

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application and Petition)
of Spire Missouri Inc. to Change its)
Infrastructure System Replacement Surcharge) Case No. GR-2026-
In its Spire Missouri East and West Service)
Territories)

**APPLICATION AND PETITION OF SPIRE MISSOURI INC. TO CHANGE ITS
INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE FOR ITS
SPIRE MISSOURI EAST AND WEST SERVICE TERRITORIES, AND
REQUEST FOR WAIVER FROM 60 DAY NOTICE RULE**

COMES NOW Spire Missouri Inc. (“Spire Missouri” or “Company”), by and through counsel, and pursuant to §§ 393.1009, 393.1012 and 393.1015 RSMo and 20 CSR 4240-2.060, 2.080 and 3.265 of the Rules of Practice and Procedure of the Missouri Public Service Commission (“Commission”), submits its Application to Change its Infrastructure System Replacement Surcharge (“ISRS”) for its Spire Missouri East (“Spire East”) and Spire Missouri West (“Spire West”) Service Territories and Request for Waiver from the 60 Day Notice Rule, 20 CSR 4240-4.017(1), respectfully stating as follows:

BACKGROUND

1. Sections 393.1009, 393.1012 and 393.1015 RSMo authorize eligible gas corporations to recover certain infrastructure replacement costs through the implementation of an ISRS. Prior to implementing an ISRS or changing an ISRS, the gas corporation must file a petition with the Commission for review and approval before its rates and charges can be adjusted to provide for the recovery of the ISRS costs. To that end, the Company submits this Verified Application and Petition.

THE APPLICANT

2. Spire Missouri Inc. is a public utility and gas corporation incorporated under the laws of the State of Missouri, with its principal office located at 700 Market Street, St. Louis, Missouri 63101. A Certificate of Good Standing evidencing Spire East's and Spire West's standing to do business in Missouri was submitted in Case No. GF-2025-0053 and is incorporated by reference herein for all purposes. The information in such Certificate is current and correct.

3. Spire Missouri Inc. is engaged in the business of distributing and transporting natural gas to customers in Missouri as a gas corporation subject to the jurisdiction of the Commission. Spire East provides gas service in eastern Missouri to customers in the City of St. Louis and the Counties of St. Louis, St. Charles, Crawford, Jefferson, Franklin, Iron, St. Genevieve, St. Francois, Madison, and Butler. Spire West provides gas service to western Missouri in the counties of Barry, Barton, Bates, Buchanan, Carroll, Cass, Cedar, Christian, Clay, Clinton, Cooper, Dade, Dekalb, Greene, Henry, Howard, Jackson, Jasper, Johnson, Lafayette, Lawrence, McDonald, Moniteau, Newton, Pettis, Platte, Ray, Saline, Stone, and Vernon.

4. Communications in regard to this Application should be addressed to the undersigned counsel as well as:

Trisha Lavin
Senior Analyst, Regulatory Rates and Planning
Spire Missouri Inc
700 Market Street
St. Louis, MO 63101
314-934-9838
Trisha.lavin@spireenergy.com

5. Other than cases that have been docketed at the Commission, Spire Missouri has no pending action or final unsatisfied judgments or decisions against it from any state or federal agency or court within the past three years that involves customer service or rates.

6. Spire Missouri is current on its annual report and assessment fee obligations to the Commission, and no such report or assessment fee is overdue.

7. Attached to this document is the Affidavit of Trisha Lavin stating that everything in this document is true and correct to the best of her knowledge.

THE ISRS REQUEST

8. Spire Missouri requests an adjustment to its rates and charges for its Spire East and Spire West service territories through the implementation of an ISRS rate schedule that provides for the recovery of costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period of June 1, 2025 through December 31, 2025.¹ Attached to this application as **Appendix A** is Spire East's recommended revenue requirement and supporting calculations and **Appendix B** is Spire West's recommended revenue requirement and supporting calculations, both of which are attached hereto and incorporated herein for all purposes.

9. Spire Missouri supports full recovery of its ISRS investments and believes all of the projects submitted in this filing are eligible under the ISRS statute. The Company is confident that it has provided the requisite evidence necessary to demonstrate that the replacement of connected or associated facilities replaced are part of

¹ Under the Full and Unanimous Stipulation in Case No. GR-2025-0107, which was approved by the Commission on September 3, 2025, the Signatories agreed that the Company's next ISRS filing would reflect ISRS-eligible plan beginning June 1, 2025.

a qualifying ISRS project compared to tying in or reusing existing facilities. Therefore, as contemplated by the ISRS statute, the ISRS revenue calculations included in Appendices A and B reflect an adjustment for the minimal incremental cost of replacement of connected or associated facilities such as plastic or coated steel pipe but are reflective of the Company's ISRS calculations pursuant to § 393.1009(5)(a), RSMo.

10. Consistent with filings approved in Spire Missouri's ISRS cases dating back to 2009, this Application also includes pro forma ISRS costs. The Company included pro forma costs for the months of November 2025 and December 2025 in this filing. In accordance with the provisions of §§ 393.1009 through §§ 393.1015, RSMo and 20 CSR 4240-3.265, the proposed ISRS rate schedules reflect the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to Spire East and Spire West's weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS. Spire Missouri also seeks to recover all federal, state and local income or excise taxes applicable to such ISRS income, and to recover all other ISRS costs such as depreciation expense. The Company is not seeking recovery of property taxes in this filing.

11. The revenue calculations in Appendices A and B produce incremental annual ISRS revenues for Spire East of \$14,036,781 and Spire West of \$16,299,992, respectively.

Eligibility of Costs

12. The infrastructure system replacements for which Spire Missouri seeks ISRS recognition are set forth in Appendices A and B. As previously stated, these Appendices include those eligible infrastructure investments placed into service or to be

placed into service on or after June 1, 2025. The infrastructure system replacements listed on Appendices A and B are eligible gas utility plant projects in that they are all either:

- a) mains, valves, service lines, regulator stations, vaults, and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition or that can no longer be installed under currently applicable safety requirements or any cast iron or steel facilities including any connected or associated facilities that, regardless of their materials, age, or condition, are replaced as part of a qualifying replacement project in a manner that adds no incremental cost to a project compared to tying into or reusing existing facilities; or
- b) main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life, or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements; or
- c) unreimbursed infrastructure facility relocations due to the construction or improvement of a highway, road, street, public way or other public work required by or on behalf of the United States, the State of Missouri, a political subdivision of the State of Missouri, or another entity having the power of eminent domain.

13. In addition to meeting the foregoing criteria, the infrastructure system replacements listed on Appendices A and B are also eligible for ISRS treatment because they:

- a) did not increase revenues by directly connecting to new customers;
- b) are currently in service and used and useful;
- c) were not included in Spire Missouri's rate base in its most recently completed general rate case, Case No. GR-2025-0107 (the "Rate Case"), and
- d) replaced and/or extended the useful life of existing infrastructure.

Rate Schedules, Calculations and Supporting Documentation

14. Included, as Schedule 16 in both Appendices A and B, are the rate schedules, with supporting documents proposed by Spire Missouri in order to change its ISRS, for both its East and West service territories, and to provide for the adjustment of its rates and charges to reflect recovery of eligible infrastructure costs. This proposed rate schedule, on an annualized basis, will produce ISRS revenues of at least \$1 million, but not in excess of 10% of Spire Missouri's base revenue level as approved by the Commission in the Rate Case

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedules utilize current local, state, and federal income tax rates through a combined income tax rate conversion factor of 1.31305.

16. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedules are premised on a weighted average cost of capital of 7.05% post-tax, as approved in the Rate Case.

17. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedules utilize depreciation rates currently applicable to the eligible infrastructure system replacements, as approved by the Commission in the Rate Case.

18. In determining the appropriate monthly ISRS charge, the proposed rate schedules are based on a reasonable estimate of billing units in the period in which the charges will be in effect, which is derived by dividing the appropriate pre-tax revenues, as calculated above, by the customer class billing determinants approved in the Rate Case, and then further dividing this quotient by twelve. (See Appendices A and B). Consistent with the methodology used in previous ISRS filings, the monthly ISRS charge

is apportioned between customer classes in proportion to the customer charges applicable to those classes.

ADDITIONAL INFORMATION

19. Pursuant to 20 CSR 4240-3.265(22), attached hereto and incorporated herein as Appendix C is a description of the Company's call center instructions pertaining to the ISRS, along with a description of ISRS information posted on the Company's website.

20. Pursuant to 20 CSR 4240-3.265(8) and (9), Spire Missouri intends to continue using the annual notices and customer bill language approved by the Commission in Case No. GO-2018-0309.

Contractor Prequalification Process

21. Section 393.1012.4, RSMo required gas corporations to develop and file a prequalification process for contractors seeking to participate in competitive bidding for ISRS-eligible projects by July 1, 2021. Spire Missouri is in compliance with this provision of the statute per the filing of its pre-qualification process on April 29, 2021 in Case No. GO-2021-0382. Additionally, a verified statement from the Company confirming that such pre-qualification process is in place was also filed in that same docket on October 8, 2021, in compliance with § 393.1012.4, RSMo.

Competitive Bidding Process

22. Section 393.1012.4, RSMo also requires that the Company utilize a competitive bidding process for no less than 25% of installation expenditures for ISRS eligible gas plant projects. A verified statement confirming compliance with this

provision of § 393.1012.4, RSMo is required with all ISRS petitions filed after January 1, 2022, and is included in the Affidavit of Trisha Lavin.

REQUEST FOR WAIVER

23. Commission Rule 20 CSR 4240-4.017(1) provides, in part, as follows:

Any person that intends to file a case shall file a notice with the secretary of the commission a minimum of sixty (60) days prior to filing such case. Such notice shall detail the type of case and issues likely to be before the commission and shall include a summary of all communication regarding substantive issues likely to be in the case between the filing party and the office of the commission that occurred in the ninety (90) days prior to filing the notice.

Commission Rule 20 CSR 4240-4.017(1)(D) permits a party to request a waiver of the above cited rule for good cause. This provision of the rule specifically provides that good cause may be established by submitting a verified declaration that the filing party has had no communication with the office of the commission within the prior one hundred fifty (150) days regarding any substantive issue likely to be in the case. The Company interprets this to mean that good cause is established if the filing party has had no communication with a member of the office of the Commission outside of pleadings or other public communications. Subject to that understanding, the Company has included in the Affidavit of Trisha Lavin a verified statement that neither the Company nor any person or entity acting on behalf of the Company or its Missouri operating units has had any communication with a member of the office of the Commission in the last 150 days regarding any substantive issue relating to this case. For that reason, the Company requests that the Commission grant a waiver of the 60-day notice requirement for Spire Missouri's application to change its ISRS.

WHEREFORE, pursuant to § 393.1015.2(3), RSMo and 20 CSR 4240-3.265(12), Spire Missouri respectfully requests that the Commission issue an Order approving the ISRS rate schedules submitted in connection with this Application in order to provide for the recovery of the eligible infrastructure system replacement investments made by Spire East and Spire West from June 1, 2025 through December 31, 2025 and granting such other relief as may be necessary and appropriate to accomplish the purposes of §§ 393.1009 through 393.1015, RSMo. The Company further requests that Commission grant its request for waiver of the 60-day notice requirement for good cause.

Respectfully submitted,

/s/ J. Antonio Arias

J. Antonio Arias, MoBar #74475
Director, Associate General Counsel - Regulatory
Spire Missouri Inc.
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St. Louis, MO 63101
(314) 342-0655 (Office)
Email: antonio.arias@spireenergy.com

ATTORNEY FOR SPIRE MISSOURI INC.

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing Application was served on the Staff of the Missouri Public Service Commission and the Office of the Public Counsel via electronic mail on this 21st day of November 2025.

/s/Julie Johnson

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application and Petition)
of Spire Missouri Inc. to Change its)
Infrastructure System Replacement Surcharge)
In its Spire Missouri East and West Service)
Territories)

Case No. GR-2026-

AFFIDAVIT

STATE OF MISSOURI)
)
CITY OF ST. LOUIS)

SS

Trisha Lavin, of lawful age, being first duly sworn, deposes and states:

1. My name is Trisha Lavin. I am a Senior Regulatory Analyst for Spire Missouri Inc. My business address is 700 Market St., St. Louis, Missouri, 63101.

2. I have read the foregoing Application and verify that the matters and things set forth therein are true and correct to the best of my knowledge, information, and belief.

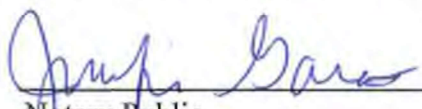
3. I hereby verify that I have read the foregoing Request for Waiver from 20 CSR 4240-4.017(1), and hereby declare that other than pleadings or other public communications, Spire Missouri Inc. has had no communication with the office of the Commission, within the prior one hundred and fifty (150) days regarding any substantive issue likely to be in the above referenced case.

4. I hereby verify that Spire Missouri Inc. has used a competitive bidding process for no less than twenty-five percent of the combined external installation expenditures made by the gas corporation's operating units in Missouri.


Trisha Lavin

Subscribed and sworn to before me this 20th day of November 2025.




