Spire Missouri Total
Future Test Year Ending September 30, 2028
Revenue Deficiency

Line No.	Description	Ref.	Spire Missouri East	Spire Missouri West	Total
	(a)	(b)	(c)	(d)	(e)
1	12 Month Avg Rate Base	B	$2,659,278,606	$2,408,257,931	$5,067,536,537
2	Rate of Return	E*	7.784%	7.784%	
3	**Required Return**		**$206,998,247**	**$187,458,797**	**$394,457,044**
4	Adjusted Test Year Net Operating Income	G*	$81,286,127	89,477,673	170,763,800
5	**Earnings Deficiency**		$125,712,120	$97,981,124	$223,693,244
6	Tax Gross-Up Factor		1.31303	1.31303	
7	**Total Revenue Deficiency**		**$165,063,291**	**$128,651,771**	**$293,715,062**
8	Allowance for Known and Measurable Changes/ True-up Estimate		0	0	0
9	**Total Revenue Deficiency**		**$165,063,291**	**$128,651,771**	**$293,715,062**

*From EAB MOE1 & MOW1schedules

Spire Missouri Total
Future Test Year Ending September 30, 2028
Rate Base

Line No.	Description	Reference	Total as of September 30, 2026 Amounts Non-adjusted	Adjustments	Total as of September 30, 2026 Amounts As Adjusted	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	12 month Avg Period Ending September 30, 2028
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**Plant in Service**		$6,611,810,868	($561,269)	$6,611,249,598	$561,577,075	$7,172,826,673	$601,458,313	$7,774,284,986	$7,496,049,084
2	True Up Estimate		0	0	0	0	0	0	0	0
3	Gross Plant In Service		6,611,810,868	(561,269)	6,611,249,598	561,577,075	7,172,826,673	601,458,313	7,774,284,986	7,496,049,084
4	Less Accumulated Depreciation Reserve		1,734,789,428	(138,031)	1,734,651,396	221,594,105	1,956,245,501	239,648,858	2,195,894,360	2,084,482,954
5	Net Plant in Service		4,877,021,440	(423,238)	4,876,598,202	339,982,970	5,216,581,172	361,809,454	5,578,390,626	5,411,566,130
6	**Add to Net Plant in Service**									
7	Cash Working Capital before Offsets		34,262,116	0	34,262,116	2,113,387	36,375,503	(1,565,139)	34,810,364	34,810,364
8	Natural Gas Inventory		127,343,469	0	127,343,469	(14,840,846)	112,502,623	(963,775)	111,538,848	106,975,633
9	Propane Inventory		8,585,350	0	8,585,350	0	8,585,350	0	8,585,350	8,585,350
10	Materials and Supplies		24,123,238	0	24,123,238	(47,997)	24,075,241	47,997	24,123,238	24,123,238
11	Prepayments		26,325,347	0	26,325,347	2,291,493	28,616,840	2,202,701	30,819,541	29,774,617
12	Insulation Financing / Energy Wise		3,696,274	0	3,696,274	(831,075)	2,865,199	(831,075)	2,034,124	2,415,034
13	Energy Affordability		4,764,886	0	4,764,886	(273,240)	4,491,646	(55,558)	4,436,089	4,461,553
14	Prepaid Pension - Pre GR-2021-0108		19,736,358	0	19,736,358	(18,310,263)	1,426,095	(163,047)	1,263,047	1,331,527
15	OPEB		0	0	0	0	0	0	0	0
16	Energy Efficiency Program		64,908,710	0	64,908,710	3,226,933	68,135,642	(4,290,738)	63,844,905	65,811,493
17	PAYS - Billed		3,422,914	0	3,422,914	527,354	3,950,269	240,933	4,191,202	4,080,774
18	Limited Income Cust Charge		300,000	0	300,000	850,000	1,150,000	516,667	1,666,667	1,429,861
19	Property Tax Tracker		32,041,489	0	32,041,489	3,986,533	36,028,022	(18,014,011)	18,014,011	26,270,432
20	Overhead Deferral		12,976,803	0	12,976,803	(1,153,494)	11,823,309	(1,153,494)	10,669,816	11,198,500
21	Total Add to Net Plant in Service		362,486,954	0	362,486,954	(22,461,215)	340,025,739	(24,028,538)	315,997,201	321,268,376
22	**Subtractions from Net Plant**									
23	Tax Offset (Federal, State & City)		(2,402,029)	0	(2,402,029)	(340,110)	(2,742,139)	(2,311,128)	(5,053,267)	(5,053,267)
24	Interest Expense Offset		9,676,139	0	9,676,139	576,979	10,253,118	317,738	10,570,856	10,570,856
25	Customer Deposits		7,299,528	0	7,299,528	42,524	7,342,053	(42,524)	7,299,528	7,299,528
26	Customer Advances		1,515,455	0	1,515,455	(40,151)	1,475,304	40,151	1,515,455	1,515,455
27	Pension Liability- Post GR-2021-0108		6,041,906	0	6,041,906	(3,710,362)	2,331,544	(865,772)	1,465,772	1,862,584
28	OPEB Liability		2,950,346	0	2,950,346	235,423	3,185,769	(1,592,885)	1,592,885	2,322,957
29	Deferred Income Taxes - Other (Net of AMT)		516,351,048	0	516,351,048	45,625,271	561,976,319	49,707,011	611,683,331	588,900,951
30	Regulatory Expiration Tracker		906,193	0	906,193	1,670,188	2,576,382	(515,276)	2,061,105	2,297,274
31	Excess ADIT - TCJA		46,987,438	0	46,987,438	(7,692,342)	39,295,096	(3,601,929)	35,693,167	37,344,051
32	Excess ADIT - MO		10,523,719	0	10,523,719	(2,216,583)	8,307,136	(2,216,583)	6,090,553	7,106,487
33	KC Water ITC Balance		0	0	0	7,333,064	7,333,064	(372,868)	6,960,197	7,131,094
34	Rate Base Reduction - GA-2026-0121		0	0	0	0	0	4,000,000	4,000,000	4,000,000
35	Total Subtraction from Net Plant in Service		599,849,744	0	599,849,744	41,483,902	641,333,646	42,545,934	683,879,581	665,297,969
36	**Total Rate Base**		$4,639,658,650	($423,238)	$4,639,235,412	$276,037,852	$4,915,273,264	$295,234,982	$5,210,508,246	$5,067,536,537

Spire Missouri Total
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No. - Summary

Line No.	Main Acct.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		OPERATING REVENUE							
1	480	Residential	$695,760,727	$32,288,335	$728,049,063	($40,879,977)	$687,169,086	$233,761,446	$920,930,532
2	481	Small General Service	75,034,071	8,019,866	83,053,937	(5,419,130)	77,634,806	26,406,194	104,041,000
3	481	Large General Services	58,462,570	5,106,379	63,568,948	(1,617,106)	61,951,842	18,970,768	80,922,610
4	481	LV, SL, LP, VF	23,715,165	(20,672,078)	3,043,087	(241,951)	2,801,136	848,921	3,650,057
5	487	Late Payment Charges	11,438,172	2,946,673	14,384,845	0	14,384,845	0	14,384,845
6	489	Transport	21,752,264	21,155,135	42,907,399	(1,429,038)	41,478,361	13,727,733	55,206,094
7	492	Incidental Gasoline and Oil Sales	498,234	(32,209)	466,025	0	466,025	0	466,025
8	493	Rent From Gas Property	22,358	(22,358)	0	0	0	0	0
9	495	Other Revenue	1,851,182	(668,282)	1,182,900	2,538,155	3,721,055	0	3,721,055
10	OSS	Off System and Incentive Revenue	0	(0)	0	0	0	0	0
11		Total Operating Revenue	$888,534,743	$48,121,461	$936,656,204	($47,049,047)	$889,607,157	$293,715,061	$1,183,322,218
		OPERATING & MAINTENANCE EXPENSE							
		Manufactured Gas Production Expense							
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	15,140	4,660	19,800	594	20,394	0	20,394
16	728	Liquefied Petroleum Gas	22,553	(22,553)	0	0	0	0	0
17	735	Miscellaneous Production Expenses	92,157	4,226	96,383	3,873	100,256	0	100,256
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	9,889	(9,889)	0	0	0	0	0
20	742	Maintenance of Production Equipment	142,229	611,277	753,506	794,441	1,547,947	0	1,547,947
21		Total Manufactured Gas Production Expense	$281,968	$587,722	$869,690	$798,907	$1,668,597	$0	$1,668,597
		Purchased Gas Expense							
22	804	Purchased Gas Expense	$0	$0	$0	$0	$0	$0	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	(3,184)	3,184	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	(201,659)	201,659	0	0	0	0	0
26		Total Purchased Gas Expense	($204,842)	$204,842	$0	$0	$0	$0	$0
		Natural Gas Storage Expenses							
27	814	Operation Supervisor & Engineering	$596,563	$28,834	$625,397	$26,949	$652,345	$0	$652,345
28	815	Maps and Records	6,824	(3,024)	3,800	114	3,914	0	3,914
29	816	Wells Expenses	454,210	84,043	538,253	22,151	560,404	0	560,404
30	817	Line Expenses	53,186	(10,093)	43,093	1,777	44,870	0	44,870
31	818	Compressor Station Expenses	255,732	13,599	269,331	11,106	280,437	0	280,437
32	819	Compressor Station Fuel & Power	3,184	416	3,600	108	3,708	0	3,708
33	820	Measuring & Regulating Station Expenses	79,457	(79,457)	0	0	0	0	0
34	821	Purification Expenses	10,717	4,883	15,600	468	16,068	0	16,068
35	823	Gas Losses	0	0	0	0	0	0	0
36	824	Other Expenses	438,489	(156,438)	282,051	9,333	291,384	0	291,384
37	825	Storage Well Royalities	91,498	14,502	106,000	3,180	109,180	0	109,180
38	830	MaintenanceSupervision & Engineering	45	(45)	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	252,274	(10,585)	241,690	9,018	250,707	0	250,707
40	832	Maintenance of Reservoirs & Wells	233,193	(204,993)	28,200	526,846	555,046	0	555,046
41	833	Maintenance of Lines	222,679	54,994	277,673	10,533	288,206	0	288,206
42	834	Maintenance of Compressor Station Equipment	136,337	32,562	168,899	6,883	175,781	0	175,781
43	835	Maint of Measuring & Regulating Station Exp	101,676	52,205	153,880	6,335	160,215	0	160,215
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	298,260	20,081	318,341	12,625	330,965	0	330,965
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0	0
47	841	Operation Labor & Expenses	753	(753)	0	0	0	0	0
48	842.1	Fuel	800	(800)	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	38	(38)	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$3,235,915	($160,107)	$3,075,808	$647,424	$3,723,233	$0	$3,723,233
		Distribution Operation Expense							
50	870	Operation, Supervision and Engineering	$5,392,869	($733,781)	$4,659,088	$185,084	$4,844,172	$0	$4,844,172
51	871	Distribution and Load Dispatching	1,481,377	70,792	1,552,169	78,748	1,630,917	0	1,630,917
52	874	Mains and Service Expenses	31,258,634	(4,155,488)	27,103,146	3,185,107	30,288,253	0	30,288,253
53	875	Distributing Regulating Station Expenses	866,055	425,223	1,291,278	156,325	1,447,604	0	1,447,604
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	26,067	(7,510)	18,557	557	19,113	0	19,113
56	878	Meter and House Regulator Expenses	11,249,475	(83,215)	11,166,260	2,346,764	13,513,024	0	13,513,024
57	879	Customer Installation Expenses	9,203,142	341,889	9,545,031	391,511	9,936,542	0	9,936,542
58	880	Other Expenses	6,051,826	(146,853)	5,904,972	3,138,865	9,043,837	0	9,043,837
59	881	Rents	41,682	(15,282)	26,400	792	27,192	0	27,192
60		Total Operation Expense	$65,571,127	($4,304,225)	$61,266,901	$9,483,753	$70,750,654	$0	$70,750,654
		Distribution Maintenance Expense							
61	885	Maintenance Supervision and Engineering	$2,573,461	$283,013	$2,856,473	$114,115	$2,970,588	$0	$2,970,588
62	886	Maintenance of Structures and Improvements	1,514,349	(290,878)	1,223,471	144,578	1,368,049	0	1,368,049
63	887	Maintenance of Mains	20,730,790	3,447,835	24,178,625	5,898,509	30,077,134	0	30,077,134
64	889	Maint. of Measuring and Regulating Eq-General	3,753,155	190,728	3,943,883	254,029	4,197,912	0	4,197,912
65	890	Maint. of Measuring and Regulating Eq-Industrial	14,018	(14,018)	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	145,673	(28,225)	117,447	5,926	123,373	0	123,373
67	892	Maintenance of Services	4,778,913	(1,329,631)	3,449,282	1,139,178	4,588,460	0	4,588,460
68	893	Maintenance of Meters and House Regulators	1,892,471	164,300	2,056,771	94,652	2,151,423	0	2,151,423
69	894	Maintenance of Other Equipment	31,052	49,609	80,662	(80,662)	0	0	0
70		Total Maintenance Expenses	$35,433,881	$2,472,733	$37,906,614	$7,570,326	$45,476,940	$0	$45,476,940
71		Total Distribution Expense	$101,005,008	($1,831,493)	$99,173,515	$17,054,078	$116,227,594	$0	$116,227,594

