

Exhibit No.:
Issue(s): *Accounting Schedules*
Witness: *Keri Roth*
Sponsoring Party: *MoPSC Staff*
Case No.: *GR-2025-0107*
Date Testimony Prepared: *June 30, 2025*

MISSOURI PUBLIC SERVICE COMMISSION

SPRIE MISSOURI EAST
Schedules 1a-11a

SPIRE MISSOURI INC.,
d/b/a Spire

CASE NO. GR-2025-0107

Jefferson City, Missouri
June 2025

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Plant in Service

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT	\$10,985	53-GROSS P,T,D,S PLANT	\$8,720	\$1,351	\$770	\$13	\$2	\$129	\$1	\$0	\$10,986	-\$1
DISTRIBUTION PLANT												
Land & Land Rights - DP	\$6,800,178	6-Distribution Mains	\$4,874,079	\$1,110,601	\$689,689	\$11,552	\$2,063	\$111,165	\$1,028	\$0	\$6,800,177	\$1
Structures & Improvements - DP	\$25,687,950	6-Distribution Mains	\$18,412,032	\$4,195,341	\$2,605,328	\$43,639	\$7,795	\$419,932	\$3,883	\$0	\$25,687,950	
Gas Mains - DP	\$1,180,532,938	6-Distribution Mains	\$846,155,878	\$192,803,961	\$119,732,236	\$2,005,519	\$358,220	\$19,298,662	\$178,463	\$0	\$1,180,532,939	-\$1
Meas. & Regulating Station Equip - General	\$12,671,400	6-Distribution Mains	\$9,082,321	\$2,069,486	\$1,285,161	\$21,526	\$3,845	\$207,145	\$1,916	\$0	\$12,671,400	
Meas. & Regulating Station Equip - City Gate	\$2,971,699	6-Distribution Mains	\$2,129,988	\$485,336	\$301,396	\$5,048	\$902	\$48,580	\$449	\$0	\$2,971,699	
Services	\$1,125,720,014	8-Dist. Services	\$1,050,318,957	\$65,447,049	\$9,311,262	\$84,898	\$0	\$556,141	\$1,707	\$0	\$1,125,720,014	
Meters	\$186,508,430	7-Dist. Meters/Regulators	\$117,950,056	\$34,529,262	\$27,960,156	\$453,922	\$0	\$5,614,812	\$222	\$0	\$186,508,430	
Meter Installations	\$92,598,296	7-Dist. Meters/Regulators	\$58,560,217	\$17,143,197	\$13,881,747	\$225,365	\$0	\$2,787,660	\$110	\$0	\$92,598,296	
House Regulators	\$33,849,359	7-Dist. Meters/Regulators	\$21,406,720	\$6,266,705	\$5,074,480	\$82,382	\$0	\$1,019,031	\$40	\$0	\$33,849,358	\$1
Industrial Meas. & Regulating Station Equip	\$62,542,508	7-Dist. Meters/Regulators	\$39,552,595	\$11,578,815	\$9,375,975	\$152,215	\$0	\$1,882,834	\$74	\$0	\$62,542,508	
Other Prop-Cust Premises - Pro	\$5,304	6-Distribution Mains	\$3,802	\$866	\$538	\$9	\$2	\$87	\$1	\$0	\$5,305	-\$1
Other Distribution Systems	\$406,070	6-Distribution Mains	\$291,054	\$66,319	\$41,185	\$690	\$123	\$6,638	\$61	\$0	\$406,070	
TOTAL DISTRIBUTION PLANT	\$2,730,294,146		\$2,168,737,699	\$335,696,938	\$190,259,153	\$3,086,765	\$372,950	\$31,952,687	\$187,954	\$0	\$2,730,294,146	
TOTAL PRODUCTION PLANT	\$8,633,156	3-Max HDD Usage Less Basic Transport	\$5,911,538	\$1,137,890	\$1,547,682	\$34,467	\$1,362	\$0	\$217	\$0	\$8,633,156	
TOTAL UNDERGROUND GAS STORAGE	\$47,444,731	2-Max HDD Usage	\$27,628,285	\$5,318,066	\$7,233,281	\$161,085	\$6,366	\$7,096,633	\$1,014	\$0	\$47,444,730	\$1
TOTAL OTHER STORAGE	\$55,504	2-Max HDD Usage	\$32,321	\$6,221	\$8,462	\$188	\$7	\$8,302	\$1	\$0	\$55,502	\$2
TOTAL TRANSMISSION PLANT	\$2,064,287	2-Max HDD Usage	\$1,202,087	\$231,385	\$314,715	\$7,009	\$277	\$308,770	\$44	\$0	\$2,064,287	
TOTAL INCENTIVE COMPENSATION	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CAPITALIZATION												
RETIREMENT WORK IN PROGRESS	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL GENERAL PLANT	\$323,562,924	53-GROSS P,T,D,S PLANT	\$256,850,411	\$39,789,297	\$22,679,169	\$369,276	\$44,219	\$3,808,334	\$22,218	\$0	\$323,562,924	
TOTAL GENERAL PLANT - ALLOCATED	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PLANT IN SERVICE	\$3,112,065,733		\$2,460,371,061	\$382,181,148	\$222,043,232	\$3,658,803	\$425,183	\$43,174,855	\$211,449	\$0	\$3,112,065,731	\$2

Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT		\$10,984	53-GROSS P,T,D,S PLANT	\$8,719	\$1,351	\$770	\$13	\$2	\$129	\$1	\$0	\$10,985	-\$1
DISTRIBUTION PLANT													
374.000	Land & Land Rights - DP	\$6,656,028	6-Distribution Mains	\$4,770,758	\$1,087,059	\$675,069	\$11,307	\$2,020	\$108,809	\$1,006	\$0	\$6,656,028	.
375.000	Structures & Improvements - DP	\$20,288,049	6-Distribution Mains	\$14,541,612	\$3,313,433	\$2,057,658	\$34,466	\$6,156	\$331,657	\$3,067	\$0	\$20,288,049	.
376.000	Gas Mains - DP	\$892,507,453	6-Distribution Mains	\$639,711,442	\$145,763,804	\$90,520,060	\$1,516,214	\$270,821	\$14,590,190	\$134,921	\$0	\$892,507,452	\$1
378.000	Meas. & Regulating Station Equip - General	\$13,767,265	6-Distribution Mains	\$9,867,791	\$2,248,462	\$1,396,306	\$23,388	\$4,178	\$225,059	\$2,081	\$0	\$13,767,265	.
379.000	Meas. & Regulating Station Equip - City Gate	\$1,773,726	6-Distribution Mains	\$1,271,331	\$289,684	\$179,895	\$3,013	\$538	\$28,996	\$268	\$0	\$1,773,725	\$1
380.000	Services	\$735,869,655	8-Dist. Services	\$686,580,890	\$42,781,950	\$6,086,660	\$55,497	\$0	\$363,542	\$1,116	\$0	\$735,869,655	.
381.000	Meters	\$177,850,423	7-Dist. Meters/Regulators	\$112,474,634	\$32,926,361	\$26,662,203	\$432,850	\$0	\$5,354,164	\$212	\$0	\$177,850,424	-\$1
382.000	Meter Installations	\$88,265,785	7-Dist. Meters/Regulators	\$55,820,288	\$16,341,097	\$13,232,244	\$214,820	\$0	\$2,657,230	\$105	\$0	\$88,265,784	\$1
383.000	House Regulators	\$18,153,758	7-Dist. Meters/Regulators	\$11,480,643	\$3,360,898	\$2,721,496	\$44,182	\$0	\$546,517	\$22	\$0	\$18,153,758	.
385.000	Industrial Meas. & Regulating Station Equip	\$53,409,900	7-Dist. Meters/Regulators	\$33,777,029	\$9,888,049	\$8,006,872	\$129,988	\$0	\$1,607,898	\$64	\$0	\$53,409,900	.
386.000	Other Prop-Cust Premises - Pro	-\$151,566	6-Distribution Mains	-\$108,636	-\$24,754	-\$15,372	-\$257	-\$46	-\$2,478	-\$23	\$0	-\$151,566	.
387.000	Other Distribution Systems	-\$65,904	6-Distribution Mains	-\$47,237	-\$10,763	-\$6,684	-\$112	-\$20	-\$1,077	-\$10	\$0	-\$65,903	-\$1
TOTAL DISTRIBUTION PLANT		\$2,008,324,572		\$1,570,140,545	\$257,965,280	\$151,516,407	\$2,465,356	\$283,647	\$25,810,507	\$142,829	\$0	\$2,008,324,571	\$1
TOTAL PRODUCTION PLANT		\$1,326,164	3-Max HDD Usage Less Basic Transport	\$908,088	\$174,795	\$237,744	\$5,295	\$209	\$0	\$33	\$0	\$1,326,164	.
TOTAL UNDERGROUND GAS STORAGE		\$25,575,906	2-Max HDD Usage	\$14,893,507	\$2,866,796	\$3,899,226	\$86,836	\$3,432	\$3,825,563	\$547	\$0	\$25,575,907	-\$1
TOTAL OTHER STORAGE		-\$5,652,106	2-Max HDD Usage	-\$3,291,366	-\$633,543	-\$861,703	-\$19,190	-\$758	-\$845,424	-\$121	\$0	-\$5,652,105	-\$1
TOTAL TRANSMISSION PLANT		-\$118,579	2-Max HDD Usage	-\$69,052	-\$13,291	-\$18,078	-\$403	-\$16	-\$17,737	-\$3	\$0	-\$118,580	\$1
TOTAL INCENTIVE COMPENSATION		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
CAPITALIZATION													
RETIREMENT WORK IN PROGRESS		\$6,387,207	53-GROSS P,T,D,S PLANT	\$5,070,287	\$785,450	\$447,692	\$7,290	\$873	\$75,177	\$439	\$0	\$6,387,208	-\$1
TOTAL GENERAL PLANT		\$174,791,340	53-GROSS P,T,D,S PLANT	\$138,752,694	\$21,494,504	\$12,251,473	\$199,486	\$23,887	\$2,057,293	\$12,002	\$0	\$174,791,339	\$1
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
NET PLANT IN SERVICE		\$2,210,645,488		\$1,726,413,422	\$282,641,342	\$167,473,531	\$2,744,683	\$311,276	\$30,905,508	\$155,727	\$0	\$2,210,645,489	-\$1

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Accumulated Depreciation Reserve

