

Exhibit No. 146

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: August 6, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
True Up Filing August 6, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

August 2021

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Revenue Requirement

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$1,649,797,688	\$1,649,797,688	\$1,649,797,688
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$111,773,793	\$114,001,020	\$116,244,745
4	Net Income Available	\$91,505,361	\$91,505,361	\$91,505,361
5	Additional Net Income Required	\$20,268,432	\$22,495,659	\$24,739,384
6	Income Tax Requirement			
7	Required Current Income Tax	\$19,984,600	\$20,681,784	\$21,384,131
8	Current Income Tax Available	\$13,640,025	\$13,640,025	\$13,640,025
9	Additional Current Tax Required	\$6,344,575	\$7,041,759	\$7,744,106
10	Revenue Requirement	\$26,613,007	\$29,537,418	\$32,483,490
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$26,613,007	\$29,537,418	\$32,483,490

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,498,037,999
2	Less Accumulated Depreciation Reserve		\$774,310,695
3	Net Plant In Service		<u>\$1,723,727,304</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,440,728
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$59,666,120
8	Propane Inventory		\$8,725,848
9	Materials & Supplies		\$5,803,035
10	Prepayments		\$20,720,974
11	Insulation Financing/Energy Wise		\$2,153,091
12	Energy Affordability		\$2,214,074
13	Prepaid Pension		\$87,703,329
14	OPEBS		\$705,491
15	Energy Efficiency Program		\$21,914,601
16	Transition Costs		\$1,219,167
17	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$221,266,458</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	-3.5205%	-\$618,304
20	State Tax Offset	-3.5205%	-\$109,798
21	City Tax Offset	-13.9315%	\$0
22	Interest Expense Offset	6.0548%	\$1,822,029
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$4,535,765
25	Customer Advances for Construction		\$945,315
26	Accumulated Deferred Income Taxes		\$189,032,727
27	Forest Park Relocation - Regulatory Liability		\$3,615,509
28	Excess ADIT - Protected - TCJA		\$41,060,325
29	Excess ADIT - Unprotected - TCJA		\$40,795,546
30	Excess ADIT - Protected - MO		\$0
31	Excess ADIT - Unprotected - MO		\$14,116,960
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$295,196,074</u>
33	Total Rate Base		<u><u>\$1,649,797,688</u></u>

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. 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	\$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 - Dist Plant	\$4,333,194	P-6	\$0	\$4,333,194	100.0000%	\$0	\$4,333,194
7	375.100	Structures & Improvements - Dist	\$1,078,927	P-7	\$0	\$1,078,927	100.0000%	\$0	\$1,078,927
8	375.200	Structures & Improvements - Service Centers	\$17,048,852	P-8	\$0	\$17,048,852	100.0000%	\$0	\$17,048,852
9	375.210	Structures & Improvements - Leased Property	\$106,468	P-9	\$0	\$106,468	100.0000%	\$0	\$106,468
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	\$0	\$290,197	100.0000%	\$0	\$290,197
11	375.410	Structures & Improvements - Other Small Structures	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$249,366,658	P-13	\$0	\$249,366,658	100.0000%	\$0	\$249,366,658
14	376.200	Mains - Cast Iron	\$32,434,668	P-14	\$0	\$32,434,668	100.0000%	\$0	\$32,434,668
15	376.300	Mains - Plastic	\$729,093,980	P-15	\$0	\$729,093,980	100.0000%	\$0	\$729,093,980
16	378.000	Meas. & Reg. Station - General	\$13,224,885	P-16	\$0	\$13,224,885	100.0000%	\$0	\$13,224,885
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	P-17	\$0	\$3,291,435	100.0000%	\$0	\$3,291,435
18	380.100	Services - Steel	\$40,780,191	P-18	\$0	\$40,780,191	100.0000%	\$0	\$40,780,191
19	380.200	Services - Plastic	\$872,149,303	P-19	\$0	\$872,149,303	100.0000%	\$0	\$872,149,303
20	381.000	Meters	\$146,328,847	P-20	\$0	\$146,328,847	100.0000%	\$0	\$146,328,847
21	383.000	House Regulators	\$29,070,273	P-21	\$0	\$29,070,273	100.0000%	\$0	\$29,070,273
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,630,399	P-22	\$0	\$18,630,399	100.0000%	\$0	\$18,630,399
23	386.000	Other Property - Customer Premises	\$22,975	P-23	\$0	\$22,975	100.0000%	\$0	\$22,975
24	387.000	Other Equipment - Dist.	\$406,070	P-24	\$0	\$406,070	100.0000%	\$0	\$406,070
25		TOTAL DISTRIBUTION PLANT	\$2,157,726,370		\$0	\$2,157,726,370		\$0	\$2,157,726,370
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	\$0	\$1,869,054	100.0000%	\$0	\$1,869,054
29	307.000	Other Power Equipment	\$33,139	P-29	\$0	\$33,139	100.0000%	\$0	\$33,139
30	311.000	Propane Equipment - Gas Operations	\$2,899,589	P-30	\$0	\$2,899,589	100.0000%	\$0	\$2,899,589
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-31	\$0	\$4,827,936	100.0000%	\$0	\$4,827,936
32		TOTAL PRODUCTION PLANT	\$9,749,647		\$0	\$9,749,647		\$0	\$9,749,647
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	\$0	\$778,418	100.0000%	\$0	\$778,418
36	351.200	Structures - Compression Station	\$830,420	P-36	\$0	\$830,420	100.0000%	\$0	\$830,420
37	351.400	Other Structures - UG Storage	\$1,093,321	P-37	\$0	\$1,093,321	100.0000%	\$0	\$1,093,321
38	352.000	Wells	\$8,622,238	P-38	\$0	\$8,622,238	100.0000%	\$0	\$8,622,238
39	352.100	Storage Leaseholds & Rights	\$2,126,882	P-39	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
40	352.200	Reservoirs	\$245,023	P-40	\$0	\$245,023	100.0000%	\$0	\$245,023
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	P-41	\$0	\$9,149,448	100.0000%	\$0	\$9,149,448
42	352.400	Wells - Oil & Vent Gas	\$2,197,749	P-42	\$0	\$2,197,749	100.0000%	\$0	\$2,197,749
43	353.000	Lines	\$3,238,918	P-43	\$0	\$3,238,918	100.0000%	\$0	\$3,238,918
44	354.000	Equipment - Compressor Station	\$3,198,332	P-44	\$0	\$3,198,332	100.0000%	\$0	\$3,198,332
45	355.000	Measuring & Regulating Equipment	\$3,187,140	P-45	\$0	\$3,187,140	100.0000%	\$0	\$3,187,140
46	356.000	Purification Equipment	\$610,813	P-46	\$0	\$610,813	100.0000%	\$0	\$610,813
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	\$0	\$66,896	100.0000%	\$0	\$66,896
48		TOTAL UNDERGROUND GAS STORAGE	\$36,547,198		\$0	\$36,547,198		\$0	\$36,547,198
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	\$0	\$107,233	100.0000%	\$0	\$107,233
52	362.000	Gas Holders	\$34,530	P-52	\$0	\$34,530	100.0000%	\$0	\$34,530
53	363.000	Compressor Equip. Other Storage	\$338,616	P-53	\$0	\$338,616	100.0000%	\$0	\$338,616
54		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
55		TRANSMISSION PLANT							

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	\$0	\$2,013,840	100.0000%	\$0	\$2,013,840
58	371.000	Other Equipment - Transmission	\$9,654	P-58	\$0	\$9,654	100.0000%	\$0	\$9,654
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$5,776,146	P-63	-\$2,938,600	\$2,837,546	100.0000%	\$0	\$2,837,546
64	390.300	Structures - Leased - St. Charles	\$42,360	P-64	\$0	\$42,360	100.0000%	\$0	\$42,360
65	390.700	Structures - Gen Plant - MoNat	\$163,119	P-65	\$0	\$163,119	100.0000%	\$0	\$163,119
66	390.710	Structures - Leased - MoNat	\$109,291	P-66	\$0	\$109,291	100.0000%	\$0	\$109,291
67	390.810	Structures - Leased - Franklin County	\$171,308	P-67	\$0	\$171,308	100.0000%	\$0	\$171,308
68	391.000	Office Furniture & Equipment	\$5,095,909	P-68	\$0	\$5,095,909	100.0000%	\$0	\$5,095,909
69	391.100	Computers	\$18,018,624	P-69	\$0	\$18,018,624	100.0000%	\$0	\$18,018,624
70	391.200	Mech. Office Equipment	\$307,555	P-70	\$0	\$307,555	100.0000%	\$0	\$307,555
71	391.300	Data Processing Software	\$14,747,930	P-71	\$0	\$14,747,930	100.0000%	\$0	\$14,747,930
72	391.400	Data Processing Systems	\$584,933	P-72	\$0	\$584,933	100.0000%	\$0	\$584,933
73	391.500	Enterprise Software - EIMS	\$122,811,485	P-73	-\$59,590,944	\$63,220,541	100.0000%	\$0	\$63,220,541
74	391.950	EIMS - Shared Services	\$20,927,974	P-74	\$0	\$20,927,974	100.0000%	\$0	\$20,927,974
75	392.100	Transportation Eq - Automobiles	\$4,590,903	P-75	\$0	\$4,590,903	100.0000%	\$0	\$4,590,903
76	392.200	Transportation Eq - Trucks	\$34,867,937	P-76	\$0	\$34,867,937	100.0000%	\$0	\$34,867,937
77	393.000	Stores Equipment	\$328,900	P-77	\$0	\$328,900	100.0000%	\$0	\$328,900
78	394.000	Tools, Shop, & Garage Equipment	\$28,285,590	P-78	\$0	\$28,285,590	100.0000%	\$0	\$28,285,590
79	394.500	Equip CNG Fuel Station	\$1,656,366	P-79	\$0	\$1,656,366	100.0000%	\$0	\$1,656,366
80	395.000	Lab Equipment	\$320,500	P-80	\$0	\$320,500	100.0000%	\$0	\$320,500
81	396.000	Power Operated Equipment	\$42,599,180	P-81	\$0	\$42,599,180	100.0000%	\$0	\$42,599,180
82	396.100	Power Operated Equipment - T	\$21,413,079	P-82	\$0	\$21,413,079	100.0000%	\$0	\$21,413,079
83	397.000	Communication Equipment	\$10,555,565	P-83	\$0	\$10,555,565	100.0000%	\$0	\$10,555,565
84	397.200	Comm Equipment - AMRs	\$16,624,220	P-84	\$0	\$16,624,220	100.0000%	\$0	\$16,624,220
85	398.000	Misc. Equipment	\$3,938,789	P-85	\$0	\$3,938,789	100.0000%	\$0	\$3,938,789
86		TOTAL GENERAL PLANT	\$353,937,663		-\$62,529,544	\$291,408,119		\$0	\$291,408,119
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	\$0	P-90	\$0	\$0	100.0000%	\$0	\$0
91		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
92		TOTAL PLANT IN SERVICE	\$2,560,567,543		-\$62,529,544	\$2,498,037,999		\$0	\$2,498,037,999