Spire Missouri Total
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No. - Summary

Line No.	Main Acct.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Customer Accounts Expense							
72	901	Supervision	$0	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	4,276,695	(198,505)	4,078,190	86,319	4,164,509	0	4,164,509
74	903	Customer Records and Collection Expense	34,843,437	175,065	35,018,502	2,184,447	37,202,950	0	37,202,950
75	904	Uncollectible Accounts	23,338,009	(49,475)	23,288,534	0	23,288,534	0	23,288,534
76	905	Miscellaneous Customer Accounts Expense	34,961	108,420	143,381	5,664	149,045	0	149,045
77		Total Customer Accounts Expenses	$62,493,102	$35,505	$62,528,607	$2,276,431	$64,805,038	$0	$64,805,038
		Customer Service and Informational Expense							
78	907	Supervision	$0	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	10,710,180	80,235	10,790,415	8,138,897	18,929,312	0	18,929,312
80	909	Informational and Instructional Advertising Exp.	42,497	36,786	79,283	2,379	81,662	0	81,662
81		Total Cust. Service and Information Exp.	$10,752,677	$117,021	$10,869,698	$8,141,276	$19,010,974	$0	$19,010,974
		Sales and Advertising Expense							
82	911	Supervision	$667,838	($108,515)	$559,324	$20,701	$580,025	$0	$580,025
83	912	Demonstrating and Selling Expenses	2,098,353	166,890	2,265,243	180,646	2,445,889	0	2,445,889
84	913	Advertising Expenses	0	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	315	(315)	0	0	0	0	0
86		Total Sales and Advertising Expenses	$2,766,506	$58,061	$2,824,567	$201,347	$3,025,914	$0	$3,025,914
		Administrative and General Expense							
87	920	Administrative and General Salaries	$40,322,813	$2,169,284	$42,492,098	$3,884,715	$46,376,812	$0	$46,376,812
88	921	Office Supplies and Expenses	21,232,215	1,664,292	22,896,506	4,406,223	27,302,730	0	27,302,730
89	921	Office Supplies & Expenses - Non Alloc	0	0	0	0	0	0	0
90	922	Administrative Expenses Transferred	(11,536,197)	(743,515)	(12,279,712)	(1,594,653)	(13,874,365)	0	(13,874,365)
91	923	Outside Services Employed	9,631,377	(7,243,994)	2,387,383	3,140,408	5,527,791	0	5,527,791
92	924	Property Insurance	1,792,911	21,172	1,814,083	36,282	1,850,365	0	1,850,365
93	925	Injuries and Damages	12,470,046	203,142	12,673,188	544,320	13,217,508	0	13,217,508
94	926	Employee Pensions and Benefits	41,437,675	(5,302,005)	36,135,670	(4,674,262)	31,461,408	0	31,461,408
95	928	Regulatory Commission Expense	6,459,184	169,956	6,629,139	424,737	7,053,877	0	7,053,877
96	930	Miscellaneous General Expenses	3,816,711	1,219,686	5,036,397	171,222	5,207,619	0	5,207,619
97	931	Rents	3,173,014	(446,310)	2,726,705	34,955	2,761,659	0	2,761,659
98	932	Maintenance of General Plant	238,974	(39,008)	199,966	2,616	202,582	0	202,582
99		Total Administration and General Expense	$129,038,723	($8,327,299)	$120,711,424	$6,376,562	$127,087,986	$0	$127,087,986
100		Payroll Adjustment	0		0		0		0
101		**Total O & M Expense**	$309,369,057	($9,315,748)	$300,053,309	$35,496,025	$335,549,335	$0	$335,549,335
102	403	**Depreciation**	194,207,991	18,214,634	212,422,625	17,054,754	229,477,378	0	229,477,378
103	404, 405	**Amortization**	28,405,611	353,662	28,759,272	(2,326,807)	26,432,465	0	26,432,465
104	431	**Interest on Customer Deposits**	565,713	21,651	587,364	(3,402)	583,962	0	583,962
105	408	Payroll Taxes (1***)	8,643,111	551,075	9,194,186	703,540	9,897,726	0	9,897,726
106	408	Property Taxes (2***)	58,135,557	861,543	58,997,100	33,687,951	92,685,051	0	92,685,051
107	408	Gross Receipts Tax (3300 + 4000)	0	0	0	0	0	0	0
108	408	Property Taxes - Stipulation & Agreement	17,062,795	958,676	18,021,471	(7,460)	18,014,011	0	18,014,011
109	408	**Taxes Other Than Income**	$83,841,462	$2,371,295	$86,212,757	$34,384,031	$120,596,788	$0	$120,596,788
110		**TOTAL EXPENSES**	$616,389,835	$11,645,493	$628,035,328	$84,604,600	$712,639,928	$0	$712,639,928
111		**NET INCOME BEFORE TAXES**	$272,144,908	$36,475,967	$308,620,876	($131,653,647)	$176,967,228	$293,715,061	$470,682,289
112	409,410	**Income Taxes**	13,813,585	6,508,423	20,322,008	(33,006,911)	(12,684,903)	70,021,817	57,336,914
113		**Excess ADIT Amortization**	13,644,448	623,035	14,267,483	4,620,849	18,888,331	0	18,888,331
114		**Note:** per book & adjusted income tax computed on G-4							
115		**NET OPERATING INCOME**	$244,686,876	$29,344,509	$274,031,385	($103,267,585)	$170,763,800	$223,693,244	$394,457,044

Spire Missouri Total
Future Test Year Ending September 30, 2028
Test Year Margins & Other Revenue Summary

Line No.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Normalized Margin Revenues							
1	Residential	$695,760,727	$32,288,335	$728,049,063	($40,879,977)	$687,169,086	$233,761,446	$920,930,532
2	Small General Service	75,034,071	8,019,866	83,053,937	(5,419,130)	77,634,806	26,406,194	104,041,000
3	Large General Services	58,462,570	5,106,379	63,568,948	(1,617,106)	61,951,842	18,970,768	80,922,610
4	LV, SL, LP, VF	23,715,165	(20,672,078)	3,043,087	(241,951)	2,801,136	848,921	3,650,057
5	Transportation	21,752,264	21,155,135	42,907,399	(1,429,038)	41,478,361	13,727,733	55,206,094
6	Total Normalized Margin Revenues	874,724,797	45,897,636	920,622,434	(49,587,202)	871,035,231	293,715,061	1,164,750,293
	Other Revenues							
7	Late Payment Charges	11,438,172	2,946,673	14,384,845	0	14,384,845	0	14,384,845
8	Incidental Gasoline and Oil Sales	498,234	(32,209)	466,025	0	466,025	0	466,025
9	Rent From Gas Property	22,358	(22,358)	0	0	0	0	0
10	Other Revenue	1,851,182	(668,282)	1,182,900	2,538,155	3,721,055	0	3,721,055
11	Test Year Margins & Other Revenues	$888,534,743	$48,121,461	$936,656,204	($47,049,047)	$889,607,157	$293,715,061	$1,183,322,218

Spire Missouri East
Future Test Year Ending September 30, 2028
Revenue Deficiency

Line No.	Description	Ref.	1.00%
	(a)	(b)	(c)
1	12 Month Avg Rate Base	B	$2,659,278,606
2	Rate of Return	E	7.784%
3	**Required Return**		**$206,998,247**
4	Adjusted Test Year Net Operating Income	G	81,286,127
5	**Earnings Deficiency**		$125,712,120
6	Tax Gross-Up Factor		1.31303
7	**Total Revenue Deficiency**		**$165,063,291**
8	Allowance for Known and Measurable Changes/ True-up Estimate		0
9	**Total Revenue Deficiency**		**$165,063,291**