Notary Public

AOR

Relocation

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	Months	Depr Mo Rate	Accum Depr	Depr Expense
Mains - Relocation									
376100-Mains - Steel	903697	3403L	Rel w/ 140F Bayless Bridge	202506	126,683.87	11	0.0016667	2,322.58	2,533.73
376100-Mains - Steel	903697	3403L	Rel w/ 140F Bayless Bridge	202507	717.39	10	0.0016667	11.96	14.35
376300-Mains - Plastic	906357	3403L	Rel w/ 702F Arco AveAOR	202507	162,323.36	10	0.0015583	2,529.48	3,035.38
376300-Mains - Plastic	906357	3403L	Rel w/ 702F Arco AveAOR	202508	(12,572.51)	9	0.0015583	(176.33)	(235.10)
376100-Mains - Steel	903697	3403L	Rel w/ 140F Bayless Bridge	202508	(30.59)	9	0.0016667	(0.46)	(0.61)
376300-Mains - Plastic	906543	3403M	Rel 1585F 2P Hwy 8 Desloge	202508	108,139.81	9	0.0015583	1,516.63	2,022.17
376300-Mains - Plastic	906137	3403L	Rel w/ 565F Old Lemay Ferry	202508	209,189.65	9	0.0015583	2,933.82	3,911.76
376100-Mains - Steel	903697	3403L	Rel w/ 140F Bayless Bridge	202509	4,028.69	8	0.0016667	53.72	80.58
376300-Mains - Plastic	906554	3403L	Rel w/ 105F MoDOT	202509	18,497.91	8	0.0015583	230.60	345.90
376300-Mains - Plastic	906357	3403L	Rel w/ 702F Arco AveAOR	202509	3,795.93	8	0.0015583	47.32	70.98
376300-Mains - Plastic	906215	3403L	Rel w/ 840F Watson Ph2	202509	189,760.06	8	0.0015583	2,365.62	3,548.44
376300-Mains - Plastic	906543	3403M	Rel 1585F 2P Hwy 8 Desloge	202509	(4,975.30)	8	0.0015583	(62.02)	(93.04)
376300-Mains - Plastic	906137	3403L	Rel w/ 565F Old Lemay Ferry	202509	30,757.14	8	0.0015583	383.43	575.15
376300-Mains - Plastic	905723	3403L	Rel 150F 2P 20th St SLDC BPS	202509	232,026.45	8	0.0015583	2,892.53	4,338.80
376100-Mains - Steel	903697	3403L	Rel w/ 140F Bayless Bridge	202510	(75.43)	7	0.0016667	(0.88)	(1.51)
376100-Mains - Steel	905448	3403L	Rel w/ 125F Sibley Sidewalk	202510	2,248.37	7	0.0016667	28.23	44.83
376100-Mains - Steel	905448	3403L	Rel w/ 125F Sibley Sidewalk	202510	259,065.16	7	0.0016667	3,022.49	5,181.44
376100-Mains - Steel	906434	3403L	Rel w/ 388F Clark S	202510	5,925.92	7	0.0016667	69.14	118.52
376100-Mains - Steel	906434	3403L	Rel w/ 388F Clark S	202510	419,235.68	7	0.0016667	4,891.18	8,384.88
376100-Mains - Steel	906670	3403L	Rel w/ 20F South Fifth	202510	1,594.44	7	0.0016667	18.60	31.89
376100-Mains - Steel	906670	3403L	Rel w/ 20F South Fifth	202510	37,737.26	7	0.0016667	440.28	754.76
376300-Mains - Plastic	905723	3403L	Rel 150F 2P 20th St SLDC BPS	202510	10,538.55	7	0.0015583	114.96	197.07
376300-Mains - Plastic	905723	3403L	Rel 150F 2P 20th St SLDC BPS	202510	30,327.75	7	0.0015583	330.82	567.12
376300-Mains - Plastic	905775	3403L	Rel w/ 270F Essex Reconstr	202510	87,151.43	7	0.0015583	950.66	1,629.70
376300-Mains - Plastic	906137	3403L	Rel w/ 565F Old Lemay Ferry	202510	(318.45)	7	0.0015583	(3.47)	(5.95)
376300-Mains - Plastic	906164	3403L	Rel 45F 2P Hanley Laclede	202510	431.10	7	0.0015583	4.70	8.06
376300-Mains - Plastic	906164	3403L	Rel 45F 2P Hanley Laclede	202510	4,099.35	7	0.0015583	44.72	76.66
376300-Mains - Plastic	906215	3403L	Rel w/ 840F Watson Ph2	202510	421.05	7	0.0015583	4.59	7.87
376300-Mains - Plastic	906215	3403L	Rel w/ 840F Watson Ph2	202510	4,592.26	7	0.0015583	50.09	85.87
376300-Mains - Plastic	906357	3403L	Rel w/ 702F Arco AveAOR	202510	(557.11)	7	0.0015583	(6.08)	(10.42)
376300-Mains - Plastic	906434	3403L	Rel w/ 388F Clark S	202510	5,693.91	7	0.0015583	62.11	106.47
376300-Mains - Plastic	906434	3403L	Rel w/ 388F Clark S	202510	44,795.46	7	0.0015583	488.63	837.66
376300-Mains - Plastic	906543	3403M	Rel 1585F						

AOR
Relocation

	Plant Asset	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	Months	Depr Mo Rate	Accum Depr	Depr Expense
	376300-Mains - Plastic	905769	3303L	Repl w/ 1108F Hampton	202509	14,926.22	8	0.0015583	186.08	279.11
	376300-Mains - Plastic	906115	3303L	Repl w/ 3882F Visitation Park	202509	8,047.26	8	0.0015583	100.48	150.48
	376300-Mains - Plastic	906149	3303L	Repl w/ 4688F Gratiot	202509	(21,341.78)	8	0.0015583	(266.06)	(399.18)
	376300-Mains - Plastic	904267	3303L	Repl w/ 1115F Gravois	202509	192,852.83	8	0.0015583	2,404.18	3,806.27
	376300-Mains - Plastic	905921	3303L	Repl w/ 2240F Hampton	202509	13,368.04	8	0.0015583	166.65	249.98
	376300-Mains - Plastic	906341	3303L	Repl w/ 840F Maline Creek Bank	202509	112,009.47	8	0.0015583	1,396.35	2,094.53
	376300-Mains - Plastic	905926	3303L	Repl w/ 1083F HamptonArea 1	202509	1,142.06	8	0.0015583	14.24	21.36
	376300-Mains - Plastic	905520	3303L	Repl w/ 2926F Jefferson	202509	7,828.83	8	0.0015583	97.60	146.40
	376300-Mains - Plastic	906152	3303L	Repl w/ 2236F Gratiot MP	202509	602,732.20	8	0.0015583	7,513.90	11,270.85
	376300-Mains - Plastic	906302	3303L	Repl w/ 763F Cherokee	202509	186,278.45	8	0.0015583	2,322.22	3,483.33
	376300-Mains - Plastic	906553	3303L	Repl 1054F 2P St Bridget Lane	202509	78,684.88	8	0.0015583	980.92	1,471.38
	376300-Mains - Plastic	903112	3303M	Repl w/1149FTRUMANCrystal city	202509	240,250.73	8	0.0015583	2,995.06	4,492.59
	376300-Mains - Plastic	905280	3303L	Repl w/ 1715F Regal	202509	379,218.66	8	0.0015583	4,727.49	7,091.24
	376300-Mains - Plastic	906116	3303L	Repl 3868F 2P Visitation Pk 3C	202509	15,300.22	8	0.0015583	190.74	286.11
	376300-Mains - Plastic	905835	3303L	Nottingham & Macklind Strategi	202509	200,488.32	8	0.0015583	2,499.37	3,749.05
	376300-Mains - Plastic	906171	3303L	Repl w/ 1015F Paradise	202509	(97.21)	8	0.0015583	(1.21)	(1.82)
	376300-Mains - Plastic	906002	3303L	Repl w/ 1123F Eichelberger	202509	105,492.04	8	0.0015583	1,315.11	1,987.96
	376300-Mains - Plastic	904953	3303L	Repl w/ 2401F Bancroft	202509	314,870.89	8	0.0015583	3,925.31	5,882.96
	376300-Mains - Plastic	903956	3303L	Repl w/ 147F Longacre	202509	38.15	8	0.0015583	0.48	0.71
	376300-Mains - Plastic	905768	3303L	Repl w/ 2108F Hampton	202509	8,589.67	8	0.0015583	107.19	160.31
	376300-Mains - Plastic	906073	3303M	Repl w 3340F Treamont-9	202509	(1,989.85)	8	0.0015583	(24.81)	(37.21)
	376300-Mains - Plastic	905474	3303L	Repl w/ 1594F Piedmont	202509	2,891.00	8	0.0015583	36.04	54.06
	376300-Mains - Plastic	906498	3303L	Repl w 1066F Phillips -Spring	202509	93,256.72	8	0.0015583	1,162.58	1,743.86
	376300-Mains - Plastic	905269	3303L	Repl w/ 1571F Arsenal	202509	5,915.32	8	0.0015583	73.74	110.61
	376300-Mains - Plastic	905924	3303L	Repl w/ 1180F Hampton	202509	1,927.61	8	0.0015583	24.03	36.05
	376300-Mains - Plastic	906583	3303L	Repl w 59F 2P W Polo	202509	795.75	8	0.0015583	9.92	14.88
	376300-Mains - Plastic	904894	3303L	Repl w/ 1058F Sidney	202509	4,329.28	8	0.0015583	54.15	81.23
	376300-Mains - Plastic	903759	F1998	Repl w/ 595F Dunn Rd.	202510	95,376.00	7	0.0015583	1,040.38	1,783.53
	376100-Mains - Steel	905336	3303L	Repl 148F 8S 940 N Woods Mill	202510	314,312.20	7	0.0016667	3,667.05	6,286.37
	376100-Mains - Steel	906115	3303L	Repl w/ 3882F Visitation Park	202510	(6,390.55)	7	0.0016667	(74.56)	(127.81)
	376300-Mains - Plastic	903112	3303M	Repl w/1149FTRUMANCrystal city	202510	(11,119.64)	7	0.0015583	(121.29)	(207.93)
	376300									

AOR
Relocation

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	Months	Depr Mo Rate	Accum Depr	Depr Expense
Total Service Line Replacements - Steel									
Service Line Replacements - Plastic and Copper									
380200-Services - Plastic & Copper	906115	3303L	Repl w/ 3882F Visitation Park	202506	76,339.16	11	0.0033000	2,771.11	3,023.00
380200-Services - Plastic & Copper	905520	3303L	Repl w/ 2926F Jefferson	202506	188,529.22	11	0.0033000	6,843.61	7,466.00
380200-Services - Plastic & Copper	905474	3303L	Repl w/ 1594F Piedmont	202506	199,008.07	11	0.0033000	7,223.99	7,881.00
380200-Services - Plastic & Copper	905966	3303L	Repl 437F 2P Eichlberger PhC	202506	261,414.12	11	0.0033000	9,126.33	9,956.00
380200-Services - Plastic & Copper	906115	3303L	Repl w/ 3882F Visitation Park	202507	3,443.41	10	0.0033000	113.63	136.00
380200-Services - Plastic & Copper	905520	3303L	Repl w/ 2926F Jefferson	202507	5,921.57	10	0.0033000	195.41	234.00
380200-Services - Plastic & Copper	905474	3303L	Repl w/ 1594F Piedmont	202507	11,822.45	10	0.0033000	390.14	468.00
380200-Services - Plastic & Copper	905966	3303L	Repl 437F 2P Eichlberger PhC	202507	21,936.17	10	0.0033000	723.89	869.00
380200-Services - Plastic & Copper	906357	3403L	Rel w/ 702F Arco AveAOR	202507	51,120.36	10	0.0033000	1,686.97	2,024.00
380200-Services - Plastic & Copper	904894	3303L	Repl w/ 1058F Sidney	202507	104,859.77	10	0.0033000	3,460.37	4,152.00
380200-Services - Plastic & Copper	905924	3303L	Repl w/ 1083F HamptonArea 1	202507	239,641.75	10	0.0033000	7,903.18	9,498.00
380200-Services - Plastic & Copper	905924	3303L	Repl w/ 1180F Hampton	202507	265,212.99	10	0.0033000	8,752.03	10,502.00
380200-Services - Plastic & Copper	906116	3303L	Repl 3868F 2P Visitation Pk 3C	202507	410,475.22	10	0.0033000	13,545.68	16,255.00
380200-Services - Plastic & Copper	904258	3303L	Repl w/ 3135F Gravois & Delor	202507	841,703.64	10	0.0033000	27,776.22	33,331.00
380200-Services - Plastic & Copper	905269	3303L	Repl w/ 1571F Arsenal	202507	321,585.06	10	0.0033000	10,612.31	12,735.00
380200-Services - Plastic & Copper	906357	3403L	Rel w/ 702F Arco AveAOR	202508	(3,599.44)	9	0.0033000	(117.60)	(157.00)
380200-Services - Plastic & Copper	905269	3303L	Repl w/ 1571F Arsenal	202508	2,002.03	9	0.0033000	59.46	79.00
380200-Services - Plastic & Copper	905474	3303L	Repl w/ 1594F Piedmont	202508	2,090.18	9	0.0033000	62.08	83.00
380200-Services - Plastic & Copper	905966	3303L	Repl 437F 2P Eichlberger PhC	202508	3,155.67	9	0.0033000	93.72	125.00
380200-Services - Plastic & Copper	904258	3303L	Repl w/ 3135F Gravois & Delor	202508	4,633.34	9	0.0033000	137.61	183.00
380200-Services - Plastic & Copper	906115	3303L	Repl w/ 3882F Visitation Park	202508	7,069.51	9	0.0033000	209.96	280.00
380200-Services - Plastic & Copper	905926	3303L	Repl w/ 1083F HamptonArea 1	202508	7,986.49	9	0.0033000	237.26	316.00
380200-Services - Plastic & Copper	905924	3303L	Repl w/ 1180F Hampton	202508	9,870.53	9	0.0033000	293.15	391.00
380200-Services - Plastic & Copper	905520	3303L	Repl w/ 2926F Jefferson	202508	13,456.58	9	0.0033000	389.26	519.00
380200-Services - Plastic & Copper	906543	3403M	Rel 1585F 2P Hwy 8 DeSloge	202508	20,664.66	9	0.0033000	613.74	818.00
380200-Services - Plastic & Copper	906171	3303L	Repl w/ 1015F Paradise	202508	53,463.92	9	0.0033000	1,587.88	2,117.00
380200-Services - Plastic & Copper	906116	3303L	Repl 3868F 2P Visitation Pk 3C	202508	71,427.23	9	0.0033000	2,121.39	2,829.00
380200-Services - Plastic & Copper	904894	3303L	Repl w/ 1058F Sidney	202508	97,308.30	9	0.0033000	2,890.06	3,853.00
380200-Services - Plastic & Copper	906073	3303M	Repl w/ 3340F Treantorn-9	202508	169,334.73	9	0.0033000	5,029.24	6,706.00
380200-Services - Plastic & Copper	905768	3303L	Repl w/ 1410F Hampton	202508	311,364.66	9	0.0033000	9,243.39	12,330.00
380200-Services									

