1,670	\$6,890,914	100.0000%	\$0	\$6,890,914	\$6,797	\$6,884,117
55	921.100	Office Supplies & Expenses - Non Alloc	\$4,737,748	\$0	\$4,737,748	E-55	\$0	\$4,737,748	100.0000%	\$0	\$4,737,748	\$0	\$4,737,748
56	922.000	Admin Expenses Transferred - Credit	-\$4,298,430	\$0	-\$4,298,430	E-56	\$0	-\$4,298,430	100.0000%	\$0	-\$4,298,430	\$0	-\$4,298,430
57	923.000	Outside Services Employed	\$3,724,137	\$0	\$3,724,137	E-57	\$0	\$3,724,137	100.0000%	\$0	\$3,724,137	\$0	\$3,724,137
58	924.000	Property Insurance	\$811,139	\$0	\$811,139	E-58	\$27,822	\$838,961	100.0000%	\$0	\$838,961	\$0	\$838,961
59	925.000	Injuries & Damages	\$4,116,925	\$0	\$4,116,925	E-59	\$268,043	\$4,384,968	100.0000%	\$0	\$4,384,968	\$0	\$4,384,968
60	926.000	Employee Pensions & Benefits	\$11,516,962	\$36,402	\$11,480,560	E-60	-\$836,948	\$10,680,014	100.0000%	\$0	\$10,680,014	\$36,402	\$10,643,612
61	928.000	Regulatory Commission Expenses	\$1,815,908	\$0	\$1,815,908	E-61	\$101,789	\$1,917,697	100.0000%	\$0	\$1,917,697	\$0	\$1,917,697
62	930.000	Misc. General Expenses	\$1,407,278	\$0	\$1,407,278	E-62	-\$156,462	\$1,250,816	100.0000%	\$0	\$1,250,816	\$0	\$1,250,816
63	931.000	Rents	\$1,252,540	\$0	\$1,252,540	E-63	-\$132,405	\$1,120,135	100.0000%	\$0	\$1,120,135	\$0	\$1,120,135
64	932.000	Maint. of General Plant	\$37,746	\$0	\$37,746	E-64	\$146	\$37,892	100.0000%	\$0	\$37,892	\$0	\$37,892
65		TOTAL ADMIN. & GENERAL EXPENSES	\$49,774,112	\$15,689,330	\$34,084,782		-\$2,412,823	\$47,361,289		\$0	\$47,361,289	\$15,689,330	\$31,671,959

Spire Missouri West
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
66		DEPRECIATION EXPENSE											
67	403.000	Depreciation Expense, Dep. Exp.	\$66,930,196	See note (1)	See note (1)	E-67	See note (1)	\$66,930,196	100.0000%	\$6,545,068	\$73,475,264	See note (1)	See note (1)
68	403.001	Depreciation Clearing	\$0			E-68		\$0	100.0000%	\$0	\$0		
69		TOTAL DEPRECIATION EXPENSE	\$66,930,196	\$0	\$0		\$0	\$66,930,196		\$6,545,068	\$73,475,264	\$0	\$0
70		AMORTIZATION EXPENSE											
71	405.000	Amortization of Expense	\$4,065,410	\$0	\$4,065,410	E-71	\$1,537,734	\$5,603,144	100.0000%	\$0	\$5,603,144	\$0	\$5,603,144
72		TOTAL AMORTIZATION EXPENSE	\$4,065,410	\$0	\$4,065,410		\$1,537,734	\$5,603,144		\$0	\$5,603,144	\$0	\$5,603,144
73		OTHER OPERATING EXPENSES											
74	408.000	Property Taxes	\$26,412,084	\$0	\$26,412,084	E-74	\$17,073,847	\$43,485,931	100.0000%	\$0	\$43,485,931	\$0	\$43,485,931
75	408.000	Payroll Taxes	\$3,523,477	\$0	\$3,523,477	E-75	-\$155,246	\$3,368,231	100.0000%	\$0	\$3,368,231	\$0	\$3,368,231
76	408.000	Gross Receipts Tax	\$46,317,956	\$0	\$46,317,956	E-76	-\$46,317,956	\$0	100.0000%	\$0	\$0	\$0	\$0
77	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	408.000	Other Taxes	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	431.000	Interest on Customer Deposits	\$327,825	\$0	\$327,825	E-80	-\$233,194	\$94,631	100.0000%	\$0	\$94,631	\$0	\$94,631
81	0.000	Stipulation and Agreement	\$3,307,798	\$0	\$3,307,798	E-81	\$0	\$3,307,798	100.0000%	\$0	\$3,307,798	\$0	\$3,307,798
82		TOTAL OTHER OPERATING EXPENSES	\$79,889,140	\$0	\$79,889,140		-\$29,632,549	\$50,256,591		\$0	\$50,256,591	\$0	\$50,256,591
83		TOTAL OPERATING EXPENSE	\$710,711,868	\$48,851,464	\$594,930,208		-\$473,929,158	\$236,782,710		\$6,545,068	\$243,327,778	\$48,851,464	\$121,001,050
84		NET INCOME BEFORE TAXES	\$94,373,936					\$568,303,094		-\$488,875,643	\$79,427,451		
85		INCOME TAXES											
86	409.000	Current Income Taxes	-\$7,671,264	See note (1)	See note (1)	E-86	See note (1)	-\$7,671,264	100.0000%	-\$2,492,536	-\$10,163,800	See note (1)	See note (1)
87		TOTAL INCOME TAXES	-\$7,671,264					-\$7,671,264		-\$2,492,536	-\$10,163,800		
88		DEFERRED INCOME TAXES											
89	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-89	See note (1)	\$0	100.0000%	\$18,220,684	\$18,220,684	See note (1)	See note (1)
90	411.000	Amortization of Deferred ITC	\$0			E-90		\$0	100.0000%	\$0	\$0		
91	0.000	Amortization of Protected Excess ADIT (TCJA)	\$17,230,595			E-91		\$17,230,595	100.0000%	-\$17,230,595	\$0		
92	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-92		\$0	100.0000%	-\$532,347	-\$532,347		
93	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-93		\$0	100.0000%	\$0	\$0		
94	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-94		\$0	100.0000%	-\$457,704	-\$457,704		
95		TOTAL DEFERRED INCOME TAXES	\$17,230,595					\$17,230,595		\$38	\$17,230,633		
96		NET OPERATING INCOME	\$84,814,605					\$558,743,763		-\$486,383,145	\$72,360,618		