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT		\$1	53-GROSS P,T,D,S PLANT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	.
DISTRIBUTION PLANT													
374.000	Land & Land Rights - DP	\$144,150	6-Distribution Mains	\$103,321	\$23,542	\$14,620	\$245	\$44	\$2,356	\$22	\$0	\$144,150	.
375.000	Structures & Improvements - DP	\$5,399,901	6-Distribution Mains	\$3,870,420	\$881,909	\$547,670	\$9,173	\$1,639	\$88,274	\$816	\$0	\$5,399,901	.
376.000	Gas Mains - DP	\$288,025,485	6-Distribution Mains	\$206,444,437	\$47,040,157	\$29,212,175	\$489,305	\$87,398	\$4,708,472	\$43,541	\$0	\$288,025,485	.
378.000	Meas. & Regulating Station Equip - General	-\$1,095,865	6-Distribution Mains	-\$785,469	-\$178,976	-\$111,145	-\$1,862	-\$333	-\$17,915	-\$166	\$0	-\$1,095,866	\$1
379.000	Meas. & Regulating Station Equip - City Gate	\$1,197,973	6-Distribution Mains	\$858,656	\$195,652	\$121,501	\$2,035	\$364	\$19,584	\$181	\$0	\$1,197,973	.
380.000	Services	\$389,850,359	8-Dist. Services	\$363,738,068	\$22,665,099	\$3,224,602	\$29,401	\$0	\$192,598	\$591	\$0	\$389,850,359	.
381.000	Meters	\$8,658,007	7-Dist. Meters/Regulators	\$5,475,422	\$1,602,901	\$1,297,953	\$21,072	\$0	\$260,648	\$10	\$0	\$8,658,006	\$1
382.000	Meter Installations	\$4,332,511	7-Dist. Meters/Regulators	\$2,739,929	\$802,100	\$649,502	\$10,544	\$0	\$130,430	\$5	\$0	\$4,332,510	\$1
383.000	House Regulators	\$15,695,601	7-Dist. Meters/Regulators	\$9,926,077	\$2,905,807	\$2,352,985	\$38,200	\$0	\$472,514	\$19	\$0	\$15,695,602	-\$1
385.000	Industrial Meas. & Regulating Station Equip	\$9,132,608	7-Dist. Meters/Regulators	\$5,775,565	\$1,690,767	\$1,369,102	\$22,227	\$0	\$274,936	\$11	\$0	\$9,132,608	.
386.000	Other Prop-Cust Premises - Pro	\$156,870	6-Distribution Mains	\$112,438	\$25,620	\$15,910	\$266	\$48	\$2,564	\$24	\$0	\$156,870	.
387.000	Other Distribution Systems	\$471,974	6-Distribution Mains	\$338,291	\$77,083	\$47,869	\$802	\$143	\$7,716	\$71	\$0	\$471,975	-\$1
TOTAL DISTRIBUTION PLANT		\$721,969,574		\$598,597,155	\$77,731,661	\$38,742,744	\$621,408	\$89,303	\$6,142,177	\$45,125	\$0	\$721,969,573	\$1
TOTAL PRODUCTION PLANT		\$7,306,992	3-Max HDD Usage Less Basic Transport	\$5,003,449	\$963,095	\$1,309,938	\$29,172	\$1,153	\$0	\$184	\$0	\$7,306,991	\$1
TOTAL UNDERGROUND GAS STORAGE		\$21,868,825	2-Max HDD Usage	\$12,734,778	\$2,451,270	\$3,334,055	\$74,249	\$2,934	\$3,271,070	\$468	\$0	\$21,868,824	\$1
TOTAL OTHER STORAGE		\$5,707,610	2-Max HDD Usage	\$3,323,688	\$639,764	\$870,165	\$19,379	\$766	\$853,726	\$122	\$0	\$5,707,610	.
TOTAL TRANSMISSION PLANT		\$2,182,866	2-Max HDD Usage	\$1,271,139	\$244,677	\$332,793	\$7,411	\$293	\$326,506	\$47	\$0	\$2,182,866	.
TOTAL INCENTIVE COMPENSATION		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
CAPITALIZATION													
RETIREMENT WORK IN PROGRESS		-\$6,387,207	53-GROSS P,T,D,S PLANT	-\$5,070,287	-\$785,450	-\$447,692	-\$7,290	-\$873	-\$75,177	-\$439	\$0	-\$6,387,208	\$1
TOTAL GENERAL PLANT		\$148,771,584	53-GROSS P,T,D,S PLANT	\$118,097,717	\$18,294,793	\$10,427,696	\$169,790	\$20,331	\$1,751,041	\$10,216	\$0	\$148,771,584	.
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL DEPRECIATION RESERVE		\$901,420,245		\$733,957,640	\$99,539,810	\$54,569,699	\$914,119	\$113,907	\$12,269,343	\$55,723	\$0	\$901,420,241	\$4

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
TOTAL INTANGIBLE PLANT		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
DISTRIBUTION PLANT													
374.000	Land & Land Rights - DP	\$48,389	6-Distribution Mains	\$34,683	\$7,903	\$4,908	\$82	\$15	\$791	\$7	\$0	\$48,389	.
375.000	Structures & Improvements - DP	\$564,527	6-Distribution Mains	\$404,629	\$92,198	\$57,256	\$959	\$171	\$9,229	\$85	\$0	\$564,527	.
376.000	Gas Mains - DP	\$29,013,434	6-Distribution Mains	\$20,795,597	\$4,738,457	\$2,942,606	\$49,289	\$8,804	\$474,295	\$4,386	\$0	\$29,013,434	.
378.000	Meas. & Regulating Station Equip - General	\$443,499	6-Distribution Mains	\$317,881	\$72,432	\$44,981	\$753	\$135	\$7,250	\$67	\$0	\$443,499	.
379.000	Meas. & Regulating Station Equip - City Gate	\$79,344	6-Distribution Mains	\$56,870	\$12,958	\$8,047	\$135	\$24	\$1,297	\$12	\$0	\$79,343	\$1
380.000	Services	\$45,305,390	8-Dist. Services	\$42,270,822	\$2,633,962	\$374,738	\$3,417	\$0	\$22,382	\$69	\$0	\$45,305,390	.
381.000	Meters	\$8,327,037	7-Dist. Meters/Regulators	\$5,266,113	\$1,541,627	\$1,248,336	\$20,266	\$0	\$250,684	\$10	\$0	\$8,327,036	\$1
382.000	Meter Installations	\$4,629,915	7-Dist. Meters/Regulators	\$2,928,011	\$857,160	\$694,087	\$11,268	\$0	\$139,383	\$6	\$0	\$4,629,915	.
383.000	House Regulators	\$616,058	7-Dist. Meters/Regulators	\$389,602	\$114,054	\$92,355	\$1,499	\$0	\$18,546	\$1	\$0	\$616,057	\$1
385.000	Industrial Meas. & Regulating Station Equip	\$1,601,088	7-Dist. Meters/Regulators	\$1,012,546	\$296,418	\$240,025	\$3,897	\$0	\$48,201	\$2	\$0	\$1,601,089	-\$1
386.000	Other Prop-Cust Premises - Pro	\$0	6-Distribution Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
387.000	Other Distribution Systems	\$8,934	6-Distribution Mains	\$6,404	\$1,459	\$906	\$15	\$3	\$146	\$1	\$0	\$8,934	.
TOTAL DISTRIBUTION PLANT		\$90,637,615		\$73,483,158	\$10,368,628	\$5,708,245	\$91,580	\$9,152	\$972,204	\$4,646	\$0	\$90,637,613	\$2
TOTAL PRODUCTION PLANT		\$154,093	3-Max HDD Usage Less Basic Transport	\$105,515	\$20,310	\$27,625	\$615	\$24	\$0	\$4	\$0	\$154,093	.
TOTAL UNDERGROUND GAS STORAGE		\$772,112	2-Max HDD Usage	\$449,621	\$86,546	\$117,714	\$2,621	\$104	\$115,490	\$17	\$0	\$772,113	-\$1
TOTAL OTHER STORAGE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL TRANSMISSION PLANT		\$40,521	2-Max HDD Usage	\$23,596	\$4,542	\$6,178	\$138	\$5	\$6,061	\$1	\$0	\$40,521	.
TOTAL INCENTIVE COMPENSATION		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
CAPITALIZATION													
RETIREMENT WORK IN PROGRESS		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL GENERAL PLANT		\$14,649,808	53-GROSS P,T,D,S PLANT	\$11,629,297	\$1,801,522	\$1,026,834	\$16,720	\$2,002	\$172,428	\$1,006	\$0	\$14,649,809	-\$1
TOTAL GENERAL PLANT - ALLOCATED		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	.
TOTAL DEPRECIATION		\$106,254,149		\$85,691,187	\$12,281,548	\$6,886,596	\$111,674	\$11,287	\$1,266,183	\$5,674	\$0	\$106,254,149	.

Note: The Total Distribution Plant line won't include category line amounts until an allocator is selected for the line. In addition, the total line doesn't include the original EMS line if it's been split.