Spire Missouri East
Future Test Year Ending September 30, 2028
Rate Base

Line No.	Description	Reference	Total as of September 30, 2026 Amounts Non-adjusted	Adjustments	Total as of September 30, 2026 Amounts As Adjusted	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	12 month Avg Period Ending September 30, 2028
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**Plant in Service**	C	$3,636,262,155	($74,134,484)	$3,562,127,671	$276,815,182	$3,838,942,854	$311,663,507	$4,150,606,361	$4,005,914,191
2	True Up Estimate	C	0	0	0					0
3	Gross Plant In Service		3,636,262,155	(74,134,484)	3,562,127,671	276,815,182	3,838,942,854	311,663,507	4,150,606,361	4,005,914,191
4	Less Accumulated Depreciation Reserve	D	1,026,490,238	(61,109,812)	965,380,426	126,873,077	1,092,253,503	136,749,405	1,229,002,908	1,165,438,391
5	Net Plant in Service		2,609,771,917	(13,024,672)	2,596,747,245	149,942,105	2,746,689,350	174,914,102	2,921,603,452	2,840,475,800
6	**Add to Net Plant in Service**									
7	Cash Working Capital before Offsets	B-1	23,323,874	0	23,323,874	710,853	24,034,727	(348,774)	23,685,953	23,685,953
8	Natural Gas Inventory	WP	81,913,095	0	81,913,095	904,986	82,818,081	2,771,656	85,589,737	82,466,816
9	Propane Inventory	WP	8,585,350	0	8,585,350	0	8,585,350	0	8,585,350	8,585,350
10	Materials and Supplies	WP	9,213,528	0	9,213,528	12,670	9,226,198	(12,670)	9,213,528	9,213,528
11	Prepayments	WP	16,361,649	0	16,361,649	1,287,730	17,649,380	1,178,906	18,828,286	18,269,683
12	Insulation Financing / Energy Wise	WP	1,685,829	0	1,685,829	(434,165)	1,251,663	(434,165)	817,498	1,016,490
13	Energy Affordability	WP	2,307,175	0	2,307,175	(225,177)	2,081,998	(30,559)	2,051,438	2,065,445
14	Prepaid Pension	WP	19,736,358	0	19,736,358	(18,310,263)	1,426,095	(163,047)	1,263,047	1,331,527
15	Energy Efficiency Program	WP	39,336,804	0	39,336,804	2,351,608	41,688,411	(2,350,883)	39,337,529	40,415,016
16	PAYS	WP	1,899,732	0	1,899,732	281,103	2,180,835	120,208	2,301,043	2,245,948
17	Limited Income Cust Charge	WP	165,000	0	165,000	467,500	632,500	284,167	916,667	786,424
18	Property Tax Tracker	WP	12,051,994	0	12,051,994	3,456,127	15,508,122	(7,754,061)	7,754,061	11,308,005
19	Overhead Deferral	WP	8,509,792	0	8,509,792	(756,426)	7,753,366	(756,426)	6,996,941	7,343,636
20	Total Add to Net Plant in Service		225,090,179	0	225,090,179	(10,253,455)	214,836,725	(7,495,648)	207,341,077	208,733,821
21	**Subtractions from Net Plant**									
22	Tax Offset (Federal, State & City)	B-1	(160,432)	0	(160,432)	(168,247)	(328,679)	(837,103)	(1,165,782)	(1,165,782)
23	Interest Expense Offset	B-1	5,058,317	0	5,058,317	256,272	5,314,589	160,311	5,474,900	5,474,900
24	Customer Deposits	WP	3,109,886	0	3,109,886	34,194	3,144,080	(34,194)	3,109,886	3,109,886
25	Customer Advances	WP	49,910	0	49,910	(3,801)	46,109	3,801	49,910	49,910
26	OPEB Liability	WP	3,800,076	0	3,800,076	(888,948)	2,911,128	(1,455,564)	1,455,564	2,122,698
27	Deferred Income Taxes - Other (Net of AMT)	WP	300,491,692	0	300,491,692	24,039,335	324,531,027	25,962,482	350,493,509	338,594,038
28	Regulatory Expiration Tracker	WP	498,581	0	498,581	842,291	1,340,872	(268,174)	1,072,697	1,195,611
29	Excess ADIT - TCJA	WP	44,267,085	0	44,267,085	(7,597,100)	36,669,985	(3,506,687)	33,163,298	34,770,530
30	Excess ADIT - MO	WP	7,787,097	0	7,787,097	(1,302,403)	6,484,694	(1,302,403)	5,182,291	5,779,225
31	Rate Base Reduction - GA-2026-0121	WP	0	0	0	0	0	0	0	0
32	Total Subtraction from Net Plant in Service		364,902,213	0	364,902,213	15,211,592	380,113,805	18,722,468	398,836,273	389,931,016
33	**Total Rate Base**		$2,469,959,884	($13,024,672)	$2,456,935,212	$124,477,058	$2,581,412,270	$148,695,986	$2,730,108,256	$2,659,278,606

Spire Missouri East
Future Test Year Ending September 30, 2028
Test Year Monthly Rate Base and Average

Line No.	Description	Reference	Pro Forma for the Fiscal 2028 Period Ending												12 month
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**Plant in Service**	C	$3,863,115,765	$3,888,337,287	$3,913,844,829	$3,938,459,366	$3,963,678,118	$3,990,536,325	$4,017,388,581	$4,045,992,218	$4,074,829,633	$4,099,231,480	$4,124,950,334	$4,150,606,361	$4,005,914,191
2	True Up Estimate	C	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Gross Plant In Service		3,863,115,765	3,888,337,287	3,913,844,829	3,938,459,366	3,963,678,118	3,990,536,325	4,017,388,581	4,045,992,218	4,074,829,633	4,099,231,480	4,124,950,334	4,150,606,361	4,005,914,191
4	Less Accumulated Depreciation Reserve	D	1,103,249,926	1,114,316,188	1,125,453,231	1,136,656,872	1,147,928,719	1,159,272,227	1,170,697,056	1,182,208,101	1,193,805,369	1,205,468,675	1,217,201,420	1,229,002,908	1,165,438,391
5	Net Plant in Service		2,759,865,839	2,774,021,099	2,788,391,599	2,801,802,494	2,815,749,400	2,831,264,097	2,846,691,524	2,863,784,117	2,881,024,264	2,893,762,805	2,907,748,915	2,921,603,452	2,840,475,800
6	**Add to Net Plant in Service**														
7	Cash Working Capital before Offsets	B-1	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953	23,685,953
8	Natural Gas Inventory	WP	83,672,822	83,706,003	83,047,545	82,116,613	81,157,658	80,471,175	80,498,543	80,870,162	81,672,454	82,707,165	84,091,922	85,589,737	82,466,816
9	Propane Inventory	WP	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350	8,585,350
10	Materials and Supplies	WP	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528	9,213,528
11	Prepayments	WP	17,747,447	17,810,960	17,886,578	17,974,285	18,074,045	18,192,670	18,313,807	18,445,679	18,557,011	18,657,695	18,747,729	18,828,286	18,269,683
12	Insulation Financing / Energy Wise	WP	1,215,483	1,179,302	1,143,122	1,106,941	1,070,761	1,034,580	998,400	962,220	926,039	889,859	853,678	817,498	1,016,490
13	Energy Affordability	WP	2,079,451	2,076,904	2,074,358	2,071,811	2,069,265	2,066,718	2,064,171	2,061,625	2,059,078	2,056,531	2,053,985	2,051,438	2,065,445
14	Prepaid Pension	WP	2,150,007	773,920	(602,167)	2,021,746	645,658	(730,429)	1,893,484	517,397	1,391,309	4,015,222	2,639,135	1,263,047	1,331,527
15	Energy Efficiency Program	WP	41,492,504	41,296,598	41,100,691	40,904,784	40,708,877	40,512,970	40,317,063	40,121,156	39,925,249	39,729,342	39,533,435	39,337,529	40,415,016
16	PAYS	WP	2,190,852	2,200,870	2,210,887	2,220,904	2,230,922	2,240,939	2,250,956	2,260,974	2,270,991	2,281,008	2,291,026	2,301,043	2,245,948
17	Limited Income Cust Charge	WP	656,181	679,861	703,542	727,222	750,903	774,583	798,264	821,944	845,625	869,306	892,986	916,667	786,424
18	Property Tax Tracker	WP	14,861,950	14,215,778	13,569,607	12,923,435	12,277,263	11,631,091	10,984,920	10,338,748	9,692,576	9,046,404	8,400,233	7,754,061	11,308,005
19	Overhead Deferral	WP	7,690,331	7,627,295	7,564,260	7,501,225	7,438,189	7,375,154	7,312,118	7,249,083	7,186,047	7,123,012	7,059,976	6,996,941	7,343,636
20	Total Add to Net Plant in Service		215,241,859	213,052,322	210,183,253	211,053,796	207,908,370	205,054,282	206,916,557	205,133,817	206,011,211	208,860,375	208,048,935	207,341,077	208,733,821
21	**Subtractions from Net Plant**														
22	Tax Offset (Federal, State & City)	B-1	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)	(1,165,782)
23	Interest Expense Offset	B-1	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900	5,474,900
24	Customer Deposits	WP	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886	3,109,886
25	Customer Advances	WP	49,910	49,910	49,910	49,910	49,910	49,910	49,910	49,910	49,910	49,910	49,910	49,910	49,910
26	OPEB Liability	WP	2,789,831	2,668,534	2,547,237	2,425,940	2,304,643	2,183,346	2,062,049	1,940,752	1,819,455	1,698,158	1,576,861	1,455,564	2,122,698
27	Deferred Income Taxes - Other (Net of AMT)	WP	326,694,567	328,858,107	331,021,648	333,185,188	335,348,728	337,512,268	339,675,808	341,839,349	344,002,889	346,166,429	348,329,969	350,493,509	338,594,038
28	Regulatory Expiration Tracker Liability	WP	1,318,524	1,296,176	1,273,828	1,251,480	1,229,132	1,206,784	1,184,437	1,162,089	1,139,741	1,117,393	1,095,045	1,072,697	1,195,611
29	Excess ADIT - TCJA	WP	36,377,762	36,085,538	35,793,314	35,501,090	35,208,866	34,916,642	34,624,418	34,332,194	34,039,970	33,747,746	33,455,522	33,163,298	34,770,530
30	Excess ADIT - MO	WP	6,376,160	6,267,627	6,159,093	6,050,559	5,942,026	5,833,492	5,724,959	5,616,425	5,507,891	5,399,358	5,290,824	5,182,291	5,779,225
31	Rate Base Reduction - GA-2026-0121		0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total Subtraction from Net Plant in Service		381,025,758	382,644,896	384,264,033	385,883,171	387,502,309	389,121,447	390,740,584	392,359,722	393,978,860	395,597,998	397,217,135	398,836,273	389,931,016
33	**Total Rate Base**		$2,594,081,940	$2,604,428,526	$2,614,310,818	$2,626,973,118	$2,636,155,461	$2,647,196,933	$2,662,867,497	$2,676,558,212	$2,693,056,615	$2,707,025,183	$2,718,580,714	$2,730,108,256	$2,659,278,606

Spire Missouri East
Future Test Year Ending September 30, 2028
Summary of Cash Working Capital

Line #	Description	Twelve Months Ended September 30, 2026 As Adjusted Working Capital Requirement*	Twelve Months Ending September 30, 2027 Pro Forma Working Capital Requirement*	Twelve Months Ending September 30, 2028 Pro Forma Working Capital Requirement*
	(a)	(b)	(c)	(d)
1	**Cash Working Capital before Offsets**	$23,323,874	$24,034,727	$23,685,953
	Offset from Rate Base			
2	Tax Offset (Federal, State & City)	160,432	328,679	1,165,782
3	Interest Expense Offset	(5,058,317)	(5,314,589)	(5,474,900)
4	**Total Offset from Rate Base**	(4,897,885)	(4,985,910)	(4,309,118)
5	**Total Cash Working Capital Required**	$18,425,989	$19,048,817	$19,376,835

*See the cash working capital details from Atrium Schedules.