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

Spire Missouri West
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	480.000	\$0	\$0	\$0	\$0	-\$340,068,148	-\$340,068,148
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$358,940,519	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	\$178,571	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	-\$2,119,162	
	4. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$18,429,003	
	5. Customer Annualization (Reynolds)		\$0	\$0		\$0	\$2,383,959	
Rev-11	Small General Service	481.000	\$0	\$0	\$0	\$0	-\$60,725,231	-\$60,725,231
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$62,538,321	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	\$27,099	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	-\$28,433	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	\$42,337	
	5. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$1,696,397	
	6. Customer Annualization (Reynolds)		\$0	\$0		\$0	\$75,690	
Rev-12	Large General Service	481.000	\$0	\$0	\$0	\$0	-\$58,614,165	-\$58,614,165
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$59,391,225	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$11,457	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	-\$217,199	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	-\$209,323	
	5. Weather, Days, and Rate Adjustment (Reynolds)		\$0	\$0		\$0	\$1,204,015	
	6. Customer Annualization (Reynolds)		\$0	\$0		\$0	\$11,024	
Rev-13	LV, SL, LP, VF	481.000	\$0	\$0	\$0	\$0	-\$8,803,678	-\$8,803,678
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$8,786,107	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	-\$21,803	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$8,447	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	-\$4,215	
Rev-17	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	-\$802,703	-\$802,703
	1. To remove GRT, PGA, MISC. (Majors)		\$0	\$0		\$0	-\$1,188,494	
	2. To adjust test year per books to Staff test year revenues (Majors)		\$0	\$0		\$0	\$282,241	
	3. To adjust revenues to December 2024 (Reynolds)		\$0	\$0		\$0	\$54,064	
	4. Rate switcher adjustment (Reynolds)		\$0	\$0		\$0	\$49,486	
Rev-20	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	-\$523,499	-\$523,499