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
RETAIL RATE REVENUE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL RETAIL RATE REVENUE		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING REVENUES													
480.000 Residential		\$323,582,259	15-Residential Revenue	\$323,582,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$323,582,259	
481.000 Small General Service		\$38,752,838	16-Small General Service	\$0	\$38,752,838	\$0	\$0	\$0	\$0	\$0	\$0	\$38,752,838	
481.000 Large General Service		\$29,643,979	17-Large General Service	\$0	\$0	\$29,643,979	\$0	\$0	\$0	\$0	\$0	\$29,643,979	
481.000 LV, SL, LP, VF		\$877,111	18-Large Volume Service	\$0	\$0	\$0	\$877,111	\$0	\$0	\$0	\$0	\$877,111	
487.000 Late Payment Charges		\$6,166,591	10-Uncollectibles (Company)	\$5,619,792	\$375,440	\$171,358	\$0	\$0	\$0	\$0	\$0	\$6,166,590	\$1
487.000 Interruptible		\$0	21-Interruptible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
487.000 Forfeited Discounts		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
488.000 Miscellaneous Service Revenue		\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
489.000 Transport Sales		\$13,870,449	23-Transportation Service	\$0	\$0	\$0	\$0	\$0	\$13,870,449	\$0	\$0	\$13,870,449	
492.000 Incidental Gasoline and Oil Sales		\$575,176	52-GROSS DISTRIBUTION PLANT	\$456,876	\$70,719	\$40,081	\$650	\$79	\$6,731	\$40	\$0	\$575,176	
493.000 Rental Revenue		\$25,347	52-GROSS DISTRIBUTION PLANT	\$20,134	\$3,116	\$1,766	\$29	\$3	\$297	\$2	\$0	\$25,347	
495.000 Other Gas Revenue - Oper. Rev.		\$1,366,187	52-GROSS DISTRIBUTION PLANT	\$1,085,195	\$167,976	\$95,202	\$1,545	\$187	\$15,989	\$94	\$0	\$1,366,188	-\$1
TOTAL OTHER OPERATING REVENUES		\$414,859,937		\$330,764,256	\$39,370,089	\$29,952,386	\$879,335	\$269	\$13,893,466	\$136	\$0	\$414,859,937	
TOTAL OPERATING REVENUES		\$414,859,937		\$330,764,256	\$39,370,089	\$29,952,386	\$879,335	\$269	\$13,893,466	\$136	\$0	\$414,859,937	
GAS SUPPLY EXPENSES													
804.000 Natural Gas City Gate Purchases		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
805.000 Other Gas Purchases		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
807.000 Purchased Gas Expense		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
808.000 Gas Withdrawn from Storage		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
809.000 Other Gas Supply Expense		\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810.000 Gas Used for Compressor Station Fuel - Cred.		-\$728	3-Max HDD Usage Less Basic Transport	-\$498	-\$96	-\$131	-\$3	\$0	\$0	\$0	\$0	-\$728	
812.000 Gas Used for Other Utility Oper. - Cred.		-\$126,440	3-Max HDD Usage Less Basic Transport	-\$86,580	-\$16,665	-\$22,667	-\$505	-\$20	\$0	-\$3	\$0	-\$126,440	
TOTAL GAS SUPPLY EXPENSES		-\$127,168		-\$87,078	-\$16,761	-\$22,798	-\$508	-\$20	\$0	-\$3	\$0	-\$127,168	
NATURAL GAS STORAGE EXPENSE													
814.000 Operation Supervision and Engineering		\$550,612	2-Max HDD Usage	\$320,636	\$61,718	\$83,945	\$1,869	\$74	\$82,359	\$12	\$0	\$550,613	-\$1
815.000 Maps and Records		\$9,733	2-Max HDD Usage	\$5,668	\$1,091	\$1,484	\$33	\$1	\$1,456	\$0	\$0	\$9,733	
816.000 Wells Expenses		\$459,579	2-Max HDD Usage	\$267,625	\$51,514	\$70,066	\$1,560	\$62	\$68,742	\$10	\$0	\$459,579	
817.000 Lines Expenses		\$712	2-Max HDD Usage	\$415	\$80	\$109	\$2	\$0	\$106	\$0	\$0	\$712	
818.000 Compressor Station Expenses		\$268,811	2-Max HDD Usage	\$156,536	\$30,131	\$40,982	\$913	\$36	\$40,208	\$6	\$0	\$268,812	-\$1
819.000 Compressor Station Fuel and Power		\$728	2-Max HDD Usage	\$424	\$82	\$111	\$2	\$0	\$109	\$0	\$0	\$728	
820.000 Measuring and Regulation Station Expenses		\$82,644	2-Max HDD Usage	\$48,126	\$9,264	\$12,600	\$281	\$11	\$12,362	\$2	\$0	\$82,646	-\$2
821.000 Purification Expenses		\$10,070	2-Max HDD Usage	\$5,864	\$1,129	\$1,535	\$34	\$1	\$1,506	\$0	\$0	\$10,069	\$1
823.000 Gas Losses		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
824.000 Other Expenses		\$404,359	2-Max HDD Usage	\$235,469	\$45,324	\$61,647	\$1,373	\$54	\$60,483	\$9	\$0	\$404,359	
825.000 Storage Well Royalties		\$95,851	2-Max HDD Usage	\$55,816	\$10,744	\$14,613	\$325	\$13	\$14,337	\$2	\$0	\$95,850	\$1
830.000 Maint Supervision and Engineering		\$35,510	2-Max HDD Usage	\$20,678	\$3,980	\$5,414	\$121	\$5	\$5,311	\$1	\$0	\$35,510	
831.000 Maint of Structures and Improvements		\$200,082	2-Max HDD Usage	\$116,513	\$22,427	\$30,504	\$679	\$27	\$29,928	\$4	\$0	\$200,082	
832.000 Maint of Reservoirs and Wells		\$386,691	2-Max HDD Usage	\$225,180	\$43,344	\$58,954	\$1,313	\$52	\$57,840	\$8	\$0	\$386,691	
833.000 Maint of Lines		\$386,134	2-Max HDD Usage	\$224,856	\$43,282	\$58,869	\$1,311	\$52	\$57,757	\$8	\$0	\$386,135	-\$1
834.000 Maint of Compressor Station Equipment		\$74,689	2-Max HDD Usage	\$43,493	\$8,372	\$11,387	\$254	\$10	\$11,172	\$2	\$0	\$74,690	-\$1
835.000 Maint of Measuring and Regulating Station		\$45,727	2-Max HDD Usage	\$26,628	\$5,126	\$6,971	\$155	\$6	\$6,840	\$1	\$0	\$45,727	
836.000 Maint of Purification Equipment		\$177	2-Max HDD Usage	\$103	\$20	\$27	\$1	\$0	\$26	\$0	\$0	\$177	
837.000 Maint of Other Equipment		\$324,360	2-Max HDD Usage	\$188,883	\$36,357	\$49,451	\$1,101	\$44	\$48,517	\$7	\$0	\$324,360	
840.000 Operation Supervision and Engineering		\$15	2-Max HDD Usage	\$9	\$2	\$2	\$0	\$0	\$2	\$0	\$0	\$15	
841.000 Operation Labor and Expenses		\$342	2-Max HDD Usage	\$199	\$38	\$52	\$1	\$0	\$51	\$0	\$0	\$341	\$1
842.100 Fuel		\$245	2-Max HDD Usage	\$143	\$27	\$37	\$1	\$0	\$37	\$0	\$0	\$245	
TOTAL NATURAL GAS STORAGE EXPENSE		\$3,337,071		\$1,943,264	\$374,052	\$508,760	\$11,329	\$448	\$499,149	\$72	\$0	\$3,337,074	-\$3
TESTING		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TESTING		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSMISSION EXPENSES													
856.000 Mains - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
859.000 Other Expenses - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
860.000 Rents - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
863.000 Maintenance of Mains - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
865.000 Meas. & Regulator Station Equip - TE		\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSMISSION EXPENSES		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PRODUCTION EXPENSES													
710.000 Operation and Supervisor Engineering		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
712.000 Other Power Expenses		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
717.000 Liquefied Petroleum Gas Expenses		\$761	53-GROSS P,T,D,S PLANT	\$604	\$94	\$53	\$1	\$0	\$9	\$0	\$0	\$761	
723.000 Fuel for Liquefied Petroleum Gas Expenses		\$6,810	53-GROSS P,T,D,S PLANT	\$5,406	\$837	\$477	\$8	\$1	\$80	\$0	\$0	\$6,809	\$1
728.000 Liquefied Petroleum Gas		\$34,345	53-GROSS P,T,D,S PLANT	\$27,264	\$4,223	\$2,407	\$39	\$5	\$404	\$2	\$0	\$34,344	\$1
735.000 Misc Production Expenses		\$92,224	53-GROSS P,T,D,S PLANT	\$73,209	\$11,341	\$6,464	\$105	\$13	\$1,085	\$6	\$0	\$92,223	\$1
740.000 Maint Supervision and Engineering		\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
741.000 Maint of Structures and Improvements		\$18,266	53-GROSS P,T,D,S PLANT	\$14,500	\$2,246	\$1,280	\$21	\$2	\$215	\$1	\$0	\$18,265	\$1
742.000 Maint of Production Equipment		\$155,219	53-GROSS P,T,D,S PLANT	\$123,216	\$19,088	\$10,880	\$177	\$21	\$1,827	\$11	\$0	\$155,220	-\$1
TOTAL PRODUCTION EXPENSES		\$307,625		\$244,199	\$37,829	\$21,561	\$351	\$42	\$3,620	\$20	\$0	\$307,622	\$3
DISTRIBUTION EXPENSES													
870.000 Distribution Operation Supervision & Engineering		\$3,309,628	52-GROSS DISTRIBUTION PLANT	\$2,628,916	\$406,928	\$230,630	\$3,742	\$452	\$38,733	\$228	\$0	\$3,309,629	-\$1
871.000 Distribution Load Dispatching		\$561,779	52-GROSS DISTRIBUTION PLANT	\$446,234	\$69,072	\$39,147	\$635	\$77	\$6,575	\$39	\$0	\$561,779	
874.000 Distribution Mains & Services		\$13,420,321	52-GROSS DISTRIBUTION PLANT	\$10,660,081	\$1,650,064	\$935,188	\$15,172	\$1,833	\$157,058	\$924	\$0	\$13,420,320	\$1
875.000 Measuring & Regulating Station Expenses - General		\$1,014,155	7-Dist. Meters/Regulators	\$641,363	\$187,756	\$152,036	\$2,468	\$0	\$30,531	\$1	\$0	\$1,014,155	
876.000 Measuring & Regulating Station Expenses - Industrial		\$110	7-Dist. Meters/Regulators	\$70	\$20	\$16	\$0	\$0	\$3	\$0	\$0	\$109	\$1
877.000 Measuring & Regulating Station Expenses - City Gate Check Stations		\$39,708	7-Dist. Meters/Regulators	\$25,112	\$7,351	\$5,953	\$97	\$0	\$1,195	\$0	\$0	\$39,708	
878.000 Meter & House Regulator Expenses		\$9,517,601	7-Dist. Meters/Regulators	\$6,019,039	\$1,762,042	\$1,426,818	\$23,164	\$0	\$286,526	\$11	\$0	\$9,517,600	\$1
879.000 Customer Installation Expenses		\$5,414,947	7-Dist. Meters/Regulators	\$3,424,474	\$1,002,497	\$811,774	\$13,179	\$0	\$163,016	\$6	\$0	\$5,414,946	\$1
880.000 Other Expenses -													