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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-63	LH Improvements 700 Market	390.200		-\$2,938,600		\$0
	1. To allocate leasehold improvements (Juliette)		-\$2,938,600		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		-\$59,590,944		\$0	
Total Plant Adjustments				-\$62,529,544		\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land - Dist Plant	\$4,333,194	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,078,927	2.40%	\$25,894	50	-20.00%
8	375.200	Structures & Improvements - Service Centers	\$17,048,852	2.40%	\$409,172	50	-20.00%
9	375.210	Structures & Improvements - Leased Property	\$106,468	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965	50	-20.00%
11	375.410	Structures & Improvements - Other Small Structures	\$0	2.40%	\$0	50	-20.00%
12	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657	50	-20.00%
13	376.100	Mains - Steel	\$249,366,658	1.95%	\$4,862,650	82	-60.00%
14	376.200	Mains - Cast Iron	\$32,434,668	3.12%	\$1,011,962	80	-150.00%
15	376.300	Mains - Plastic	\$729,093,980	2.34%	\$17,060,799	60	-40.00%
16	378.000	Meas. & Reg. Station - General	\$13,224,885	2.86%	\$378,232	49	-40.00%
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	2.66%	\$87,552	45	-20.00%
18	380.100	Services - Steel	\$40,780,191	4.20%	\$1,712,768	50	-110.00%
19	380.200	Services - Plastic	\$872,149,303	3.77%	\$32,880,029	45	-70.00%
20	381.000	Meters	\$146,328,847	2.85%	\$4,170,372	34	3.00%
21	383.000	House Regulators	\$29,070,273	2.00%	\$581,405	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,630,399	2.20%	\$409,869	50	-10.00%
23	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627	15	0.00%
24	387.000	Other Equipment - Dist.	\$406,070	1.84%	\$7,472	60	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$2,157,726,370		\$63,607,425		
26		PRODUCTION PLANT					
27	304.000	Land and Land rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	1.77%	\$33,082	65	-15.00%
29	307.000	Other Power Equipment	\$33,139	1.91%	\$633	55	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$2,899,589	2.56%	\$74,229	41	-5.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591	75	-5.00%
32		TOTAL PRODUCTION PLANT	\$9,749,647		\$175,535		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$778,418	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608	55	-10.00%
37	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866	55	-10.00%
38	352.000	Wells	\$8,622,238	1.22%	\$105,191	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$2,197,749	1.85%	\$40,658	65	-20.00%
43	353.000	Lines	\$3,238,918	1.39%	\$45,021	90	-25.00%
44	354.000	Equipment - Compressor Station	\$3,198,332	1.57%	\$50,214	70	-10.00%
45	355.000	Measuring & Regulating Equipment	\$3,187,140	1.91%	\$60,874	55	-5.00%
46	356.000	Purification Equipment	\$610,813	2.20%	\$13,438	50	-10.00%
47	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341	30	-5.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$36,547,198		\$460,490		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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
51	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$34,530	0.00%	\$0	0	0.00%
53	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$531,033		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$2,013,840	1.44%	\$28,999	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$29,224		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0	0.00%	\$0	0	0.00%
63	390.200	LH Improvements 700 Market	\$2,837,546	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$42,360	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899	40	0.00%
66	390.710	Structures - Leased - MoNat	\$109,291	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$171,308	0.00%	\$0	0	0.00%
68	391.000	Office Furniture & Equipment	\$5,095,909	4.71%	\$240,017	20	0.00%
69	391.100	Computers	\$18,018,624	4.71%	\$848,677	5	0.00%
70	391.200	Mech. Office Equipment	\$307,555	5.47%	\$16,823	15	0.00%
71	391.300	Data Processing Software	\$14,747,930	12.12%	\$1,787,449	5	0.00%
72	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894	5	0.00%
73	391.500	Enterprise Software - EIMS	\$63,220,541	0.00%	\$0	0	0.00%
74	391.950	EIMS - Shared Services	\$20,927,974	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$4,590,903	10.00%	\$459,090	8	20.00%
76	392.200	Transportation Eq - Trucks	\$34,867,937	7.69%	\$2,681,344	11	15.00%
77	393.000	Stores Equipment	\$328,900	2.16%	\$7,104	30	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$28,285,590	3.62%	\$1,023,938	25	0.00%
79	394.500	Equip CNG Fuel Station	\$1,656,366	3.62%	\$59,960	0	0.00%
80	395.000	Lab Equipment	\$320,500	3.62%	\$11,602	20	0.00%
81	396.000	Power Operated Equipment	\$42,599,180	6.07%	\$2,585,770	14	15.00%
82	396.100	Power Operated Equipment - T	\$21,413,079	6.07%	\$1,299,774	14	15.00%
83	397.000	Communication Equipment	\$10,555,565	5.81%	\$613,278	15	0.00%
84	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009	8	0.00%
85	398.000	Misc. Equipment	\$3,938,789	4.58%	\$180,397	20	0.00%
86		TOTAL GENERAL PLANT	\$291,408,119		\$14,106,025		
87		GENERAL PLANT - ALLOCATED					
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
89		RETIREMENT WORK IN PROGRESS					
90		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
91		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
92		Total Depreciation	\$2,498,037,999		\$78,378,699		

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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	\$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 - Dist Plant	\$19,361	R-6	\$0	\$19,361	100.0000%	\$0	\$19,361
7	375.100	Structures & Improvements - Dist	\$302,363	R-7	\$0	\$302,363	100.0000%	\$0	\$302,363
8	375.200	Structures & Improvements - Service Centers	\$4,875,665	R-8	\$0	\$4,875,665	100.0000%	\$0	\$4,875,665
9	375.210	Structures & Improvements - Leased Property	\$73,827	R-9	\$0	\$73,827	100.0000%	\$0	\$73,827
10	375.300	Structures & Improvements - Garage	\$240,110	R-10	\$0	\$240,110	100.0000%	\$0	\$240,110
11	375.410	Structures & Improvements - Other Small Structures	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures & Improvements - MONAT	\$78,133	R-12	-\$9,085	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$142,994,034	R-13	\$0	\$142,994,034	100.0000%	\$0	\$142,994,034
14	376.200	Mains - Cast Iron	-\$6,472,946	R-14	\$0	-\$6,472,946	100.0000%	\$0	-\$6,472,946
15	376.300	Mains - Plastic	\$100,638,284	R-15	\$0	\$100,638,284	100.0000%	\$0	\$100,638,284
16	378.000	Meas. & Reg. Station - General	\$711,002	R-16	\$0	\$711,002	100.0000%	\$0	\$711,002
17	379.000	Meas. & Reg. Station - City Gate	\$1,354,724	R-17	\$0	\$1,354,724	100.0000%	\$0	\$1,354,724
18	380.100	Services - Steel	\$35,362,739	R-18	\$0	\$35,362,739	100.0000%	\$0	\$35,362,739
19	380.200	Services - Plastic	\$285,759,208	R-19	\$0	\$285,759,208	100.0000%	\$0	\$285,759,208
20	381.000	Meters	\$36,982,460	R-20	\$0	\$36,982,460	100.0000%	\$0	\$36,982,460
21	383.000	House Regulators	\$13,432,884	R-21	\$0	\$13,432,884	100.0000%	\$0	\$13,432,884
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,355,285	R-22	\$0	\$7,355,285	100.0000%	\$0	\$7,355,285
23	386.000	Other Property - Customer Premises	\$173,661	R-23	\$0	\$173,661	100.0000%	\$0	\$173,661
24	387.000	Other Equipment - Dist.	\$441,149	R-24	-\$80,000	\$361,149	100.0000%	\$0	\$361,149
25		TOTAL DISTRIBUTION PLANT	\$624,321,943		-\$89,085	\$624,232,858		\$0	\$624,232,858
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvements - Mfg Gas	\$1,050,720	R-28	\$0	\$1,050,720	100.0000%	\$0	\$1,050,720
29	307.000	Other Power Equipment	\$52,351	R-29	-\$20,000	\$32,351	100.0000%	\$0	\$32,351
30	311.000	Propane Equipment - Gas Operations	\$2,239,627	R-30	\$0	\$2,239,627	100.0000%	\$0	\$2,239,627
31	311.100	Propane Storage Cavern - Gas Ops	\$5,522,867	R-31	-\$720,000	\$4,802,867	100.0000%	\$0	\$4,802,867
32		TOTAL PRODUCTION PLANT	\$8,865,565		-\$740,000	\$8,125,565		\$0	\$8,125,565
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	\$0	\$772,160	100.0000%	\$0	\$772,160
36	351.200	Structures - Compression Station	\$958,286	R-36	-\$200,000	\$758,286	100.0000%	\$0	\$758,286
37	351.400	Other Structures - UG Storage	\$1,092,719	R-37	\$0	\$1,092,719	100.0000%	\$0	\$1,092,719
38	352.000	Wells	\$6,753,560	R-38	\$0	\$6,753,560	100.0000%	\$0	\$6,753,560
39	352.100	Storage Leaseholds & Rights	\$2,053,716	R-39	\$0	\$2,053,716	100.0000%	\$0	\$2,053,716
40	352.200	Reservoirs	\$216,611	R-40	\$0	\$216,611	100.0000%	\$0	\$216,611
41	352.300	Non-Recoverable Natural Gas	\$3,253,101	R-41	\$0	\$3,253,101	100.0000%	\$0	\$3,253,101
42	352.400	Wells - Oil & Vent Gas	\$398,553	R-42	\$0	\$398,553	100.0000%	\$0	\$398,553
43	353.000	Lines	\$2,598,945	R-43	\$0	\$2,598,945	100.0000%	\$0	\$2,598,945
44	354.000	Equipment - Compressor Station	\$2,668,518	R-44	\$0	\$2,668,518	100.0000%	\$0	\$2,668,518
45	355.000	Measuring & Regulating Equipment	\$2,845,289	R-45	\$0	\$2,845,289	100.0000%	\$0	\$2,845,289
46	356.000	Purification Equipment	\$265,783	R-46	\$0	\$265,783	100.0000%	\$0	\$265,783
47	357.000	Other Equipment - UG Storage	\$56,246	R-47	\$0	\$56,246	100.0000%	\$0	\$56,246
48		TOTAL UNDERGROUND GAS STORAGE	\$23,933,487		-\$200,000	\$23,733,487		\$0	\$23,733,487
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$236,089	\$107,233	100.0000%	\$0	\$107,233
52	362.000	Gas Holders	\$5,316,393	R-52	\$0	\$5,316,393	100.0000%	\$0	\$5,316,393
53	363.000	Compressor Equip. Other Storage	\$523,423	R-53	-\$184,807	\$338,616	100.0000%	\$0	\$338,616
54		TOTAL OTHER STORAGE	\$6,183,138		-\$420,896	\$5,762,242		\$0	\$5,762,242
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	367.000	Structures & Improvements - Trans	\$2,108,227	R-57	-\$200,000	\$1,908,227	100.0000%	\$0	\$1,908,227

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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
58	371.000	Other Equipment - Transmission	-\$63,162	R-58	\$63,162	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$2,045,065		-\$136,838	\$1,908,227		\$0	\$1,908,227
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$1,469,896	R-63	-\$648,692	\$821,204	100.0000%	\$0	\$821,204
64	390.300	Structures - Leased - St. Charles	\$21,526	R-64	\$0	\$21,526	100.0000%	\$0	\$21,526
65	390.700	Structures - Gen Plant - MoNat	\$31,342	R-65	\$0	\$31,342	100.0000%	\$0	\$31,342
66	390.710	Structures - Leased - MoNat	\$79,175	R-66	\$0	\$79,175	100.0000%	\$0	\$79,175
67	390.810	Structures - Leased - Franklin County	\$42,735	R-67	\$0	\$42,735	100.0000%	\$0	\$42,735
68	391.000	Office Furniture & Equipment	-\$1,752,805	R-68	\$1,752,805	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$18,838,576	R-69	-\$1,031,216	\$17,807,360	100.0000%	\$0	\$17,807,360
70	391.200	Mech. Office Equipment	-\$211,788	R-70	\$211,788	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$10,399,755	R-71	\$0	\$10,399,755	100.0000%	\$0	\$10,399,755
72	391.400	Data Processing Systems	-\$653,442	R-72	\$653,442	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$61,468,683	R-73	-\$27,130,073	\$34,338,610	100.0000%	\$0	\$34,338,610
74	391.950	EIMS - Shared Services	\$3,027,739	R-74	\$0	\$3,027,739	100.0000%	\$0	\$3,027,739
75	392.100	Transportation Eq - Automobiles	\$3,575,499	R-75	\$0	\$3,575,499	100.0000%	\$0	\$3,575,499
76	392.200	Transportation Eq - Trucks	\$12,148,423	R-76	\$0	\$12,148,423	100.0000%	\$0	\$12,148,423
77	393.000	Stores Equipment	\$257,657	R-77	\$0	\$257,657	100.0000%	\$0	\$257,657
78	394.000	Tools, Shop, & Garage Equipment	\$5,202,914	R-78	\$0	\$5,202,914	100.0000%	\$0	\$5,202,914
79	394.500	Equip CNG Fuel Station	\$180,947	R-79	\$0	\$180,947	100.0000%	\$0	\$180,947
80	395.000	Lab Equipment	\$180,873	R-80	\$0	\$180,873	100.0000%	\$0	\$180,873
81	396.000	Power Operated Equipment	\$10,707,155	R-81	\$0	\$10,707,155	100.0000%	\$0	\$10,707,155
82	396.100	Power Operated Equipment - T	\$7,364,922	R-82	\$0	\$7,364,922	100.0000%	\$0	\$7,364,922
83	397.000	Communication Equipment	\$1,321,624	R-83	\$0	\$1,321,624	100.0000%	\$0	\$1,321,624
84	397.200	Comm Equipment - AMRs	\$8,787,087	R-84	\$0	\$8,787,087	100.0000%	\$0	\$8,787,087
85	398.000	Misc. Equipment	\$315,490	R-85	\$0	\$315,490	100.0000%	\$0	\$315,490
86		TOTAL GENERAL PLANT	\$142,803,983		-\$26,191,946	\$116,612,037		\$0	\$116,612,037
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	-\$6,063,722	R-90	\$0	-\$6,063,722	100.0000%	\$0	-\$6,063,722
91		TOTAL RETIREMENT WORK IN PROGRESS	-\$6,063,722		\$0	-\$6,063,722		\$0	-\$6,063,722
92		TOTAL DEPRECIATION RESERVE	\$802,089,460		-\$27,778,765	\$774,310,695		\$0	\$774,310,695

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-12	Structures & Improvements - MONAT	375.700		-\$9,085		\$0
	1. To include reserve adjustment (Buttig)		-\$9,085		\$0	
R-24	Other Equipment - Dist.	387.000		-\$80,000		\$0
	1. To include reserve adjustment (Buttig)		-\$80,000		\$0	
R-29	Other Power Equipment	307.000		-\$20,000		\$0
	1. To include reserve adjustment (Buttig)		-\$20,000		\$0	
R-31	Propane Storage Cavern - Gas Ops	311.100		-\$720,000		\$0
	1. To include reserve adjustment (Buttig)		-\$720,000		\$0	
R-36	Structures - Compression Station	351.200		-\$200,000		\$0
	1. To include reserve adjustment (Buttig)		-\$200,000		\$0	
R-51	Structures & Improvements - Other Storage	361.000		-\$236,089		\$0
	1. To include reserve adjustment (Buttig)		-\$236,089		\$0	
R-53	Compressor Equip. Other Storage	363.000		-\$184,807		\$0
	1. To include reserve adjustment (Buttig)		-\$184,807		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$200,000		\$0
	1. To include reserve adjustment (Buttig)		-\$200,000		\$0	
R-58	Other Equipment - Transmission	371.000		\$63,162		\$0
	1. To include reserve adjustment (Buttig)		\$63,162		\$0	
R-63	LH Improvements 700 Market	390.200		-\$648,692		\$0
	1. To allocate leasehold improvements (Juliette)		-\$648,692		\$0	
R-68	Office Furniture & Equipment	391.000		\$1,752,805		\$0