Spire Missouri East
Future Test Year Ending September 30, 2028
Plant in Service Summary

Line No.		Description	Total Plant Balance September 30, 2026	Plant Adjustments	Total As Adjusted September 30, 2026	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		INTANGIBLE PLANT								
1	301	Organization	$2,501	$0	$2,501	$0	$2,501	$0	$2,501	
2	302	Franchises	8,484	0	8,484	0	8,484	0	8,484	
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	
4		Total Intangible Plant	$10,986	$0	$10,986	$0	$10,986	$0	$10,986	
		PRODUCTION PLANT								
5	304	Land & Land Rights-Mfg Gas	$119,929	$0	$119,929	$0	$119,929	$0	$119,929	
6	305	Structures & Improvements-Mfg Gas	1,101,751	$0	1,101,751	0	1,101,751	0	1,101,751	
7	307	Other Power Equipment	33,139	0	33,139	0	33,139	0	33,139	
8	311	Propane Equipment-Gas Ops	2,859,426	0	2,859,426	0	2,859,426	0	2,859,426	
9	311.1	Propane Storage Cavern-Gas Ops	4,870,173	0	4,870,173	0	4,870,173	0	4,870,173	
10		Total Production Plant	$8,984,418	$0	$8,984,418	$0	$8,984,418	$0	$8,984,418	
		UNDERGROUND STORAGE PLANT								
11	350.1	Land	$1,201,600	$0	$1,201,600	$0	$1,201,600	$0	$1,201,600	
12	350.2	Rights of Way	870,544	0	870,544	0	870,544	0	870,544	
13	351.2	Compression Station Structure	809,125	0	809,125	0	809,125	0	809,125	
14	351.4	Other Structures	1,663,110	0	1,663,110	0	1,663,110	0	1,663,110	
15	352	Wells	10,568,792	0	10,568,792	4,025,500	14,594,292	500,000	15,094,292	
16	352.1	Storage Leaseholds & Rights	2,126,882	0	2,126,882	0	2,126,882	0	2,126,882	
17	352.2	Reservoirs	245,023	0	245,023	0	245,023	0	245,023	
18	352.3	Non-Recoverable Natural Gas	10,006,299	0	10,006,299	0	10,006,299	0	10,006,299	
19	352.4	Wells - Oil & Vent Gas	5,748,283	0	5,748,283	0	5,748,283	0	5,748,283	
20	353	Lines	3,322,966	0	3,322,966	0	3,322,966	0	3,322,966	
21	354	Compressor Station Equipment	2,046,797	0	2,046,797	62,761	2,109,558	66,158	2,175,716	
22	355	Measuring & Regulating Equipment	13,349,963	0	13,349,963	3,077,995	16,427,958	1,824,285	18,252,243	
23	356	Purification Equipment	554,962	0	554,962	0	554,962	0	554,962	
24	357	Other Equipment	225,080	0	225,080	0	225,080	0	225,080	
25		Total Underground Storage Plant	$52,739,427	$0	$52,739,427	$7,166,256	$59,905,684	$2,390,443	$62,296,126	
		OTHER STORAGE EQUIPMENT								
26	360	Land & Land Rights	$50,654	$0	$50,654	$0	$50,654	$0	$50,654	
27	361	Structures & Improvements	4,850	0	4,850	0	4,850	0	4,850	
28	362	Gas Holders	0	0	0	0	0	0	0	
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	
30		Total Other Storage Equipment	$55,504	$0	$55,504	$0	$55,504	$0	$55,504	
		TRANSMISSION PLANT								
31	365.2	Rights of Way - Transmission	$41,153	$0	$41,153	$0	$41,153	$0	$41,153	
32	367	Mains - Transmission	2,013,840	0	2,013,840	357,271	2,371,111	1,482,575	3,853,686	
33	371	Other Equipment - Transmission	9,294	0	9,294	0	9,294	0	9,294	
34		Total Transmission Plant	$2,064,287	$0	$2,064,287	$357,271	$2,421,557	$1,482,575	$3,904,132	
		DISTRIBUTION PLANT								
35	374	Land & Land Rights	$2,929,030	$0	$2,929,030	$104,400	$3,033,430	$104,400	$3,137,830	
36	374.2	Land Rights	$4,584,519	0	$4,584,519	$0	$4,584,519	$0	$4,584,519	
37	375.1	Str & Imp - District Meas & Reg	1,369,331	0	1,369,331	0	1,369,331	0	1,369,331	
38	375.2	Str & Imp - Service Centers	48,985,642	0	48,985,642	755,897	49,741,539	4,114,552	53,856,092	
39	375.21	Str & Imp - Leased Property	1,920,567	0	1,920,567	0	1,920,567	0	1,920,567	
40	375.3	Str & Imp - Garage	204,776	0	204,776	0	204,776	0	204,776	
41	375.7	Struct & Impr - MoNat	68,379	0	68,379	0	68,379	0	68,379	
42	376.1	Mains - Steel	304,928,538	0	304,928,538	6,115,301	311,043,839	5,947,348	316,991,186	
43	376.2	Mains - Cast Iron	27,131,136	0	27,131,136	0	27,131,136	0	27,131,136	
44	376.3	Mains - Plastic	1,008,680,035	0	1,008,680,035	130,481,952	1,139,161,987	146,476,854	1,285,638,841	
45	378	Meas. & Reg. Station - General	22,161,409	0	22,161,409	4,156,616	26,318,025	10,168,167	36,486,192	
46	379	Meas. & Reg. Station - City Gate	2,975,520	0	2,975,520	898,680	3,874,200	925,640	4,799,840	
47	380.1	Services - Steel	42,212,288	0	42,212,288	0	42,212,288	0	42,212,288	
48	380.2	Services - Plastic	1,268,099,738	0	1,268,099,738	96,499,902	1,364,599,640	101,432,591	1,466,032,231	
49	381	Meters	81,115,560	0	81,115,560	0	81,115,560	0	81,115,560	
50	381.1	Smart Meters	131,787,354	0	131,787,354	10,011,576	141,798,930	10,233,538	152,032,468	
51	382.1	Smart Meter Installations	132,438,056	0	132,438,056	0	132,438,056	0	132,438,056	
52	383	House Regulators	35,572,635	0	35,572,635	865,093	36,437,727	903,349	37,341,076	
53	385	Commercial & Ind Meas & Reg Eq	74,835,090	0	74,835,090	103,065	74,938,155	106,835	75,044,990	
54	386	Other Property - Customer Premises	5,304	0	5,304	0	5,304	0	5,304	
55	387	Other Equipment	406,070	0	406,070	0	406,070	0	406,070	
56		Total Distribution Plant	$3,192,410,977	$0	$3,192,410,977	$249,992,481	$3,442,403,458	$280,413,274	$3,722,816,732	
		GENERAL PLANT								
57	389	Land	$0	$0	$0	$0	$0	$0	$0	
58	390.2	LH Improvements 700 & 800 Market	3,845,998	0	3,845,998	0	3,845,998	0	3,845,998	
59	390.3	Structures - Leased - St. Charles	136,165	0	136,165	0	136,165	0	136,165	
60	390.7	Structures - Gen Plant - Monat	98,590	0	98,590	0	98,590	0	98,590	
61	390.71	Structures - Leased - Monat	159,965	0	159,965	0	159,965	0	159,965	
62	390.81	Structures - Leased - Franklin County	268,384	0	268,384	0	268,384	0	268,384	
63	391	Furniture & Fixtures	6,168,563	0	6,168,563	115,000	6,283,563	115,000	6,398,563	
64	391.1	Data Processing Systems	6,291,243	0	6,291,243	1,817,000	8,108,243	1,871,510	9,979,753	
65	391.2	Mechanical Office Equipment	233,407	0	233,407	0	233,407	0	233,407	
66	391.3	Data Processing Software	7,464,365	0	7,464,365	0	7,464,365	0	7,464,365	
67	391.4	Data Processing Systems Equipment	1,030,318	0	1,030,318	0	1,030,318	0	1,030,318	
68	391.5	Enterprise Software-EIMS	122,811,485	(73,573,215)	49,238,271	0	49,238,271	0	49,238,271	C D Adj 1
69	391.95	Ent Software SS Alloc	45,693,837	0	45,693,837	738,638	46,432,475	1,865,831	48,298,306	
70	391.96	Ent Hardware SS Alloc	2,867,592	0	2,867,592	523,536	3,391,128	1,322,475	4,713,603	
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	
72	392.1	Transportation Eq - Automobiles	5,052,270	0	5,052,270	0	5,052,270	0	5,052,270	
73	392.2	Transportation Eq - Trucks	47,897,878	0	47,897,878	12,000,000	59,897,878	18,000,000	77,897,878	
74	393	Stores Equipment	246,799	0	246,799	0	246,799	0	246,799	
75	394	Tools, Shop & Garage Equipment	37,457,921	0	37,457,921	4,105,000	41,562,921	4,202,400	45,765,321	
76	394.5	Equip CNG Fuel Station	1,729,065	(561,269)	1,167,796	0	1,167,796	0	1,167,796	C D Adj 2
77	395	Laboratory Equipment	152,494	0	152,494	0	152,494	0	152,494	

Spire Missouri East
Future Test Year Ending September 30, 2028
Plant in Service Summary

Line No.		Description	Total Plant Balance September 30, 2026	Plant Adjustments	Total As Adjusted September 30, 2026	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
78	396	Power Operated Equipment	52,539,317	0	52,539,317	0	52,539,317	0	52,539,317	
79	396.1	Power Operated Equipment - Trucks	23,333,691	0	23,333,691	0	23,333,691	0	23,333,691	
80	397.0	Communication Equipment	10,335,347	0	10,335,347	0	10,335,347	0	10,335,347	
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	
82	398	Miscellaneous Equipment	4,181,860	0	4,181,860	0	4,181,860	0	4,181,860	
83		Total General Plant	$379,996,557	($74,134,484)	$305,862,073	$19,299,174	$325,161,247	$27,377,216	$352,538,463	
84		Total Original Cost Plant in Service	$3,636,262,155	($74,134,484)	$3,562,127,671	$276,815,182	$3,838,942,854	$311,663,507	$4,150,606,361	
85		Estimated Discrete Activity	0		0					
86		Accumulated Depreciation and Amortization	(1,026,490,238)	61,109,812	(965,380,426)	(126,873,077)	(1,092,253,503)	(136,749,405)	(1,229,002,908)	
87		Net Plant In Service	$2,609,771,917	($13,024,672)	$2,596,747,245	$149,942,105	$2,746,689,350	$174,914,102	$2,921,603,452	

Spire Missouri East
Future Test Year Ending September 30, 2028
Plant in Service Pro Forma for the 12 Months Ending September 30, 2027