921.000 Office Supplies & Expenses	\$10,561,906	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$8,447,296	\$1,204,115	\$727,467	\$11,655	\$1,146	\$169,662	\$564	\$0	\$10,561,905	\$1
921.100 Office Supplies & Expenses - Non Alloc	-\$4,737,748	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	-\$3,789,199	-\$540,129	-\$326,319	-\$5,228	-\$514	-\$76,105	-\$253	\$0	-\$4,737,747	-\$1
922.000 Administrative Expenses Transferred - Credit	-\$6,486,378	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	-\$5,187,734	-\$739,483	-\$446,759	-\$7,158	-\$704	-\$104,194	-\$346	\$0	-\$6,486,378	
923.000 Outside Services	\$6,933,112	60-PAYROLL - INC. STATEMENT	\$5,184,158	\$946,574	\$637,484	\$10,615	\$813	\$153,070	\$397	\$0	\$6,933,111	\$1
924.000 Property Insurance	\$1,134,047	53-GROSS P,T,D,S PLANT	\$900,228	\$139,456	\$79,488	\$1,294	\$155	\$13,348	\$78	\$0	\$1,134,047	
925.000 Injuries & Damages	\$6,927,434	60-PAYROLL - INC. STATEMENT	\$5,179,913	\$945,799	\$636,962	\$10,606	\$812	\$152,945	\$397	\$0	\$6,927,434	
926.000 Employee Welfare Expenses	\$22,351,710	60-PAYROLL - INC. STATEMENT	\$16,713,245	\$3,051,668	\$2,055,188	\$34,221	\$2,621	\$493,484	\$1,280	\$0	\$22,351,707	\$3
928.000 Regulatory Commission Expenses	\$2,965,269	4-Usage	\$1,604,163	\$286,514	\$463,815	\$13,338	\$23	\$597,364	\$52	\$0	\$2,965,269	
930.000 Miscellaneous General Expenses	\$1,858,700	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$1,486,568	\$211,902	\$128,021	\$2,051	\$202	\$29,857	\$99	\$0	\$1,858,700	
931.000 Rents - Admin, Gen, Exp.	\$2,286,254	53-GROSS P,T,D,S PLANT	\$1,814,872	\$281,146	\$160,248	\$2,609	\$312	\$26,909	\$157	\$0	\$2,286,253	\$1
932.000 Maintenance of General Plant	\$81,128	53-GROSS P,T,D,S PLANT	\$64,401	\$9,977	\$5,686	\$93	\$11	\$955	\$6	\$0	\$81,129	-\$1
TOTAL ADMIN. & GENERAL EXPENSES	\$68,247,373		\$51,910,319	\$8,576,074	\$5,799,934	\$100,990	\$7,522	\$1,848,795	\$3,732	\$0	\$68,247,366	\$7
DEPRECIATION EXPENSE												
403.000 Depreciation Expense, Dep. Exp.	\$100,066,132	Class % from Depreciation Schedule	\$80,700,713	\$11,566,297	\$6,485,535	\$105,170	\$10,630	\$1,192,443	\$5,344	\$0	\$100,066,132	
404.000 Intangible Amortization	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL DEPRECIATION EXPENSE	\$100,066,132		\$80,700,713	\$11,566,297	\$6,485,535	\$105,170	\$10,630	\$1,192,443	\$5,344	\$0	\$100,066,132	
AMORTIZATION EXPENSE												
404.000 Amortization of Net Cost of Removal	\$2,562,925	4-Usage	\$1,386,501	\$247,638	\$400,882	\$11,528	\$20	\$516,311	\$45	\$0	\$2,562,925	
405.000 Amortization of Expense	\$18,056,670	4-Usage	\$9,768,369	\$1,744,693	\$2,824,349	\$81,218	\$143	\$3,637,583	\$315	\$0	\$18,056,670	
407.000 Amortization of Excess Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 COVID-19 AAO Amortization	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Reg Credit Over/Under Collection - Non RB	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Over/Under Collection - Rate Base	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Reg Debit - Critical Needs Programs	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000 Amortization of Property Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL AMORTIZATION EXPENSE	\$20,619,595		\$11,154,870	\$1,992,331	\$3,225,231	\$92,746	\$163	\$4,153,894	\$360	\$0	\$20,619,595	
OTHER OPERATING EXPENSES												
408.010 Payroll Tax	\$5,482,725	60-PAYROLL - INC. STATEMENT	\$4,099,647	\$748,554	\$504,124	\$8,394	\$643	\$121,048	\$314	\$0	\$5,482,724	\$1
408.011 Property Tax	\$35,671,054	53-GROSS P,T,D,S PLANT	\$28,316,362	\$4,386,554	\$2,500,255	\$40,711	\$4,875	\$419,848	\$2,449	\$0	\$35,671,054	
408.012 Gross Receipts Tax	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.013 Miscellaneous Taxes	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
431.000 Interest on Customer Deposits	\$81,331	9-Deposits (Company)	\$18,740	\$56,268	\$6,322	\$0	\$0	\$0	\$0	\$0	\$81,330	\$1
0.000 Stipulation and Agreement	\$3,386,550	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$2,708,525	\$386,085	\$233,254	\$3,737	\$367	\$54,400	\$181	\$0	\$3,386,549	\$1
TOTAL OTHER OPERATING EXPENSES	\$44,621,660		\$35,143,274	\$5,577,461	\$3,243,955	\$52,842	\$5,885	\$595,296	\$2,944	\$0	\$44,621,657	\$3
TOTAL OPERATING & MAINT. EXPENSE	\$332,028,212		\$257,667,158	\$38,938,679	\$25,537,160	\$460,411	\$34,886	\$9,372,262	\$17,638	\$0	\$332,028,194	\$18
NET INCOME BEFORE TAXES	\$82,831,725		\$73,097,098	\$431,410	\$4,415,226	\$418,924	-\$34,617	\$4,521,204	-\$17,502	\$0	\$82,831,743	-\$18
INCOME TAXES												
409.000 Current Income Taxes	\$3,079,140	14-Rate Base	\$2,045,981	\$291,772	\$328,709	\$44,875	\$36,466	\$331,313	\$23	\$0	\$3,079,139	\$1
TOTAL INCOME TAXES	\$3,079,140		\$2,045,981	\$291,772	\$328,709	\$44,875	\$36,466	\$331,313	\$23	\$0	\$3,079,139	\$1
DEFERRED INCOME TAXES												
410.000 Deferred Income Taxes - Def. Inc. Tax.	\$4,655,263	14-Rate Base	\$3,093,259	\$441,122	\$496,966	\$67,845	\$55,132	\$500,903	\$35	\$0	\$4,655,262	\$1
411.000 Amortization of Deferred ITC	-\$167,867	14-Rate Base	-\$111,542	-\$15,907	-\$17,920	-\$2,446	-\$1,988	-\$18,062	-\$1	\$0	-\$167,866	-\$1
0.000 Amortization of Protected Excess ADIT (TCJA)	-\$912,112	14-Rate Base	-\$606,066	-\$86,430	-\$97,371	-\$13,293	-\$10,802	-\$98,143	-\$7	\$0	-\$912,112	
0.000 Amortization of Unprotected Excess ADIT (TCJA)	-\$6,688,356	14-Rate Base	-\$4,444,178	-\$633,773	-\$714,006	-\$97,475	-\$79,210	-\$719,662	-\$51	\$0	-\$6,688,355	-\$1
0.000 Amortization of Unprotected Excess ADIT (MO)	-\$1,302,403	14-Rate Base	-\$865,401	-\$123,413	-\$139,036	-\$18,981	-\$15,424	-\$140,138	-\$10	\$0	-\$1,302,403	
TOTAL DEFERRED INCOME TAXES	-\$4,415,475		-\$2,933,928	-\$418,401	-\$471,367	-\$64,350	-\$52,292	-\$475,102	-\$34	\$0	-\$4,415,474	-\$1
NET OPERATING INCOME	\$84,168,060		\$73,985,045	\$558,039	\$4,557,884	\$438,399	-\$18,791	\$4,664,993	-\$17,491	\$0	\$84,168,078	-\$18