AOR

Relocation

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	Months	Depr Mo Rate	Accum Depr	Depr Expenses
							0.0025917	0.00	0.00
November Estimate		3303L		202511	1,210,000.00	6	0.0029270	21,250.02	42,500.00
December Estimate		3303L		202512	350,000.00	5	0.0029270	5,122.25	12,293.00
Total Measuring & Regulating Station Equipment					1,560,000.00			26,372.27	54,793.00

32,190,475.37

SPIRE - MISSOURI EAST

Page 1 of 2

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Blanket Work Order Additions Jun2025 - Dec2025
Appendix A - Schedule 2

SPIRE - MISSOURI EAST

A	Service Replacements (i.e. Renewals)
B	Mains Replaced Under Maintenance "Mtrc" - Not Related to a planned project, but emergency situations (i.e. worn out or deteriorated)
C	Encapsulation/Clamping of Cast Iron Main
D	Cathodic Protection Applied to Steel Mains

[illegible]

SPIRE - MISSOURI EAST
ISRS Work Order Retirements

Page 1 of 3

SPIRE - MISSOURI EAST
ISRS Work Order Retirements

Page 2 of 3

SPIRE - MISSOURI EAST
ISRS Work Order Retirements

TOTAL	(5,398,624.13)		(149,340.61)	(214,494.30)
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Spire Missouri East
Case # GR-2026-XXXX
Spire East BWO Summary
Appendix A - Schedule 4

112613	Renew Service - ISRS-MoEast	\$	18,616,393.17
114471	BWO-Main Replace-ISRS MOE	\$	1,399,584.09
695300	Renew Svcs Plastic County	\$	83,925.50
699010	69901 MN LEAK CLAMPS CTY	\$	13,108.71
699410	69941 SVC REN COR TRANSFER CO	\$	(501,222.58)
697390	69739 CATHODIC PROT MAIN	\$	33,747.66
Total		\$	19,645,536.55

Service Line Replacements

Steel and Copper	119	13.77%
Leak Repairs (Other than Steel and Copper)	396	45.83%
Copper Pigtail	273	31.60%
Ineligible Items	75	8.68%
Civic Improvements	1	0.12%
Total Projects	864	
Total Dollars Available	\$	19,598,680.18

Service line Replacement Summary

Eligible Items	789	91.32%
Ineligible Items	75	8.68%
Total	864	
Eligible Dollars	\$	17,897,405.86

MTCE

Steel, Copper, Cast Iron, ACI	0	0.00%
Leak Repair	0	0.00%
Meter Move-Out	0	0.00%
Ineligible	0	0.00%
Total Projects	0	
Total Dollars Available	\$	-

MTCE Summary

Eligible Items	0	0.00%
Ineligible Items	0	0.00%
Total	0	
Eligible Dollars	\$	-

Leak Clamps

Eligible	0	100%
Ineligible	0	
Total Projects	0	
Total Dollars Available	\$	13,108.71
Eligible Dollars	\$	-

Cathodic Protection

Eligible Dollars	\$	33,747.66
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Total Eligible Dollars \$ **17,931,153.52**

Spire Missouri East
ISRS - Case # GR-2026-XXXX
Legend for State or Federal Safety Requirements
Appendix A - Schedule 6

Legend for State or Federal Safety Requirements

		Regulatory Section Description	Description of Capital Expenditure Rehabilitation or Replacement
A	393.130 RSMo	Safe and Adequate Service	Replace, repair or remove unsafe pipeline segments
B	4 CSR 240-40.030(13)(B)	General Requirements for Maintenance	Replace, repair or remove unsafe pipeline segments
C	4 CSR 240-40.030(15)	Replacement Programs	Replacement program requirements for certain pipelines
D	4 CSR 240-40.030(14)	Gas Leaks	Repair of system leaks through pipeline rehabilitation and replacements
E	4 CSR 240-40.030(9)(T) and (U)	Corrosion Control	Remedial action in response to graphitization and corrosion through pipeline rehabilitation and replacements
F	4 CSR 240-40.030(13)(Z)	Protecting or Replacing Disturbed Cast Iron Pipelines	Replacement of cast iron pipelines where support has been disturbed
G	4 CSR 240-40.030(7)	Construction requirements	Construction expense associated with relocating and replacing pipelines
H	4 CSR 240-40.030(10)	Testing Requirements	Testing expense associated with relocating and replacing pipelines
I	4 CSR 240-40.030(13)(Y)	Maintenance - Caulked Bell and Spigot Joints	Install clamps and other sealing on exposed cast iron joints
J	4 CSR 240-40.030(16)	Gas Transmission Pipeline Integrity Management	Replace, repair or remove unsafe transmission pipeline segments
K	4 CSR 240-40.030(17)	Gas Distribution Pipeline Integrity Management	Replace, repair or remove unsafe distribution pipeline segments
L	4 CSR 240-40.030(13)(S)(1)	Telemetry Requirement	Replace Worn or Deteriorated Telemetry/SCADA Equipment
M	4 CSR 240-40.030(12)(P)(1)	Requirements for Odorization of Gas	Replace Worn or Deteriorated Odorization Equipment

References to state safety rules should be interpreted to include the corresponding federal safety rule.

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Statute 393.1009(5)
Appendix A - Schedule 6

ISRS Statute 393.1009(5): Effective 28 Aug 2020

- (a) Mains, valves, service lines, regulator stations, vaults and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition or that can no longer be installed under currently applicable safety requirements or any cast iron or steel facilities including any connected or associated facilities that, regardless of their material, age, or condition, are replaced as part of a qualifying replacement project in a manner that adds no incremental cost to a project compared to tying into or reusing existing facilities;
- (b) Main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;
- (c) Facilities relocations required due to construction or improvement of a highway, road, street, public way, or other public work by or on behalf of the United States, this state, a political subdivision of this state, or another entity having the power of eminent domain provided that the costs related to such projects have not been reimbursed to the gas corporation;

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Depreciation Expense
Appendix A - Schedule 7

Spire Missouri East
ISRS Depreciation Expense

	<u>Additions</u>	<u>Retirements</u>
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	802,667	(45,461)
Service Line Replacements and Insertion Projects	1,798,739	(162,621)
Regulator Stations	54,793	-
Main Relocations net of Reimbursements	87,442	(6,413)
Main Reinforcements	-	-
Total	2,743,640	(214,494)
Total Net Increase in Depreciation Expense	<u><u>2,529,146</u></u>	

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Revenue Requirement Calculation
Appendix A - Schedule 8

Spire Missouri East
ISRS Revenue Requirement Calculation

ISRS Activity:

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

<u>Work Orders Placed in Service</u>	
Gross Additions	36,857,916
Deferred Taxes	(245,428)
Accumulated Depreciation	(422,873)
Total Net	36,189,615

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

<u>Work Orders Placed in Service</u>	
Gross Additions	45,277,539
Deferred Taxes	(328,642)
Accumulated Depreciation	(1,146,355)
Total Net	43,802,542

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,560,000
Deferred Taxes	(3,010)
Accumulated Depreciation	(26,372)
Total Net	1,530,618

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	4,232,920
Deferred Taxes	(27,543)
Accumulated Depreciation	(50,723)
Total Net	4,154,654

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

Total Incremental Accumulated Depreciation	-
Total Incremental Accumulated Deferred Taxes	-

Total ISRS Rate Base	85,677,429
Overall Rate of Return per GR-2025-0107	8.62%
UOI Required	7,382,824
Income Tax Conversion Factor	1.31305
Revenue Requirement on Capital	9,694,017

Depreciation Expense	2,529,146
Net Property Taxes	-
ISRS Undercollection	2,775,025

Total ISRS Revenues	14,998,188
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Total ISRS Rate Base	85,677,429
Weighted Cost of Debt per GR-2025-0107	2.0453%
Interest Deduction	1,752,360
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	417,763
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	548,543

263A Transfers Reduction	1,318,921
Service Transfers Deduction	-
263A and Service Transfers Tax Deductible Items	1,318,921
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	314,431
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	412,863

Total Rev Req on Capital	7,382,824
Net Income Taxes	1,349,786
Depr Expense	2,529,146
Net Property Tax	-
ISRS Under or Over Collection	2,775,025
Total ISRS Revenues	14,036,781

Total ISRS Cumulative Cap Adjustment	-
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Total ISRS Revenues	14,036,781
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Spire Missouri East
 ISRS - Case No.
 Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation
 Appendix A - Schedule 9

ISRS Activity:

<u>Main Replacements, etc.</u>	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00
<u>Services</u>		
Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00
<u>Regulator Stations</u>		
Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00
<u>Main Relocations</u>		
Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00
<u>Main Reinforcements</u>		
Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00
TOTAL INCREMENTAL CHANGE	0.00	0.00
	-	-

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Deferred Taxes — Rate Base Reduction - Main Replacements
Appendix A - Schedule 10

Spire Missouri East
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026		
for Plant in Service	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026		
	2025		2026		Total
	C		C		
	20 Year Life		20 Year Life		
	0% Bonus		0% Bonus		
<u>Main Replacements, etc.</u>					
Additions	9,382,126.11		27,475,790.24		36,857,916.35
263A Transfers Deduction %		2.54%		2.54%	
Tax Deduction Amount		238,631.72		698,838.94	
Bonus Depreciation	-		-		-
Adjusted Tax Basis on Additions	9,143,494.39		26,776,951.30		35,920,445.69
Tax Depreciation On Adj. Basis					
Fiscal Year 2025 (Oct 1 - Sep 30)	342,881.04		-		342,881.04
Fiscal Year 2026 (Oct 1 - Sept 30)	440,045.91		669,423.78		1,109,469.69
Fiscal Year 2027 (Oct 1 - Sept 30)	-		-		-
Total Tax Depreciation	782,926.95		669,423.78		1,452,350.73
Total Book Depreciation					<u>422,872.73</u>
Difference Between Book and Tax Depreciation					<u>1,029,478.00</u>
Deferred Income Taxes	23.84%				<u><u>245,427.56</u></u>

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Deferred Taxes — Rate Base Reduction - Services
Appendix A - Schedule 11

Spire Missouri East ISRS Deferred Taxes — Rate Base Reduction				
Depreciation for the period	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026	
for Plant in Service	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026	
	2025	0	2026	Total
	C		C	
	20 Year Life		20 Year Life	
	0% Bonus		0% Bonus	
Services				
Additions	24,062,770.06	-	21,214,769.14	45,277,539.21
263A Transfers Deduction %	2.54%		2.54%	
Tax Deduction Amount	612,029.74		539,591.65	
Bonus Depreciation	-	-	-	-
Adjusted Tax Basis on Additions	23,450,740.32	-	20,675,177.50	44,125,917.82
Tax Depreciation On Adj. Basis				
Fiscal Year 2025 (Oct 1 - Sep 30)	879,402.76	-	-	879,402.76
Fiscal Year 2026 (Oct 1 - Sept 30)	1,128,605.96	-	516,879.44	1,645,485.40
Fiscal Year 2027 (Oct 1 - Sept 30)	-	-		-
Total Tax Depreciation	2,008,008.72	-	516,879.44	2,524,888.16
Total Book Depreciation				1,146,355.39
Difference Between Book and Tax Depreciation				1,378,532.77
Deferred Income Taxes	23.84%			328,642.21

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Deferred Taxes — Rate Base Reduction - Regulator Stations
Appendix A - Schedule 12

Spire Missouri East				
ISRS Deferred Taxes — Rate Base Reduction				
Depreciation for the period	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026	
for Plant in Service	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026	
	2025	0	2026	Total
	C		C	
	20 Year Life		20 Year Life	
	0% Bonus		0% Bonus	
Regulator Stations				
Additions	-	-	1,560,000.00	1,560,000.00
263A Transfers Deduction %			0.00%	
Tax Deduction Amount				
Bonus Depreciation	-	-	-	-
Adjusted Tax Basis on Additions	-	-	1,560,000.00	1,560,000.00
Tax Depreciation On Adj. Basis				
Fiscal Year 2025 (Oct 1 - Sep 30)	-	-	39,000.00	39,000.00
Fiscal Year 2026 (Oct 1 - Sept 30)		-	-	-
Fiscal Year 2027 (Oct 1 - Sept 30)	-	-	-	-
Total Tax Depreciation	-	-	39,000.00	39,000.00
Total Book Depreciation				26,372.27
Difference Between Book and Tax Depreciation				12,627.73
Deferred Income Taxes	23.84%			3,010.45

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Deferred Taxes — Rate Base Reduction - Main Relocations
Appendix A - Schedule 13

Spire Missouri East
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026		
for Plant in Service	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026		
	2025	0	2026		Total
	C		C		
	20 Year Life		20 Year Life		
	0% Bonus		0% Bonus		
<u>Mains Relocations</u>					
Additions	1,068,341.86	-	3,164,577.93		4,232,919.79
263A Transfers Deduction %	2.54%		2.54%		
Tax Deduction Amount	27,172.97		80,490.14		
Bonus Depreciation	-	-	-		-
Adjusted Tax Basis on Additions	1,041,168.89	-	3,084,087.79		4,125,256.67
Bonus Depreciation for Period					
Sept 1 - Sept 30, 2014	-	-	-		-
Oct 1, 2014 - Feb 28, 2015	-	-	-		-
Tax Depreciation On Adj. Basis					
Fiscal Year 2025 (Oct 1 - Sep 30)	39,043.83	-	-		39,043.83
Fiscal Year 2026 (Oct 1 - Sept 30)	50,107.99	-	77,102.19		127,210.18
Fiscal Year 2027 (Oct 1 - Sept 30)	-	-			-
Total Tax Depreciation	89,151.82	-	77,102.19		166,254.01
Total Book Depreciation					50,722.65
Difference Between Book and Tax Depreciation					115,531.36
Deferred Income Taxes	23.84%				27,542.68

Spire Missouri East
ISRS - Case # GR-2026-XXXX
Capital Structure/Rate of Return for ISRS
Appendix A - Schedule 14

Spire Missouri East
Capital Structure/Rate of Return for ISRS
Case GR-2026-XXXX

Total Capital *	7.05%
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* Reflects Full Unanimous Stipulation & Agreement in GR-2025-0107

Spire Missouri East
 ISRS - Case # GR-2026-XXXX
 ISRS Rate Design
 Appendix A - Schedule 15