Line No.		Description	Total As Adjusted September 30, 2026	Pro Forma for the Fiscal 2027 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501
2	302	Franchises	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929
6	305	Structures & Improvements-Mfg Gas	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751
7	307	Other Power Equipment	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139
8	311	Propane Equipment-Gas Ops	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426
9	311.1	Propane Storage Cavern-Gas Ops	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173
10		Total Production Plant	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600
12	350.2	Rights of Way	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544
13	351.2	Compression Station Structure	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125
14	351.4	Other Structures	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110
15	352	Wells	10,568,792	10,578,792	10,588,792	10,628,792	10,678,792	10,883,792	11,793,792	12,618,792	12,684,292	12,844,292	13,654,292	14,464,292	14,594,292
16	352.1	Storage Leaseholds & Rights	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882
17	352.2	Reservoirs	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023
18	352.3	Non-Recoverable Natural Gas	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299
19	352.4	Wells - Oil & Vent Gas	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283
20	353	Lines	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966
21	354	Compressor Station Equipment	2,046,797	2,050,320	2,053,012	2,055,778	2,057,834	2,060,352	2,067,713	2,074,668	2,081,217	2,088,172	2,095,127	2,102,343	2,109,558
22	355	Measuring & Regulating Equipment	13,349,963	13,437,073	13,529,614	13,643,257	13,770,272	13,972,995	14,513,579	15,009,927	15,132,307	15,298,762	15,788,205	16,275,580	16,427,958
23	356	Purification Equipment	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962
24	357	Other Equipment	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080
25		Total Underground Storage Plant	$52,739,427	$52,840,060	$52,945,292	$53,101,702	$53,280,773	$53,691,014	$55,148,959	$56,477,263	$56,671,691	$57,005,101	$58,311,499	$59,616,090	$59,905,684
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654
27	361	Structures & Improvements	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153
32	367	Mains - Transmission	2,013,840	2,044,006	2,076,491	2,109,259	2,141,900	2,174,350	2,200,438	2,227,889	2,258,316	2,287,058	2,314,911	2,342,157	2,371,111
33	371	Other Equipment - Transmission	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294
34		Total Transmission Plant	$2,064,287	$2,094,453	$2,126,937	$2,159,706	$2,192,347	$2,224,797	$2,250,885	$2,278,335	$2,308,762	$2,337,505	$2,365,357	$2,392,603	$2,421,557
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$2,929,030	$2,937,730	$2,946,430	$2,955,130	$2,963,830	$2,972,530	$2,981,230	$2,989,930	$2,998,630	$3,007,330	$3,016,030	$3,024,730	$3,033,430
36	374.2	Land Rights	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519
37	375.1	Str & Imp - District Meas & Reg	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331
38	375.2	Str & Imp - Service Centers	48,985,642	48,985,642	48,985,642	49,094,018	49,094,024	49,094,176	49,310,503	49,310,134	49,310,201	49,526,352	49,526,045	49,525,708	49,741,539
39	375.21	Str & Imp - Leased Property	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567
40	375.3	Str & Imp - Garage	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776
41	375.7	Struct & Impr - MoNat	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379
42	376.1	Mains - Steel	304,928,538	305,417,323	305,908,500	306,439,731	306,966,156	307,471,279	307,981,557	308,501,801	309,005,491	309,516,343	310,027,665	310,531,008	311,043,839
43	376.2	Mains - Cast Iron	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136
44	376.3	Mains - Plastic	1,008,680,035	1,019,368,595	1,029,627,010	1,040,024,111	1,050,740,266	1,061,440,845	1,072,722,912	1,083,870,079	1,094,763,869	1,105,858,390	1,116,849,915	1,127,989,704	1,139,161,987
45	378	Meas. & Reg. Station - General	22,161,409	22,504,726	22,846,892	23,191,710	23,540,898	23,885,942	24,235,704	24,581,831	24,926,879	25,275,166	25,620,697	25,968,160	26,318,025
46	379	Meas. & Reg. Station - City Gate	2,975,520	3,050,777	3,124,437	3,196,426	3,269,523	3,343,906	3,420,257	3,495,794	3,570,802	3,646,388	3,721,691	3,798,094	3,874,200
47	380.1	Services - Steel	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288
48	380.2	Services - Plastic	1,268,099,738	1,275,938,652	1,283,580,436	1,291,510,341	1,299,468,531	1,307,376,598	1,315,620,954	1,323,822,311	1,331,887,648	1,340,057,181	1,348,211,207	1,356,375,160	1,364,599,640
49	381	Meters	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560
50	381.1	Smart Meters	131,787,354	132,454,625	133,120,384	133,952,987	134,753,173	135,547,597	136,535,228	137,378,536	138,193,540	139,153,667	139,979,680	140,819,254	141,798,930
51	382.1	Smart Meter Installations	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056
52	383	House Regulators	35,572,635	35,645,402	35,716,405	35,787,816	35,856,728	35,926,652	36,000,840	36,073,607	36,144,953	36,217,719	36,290,486	36,364,107	36,437,727
53	385	Commercial & Ind Meas & Reg Eq	74,835,090	74,841,859	74,847,116	74,853,035	74,861,188	74,870,253	74,881,737	74,892,406	74,901,137	74,910,426	74,919,094	74,928,728	74,938,155
54	386	Other Property - Customer Premises	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304
55	387	Other Equipment	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070
56		Total Distribution Plant	$3,192,410,977	$3,212,601,318	$3,232,159,237	$3,252,461,290	$3,272,970,302	$3,293,385,765	$3,315,146,909	$3,336,372,416	$3,357,159,135	$3,378,624,948	$3,399,618,497	$3,420,780,639	$3,442,403,458
		GENERAL PLANT													
57	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998
59	390.3	Structures - Leased - St. Charles	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165
60	390.7	Structures - Gen Plant - Monat	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590
61	390.71	Structures - Leased - Monat	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965
62	390.81	Structures - Leased - Franklin County	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384
63	391	Furniture & Fixtures	6,168,563	6,168,563	6,168,563	6,197,313	6,197,313	6,197,313	6,226,063	6,226,063	6,226,063	6,254,813	6,254,813	6,254,813	6,283,563
64	391.1	Data Processing Systems	6,291,243	6,442,660	6,594,077	6,745,493	6,896,910	7,048,327	7,199,743	7,351,160	7,502,577	7,653,993	7,805,410	7,956,827	8,108,243
65	391.2	Mechanical Office Equipment	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407
66	391.3	Data Processing Software	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365
67	391.4	Data Processing Systems Equipment	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318
68	391.9	Enterprise Software-EIMS	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271
69	391.95	Ent Software SS Alloc	45,693,837	45,773,631	45,840,267	45,921,257	46,072,816	46,110,746	46,157,049	46,242,823	46,290,754	46,318,684	46,356,614	46,394,545	46,432,475
70	391.96	Ent Hardware SS Alloc	2,867,592	2,924,149	2,971,380	3,028,784	3,136,207	3,163,091	3,195,910	3,256,706	3,283,590	3,310,475	3,337,359	3,364,244	3,391,128
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270
73	392.2	Transportation Eq - Trucks	47,897,878	48,681,211	49,464,545	50,247,878	50,431,211	50,614,545	50,797,878	53,647,878	56,497,878	59,347,878	59,531,211	59,714,545	59,897,878
74	393	Stores Equipment	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799
75	394	Tools, Shop & Garage Equipment	37,457,921	37,797,921	38,137,921	38,502,921	38,842,921	39,182,921	39,522,921	39,862,921	40,202,921	40,542,921	40,882,921	41,222,921	41,562,921
76	394.5	Equip CNG Fuel Station	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796
77	395	Laboratory Equipment	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494
78	396	Power Operated Equipment	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317
79	396.1	Power Operated Equipment - Trucks	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691
80	397.0	Communication Equipment	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860
83		Total General Plant	$305,862,073	$307,273,174	$308,661,791	$310,128,685	$311,062,417	$311,801,982	$312,584,604	$316,072,590	$319,478,822	$322,913,803	$323,653,368	$324,392,933	$325,161,247
84		Total Original Cost Plant in Service	$3,562,127,671	$3,583,859,911	$3,604,944,166	$3,626,902,290	$3,648,556,747	$3,670,154,466	$3,694,182,264	$3,720,251,511	$3,744,669,318	$3,769,932,265	$3,792,999,629	$3,816,233,172	$3,838,942,854
85		Estimated Discrete Activity	0												
86		Accumulated Depreciation and Amortization	(965,380,426)	(975,607,600)	(985,892,809)	(996,238,608)	(1,006,642,003)	(1,017,102,392)	(1,027,624,918)	(1,038,224,271)	(1,048,897,437)	(1,059,646,490)	(1,070,455,348)	(1,081,324,379)	(1,092,253,503)
87		Net Plant In Service	$2,596,747,245	$2,608,252,312	$2,619,051,357	$2,630,663,683	$2,641,914,743	$2,653,052,074	$2,666,557,346	$2,682,027,241	$2,695,771,881	$2,710,285,774	$2,722,544,281	$2,734,908,793	$2,746,689,350

Spire Missouri East
Future Test Year Ending September 30, 2028
Plant in Service Additions for the Period Ending September 30, 2027

Line No.		Description	Pro Forma Additions												Pro Forma for the Period Ending September 30, 2027
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	10,000	10,000	40,000	50,000	205,000	910,000	825,000	65,500	160,000	810,000	810,000	130,000	4,025,500
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	3,523	2,692	2,766	2,056	2,518	7,361	6,955	6,549	6,955	6,955	7,216	7,216	62,761
22	355	Measuring & Regulating Equipment	87,111	92,541	113,643	127,015	202,723	540,584	496,349	122,379	166,455	489,444	487,375	152,378	3,077,995
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$100,633	$105,232	$156,410	$179,071	$410,241	$1,457,945	$1,328,304	$194,428	$333,410	$1,306,399	$1,304,591	$289,593	$7,166,256
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	30,166	32,485	32,768	32,641	32,450	26,088	27,451	30,427	28,742	27,852	27,246	28,954	357,271
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$30,166	$32,485	$32,768	$32,641	$32,450	$26,088	$27,451	$30,427	$28,742	$27,852	$27,246	$28,954	$357,271
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$104,400
36	374.2	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
37	375.1	Str & Imp - District Meas & Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
38	375.2	Str & Imp - Service Centers	0	0	108,376	6	152	216,327	(369)	66	216,151	(307)	(337)	215,831	755,897
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	0	0	0	0	0	0
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	0	0	0	0	0	0
42	376.1	Mains - Steel	488,786	491,177	531,230	526,426	505,123	510,278	520,244	503,690	510,852	511,322	503,343	512,830	6,115,301
43	376.2	Mains - Cast Iron	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.3	Mains - Plastic	10,688,560	10,258,415	10,397,101	10,716,154	10,700,580	11,282,066	11,147,167	10,893,790	11,094,520	10,991,526	11,139,789	11,172,283	130,481,952
45	378	Meas. & Reg. Station - General	343,317	342,166	344,818	349,188	345,045	349,762	346,127	345,048	348,287	345,531	347,462	349,865	4,156,616
46	379	Meas. & Reg. Station - City Gate	75,257	73,659	71,990	73,096	74,384	76,351	75,537	75,008	75,587	75,303	76,403	76,106	898,680
47	380.1	Services - Steel	0	0	0	0	0	0	0	0	0	0	0	0	0
48	380.2	Services - Plastic	7,838,914	7,641,783	7,929,905	7,958,191	7,908,067	8,244,356	8,201,357	8,065,336	8,169,534	8,154,026	8,163,953	8,224,480	96,499,902
49	381	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
50	381.1	Smart Meters	667,271	665,758	832,603	800,186	794,424	987,631	843,308	815,004	960,128	826,013	839,574	979,676	10,011,576
51	382.1	Smart Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
52	383	House Regulators	72,767	71,003	71,411	68,913	69,924	74,188	72,767	71,345	72,767	72,767	73,621	73,621	865,093
53	385	Commercial & Ind Meas & Reg Eq	6,769	5,257	5,919	8,153	9,065	11,483	10,669	8,732	9,288	8,669	9,634	9,427	103,065
54	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
55	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56		Total Distribution Plant	$20,190,341	$19,557,920	$20,302,052	$20,509,012	$20,415,463	$21,761,143	$21,225,507	$20,786,719	$21,465,813	$20,993,549	$21,162,142	$21,622,819	$249,992,481
		GENERAL PLANT													
57	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
59	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
60	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
61	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
63	391	Furniture & Fixtures	0	0	28,750	0	0	28,750	0	0	28,750	0	0	28,750	115,000
64	391.1	Data Processing Systems	151,417	151,417	151,417	151,417	151,417	151,417	151,417	151,417	151,417	151,417	151,417	151,417	1,817,000
65	391.2	Mechanical Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391.3	Data Processing Software	0	0	0	0	0	0	0	0	0	0	0	0	0
67	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
68	391.5	Enterprise Software-EIMS	0	0	0	0	0	0	0	0	0	0	0	0	0
69	391.95	Ent Software SS Alloc	79,794	66,637	80,990	151,559	37,930	46,303	85,774	37,930	37,930	37,930	37,930	37,930	738,638
70	391.96	Ent Hardware SS Alloc	56,557	47,231	57,404	107,423	26,884	32,819	60,795	26,884	26,884	26,884	26,884	26,884	523,536
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	0	0	0	0	0	0	0	0	0	0	0	0	0
73	392.2	Transportation Eq - Trucks	783,333	783,333	783,333	183,333	183,333	183,333	2,850,000	2,850,000	2,850,000	183,333	183,333	183,333	12,000,000
74	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
75	394	Tools, Shop & Garage Equipment	340,000	340,000	365,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	4,105,000
76	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
77	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
78	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
79	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
80	397.0	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
83		Total General Plant	$1,411,100	$1,388,618	$1,466,894	$933,732	$739,565	$782,622	$3,487,986	$3,406,231	$3,434,981	$739,565	$739,565	$768,315	$19,299,174
84		Total Plant in Service Additions	$21,732,240	$21,084,254	$21,958,125	$21,654,457	$21,597,719	$24,027,798	$26,069,247	$24,417,806	$25,262,947	$23,067,365	$23,233,543	$22,709,681	$276,815,182
85		Estimated Discrete Activity													
86		Net Plant In Service Additions	$21,732,240	$21,084,254	$21,958,125	$21,654,457	$21,597,719	$24,027,798	$26,069,247	$24,417,806	$25,262,947	$23,067,365	$23,233,543	$22,709,681	$276,815,182