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Income Statement - Labor

Account Number	Description	MO Adjusted Jurisdictional	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
	RETAIL RATE REVENUE											
	TOTAL RETAIL RATE REVENUE											
	OPERATING REVENUES											
480.000	Residential	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	Small General Service	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	Large General Service	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000	LV, SL, LP, VF	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487.000	Late Payment Charges	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487.000	Interruptible	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487.000	Forfeited Discounts	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
488.000	Miscellaneous Service Revenue	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
489.000	Transport Sales	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492.000	Incidental Gasoline and Oil Sales	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
493.000	Rental Revenue	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495.000	Other Gas Revenue - Oper. Rev.	See note(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING REVENUES											
	TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GAS SUPPLY EXPENSES											
804.000	Natural Gas City Gate Purchases	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
805.000	Other Gas Purchases	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
807.000	Purchased Gas Expense	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
808.000	Gas Withdrawn from Storage	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
809.000	Other Gas Supply Expense	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
812.000	Gas Used for Other Utility Oper. - Cred.	\$0	3-Max HDD Usage Less Basic Transport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL GAS SUPPLY EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NATURAL GAS STORAGE EXPENSE											
814.000	Operation Supervision and Engineering	\$494,022	2-Max HDD Usage	\$287,682	\$55,375	\$75,317	\$1,677	\$66	\$73,894	\$11	\$0	\$494,022
815.000	Maps and Records	\$3,699	2-Max HDD Usage	\$2,154	\$415	\$564	\$13	\$0	\$553	\$0	\$0	\$3,699
816.000	Wells Expenses	\$398,342	2-Max HDD Usage	\$231,965	\$44,650	\$60,730	\$1,352	\$53	\$59,583	\$9	\$0	\$398,342
817.000	Lines Expenses	\$441	2-Max HDD Usage	\$257	\$49	\$67	\$1	\$0	\$66	\$0	\$0	\$440
818.000	Compressor Station Expenses	\$232,843	2-Max HDD Usage	\$135,590	\$26,099	\$35,499	\$791	\$31	\$34,828	\$5	\$0	\$232,843
819.000	Compressor Station Fuel and Power	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
820.000	Measuring and Regulation Station Expenses	\$69,292	2-Max HDD Usage	\$40,351	\$7,767	\$10,564	\$235	\$9	\$10,364	\$1	\$0	\$69,291
821.000	Purification Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
823.000	Gas Losses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
824.000	Other Expenses	\$168,347	2-Max HDD Usage	\$98,033	\$18,870	\$25,666	\$572	\$23	\$25,181	\$4	\$0	\$168,349
825.000	Storage Well Royalties	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
830.000	Maint Supervision and Engineering	\$31,661	2-Max HDD Usage	\$18,437	\$3,549	\$4,827	\$107	\$4	\$4,736	\$1	\$0	\$31,661
831.000	Maint of Structures and Improvements	\$104,530	2-Max HDD Usage	\$60,871	\$11,717	\$15,936	\$355	\$14	\$15,635	\$2	\$0	\$104,530
832.000	Maint of Reservoirs and Wells	\$69,135	2-Max HDD Usage	\$40,259	\$7,749	\$10,540	\$235	\$9	\$10,341	\$1	\$0	\$69,134
833.000	Maint of Lines	\$276,015	2-Max HDD Usage	\$160,731	\$30,938	\$42,080	\$937	\$37	\$41,285	\$6	\$0	\$276,014
834.000	Maint of Compressor Station Equipment	\$57,423	2-Max HDD Usage	\$33,439	\$6,437	\$8,755	\$195	\$8	\$8,589	\$1	\$0	\$57,424
835.000	Maint of Measuring and Regulating Station	\$31,070	2-Max HDD Usage	\$18,093	\$3,483	\$4,737	\$105	\$4	\$4,647	\$1	\$0	\$31,070
836.000	Maint of Purification Equipment	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
837.000	Maint of Other Equipment	\$235,242	2-Max HDD Usage	\$136,987	\$26,368	\$35,864	\$799	\$32	\$35,187	\$5	\$0	\$235,242
840.000	Operation Supervision and Engineering	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
841.000	Operation Labor and Expenses	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
842.100	Fuel	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL NATURAL GAS STORAGE EXPENSE	\$2,172,062		\$1,264,849	\$243,466	\$331,146	\$7,374	\$290	\$324,889	\$47	\$0	\$2,172,061
	TESTING	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL TESTING	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TRANSMISSION EXPENSES											
856.000	Mains - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
859.000	Other Expenses - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
860.000	Rents - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
863.000	Maintenance of Mains - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
865.000	Meas. & Regulator Station Equip - TE	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL TRANSMISSION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PRODUCTION EXPENSES											
710.000	Operation and Supervisor Engineering	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
712.000	Other Power Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
717.000	Liquified Petroleum Gas Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
723.000	Fuel for Liquified Petroleum Gas Expenses	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
728.000	Liquified Petroleum Gas	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
735.000	Misc Production Expenses	\$84,194	53-GROSS P,T,D,S PLANT	\$66,835	\$10,354	\$5,901	\$96	\$12	\$991	\$6	\$0	\$84,195
740.000	Maint Supervision and Engineering	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
741.000	Maint of Structures and Improvements	\$16,212	53-GROSS P,T,D,S PLANT	\$12,869	\$1,994	\$1,136	\$19	\$2	\$191	\$1	\$0	\$16,212
742.000	Maint of Production Equipment	\$88,697	53-GROSS P,T,D,S PLANT	\$70,409	\$10,907	\$6,217	\$101	\$12	\$1,044	\$6	\$0	\$88,696
	TOTAL PRODUCTION EXPENSES	\$189,103		\$150,113	\$23,255	\$13,254	\$216	\$26	\$2,226	\$13	\$0	\$189,103
	DISTRIBUTION EXPENSES											
870.000	Distribution Operation Supervision & Engineering	\$2,855,204	52-GROSS DISTRIBUTION PLANT	\$2,267,957	\$351,055	\$198,963	\$3,228	\$390	\$33,415	\$197	\$0	\$2,855,205
871.000	Distribution Load Dispatching	\$514,346	52-GROSS DISTRIBUTION PLANT	\$408,557	\$63,240	\$35,842	\$581	\$70	\$6,019	\$35	\$0	\$514,344
874.000	Distribution Mains & Services	\$4,880,218	52-GROSS DISTRIBUTION PLANT	\$3,876,473	\$600,036	\$340,075	\$5,517	\$667	\$57,113	\$336	\$0	\$4,880,217
875.000	Measuring & Regulating Station Expenses - General	\$855,446	7-Dist. Meters/Regulators	\$540,994	\$158,373	\$128,243	\$2,082	\$0	\$25,753	\$1	\$0	\$855,446
876.000	Measuring & Regulating Station Expenses - Industrial	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$8,377	7-Dist. Meters/Regulators	\$5,298	\$1,551	\$1,256	\$20	\$0	\$252	\$0	\$0	\$8,377
878.000	Meter & House Regulator Expenses	\$7,307,016	7-Dist. Meters/Regulators	\$4,621,040	\$1,352,785	\$1,095,421	\$17,784	\$0	\$219,977	\$9	\$0	\$7,307,016
879.000	Customer Installation Expenses	\$4,715,264	7-Dist. Meters/Regulators	\$2,981,987	\$872,961	\$706,882	\$11,476	\$0	\$141,952	\$6	\$0	\$4,715,264
880.000	Other Expenses - DE	\$2,329,942	52-GROSS DISTRIBUTION PLANT	\$1,850,728	\$286,473	\$162,361	\$2,634	\$318	\$27,267	\$160	\$0	\$2,329,941
881.000	Rents - DE	\$0	52-GROSS DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
885.000	Distribution Maintenance Supervision & Engineering	\$1,894,388	52-GROSS DISTRIBUTION PLANT	\$1,504,758	\$232,920	\$132,009	\$2,142	\$259	\$22,170	\$130	\$0	\$1,894,388
886.000	Maint of Structures and Improvements	\$993,702	52-GROSS DISTRIBUTION PLANT	\$789,321	\$122,178	\$69,246	\$1,123	\$136	\$11,629	\$68	\$0	\$993,701
887.000	Distribution Maintenance of Mains	\$7,856,325	6-Distribution Mains	\$5,631,080	\$1,283,090	\$796,806	\$13,347	\$2,384	\$128,431	\$1,188	\$0	\$7,856,326
889.000	Distribution Maintenance of Meas. & Reg. Station Equip - General	\$504,533	7-Dist. Meters/Regulators	\$319,072	\$93,407	\$75,636	\$1,228	\$0	\$15,189	\$1	\$0	\$504,533
890.000	Distribution Maintenance of Meas. & Reg. Station Equip - Industrial	-\$1,402	7-Dist. Meters/Regulators	-\$887	-\$260	-\$210	-\$3	\$0	-\$42	\$0	\$0	-\$1,402
891.000	Distribution Maintenance of Meas. & Reg. Station Equip - City Gate Check Stations	-\$7,635	7-Dist. Meters/Regulators	-\$4,828	-\$1,414	-\$1,145	-\$19	\$0	-\$230	\$0	\$0	-\$7,636
892.000	Distribution Maintenance Services	\$3,612,457	52-GROSS DISTRIBUTION PLANT	\$2,869,461	\$444,161	\$251,732	\$4,084	\$493	\$42,277	\$249	\$0	\$3,612,457
893.000	Distribution Maintenance - Meters and House Regulators	\$996,929	7-Dist. Meters/Regulators	\$630,469	\$184,567	\$149,453	\$2,426	\$0	\$30,012	\$1	\$0	\$996,928
894.000	Distribution Maintenance - Other Equipment	\$47,850	52-GROSS DISTRIBUTION PLANT	\$38,008	\$5,883	\$3,334	\$54	\$7	\$560	\$3	\$0	\$47,849
	TOTAL DISTRIBUTION EXPENSES	\$39,362,960		\$28,329,488	\$6,051,006	\$4,145,904	\$67,704	\$4,724	\$761,744	\$2,384	\$0	\$39,362,954
	CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - Cust. Acct. Exp.	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902.000	Meter Reading Expenses	\$134,854	1-Number of Customers	\$126,406	\$7,490	\$903	\$6	\$13	\$29	\$7	\$0	\$134,854
903.000	Customer Records & Collection Expenses	\$6,756,493	1-Number of Customers	\$6,333,210	\$375,279	\$45,244	\$290	\$662	\$1,470	\$338	\$0	\$6,756,493
904.000	Uncollectible Accounts	\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
905.000	Misc. Customer Accounts Expense	\$43,029	1-Number of Customers	\$40,333	\$2,390	\$288	\$2	\$4	\$9	\$2	\$0	\$43,028
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,934,376		\$6,499,949	\$385,159	\$46,435	\$298	\$679	\$1,508	\$347	\$0	\$6,934,375
	CUSTOMER SERVICE & INFO. EXP.											
907.000	Supervision - Customer Service Info	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908.000	Customer Assistance Expenses	\$200,741	1-Number of Customers	\$188,165	\$11,150	\$1,344	\$9	\$20	\$44	\$10	\$0	\$200,742
909.000	Informational & Instructional Advertising Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910.000	Misc. Customer Service & Info. Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$200,741		\$188,165	\$11,150	\$1,344	\$9	\$20	\$44	\$10	\$0	\$200,742
	SALES EXPENSES											
911.000	Supervision - Sales Expenses	\$150,083	1-Number of Customers	\$140,681	\$8,336	\$1,005	\$6	\$15	\$33	\$8	\$0	\$150,084
912.000	Demonstrating & Selling Expenses	\$384,670	1-Number of Customers	\$360,571	\$21,366	\$2,576	\$17	\$38	\$84	\$19	\$0	\$384,671
913.000	Advertising Expense	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916.000	Miscellaneous Sales Expenses	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES EXPENSES	\$534,753		\$501,252	\$29,702	\$3,581	\$23	\$53	\$117	\$27	\$0	\$534,755
	ADMIN. & GENERAL EXPENSES											