Spire Missouri East
 ISRS Rate Design

Total ISRS Revenues
 14,036,781

Customer Rate Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Nos.	Customer Percentage	Current ISRS Charge	Current ISRS Revenues
Residential	625,100	22.00	1.0000	625,100	81.2960%	1.52	11,411,336
SGS	36,996	52.00	2.3636	87,445	11.3725%	3.60	1,596,329
LGS	4,460	185.00	8.4091	37,505	4.8776%	12.79	684,654
LV	29	1,220.00	55.4545	1,608	0.2091%	84.36	29,358
General L.P	33	26.50	1.2045	40	0.0052%	1.83	726
Large Volume Transportation	146	2,595.00	117.9545	17,221	2.2397%	179.44	314,380
Total	666,764				100.0000%		14,036,781

*Average customers - GR-2025-0107

Spire Missouri East
ISRS - Case # GR-2026-XXXX
ISRS Cumulative Rate Design
Appendix A - Schedule 16

Spire Missouri East
ISRS Rate Design

Total ISRS Revenues 14,036,781

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	625,100	22.00	1.0000	625,100	81.2960%	1.52	11,411,336
SGS	36,996	52.00	2.3636	87,445	11.3725%	3.60	1,596,329
LGS	4,460	185.00	8.4091	37,505	4.8776%	12.79	684,654
LV	29	1,220.00	55.4545	1,608	0.2091%	84.36	29,358
General L.P	33	26.50	1.2045	40	0.0052%	1.83	726
Large Volume Transportation	146	2,595.00	117.9545	17,221	2.2397%	179.44	314,380
Total	666,764				100.0000%		14,036,781

*Average Customers - GR-2025-0107

AOR	
Relocation	

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	Months	Depr Mo Rate	Accum Depr	Depr Expense
Mains - Relocation									
376300-Mains - Plastic	807758	F2521	3725 Bales MRELO	202506	447.76	11	0.0016667	8.21	8.96
376300-Mains - Plastic	807485	F2521	Neosho Stormwater Impr E South	202506	51,486.74	11	0.0016667	943.92	1,029.73
376300-Mains - Plastic	807523	F2521	Raytown & E 59th Storm MRELO	202506	74,503.58	11	0.0016667	1,365.90	1,490.07
376300-Mains - Plastic	807567	F2521	20th Schiff -Iron Gates MRELO	202506	279,272.22	11	0.0016667	5,119.99	5,585.44
376100-Mains - Steel	807508	F2521	Carterville Stormwater Improve	202507	48,248.12	10	0.0016667	804.14	964.96
376300-Mains - Plastic	807485	F2521	Neosho Stormwater Impr E South	202507	(3,263.97)	10	0.0015583	(50.86)	(61.04)
376300-Mains - Plastic	807758	F2521	3725 Bales MRELO	202507	6,458.17	10	0.0015583	100.64	120.77
376300-Mains - Plastic	807567	F2521	20th Schiff -Iron Gates MRELO	202507	16,998.95	10	0.0015583	264.90	317.88
376300-Mains - Plastic	807523	F2521	Raytown & E 59th Storm MRELO	202507	44,185.50	10	0.0015583	688.56	826.27
376300-Mains - Plastic	807638	F2521	20th St & Country Club MRELO	202507	56,653.06	10	0.0015583	882.84	1,059.41
376100-Mains - Steel	807508	F2521	Carterville Stormwater Improve	202508	(23,317.76)	9	0.0015583	(327.03)	(436.04)
376100-Mains - Steel	807427	F2521	N Topping Ave - MRELO	202508	415.15	9	0.0015583	5.82	7.76
376300-Mains - Plastic	807485	F2521	Neosho Stormwater Impr E South	202508	67.45	9	0.0015583	0.95	1.26
376300-Mains - Plastic	807758	F2521	3725 Bales MRELO	202508	400.93	9	0.0015583	5.62	7.50
376300-Mains - Plastic	807638	F2521	20th St & Country Club MRELO	202508	916.69	9	0.0015583	12.86	17.14
376300-Mains - Plastic	807567	F2521	20th Schiff -Iron Gates MRELO	202508	5,124.36	9	0.0015583	71.87	95.83
376300-Mains - Plastic	807523	F2521	Raytown & E 59th Storm MRELO	202508	7,161.95	9	0.0015583	100.45	133.93
376300-Mains - Plastic	807828	F2521	Benton Blvd MRELO	202508	12,286.95	9	0.0015583	172.32	229.77
376300-Mains - Plastic	807943	F2521	Pryor Rd Sewer, Lee's Summit	202508	15,968.75	9	0.0015583	223.96	298.62
376300-Mains - Plastic	807427	F2521	N Topping Ave - MRELO	202508	940,000.11	9	0.0015583	13,183.50	17,578.00
376100-Mains - Steel	807427	F2521	N Topping Ave - MRELO	202509	39.49	8	0.0015583	0.49	0.74
376100-Mains - Steel	807508	F2521	Carterville Stormwater Improve	202509	402.12	8	0.0015583	5.01	7.52
376100-Mains - Steel	807715	F2521	NE 68th St & N Flora St - MREL	202509	7,257.63	8	0.0015583	90.48	135.72
376100-Mains - Steel	807983	F2521	MODOT JSR0042, Lockwood	202509	58,329.13	8	0.0015583	727.17	1,090.75
376100-Mains - Steel	807550	F2521	EFLB Area 3 and 4 Stormwater P	202509	77,204.36	8	0.0015583	962.48	1,443.72
376300-Mains - Plastic	807828	F2521	Benton Blvd MRELO	202509	(7,280.56)	8	0.0015583	(90.76)	(136.15)
376300-Mains - Plastic	807758	F2521	3725 Bales MRELO	202509	(1,397.58)	8	0.0016667	(18.63)	(27.95)
376300-Mains - Plastic	807485	F2521	Neosho Stormwater Impr E South	202509	214.52	8	0.0016667	2.86	4.29
376300-Mains - Plastic	807638	F2521	20th St & Country Club MRELO	202509	480.87	8	0.0015583	5.99	8.99
376300-Mains - Plastic	807943	F2521	Pryor Rd Sewer, Lee's Summit	202509	1,440.81	8	0.0015583	17.96	26.94
376300-Mains - Plastic	807967	F2521	20th Schiff -Iron Gates MRELO	202509	4,943.38	8	0.0015583	61.63	92.44
376300-Mains - Plastic	807523	F2521	Raytown & E 59th Storm MRELO	202509	7,760.11	8	0.0015583	96.74	145.11
376300-Mains - Plastic	807550	F2521	EFLB Area 3 and 4 Stormwater P	202509	42,735.69	8	0.0015583	532.77	799.16
376300-Mains - Plastic	807445	F2521	Neosho Stormwater Improvements	202509	52,700.45				

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Work Order Additions Jun2025- Dec2025
Appendix B - Schedule 1

AOR
Relocation

SPIRE - MISSOURI WEST

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	Months	Depr Mo Rate	Accum Depr	Depr Expense
376300-Mains - Plastic	806445	F2520	Douglas & Forest Phase B	202506	493,286.85	11	0.0016667	9,043.59	9,865.74
376300-Mains - Plastic	807337	F2520	63rd & Paseo Phase A	202506	550,243.26	11	0.0016667	10,087.79	11,004.87
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G MREPL	202506	863,916.12	11	0.0016667	12,171.80	13,278.32
376300-Mains - Plastic	806807	F2520	47th & Pittman Phase A	202506	1,391,135.44	11	0.0016667	25,504.15	27,822.71
376100-Mains - Steel	805493	F2520	39th & Van Brunt DRS#175 PhC	202507	14,337.81	10	0.0016667	238.96	286.76
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G MREPL	202507	(14,238.17)	10	0.0016667	(237.30)	(284.76)
376300-Mains - Plastic	807337	F2520	63rd & Paseo Phase A	202507	7,875.36	10	0.0016667	131.26	157.51
376300-Mains - Plastic	806615	F2520	110th & Sycamore Ph E	202507	19,134.95	10	0.0016667	318.92	382.70
376300-Mains - Plastic	806807	F2520	47th & Pittman Phase A	202507	21,433.42	10	0.0016667	357.22	428.67
376300-Mains - Plastic	807281	F2520	12th & Winchester 1-B	202507	36,183.32	10	0.0016667	603.06	723.67
376300-Mains - Plastic	806847	F2520	12th & Hardesty Ph1C	202507	56,685.20	10	0.0016667	944.75	1,133.70
376300-Mains - Plastic	805375	F2520	15th & Walnut Ph I	202507	65,527.77	10	0.0016667	1,092.13	1,310.56
376300-Mains - Plastic	806849	F2520	12th & Hardesty Ph 1D	202507	68,629.44	10	0.0016667	1,143.82	1,372.59
376300-Mains - Plastic	806445	F2520	Douglas & Forest Phase B	202507	75,726.32	10	0.0016667	1,262.11	1,514.53
376300-Mains - Plastic	807255	F2520	19th & Prospect Strat Grid PhL	202507	361,814.09	10	0.0016667	6,030.23	7,236.28
376300-Mains - Plastic	805618	F2520	Bid - 35th St & Olive A1 PhE	202507	515,463.87	10	0.0016667	8,591.06	10,309.28
376300-Mains - Plastic	806961	F2520	56th & Ash Phase A	202507	631,101.78	10	0.0016667	10,518.36	12,622.04
376300-Mains - Plastic	805493	F2520	39th & Van Brunt DRS#175 PhC	202507	919,660.30	10	0.0016667	15,327.67	18,393.21
376100-Mains - Steel	805493	F2520	39th & Van Brunt DRS#175 PhC	202508	223.56	9	0.0016667	3.35	4.47
376100-Mains - Steel	806662	F1878	20" ST Feeder Phase 14 Eng/Mat	202508	1,446,771.00	9	0.0016667	21,701.57	28,935.42
376300-Mains - Plastic	806961	F2520	56th & Ash Phase A	202508	(88,584.33)	9	0.0016667	(1,328.76)	(1,771.69)
376300-Mains - Plastic	806445	F2520	Douglas & Forest Phase B	202508	(11,150.17)	9	0.0016667	(167.25)	(223.00)
376300-Mains - Plastic	806615	F2520	110th & Sycamore Ph E	202508	404.95	9	0.0016667	6.61	8.82
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G MREPL	202508	511.75	9	0.0016667	7.68	10.24
376300-Mains - Plastic	807255	F2520	19th & Prospect Strat Grid PhL	202508	851.40	9	0.0016667	12.77	17.03
376300-Mains - Plastic	807281	F2520	12th & Winchester 1-B	202508	851.53	9	0.0016667	12.77	17.03
376300-Mains - Plastic	807337	F2520	63rd & Paseo Phase A	202508	2,905.75	9	0.0016667	43.59	58.12
376300-Mains - Plastic	806847	F2520	12th & Hardesty Ph1C	202508	5,168.26	9	0.0015583	72.48	96.85
376300-Mains - Plastic	806849	F2520	12th & Hardesty Ph 1D	202508	12,101.15	9	0.0015583	169.72	226.29
376300-Mains - Plastic	805375	F2520	15th & Walnut Ph I	202508	12,805.12	9	0.0015583	179.59	239.46
376300-Mains - Plastic	805493	F2520	39th & Van Brunt DRS#175 PhC	202508	14,340.43	9	0.0015583	201.12	268.17
376300-Mains - Plastic	805618	F2520	Bid - 35th St & Olive A1 PhE	202508	16,645.06	9	0.0015583	233.45	311.26
376300-Mains - Plastic	806807	F2520	47th & Pittman Phase A	202508	49,276.55	9	0.0015583	691.10	921.47
376300-Mains - Plastic	807466	F2520	9th & High Phase A	202508	245,902.63	9	0.0015583	3,448.78	4,598.38
376300-Mains - Plastic	806642	F2520	Highway 24 & Wilson Phase B	202508	403,646.01	9	0.0015583	5,661.14	7,548.18
376300-Mains - Plastic	806798	F2520	56th & Lenox MREPL	202508	534,675.92	9	0.0015583	7,498.83	9,998.44
376300-Mains - Plastic	806325	F2520	Bid - Monett Phase R	202508	600,438.64	9	0.0015583	8,421.15	11,228.20
376300-Mains - Plastic	806647	F2520	Home & Kentucky Phase C	202508	672,100.16	9	0.0015583	9,426.20	12,568.27
376300-Mains - Plastic	807339	F2520	63rd & Paseo Phase B	202508	764,020.73	9	0.0015583	10,715.39	14,287.19
376300-Mains - Plastic	806083	F2520	Neosho C-001 Bare Steel Ph 1W	202508	812,012.06	9	0.0015583	11,388.47	15,184.63
376300-Mains - Plastic	806352	F2520	Centennial & Robertson PhB	202508	953,262.39	9	0.0015583	13,369.51	17,826.01
376300-Mains - Plastic	806427	F2520	Hazel & Fairview Isolated Ph2	202508	1,086,045.36	9	0.0015583	15,231.79	20,309.05
376300-Mains - Plastic	807104	F2520	Bid - Carthage Area 4 Phase 4I	202508	1,128,770.08	9	0.0015583	15,831.00	21,108.00
376300-Mains - Plastic	806434	F2520	100th & Hillcrest Phase E	202508	1,423,323.63	9	0.0015583	19,962.11	26,616.15
376300-Mains - Plastic	806630	F2520	Bid - Carthage Area 4 Ph 4G	202508	1,556,582.38	9	0.0015583	21,831.07	29,108.09
376100-Mains - Steel	805493	F2520	39th & Van Brunt DRS#175 PhC	202509	(42.62)	8	0.0015583	(0.53)	(0.80)
376100-Mains - Steel	806662	F1878	20" ST Feeder Phase 14 Eng/Mat	202509	758.90	8	0.0015583	9.46	14.19
376100-Mains - Steel	807030	F1878	20" ST Feeder Main-Ph14 Labor	202509	7,121,819.87	8	0.0015583	88,785.35	133,178.03
376300-Mains - Plastic	807281	F2520	12th & Winchester 1-B	202509	(25,783.04)	8	0.0015583	(321.43)	(482.14)
376300-Mains - Plastic	805618	F2520	Bid - 35th St & Olive A1 PhE	202509	(18,603.98)	8	0.0015583	(231.93)	(347.89)
376300-Mains - Plastic	805493	F2520	39th & Van Brunt DRS#175 PhC	202509	(2,734.14)	8	0.0015583	(34.09)	(51.13)
376300-Mains - Plastic	806807	F2520	47th & Pittman Phase A	202509	(2,282.13)	8	0.0015583	(28.45)	(42.68)
376300-Mains - Plastic	806615	F2520	110th & Sycamore Ph E	202509	280.38	8	0.0015583	3.90	5.24
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G MREPL	202509	392.88	8	0.0015583	4.50	7.35
376300-Mains - Plastic	805375	F2520	15th & Walnut Ph I	202509	1,312.60	8	0.0015583	16.36	24.55
376300-Mains - Plastic	807255	F2520	19th & Prospect Strat Grid PhL	202509	1,389.82	8	0.0015583	17.33	25.99
376300-Mains - Plastic	807337	F2520	63rd & Paseo Phase A	202509	1,822.58	8	0.0015583	22.72	34.08
376300-Mains - Plastic	806445	F2520	Douglas & Forest Phase B	202509	2,230.53	8	0.0015583	27.81	41.71
376300-Mains - Plastic	806847	F2520	12th & Hardesty Ph1C	202509	5,076.04	8	0.0015583	63.28	94.92
376300-Mains - Plastic	807466	F2520	9th & High Phase A	202509	5,658.18	8	0.0015583	70.54	105.81
376300-Mains - Plastic	806849	F2520	12th & Hardesty Ph 1D	202509	7,683.90	8	0.0015583	95.79	143.69
376300-Mains - Plastic	806961	F2520	56th & Ash Phase A	202509	10,030.58	8	0.0015583	125.05	187.57
376300-Mains - Plastic	806427	F2520	Hazel & Fairview Isolated Ph2	202509	11,858.84	8	0.0015583	147.84	221.76
376300-Mains - Plastic	807339	F2520	63rd & Paseo Phase B	202509	17,265.27	8	0.0015583	215.24	322.86
376300-Mains - Plastic	806325	F2520	Bid - Monett Phase R	202509	32,502.77	8	0.0015583	405.20	607.80
376300-Mains - Plastic	806647	F2520	Home & Kentucky Phase C	202509	33,105.90	8	0.0015583	412.72	619.08
376300-Mains - Plastic	806083	F2520	Neosho C-001 Bare Steel Ph 1W	202509	37,534.72	8	0.0015583	467.93	701.90
376300-Mains - Plastic	807204	F2520	Red Bridge Rd - Main Replaceme	202509	51,490.38	8	0.0015583	641.91	962.87
376300-Mains - Plastic	807104	F2520	Bid - Carthage Area 4 Phase 4I	202509	64,346.90	8	0.0015583	802.19	1,203.29
376300-Mains - Plastic	806352	F2520	Centennial & Robertson PhB	202509	66,434.73	8	0.0015583	828.22	1,242.33
376300-Mains - Plastic	806642	F2520	Highway 24 & Wilson Phase B	202509	105,243.03	8	0.0015583	1,312.03	1,968.04
376300-Mains - Plastic	806434	F2520	100th & Hillcrest Phase E	202509	108,484.61	8	0.0015583	1,352.44	2,028.66
376300-Mains - Plastic	806630	F2520	Bid - Carthage Area 4 Ph 4G	202509	170,726.08	8	0.0015583	2,128.39	3,192.58
376300-Mains - Plastic	807286	F2520	12th & Winchester Phase C	202509	210,774.50	8	0.0015583	2,627.66	3,941.48
376300-Mains - Plastic	806388	F2520	Centennial & Robertson Isolate	202509	214,702.19	8	0.0015583	2,676.62	4,014.93
376300-Mains - Plastic	806798	F2520	56th & Lenox MREPL	202509	273,987.18	8	0.0015583	3,415.71	5,123.56
376300-Mains - Plastic	806873	F2520	23rd & Crane Phase C MREPL	202509	296,678.21	8	0.0015583	3,698.59	5,547.88
376300-Mains - Plastic	806722	F2520	Moffet & Luke Phase B	202509	298,013.01	8	0.0015583	3,715.23	5,572.84
376300-Mains - Plastic	807303	F2520	12th & Winchester D	202509	336,585.52	8	0.0015583	4,196.10	6,294.15
376300-Mains - Plastic	807516	F2520	Woodson and Vermont 6in PL Hea	202509	345,389.89	8	0.0015583	4,305.86	6,458.79
376300-Mains - Plastic	806951	F2520	Bid - Aurora LP Area 2 Ph 2E	202509	354,207.03	8	0.0015583	4,415.78	6,623.67
376300-Mains - Plastic	807056	F2520	51st & Sni-A-Bar Phase B	202509	363,853.02	8	0.0015583	4,536.03	6,804.05
376300-Mains - Plastic	806013	F2520	27th & Belle Phase A	202509	417,034.89	8	0.0015583	5,199.03	7,798.55
376300-Mains - Plastic	806988	F2520	23rd & Annie Baxter Phase B	202509	456,710.99	8	0.0015583	5,693.66	8,540.50
376300-Mains - Plastic	806415	F2520	79th & State Line Phase D	202509	508,136.54	8	0.0015583	6,334.77	9,502.15
376300-Mains - Plastic	806728	F2520	Neosho Area 2 Strat Grid 1A	202509	541,176.33	8	0.0015583	6,746.66	10,120.00
376300-Mains - Plastic	806324	F2520	Bid- Monett Phase Q	202509	573,044.59	8	0.0015583	7,143.96	10,715.93
376300-Mains - Plastic	806669	F2520	Moffet & Luke Phase C - Isolot	202509	600,880.67	8	0.0015583	7,490.98	11,236.47
376300-Mains - Plastic	806963	F2520	16th & Olive Phase A	202509	890,451.46	8	0.0015583	11,100.96	16,651.44
376300-Mains - Plastic	806418	F2520	Bid - 81st & Bellevue Phase B	202509	936,566.04	8	0.0015583	11,675.86	17,513.78
376300-Mains - Plastic	806802	F2520	Bid - Aurora LP Area 1 Phase C	202509	1,041,238.64	8	0.0015583	12,980.78	19,471.16
376300-Mains - Plastic	806503	F2520	Aurora LP Area 1 Strat Gr Ph P	202509	1,056,013.84	8	0.0015583	13,164.97	19,747.46
376300-Mains - Plastic	803644	F2520	31st & Penn Grid Main Repl PhG	202509	1,142,083.42	8	0.0015583	14,237.97	21,356.96
376100-Mains - Steel	805493	F2520	39th & Van Brunt DRS#175 PhC	202510	49.09	7	0.0015583	0.54	0.92
376100-Mains - Steel	806662	F1878	20" ST Feeder Phase 14 Eng/Mat	202510	1,097.02	7	0.0015583	11.97	20.51
376100-Mains - Steel	808143	F2520	Blue Ridge Blvd & Jackson Ave	202510	2,872.35	7	0.0015583	31.33	53.71
376100-Mains - Steel	807030	F1878	20" ST Feeder Main-Ph14 Labor	202510	216,205.45	7	0.0015583	2,358.44	4,043.04
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G M						