Spire Missouri East
Future Test Year Ending September 30, 2028
Plant in Service Pro Forma for the 12 Months Ending September 30, 2028

Line No.		Description	Pro Forma for the Period Ending September 30, 2027	Pro Forma for the Fiscal 2028 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501	$2,501
2	302	Franchises	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484	8,484
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986	$10,986
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929	$119,929
6	305	Structures & Improvements-Mfg Gas	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751	1,101,751
7	307	Other Power Equipment	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139	33,139
8	311	Propane Equipment-Gas Ops	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426	2,859,426
9	311.1	Propane Storage Cavern-Gas Ops	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173	4,870,173
10		Total Production Plant	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418	$8,984,418
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600	$1,201,600
12	350.2	Rights of Way	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544	870,544
13	351.2	Compression Station Structure	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125	809,125
14	351.4	Other Structures	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110	1,663,110
15	352	Wells	14,594,292	14,614,292	14,654,292	14,694,292	14,744,292	14,744,292	14,919,292	15,094,292	15,094,292	15,094,292	15,094,292	15,094,292	15,094,292
16	352.1	Storage Leaseholds & Rights	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882	2,126,882
17	352.2	Reservoirs	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023	245,023
18	352.3	Non-Recoverable Natural Gas	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299	10,006,299
19	352.4	Wells - Oil & Vent Gas	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283	5,748,283
20	353	Lines	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966	3,322,966
21	354	Compressor Station Equipment	2,109,558	2,113,062	2,116,095	2,119,024	2,121,201	2,124,051	2,131,844	2,138,348	2,146,141	2,153,504	2,160,437	2,168,523	2,175,716
22	355	Measuring & Regulating Equipment	16,427,958	16,571,280	16,721,362	16,877,819	17,046,010	17,204,595	17,366,846	17,534,642	17,679,119	17,820,017	17,967,202	18,109,040	18,252,243
23	356	Purification Equipment	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962	554,962
24	357	Other Equipment	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080	225,080
25		Total Underground Storage Plant	$59,905,684	$60,072,510	$60,265,625	$60,465,010	$60,685,379	$60,846,813	$61,191,857	$61,541,157	$61,693,427	$61,841,688	$61,995,806	$62,145,730	$62,296,126
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654	$50,654
27	361	Structures & Improvements	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504	$55,504
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153	$41,153
32	367	Mains - Transmission	2,371,111	2,498,638	2,623,735	2,754,221	2,886,642	3,015,832	3,129,002	3,257,110	3,373,723	3,491,305	3,617,838	3,732,232	3,853,686
33	371	Other Equipment - Transmission	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294
34		Total Transmission Plant	$2,421,557	$2,549,085	$2,674,182	$2,804,667	$2,937,088	$3,066,279	$3,179,449	$3,307,556	$3,424,169	$3,541,751	$3,668,285	$3,782,678	$3,904,132
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$3,033,430	$3,042,130	$3,050,830	$3,059,530	$3,068,230	$3,076,930	$3,085,630	$3,094,330	$3,103,030	$3,111,730	$3,120,430	$3,129,130	$3,137,830
36	374.2	Land Rights	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519	$4,584,519
37	375.1	Str & Imp - District Meas & Reg	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331	1,369,331
38	375.2	Str & Imp - Service Centers	49,741,539	49,741,539	50,145,560	50,791,527	50,791,881	50,793,096	51,814,531	51,814,855	51,814,148	52,835,397	52,835,854	52,834,752	53,856,092
39	375.21	Str & Imp - Leased Property	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567	1,920,567
40	375.3	Str & Imp - Garage	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776	204,776
41	375.7	Struct & Impr - MoNat	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379	68,379
42	376.1	Mains - Steel	311,043,839	311,504,192	311,994,362	312,511,199	313,023,574	313,535,321	314,032,470	314,514,765	315,028,340	315,522,059	316,008,795	316,509,725	316,991,186
43	376.2	Mains - Cast Iron	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136	27,131,136
44	376.3	Mains - Plastic	1,139,161,987	1,150,841,558	1,162,753,505	1,174,465,206	1,186,505,757	1,198,940,533	1,211,579,308	1,223,438,609	1,236,303,733	1,248,699,791	1,260,736,062	1,273,530,735	1,285,638,841
45	378	Meas. & Reg. Station - General	26,318,025	27,159,271	28,003,387	28,849,518	29,699,355	30,547,012	31,398,997	32,241,734	33,091,675	33,941,667	34,785,959	35,636,612	36,486,192
46	379	Meas. & Reg. Station - City Gate	3,874,200	3,951,715	4,027,584	4,101,733	4,177,023	4,253,638	4,332,279	4,410,082	4,487,340	4,565,194	4,642,756	4,721,451	4,799,840
47	380.1	Services - Steel	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288	42,212,288
48	380.2	Services - Plastic	1,364,599,640	1,372,593,683	1,380,860,289	1,389,178,802	1,397,547,155	1,406,146,157	1,414,820,252	1,422,990,117	1,431,922,268	1,440,478,324	1,448,849,472	1,457,667,748	1,466,032,231
49	381	Meters	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560	81,115,560
50	381.1	Smart Meters	141,798,930	142,436,220	143,158,172	144,003,064	144,823,088	145,685,278	146,694,576	147,469,167	148,394,450	149,372,343	150,176,205	151,082,506	152,032,468
51	382.1	Smart Meter Installations	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056	132,438,056
52	383	House Regulators	36,437,727	36,512,224	36,587,883	36,662,449	36,734,324	36,808,821	36,886,380	36,959,344	37,036,903	37,112,931	37,187,427	37,265,833	37,341,076
53	385	Commercial & Ind Meas & Reg Eq	74,938,155	74,944,652	74,950,635	74,956,776	74,965,235	74,975,366	74,987,280	74,996,900	75,007,412	75,017,048	75,025,312	75,036,008	75,044,990
54	386	Other Property - Customer Premises	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304
55	387	Other Equipment	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070	406,070
56		Total Distribution Plant	$3,442,403,458	$3,464,183,170	$3,486,988,192	$3,510,035,790	$3,532,791,608	$3,556,218,137	$3,581,087,689	$3,603,385,890	$3,627,645,285	$3,652,112,470	$3,674,824,258	$3,698,870,486	$3,722,816,732
		GENERAL PLANT													
57	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998	3,845,998
59	390.3	Structures - Leased - St. Charles	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165	136,165
60	390.7	Structures - Gen Plant - Monat	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590	98,590
61	390.71	Structures - Leased - Monat	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965	159,965
62	390.81	Structures - Leased - Franklin County	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384	268,384
63	391	Furniture & Fixtures	6,283,563	6,283,563	6,283,563	6,312,313	6,312,313	6,312,313	6,341,063	6,341,063	6,341,063	6,369,813	6,369,813	6,369,813	6,398,563
64	391.1	Data Processing Systems	8,108,243	8,264,203	8,420,162	8,576,121	8,732,080	8,888,039	9,043,998	9,199,958	9,355,917	9,511,876	9,667,835	9,823,794	9,979,753
65	391.2	Mechanical Office Equipment	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407	233,407
66	391.3	Data Processing Software	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365	7,464,365
67	391.4	Data Processing Systems Equipment	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318	1,030,318
68	391.5	Enterprise Software-EIMS	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271	49,238,271
69	391.95	Ent Software SS Alloc	46,432,475	46,613,512	46,794,222	46,976,709	47,161,891	47,344,539	47,527,241	47,656,273	47,784,551	47,912,992	48,041,689	48,169,742	48,298,306
70	391.96	Ent Hardware SS Alloc	3,391,128	3,519,445	3,647,530	3,776,874	3,908,128	4,037,586	4,167,083	4,258,539	4,349,460	4,440,498	4,531,716	4,622,479	4,713,603
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270	5,052,270
73	392.2	Transportation Eq - Trucks	59,897,878	61,181,211	62,464,545	63,747,878	64,431,211	65,114,545	65,797,878	69,147,878	72,497,878	75,847,878	76,531,211	77,214,545	77,897,878
74	393	Stores Equipment	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799	246,799
75	394	Tools, Shop & Garage Equipment	41,562,921	41,913,121	42,263,321	42,613,521	42,963,721	43,313,921	43,664,121	44,014,321	44,364,521	44,714,721	45,064,921	45,415,121	45,765,321
76	394.5	Equip CNG Fuel Station	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796	1,167,796
77	395	Laboratory Equipment	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494	152,494
78	396	Power Operated Equipment	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317	52,539,317
79	396.1	Power Operated Equipment - Trucks	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691	23,333,691
80	397.0	Communication Equipment	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347	10,335,347
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860	4,181,860
83		Total General Plant	$325,161,247	$327,260,094	$329,358,381	$331,488,455	$332,994,383	$334,495,981	$336,026,423	$340,103,071	$344,178,429	$348,282,817	$349,692,224	$351,100,533	$352,538,463
84		Total Original Cost Plant in Service	$3,838,942,854	$3,863,115,765	$3,888,337,287	$3,913,844,829	$3,938,459,366	$3,963,678,118	$3,990,536,325	$4,017,388,581	$4,045,992,218	$4,074,829,633	$4,099,231,480	$4,124,950,334	$4,150,606,361
85		Estimated Discrete Activity	0												
86		Accumulated Depreciation and Amortization	(1,092,253,503)	(1,103,249,926)	(1,114,316,188)	(1,125,453,231)	(1,136,656,872)	(1,147,928,719)	(1,159,272,227)	(1,170,697,056)	(1,182,208,101)	(1,193,805,369)	(1,205,468,675)	(1,217,201,420)	(1,229,002,908)
87		Net Plant In Service	$2,746,689,350	$2,759,865,839	$2,774,021,099	$2,788,391,599	$2,801,802,494	$2,815,749,400	$2,831,264,097	$2,846,691,524	$2,863,784,117	$2,881,024,264	$2,893,762,805	$2,907,748,915	$2,921,603,452

Spire Missouri East
Future Test Year Ending September 30, 2028
Plant in Service Additions for the Period Ending September 30, 2028