Spire Missouri East
 Case No. GR-2021-0108
 Test Year Ending 09/30/2020
 True Up Through 05/31/2021
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve adjustment (Buttig)		\$1,752,805		\$0	
R-69	Computers	391.100		-\$1,031,216		\$0
	1. To include reserve adjustment (Buttig)		-\$1,031,216		\$0	
R-70	Mech. Office Equipment	391.200		\$211,788		\$0
	1. To include reserve adjustment (Buttig)		\$211,788		\$0	
R-72	Data Processing Systems	391.400		\$653,442		\$0
	1. To include reserve adjustment (Buttig)		\$653,442		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		-\$27,130,073		\$0	
Total Reserve Adjustments				-\$27,778,765		\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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	\$306,230,537	50.85	38.45	12.40	0.033973	\$10,403,570
3	Purchased Gas - Back Out	-\$306,230,537	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$74,222,531	50.85	11.96	38.89	0.106548	\$7,908,262
5	Vacation - Union & Non-Union	\$4,361,079	50.85	182.50	-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$14,713,214	50.85	91.44	-40.59	-0.111205	-\$1,636,183
7	Employee Benefits	\$10,599,617	50.85	7.07	43.78	0.119945	\$1,271,371
8	Incentive Compensation	\$961,313	50.85	258.50	-207.65	-0.568904	-\$546,895
9	Bad Debt	\$6,377,984	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$2,120,427	50.85	-32.75	83.60	0.229041	\$485,665
11	Cash Vouchers	\$39,737,942	50.85	42.11	8.74	0.023945	\$951,525
12	TOTAL OPERATION AND MAINT. EXPENSE	\$153,094,107					\$17,264,339
13	TAXES						
14	Payroll Taxes	\$5,596,789	50.85	11.96	38.89	0.106548	\$596,327
15	Federal & States SUTA	\$34,811	50.85	75.57	-24.72	-0.067726	-\$2,358
16	Property Taxes	\$22,411,521	50.85	185.27	-134.42	-0.368274	-\$8,253,580
17	Gross Receipts Taxes	\$36,620,782	33.47	31.39	2.08	0.005699	\$208,702
18	Use Tax	\$386,429	33.47	61.29	-27.82	-0.076219	-\$29,453
19	Sales Tax	\$11,280,703	33.47	12.22	21.25	0.058219	\$656,751
20	TOTAL TAXES	\$76,331,035					-\$6,823,611
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,440,728
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$17,562,964	50.85	38.00	12.85	0.035205	\$618,304
26	State Tax Offset	\$3,118,820	50.85	38.00	12.85	0.035205	\$109,798
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$30,092,310	50.85	72.95	-22.10	-0.060548	-\$1,822,029
29	TOTAL OFFSET FROM RATE BASE	\$50,774,094					-\$1,093,927
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$9,346,801

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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	\$714,024,303	See Note (1)	See Note (1)	See Note (1)	\$714,024,303	-\$359,204,784	\$354,819,519	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106	-\$306,230,537	-\$139,431	\$0	-\$139,431	\$0	-\$139,431
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	\$54,159	\$3,597,086	\$0	\$3,597,086	\$2,097,657	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	\$5,897	\$1,375,882	\$0	\$1,375,882	\$228,348	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268	\$1,253,319	\$61,646,810	\$0	\$61,646,810	\$45,439,391	\$16,207,419
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711	-\$2,582,979	\$23,616,687	\$0	\$23,616,687	\$4,235,016	\$19,381,671
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154	\$1,002,567	\$3,754,240	\$0	\$3,754,240	\$262,291	\$3,491,949
9	TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744	-\$509,309	\$1,438,031	\$0	\$1,438,031	\$876,218	\$561,813
10	TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043	-\$6,584,229	\$57,804,802	\$0	\$57,804,802	\$20,203,610	\$37,601,192
11	TOTAL DEPRECIATION EXPENSE	\$61,520,381	See Note (1)	See Note (1)	See Note (1)	\$61,520,381	\$12,511,853	\$74,032,234	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579	-\$7,489,480	\$7,732,099	\$0	\$7,732,099	\$0	\$7,732,099
13	TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587	-\$31,420,820	\$27,889,767	\$0	\$27,889,767	\$0	\$27,889,767
14	TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155	-\$352,501,412	\$250,236,354	\$12,511,853	\$262,748,207	\$73,342,531	\$115,373,442
15	NET INCOME BEFORE TAXES	\$111,286,537	\$0	\$0	\$0	\$463,787,949	-\$371,716,637	\$92,071,312	\$0	\$0
16	TOTAL INCOME TAXES	\$122,850	See Note (1)	See Note (1)	See Note (1)	\$122,850	\$13,517,175	\$13,640,025	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$6,978,426	See Note (1)	See Note (1)	See Note (1)	\$6,978,426	-\$20,052,500	-\$13,074,074	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$104,185,261	\$0	\$0	\$0	\$456,686,673	-\$365,181,312	\$91,505,361	\$0	\$0

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Income Statement Detail

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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	\$508,284,956			Rev-10		\$508,284,956	100.0000%	-\$232,113,082	\$276,171,874		
Rev-11	481.000	Small General Service Revenue	\$62,869,070			Rev-11		\$62,869,070	100.0000%	-\$33,683,709	\$29,185,361		
Rev-12	481.000	Large General Service Revenue	\$84,991,970			Rev-12		\$84,991,970	100.0000%	-\$58,037,836	\$26,954,134		
Rev-13	481.000	Large Volume Service Revenue	\$4,110,712			Rev-13		\$4,110,712	100.0000%	-\$3,105,187	\$1,005,525		
Rev-14	481.000	Unmetered Gas Light Revenue	\$110,879			Rev-14		\$110,879	100.0000%	-\$68,117	\$42,762		
Rev-15	481.300	Interruptible	\$1,628,312			Rev-15		\$1,628,312	100.0000%	-\$1,083,472	\$544,840		
Rev-16	481.000	General LP Revenue	\$62,382			Rev-16		\$62,382	100.0000%	-\$49,965	\$12,417		
Rev-17	481.000	Vehicular Fuel	\$581,348			Rev-17		\$581,348	100.0000%	-\$556,602	\$24,746		
Rev-18	487.000	Late Payment Charges	\$2,966,796			Rev-18		\$2,966,796	100.0000%	\$1,960,772	\$4,927,568		
Rev-19	489.000	Transport Sales	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20	0.000	Misc Rate Class	\$4,548			Rev-20		\$4,548	100.0000%	-\$2,589	\$1,959		
Rev-21	0.000	Transportation	\$17,393,968			Rev-21		\$17,393,968	100.0000%	-\$2,494,156	\$14,899,812		
Rev-22	0.000	Unbilled and Miscellaneous	\$6,687,912			Rev-22		\$6,687,912	100.0000%	-\$6,687,911	\$1		
Rev-23	492.000	Incidental Gasoline and Oil Sales	\$236,141			Rev-23		\$236,141	100.0000%	\$0	\$236,141		
Rev-24	493.000	Rent From Gas Property	\$12,379			Rev-24		\$12,379	100.0000%	\$0	\$12,379		
Rev-25	495.000	Other Gas Revenue	\$24,082,930			Rev-25		\$24,082,930	100.0000%	-\$23,282,930	\$800,000		
Rev-26	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-26		\$0	100.0000%	\$0	\$0		
Rev-27		TOTAL OTHER OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$359,204,784	\$354,819,519		
Rev-28		TOTAL OPERATING REVENUES	\$714,024,303					\$714,024,303		-\$359,204,784	\$354,819,519		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$301,070,507	\$0	\$301,070,507	E-2	-\$306,230,537	-\$5,160,030	100.0000%	\$0	-\$5,160,030	\$0	-\$5,160,030
3	808.100	Gas Withdrawn from Storage Debt.	\$5,155,905	\$0	\$5,155,905	E-3	\$0	\$5,155,905	100.0000%	\$0	\$5,155,905	\$0	\$5,155,905
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$1,398	\$0	-\$1,398	E-4	\$0	-\$1,398	100.0000%	\$0	-\$1,398	\$0	-\$1,398
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$133,908	\$0	-\$133,908	E-5	\$0	-\$133,908	100.0000%	\$0	-\$133,908	\$0	-\$133,908
6		TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106		-\$306,230,537	-\$139,431		\$0	-\$139,431	\$0	-\$139,431
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$397,449	\$300,153	\$97,296	E-8	\$7,955	\$405,404	100.0000%	\$0	\$405,404	\$308,108	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	\$385	\$23,078	100.0000%	\$0	\$23,078	\$14,904	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	\$9,934	\$471,586	100.0000%	\$0	\$471,586	\$384,759	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	\$1,292	\$57,309	100.0000%	\$0	\$57,309	\$50,041	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	\$5,658	\$253,812	100.0000%	\$0	\$253,812	\$219,157	\$34,655
13	819.000	Compressor Station Fuel and Power	\$1,398	\$0	\$1,398	E-13	\$0	\$1,398	100.0000%	\$0	\$1,398	\$0	\$1,398
14	820.000	Measuring & Regulation Station Expenses	\$368,058	\$330,419	\$37,639	E-14	\$8,757	\$376,815	100.0000%	\$0	\$376,815	\$339,176	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	\$815	\$37,955	100.0000%	\$0	\$37,955	\$31,551	\$6,404
16	823.000	Gas Losses	\$4,126	\$0	\$4,126	E-16	\$0	\$4,126	100.0000%	\$0	\$4,126	\$0	\$4,126
17	824.000	Other Expenses	\$275,737	\$94,181	\$181,556	E-17	\$2,496	\$278,233	100.0000%	\$0	\$278,233	\$96,677	\$181,556
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	\$53	\$98,094	100.0000%	\$0	\$98,094	\$2,056	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	\$277	\$29,729	100.0000%	\$0	\$29,729	\$10,730	\$18,999
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	\$2,671	\$203,126	100.0000%	\$0	\$203,126	\$103,437	\$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	\$2,348	\$505,768	100.0000%	\$0	\$505,768	\$90,942	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	\$1,864	\$123,126	100.0000%	\$0	\$123,126	\$72,200	\$50,926

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	\$1,978	\$104,348	100.0000%	\$0	\$104,348	\$76,614	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	\$1,858	\$169,773	100.0000%	\$0	\$169,773	\$71,977	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	\$188	\$22,202	100.0000%	\$0	\$22,202	\$7,281	\$14,921
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	\$3,465	\$313,711	100.0000%	\$0	\$313,711	\$134,199	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	-\$12	-\$477	100.0000%	\$0	-\$477	-\$450	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	\$74	\$9,903	100.0000%	\$0	\$9,903	\$2,863	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.0000%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	\$2,103	\$93,680	100.0000%	\$0	\$93,680	\$81,435	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		\$54,159	\$3,597,086		\$0	\$3,597,086	\$2,097,657	\$1,499,429
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	\$6,392	\$6,132	\$260	E-35	\$163	\$6,555	100.0000%	\$0	\$6,555	\$6,295	\$260
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	\$3,161	\$0	\$3,161	E-37	\$0	\$3,161	100.0000%	\$0	\$3,161	\$0	\$3,161
38	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-38	\$2	\$672	100.0000%	\$0	\$672	\$74	\$598
39	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-39	\$0	\$1,085,220	100.0000%	\$0	\$1,085,220	\$0	\$1,085,220
40	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-40	\$3,057	\$128,759	100.0000%	\$0	\$128,759	\$118,388	\$10,371
41	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-41	-\$7	-\$304	100.0000%	\$0	-\$304	-\$287	-\$17
42	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-42	\$473	\$23,659	100.0000%	\$0	\$23,659	\$18,307	\$5,352
43	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-43	\$2,209	\$128,160	100.0000%	\$0	\$128,160	\$85,571	\$42,589
44		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		\$5,897	\$1,375,882		\$0	\$1,375,882	\$228,348	\$1,147,534
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$3,938,299	\$3,719,448	\$218,851	E-46	\$98,575	\$4,036,874	100.0000%	\$0	\$4,036,874	\$3,818,023	\$218,851
47	871.000	Distribution Load Dispatching	\$508,357	\$459,789	\$48,568	E-47	\$12,186	\$520,543	100.0000%	\$0	\$520,543	\$471,975	\$48,568
48	874.000	Main & Service Expenses	\$12,755,549	\$4,714,154	\$8,041,395	E-48	\$205,223	\$12,960,772	100.0000%	\$0	\$12,960,772	\$4,839,091	\$8,121,681
49	875.000	Measuring & Regulating Station Expenses - General	\$985,702	\$883,943	\$101,759	E-49	\$23,427	\$1,009,129	100.0000%	\$0	\$1,009,129	\$907,370	\$101,759
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-50	\$91	\$3,722	100.0000%	\$0	\$3,722	\$3,508	\$214
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-51	\$204	\$28,613	100.0000%	\$0	\$28,613	\$7,907	\$20,706
52	878.000	Meter & House Regulator Expenses	\$16,208,158	\$14,407,545	\$1,800,613	E-52	\$381,837	\$16,589,995	100.0000%	\$0	\$16,589,995	\$14,789,382	\$1,800,613
53	879.000	Customer Installations Expenses	\$3,133,600	\$3,456,730	-\$323,130	E-53	\$91,612	\$3,225,212	100.0000%	\$0	\$3,225,212	\$3,548,342	-\$323,130
54	880.000	Other Expenses - Dist. Exp.	\$1,647,546	\$962,318	\$685,228	E-54	\$25,504	\$1,673,050	100.0000%	\$0	\$1,673,050	\$987,822	\$685,228
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	\$1,836,613	\$1,742,040	\$94,573	E-56	\$46,168	\$1,882,781	100.0000%	\$0	\$1,882,781	\$1,788,208	\$94,573
57	886.000	Maint. of Structures and Improvements	\$777,390	\$73,066	\$704,324	E-57	\$1,936	\$779,326	100.0000%	\$0	\$779,326	\$75,002	\$704,324
58	887.000	Maint. of Mains	\$10,634,783	\$7,623,816	\$3,010,967	E-58	\$202,051	\$10,836,834	100.0000%	\$0	\$10,836,834	\$7,825,867	\$3,010,967
59	889.000	Maint. of Measuring & Regulating Eq - Gen	\$649,662	\$471,364	\$178,298	E-59	\$12,492	\$662,154	100.0000%	\$0	\$662,154	\$483,856	\$178,298
60	890.000	Maint. of Measuring & Regulating Eq - Ind	\$266,403	\$221,602	\$44,801	E-60	\$5,873	\$272,276	100.0000%	\$0	\$272,276	\$227,475	\$44,801
61	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$5,411	\$4,875	\$536	E-61	\$129	\$5,540	100.0000%	\$0	\$5,540	\$5,004	\$536
62	892.000	Maintenance of Services	\$6,226,813	\$4,860,433	\$1,366,380	E-62	\$128,814	\$6,355,627	100.0000%	\$0	\$6,355,627	\$4,989,247	\$1,366,380
63	893.000	Maint. of Meters and House Regulators	\$673,620	\$577,336	\$96,284	E-63	\$15,301	\$688,921	100.0000%	\$0	\$688,921	\$592,637	\$96,284
64	894.000	Maintenance of Other Equipment	\$113,545	\$76,644	\$36,901	E-64	\$1,896	\$115,441	100.0000%	\$0	\$115,441	\$78,675	\$36,766
65		TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268		\$1,253,319	\$61,646,810		\$0	\$61,646,810	\$45,439,391	\$16,207,419