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AOR
Relocation

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AOR
Relocation

<u>Plant Account</u>	<u>Work Order</u>	<u>Funding Project</u>	<u>Work Order Description</u>	<u>Addition Month</u>	<u>Addition Amount</u>	<u>Months</u>	<u>Depr Mo Rate</u>	<u>Accum Depr</u>	<u>Depr Expense</u>
<u>Plant Account</u>	<u>Work Order</u>	<u>Funding Project</u>	<u>Work Order Description</u>	<u>Addition Month</u>	<u>Addition Amount</u>	<u>Months</u>	<u>Depr Mo Rate</u>	<u>Accum Depr</u>	<u>Depr Expense</u>
378000-Meas & Reg Station Equipment	806947	F2525	67th and Crisp 20 in - REGIN	202509	105,370.49	8	0.0025917	2,184.68	3,277.02
378000-Meas & Reg Station Equipment	806947	F2525	67th and Crisp 20 in - REGIN	202510	(1,423.75)	7	0.0025917	0.00	(44.28)
November Estimate		F2525		202511	0.00	6	0.0029167	0.00	-
December Estimate		F2525		202512	860,000.00	5	0.0029167	12,541.67	30,100.00
Total Meter, Measuring & Regulating Station Equipment					963,946.74			14,726.36	33,332.74

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SPIRE - MISSOURI WEST

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SPIRE - MISSOURI WEST

Page 2 of 3

SPIRE - MISSOURI WEST

TOTAL	(1,803,324.91)		(40,968.82)	(58,411.05)
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Spire Missouri West
Case # GR-XXX-XXX
Spire West BWO Summary
Appendix B - Schedule 4

<u>Spire West WO</u>	<u>Description</u>		
027180	BWO-Repl Svc w Plastic ISRS MOW	\$	431,666.46
114472	BWO-Main Replace-ISRS MOW	\$	156,888.51
003969	BWO-Encapsulation Cast Iron Joints	\$	28.70

Total	\$	588,583.67
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Spire West Blanket Work Order Summary

Service Line Replacement

Total Blanket WO Service Line Replacement Projects	142	
Total Blanket WO Service Line Replacement Project Dollars	\$ 588,583.67	Sum of Lines 7-12

Blanket WO Service Line Replacement Categories

Steel and Copper	48	33.80%
Leak Repairs (other than Steel and Copper)	10	7.04%
Civic Improvements	4	2.82%
Ineligible Items	1	0.70%
	63	40

Service Line Replacement Summary

Eligible Items	62	98.41%
Ineligible Items	1	1.59%
Total	63	
Eligible Blanket WO Service Line Replacement Dollars	\$	579,241.07

Maintenance of Mains - MTCE

Total Blanket WO MTCE Projects	0	0
Total Blanket WO MTCE Project Dollars	\$ 156,888.51	
Leak Repair	0	0.00%
Ineligible Items	0	0.00%
Cast Iron, Steel, Abandonments, or other eligible	0	0.00%

Summary

Eligible Items	0	0.00%
Ineligible Items	0	0.00%
Total	0	0
Eligible Dollars	\$	-

Encapsulation - Cast Iron Joints

Total Eligible Blanket WO Encapsulation Project Dollars	\$	100%
		28.70

Mains - Cathodic Protections

Total Eligible Blanket WO Encapsulation Project Dollars	\$	100%
		-

Regulator Stations

Total Eligible Blanket WO Regulator Station Project Dollars	\$	100%
		-

*Joint Encapsulation, Cathodic Protection, and Regulator Station work resulted in no Maximo work orders being created

Total Eligible Blanket Work Order Dollars	\$	579,269.77
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Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Work Order Additions Citations Jun2054 - Dec2025
Appendix B - Schedule 5

SPIRE - MISSOURI WEST

[illegible]

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Work Order Additions Citations Jun2054 - Dec2025
Appendix B - Schedule 5

SPIRE - MISSOURI WEST

[illegible]

Spire Missouri West
 ISRS - Case # GR-2026-0XXX
 ISRS Work Order Additions Citations Jun2054 - Dec2025
 Appendix B - Schedule 5
 SPIRE - MISSOURI WEST