Line No.		Description	Pro Forma Additions												Pro Forma for the Period Ending September 30, 2028
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	20,000	40,000	40,000	50,000	0	175,000	175,000	0	0	0	0	0	500,000
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	3,504	3,033	2,929	2,177	2,850	7,793	6,504	7,793	7,363	6,933	8,085	7,193	66,158
22	355	Measuring & Regulating Equipment	143,322	150,082	156,456	168,192	158,585	162,251	167,796	144,477	140,898	147,185	141,838	143,203	1,824,285
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$166,826	$193,115	$199,385	$220,368	$161,435	$345,044	$349,300	$152,270	$148,261	$154,119	$149,924	$150,396	$2,390,443
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	127,527	125,097	130,486	132,421	129,190	113,170	128,108	116,613	117,582	126,533	114,393	121,454	1,482,575
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$127,527	$125,097	$130,486	$132,421	$129,190	$113,170	$128,108	$116,613	$117,582	$126,533	$114,393	$121,454	$1,482,575
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$8,700	$104,400
36	374.2	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
37	375.1	Str & Imp - District Meas & Reg	0	0	0	0	0	0	0	0	0	0	0	0	0
38	375.2	Str & Imp - Service Centers	0	404,021	645,966	354	1,215	1,021,435	324	(707)	1,021,249	456	(1,101)	1,021,339	4,114,552
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	0	0	0	0	0	0
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	0	0	0	0	0	0
42	376.1	Mains - Steel	460,353	490,170	516,838	512,375	511,746	497,149	482,295	513,576	493,719	486,736	500,930	481,461	5,947,348
43	376.2	Mains - Cast Iron	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.3	Mains - Plastic	11,679,571	11,911,947	11,711,701	12,040,551	12,434,776	12,638,775	11,859,301	12,865,123	12,396,058	12,036,270	12,794,673	12,108,106	146,476,854
45	378	Meas. & Reg. Station - General	841,246	844,116	846,131	849,837	847,657	851,985	842,737	849,941	849,992	844,293	850,653	849,580	10,168,167
46	379	Meas. & Reg. Station - City Gate	77,515	75,869	74,149	75,289	76,615	78,642	77,803	77,258	77,854	77,562	78,695	78,389	925,640
47	380.1	Services - Steel	0	0	0	0	0	0	0	0	0	0	0	0	0
48	380.2	Services - Plastic	7,994,043	8,266,606	8,318,513	8,368,353	8,599,002	8,674,094	8,169,866	8,932,151	8,556,056	8,371,148	8,818,276	8,364,482	101,432,591
49	381	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
50	381.1	Smart Meters	637,290	721,952	844,893	820,024	862,190	1,009,298	774,591	925,283	977,892	803,862	906,301	949,962	10,233,538
51	382.1	Smart Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
52	383	House Regulators	74,496	75,659	74,567	71,875	74,496	77,559	72,965	77,559	76,028	74,496	78,406	75,244	903,349
53	385	Commercial & Ind Meas & Reg Eq	6,497	5,983	6,141	8,459	10,132	11,914	9,620	10,512	9,636	8,264	10,696	8,982	106,835
54	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
55	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
56		Total Distribution Plant	$21,779,711	$22,805,022	$23,047,598	$22,755,818	$23,426,529	$24,869,551	$22,298,201	$24,259,396	$24,467,185	$22,711,788	$24,046,228	$23,946,246	$280,413,274
		GENERAL PLANT													
57	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
59	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
60	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
61	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
63	391	Furniture & Fixtures	0	0	28,750	0	0	28,750	0	0	28,750	0	0	28,750	115,000
64	391.1	Data Processing Systems	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959	1,871,510
65	391.2	Mechanical Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391.3	Data Processing Software	0	0	0	0	0	0	0	0	0	0	0	0	0
67	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
68	391.5	Enterprise Software-EIMS	0	0	0	0	0	0	0	0	0	0	0	0	0
69	391.95	Ent Software SS Alloc	181,037	180,710	182,487	185,182	182,647	182,702	129,032	128,278	128,441	128,697	128,054	128,564	1,865,831
70	391.96	Ent Hardware SS Alloc	128,317	128,085	129,344	131,254	129,458	129,497	91,456	90,922	91,037	91,218	90,763	91,124	1,322,475
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	0	0	0	0	0	0	0	0	0	0	0	0	0
73	392.2	Transportation Eq - Trucks	1,283,333	1,283,333	1,283,333	683,333	683,333	683,333	3,350,000	3,350,000	3,350,000	683,333	683,333	683,333	18,000,000
74	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
75	394	Tools, Shop & Garage Equipment	350,200	350,200	350,200	350,200	350,200	350,200	350,200	350,200	350,200	350,200	350,200	350,200	4,202,400
76	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
77	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
78	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
79	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
80	397.0	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
83		Total General Plant	$2,098,847	$2,098,287	$2,130,073	$1,505,929	$1,501,598	$1,530,442	$4,076,648	$4,075,359	$4,104,388	$1,409,407	$1,408,309	$1,437,930	$27,377,216
84		Total Plant in Service Additions	$24,172,911	$25,221,522	$25,507,542	$24,614,537	$25,218,752	$26,858,206	$26,852,256	$28,603,637	$28,837,415	$24,401,847	$25,718,854	$25,656,027	$311,663,507
85		Estimated Discrete Activity													
86		Net Plant In Service Additions	$24,172,911	$25,221,522	$25,507,542	$24,614,537	$25,218,752	$26,858,206	$26,852,256	$28,603,637	$28,837,415	$24,401,847	$25,718,854	$25,656,027	$311,663,507

Spire Missouri East
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary

Line No.		Description	Total Reserve As of September 30, 2026	Reserve Adjustments	Total As Adjusted As of September 30, 2026	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		INTANGIBLE PLANT								
1	301	Organization	$1	$0	$1	$0	$1	$0	$1	
2	302	Franchises	0	0	0	0	0	0	0	
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	
4		Total Intangible Plant	$1	$0	$1	$0	$1	$0	$1	
		PRODUCTION PLANT								
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	
6	305	Structures & Improvements-Mfg Gas	(230,578)	0	(230,578)	21,043	(209,534)	21,043	(188,491)	
7	307	Other Power Equipment	53,109	0	53,109	696	53,805	696	54,501	
8	311	Propane Equipment-Gas Ops	2,026,669	0	2,026,669	0	2,026,669	0	2,026,669	
9	311.1	Propane Storage Cavern-Gas Ops	5,551,749	0	5,551,749	0	5,551,749	0	5,551,749	
10		Total Production Plant	$7,400,949	$0	$7,400,949	$21,739	$7,422,689	$21,739	$7,444,428	
		UNDERGROUND STORAGE PLANT								
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	
12	350.2	Rights of Way	781,380	0	781,380	0	781,380	0	781,380	
13	351.2	Compression Station Structure	958,764	0	958,764	17,801	976,565	17,801	994,366	
14	351.4	Other Structures	1,181,269	0	1,181,269	36,588	1,217,857	36,588	1,254,446	
15	352	Wells	4,889,358	0	4,889,358	194,684	5,084,042	238,582	5,322,624	
16	352.1	Storage Leaseholds & Rights	2,125,969	0	2,125,969	0	2,125,969	0	2,125,969	
17	352.2	Reservoirs	231,268	0	231,268	2,720	233,987	2,720	236,707	
18	352.3	Non-Recoverable Natural Gas	3,820,904	0	3,820,904	111,070	3,931,974	111,070	4,043,044	
19	352.4	Wells - Oil & Vent Gas	576,907	0	576,907	125,313	702,220	125,313	827,532	
20	353	Lines	2,813,213	0	2,813,213	59,481	2,872,694	59,481	2,932,175	
21	354	Compressor Station Equipment	1,307,664	0	1,307,664	41,493	1,349,158	42,780	1,391,938	
22	355	Measuring & Regulating Equipment	3,183,148	0	3,183,148	294,666	3,477,814	348,584	3,826,397	
23	356	Purification Equipment	234,154	0	234,154	12,764	246,918	12,764	259,682	
24	357	Other Equipment	35,312	0	35,312	7,878	43,190	7,878	51,068	
25		Total Underground Storage Plant	$22,139,309	$0	$22,139,309	$904,458	$23,043,766	$1,003,560	$24,047,326	
		OTHER STORAGE EQUIPMENT								
26	360	Land & Land Rights	$0	0	$0	$0	$0	$0	$0	
27	361	Structures & Improvements	240,940	0	240,940	0	240,940	0	240,940	
28	362	Gas Holders	5,281,863	0	5,281,863	0	5,281,863	0	5,281,863	
29	363.3	Compressor Equipment	184,807	0	184,807	0	184,807	0	184,807	
30		Total Other Storage Equipment	$5,707,609	$0	$5,707,609	$0	$5,707,609	$0	$5,707,609	
		TRANSMISSION PLANT								
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	
32	367	Mains - Transmission	2,302,886	0	2,302,886	49,999	2,352,884	72,007	2,424,891	
33	371	Other Equipment - Transmission	(63,361)	0	(63,361)	244	(63,117)	244	(62,872)	
34		Total Transmission Plant	$2,239,525	$0	$2,239,525	$50,243	$2,289,768	$72,252	$2,362,019	
		DISTRIBUTION PLANT								
35	374	Land & Land Rights	$19,361	$0	$19,361	$0	$19,361	$0	$19,361	
36	374.2	Land Rights	$223,414	0	$223,414	$0	$223,414	$0	$223,414	
37	375.1	Str & Imp - District Meas & Reg	463,979	0	463,979	30,125	494,104	30,125	524,230	
38	375.2	Str & Imp - Service Centers	5,105,282	0	5,105,282	1,084,424	6,189,706	1,136,794	7,326,499	
39	375.21	Str & Imp - Leased Property	1,016,997	0	1,016,997	0	1,016,997	0	1,016,997	
40	375.3	Str & Imp - Garage	216,952	0	216,952	4,505	221,457	4,505	225,962	
41	375.7	Struct & Impr - MoNat	79,854	0	79,854	1,504	81,358	1,504	82,862	
42	376.1	Mains - Steel	155,800,740	0	155,800,740	6,966,093	162,766,833	7,102,381	169,869,215	
43	376.2	Mains - Cast Iron	(1,165,413)	0	(1,165,413)	5,168,481	4,003,069	5,168,481	9,171,550	
44	376.3	Mains - Plastic	168,679,703	0	168,679,703	24,914,154	193,593,857	28,130,860	221,724,717	
45	378	Meas. & Reg. Station - General	(880,707)	0	(880,707)	854,282	(26,425)	1,113,704	1,087,279	
46	379	Meas. & Reg. Station - City Gate	1,336,393	0	1,336,393	92,019	1,428,412	116,310	1,544,722	
47	380.1	Services - Steel	38,200,350	0	38,200,350	1,937,544	40,137,894	1,937,544	42,075,438	
48	380.2	Services - Plastic	382,581,118	0	382,581,118	52,794,829	435,375,946	56,763,622	492,139,568	
49	381	Meters	(18,300,648)	0	(18,300,648)	2,871,491	(15,429,157)	2,871,491	(12,557,666)	
50	381	Smart Meters	14,289,330	0	14,289,330	6,848,698	21,138,029	7,355,531	28,493,560	
51	382.1	Smart Meter Installations	14,745,772	0	14,745,772	6,621,903	21,367,675	6,621,903	27,989,578	
52	383	House Regulators	16,853,358	0	16,853,358	655,901	17,509,259	672,028	18,181,287	
53	385	Commercial & Ind Meas & Reg Eq	11,419,609	0	11,419,609	2,006,974	13,426,583	2,009,794	15,436,377	
54	386	Other Property - Customer Premises	156,870	0	156,870	0	156,870	0	156,870	
55	387	Other Equipment	486,186	0	486,186	8,934	495,120	8,934	504,053	
56		Total Distribution Plant	$791,328,502	$0	$791,328,502	$112,861,862	$904,190,364	$121,045,511	$1,025,235,875	
		GENERAL PLANT								
57	389	Land	$0	$0	$0	$0	$0	$0	$0	
58	390.2	LH Improvements 700 & 800 Market	1,923,305	0	1,923,305	0	1,923,305	0	1,923,305	
59	390.3	Structures - Leased - St. Charles	52,619	0	52,619	0	52,619	0	52,619	
60	390.7	Structures - Gen Plant - Monat	25,738	0	25,738	2,346	28,084	2,346	30,430	
61	390.71	Structures - Leased - Monat	115,827	0	115,827	0	115,827	0	115,827	
62	390.81	Structures - Leased - Franklin County	257,778	0	257,778	0	257,778	0	257,778	
63	391	Furniture & Fixtures	(1,335,931)	0	(1,335,931)	299,243	(1,036,687)	304,775	(731,913)	
64	391.1	Data Processing Systems	5,741,797	0	5,741,797	827,219	6,569,015	1,037,169	7,606,184	
65	391.2	Mechanical Office Equipment	(115,889)	0	(115,889)	15,568	(100,321)	15,568	(84,752)	
66	391.3	Data Processing Software	6,034,176	0	6,034,176	0	6,034,176	0	6,034,176	
67	391.4	Data Processing Systems Equipment	74,534	0	74,534	101,898	176,433	101,898	278,331	
68	391.5	Enterprise Software-EIMS	107,318,278	(60,971,781)	46,346,498	0	46,346,498	0	46,346,498	C D Adj 1
69	391.95	Ent Software SS Alloc	19,630,224	0	19,630,224	0	19,630,224	0	19,630,224	
70	391.96	Ent Hardware SS Alloc	610,164	0	610,164	319,692	929,856	416,441	1,346,297	
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	
72	392.1	Transportation Eq - Automobiles	3,885,181	0	3,885,181	577,474	4,462,656	577,474	5,040,130	
73	392.2	Transportation Eq - Trucks	17,483,008	0	17,483,008	3,931,098	21,414,107	5,039,773	26,453,880	
74	393	Stores Equipment	104,883	0	104,883	5,553	110,436	5,553	115,989	
75	394	Tools, Shop & Garage Equipment	6,426,283	0	6,426,283	1,440,702	7,866,985	1,591,364	9,458,348	
76	394.5	Equip CNG Fuel Station	504,850	(138,031)	366,819	42,391	409,210	42,391	451,601	C D Adj 2
77	395	Laboratory Equipment	64,315	0	64,315	5,292	69,606	5,292	74,898	