Spire Missouri West
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 late payment charges (Smith)		\$0	\$0		\$0	-\$523,499	
Rev-23	Off System and Incentive Revenue		\$0	\$0	\$0	\$0	-\$12,793,151	-\$12,793,151
	1. To remove off system and incentive revenue (Majors)		\$0	\$0		\$0	-\$12,793,151	
E-2	Purchased Gas Expense	804.000	\$0	-\$436,054,788	-\$436,054,788	\$0	\$0	\$0
	1. To remove test year gas costs (Majors)		\$0	-\$436,054,788		\$0	\$0	
E-13	Operation Supervision & Engineering - Dist	870.000	\$0	-\$28,058	-\$28,058	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$28,058		\$0	\$0	
E-14	Distribution Load Dispatching	871.000	\$0	-\$7,789	-\$7,789	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$7,789		\$0	\$0	
E-15	Main & Service Expenses	874.000	\$0	-\$885,303	-\$885,303	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$48,767		\$0	\$0	
	2. To normalize line locate expense (Smith)		\$0	-\$840,507		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$3,971		\$0	\$0	
E-16	Measuring & Regulating Station Expenses - General	875.000	\$0	-\$71	-\$71	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$80		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$9		\$0	\$0	
E-19	Meter & House Regulator Expenses	878.000	\$0	-\$68,745	-\$68,745	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$74,167		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$5,422		\$0	\$0	
E-20	Customer Installations Expenses	879.000	\$0	-\$37,794	-\$37,794	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$40,755		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$2,961		\$0	\$0	
E-21	Other Expenses - Dist. Exp.	880.000	\$0	-\$24,508	-\$24,508	\$0	\$0	\$0
	1. To Remove Non-Qualifying Dues/Donations Expense (Bailey)		\$0	-\$50		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$24,719		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$261		\$0	\$0	
E-23	Maintenance Supervision & Engineering	885.000	\$0	-\$10,051	-\$10,051	\$0	\$0	\$0

Spire Missouri West
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	\$8,148		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$18,199		\$0	\$0	
E-24	Maint. of Structures and Improvements	886.000	\$0	-\$38,798	-\$38,798	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$37,287		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$1,716		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$205		\$0	\$0	
E-25	Maint. of Mains	887.000	\$0	-\$334,750	-\$334,750	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Bailey)		\$0	-\$4,500		\$0	\$0	
	2. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$247,581		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$92,840		\$0	\$0	
	4. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$10,171		\$0	\$0	
E-26	Maint. of Measuring & Regulating Eq - Gen	889.000	\$0	-\$234,096	-\$234,096	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$206,445		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$31,434		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$3,783		\$0	\$0	
E-27	Maint. of Measuring & Regulating Eq - Ind	890.000	\$0	\$11,582	\$11,582	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$11,346		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	\$231		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$5		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$0	\$19,150	\$19,150	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$20,021		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$977		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$106		\$0	\$0	
E-29	Maintenance of Services	892.000	\$0	-\$138,878	-\$138,878	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$117,007		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$26,370		\$0	\$0	

Spire Missouri West
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
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$4,499		\$0	\$0	
E-30	Maint. of Meters and House Regulators	893.000	\$0	-\$241,087	-\$241,087	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	-\$233,705		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$7,623		\$0	\$0	
	3. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$241		\$0	\$0	
E-31	Maintenance of Other Equipment	894.000	\$0	\$2,419	\$2,419	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$2,419		\$0	\$0	
E-35	Meter Reading Expenses	902.000	\$0	-\$40,452	-\$40,452	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$43,477		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$3,025		\$0	\$0	
E-36	Customer Records & Collection Expenses	903.000	\$0	-\$939,835	-\$939,835	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$91,552		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$495		\$0	\$0	
	3. To remove non-labor billing inventory expense (Majors)		\$0	-\$848,778		\$0	\$0	
E-37	Uncollectible Amounts	904.000	\$0	-\$4,214,193	-\$4,214,193	\$0	\$0	\$0
	1. To normalize uncollectibles expense (Smith)		\$0	-\$4,214,193		\$0	\$0	
E-38	Misc. Customer Accounts Expense	905.000	\$0	-\$616	-\$616	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$618		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$2		\$0	\$0	
E-42	Customer Assistance Expenses	908.000	\$0	-\$47,540	-\$47,540	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$2,700		\$0	\$0	
	2. To adjust amortization for Reg Tag program (Nieto)		\$0	-\$3,361		\$0	\$0	
	3. To adjust test year amortization for low-income energy affordability program (Nieto)		\$0	\$23,971		\$0	\$0	
	4. To adjust Energy Efficiency program amortization (Nieto)		\$0	\$223,319		\$0	\$0	
	5. To include PAYS amortization (Nieto)		\$0	\$212,143		\$0	\$0	
	6. To adjust test year for Payment Partner Program (Stipulation GR-2022-0179) (Nieto)		\$0	-\$500,912		\$0	\$0	
E-43	Informational & Instructional Advertising Expenses	909.000	\$0	-\$2,284	-\$2,284	\$0	\$0	\$0