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
376300-Mains - Plastic	805618	F2520	Bid - 35th St & Olive A1 PhE	202509	(18,603.98)	a	A, B, C, K
376300-Mains - Plastic	805493	F2520	39th & Van Brunt DRS#175 PhC	202509	(2,734.14)	a	A, B, C, K
376300-Mains - Plastic	806807	F2520	47th & Pittman Phase A	202509	(2,282.13)	a	A, B, C, K
376300-Mains - Plastic	806615	F2520	110th & Sycamore Ph E	202509	280.38	a	A, B, C, K
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G MREPL	202509	392.88	a	A, B, C, K
376300-Mains - Plastic	805375	F2520	15th & Walnut Ph I	202509	1,312.60	a	A, B, C, K
376300-Mains - Plastic	807255	F2520	19th & Prospect Strat Grid PhL	202509	1,389.82	a	A, B, C, K
376300-Mains - Plastic	807337	F2520	63rd & Paseo Phase A	202509	1,822.58	a	A, B, C, K
376300-Mains - Plastic	806445	F2520	Douglas & Forest Phase B	202509	2,230.53	a	A, B, C, K
376300-Mains - Plastic	806847	F2520	12th & Hardesty Ph1C	202509	5,076.04	a	A, B, C, K
376300-Mains - Plastic	807466	F2520	9th & High Phase A	202509	5,658.18	a	A, B, C, K
376300-Mains - Plastic	806849	F2520	12th & Hardesty Ph 1D	202509	7,683.90	a	A, B, C, K
376300-Mains - Plastic	806961	F2520	56th & Ash Phase A	202509	10,030.58	a	A, B, C, K
376300-Mains - Plastic	806427	F2520	Hazel & Fairview Isolated Ph2	202509	11,858.84	a	A, B, C, K
376300-Mains - Plastic	807339	F2520	63rd & Paseo Phase B	202509	17,265.27	a	A, B, C, K
376300-Mains - Plastic	806325	F2520	Bid - Monett Phase R	202509	32,502.77	a	A, B, C, K
376300-Mains - Plastic	806647	F2520	Home & Kentucky Phase C	202509	33,105.90	a	A, B, C, K
376300-Mains - Plastic	800683	F2520	Neosho C-001 Bare Steel Ph 1W	202509	37,534.72	a	A, B, C, K
376300-Mains - Plastic	807204	F2520	Red Bridge Rd - Main Replaceme	202509	51,490.38	a	A, B, C, K
376300-Mains - Plastic	807104	F2520	Bid - Carthage Area 4 Phase 4I	202509	64,346.90	a	A, B, C, K
376300-Mains - Plastic	806352	F2520	Centennial & Robertson PhB	202509	66,434.73	a	A, B, C, K
376300-Mains - Plastic	806642	F2520	Highway 24 & Wilson Phase B	202509	105,243.03	a	A, B, C, K
376300-Mains - Plastic	806434	F2520	100th & Hillcrest Phase E	202509	108,484.61	a	A, B, C, K
376300-Mains - Plastic	806630	F2520	Bid - Carthage Area 4 Ph 4G	202509	170,726.08	a	A, B, C, K
376300-Mains - Plastic	807286	F2520	12th & Winchester Phase C	202509	210,774.50	a	A, B, C, K
376300-Mains - Plastic	806388	F2520	Centennial & Robertson Isolate	202509	214,702.19	a	A, B, C, K
376300-Mains - Plastic	806798	F2520	56th & Lenox MREPL	202509	273,987.18	a	A, B, C, K
376300-Mains - Plastic	806873	F2520	23rd & Crane Phas C MREPL	202509	296,678.21	a	A, B, C, K
376300-Mains - Plastic	806722	F2520	Moffet & Luke Phase B	202509	298,013.01	a	A, B, C, K
376300-Mains - Plastic	807303	F2520	12th & Winchester D	202509	336,585.52	a	A, B, C, K
376300-Mains - Plastic	807516	F2520	Woodson and Vermont 6in PL Hea	202509	345,389.89	a	A, B, C, K
376300-Mains - Plastic	806951	F2520	Bid - Aurora LP Area 2 Ph 2E	202509	354,207.03	a	A, B, C, K
376300-Mains - Plastic	807056	F2520	51st & Sni-A-Bar Phase B	202509	363,853.02	a	A, B, C, K
376300-Mains - Plastic	806013	F2520	27th & Belle Phase A	202509	417,034.89	a	A, B, C, K
376300-Mains - Plastic	806988	F2520	23rd & Annie Baxter Phase B	202509	456,710.99	a	A, B, C, K
376300-Mains - Plastic	806415	F2520	79th & State Line Phase D	202509	508,136.54	a	A, B, C, K
376300-Mains - Plastic	806728	F2520	Neosho Area 2 Strat Grid 1A	202509	541,176.33	a	A, B, C, K
376300-Mains - Plastic	806324	F2520	Bid - Monett Phase Q	202509	573,044.59	a	A, B, C, K
376300-Mains - Plastic	806669	F2520	Moffet & Luke Phase C - Isolot	202509	600,880.67	a	A, B, C, K
376300-Mains - Plastic	806963	F2520	16th & Olive Phase A	202509	890,451.46	a	A, B, C, K
376300-Mains - Plastic	806418	F2520	Bid - 81st & Bellevue Phase B	202509	936,566.04	a	A, B, C, K
376300-Mains - Plastic	806802	F2520	Bid - Aurora LP Area 1 Phase C	202509	1,041,238.64	a	A, B, C, K
376300-Mains - Plastic	806503	F2520	Aurora LP Area 1 Strat Gr Ph P	202509	1,056,013.84	a	A, B, C, K
376300-Mains - Plastic	803644	F2520	31st & Penn Grid Main Repl PhG	202509	1,142,083.42	a	A, B, C, K
376100-Mains - Steel	805493	F2520	39th & Van Brunt DRS#175 PhC	202510	49.09	a	A, B, C, K
376100-Mains - Steel	806662	F1878	20" ST Feeder Phase 14 Eng/Mat	202510	1,097.02	a	A, B, C, K
376100-Mains - Steel	808143	F2520	Blue Ridge Blvd & Jackson Ave	202510	2,872.35	a	A, B, C, K
376100-Mains - Steel	807030	F1878	20" ST Feeder Main-Ph14 Labor	202510	216,205.45	a	A, B, C, K
376300-Mains - Plastic	806120	F2520	35th & Olive Area 2 Ph G MREPL	202510	(113,258.41)	a	A, B, C, K
376300-Mains - Plastic	803644	F2520	31st & Penn Grid Main Repl PhG	202510	(80,353.48)	a	A, B, C, K
376300-Mains - Plastic	806615	F2520	110th & Sycamore Ph E	202510	(33,779.27)	a	A, B, C, K
376300-Mains - Plastic	806802	F2520	Bid - Aurora LP Area 1 Phase C	202510	(22,825.85)	a	A, B, C, K
376300-Mains - Plastic	806849	F2520	12th & Hardesty Ph 1D	202510	(19,603.85)	a	A, B, C, K
376300-Mains - Plastic	807516	F2520	Woodson and Vermont 6in PL Hea	202510	(16,895.45)	a	A, B, C, K
376300-Mains - Plastic	807056	F2520	51st & Sni-A-Bar Phase B	202510	(9,682.56)	a	A, B, C, K
376300-Mains - Plastic	806434	F2520	100th & Hillcrest Phase E	202510	(2,978.21)	a	A, B, C, K
376300-Mains - Plastic	805618	F2520	Bid - 35th St & Olive A1 PhE	202510	(2,477.42)	a	A, B, C, K
376300-Mains - Plastic	807466	F2520	9th & High Phase A	202510	(2,393.22)	a	A, B, C, K
376300-Mains - Plastic	806961	F2520	56th & Ash Phase A	202510	(2,034.12)	a	A, B, C, K
376300-Mains - Plastic	807339	F2520	63rd & Paseo Phase B	202510	(1,836.34)	a	A, B, C, K
376300-Mains - Plastic	807104	F2520	Bid - Carthage Area 4 Phase 4I	202510	(1,886.80)	a	A, B, C, K
376300-Mains - Plastic	806013	F2520	27th & Belle Phase A	202510	(1,841.31)	a	A, B, C, K
376300-Mains - Plastic	806669	F2520	Moffet & Luke Phase C - Isolot	202510	(1,225.37)	a	A, B, C, K
376300-Mains - Plastic	806647	F2520	Home & Kentucky Phase C	202510	(1,149.59)	a	A, B, C, K
376300-Mains - Plastic	807337	F2520	63rd & Paseo Phase A	202510	(585.38)	a	A, B, C, K
376300-Mains - Plastic	806642	F2520	Highway 24 & Wilson Phase B	202510	(82.21)	a	A, B, C, K
376300-Mains - Plastic	807255	F2520	19th & Prospect Strat Grid PhL	202510	(5.97)	a	A, B, C, K
376300-Mains - Plastic	806807	F2520	47th & Pittman Phase A	202510	0.60	a	A, B, C, K
376300-Mains - Plastic	807303	F2520	12th & Winchester D	202510	303.32	a	A, B, C, K
376300-Mains - Plastic	806445	F2520	Douglas & Forest Phase B	202510	908.54	a	A, B, C, K
376300-Mains - Plastic	806963	F2520	16th & Olive Phase A	202510	968.78	a	A, B, C, K
376300-Mains - Plastic	806798	F2520	56th & Lenox MREPL	202510	1,228.44	a	A, B, C, K
376300-Mains - Plastic	800683	F2520	Neosho C-001 Bare Steel Ph 1W	202510	2,426.03	a	A, B, C, K
376300-Mains - Plastic	805493	F2520	39th & Van Brunt DRS#175 PhC	202510	3,148.52	a	A, B, C, K
376300-Mains - Plastic	805375	F2520	15th & Walnut Ph I	202510	3,511.25	a	A, B, C, K
376300-Mains - Plastic	806951	F2520	Bid - Aurora LP Area 2 Ph 2E	202510	3,929.62	a	A, B, C, K
376300-Mains - Plastic	806427	F2520	Hazel & Fairview Isolated Ph2	202510	4,835.19	a	A, B, C, K
376300-Mains - Plastic	806388	F2520	Centennial & Robertson Isolate	202510	12,562.51	a	A, B, C, K
376300-Mains - Plastic	806415	F2520	79th & State Line Phase D	202510	12,765.67	a	A, B, C, K
376300-Mains - Plastic	806728	F2520	Neosho Area 2 Strat Grid 1A	202510	13,222.83	a	A, B, C, K
376300-Mains - Plastic	806325	F2520	Bid - Monett Phase R	202510	14,671.94	a	A, B, C, K
376300-Mains - Plastic	806418	F2520	Bid - 81st & Bellevue Phase B	202510	17,769.93	a	A, B, C, K
376300-Mains - Plastic	806873	F2520	23rd & Crane Phas C MREPL	202510	25,642.00	a	A, B, C, K
376300-Mains - Plastic	806503	F2520	Aurora LP Area 1 Strat Gr Ph P	202510	28,075.43	a	A, B, C, K
376300-Mains - Plastic	806722	F2520	Moffet & Luke Phase B	202510	35,785.63	a	A, B, C, K
376300-Mains - Plastic	806966	F2520	23rd & Annie Baxter Phase B	202510	39,891.59	a	A, B, C, K
376300-Mains - Plastic	806630	F2520	Bid - Carthage Area 4 Ph 4G	202510	63,988.04	a	A, B, C, K
376300-Mains - Plastic	807204	F2520	Red Bridge Rd - Main Replaceme	202510	73,230.36	a	A, B, C, K
376300-Mains - Plastic	806324	F2520	Bid - Monett Phase Q	202510	75,613.20	a	A, B, C, K
376300-Mains - Plastic	806352	F2520	Centennial & Robertson PhB	202510	86,536.43	a	A, B, C, K
376300-Mains - Plastic	807157	F2520	19th & Prospect Strat Ph G&H	202510	95,559.21	a	A, B, C, K
376300-Mains - Plastic	807286	F2520	12th & Winchester Phase C	202510	124,099.39	a	A, B, C, K
376300-Mains - Plastic	807352	F2520	12th & Winchester Phase E	202510	152,845.19	a	A, B, C, K
376300-Mains - Plastic	806875	F2520	Hardy & Hwy 40 Phase B	202510	350,895.73	a	A, B, C, K
376300-Mains - Plastic	806874	F2520	Hardy & Hwy 40 Phase A	202510	368,734.71	a	A, B, C, K
376300-Mains - Plastic	806054	F2520	Blue & Raytown Phase D	202510	483,717.09	a	A, B, C, K
376300-Mains - Plastic	806966	F2520	56th & Ash Phase B	202510	533,583.29	a	A, B, C, K
376300-Mains - Plastic	807033	F2520	110th & Sycamore Ph B3	202510	649,155.85	a	A, B, C, K
376300-Mains - Plastic	806966	F2520	Carl Junction Phase B	202510	652,240.10	a	A, B, C, K
376300-Mains - Plastic	805541	F2520	Swope & Woodland DRS #110 PhF	202510	725,486.65	a	A, B, C, K
376300-Mains - Plastic	806086	F2520	35th & Olive Area 2 Ph F	202510	769,948.55	a	A, B, C, K
376300-Mains - Plastic	806846	F2520	12th & Hardesty Ph1A	202510	853,176.81	a	A, B, C, K
376300-Mains - Plastic	806856	F2520	12th & Hardesty Ph 3A	202510	1,934,660.65	a	A, B, C, K
376300-Mains - Plastic	805448	F2520	Bid - 33rd & Holmes Strat PhJ	202510	2,127,043.26	a	A, B, C, K
						a	A, B, C, K
						a	A, B, C, K
		F2520	Incremental Adjustment	202511	(511,125.61)	a	A, B, C, K
November Estimates		F2520		202511	21,300,000.00	a	A, B, C, K
December Estimates		F2520		202512	23,120,000.00	a	A, B, C, K
						a	

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Work Order Additions Citations Jun2054 - Dec2025
Appendix B - Schedule 5

SPIRE - MISSOURI WEST

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Spire Missouri West
 ISRS - Case # GR-2026-0XXX
 ISRS Work Order Additions Citations Jun2054 - Dec2025
 Appendix B - Schedule 5
 SPIRE - MISSOURI WEST