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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	\$2,584,053	\$307,234	\$2,276,819	E-68	\$8,142	\$2,592,195	100.0000%	\$0	\$2,592,195	\$315,376	\$2,276,819
69	903.000	Customer Records & Collection Expenses	\$15,166,177	\$4,573,220	\$10,592,957	E-69	-\$643,725	\$14,522,452	100.0000%	\$0	\$14,522,452	\$3,814,422	\$10,708,030
70	904.000	Uncollectible Expense	\$8,328,097	\$0	\$8,328,097	E-70	-\$1,950,113	\$6,377,984	100.0000%	\$0	\$6,377,984	\$0	\$6,377,984
71	905.000	Misc. Customer Accounts Expense	\$121,339	\$102,501	\$18,838	E-71	\$2,717	\$124,056	100.0000%	\$0	\$124,056	\$105,218	\$18,838
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711		-\$2,582,979	\$23,616,687		\$0	\$23,616,687	\$4,235,016	\$19,381,671
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	\$2,676,900	\$255,519	\$2,421,381	E-75	\$1,017,157	\$3,694,057	100.0000%	\$0	\$3,694,057	\$262,291	\$3,431,766
76	909.000	Informational & Instructional Advertising Expenses	\$74,773	\$0	\$74,773	E-76	-\$14,590	\$60,183	100.0000%	\$0	\$60,183	\$0	\$60,183
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154		\$1,002,567	\$3,754,240		\$0	\$3,754,240	\$262,291	\$3,491,949
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$894,966	\$494,534	\$400,432	E-79	-\$92,188	\$802,778	100.0000%	\$0	\$802,778	\$507,640	\$295,138
80	912.000	Demonstrating & Selling Expenses	\$1,051,013	\$358,243	\$692,770	E-80	-\$416,230	\$634,783	100.0000%	\$0	\$634,783	\$367,737	\$267,046
81	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-81	-\$891	\$470	100.0000%	\$0	\$470	\$841	-\$371
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744		-\$509,309	\$1,438,031		\$0	\$1,438,031	\$876,218	\$561,813
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24,368,088	\$18,783,643	\$5,584,445	E-85	-\$4,831,149	\$19,536,939	100.0000%	\$0	\$19,536,939	\$19,281,457	\$255,482
86	921.000	Office Supplies & Expenses	\$12,262,414	\$30,351	\$12,232,063	E-86	-\$143,841	\$12,118,573	100.0000%	\$0	\$12,118,573	\$31,155	\$12,087,418
87	921.100	Office Supplies & Expenses - Non Alloc	-\$5,768,168	\$0	-\$5,768,168	E-87	\$0	-\$5,768,168	100.0000%	\$0	-\$5,768,168	\$0	-\$5,768,168
88	922.000	Admin. Expenses Transferred - Credit	-\$16,901,755	\$0	-\$16,901,755	E-88	\$0	-\$16,901,755	100.0000%	\$0	-\$16,901,755	\$0	-\$16,901,755
89	923.000	Outside Services Employed	\$10,480,676	\$0	\$10,480,676	E-89	-\$1,009,185	\$9,471,491	100.0000%	\$0	\$9,471,491	\$0	\$9,471,491
90	924.000	Property Insurance	\$706,858	\$0	\$706,858	E-90	\$200,416	\$907,274	100.0000%	\$0	\$907,274	\$0	\$907,274
91	925.000	Injuries & Damages	\$6,502,117	\$0	\$6,502,117	E-91	\$793,748	\$7,295,865	100.0000%	\$0	\$7,295,865	\$0	\$7,295,865
92	926.000	Employee Pensions & Benefits	\$26,632,204	\$638,838	\$25,993,366	E-92	-\$1,043,842	\$25,588,362	100.0000%	\$0	\$25,588,362	\$655,769	\$24,932,593
93	928.000	Regulatory Commission Expenses	\$2,522,863	\$0	\$2,522,863	E-93	-\$329,406	\$2,193,457	100.0000%	\$0	\$2,193,457	\$0	\$2,193,457
94	930.000	Misc. General Expenses	\$1,637,695	\$0	\$1,637,695	E-94	-\$246,658	\$1,391,037	100.0000%	\$0	\$1,391,037	\$0	\$1,391,037
95	931.000	Rents	\$1,626,227	\$0	\$1,626,227	E-95	\$19,763	\$1,645,990	100.0000%	\$0	\$1,645,990	\$0	\$1,645,990
96	932.000	Maint. of General Plant	\$319,812	\$229,156	\$90,656	E-96	\$5,925	\$325,737	100.0000%	\$0	\$325,737	\$235,229	\$90,508
97		TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043		-\$6,584,229	\$57,804,802		\$0	\$57,804,802	\$20,203,610	\$37,601,192
98		DEPRECIATION EXPENSE											
99	403.000	Depreciation Expense, Dep. Exp.	\$61,520,381	See note (1)	See note (1)	E-99	See note (1)	\$61,520,381	100.0000%	\$12,511,853	\$74,032,234	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101		TOTAL DEPRECIATION EXPENSE	\$61,520,381	\$0	\$0		\$0	\$61,520,381		\$12,511,853	\$74,032,234	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-103	-\$7,189,437	\$8,032,142	100.0000%	\$0	\$8,032,142	\$0	\$8,032,142
104	405.000	Amortization of Expense	\$0	\$0	\$0	E-104	-\$300,043	-\$300,043	100.0000%	\$0	-\$300,043	\$0	-\$300,043
105		TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579		-\$7,489,480	\$7,732,099		\$0	\$7,732,099	\$0	\$7,732,099
106		OTHER OPERATING EXPENSES											
107	408.000	Property Taxes	\$16,714,154	\$0	\$16,714,154	E-107	\$5,454,585	\$22,168,739	100.0000%	\$0	\$22,168,739	\$0	\$22,168,739
108	408.000	Payroll Taxes	\$4,930,609	\$0	\$4,930,609	E-108	\$700,990	\$5,631,599	100.0000%	\$0	\$5,631,599	\$0	\$5,631,599
109	408.000	Gross Receipts Tax	\$36,620,782	\$0	\$36,620,782	E-109	-\$36,620,782	\$0	100.0000%	\$0	\$0	\$0	\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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
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	\$1,045,042	\$0	\$1,045,042	E-111	-\$955,613	\$89,429	100.0000%	\$0	\$89,429	\$0	\$89,429
112		TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587		-\$31,420,820	\$27,889,767		\$0	\$27,889,767	\$0	\$27,889,767
113		TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155		-\$352,501,412	\$250,236,354		\$12,511,853	\$262,748,207	\$73,342,531	\$115,373,442
114		NET INCOME BEFORE TAXES	\$111,286,537					\$463,787,949		-\$371,716,637	\$92,071,312		
115		INCOME TAXES											
116	409.000	Current Income Taxes	\$122,850	See note (1)	See note (1)	E-116	See note (1)	\$122,850	100.0000%	\$13,517,175	\$13,640,025	See note (1)	See note (1)
117		TOTAL INCOME TAXES	\$122,850					\$122,850		\$13,517,175	\$13,640,025		
118		DEFERRED INCOME TAXES											
119	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,062,435	See note (1)	See note (1)	E-119	See note (1)	\$9,062,435	100.0000%	-\$13,434,931	-\$4,372,496	See note (1)	See note (1)
120	411.000	Amortization of Deferred ITC	-\$2,084,009			E-120		-\$2,084,009	100.0000%	\$1,881,464	-\$202,545		
121	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-121		\$0	100.0000%	-\$912,112	-\$912,112		
122	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-122		\$0	100.0000%	-\$6,175,225	-\$6,175,225		
123	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-123		\$0	100.0000%	\$0	\$0		
124	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-124		\$0	100.0000%	-\$1,411,696	-\$1,411,696		
125		TOTAL DEFERRED INCOME TAXES	\$6,978,426					\$6,978,426		-\$20,052,500	-\$13,074,074		
126		NET OPERATING INCOME	\$104,185,261					\$456,686,673		-\$365,181,312	\$91,505,361		

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

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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	-\$232,113,082	-\$232,113,082
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$24,846,923	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$980,254	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$2,012,783	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$202,169,984	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,078,221	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,991	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$33,683,709	-\$33,683,709
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$4,154,542	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$118,153	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$28,931,103	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$735,667	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$19,450	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$58,037,836	-\$58,037,836
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$5,917,779	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$83,225	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,724,621	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$415,114	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$0	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$63,547	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,105,187	-\$3,105,187
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$255,661	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$72,461	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$125,888	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$545	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,623,261	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$25,161	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$0	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$68,117	-\$68,117
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,190	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$60,676	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	\$3	
Rev-15	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-16	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-17	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$1,960,772	\$1,960,772
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$1,960,772	
Rev-20	Misc Rate Class		\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-21	Transportation		\$0	\$0	\$0	\$0	-\$2,494,156	-\$2,494,156
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,300,921	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$185,324	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	\$0	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$456,004	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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. Update period usage (Roling)		\$0	\$0		\$0	\$23,295	
	7. Customer annualization (Roling)		\$0	\$0		\$0	-\$13,984	
Rev-22	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$6,687,911	-\$6,687,911
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$700,748	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,038,693	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$4,975,209	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	\$0	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
Rev-25	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$23,282,930	-\$23,282,930
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$24,082,930	
	2. To include propane revenues (Lyons)		\$0	\$0		\$0	\$800,000	
E-2	Purchased Gas Expense	804.000	\$0	-\$306,230,537	-\$306,230,537	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$18,645,506		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$287,585,031		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$7,955	\$0	\$7,955	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,955	\$0		\$0	\$0	
E-9	Maps and Records	815.000	\$385	\$0	\$385	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$385	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	\$9,934	\$0	\$9,934	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,934	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	\$1,292	\$0	\$1,292	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,292	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	\$5,658	\$0	\$5,658	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$5,658	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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-14	Measuring & Regulation Station Expenses	820.000	\$8,757	\$0	\$8,757	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$8,757	\$0		\$0	\$0	
E-15	Purification Expenses	821.000	\$815	\$0	\$815	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$815	\$0		\$0	\$0	
E-17	Other Expenses	824.000	\$2,496	\$0	\$2,496	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,496	\$0		\$0	\$0	
E-18	Storage Well Royalties	825.000	\$53	\$0	\$53	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$53	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	\$277	\$0	\$277	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$277	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	\$2,671	\$0	\$2,671	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,671	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	\$2,348	\$0	\$2,348	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,348	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	\$1,864	\$0	\$1,864	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,864	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	\$1,978	\$0	\$1,978	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,978	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	\$1,858	\$0	\$1,858	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,858	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	\$188	\$0	\$188	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$188	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	\$3,465	\$0	\$3,465	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,465	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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-27	Operation Supervision & Engineering	840.000	-\$12	\$0	-\$12	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		-\$12	\$0		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	\$74	\$0	\$74	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$74	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	\$2,103	\$0	\$2,103	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,103	\$0		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	\$163	\$0	\$163	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$163	\$0		\$0	\$0	
E-38	Fuel for Liquefied Petroleum Gas Process	723.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2	\$0		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$3,057	\$0	\$3,057	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,057	\$0		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		-\$7	\$0		\$0	\$0	
E-42	Maint. of Structures and Improv	741.000	\$473	\$0	\$473	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$473	\$0		\$0	\$0	
E-43	Maint. of Production Equipment	742.000	\$2,209	\$0	\$2,209	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,209	\$0		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	\$98,575	\$0	\$98,575	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$98,575	\$0		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	\$12,186	\$0	\$12,186	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$12,186	\$0		\$0	\$0	
E-48	Main & Service Expenses	874.000	\$124,937	\$80,286	\$205,223	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$124,937	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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
	2. To adjust line locate expense for refunds (Nieto) - East Only		\$0	\$606,015		\$0	\$0	
	3. To include a normalized level of hydro-static testing expense (Juliette) - East Only		\$0	-\$525,729		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$23,427	\$0	\$23,427	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$23,427	\$0		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	\$91	\$0	\$91	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$91	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$204	\$0	\$204	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$204	\$0		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$381,837	\$0	\$381,837	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$381,837	\$0		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$91,612	\$0	\$91,612	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$91,612	\$0		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$25,504	\$0	\$25,504	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,504	\$0		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$46,168	\$0	\$46,168	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$46,168	\$0		\$0	\$0	
E-57	Maint. of Structures and Improvements	886.000	\$1,936	\$0	\$1,936	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$1,936	\$0		\$0	\$0	
E-58	Maint. of Mains	887.000	\$202,051	\$0	\$202,051	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$202,051	\$0		\$0	\$0	
E-59	Maint. of Measuring & Regulating Eq - Gen	889.000	\$12,492	\$0	\$12,492	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$12,492	\$0		\$0	\$0	
E-60	Maint. of Measuring & Regulating Eq - Ind	890.000	\$5,873	\$0	\$5,873	\$0	\$0	\$0