Spire Missouri West
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 for institutional and promotional advertising (Bailey)		\$0	-\$2,284		\$0	\$0	
E-47	Supervision - Sales Exp.	911.000	\$0	-\$19,898	-\$19,898	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$17,879		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$2,019		\$0	\$0	
E-48	Demonstrating & Selling Expenses	912.000	\$0	-\$85,106	-\$85,106	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$70,654		\$0	\$0	
	2. To adjust for non-qualifying dues/donations expense (Bailey)		\$0	-\$8,333		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$6,856		\$0	\$0	
	4. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$737		\$0	\$0	
E-50	Misc. Sales Expenses	916.000	\$0	-\$31	-\$31	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Bailey)		\$0	-\$31		\$0	\$0	
E-53	Admin. & General Salaries	920.000	\$0	-\$1,686,478	-\$1,686,478	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Bailey)		\$0	-\$128,690		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$259,723		\$0	\$0	
	3. To exclude long-term incentive compensation (Bailey)		\$0	-\$1,298,065		\$0	\$0	
E-54	Office Supplies & Expenses	921.000	\$0	\$1,670	\$1,670	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$113		\$0	\$0	
	2. To normalize fuel expense - equipment and trucks (Boronda)		\$0	\$1,783		\$0	\$0	
E-58	Property Insurance	924.000	\$0	\$27,822	\$27,822	\$0	\$0	\$0
	1. To normalize insurance expense (Boronda)		\$0	\$27,822		\$0	\$0	
E-59	Injuries & Damages	925.000	\$0	\$268,043	\$268,043	\$0	\$0	\$0
	1. To normalize insurance expense (Boronda)		\$0	\$114,574		\$0	\$0	
	2. To normalize injuries & damages expense (Smith)		\$0	\$153,469		\$0	\$0	
E-60	Employee Pensions & Benefits	926.000	\$0	-\$836,948	-\$836,948	\$0	\$0	\$0
	1. Adjustment Removed (Bailey)		\$0	\$0		\$0	\$0	
	2. To adjust payroll 401(K) for 09/30/2024 (Bailey)		\$0	\$389,856		\$0	\$0	
	3. To adjust payroll benefits for 09/30/2024 (Bailey)		\$0	-\$89,847		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Bailey)		\$0	-\$604		\$0	\$0	

Spire Missouri West
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	-\$1,509,251		\$0	\$0	
	6. To include a three year average of SERP (Majors)		\$0	\$95,555		\$0	\$0	
	7. To include benefits transfer impact based on three year average O&M transfer rate (Majors)		\$0	\$277,343		\$0	\$0	
E-61	Regulatory Commission Expenses	928.000	\$0	\$101,789	\$101,789	\$0	\$0	\$0
	1. To include a 3 year normalized level of rate case expense. (S. Ferguson)		\$0	\$54,872		\$0	\$0	
	2. To include a 3 year normalized level of depreciation study expense. (S. Ferguson)		\$0	\$6,999		\$0	\$0	
	3. To annualize PSC assessment. (S. Ferguson)		\$0	\$39,918		\$0	\$0	
E-62	Misc. General Expenses	930.000	\$0	-\$156,462	-\$156,462	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Bailey)		\$0	-\$156,462		\$0	\$0	
E-63	Rents	931.000	\$0	-\$132,405	-\$132,405	\$0	\$0	\$0
	1. To normalize rents and leases expense (Boronda)		\$0	-\$132,405		\$0	\$0	
E-64	Maint. of General Plant	932.000	\$0	\$146	\$146	\$0	\$0	\$0
	1. To normalize non-labor maintenance expense. (S. Ferguson)		\$0	\$146		\$0	\$0	
E-67	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,545,068	\$6,545,068
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$8,839,778	
	2. To capitalize portion of vehicles and equipment used in construction (Nieto)		\$0	\$0		\$0	-\$2,294,710	
E-71	Amortization of Expense	405.000	\$0	\$1,537,734	\$1,537,734	\$0	\$0	\$0
	1. To adjust Software amortization (Smith)		\$0	\$1,880,736		\$0	\$0	
	2. To adjust Forest Park Amortization (Smith)		\$0	-\$343,002		\$0	\$0	
E-74	Property Taxes	408.000	\$0	\$17,073,847	\$17,073,847	\$0	\$0	\$0
	1. To annualize Missouri Property Taxes. (S. Ferguson)		\$0	\$4,860,005		\$0	\$0	
	2. To annualize amortization of the Missouri property tax regulatory asset. (S. Ferguson)		\$0	\$14,534,875		\$0	\$0	
	3. To annualize amortization of the Legacy Missouri Property tax regulatory liability. (S. Ferguson)		\$0	-\$2,144,038		\$0	\$0	
	4. To adjust test year amortization expense for Legacy Kansas Property Tax Tracker. (S. Ferguson)		\$0	-\$176,995		\$0	\$0	
E-75	Payroll Taxes	408.000	\$0	-\$155,246	-\$155,246	\$0	\$0	\$0
	1. To adjust payroll taxes for 09/30/2024 payroll (Bailey)		\$0	-\$155,246		\$0	\$0	
E-76	Gross Receipts Tax	408.000	\$0	-\$46,317,956	-\$46,317,956	\$0	\$0	\$0