920.000	Administrative & General Supervision	\$21,445,488	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$17,151,865	\$2,444,904	\$1,477,090	\$23,665	\$2,327	\$344,491	\$1,145	\$0	\$21,445,487	\$1
921.000	Office Supplies & Expenses	\$124,749	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$99,773	\$14,222	\$8,592	\$138	\$14	\$2,004	\$7	\$0	\$124,750	-\$1
921.100	Office Supplies & Expenses - Non Alloc	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
922.000	Administrative Expenses Transferred - Credit	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
923.000	Outside Services	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
924.000	Property Insurance	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
925.000	Injuries & Damages	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
926.000	Employee Welfare Expenses	\$115,516	60-PAYROLL - INC. STATEMENT	\$86,376	\$15,771	\$10,621	\$177	\$14	\$2,550	\$7	\$0	\$115,516	
928.000	Regulatory Commission Expenses	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
930.000	Miscellaneous General Expenses	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
931.000	Rents - Admin. Gen. Exp.	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
932.000	Maintenance of General Plant	\$3,651	53-GROSS P,T,D,S PLANT	\$2,898	\$449	\$256	\$4	\$0	\$43	\$0	\$0	\$3,650	\$1
	TOTAL ADMIN. & GENERAL EXPENSES	\$21,689,404		\$17,340,912	\$2,475,346	\$1,496,559	\$23,984	\$2,355	\$349,088	\$1,159	\$0	\$21,689,403	\$1
	DEPRECIATION EXPENSE												
403.000	Depreciation Expense, Dep. Exp.	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404.000	Intangible Amortization	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	AMORTIZATION EXPENSE												
404.000	Amortization of Net Cost of Removal	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
405.000	Amortization of Expense	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Amortization of Excess Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	COVID-19 AAO Amortization	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Reg Credit Over/Under Collection - Non RB	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Over/Under Collection - Rate Base	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Reg Debit - Critical Needs Programs	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407.000	Amortization of Property Tracker	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL AMORTIZATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OTHER OPERATING EXPENSES												
408.010	Payroll Tax	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.011	Property Tax	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.012	Gross Receipts Tax	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408.013	Miscellaneous Taxes	\$0	4-Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
431.000	Interest on Customer Deposits	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0.000	Stipulation and Agreement	\$0	58-O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL OTHER OPERATING EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL OPERATING & MAINT. EXPENSE	\$71,083,399		\$54,274,728	\$9,219,084	\$6,038,223	\$99,608	\$8,147	\$1,439,616	\$3,987	\$0	\$71,083,393	\$6
	NET INCOME BEFORE TAXES	\$71,083,399		\$54,274,728	\$9,219,084	\$6,038,223	\$99,608	\$8,147	\$1,439,616	\$3,987	\$0	\$71,083,393	\$6
	INCOME TAXES												
409.000	Current Income Taxes	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL INCOME TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	DEFERRED INCOME TAXES												
410.000	Deferred Income Taxes - Def. Inc. Tax.	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411.000	Amortization of Deferred ITC	See note(1)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	TOTAL DEFERRED INCOME TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	NET OPERATING INCOME	\$71,083,399		\$54,274,728	\$9,219,084	\$6,038,223	\$99,608	\$8,147	\$1,439,616	\$3,987	\$0	\$71,083,393	\$6

Note (1) - Labor and Non Labor Detail not applicable to Revenue and Taxes.

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Check MO Adjusted Jurisdictional less Total
Plant In Service	\$3,112,065,733	from Plant	\$2,460,371,061	\$382,181,148	\$222,043,232	\$3,658,803	\$425,183	\$43,174,855	\$211,449	\$0	\$3,112,065,731	\$2
Less Accumulated Depreciation Reserve	\$901,420,245	from Reserve	\$733,957,640	\$99,539,810	\$54,569,699	\$914,119	\$113,907	\$12,269,343	\$55,723	\$0	\$901,420,241	\$4
Net Plant In Service	\$2,210,645,488	from Net Plant	\$1,726,413,422	\$282,641,342	\$167,473,531	\$2,744,683	\$311,276	\$30,905,508	\$155,727	\$0	\$2,210,645,489	-\$1
ADD TO NET PLANT IN SERVICE												
. Purchased Gas Costs - from CWC	\$14,558,369	2-Max HDD Usage	\$8,477,712	\$1,631,843	\$2,219,525	\$49,429	\$1,953	\$2,177,595	\$311	\$0	\$14,558,368	\$1
. Purchased Gas - Back Out - from CWC	\$12,159	2-Max HDD Usage	\$7,080	\$1,363	\$1,854	\$41	\$2	\$1,819	\$0	\$0	\$12,159	
. Payroll & Withholdings - from CWC	\$7,985,114	60-PAYROLL - INC. STATEMENT	\$5,970,781	\$1,090,204	\$734,213	\$12,225	\$936	\$176,297	\$457	\$0	\$7,985,113	\$1
. Vacation - Union & Non-Union - from CWC	-\$1,782,922	60-PAYROLL - INC. STATEMENT	-\$1,333,160	-\$243,421	-\$163,936	-\$2,730	-\$209	-\$39,364	-\$102	\$0	-\$1,782,922	
. Employee Benefits - from CWC	\$867,407	60-PAYROLL - INC. STATEMENT	\$648,594	\$118,427	\$79,756	\$1,328	\$102	\$19,151	\$50	\$0	\$867,408	-\$1
. Pensions and OPEBs - from CWC	\$2,551,993	60-PAYROLL - INC. STATEMENT	\$1,908,225	\$348,422	\$234,650	\$3,907	\$299	\$56,343	\$146	\$0	\$2,551,992	\$1
. Gas Inventory - from CWC	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Incentive Compensation - from CWC	-\$2,145,000	60-PAYROLL - INC. STATEMENT	-\$1,603,900	-\$292,856	-\$197,228	-\$3,284	-\$252	-\$47,358	-\$123	\$0	-\$2,145,001	\$1
. Uncollectible Account Expense - from CWC	\$0	10-Uncollectibles (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Cash Vouchers - from CWC	\$61,461	2-Max HDD Usage	\$35,790	\$6,889	\$9,370	\$209	\$8	\$9,193	\$1	\$0	\$61,460	\$1
. PSC Assessment	\$613,150	60-PAYROLL - INC. STATEMENT	\$458,476	\$83,713	\$56,378	\$939	\$72	\$13,537	\$35	\$0	\$613,150	
. FICA - Employers Portion - from CWC	\$551,864	60-PAYROLL - INC. STATEMENT	\$412,650	\$75,346	\$50,743	\$845	\$65	\$12,184	\$32	\$0	\$551,865	-\$1
. Federal Unemployment Tax - from CWC	-\$3,970	60-PAYROLL - INC. STATEMENT	-\$2,969	-\$542	-\$365	-\$6	\$0	-\$88	\$0	\$0	-\$3,970	
. Property Taxes - from CWC	-\$9,851,960	53-GROSS P,T,D,S PLANT	-\$7,820,673	-\$1,211,519	-\$690,543	-\$11,244	-\$1,346	-\$115,958	-\$677	\$0	-\$9,851,960	
. Sales Taxes - from CWC	\$573,613	4-Usage	\$310,315	\$55,424	\$89,722	\$2,580	\$5	\$115,556	\$10	\$0	\$573,612	\$1
. Use Tax	-\$146,595	4-Usage	-\$79,306	-\$14,164	-\$22,930	-\$659	-\$1	-\$29,532	-\$3	\$0	-\$146,595	
. Gross Receipts Tax - from CWC	\$1,573,841	4-Usage	\$851,423	\$152,070	\$246,174	\$7,079	\$12	\$317,056	\$27	\$0	\$1,573,841	
. Natural Gas - Fuel Inventory	\$76,899,806	2-Max HDD Usage	\$44,780,732	\$8,619,677	\$11,723,913	\$261,091	\$10,318	\$11,502,431	\$1,644	\$0	\$76,899,806	
. Contributions in Aid of Construction Amortization	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Propane Inventory	\$8,585,350	2-Max HDD Usage	\$4,999,470	\$962,329	\$1,308,897	\$29,149	\$1,152	\$1,284,170	\$184	\$0	\$8,585,351	-\$1
. Materials & Supplies	\$8,508,533	53-GROSS P,T,D,S PLANT	\$6,754,236	\$1,046,314	\$596,380	\$9,711	\$1,163	\$100,145	\$584	\$0	\$8,508,533	
. Prepayments	\$14,883,354	2-Max HDD Usage	\$8,666,959	\$1,668,271	\$2,269,071	\$50,532	\$1,997	\$2,226,205	\$318	\$0	\$14,883,353	\$1
. Insulation Financing/Energy Wise	\$2,400,090	2-Max HDD Usage	\$1,397,634	\$269,025	\$365,911	\$8,149	\$322	\$358,998	\$51	\$0	\$2,400,090	
. Low Income Energy Affordability	\$2,950,766	2-Max HDD Usage	\$1,718,307	\$330,751	\$449,865	\$10,018	\$396	\$441,366	\$63	\$0	\$2,950,766	
. Prepaid Pension Asset - Pre - GR-2021-0108	\$35,050,845	60-PAYROLL - INC. STATEMENT	\$26,208,883	\$4,785,475	\$3,222,844	\$53,664	\$4,110	\$773,858	\$2,007	\$0	\$35,050,841	\$4
. Energy Efficiency Program	\$34,256,482	2-Max HDD Usage	\$19,948,429	\$3,839,799	\$5,222,640	\$116,308	\$4,596	\$5,123,977	\$732	\$0	\$34,256,481	\$1
. Deferred Overhead Asset	\$9,833,537	53-GROSS P,T,D,S PLANT	\$7,806,049	\$1,209,253	\$689,252	\$11,223	\$1,344	\$115,741	\$675	\$0	\$9,833,537	
. Property Tax Tracker	\$8,972,251	53-GROSS P,T,D,S PLANT	\$7,122,344	\$1,103,339	\$628,883	\$10,240	\$1,226	\$105,603	\$616	\$0	\$8,972,251	
. PAYS Program	\$1,058,816	2-Max HDD Usage	\$616,576	\$118,682	\$161,424	\$3,595	\$142	\$158,374	\$23	\$0	\$1,058,816	
TOTAL ADD TO NET PLANT IN SERVICE	\$218,818,354		\$138,260,657	\$25,754,114	\$29,286,463	\$624,339	\$28,412	\$24,857,299	\$7,061	\$0	\$218,818,345	\$9
SUBTRACT FROM NET PLANT												
. Federal Tax Offset	\$16,303,810	53-GROSS P,T,D,S PLANT	\$12,942,275	\$2,004,918	\$1,142,766	\$18,607	\$2,228	\$191,896	\$1,120	\$0	\$16,303,810	
. State Tax Offset	\$2,895,220	53-GROSS P,T,D,S PLANT	\$2,298,281	\$356,032	\$202,932	\$3,304	\$396	\$34,077	\$199	\$0	\$2,895,221	-\$1
. City Tax Offset	\$0	53-GROSS P,T,D,S PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Interest Expense Offset	\$4,378,625	9-Deposits (Company)	\$1,008,921	\$3,029,326	\$340,378	\$0	\$0	\$0	\$0	\$0	\$4,378,625	
. Contributions in Aid of Construction	\$0	9-Deposits (Company)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. Customer Deposits	\$2,704,448	9-Deposits (Company)	\$623,158	\$1,871,056	\$210,234	\$0	\$0	\$0	\$0	\$0	\$2,704,448	
. Customer Advances for Construction	\$301,570	9-Deposits (Company)	\$69,488	\$208,639	\$23,443	\$0	\$0	\$0	\$0	\$0	\$301,570	
. GR-2024-0341 Stipulation Rate Base Reduction	\$11,340,000	53-GROSS P,T,D,S PLANT	\$9,001,908	\$1,394,507	\$794,843	\$12,942	\$1,550	\$133,472	\$779	\$0	\$11,340,001	-\$1
. Pension Liability - Post - GR-2021-0108	\$0	60-PAYROLL - INC. STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
. OPEB Liability	\$5,355,735	60-PAYROLL - INC. STATEMENT	\$4,004,692	\$731,216	\$492,447	\$8,200	\$628	\$118,245	\$307	\$0	\$5,355,735	
. Excess ADIT - TCJA	\$57,432,886	53-GROSS P,T,D,S PLANT	\$45,591,319	\$7,062,658	\$4,025,585	\$65,547	\$7,849	\$675,985	\$3,944	\$0	\$57,432,887	-\$1
. Excess ADIT - MO	\$10,093,626	53-GROSS P,T,D,S PLANT	\$8,012,513	\$1,241,237	\$707,482	\$11,520	\$1,379	\$118,802	\$693	\$0	\$10,093,626	
. Accumulated Deferred Income Taxes	\$260,119,179	53-GROSS P,T,D,S PLANT	\$206,487,558	\$31,987,470	\$18,232,270	\$296,869	\$35,548	\$3,061,601	\$17,862	\$0	\$260,119,178	\$1
TOTAL SUBTRACT FROM NET PLANT	\$370,925,099		\$290,040,113	\$49,887,059	\$26,172,380	\$416,989	\$49,578	\$4,334,078	\$24,904	\$0	\$370,925,101	-\$2
TOTAL RATE BASE	\$2,058,538,743		\$1,574,633,966	\$258,508,397	\$170,587,614	\$2,952,033	\$290,110	\$51,428,729	\$137,884	\$0	\$2,058,538,733	\$10
TOTAL RETURN ON RATE BASE	\$145,909,226	0.07088	\$111,610,056	\$18,323,075	\$12,091,250	\$209,240	\$20,563	\$3,645,268	\$9,773	\$0	\$145,909,225	\$1
TOTAL OPERATING & MAINT. EXPENSE	\$332,028,212	from Income Statement	\$257,667,158	\$38,938,679	\$25,537,160	\$460,411	\$34,886	\$9,372,262	\$17,638	\$0	\$332,028,194	\$18
TOTAL INCOME TAXES	\$3,079,140	from Income Statement	\$2,045,981	\$291,772	\$328,709	\$44,875	\$36,466	\$331,313	\$23	\$0	\$3,079,139	\$1
TOTAL DEFERRED INCOME TAXES	-\$4,415,475	from Income Statement	-\$2,933,928	-\$418,401	-\$471,367	-\$64,350	-\$52,292	-\$475,102	-\$34	\$0	-\$4,415,474	-\$1
ADDITIONAL CURRENT TAX REQUIRED	\$19,326,678	14-Rate Base	\$12,841,901	\$1,831,351	\$2,063,193	\$281,664	\$228,886	\$2,079,536	\$147	\$0	\$19,326,678	
TOTAL EXPENSES	\$350,018,555		\$269,621,112	\$40,643,401	\$27,457,695	\$722,600	\$247,946	\$11,308,009	\$17,774	\$0	\$350,018,537	\$18
TOTAL REVENUE (RATE REVENUE + OTHER REVENUE)	\$414,859,937		\$330,764,256	\$39,370,089	\$29,952,386	\$879,335	\$269	\$13,893,466	\$136	\$0	\$414,859,937	
CLASS COST OF SERVICE	\$495,927,781		\$381,231,168	\$58,966,476	\$39,548,945	\$931,840	\$268,509	\$14,953,277	\$27,547	\$0	\$495,927,762	\$19
OTHER REVENUE	\$414,859,937		\$330,764,256	\$39,370,089	\$29,952,386	\$879,335	\$269	\$13,893,466	\$136	\$0	\$414,859,937	
CLASS COST OF SERVICE LESS OTHER REVENUE	\$81,067,844		\$50,466,912	\$19,596,387	\$9,596,559	\$52,505	\$268,240	\$1,059,811	\$27,411	\$0	\$81,067,825	\$19
RATE REVENUE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CURRENT RATE OF RETURN (TOTAL REVENUE)	3.1499%		3.8830%	-0.4926%	1.4624%	5.3094%	-85.3734%	5.0273%	-12.7916%	0.0000%	-82.9755%	
CURRENT RATE OF RETURN (ONLY RATE REVENUE)	-17.0033%		-17.1228%	-15.7223%	-16.0959%	-24.4781%	-85.4661%	-21.9877%	-12.8902%	0.0000%	-193.7631%	
CLASS TOTAL REVENUE ABOVE OR BELOW TOTAL COST OF SERVICE	-\$81,067,844		-\$50,466,912	-\$19,596,387	-\$9,596,559	-\$52,505	-\$268,240	-\$1,059,811	-\$27,411	\$0	-\$81,067,825.40	-\$19
% CHANGE NEEDED TO BRING CLASS RATE REVENUE EQUAL TO CLASS COST OF SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
% UNDER OR OVER-RECOVERY	-100.0000%		-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	-100.0000%	0.0000%	-700.0000%	