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 5/31/2021 true up period (Giacone)		\$5,873	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$129	\$0	\$129	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$129	\$0		\$0	\$0	
E-62	Maintenance of Services	892.000	\$128,814	\$0	\$128,814	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$128,814	\$0		\$0	\$0	
E-63	Maint. of Meters and House Regulators	893.000	\$15,301	\$0	\$15,301	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,301	\$0		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$2,031	-\$135	\$1,896	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,031	\$0		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$8,142	\$0	\$8,142	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$8,142	\$0		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$758,798	\$115,073	-\$643,725	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$662,949		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$121,202	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$547,876		\$0	\$0	
	4. To reflect a reduction in 3rd party call center expenses (Giacone)		-\$880,000	\$0		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	-\$1,950,113	-\$1,950,113	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	-\$1,950,113		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$2,717	\$0	\$2,717	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$2,717	\$0		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$6,772	\$1,010,385	\$1,017,157	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$858,299		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$23,679		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$6,772	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	\$0		\$0	\$0	
	5. To adjust test year amortization for low income energy affordability program (Nieto)		\$0	\$128,407		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$0	-\$14,590	-\$14,590	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$14,590		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$13,106	-\$105,294	-\$92,188	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$14,713		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$13,106	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	\$9,494	-\$425,724	-\$416,230	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$23,470		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$389,102		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$7,987		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,165		\$0	\$0	
	5. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,494	\$0		\$0	\$0	
E-81	Advertising Expenses	913.000	\$22	-\$913	-\$891	\$0	\$0	\$0
	1. To adjust for instutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$22	\$0		\$0	\$0	
E-85	Admin. & General Salaries	920.000	\$497,814	-\$5,328,963	-\$4,831,149	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$2,174,121		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$3,154,842		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$497,814	\$0		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$804	-\$144,645	-\$143,841	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	-\$67,926		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,100		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$26,697		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$300		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Adjustments to Income Statement Detail

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	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$804	\$0		\$0	\$0	
E-89	Outside Services Employed	923.000	\$0	-\$1,009,185	-\$1,009,185	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$1,330,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$406,389		\$0	\$0	
	4. To remove test year transition costs amortization (Majors)		\$0	-\$63,134		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$200,416	\$200,416	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$200,416		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	\$793,748	\$793,748	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$410,823		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$382,925		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	\$16,931	-\$1,060,773	-\$1,043,842	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$396,088		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)		\$0	-\$727,410		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$16,931	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$25,847		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$6,222,323		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	9. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone)		\$0	\$6,259,601		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	-\$329,406	-\$329,406	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$226,226		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$127,307		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$170,341		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Adjustments to Income Statement Detail

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	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,869		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$86,355		\$0	\$0	
	6. To include a 3 year normalized level of depreciation study expense (Majors)		\$0	\$9,325		\$0	\$0	
	7. To include a 3 year normalized level of customer notice expense (Majors)		\$0	\$104,657		\$0	\$0	
E-94	Misc. General Expenses	930.000	\$0	-\$246,658	-\$246,658	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$15,500		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$84,218		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$146,940		\$0	\$0	
E-95	Rents	931.000	\$0	\$19,763	\$19,763	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$19,763		\$0	\$0	
E-96	Maint. of General Plant	932.000	\$6,073	-\$148	\$5,925	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$6,073	\$0		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$12,511,853	\$12,511,853
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$16,858,318	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$4,346,465	
E-103	Amortization of Net Cost of Removal	404.000	\$0	-\$7,189,437	-\$7,189,437	\$0	\$0	\$0
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	-\$391,020		\$0	\$0	
E-104	Amortization of Expense	405.000	\$0	-\$300,043	-\$300,043	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$0		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$385,402		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$37,657		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	\$0		\$0	\$0	

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Adjustments to Income Statement Detail

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	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	
E-107	Property Taxes	408.000	\$0	\$5,454,585	\$5,454,585	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,697,368		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	-\$242,783		\$0	\$0	
E-108	Payroll Taxes	408.000	\$0	\$700,990	\$700,990	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$700,990		\$0	\$0	
E-109	Gross Receipts Tax	408.000	\$0	-\$36,620,782	-\$36,620,782	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$36,620,782		\$0	\$0	
E-111	Interest on Customer Deposits	431.000	\$0	-\$955,613	-\$955,613	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$852,272		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$81,019		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$22,322		\$0	\$0	
E-116	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$13,517,175	\$13,517,175
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$13,517,175	
E-119	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$13,434,931	-\$13,434,931
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$13,434,931	
E-120	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$1,881,464	\$1,881,464
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,881,464	
E-121	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$912,112	-\$912,112
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$912,112	
E-122	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$6,175,225	-\$6,175,225
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,175,225	
E-124	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$1,411,696	-\$1,411,696
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$1,411,696	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$359,204,784	-\$359,204,784
Total Operating & Maint. Expense			\$1,036,301	-\$353,537,713	-\$352,501,412	\$0	\$5,976,528	\$5,976,528

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$92,071,312	\$118,684,319	\$121,608,730	\$124,554,802
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$74,032,234	\$74,032,234	\$74,032,234	\$74,032,234
4	Uncertain Tax Position Adjustment		\$2,010,966	\$2,010,966	\$2,010,966	\$2,010,966
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$447,376	\$447,376	\$447,376	\$447,376
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$76,490,576	\$76,490,576	\$76,490,576	\$76,490,576
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8240%	\$30,092,310	\$30,092,310	\$30,092,310	\$30,092,310
10	Tax Straight-Line Depreciation		\$74,032,234	\$74,032,234	\$74,032,234	\$74,032,234
11	Excess Tax Depreciation		-\$18,340,931	-\$18,340,931	-\$18,340,931	-\$18,340,931
12	Admin & General Nondeductible		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13	ESOP		\$2,382,932	\$2,382,932	\$2,382,932	\$2,382,932
14	Depreciation 263A		\$21,757,575	\$21,757,575	\$21,757,575	\$21,757,575
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$111,347,326	\$111,347,326	\$111,347,326	\$111,347,326
16	NET TAXABLE INCOME		\$57,214,562	\$83,827,569	\$86,751,980	\$89,698,052
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$57,214,562	\$83,827,569	\$86,751,980	\$89,698,052
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,056,920	\$3,013,684	\$3,118,820	\$3,224,734
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$55,157,642	\$80,813,885	\$83,633,160	\$86,473,318
22	Federal Income Tax at the Rate of	21.000%	\$11,583,105	\$16,970,916	\$17,562,964	\$18,159,397
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$11,583,105	\$16,970,916	\$17,562,964	\$18,159,397
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$57,214,562	\$83,827,569	\$86,751,980	\$89,698,052
27	Deduct Federal Income Tax at the Rate of	50.000%	\$5,791,553	\$8,485,458	\$8,781,482	\$9,079,699
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$51,423,009	\$75,342,111	\$77,970,498	\$80,618,353
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$2,056,920	\$3,013,684	\$3,118,820	\$3,224,734
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$57,214,562	\$83,827,569	\$86,751,980	\$89,698,052
34	Deduct Federal Income Tax - City Inc. Tax		\$11,583,105	\$16,970,916	\$17,562,964	\$18,159,397
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,056,920	\$3,013,684	\$3,118,820	\$3,224,734
36	City Taxable Income		\$43,574,537	\$63,842,969	\$66,070,196	\$68,313,921
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		\$11,583,105	\$16,970,916	\$17,562,964	\$18,159,397
41	State Income Tax		\$2,056,920	\$3,013,684	\$3,118,820	\$3,224,734
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,640,025	\$19,984,600	\$20,681,784	\$21,384,131
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$4,372,496	-\$4,372,496	-\$4,372,496	-\$4,372,496
46	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
47	Amortization of Protected Excess ADIT (TCJA)		-\$912,112	-\$912,112	-\$912,112	-\$912,112
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,175,225	-\$6,175,225	-\$6,175,225	-\$6,175,225
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$1,411,696	-\$1,411,696	-\$1,411,696	-\$1,411,696
51	TOTAL DEFERRED INCOME TAXES		-\$13,074,074	-\$13,074,074	-\$13,074,074	-\$13,074,074
52	TOTAL INCOME TAX		\$565,951	\$6,910,526	\$7,607,710	\$8,310,057

Spire Missouri East
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 05/31/2021
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 9.12%	F Weighted Cost of Capital 9.37%	G Weighted Cost of Capital 9.62%
1	Common Stock	\$1,589,497,000	54.28%		4.951%	5.086%	5.222%
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	\$1,338,737,000	45.72%	3.99%	1.824%	1.824%	1.824%
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	\$2,928,234,000	100.00%		6.775%	6.910%	7.046%
8	PreTax Cost of Capital				8.325%	8.502%	8.681%

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108
Date Prepared: August 6, 2021



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
True Up Filing August 6, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

August 2021

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.78% Return	<u>C</u> 6.91% Return	<u>D</u> 7.05% Return
1	Net Orig Cost Rate Base	\$1,285,631,146	\$1,285,631,146	\$1,285,631,146
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$87,101,510	\$88,837,112	\$90,585,571
4	Net Income Available	\$46,008,750	\$46,008,750	\$46,008,750
5	Additional Net Income Required	\$41,092,760	\$42,828,362	\$44,576,821
6	Income Tax Requirement			
7	Required Current Income Tax	\$23,018,945	\$23,562,236	\$24,109,551
8	Current Income Tax Available	\$10,155,784	\$10,155,784	\$10,155,784
9	Additional Current Tax Required	\$12,863,161	\$13,406,452	\$13,953,767
10	Revenue Requirement	\$53,955,921	\$56,234,814	\$58,530,588
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$53,955,921	\$56,234,814	\$58,530,588

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,919,683,465
2	Less Accumulated Depreciation Reserve		\$562,647,994
3	Net Plant In Service		<u>\$1,357,035,471</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,916,931
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$42,109,533
8	Materials & Supplies		\$10,053,582
9	OPEBS		-\$943,550
10	Prepayments		\$3,905,789
11	Insulation Financing/Energy Wise		\$2,085,975
12	Energy Efficiency Program		\$20,523,307
13	Energy Affordability		\$1,287,094
14	Prepaid Pension		-\$8,532,402
15	Transition Costs		\$957,917
16	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$73,364,176</u>
17	SUBTRACT FROM NET PLANT		
18	Federal Tax Offset	-2.7014%	-\$540,524
19	State Tax Offset	-2.7014%	-\$95,986
20	City Tax Offset	-2.7014%	\$0
21	Interest Expense Offset	6.8740%	\$1,611,947
22	Contributions in Aid of Construction		\$0
23	Customer Deposits		\$3,555,411
24	Customer Advances for Construction		\$2,946,875
25	Accumulated Deferred Income Taxes		\$95,410,570
26	GM-2013-0254 Stipulation and Agreement rate-base offset		\$26,623,431
27	Excess ADIT - Protected - TCJA		\$2,763,086
28	Excess ADIT - Unprotected - TCJA		\$7,532,564
29	Excess ADIT - Protected - MO		\$0
30	Excess ADIT - Unprotected - MO		\$4,961,127
31	TOTAL SUBTRACT FROM NET PLANT		<u>\$144,768,501</u>
32	Total Rate Base		<u><u>\$1,285,631,146</u></u>