Spire Missouri West
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	-\$46,317,956		\$0	\$0	
E-80	Interest on Customer Deposits	431.000	\$0	-\$233,194	-\$233,194	\$0	\$0	\$0
	1. To include Insulation financing interest income (Nieto)		\$0	-\$17,897		\$0	\$0	
	2. To include EnergyWise financing interest income (Nieto)		\$0	-\$206,880		\$0	\$0	
	3. To normalize interest on customer deposits (Boronda)		\$0	-\$8,417		\$0	\$0	
E-86	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$2,492,536	-\$2,492,536
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,492,536	
E-89	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$18,220,684	\$18,220,684
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$18,220,684	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-91	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$17,230,595	-\$17,230,595
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$17,230,595	
E-92	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$532,347	-\$532,347
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$532,347	
E-94	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$457,704	-\$457,704
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$457,704	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$482,330,575	-\$482,330,575
Total Operating & Maint. Expense			\$0	-\$473,929,158	-\$473,929,158	\$0	\$4,052,570	\$4,052,570

Spire Missouri West
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		\$79,427,451	\$156,977,693	\$160,277,579	\$163,577,465
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$73,475,264	\$73,475,264	\$73,475,264	\$73,475,264
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		\$74,331,748	\$74,331,748	\$74,331,748	\$74,331,748
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9660%	\$37,149,848	\$37,149,848	\$37,149,848	\$37,149,848
10	Tax Straight-Line Depreciation		\$73,475,264	\$73,475,264	\$73,475,264	\$73,475,264
11	Excess Tax Depreciation		\$76,428,725	\$76,428,725	\$76,428,725	\$76,428,725
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$1,270,648	\$1,270,648	\$1,270,648	\$1,270,648
14	Depreciation 263A		\$8,067,874	\$8,067,874	\$8,067,874	\$8,067,874
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$196,392,359	\$196,392,359	\$196,392,359	\$196,392,359
16	NET TAXABLE INCOME		-\$42,633,160	\$34,917,082	\$38,216,968	\$41,516,854
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		-\$42,633,160	\$34,917,082	\$38,216,968	\$41,516,854
19	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1,532,704	\$1,255,304	\$1,373,938	\$1,492,572
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		-\$41,100,456	\$33,661,778	\$36,843,030	\$40,024,282
22	Federal Income Tax at the Rate of	21.000%	-\$8,631,096	\$7,068,973	\$7,737,036	\$8,405,099
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		-\$8,631,096	\$7,068,973	\$7,737,036	\$8,405,099
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		-\$42,633,160	\$34,917,082	\$38,216,968	\$41,516,854
27	Deduct Federal Income Tax at the Rate of	50.000%	-\$4,315,548	\$3,534,487	\$3,868,518	\$4,202,550
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		-\$38,317,612	\$31,382,595	\$34,348,450	\$37,314,304
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	-\$1,532,704	\$1,255,304	\$1,373,938	\$1,492,572
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		-\$42,633,160	\$34,917,082	\$38,216,968	\$41,516,854
34	Deduct Federal Income Tax - City Inc. Tax		-\$8,631,096	\$7,068,973	\$7,737,036	\$8,405,099
35	Deduct Missouri Income Tax - City Inc. Tax		-\$1,532,704	\$1,255,304	\$1,373,938	\$1,492,572
36	City Taxable Income		-\$32,469,360	\$26,592,805	\$29,105,994	\$31,619,183
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		-\$8,631,096	\$7,068,973	\$7,737,036	\$8,405,099
41	State Income Tax		-\$1,532,704	\$1,255,304	\$1,373,938	\$1,492,572
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$10,163,800	\$8,324,277	\$9,110,974	\$9,897,671
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$18,220,684	\$18,220,684	\$18,220,684	\$18,220,684
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$532,347	-\$532,347	-\$532,347	-\$532,347
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$457,704	-\$457,704	-\$457,704	-\$457,704
51	TOTAL DEFERRED INCOME TAXES		\$17,230,633	\$17,230,633	\$17,230,633	\$17,230,633
52	TOTAL INCOME TAX		\$7,066,833	\$25,554,910	\$26,341,607	\$27,128,304

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

A		B	C	D	E	F	G
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.38%	Weighted Cost of Capital 9.63%	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%