Plant Account	Work Order	Funding Project	Work Order Description	Addition Month	Addition Amount	ISRS Statute	State or Federal Safety Requirement
380200-Services - Plastic & Copper	806849	F2520	12th & Hardesty Ph 1D	202508	233.85	a	A, B, C, K
380200-Services - Plastic & Copper	807281	F2520	12th & Winchester 1-B	202508	236.77	a	A, B, C, K
380200-Services - Plastic & Copper	807104	F2520	Bid - Carthage Area 4 Phase 4I	202508	374.96	a	A, B, C, K
380200-Services - Plastic & Copper	805375	F2520	15th & Walnut Ph I	202508	503.68	a	A, B, C, K
380200-Services - Plastic & Copper	807523	F2521	Raytown & E 59th Storm MRELO	202508	586.85	a	A, B, C, F, K
380200-Services - Plastic & Copper	806807	F2520	47th & Pittman Phase A	202508	2,335.11	a	A, B, C, K
380200-Services - Plastic & Copper	807466	F2520	9th & High Phase A	202508	5,573.52	a	A, B, C, K
380200-Services - Plastic & Copper	806325	F2520	Bid - Monett Phase R	202508	6,271.08	a	A, B, C, K
380200-Services - Plastic & Copper	800683	F2520	Neosho C-001 Bare Steel Ph 1W	202508	42,541.21	a	A, B, C, K
380200-Services - Plastic & Copper	806798	F2520	56th & Lenox MREPL	202508	78,551.25	a	A, B, C, K
380200-Services - Plastic & Copper	806434	F2520	100th & Hillcrest Phase E	202508	100,352.15	a	A, B, C, K
380200-Services - Plastic & Copper	805618	F2520	Bid - 35th St & Olive A1 PhE	202509	(11,648.60)	a	A, B, C, K
380200-Services - Plastic & Copper	806807	F2520	47th & Pittman Phase A	202509	(108.15)	a	A, B, C, K
380200-Services - Plastic & Copper	805493	F2520	39th & Van Brunt DRS#175 PhC	202509	(30.09)	a	A, B, C, K
380200-Services - Plastic & Copper	807337	F2520	63rd & Paseo Phase A	202509	6.01	a	A, B, C, K
380200-Services - Plastic & Copper	806615	F2520	110th & Sycamore Ph E	202509	16.15	a	A, B, C, K
380200-Services - Plastic & Copper	807104	F2520	Bid - Carthage Area 4 Phase 4I	202509	21.37	a	A, B, C, K
380200-Services - Plastic & Copper	807255	F2520	19th & Prospect Strat Grid PhL	202509	27.96	a	A, B, C, K
380200-Services - Plastic & Copper	805375	F2520	15th & Walnut Ph I	202509	51.63	a	A, B, C, K
380200-Services - Plastic & Copper	806120	F2520	35th & Olive Area 2 Ph G MREPL	202509	80.64	a	A, B, C, K
380200-Services - Plastic & Copper	806951	F2520	Bid - Aurora LP Area 2 Ph 2E	202509	108.17	a	A, B, C, K
380200-Services - Plastic & Copper	807466	F2520	9th & High Phase A	202509	128.26	a	A, B, C, K
380200-Services - Plastic & Copper	806849	F2520	12th & Hardesty Ph 1D	202509	148.49	a	A, B, C, K
380200-Services - Plastic & Copper	806325	F2520	Bid - Monett Phase R	202509	339.45	a	A, B, C, K
380200-Services - Plastic & Copper	806445	F2520	Douglas & Forest Phase B	202509	620.80	a	A, B, C, K
380200-Services - Plastic & Copper	807523	F2521	Raytown & E 59th Storm MRELO	202509	635.87	a	A, B, C, F, K
380200-Services - Plastic & Copper	806418	F2520	Bid - 81st & Bellevue Phase B	202509	651.08	a	A, B, C, K
380200-Services - Plastic & Copper	806847	F2520	12th & Hardesty Ph1C	202509	1,558.34	a	A, B, C, K
380200-Services - Plastic & Copper	806647	F2520	Home & Kentucky Phase C	202509	1,960.26	a	A, B, C, K
380200-Services - Plastic & Copper	800683	F2520	Neosho C-001 Bare Steel Ph 1W	202509	1,966.43	a	A, B, C, K
380200-Services - Plastic & Copper	803644	F2520	31st & Penn Grid Main Repl PhG	202509	2,137.53	a	A, B, C, K
380200-Services - Plastic & Copper	806324	F2520	Bid - Monett Phase Q	202509	2,500.08	a	A, B, C, K
380200-Services - Plastic & Copper	806802	F2520	Bid - Aurora LP Area 1 Phase C	202509	2,586.00	a	A, B, C, K
380200-Services - Plastic & Copper	806642	F2520	Highway 24 & Wilson Phase B	202509	2,649.67	a	A, B, C, K
380200-Services - Plastic & Copper	807446	F2521	Neosho Stormwater Improv-Adams	202509	3,940.41	a	A, B, C, K
380200-Services - Plastic & Copper	806961	F2520	56th & Ash Phase A	202509	4,198.92	a	A, B, C, K
380200-Services - Plastic & Copper	806988	F2520	23rd & Annie Baxter Phase B	202509	4,905.61	a	A, B, C, K
380200-Services - Plastic & Copper	806388	F2520	Centennial & Robertson Isolate	202509	6,994.41	a	A, B, C, K
380200-Services - Plastic & Copper	806669	F2520	Moffet & Luke Phase C - Isolot	202509	7,405.46	a	A, B, C, K
380200-Services - Plastic & Copper	806434	F2520	100th & Hillcrest Phase E	202509	7,648.78	a	A, B, C, K
380200-Services - Plastic & Copper	806722	F2520	Moffet & Luke Phase B	202509	10,039.97	a	A, B, C, K
380200-Services - Plastic & Copper	806728	F2520	Neosho Area 2 Strat Grid 1A	202509	11,378.29	a	A, B, C, K
380200-Services - Plastic & Copper	806963	F2520	16th & Olive Phase A	202509	14,765.05	a	A, B, C, K
380200-Services - Plastic & Copper	807204	F2520	Red Bridge Rd - Main Replaceme	202509	21,907.01	a	A, B, C, K
380200-Services - Plastic & Copper	807550	F2521	EFLB Area 3 and 4 Stormwater P	202509	23,902.19	a	A, B, C, K
380200-Services - Plastic & Copper	807281	F2520	12th & Winchester 1-B	202509	26,382.36	a	A, B, C, K
380200-Services - Plastic & Copper	806873	F2520	23rd & Crane Phase C MREPL	202509	37,519.68	a	A, B, C, K
380200-Services - Plastic & Copper	806798	F2520	56th & Lenox MREPL	202509	40,252.49	a	A, B, C, K
380200-Services - Plastic & Copper	807286	F2520	12th & Winchester Phase C	202509	41,282.54	a	A, B, C, K
380200-Services - Plastic & Copper	027180	F2527	BWO-MOW ReplRen Services-ISRS	202509	68,893.04	a	A, B, C, K
380200-Services - Plastic & Copper	806503	F2520	Aurora LP Area 1 Strat Gr Ph P	202509	79,991.49	a	A, B, C, K
380200-Services - Plastic & Copper	807303	F2520	12th & Winchester D	202509	162,492.96	a	A, B, C, K
380200-Services - Plastic & Copper	807056	F2520	51st & Sni-A-Bar Phase B	202509	534,161.56	a	A, B, C, K
380200-Services - Plastic & Copper	803644	F2520	31st & Penn Grid Main Repl PhG	202510	(9,126.20)	a	A, B, C, K
380200-Services - Plastic & Copper	806802	F2520	Bid - Aurora LP Area 1 Phase C	202510	(3,770.23)	a	A, B, C, K
380200-Services - Plastic & Copper	807516	F2520	Woodson and Vermont 6in Pl. Hea	202510	(1,913.59)	a	A, B, C, K
380200-Services - Plastic & Copper	805618	F2520	Bid - 35th St & Olive A1 PhE	202510	(1,551.19)	a	A, B, C, K
380200-Services - Plastic & Copper	806961	F2520	56th & Ash Phase A	202510	(851.52)	a	A, B, C, K
380200-Services - Plastic & Copper	807056	F2520	51st & Sni-A-Bar Phase B	202510	(799.11)	a	A, B, C, K
380200-Services - Plastic & Copper	806434	F2520	100th & Hillcrest Phase E	202510	(628.37)	a	A, B, C, K
380200-Services - Plastic & Copper	807104	F2520	Bid - Carthage Area 4 Phase 4I	202510	(344.00)	a	A, B, C, K
380200-Services - Plastic & Copper	807339	F2520	63rd & Paseo Phase B	202510	(316.21)	a	A, B, C, K
380200-Services - Plastic & Copper	807466	F2520	9th & High Phase A	202510	(77.45)	a	A, B, C, K
380200-Services - Plastic & Copper	806647	F2520	Home & Kentucky Phase C	202510	(68.07)	a	A, B, C, K
380200-Services - Plastic & Copper	807523	F2521	Raytown & E 59th Storm MRELO	202510	(27.62)	a	A, B, C, F, K
380200-Services - Plastic & Copper	806669	F2520	Moffet & Luke Phase C - Isolot	202510	(15.10)	a	A, B, C, K
380200-Services - Plastic & Copper	806642	F2520	Highway 24 & Wilson Phase B	202510	(2.07)	a	A, B, C, K
380200-Services - Plastic & Copper	807337	F2520	63rd & Paseo Phase A	202510	(1.93)	a	A, B, C, K
380200-Services - Plastic & Copper	807255	F2520	19th & Prospect Strat Grid PhL	202510	(0.12)	a	A, B, C, K
380200-Services - Plastic & Copper	807446	F2521	Neosho Stormwater Improv-Adams	202510	(0.04)	a	A, B, C, K
380200-Services - Plastic & Copper	806807	F2520	47th & Pittman Phase A	202510	0.03	a	A, B, C, K
380200-Services - Plastic & Copper	806418	F2520	Bid - 81st & Bellevue Phase B	202510	12.36	a	A, B, C, K
380200-Services - Plastic & Copper	806963	F2520	16th & Olive Phase A	202510	16.06	a	A, B, C, K
380200-Services - Plastic & Copper	805493	F2520	39th & Van Brunt DRS#175 PhC	202510	34.66	a	A, B, C, K
380200-Services - Plastic & Copper	800683	F2520	Neosho C-001 Bare Steel Ph 1W	202510	127.10	a	A, B, C, K
380200-Services - Plastic & Copper	807303	F2520	12th & Winchester D	202510	146.43	a	A, B, C, K
380200-Services - Plastic & Copper	806325	F2520	Bid - Monett Phase R	202510	153.24	a	A, B, C, K
380200-Services - Plastic & Copper	806427	F2520	Hazel & Fairview Isolated Ph2	202510	178.05	a	A, B, C, K
380200-Services - Plastic & Copper	806798	F2520	56th & Lenox MREPL	202510	180.47	a	A, B, C, K
380200-Services - Plastic & Copper	805375	F2520	15th & Walnut Ph I	202510	240.12	a	A, B, C, K
380200-Services - Plastic & Copper	806445	F2520	Douglas & Forest Phase B	202510	252.87	a	A, B, C, K
380200-Services - Plastic & Copper	806728	F2520	Neosho Area 2 Strat Grid 1A	202510	278.01	a	A, B, C, K
380200-Services - Plastic & Copper	806951	F2520	Bid - Aurora LP Area 2 Ph 2E	202510	376.02	a	A, B, C, K
380200-Services - Plastic & Copper	806388	F2520	Centennial & Robertson Isolate	202510	409.24	a	A, B, C, K
380200-Services - Plastic & Copper	806988	F2520	23rd & Annie Baxter Phase B	202510	428.48	a	A, B, C, K
380200-Services - Plastic & Copper	806722	F2520	Moffet & Luke Phase B	202510	1,205.61	a	A, B, C, K
380200-Services - Plastic & Copper	807638	F2521	20th St & Country Club MRELO	202510	1,312.91	a	A, B, C, F, K
380200-Services - Plastic & Copper	806630	F2520	Bid - Carthage Area 4 Ph 4G	202510	1,734.20	a	A, B, C, K
380200-Services - Plastic & Copper	806503	F2520	Aurora LP Area 1 Strat Gr Ph P	202510	1,929.48	a	A, B, C, K
380200-Services - Plastic & Copper	806846	F2520	12th & Hardesty Ph1A	202510	2,149.09	a	A, B, C, K
380200-Services - Plastic & Copper	806352	F2520	Centennial & Robertson PhB	202510	2,503.59	a	A, B, C, K
380200-Services - Plastic & Copper	806324	F2520	Bid - Monett Phase Q	202510	3,051.65	a	A, B, C, K
380200-Services - Plastic & Copper	807550	F2521	EFLB Area 3 and 4 Stormwater P	202510	3,150.26	a	A, B, C, K
380200-Services - Plastic & Copper	806873	F2520	23rd & Crane Phase C MREPL	202510	3,242.83	a	A, B, C, K
380200-Services - Plastic & Copper	807204	F2520	Red Bridge Rd - Main Replaceme	202510	12,003.63	a	A, B, C, K
380200-Services - Plastic & Copper	806996	F2520	Carl Junction Phase B	202510	15,532.08	a	A, B, C, K
380200-Services - Plastic & Copper	805448	F2520	Bid - 33rd & Holmes Strat PhJ	202510	17,619.59	a	A, B, C, K
380200-Services - Plastic & Copper	806849	F2520	12th & Hardesty Ph 1D	202510	18,873.53	a	A, B, C, K
380200-Services - Plastic & Copper	807157	F2520	19th & Prospect Strat Ph G&H	202510	20,892.25	a	A, B, C, K
380200-Services - Plastic & Copper	806875	F2520	Hardy & Hwy 40 Phase B	202510	23,831.69	a	A, B, C, K
380200-Services - Plastic & Copper	807286	F2520	12th & Winchester Phase C	202510	24,294.49	a	A, B, C, K
380200-Services - Plastic & Copper	805541	F2520	Swope & Woodland DRS #110 PhF	202510	31,649.01	a	A, B, C, K
380200-Services - Plastic & Copper	806874	F2520	Hardy & Hwy 40 Phase A	202510	31,992.08	a	A, B, C, K
380200-Services - Plastic & Copper	806615	F2520	110th & Sycamore Ph E	202510	34,405.10	a	A, B, C, K
380200-Services - Plastic & Copper	806856	F2520	12th & Hardesty Ph 3A	202510	40,126.68	a	A, B, C, K
380200-Services - Plastic & Copper	807352	F2520	12th & Winchester Phase E	202510	50,797.19	a	A, B, C, K
380200-Services - Plastic & Copper	807033	F2520	110th & Sycamore Ph B3	202510	103,157.08	a	A, B, C, K
380200-Services - Plastic & Copper	806120	F2520	35th & Olive Area 2 Ph G MREPL	202510	113,401.59	a	A, B, C, K
November Estimates		F2520		202511	125,000.00	a	A, B, C, K
December Estimates		F2520		202512	125,000.00	a	A, B, C, K

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Work Order Additions Citations Jun2054 - Dec2025
Appendix B - Schedule 5

SPIRE - MISSOURI WEST

[illegible]

TOTAL	100,744,695.18
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ISRS - Case # GR-2026-0XXX
Legend for State or Federal Safety Requirements
Appendix B - Schedule 6

Legend for State or Federal Safety Requirements

		Regulatory Section Description	Description of Capital Expenditure Rehabilitation or Replacement
A	393.130 RSMo	Safe and Adequate Service	Replace, repair or remove unsafe pipeline segments
B	4 CSR 240-40.030(13)(B)	General Requirements for Maintenance	Replace, repair or remove unsafe pipeline segments
C	4 CSR 240-40.030(15)	Replacement Programs	Replacement program requirements for certain pipelines
D	4 CSR 240-40.030(14)	Gas Leaks	Repair of system leaks through pipeline rehabilitation and replacements
			Remedial action in response to graphitization and corrosion through pipeline rehabilitation and replacements
E	4 CSR 240-40.030(9)(T) and (U)	Corrosion Control	
F	4 CSR 240-40.030(13)(Z)	Protecting or Replacing Disturbed Cast Iron Pipelines	Replacement of cast iron pipelines where support has been disturbed
G	4 CSR 240-40.030(7)	Construction requirements	Construction expense associated with relocating and replacing pipelines
H	4 CSR 240-40.030(10)	Testing Requirements	Testing expense associated with relocating and replacing pipelines
I	4 CSR 240-40.030(13)(Y)	Maintenance - Caulked Bell and Spigot Joints	Install clamps and other sealing on exposed cast iron joints
J	4 CSR 240-40.030(16)	Gas Transmission Pipeline Integrity Management	Replace, repair or remove unsafe transmission pipeline segments
K	4 CSR 240-40.030(17)	Gas Distribution Pipeline Integrity Management	Replace, repair or remove unsafe distribution pipeline segments
L	4 CSR 240-40.030(13)(S)(1)	Telemetry Requirement	Replace Worn or Deteriorated Telemetry/SCADA Equipment
M	4 CSR 240-40.030(12)(P)(1)	Requirements for Odorization of Gas	Replace Worn or Deteriorated Odorization Equipment

References to state safety rules should be interpreted to include the corresponding federal safety rule.