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. 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	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property-MGE	\$773,929	P-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$803,352		-\$773,929	\$29,423		\$0	\$29,423
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$4,172,764	P-8	\$0	\$4,172,764	100.0000%	\$0	\$4,172,764
9	375.100	Structures & Improvements - Dist	\$16,388,754	P-9	\$0	\$16,388,754	100.0000%	\$0	\$16,388,754
10	375.210	Structures & Improvements - Leased Property	\$9,724	P-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$276,544,514	P-11	\$0	\$276,544,514	100.0000%	\$0	\$276,544,514
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,477,083	P-13	\$0	\$36,477,083	100.0000%	\$0	\$36,477,083
14	376.300	Mains - Plastic	\$668,606,941	P-14	\$0	\$668,606,941	100.0000%	\$0	\$668,606,941
15	378.000	Meas. & Reg. Station - General	\$15,364,357	P-15	\$0	\$15,364,357	100.0000%	\$0	\$15,364,357
16	379.000	Meas. & Reg. Station - City Gate	\$6,358,461	P-16	\$0	\$6,358,461	100.0000%	\$0	\$6,358,461
17	380.100	Services - Steel	\$7,638,058	P-17	\$0	\$7,638,058	100.0000%	\$0	\$7,638,058
18	380.200	Services - Plastic	\$505,959,035	P-18	-\$1,260,341	\$504,698,694	100.0000%	\$0	\$504,698,694
19	381.000	Meters	\$44,711,016	P-19	\$0	\$44,711,016	100.0000%	\$0	\$44,711,016
20	381.100	Smart Meters	\$9,813,750	P-20	-\$2,551,575	\$7,262,175	100.0000%	\$0	\$7,262,175
21	382.000	Meters Installation - Dist Plant	\$103,879,164	P-21	\$0	\$103,879,164	100.0000%	\$0	\$103,879,164
22	382.100	Smart Meters Installation	\$3,428,415	P-22	-\$891,388	\$2,537,027	100.0000%	\$0	\$2,537,027
23	383.000	House Regulators	\$18,520,439	P-23	\$0	\$18,520,439	100.0000%	\$0	\$18,520,439
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	\$0	\$2,832,808	100.0000%	\$0	\$2,832,808
25	387.000	Other Equipment - Dist.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$1,733,886,354		-\$4,703,304	\$1,729,183,050		\$0	\$1,729,183,050
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$0	\$878,378
32	390.200	LH Improvements 700 Market	\$0	P-32	\$1,499,326	\$1,499,326	100.0000%	\$0	\$1,499,326
33	391.000	Office Furniture & Equipment	\$5,926,412	P-33	\$0	\$5,926,412	100.0000%	\$0	\$5,926,412
34	391.300	Data Processing Software	\$2,201,111	P-34	\$0	\$2,201,111	100.0000%	\$0	\$2,201,111
35	391.500	Enterprise Software - EIMS	\$0	P-35	\$59,590,944	\$59,590,944	100.0000%	\$0	\$59,590,944
36	391.950	Enterprise Software SS Alloc	\$14,015,881	P-36	\$0	\$14,015,881	100.0000%	\$0	\$14,015,881
37	392.000	Transportation Eq - Trailer	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$5,232,999	P-38	\$0	\$5,232,999	100.0000%	\$0	\$5,232,999
39	392.110	Transportation Misc-Sm MGE	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$25,322,323	P-40	\$0	\$25,322,323	100.0000%	\$0	\$25,322,323
41	393.000	Stores Equipment	\$664,474	P-41	\$0	\$664,474	100.0000%	\$0	\$664,474
42	394.000	Tools, Shop, & Garage Equipment	\$12,090,999	P-42	\$0	\$12,090,999	100.0000%	\$0	\$12,090,999
43	395.000	Lab Equipment	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$12,872,033	P-44	\$0	\$12,872,033	100.0000%	\$0	\$12,872,033
45	397.000	Communication Equipment	\$6,187,530	P-45	\$0	\$6,187,530	100.0000%	\$0	\$6,187,530
46	397.010	Communication Equipment-Software	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$41,090,402	P-47	\$0	\$41,090,402	100.0000%	\$0	\$41,090,402
48	398.000	Misc. Equipment	\$1,840,115	P-48	\$0	\$1,840,115	100.0000%	\$0	\$1,840,115
49		TOTAL GENERAL PLANT	\$129,380,722		\$61,090,270	\$190,470,992		\$0	\$190,470,992
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
55		TOTAL PLANT IN SERVICE	\$1,864,070,428		\$55,613,037	\$1,919,683,465		\$0	\$1,919,683,465

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement		-\$773,929		\$0	
P-18	Services - Plastic	380.200		-\$1,260,341		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-20	Smart Meters	381.100		-\$2,551,575		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$2,551,575		\$0	
P-22	Smart Meters Installation	382.100		-\$891,388		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$891,388		\$0	
P-32	LH Improvements 700 Market	390.200		\$1,499,326		\$0
	1. To allocate leasehold improvements (Juliette)		\$1,499,326		\$0	
P-35	Enterprise Software - EIMS	391.500		\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		\$59,590,944		\$0	
Total Plant Adjustments				\$55,613,037		\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$29,423		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$4,172,764	1.33%	\$55,498	75	0.00%
9	375.100	Structures & Improvements - Dist	\$16,388,754	2.40%	\$393,330	50	-20.00%
10	375.210	Structures & Improvements - Leased Property	\$9,724	0.00%	\$0	0	0.00%
11	376.100	Mains - Steel	\$276,544,514	1.95%	\$5,392,618	82	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,477,083	3.12%	\$1,138,085	80	-150.00%
14	376.300	Mains - Plastic	\$668,606,941	2.34%	\$15,645,402	60	-40.00%
15	378.000	Meas. & Reg. Station - General	\$15,364,357	2.86%	\$439,421	49	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$6,358,461	2.66%	\$169,135	45	-20.00%
17	380.100	Services - Steel	\$7,638,058	4.20%	\$320,798	50	-110.00%
18	380.200	Services - Plastic	\$504,698,694	3.77%	\$19,027,141	45	-70.00%
19	381.000	Meters	\$44,711,016	2.85%	\$1,274,264	34	3.00%
20	381.100	Smart Meters	\$7,262,175	5.00%	\$363,109	20	0.00%
21	382.000	Meters Installation - Dist Plant	\$103,879,164	1.91%	\$1,984,092	55	-5.00%
22	382.100	Smart Meters Installation	\$2,537,027	5.00%	\$126,851	20	0.00%
23	383.000	House Regulators	\$18,520,439	2.00%	\$370,409	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	2.20%	\$62,322	50	-10.00%
25	387.000	Other Equipment - Dist.	\$0	1.84%	\$0	60	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,729,183,050		\$47,010,222		
27		PRODUCTION PLANT					
28		TOTAL PRODUCTION PLANT	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,499,326	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$5,926,412	4.71%	\$279,134	20	0.00%
34	391.300	Data Processing Software	\$2,201,111	12.12%	\$266,775	5	0.00%
35	391.500	Enterprise Software - EIMS	\$59,590,944	0.00%	\$0	0	0.00%
36	391.950	Enterprise Software SS Alloc	\$14,015,881	0.00%	\$0	0	0.00%
37	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0	0	0.00%
38	392.100	Transportation Eq - Automobiles	\$5,232,999	10.00%	\$523,300	8	20.00%
39	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0	0	0.00%
40	392.200	Transportation Eq - Trucks	\$25,322,323	7.69%	\$1,947,287	11	15.00%
41	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
42	394.000	Tools, Shop, & Garage Equipment	\$12,090,999	3.62%	\$437,694	25	0.00%
43	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
44	396.000	Power Operated Equipment	\$12,872,033	6.07%	\$781,332	14	15.00%
45	397.000	Communication Equipment	\$6,187,530	5.81%	\$359,495	15	0.00%
46	397.010	Communication Equipment-Software	\$0	0.00%	\$0	0	0.00%
47	397.100	Communication Equipment-MGE ERT	\$41,090,402	5.67%	\$2,329,826	15	0.00%
48	398.000	Misc. Equipment	\$1,840,115	4.58%	\$84,277	20	0.00%
49		TOTAL GENERAL PLANT	\$190,470,992		\$7,023,473		
50		GENERAL PLANT - ALLOCATED					
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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
52		RETIREMENT WORK IN PROGRESS					
53		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
55		Total Depreciation	<u>\$1,919,683.465</u>		<u>\$54,033.695</u>		

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	R-4	-\$773,929	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$773,929		-\$773,929	\$0		\$0	\$0
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$1,220,555	R-8	\$0	\$1,220,555	100.0000%	\$0	\$1,220,555
9	375.100	Structures & Improvements - Dist	\$3,063,632	R-9	\$0	\$3,063,632	100.0000%	\$0	\$3,063,632
10	375.210	Structures & Improvements - Leased Property	\$9,724	R-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$93,215,706	R-11	\$0	\$93,215,706	100.0000%	\$0	\$93,215,706
12	376.101	Mains-Steel Transmission-MGE	\$4,091,879	R-12	\$0	\$4,091,879	100.0000%	\$0	\$4,091,879
13	376.200	Mains - Cast Iron	\$4,411,534	R-13	\$0	\$4,411,534	100.0000%	\$0	\$4,411,534
14	376.300	Mains - Plastic	\$100,851,289	R-14	\$0	\$100,851,289	100.0000%	\$0	\$100,851,289
15	378.000	Meas. & Reg. Station - General	\$7,039,088	R-15	\$0	\$7,039,088	100.0000%	\$0	\$7,039,088
16	379.000	Meas. & Reg. Station - City Gate	\$2,298,858	R-16	\$0	\$2,298,858	100.0000%	\$0	\$2,298,858
17	380.100	Services - Steel	\$3,699,309	R-17	\$0	\$3,699,309	100.0000%	\$0	\$3,699,309
18	380.200	Services - Plastic	\$223,494,316	R-18	-\$31,980	\$223,462,336	100.0000%	\$0	\$223,462,336
19	381.000	Meters	\$6,591,553	R-19	\$0	\$6,591,553	100.0000%	\$0	\$6,591,553
20	381.100	Smart Meters	\$196,262	R-20	-\$51,028	\$145,234	100.0000%	\$0	\$145,234
21	382.000	Meters Installation - Dist Plant	\$48,455,225	R-21	\$0	\$48,455,225	100.0000%	\$0	\$48,455,225
22	382.100	Smart Meters Installation	\$41,350	R-22	-\$10,751	\$30,599	100.0000%	\$0	\$30,599
23	383.000	House Regulators	\$7,287,433	R-23	\$0	\$7,287,433	100.0000%	\$0	\$7,287,433
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$550,334	R-24	\$0	\$550,334	100.0000%	\$0	\$550,334
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$506,518,047		-\$93,759	\$506,424,288		\$0	\$506,424,288
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$334,987	R-31	\$0	\$334,987	100.0000%	\$0	\$334,987
32	390.200	LH Improvements 700 Market	\$0	R-32	\$333,249	\$333,249	100.0000%	\$0	\$333,249
33	391.000	Office Furniture & Equipment	\$2,508,786	R-33	\$0	\$2,508,786	100.0000%	\$0	\$2,508,786
34	391.300	Data Processing Software	\$1,132,528	R-34	\$0	\$1,132,528	100.0000%	\$0	\$1,132,528
35	391.500	Enterprise Software - EIMS	\$0	R-35	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
36	391.950	Enterprise Software SS Alloc	\$2,113,129	R-36	\$0	\$2,113,129	100.0000%	\$0	\$2,113,129
37	392.000	Transportation Eq - Trailer	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$4,179,447	R-38	\$0	\$4,179,447	100.0000%	\$0	\$4,179,447
39	392.110	Transportation Misc-Sm MGE	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$9,411,641	R-40	\$0	\$9,411,641	100.0000%	\$0	\$9,411,641
41	393.000	Stores Equipment	\$310,715	R-41	\$0	\$310,715	100.0000%	\$0	\$310,715
42	394.000	Tools, Shop, & Garage Equipment	\$5,115,305	R-42	\$0	\$5,115,305	100.0000%	\$0	\$5,115,305
43	395.000	Lab Equipment	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$2,719,277	R-44	\$0	\$2,719,277	100.0000%	\$0	\$2,719,277
45	397.000	Communication Equipment	\$1,084,020	R-45	\$0	\$1,084,020	100.0000%	\$0	\$1,084,020
46	397.010	Communication Equipment-Software	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$8,496,986	R-47	\$0	\$8,496,986	100.0000%	\$0	\$8,496,986
48	398.000	Misc. Equipment	\$773,559	R-48	\$0	\$773,559	100.0000%	\$0	\$773,559
49		TOTAL GENERAL PLANT	\$38,180,380		\$27,463,322	\$65,643,702		\$0	\$65,643,702
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	-\$9,419,996	R-53	\$0	-\$9,419,996	100.0000%	\$0	-\$9,419,996
54		TOTAL RETIREMENT WORK IN PROGRESS	-\$9,419,996		\$0	-\$9,419,996		\$0	-\$9,419,996
55		TOTAL DEPRECIATION RESERVE	\$536,052,360		\$26,595,634	\$562,647,994		\$0	\$562,647,994

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Intangible Property-MGE	303.000		-\$773,929		\$0
	1. True up adjustment to reflect retirement		-\$773,929		\$0	
R-18	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
R-20	Smart Meters	381.100		-\$51,028		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$51,028		\$0	
R-22	Smart Meters Installation	382.100		-\$10,751		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$10,751		\$0	
R-32	LH Improvements 700 Market	390.200		\$333,249		\$0
	1. To allocate leasehold improvements (Juliette)		\$333,249		\$0	
R-35	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		\$27,130,073		\$0	
Total Reserve Adjustments				\$26,595,634		\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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 and Employee Withholdings	\$45,023,128	47.86	11.96	35.90	0.098356	\$4,428,295
3	Vacation Non-Union and Union	\$1,858,983	47.86	182.50	-134.64	-0.368877	-\$685,736
4	Pension and OPEB Expense	\$3,067,389	47.86	69.38	-21.52	-0.058959	-\$180,850
5	Incentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
7	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
8	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,507,416	47.86	-32.75	80.61	0.220849	\$332,911
10	Bad Debt Expense	\$5,563,816	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$35,020,127	47.86	42.11	5.75	0.015753	\$551,672
12	TOTAL OPERATION AND MAINT. EXPENSE	\$95,350,101					\$9,808,052
13	TAXES						
14	Property Tax	\$20,411,282	47.86	185.27	-137.41	-0.376466	-\$7,684,154
15	Employer Portion of FICA	\$3,383,599	47.86	11.96	35.90	0.098356	\$332,797
16	Federal and State Unemployment Tax	\$20,777	47.86	75.57	-27.71	-0.075918	-\$1,577
17	Use Tax	\$236,844	30.48	61.29	-30.81	-0.084411	-\$19,992
18	Sales Tax	\$6,913,979	30.48	12.22	18.26	0.050027	\$345,886
19	Gross Receipts Tax	\$26,887,416	30.48	42.21	-11.73	-0.032137	-\$864,081
20	TOTAL TAXES	\$57,853,897					-\$7,891,121
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,916,931
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$20,009,043	47.86	38.00	9.86	0.027014	\$540,524
26	State Tax Offset	\$3,553,193	47.86	38.00	9.86	0.027014	\$95,986
27	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
28	Interest Expense Offset	\$23,449,912	47.86	72.95	-25.09	-0.068740	-\$1,611,947
29	TOTAL OFFSET FROM RATE BASE	\$47,012,148					-\$975,437
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$941,494