Allocation Number	Description	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total
1	Number of Customers	93.74%	5.55%	0.67%	0.00%	0.01%	0.02%	0.00%	0.00%	100.00%
2	Max HDD Usage	58.23%	11.21%	15.25%	0.34%	0.01%	14.96%	0.00%	0.00%	100.00%
3	Max HDD Usage Less Basic Transport	68.47%	13.18%	17.93%	0.40%	0.02%	0.00%	0.00%	0.00%	100.00%
4	Usage	54.10%	9.66%	15.64%	0.45%	0.00%	20.15%	0.00%	0.00%	100.00%
5	Usage less Special Contracts	54.10%	9.66%	15.64%	0.45%	0.00%	20.15%	0.00%	0.00%	100.00%
6	Distribution Mains	71.68%	16.33%	10.14%	0.17%	0.03%	1.63%	0.02%	0.00%	100.00%
7	Dist. Meters/Regulators	63.24%	18.51%	14.99%	0.24%	0.00%	3.01%	0.00%	0.00%	100.00%
8	Dist. Services	93.30%	5.81%	0.83%	0.01%	0.00%	0.05%	0.00%	0.00%	100.00%
9	Deposits (Company)	23.04%	69.18%	7.77%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
10	Uncollectibles (Company)	91.13%	6.09%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
11	Class NCP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Class NCP less transport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Industrial metering	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Rate Base	66.45%	9.48%	10.68%	1.46%	1.18%	10.76%	0.00%	0.00%	100.00%
15	Residential Revenue	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
16	Small General Service	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
17	Large General Service	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18	Large Volume Service	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	Special Contract Revenue allocate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Special Contract	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
21	Interruptible	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	Unmetered Gas Light Service	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
23	Transportation Service	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
24	General L.P. Gas Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
50	GROSS PLANT	79.06%	12.28%	7.13%	0.12%	0.01%	1.39%	0.01%	0.00%	100.00%
51	NET PLANT	78.10%	12.79%	7.58%	0.12%	0.01%	1.40%	0.01%	0.00%	100.00%
52	GROSS DISTRIBUTION PLANT	79.43%	12.30%	6.97%	0.11%	0.01%	1.17%	0.01%	0.00%	100.00%
53	GROSS P,T,D,S PLANT	79.38%	12.30%	7.01%	0.11%	0.01%	1.18%	0.01%	0.00%	100.00%
54	MAINS & SERVICES	82.16%	11.23%	5.63%	0.09%	0.02%	0.87%	0.01%	0.00%	100.00%
55	METERS & REGULATORS	63.24%	18.51%	14.99%	0.24%	0.00%	0.28%	0.00%	0.00%	97.27%
56	METERS, REGULATORS, SERVICES PLANT	93.30%	5.81%	0.83%	0.01%	0.00%	0.05%	0.00%	0.00%	100.00%
57	DISTRIBUTION O&M	72.95%	14.98%	10.06%	0.16%	0.01%	1.83%	0.01%	0.00%	100.00%
58	O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	79.98%	11.40%	6.89%	0.11%	0.01%	1.61%	0.01%	0.00%	100.00%
59	INCOME TAX	88.25%	0.52%	5.33%	0.51%	-0.04%	5.46%	-0.02%	0.00%	100.00%
60	PAYROLL - INC. STATEMENT	74.77%	13.65%	9.19%	0.15%	0.01%	2.21%	0.01%	0.00%	100.00%