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Statute 393.1009(5)
Appendix B - Schedule 6

ISRS Statute 393.1009(5): Effective 28 August 2020

- (a) Mains, valves, service lines, regulator stations, vaults and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition or that can no longer be installed under currently applicable safety requirements or any cast iron or steel facilities including any connected or associated facilities that, regardless of their material, age, or condition, are replaced as part of a qualifying replacement project in a manner that adds no incremental cost to a project compared to tying into or reusing existing facilities;
- (b) Main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;
- (c) Facilities relocations required due to construction or improvement of a highway, road, street, public way, or other public work by or on behalf of the United States, this state, a political subdivision of this state, or another entity having the power of eminent domain provided that the costs related to such projects have not been reimbursed to the gas corporation;

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Depreciation Expense
Appendix B - Schedule 7

Spire Missouri East
ISRS Depreciation Expense

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	1,924,848	(9,931)
Service Line Replacements and Insertion Projects	107,393	(42,127)
Regulator Stations	33,333	(733)
Main Relocations net of Reimbursements	106,724	(5,621)
Main Reinforcements	-	-
Total	2,172,298.71	(58,411.05)
Total Net Increase in Depreciation Expense	<u>2,113,887.66</u>	

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Revenue Requirement Calculation
Appendix B - Schedule 8

Spire Missouri West
ISRS Revenue Requirement Calculation

ISRS Activity:

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

<u>Work Orders Placed in Service</u>	
Gross Additions	91,872,225
Deferred Taxes	(803,297)
Accumulated Depreciation	(1,104,022)
Total Net	89,964,906

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

<u>Work Orders Placed in Service</u>	
Gross Additions	2,709,455
Deferred Taxes	(25,098)
Accumulated Depreciation	(72,382)
Total Net	2,611,975

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	963,947
Deferred Taxes	(3,583)
Accumulated Depreciation	(14,726)
Total Net	945,638

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	5,199,069
Deferred Taxes	(49,913)
Accumulated Depreciation	(66,598)
Total Net	5,082,558

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

Total Incremental Accumulated Depreciation	-
Total Incremental Accumulated Deferred Taxes	-

Total ISRS Rate Base	98,605,077
Overall Rate of Return per GR-2022-0179	8.62%
UOI Required	8,496,799
Income Tax Conversion	1.31305
Revenue Requirement on Capital	11,156,722

Depreciation Expense	2,113,888
Net Property Taxes	-
ISRS Under/Over Collection	4,099,577

Total ISRS Revenues	17,370,187
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Total ISRS Rate Base	98,605,077
Weighted Cost of Debt per GR-2022-0179	2.0453%
Interest Deduction	2,016,770
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	480,797.88
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	631,312

263A Transfers Reduction	1,402,042
Service Transfer Reduction	-
263A and Service Transfers Tax Deductible Items	1,402,042
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	334,247
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	438,883

Total Rev Req on Capital	8,496,799
Net Income Taxes	1,589,729
Depr Expense	2,113,888
Net Property Tax	-
ISRS Under/Over Collection	4,099,577
Total ISRS Revenues	16,299,992

Spire Missouri West
ISRS - Case No.
Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation
Appendix B - Schedule 9

ISRS Activity:

Main Replacements, etc.

	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00

Services

Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00

Regulator Stations

Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00

Main Relocations

Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00

Main Reinforcements

Jun-25	0.00	0.00
Dec-25	0.00	0.00
Incremental Change	0.00	0.00

TOTAL INCREMENTAL CHANGE

0.00	0.00
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Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Deferred Taxes — Rate Base Reduction - Main Replacements
Appendix B - Schedule 10

Spire Missouri East
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026	
for Plant in Service	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026	
	2025		2026	
	C		C	
	20 Year Life		20 Year Life	
	0% Bonus		0% Bonus	
			Total	
Main Replacements, etc.				
Additions	37,715,459.68		54,156,764.82	
263A Transfers Deduction %	2.40%		2.40%	
Tax Deduction Amount	903,613.27		1,297,525.51	
Bonus Depreciation	-		-	
Adjusted Tax Basis on Additions	36,811,846.41		52,859,239.31	
Bonus Depreciation for Period	-		-	
Tax Depreciation On Adj. Basis				
Fiscal Year 2025 (Oct 1 - Sep 30)	1,380,444.24		1,380,444.24	
Fiscal Year 2026 (Oct 1 - Sep 30)	1,771,631.46		1,321,480.98	
Fiscal Year 2027 (Oct 1 - Sep 30)	-		-	
Total Tax Depreciation	3,152,075.70		1,321,480.98	
Total Book Depreciation			1,104,022.12	
Difference Between Book and Tax Depreciation			3,369,534.56	
Deferred Income Taxes (@23.84%)	23.84%		803,297.04	

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Deferred Taxes — Rate Base Reduction - Services
Appendix B - Schedule 11

Spire Missouri East
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Oct 1 2024 - Sept 30 2025	Oct 1 2025 - Sept 30 2026	
for Plant in Service	Oct 1 2024 - Sept 30 2025	Oct 1 2025 - Sept 30 2026	
	2025	2026	Total
	C	C	
	20 Year Life	20 Year Life	
	50% Bonus	0% Bonus	
<u>Services</u>			
Additions	1,885,026.06	824,428.54	2,709,454.60
263A Transfers Deduction %	2.40%	2.40%	
Tax Deduction Amount	45,162.77	19,752.23	
Bonus Depreciation	-	-	-
Adjusted Tax Basis on Additions	1,839,863.30	804,676.30	2,644,539.60
Bonus Depreciation for Period	-	-	-
	-	-	-
Tax Depreciation On Adj. Basis			
Fiscal Year 2025 (Oct 1 - Sep 30)	68,994.87		68,994.87
Fiscal Year 2026 (Oct 1 - Sep 30)	88,546.49	20,116.91	199,383.42
Fiscal Year 2027 (Oct 1 - Sep 30)	-		-
Total Tax Depreciation	157,541.36	20,116.91	177,658.27
Total Book Depreciation			72,382.26
Difference Between Book and Tax Depreciation			105,276.01
Deferred Income Taxes (@23.84%)	23.84%		25,097.80

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Deferred Taxes — Rate Base Reduction - Regulator Stations
Appendix B - Schedule 12

Spire Missouri East
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026		
for Plant in Service	Oct 1 2024 - Sept 30 2025		Oct 1 2025 - Sept 30 2026		
	2025		2026		Total
	20 Year Life 0% Bonus		20 Year Life 0% Bonus		
<u>Regulator Stations</u>					
Additions	105,370.49		858,576.25		963,946.74
263A Transfers Deduction %	2.40%		2.40%		
Tax Deduction Amount	2,524.54		20,570.37		
Bonus Depreciation	-		-		-
Adjusted Tax Basis on Additions	102,845.95		838,005.88		940,851.83
Bonus Depreciation for Period	-		-		-
	-		-		-
Tax Depreciation On Adj. Basis					
Fiscal Year 2025 (Oct 1 - Sep 30)	3,856.72		-		3,856.72
Fiscal Year 2026 (Oct 1 - Sep 30)	4,949.63		20,950.15		25,899.78
Fiscal Year 2027 (Oct 1 - Sep 30)	-		-		-
Total Tax Depreciation	8,806.35		20,950.15		29,756.50
Total Book Depreciation					14,726.36
Difference Between Book and Tax Depreciation					15,030.14
Deferred Income Taxes (@23.84%)	23.84%				3,583.19

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Deferred Taxes — Rate Base Reduction - Main Relocations
Appendix B - Schedule 13

Spire Missouri East
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Oct 1 2024 - Sept 30 2025	Oct 1 2025 - Sept 30 2026	
for Plant in Service	Oct 1 2024 - Sept 30 2025	Oct 1 2025 - Sept 30 2026	
	2025	2026	Total
	C	C	
	20 Year Life	20 Year Life	
	0% Bonus	0% Bonus	
<u>Main Relocations</u>			
Additions	2,519,721.73	2,679,347.61	5,199,069.34
263A Transfers Deduction %	2.40%	2.40%	
Tax Deduction Amount	60,369.25	64,193.68	
Bonus Depreciation	-	-	-
Adjusted Tax Basis on Additions	2,459,352.48	2,615,153.93	5,074,506.41
Bonus Depreciation for Period	-	-	-
Tax Depreciation On Adj. Basis			
Fiscal Year 2025 (Oct 1 - Sep 30)	92,225.72		92,225.72
Fiscal Year 2026 (Oct 1 - Sep 30)	118,360.44	65,378.85	183,739.29
Fiscal Year 2027 (Oct 1 - Sep 30)			-
Total Tax Depreciation	210,586.16	65,378.85	275,965.01
Total Book Depreciation			66,597.73
Difference Between Book and Tax Depreciation			209,367.28
Deferred Income Taxes (@23.84%)	23.84%		49,913.16

Spire Missouri West
ISRS - Case # GR-2026-0XXX
Capital Structure/Rate of Return for ISRS
Appendix B - Schedule 14

Spire Missouri West
Capital Structure/Rate of Return for ISRS
Case GR-2026-XXXX

Total Capital *	7.05%
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* Reflects Full Unanimous Stipulation & Agreement in GR-2025-0107

Spire Missouri West
 ISRS - Case # GR-2026-0XXX
 ISRS Rate Design
 Appendix B - Schedule 15

Spire Missouri West
 ISRS Rate Design

Current ISRS Revenues
 \$ 16,299,992

Customer Rate Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Nos.	Customer Percentage	Current ISRS Charge	Current ISRS Revenues
Residential	507,456	22.00	1.0000	507,456	77.2259%	2.07	12,587,820
SGS	30,725	57.00	2.5909	79,606	12.1146%	5.36	1,974,678
LGS	3,111	250.00	11.3636	35,352	5.3800%	23.49	876,939
LV	32	2,090.00	95.0000	3,040	0.4626%	196.38	75,409
LGS Transport	235	250.00	11.3636	2,670	0.4064%	23.49	66,243
LV Transport	401	1,590.00	72.2727	28,981	4.4105%	149.40	718,904
Total	541,960				100.0000%		16,299,992

*Average customers - GR-2025-0107

Spire Missouri West
ISRS - Case # GR-2026-0XXX
ISRS Cumulative Rate Design
Appendix B - Schedule 16

Spire Missouri West
ISRS Rate Design

Total ISRS Revenues		16,299,992					
	Number of	Customer	Ratio to			Current	Current
<u>Customer Rate Class</u>	<u>Customers*</u>	<u>Charge</u>	<u>Residential</u>	<u>Weighted</u>	<u>Customer</u>	<u>ISRS</u>	<u>ISRS</u>
			<u>Customer Charge</u>	<u>Customer Nos.</u>	<u>Percentage</u>	<u>Charge</u>	<u>Revenues</u>
Residential	507,456	22.00	1.0000	507,456	77.2259%	2.07	12,587,820
SGS	30,725	57.00	2.5909	79,606	12.1146%	5.36	1,974,678
LGS	3,111	250.00	11.3636	35,352	5.3800%	23.49	876,939
LV	32	2,090.00	95.0000	3,040	0.4626%	196.38	75,409
LGS Transport	235	250.00	11.3636	2,670	0.4064%	23.49	66,243
LV Transport	401	1,590.00	72.2727	28,981	4.4105%	149.40	718,904
Total		541,960			100.0000%		<u>16,299,992</u>

*Average customers - GR-2025-0107

Context and talking points for Customer Service

Pipeline Upgrade Charge (Infrastructure System Replacement Surcharge-ISRS)

November 2025

What is the Pipeline Upgrade Charge (ISRS) for?

We're committed to safely bringing reliable energy to the people we serve. In 2011, we developed a pipeline upgrade program to comply with a safety requirement to replace hundreds of miles of old pipe, over time, with a safer, more reliable material. The Pipeline Upgrade Charge (ISRS) allows the company to earn a return on the capital investment for these pipeline upgrades. The Pipeline Upgrade Charge (ISRS) also covers costs we incur to meet government requirements to relocate our pipelines for the greater good of the communities we serve, such as for road expansions.

Who approves or regulates this charge?

The Pipeline Upgrade Charge (ISRS) is authorized by Missouri law (Sections 393.1009-1015, RSMo.). The charge and amount are approved by the Missouri Public Service Commission (MoPSC).

How much is the charge?

As a result of this most recent filing, residential customers will now see a Pipeline Upgrade Charge (ISRS) on their bill:

- Missouri East-\$1.52
- Missouri West-\$2.07

How often can this charge change?

The amount of the charge, which you'll see on the front of your bill, can be adjusted up to two times within a twelve-month period pursuant to Missouri law. However, after a utility's general rate case filing, this charge is reset back to zero.

How do customers learn about the charge?

Appendix C

At the time the Pipeline Upgrade Charge (ISRS) was revised, we provided our customers with an initial notice about the change through a bill insert. We'll also send, once a year, a bill message to further educate customers about the charge.

Here is some helpful information for you to share with customers inquiring about the Pipeline Upgrade Charge (ISRS).

- We care about your safety, so in 2011, we developed a pipeline upgrade program to comply with a safety requirement to replace hundreds of miles of old pipe over time with safer, more reliable plastic pipes. The Pipeline Upgrade Charge (ISRS) allows the company to earn a return on the capital investment for these pipeline upgrades, including projects for the greater good of the communities we serve (i.e. road improvements).
- We work closely with the MoPSC to make sure rates are just and reasonable, and we're following Missouri law. And according to those laws, we can file with the MoPSC to adjust the pipeline upgrade charge up to two times within a twelve-month period.
- This is a monthly charge and is not based on the amount of gas used.
- This charge is lower for residential customers than for commercial and industrial customers.

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Terms Explained

Customer charge	+
Usage	+
Infrastructure System Replacement Surcharge (ISRS)	-
A portion of the cost to upgrade our pipelines to bring you even safer, more reliable service.	
Natural gas cost	+
Ccf	+
Taxes	+