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	\$476,758,039	See Note (1)	See Note (1)	See Note (1)	\$476,758,039	-\$249,584,983	\$227,173,056	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827	-\$208,693,749	-\$82,922	\$0	-\$82,922	\$0	-\$82,922
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918	\$1,759,112	\$33,934,003	\$0	\$33,934,003	\$24,875,635	\$9,058,368
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573	-\$87,896	\$20,105,551	\$0	\$20,105,551	\$6,419,942	\$13,685,609
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375	\$638,507	\$3,106,653	\$0	\$3,106,653	\$218,207	\$2,888,446
10	TOTAL SALES EXPENSES	\$1,454,685	\$702,365	\$752,320	-\$324,551	\$1,130,134	\$0	\$1,130,134	\$755,832	\$374,302
11	TOTAL ADMIN. & GENERAL EXPENSES	\$35,068,331	\$11,182,284	\$23,886,047	\$2,088,351	\$37,156,682	\$0	\$37,156,682	\$12,033,515	\$25,123,167
12	TOTAL DEPRECIATION EXPENSE	\$38,977,032	See Note (1)	See Note (1)	See Note (1)	\$38,977,032	\$13,539,641	\$52,516,673	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884	\$3,819,959	\$6,118,843	\$0	\$6,118,843	\$0	\$6,118,843
14	TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494	-\$22,268,537	\$23,316,957	\$0	\$23,316,957	\$0	\$23,316,957
15	TOTAL OPERATING EXPENSE	\$386,831,737	\$41,838,267	\$306,016,438	-\$223,068,804	\$163,762,933	\$13,539,641	\$177,302,574	\$44,303,131	\$80,482,770
16	NET INCOME BEFORE TAXES	\$89,926,302	\$0	\$0	\$0	\$312,995,106	-\$263,124,624	\$49,870,482	\$0	\$0
17	TOTAL INCOME TAXES	\$1	See Note (1)	See Note (1)	See Note (1)	\$1	\$10,155,783	\$10,155,784	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$10,171,418	See Note (1)	See Note (1)	See Note (1)	\$10,171,418	-\$16,465,470	-\$6,294,052	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$79,754,883	\$0	\$0	\$0	\$302,823,687	-\$256,814,937	\$46,008,750	\$0	\$0

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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 Adjst. 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 Rev	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$173,477,116	\$176,164,288		
Rev-11	481.000	Small General Service Revenue	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$26,447,296	\$17,367,160		
Rev-12	481.000	Large General Service Revenue	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$26,619,460	\$15,604,508		
Rev-13	481.000	Large Volume Service Revenue	\$671,079			Rev-13		\$671,079	100.0000%	-\$440,316	\$230,763		
Rev-14	481.000	Unmetered Gas Light Revenue	\$3,473			Rev-14		\$3,473	100.0000%	-\$2,202	\$1,271		
Rev-15	0.000	Industrial Marketers	\$1,364,962			Rev-15		\$1,364,962	100.0000%	-\$1,364,962	\$0		
Rev-16	489.000	Transportation	\$16,162,145			Rev-16		\$16,162,145	100.0000%	-\$32,365	\$16,129,780		
Rev-17	0.000	Unbilled and Miscellaneous	\$10,223,184			Rev-17		\$10,223,184	100.0000%	-\$10,223,184	\$0		
Rev-18	487.000	Late Payment Charges	\$897,858			Rev-18		\$897,858	100.0000%	\$777,428	\$1,675,286		
Rev-19	495.000	Other Gas Revenue	\$11,755,510			Rev-19		\$11,755,510	100.0000%	-\$11,755,510	\$0		
Rev-20	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-20		\$0	100.0000%	\$0	\$0		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,584,983	\$227,173,056		
Rev-22		TOTAL OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,584,983	\$227,173,056		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		TESTING											
8		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10	859.000	Other Joint Expenses	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PRODUCTION EXPENSES											
13		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		DISTRIBUTION EXPENSES											
15	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-15	\$145,621	\$2,109,225	100.0000%	\$0	\$2,109,225	\$2,058,583	\$50,642
16	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-16	\$29,911	\$453,709	100.0000%	\$0	\$453,709	\$422,833	\$30,876
17	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-17	\$165,328	\$6,867,882	100.0000%	\$0	\$6,867,882	\$2,337,175	\$4,530,707
18	875.000	Measuring & Regulating Station Expenses - General	\$685,163	\$468,358	\$216,805	E-18	\$35,653	\$720,816	100.0000%	\$0	\$720,816	\$504,011	\$216,805
19	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	878.000	Meter & House Regulator Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-21	\$386,165	\$3,584,315	100.0000%	\$0	\$3,584,315	\$5,459,058	-\$1,874,743
22	879.000	Customer Installations Expenses	\$909,223	\$759,481	\$149,742	E-22	\$57,814	\$967,037	100.0000%	\$0	\$967,037	\$817,295	\$149,742

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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
23	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-23	\$92,094	\$1,756,028	100.0000%	\$0	\$1,756,028	\$1,309,665	\$446,363
24	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-24	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
25	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-25	\$94,364	\$1,426,226	100.0000%	\$0	\$1,426,226	\$1,333,990	\$92,236
26	886.000	Maint. of Structures and Improvements	\$112,659	\$0	\$112,659	E-26	\$0	\$112,659	100.0000%	\$0	\$112,659	\$0	\$112,659
27	887.000	Maint. of Mains	\$10,342,437	\$6,401,956	\$3,940,481	E-27	\$487,337	\$10,829,774	100.0000%	\$0	\$10,829,774	\$6,889,293	\$3,940,481
28	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-28	\$103,444	\$2,140,433	100.0000%	\$0	\$2,140,433	\$1,462,347	\$678,086
29	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-29	\$7,350	\$147,120	100.0000%	\$0	\$147,120	\$103,901	\$43,219
30	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-30	\$3,244	\$65,336	100.0000%	\$0	\$65,336	\$45,862	\$19,474
31	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-31	\$116,940	\$2,023,038	100.0000%	\$0	\$2,023,038	\$1,653,136	\$369,902
32	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-32	\$33,847	\$538,915	100.0000%	\$0	\$538,915	\$478,486	\$60,429
33	894.000	Maintenance of Other Equipment	\$56,138	\$0	\$56,138	E-33	\$0	\$56,138	100.0000%	\$0	\$56,138	\$0	\$56,138
34		TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918		\$1,759,112	\$33,934,003		\$0	\$33,934,003	\$24,875,635	\$9,058,368
35		CUSTOMER ACCOUNTS EXPENSE											
36	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	902.000	Meter Reading Expenses	\$3,315,540	\$2,875,047	\$440,493	E-37	\$218,858	\$3,534,398	100.0000%	\$0	\$3,534,398	\$3,093,905	\$440,493
38	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-38	-\$1,523,146	\$10,860,235	100.0000%	\$0	\$10,860,235	\$3,191,769	\$7,668,466
39	904.000	Uncollectible Expense	\$4,356,922	\$0	\$4,356,922	E-39	\$1,206,894	\$5,563,816	100.0000%	\$0	\$5,563,816	\$0	\$5,563,816
40	905.000	Misc. Customer Accounts Expense	\$137,604	\$124,770	\$12,834	E-40	\$9,498	\$147,102	100.0000%	\$0	\$147,102	\$134,268	\$12,834
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573		-\$87,896	\$20,105,551		\$0	\$20,105,551	\$6,419,942	\$13,685,609
42		CUSTOMER SERVICE & INFO. EXP.											
43	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	908.000	Customer Assistance Expenses	\$2,444,670	\$202,771	\$2,241,899	E-44	\$638,720	\$3,083,390	100.0000%	\$0	\$3,083,390	\$218,207	\$2,865,183
45	909.000	Informational & Instructional Advertising Expenses	\$23,476	\$0	\$23,476	E-45	-\$213	\$23,263	100.0000%	\$0	\$23,263	\$0	\$23,263
46	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375		\$638,507	\$3,106,653		\$0	\$3,106,653	\$218,207	\$2,888,446
48		SALES EXPENSES											
49	911.000	Supervision - Sales Exp.	\$522,222	\$370,670	\$151,552	E-49	\$18,653	\$540,875	100.0000%	\$0	\$540,875	\$398,887	\$141,988
50	912.000	Demonstrating & Selling Expenses	\$932,463	\$331,695	\$600,768	E-50	-\$343,204	\$589,259	100.0000%	\$0	\$589,259	\$356,945	\$232,314
51	913.000	Advertising Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53		TOTAL SALES EXPENSES	\$1,454,685	\$702,365	\$752,320		-\$324,551	\$1,130,134		\$0	\$1,130,134	\$755,832	\$374,302
54		ADMIN. & GENERAL EXPENSES											
55	920.000	Admin. & General Salaries	\$13,941,036	\$10,662,980	\$3,278,056	E-55	-\$2,385,960	\$11,555,076	100.0000%	\$0	\$11,555,076	\$11,474,680	\$80,396
56	921.000	Office Supplies & Expenses	\$6,685,681	\$3,950	\$6,681,731	E-56	-\$40,153	\$6,645,528	100.0000%	\$0	\$6,645,528	\$4,251	\$6,641,277
57	921.100	Office Supplies & Expenses - Non Alloc	\$6,384,763	\$0	\$6,384,763	E-57	\$0	\$6,384,763	100.0000%	\$0	\$6,384,763	\$0	\$6,384,763
58	922.000	Admin. Expenses Transferred - Credit	-\$11,590,961	\$0	-\$11,590,961	E-58	\$0	-\$11,590,961	100.0000%	\$0	-\$11,590,961	\$0	-\$11,590,961
59	923.000	Outside Services Employed	\$5,441,900	\$0	\$5,441,900	E-59	-\$725,694	\$4,716,206	100.0000%	\$0	\$4,716,206	\$0	\$4,716,206
60	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-60	\$177,598	\$625,080	100.0000%	\$0	\$625,080	\$0	\$625,080
61	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-61	\$2,222,166	\$5,143,797	100.0000%	\$0	\$5,143,797	\$0	\$5,143,797
62	926.000	Employee Pensions & Benefits	\$6,898,030	\$57,303	\$6,840,727	E-62	\$3,071,930	\$9,969,960	100.0000%	\$0	\$9,969,960	\$61,665	\$9,908,295
63	927.000	Franchise Requirements	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	928.000	Regulatory Commission Expenses	\$1,679,561	\$0	\$1,679,561	E-64	-\$100,569	\$1,578,992	100.0000%	\$0	\$1,578,992	\$0	\$1,578,992
65	930.000	Misc. General Expenses	\$835,121	\$0	\$835,121	E-65	-\$173,410	\$661,711	100.0000%	\$0	\$661,711	\$0	\$661,711
66	931.000	Rents	\$894,351	\$0	\$894,351	E-66	\$7,575	\$901,926	100.0000%	\$0	\$901,926	\$0	\$901,926
67	932.000	Maint. of General Plant	\$529,736	\$458,051	\$71,685	E-67	\$34,868	\$564,604	100.0000%	\$0	\$564,604	\$492,919	\$71,685

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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
68		TOTAL ADMIN. & GENERAL EXPENSES	\$35,068,331	\$11,182,284	\$23,886,047		\$2,088,351	\$37,156,682		\$0	\$37,156,682	\$12,033,515	\$25,123,167
69		DEPRECIATION EXPENSE											
70	403.000	Depreciation Expense, Dep. Exp.	\$38,977,032	See note (1)	See note (1)	E-70	See note (1)	\$38,977,032	100.0000%	\$13,539,641	\$52,516,673	See note (1)	See note (1)
71	403.001	Depreciation Clearing	\$0			E-71		\$0	100.0000%	\$0	\$0		
72		TOTAL DEPRECIATION EXPENSE	\$38,977,032	\$0	\$0		\$0	\$38,977,032		\$13,539,641	\$52,516,673	\$0	\$0
73		AMORTIZATION EXPENSE											
74	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-74	\$3,819,959	\$6,118,843	100.0000%	\$0	\$6,118,843	\$0	\$6,118,843
75		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$3,819,959	\$6,118,843		\$0	\$6,118,843	\$0	\$6,118,843
76		OTHER OPERATING EXPENSES											
77	408.000	Property Taxes	\$15,332,989	\$0	\$15,332,989	E-77	\$4,526,239	\$19,859,228	100.0000%	\$0	\$19,859,228	\$0	\$19,859,228
78	408.000	Payroll Taxes	\$2,715,392	\$0	\$2,715,392	E-78	\$688,984	\$3,404,376	100.0000%	\$0	\$3,404,376	\$0	\$3,404,376
79	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-79	-\$26,887,416	\$0	100.0000%	\$0	\$0	\$0	\$0
80	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-80	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Other Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	431.000	Interest on Customer Deposits	\$649,697	\$0	\$649,697	E-83	-\$596,344	\$53,353	100.0000%	\$0	\$53,353	\$0	\$53,353
84		TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494		-\$22,268,537	\$23,316,957		\$0	\$23,316,957	\$0	\$23,316,957
85		TOTAL OPERATING EXPENSE	\$386,831,737	\$41,838,267	\$306,016,438		-\$223,068,804	\$163,762,933		\$13,539,641	\$177,302,574	\$44,303,131	\$80,482,770
86		NET INCOME BEFORE TAXES	\$89,926,302					\$312,995,106		-\$263,124,624	\$49,870,482		
87		INCOME TAXES											
88	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-88	See note (1)	\$1	100.0000%	\$10,155,783	\$10,155,784	See note (1)	See note (1)
89		TOTAL INCOME TAXES	\$1					\$1		\$10,155,783	\$10,155,784		
90		DEFERRED INCOME TAXES											
91	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-91	See note (1)	\$15,075,619	100.0000%	-\$19,562,907	-\$4,487,288	See note (1)	See note (1)
92	411.000	Amortization of Deferred ITC	-\$4,904,201			E-92		-\$4,904,201	100.0000%	\$4,904,201	\$0		
93	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	\$59,721	\$59,721		
94	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-94		\$0	100.0000%	-\$1,370,372	-\$1,370,372		
95	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	\$0	\$0		
96	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-96		\$0	100.0000%	-\$496,113	-\$496,113		
97		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418		-\$16,465,470	-\$6,294,052		
98		NET OPERATING INCOME	\$79,754,883					\$302,823,687		-\$256,814,937	\$46,008,750		