Allocation Number	Description					Unmetered Gas Light		General L.P. Gas Service	Special Contracts	Total
		Residential	Small General Service	Large General Service	Large Volume Service	Service	Transportation Service			
1	Number of Customers	0.93735164613021	0.05554352245048	0.00669644038716	0.00004291306802	0.00009792812167	0.00021756800376	0.00004998183870	0.00000000000000	1.00000
2	Max HDD Usage	0.58232568276531	0.11208971449061	0.15245699249399	0.00339521002276	0.00013417135621	0.14957684796783	0.00002138090328	0.00000000000000	1.00000
3	Max HDD Usage Less Basic Transport	0.68474815316798	0.13180463657740	0.17927192143074	0.00399237722380	0.00015777011231	0.00000000000000	0.00002514148777	0.00000000000000	1.00000
4	Usage	0.54098394125969	0.09662320161167	0.15641582640458	0.00449796781431	0.00000791167172	0.20145369923167	0.00001745200636	0.00000000000000	1.00000
5	Usage less Special Contracts	0.54098394125969	0.09662320161167	0.15641582640458	0.00449796781431	0.00000791167172	0.20145369923167	0.00001745200636	0.00000000000000	1.00000
6	Distribution Mains	0.71648696573113	0.16325777379925	0.10138390389100	0.00169818366919	0.00030332434466	0.01634124429623	0.00015111411757	0.00000000000000	0.99962
7	Dist. Meters/Regulators	0.63241139380601	0.18513512742221	0.14991363228978	0.00243378736181	0.00000000000000	0.03010486908940	0.00000119003080	0.00000000000000	1.00000
8	Dist. Services	0.93301970659534	0.05813794608067	0.00827138325084	0.00007541694196	0.00000000000000	0.00049403094388	0.00000151618731	0.00000000000000	1.00000
9	Deposits (Company)	0.23041952580663	0.69184413817193	0.07773633602145	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
10	Uncollectibles (Company)	0.91132886799247	0.06088293705807	0.02778819494946	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
11	Class NCP	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000
12	Class NCP less transport	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000
13	Industrial metering	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000
14	Rate Base	0.66446498926622	0.09475767627719	0.10675360606361	0.01457384608244	0.01184302202607	0.10759926712302	0.00000759746189	0.00000000000000	1.00000
15	Residential Revenue	1.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
16	Small General Service	0.00000000000000	1.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
17	Large General Service	0.00000000000000	0.00000000000000	1.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
18	Large Volume Service	0.00000000000000	0.00000000000000	0.00000000000000	1.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
19	Special Contract Revenue allocate	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000
20	Special Contract	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000000000000	1.00000
21	Interruptible	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000
22	Unmetered Gas Light Service	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000
23	Transportation Service	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000000000000	0.00000000000000	0.00000000000000	1.00000
24	General L.P. Gas Service	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	0.00000000000000	1.00000000000000	0.00000000000000	1.00000
50	GROSS PLANT	79.06%	12.28%	7.13%	0.12%	0.01%	1.39%	0.01%	0.00%	100.00%
51	NET PLANT	78.10%	12.79%	7.58%	0.12%	0.01%	1.40%	0.01%	0.00%	100.00%
52	GROSS DISTRIBUTION PLANT	79.43%	12.30%	6.97%	0.11%	0.01%	1.17%	0.01%	0.00%	100.00%
53	GROSS P,T,D,S PLANT	79.38%	12.30%	7.01%	0.11%	0.01%	1.18%	0.01%	0.00%	100.00%
54	MAINS & SERVICES	82.16%	11.23%	5.63%	0.09%	0.02%	0.87%	0.01%	0.00%	100.00%
55	METERS & REGULATORS	63.24%	18.51%	14.99%	0.24%	0.00%	0.28%	0.00%	0.00%	97.27%
56	METERS, REGULATORS, SERVICES PLANT	93.30%	5.81%	0.83%	0.01%	0.00%	0.05%	0.00%	0.00%	100.00%
57	DISTRIBUTION O&M	72.95%	14.98%	10.06%	0.16%	0.01%	1.83%	0.01%	0.00%	100.00%
	O & M EXPENSES LESS ADMIN. & GEN. EXPENSES	79.98%	11.40%	6.89%	0.11%	0.01%	1.61%	0.01%	0.00%	100.00%
58										
59	INCOME TAX	88.25%	0.52%	5.33%	0.51%	-0.04%	5.46%	-0.02%	0.00%	100.00%
60	PAYROLL - INC. STATEMENT	74.77%	13.65%	9.19%	0.15%	0.01%	2.21%	0.01%	0.00%	100.00%

Spire Missouri East
Case No. GR-2025-0107
Test Year 12 Months Ending September 30, 2024
True-Up through May 31, 2025
CCOS Summary

												Check MO	
												Adjusted	
Line Number	Functional Category	Class Cost of Service	Allocator Number	Residential	Small General Service	Large General Service	Large Volume Service	Unmetered Gas Light Service	Transportation Service	General L.P. Gas Service	Special Contracts	Total	Jurisdictional less Total
1	Production Capacity	\$203,366	3-Max HDD Usage Less Basic Transport	\$139,255	\$26,805	\$36,458	\$812	\$32	\$0	\$5	\$0	\$203,367	-\$1
2	Transmission	\$0	2-Max HDD Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	Storage & Transmission	\$15,968,924	2-Max HDD Usage	\$9,299,115	\$1,789,952	\$2,434,574	\$54,218	\$2,143	\$2,388,581	\$341	\$0	\$15,968,924	\$0
4	Distribution General	\$23,726,685	4-Usage	\$12,835,756	\$2,292,548	\$3,711,229	\$106,722	\$188	\$4,779,828	\$414	\$0	\$23,726,685	\$0
5	Dist - Mains	\$158,108,299	6-Distribution Mains	\$113,325,314	\$25,822,156	\$16,035,690	\$268,598	\$47,976	\$2,584,662	\$23,901	\$0	\$158,108,297	\$2
6	Dist - Regulators	\$0	7-Dist. Meters/Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Dist - Services	\$133,718,185	8-Dist. Services	\$124,761,702	\$7,774,101	\$1,106,034	\$10,085	\$0	\$66,061	\$203	\$0	\$133,718,186	-\$1
8	Dist - Meters	\$87,824,000	7-Dist. Meters/Regulators	\$55,540,898	\$16,259,307	\$13,166,015	\$213,745	\$0	\$2,643,930	\$105	\$0	\$87,824,000	\$0
9	Customer General	\$45,477,742	1-Number of Customers	\$42,628,636	\$2,525,994	\$304,539	\$1,952	\$4,454	\$9,895	\$2,273	\$0	\$45,477,743	-\$1
10	Deposits	-\$442,092	9-Deposits (Company)	-\$101,867	-\$305,859	-\$34,367	\$0	\$0	\$0	\$0	\$0	-\$442,093	\$1
11	Billing	\$0	1-Number of Customers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Cust. Meter Read	\$0	13-Industrial metering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Uncollectible Accts.	\$8,483,465	10-Uncollectibles (Company)	\$7,731,227	\$516,498	\$235,740	\$0	\$0	\$0	\$0	\$0	\$8,483,465	
14	Cust. Services & Info Ex.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Income Taxes	\$0	14-Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Assigned Res/SGS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Revenue Related	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	Lighting Function	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CLASS COST OF SERVICE		\$473,068,574		\$366,160,036	\$56,701,502	\$36,995,912	\$656,132	\$54,793	\$12,472,957	\$27,242	\$0	\$473,068,574	\$0
19	Prod. Capacity												
20	Storage & Transmission	\$15,968,924		\$9,299,115	\$1,789,952	\$2,434,574	\$54,218	\$2,143	\$2,388,581	\$341	\$0	\$15,968,924	\$0
21	Dist - Mains	\$158,108,299		\$113,325,314	\$25,822,156	\$16,035,690	\$268,598	\$47,976	\$2,584,662	\$23,901	\$0	\$158,108,297	\$2
22	Distribution General	\$23,726,685		\$12,835,756	\$2,292,548	\$3,711,229	\$106,722	\$188	\$4,779,828	\$414	\$0	\$23,726,685	\$0
23	Uncollectible Accts.	\$8,483,465		\$7,731,227	\$516,498	\$235,740	\$0	\$0	\$0	\$0	\$0	\$8,483,465	
24	Production Capacity	\$203,366		\$139,255	\$26,805	\$36,458	\$812	\$32	\$0	\$5	\$0	\$203,367	-\$1
25	Total Prod. Capacity	\$206,490,739		\$143,330,667	\$30,447,959	\$22,453,691	\$430,350	\$50,339	\$9,753,071	\$24,661	\$0	\$206,490,738	\$1
26	Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Customer												
28	Cust. Meter Read	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	Dist - Services	\$133,718,185		\$124,761,702	\$7,774,101	\$1,106,034	\$10,085	\$0	\$66,061	\$203	\$0	\$133,718,186	-\$1
30	Customer General	\$45,477,742		\$42,628,636	\$2,525,994	\$304,539	\$1,952	\$4,454	\$9,895	\$2,273	\$0	\$45,477,743	-\$1
31	Deposits	-\$442,092		-\$101,867	-\$305,859	-\$34,367	\$0	\$0	\$0	\$0	\$0	-\$442,093	\$1
32	Dist - Regulators	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	Dist - Meters	\$87,824,000		\$55,540,898	\$16,259,307	\$13,166,015	\$213,745	\$0	\$2,643,930	\$105	\$0	\$87,824,000	\$0
34	Total Customer	\$266,577,835		\$222,829,369	\$26,253,543	\$14,542,221	\$225,782	\$4,454	\$2,719,886	\$2,581	\$0	\$266,577,836	-\$1
Total		\$473,068,574		\$366,160,036	\$56,701,502	\$36,995,912	\$656,132	\$54,793	\$12,472,957	\$27,242	\$0	\$473,068,574	\$0

GR-2025-0107
Spire EAST

Source: Current tariff sheets		
	Current Rates	CCOS % Rate Increase
RESIDENTIAL		
Customer Charge	\$ 20.00	\$ 23.88
Winter - 1st Block	\$ 0.36538	\$ 0.43623
Summer - 1st Blk 50 Ccfs	\$ 0.32877	\$ 0.39252
Summer - 2nd Blk over 50	\$ 0.39835	\$ 0.47559
SMALL GENERAL SERVICE		
Customer charge	\$ 40.72	\$ 52.90
Usage per Ccf	\$ 0.24021	\$ 0.31208
LARGE GENERAL SERVICE		
Customer charge	\$ 145.43	\$ 172.88
Usage per Ccf	\$ 0.15689	\$ 0.18651
LARGE VOLUME SERVICE		
Customer charge	\$ 1,063.73	\$ 1,132.01
Demand Charge per billing demand Ccf	\$ 1.12	\$ 1.19
First 36,000 Ccf	0.03008	\$ 0.03201
2nd Block	0.00882	\$ 0.00939
UNMETERED GAS LIGHT SERVICE		

Customer charge	\$ 6.99	\$ 8.20
Each initial mantle unit/light	5.98	\$ 7.01
Each add'l mantle unit/light	3.14	\$ 3.68
Open flame - 1st 3 cubic ft	5.98	\$ 7.01
Open flame - ea. Add'l 3 ft	3.14	\$ 3.68
TRANSPORTATION SERVICE		
Customer charge	\$ 2,211.60	\$ 2,381.25
Reservation Charge per billing demand Ccf	0.61200	0.65895
First 36,000 Ccf	0.025590	0.027553
2nd Block	0.010710	0.011532
GENERAL L.P. GAS SERVICE		
Customer charge	\$ 20.87	\$ 24.93
Usage per gallon	0.26000	0.31063