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

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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	-\$173,477,116	-\$173,477,116
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$20,492,107	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$1,358,200	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$1,514,601	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$149,870,733	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$5,987,303	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$226	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,447,296	-\$26,447,296
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$3,111,156	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$162,585	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$22,992,525	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$544,460	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$38,260	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,619,460	-\$26,619,460
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$2,993,051	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$261,189	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$23,539,854	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$322,505	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$91,964	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$440,316	-\$440,316
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,016	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	\$1,231	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$6,717	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$44	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$399,602	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,632	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$0	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$2,202	-\$2,202
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$347	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,833	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$22	
Rev-15	Industrial Marketers		\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
Rev-16	Transportation	489.000	\$0	\$0	\$0	\$0	-\$32,365	-\$32,365
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$245,794	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$396,962	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	\$0	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$1,618,846	
	6. Update period adjustment (Roling)		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling)		\$0	\$0		\$0	\$52,898	
	8. True up/correction adjustment (Roling)		\$0	\$0		\$0	-\$951,271	
Rev-17	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$8,034,563	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$777,428	\$777,428
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777,428	
Rev-19	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,755,510	-\$11,755,510
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$9,089,377		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-15	Operation Supervision & Engineering - Dist	870.000	\$145,621	\$0	\$145,621	\$0	\$0	\$0

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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 5/31/2021 true up period (Giacone)		\$145,621	\$0		\$0	\$0	
E-16	Distribution Load Dispatching	871.000	\$29,911	\$0	\$29,911	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$29,911	\$0		\$0	\$0	
E-17	Main & Service Expenses	874.000	\$165,328	\$0	\$165,328	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$165,328	\$0		\$0	\$0	
E-18	Measuring & Regulating Station Expenses - General	875.000	\$35,653	\$0	\$35,653	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$35,653	\$0		\$0	\$0	
E-21	Meter & House Regulator Expenses	878.000	\$386,165	\$0	\$386,165	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$386,165	\$0		\$0	\$0	
E-22	Customer Installations Expenses	879.000	\$57,814	\$0	\$57,814	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$57,814	\$0		\$0	\$0	
E-23	Other Expenses - Dist. Exp.	880.000	\$92,644	-\$550	\$92,094	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$92,644	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-25	Maintenance Supervision & Engineering	885.000	\$94,364	\$0	\$94,364	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$94,364	\$0		\$0	\$0	
E-27	Maint. of Mains	887.000	\$487,337	\$0	\$487,337	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$487,337	\$0		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - Gen	889.000	\$103,444	\$0	\$103,444	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$103,444	\$0		\$0	\$0	
E-29	Maint. of Measuring & Regulating Eq - Ind	890.000	\$7,350	\$0	\$7,350	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$7,350	\$0		\$0	\$0	
E-30	Maint. of Measuring & Regulating Eq - City Gate	891.000	\$3,244	\$0	\$3,244	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$3,244	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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-31	Maintenance of Services	892.000	\$116,940	\$0	\$116,940	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$116,940	\$0		\$0	\$0	
E-32	Maint. of Meters and House Regulators	893.000	\$33,847	\$0	\$33,847	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$33,847	\$0		\$0	\$0	
E-37	Meter Reading Expenses	902.000	\$218,858	\$0	\$218,858	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$218,858	\$0		\$0	\$0	
E-38	Customer Records & Collection Expenses	903.000	-\$443,288	-\$1,079,858	-\$1,523,146	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$211,862		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$276,712	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
	4. To reflect a reduction in 3rd party call center expenses (Giacone)		-\$720,000	\$0		\$0	\$0	
E-39	Uncollectible Expense	904.000	\$0	\$1,206,894	\$1,206,894	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	\$1,206,894		\$0	\$0	
E-40	Misc. Customer Accounts Expense	905.000	\$9,498	\$0	\$9,498	\$0	\$0	\$0
	1. To adjust payroll for 5/31/2021 true up period (Giacone)		\$9,498	\$0		\$0	\$0	
E-44	Customer Assistance Expenses	908.000	\$15,436	\$623,284	\$638,720	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$518,705		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$10,891		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$15,436	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$35,021		\$0	\$0	
	5. To adjust test year amortization for low income energy affordability program (Nieto)		\$0	\$128,709		\$0	\$0	
E-45	Informational & Instructional Advertising Expenses	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	
E-49	Supervision - Sales Exp.	911.000	\$28,217	-\$9,564	\$18,653	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$28,217	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Adjustments to Income Statement Detail

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E-50	Demonstrating & Selling Expenses	912.000	\$25,250	-\$368,454	-\$343,204	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$45,199		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 5/31/2021 true up period (Giacone)		\$25,250	\$0		\$0	\$0	
E-55	Admin. & General Salaries	920.000	\$811,700	-\$3,197,660	-\$2,385,960	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$1,266,415		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$1,927,512		\$0	\$0	
	3. To adjust payroll for 5/31/2021 true up period (Giacone)		\$811,700	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-56	Office Supplies & Expenses	921.000	\$301	-\$40,454	-\$40,153	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,063		\$0	\$0	
	6. To adjust payroll for 5/31/2021 true up period (Giacone)		\$301	\$0		\$0	\$0	
E-59	Outside Services Employed	923.000	\$0	-\$725,694	-\$725,694	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$1,045,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$319,306		\$0	\$0	
E-60	Property Insurance	924.000	\$0	\$177,598	\$177,598	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$177,598		\$0	\$0	
E-61	Injuries & Damages	925.000	\$0	\$2,222,166	\$2,222,166	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$893,642		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$1,328,524		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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-62	Employee Pensions & Benefits	926.000	\$4,362	\$3,067,568	\$3,071,930	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$68,400		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	\$0		\$0	\$0	
	3. To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)		\$0	\$419,429		\$0	\$0	
	4. To adjust payroll for 5/31/2021 true up period (Giacone)		\$4,362	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)		\$0	\$43,531		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$27,409		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	\$0		\$0	\$0	
	8. To adjust test year account balance for pension non-service costs that were removed for GAAP purposes (Giacone)		\$0	\$2,645,599		\$0	\$0	
E-64	Regulatory Commission Expenses	928.000	\$0	-\$100,569	-\$100,569	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$19,103		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$110,517		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$147,877		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,165		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$83,144		\$0	\$0	
	6. To include a 3 year normalized level of depreciation study expense (Majors)		\$0	\$8,095		\$0	\$0	
	7. To include a 3 year normalized level of customer notice expense (Majors)		\$0	\$90,854		\$0	\$0	
E-65	Misc. General Expenses	930.000	\$0	-\$173,410	-\$173,410	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$31,733		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$51,617		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$90,060		\$0	\$0	
E-66	Rents	931.000	\$0	\$7,575	\$7,575	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$7,575		\$0	\$0	
E-67	Maint. of General Plant	932.000	\$34,868	\$0	\$34,868	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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
	2. To adjust payroll for 5/31/2021 true up period (Giacone)		\$34,868	\$0		\$0	\$0	
E-70	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$13,539,641	\$13,539,641
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$15,056,663	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$1,517,022	
E-74	Amortization of Expense	405.000	\$0	\$3,819,959	\$3,819,959	\$0	\$0	\$0
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$241,647		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$581,556		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
E-77	Property Taxes	408.000	\$0	\$4,526,239	\$4,526,239	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	-\$628,627		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	-\$145,868		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	\$688,984	\$688,984	\$0	\$0	\$0
	1. To adjust payroll taxes for 5/31/2021 payroll (Giacone)		\$0	\$688,984		\$0	\$0	
E-79	Gross Receipts Tax	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
E-83	Interest on Customer Deposits	431.000	\$0	-\$596,344	-\$596,344	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$498,592		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$73,544		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$24,208		\$0	\$0	
E-88	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$10,155,783	\$10,155,783
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$10,155,783	
E-91	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$19,562,907	-\$19,562,907

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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 Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$19,562,907	
E-92	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,904,201	\$4,904,201
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,904,201	
E-93	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	\$59,721	\$59,721
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	\$59,721	
E-94	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,370,372	-\$1,370,372
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,370,372	
E-96	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$496,113	-\$496,113
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$496,113	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$249,584,983	-\$249,584,983
Total Operating & Maint. Expense			\$2,464,864	-\$225,533,668	-\$223,068,804	\$0	\$7,229,954	\$7,229,954

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$49,870,482	\$103,826,403	\$106,105,296	\$108,401,070
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,516,673	\$52,516,673	\$52,516,673	\$52,516,673
4	Uncertain Tax Position Adjustment		\$0	\$0	\$0	\$0
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$270,671	\$270,671	\$270,671	\$270,671
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,787,344	\$52,787,344	\$52,787,344	\$52,787,344
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8240%	\$23,449,912	\$23,449,912	\$23,449,912	\$23,449,912
10	Tax Straight-Line Depreciation		\$52,516,673	\$52,516,673	\$52,516,673	\$52,516,673
11	Excess Tax Depreciation		-\$18,822,436	-\$18,822,436	-\$18,822,436	-\$18,822,436
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$42,040	\$42,040	\$42,040	\$42,040
14	Depreciation 263A		\$2,872,102	\$2,872,102	\$2,872,102	\$2,872,102
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$60,058,291	\$60,058,291	\$60,058,291	\$60,058,291
16	NET TAXABLE INCOME		\$42,599,535	\$96,555,456	\$98,834,349	\$101,130,123
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$42,599,535	\$96,555,456	\$98,834,349	\$101,130,123
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,531,496	\$3,471,265	\$3,553,193	\$3,635,728
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$41,068,039	\$93,084,191	\$95,281,156	\$97,494,395
22	Federal Income Tax at the Rate of	21.000%	\$8,624,288	\$19,547,680	\$20,009,043	\$20,473,823
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$8,624,288	\$19,547,680	\$20,009,043	\$20,473,823
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$42,599,535	\$96,555,456	\$98,834,349	\$101,130,123
27	Deduct Federal Income Tax at the Rate of	50.000%	\$4,312,144	\$9,773,840	\$10,004,522	\$10,236,912
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$38,287,391	\$86,781,616	\$88,829,827	\$90,893,211
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$1,531,496	\$3,471,265	\$3,553,193	\$3,635,728
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$42,599,535	\$96,555,456	\$98,834,349	\$101,130,123
34	Deduct Federal Income Tax - City Inc. Tax		\$8,624,288	\$19,547,680	\$20,009,043	\$20,473,823
35	Deduct Missouri Income Tax - City Inc. Tax		\$1,531,496	\$3,471,265	\$3,553,193	\$3,635,728
36	City Taxable Income		\$32,443,751	\$73,536,511	\$75,272,113	\$77,020,572
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		\$8,624,288	\$19,547,680	\$20,009,043	\$20,473,823
41	State Income Tax		\$1,531,496	\$3,471,265	\$3,553,193	\$3,635,728
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$10,155,784	\$23,018,945	\$23,562,236	\$24,109,551
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$4,487,288	-\$4,487,288	-\$4,487,288	-\$4,487,288
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		\$59,721	\$59,721	\$59,721	\$59,721
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$1,370,372	-\$1,370,372	-\$1,370,372	-\$1,370,372
49	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0
50	Amortization of Unprotected Excess ADIT (MO)		-\$496,113	-\$496,113	-\$496,113	-\$496,113
51	TOTAL DEFERRED INCOME TAXES		-\$6,294,052	-\$6,294,052	-\$6,294,052	-\$6,294,052
52	TOTAL INCOME TAX		\$3,861,732	\$16,724,893	\$17,268,184	\$17,815,499

Spire Missouri West
Case No. GR-2021-0108
Test Year Ending 09/30/2020
True Up Through 5/31/2021
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 9.12%	F Weighted Cost of Capital 9.37%	G Weighted Cost of Capital 9.62%
1	Common Stock	\$1,589,497,000	54.28%		4.951%	5.086%	5.222%
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	\$1,338,737,000	45.72%	3.99%	1.824%	1.824%	1.824%
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	\$2,928,234,000	100.00%		6.775%	6.910%	7.046%
8	PreTax Cost of Capital				8.325%	8.502%	8.681%