Spire Missouri East
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary

Line No.		Description	Total Reserve As of September 30, 2026	Reserve Adjustments	Total As Adjusted As of September 30, 2026	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
78	396	Power Operated Equipment	16,147,639	0	16,147,639	3,231,168	19,378,807	3,231,168	22,609,975	
79	396.1	Power Operated Equipment - Trucks	10,965,428	0	10,965,428	1,435,022	12,400,450	1,435,022	13,835,472	
80	397.0	Communication Equipment	1,248,889	0	1,248,889	605,651	1,854,540	605,651	2,460,191	
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	
82	398	Miscellaneous Equipment	511,246	0	511,246	194,457	705,702	194,457	900,159	
83		Total General Plant	$197,674,343	($61,109,812)	$136,564,531	$13,034,775	$149,599,306	$14,606,343	$164,205,649	
84		Total Plant Depreciation Reserve	$1,026,490,238	($61,109,812)	$965,380,426	$126,873,077	$1,092,253,503	$136,749,405	$1,229,002,908	
85										
86		Estimated Discrete Activity		0	0	0	0	0	0	
87		Net Plant Depreciation Reserve	$1,026,490,238	($61,109,812)	$965,380,426	$126,873,077	$1,092,253,503	$136,749,405	$1,229,002,908	

Spire Missouri East
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary Pro Forma for the 12 Months Ending September 30, 2027

Line No.		Description	Total As Adjusted September 30, 2026	Pro Forma for the Fiscal 2027 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	(230,578)	(228,824)	(227,070)	(225,317)	(223,563)	(221,809)	(220,056)	(218,302)	(216,549)	(214,795)	(213,041)	(211,288)	(209,534)
7	307	Other Power Equipment	53,109	53,167	53,225	53,283	53,341	53,399	53,457	53,515	53,573	53,631	53,689	53,747	53,805
8	311	Propane Equipment-Gas Ops	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669
9	311.1	Propane Storage Cavern-Gas Ops	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749
10		Total Production Plant	$7,400,949	$7,402,761	$7,404,573	$7,406,384	$7,408,196	$7,410,008	$7,411,819	$7,413,631	$7,415,442	$7,417,254	$7,419,066	$7,420,877	$7,422,689
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380
13	351.2	Compression Station Structure	958,764	960,247	961,731	963,214	964,698	966,181	967,664	969,148	970,631	972,115	973,598	975,081	976,565
14	351.4	Other Structures	1,181,269	1,184,318	1,187,367	1,190,416	1,193,465	1,196,514	1,199,563	1,202,612	1,205,661	1,208,710	1,211,759	1,214,808	1,217,857
15	352	Wells	4,889,358	4,903,463	4,917,581	4,931,753	4,945,992	4,960,503	4,976,228	4,993,053	5,009,966	5,027,091	5,045,297	5,064,583	5,084,042
16	352.1	Storage Leaseholds & Rights	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969
17	352.2	Reservoirs	231,268	231,494	231,721	231,947	232,174	232,401	232,627	232,854	233,081	233,307	233,534	233,761	233,987
18	352.3	Non-Recoverable Natural Gas	3,820,904	3,830,160	3,839,415	3,848,671	3,857,927	3,867,183	3,876,439	3,885,695	3,894,950	3,904,206	3,913,462	3,922,718	3,931,974
19	352.4	Wells - Oil & Vent Gas	576,907	587,350	597,793	608,235	618,678	629,121	639,563	650,006	660,449	670,892	681,334	691,777	702,220
20	353	Lines	2,813,213	2,818,169	2,823,126	2,828,083	2,833,040	2,837,996	2,842,953	2,847,910	2,852,867	2,857,823	2,862,780	2,867,737	2,872,694
21	354	Compressor Station Equipment	1,307,664	1,311,081	1,314,503	1,317,929	1,321,359	1,324,793	1,328,239	1,331,697	1,335,166	1,338,646	1,342,138	1,345,642	1,349,158
22	355	Measuring & Regulating Equipment	3,183,148	3,205,543	3,228,092	3,250,831	3,273,782	3,297,070	3,321,259	3,346,276	3,371,496	3,396,994	3,423,308	3,450,434	3,477,814
23	356	Purification Equipment	234,154	235,218	236,281	237,345	238,409	239,472	240,536	241,600	242,663	243,727	244,791	245,854	246,918
24	357	Other Equipment	35,312	35,969	36,625	37,282	37,938	38,595	39,251	39,908	40,564	41,220	41,877	42,533	43,190
25		Total Underground Storage Plant	$22,139,309	$22,210,361	$22,281,585	$22,353,056	$22,424,809	$22,497,177	$22,571,673	$22,648,106	$22,724,843	$22,802,081	$22,881,227	$22,962,277	$23,043,766
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940
28	362	Gas Holders	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863
29	363.3	Compressor Equipment	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807
30		Total Other Storage Equipment	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	2,302,886	2,306,735	2,310,646	2,314,618	2,318,652	2,322,747	2,326,891	2,331,087	2,335,340	2,339,648	2,344,007	2,348,418	2,352,884
33	371	Other Equipment - Transmission	(63,361)	(63,341)	(63,320)	(63,300)	(63,280)	(63,259)	(63,239)	(63,218)	(63,198)	(63,178)	(63,157)	(63,137)	(63,117)
34		Total Transmission Plant	$2,239,525	$2,243,395	$2,247,326	$2,251,318	$2,255,373	$2,259,488	$2,263,653	$2,267,869	$2,272,142	$2,276,470	$2,280,850	$2,285,282	$2,289,768
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361
36	374.2	Land Rights	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414
37	375.1	Str & Imp - District Meas & Reg	463,979	466,489	469,000	471,510	474,021	476,531	479,042	481,552	484,063	486,573	489,083	491,594	494,104
38	375.2	Str & Imp - Service Centers	5,105,282	5,195,089	5,284,896	5,374,902	5,464,907	5,554,913	5,645,316	5,735,718	5,826,120	5,916,918	6,007,716	6,098,513	6,189,706
39	375.21	Str & Imp - Leased Property	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997
40	375.3	Str & Imp - Garage	216,952	217,328	217,703	218,079	218,454	218,829	219,205	219,580	219,956	220,331	220,707	221,082	221,457
41	375.7	Struct & Impr - MoNat	79,854	79,979	80,104	80,230	80,355	80,481	80,606	80,731	80,857	80,982	81,107	81,233	81,358
42	376.1	Mains - Steel	155,800,740	156,375,942	156,952,070	157,529,198	158,107,318	158,686,389	159,266,421	159,847,432	160,429,393	161,012,315	161,596,200	162,181,034	162,766,833
43	376.2	Mains - Cast Iron	(1,165,413)	(734,706)	(303,999)	126,708	557,414	988,121	1,418,828	1,849,535	2,280,242	2,710,948	3,141,655	3,572,362	4,003,069
44	376.3	Mains - Plastic	168,679,703	170,641,988	172,624,020	174,626,066	176,648,741	178,692,015	180,757,006	182,843,456	184,950,877	187,079,654	189,229,590	191,400,970	193,593,857
45	378	Meas. & Reg. Station - General	(880,707)	(815,068)	(748,431)	(680,789)	(612,128)	(542,460)	(471,773)	(400,076)	(327,372)	(253,653)	(178,926)	(103,186)	(26,425)
46	379	Meas. & Reg. Station - City Gate	1,336,393	1,343,155	1,350,081	1,357,167	1,364,414	1,371,826	1,379,408	1,387,157	1,395,072	1,403,155	1,411,405	1,419,824	1,428,412
47	380.1	Services - Steel	38,200,350	38,361,812	38,523,274	38,684,736	38,846,198	39,007,660	39,169,122	39,330,584	39,492,046	39,653,508	39,814,970	39,976,432	40,137,894
48	380.2	Services - Plastic	382,581,118	386,834,246	391,112,848	395,417,882	399,749,444	404,107,366	408,492,769	412,905,510	417,345,136	421,811,993	426,306,030	430,827,281	435,375,946
49	381	Meters	(18,300,648)	(18,061,357)	(17,822,066)	(17,582,775)	(17,343,484)	(17,104,193)	(16,864,902)	(16,625,611)	(16,386,320)	(16,147,029)	(15,907,739)	(15,668,448)	(15,429,157)
50	381.1	Smart Meters	14,289,330	14,841,225	15,395,893	15,954,030	16,515,502	17,080,283	17,649,180	18,221,591	18,797,397	19,377,204	19,960,453	20,547,200	21,138,029
51	382.1	Smart Meter Installations	14,745,772	15,297,598	15,849,423	16,401,248	16,953,073	17,504,899	18,056,724	18,608,549	19,160,374	19,712,199	20,264,025	20,815,850	21,367,675
52	383	House Regulators	16,853,358	16,907,420	16,961,590	17,015,868	17,070,251	17,124,739	17,179,341	17,234,052	17,288,872	17,343,802	17,398,843	17,453,995	17,509,259
53	385	Commercial & Ind Meas & Reg Eq	11,419,609	11,586,756	11,753,915	11,921,086	12,088,276	12,255,487	12,422,722	12,589,982	12,757,261	12,924,561	13,091,881	13,259,221	13,426,583
54	386	Other Property - Customer Premises	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870
55	387	Other Equipment	486,186	486,931	487,675	488,420	489,164	489,909	490,653	491,398	492,142	492,887	493,631	494,375	495,120
56		Total Distribution Plant	$791,328,502	$800,441,470	$809,604,638	$818,820,209	$828,088,564	$837,409,438	$846,786,310	$856,217,784	$865,702,757	$875,242,992	$884,837,274	$894,485,976	$904,190,364
		GENERAL PLANT													
57	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305
59	390.3	Structures - Leased - St. Charles	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619
60	390.7	Structures - Gen Plant - Monat	25,738	25,933	26,129	26,324	26,520	26,715	26,911	27,106	27,302	27,497	27,693	27,888	28,084
61	390.71	Structures - Leased - Monat	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827
62	390.81	Structures - Leased - Franklin County	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778
63	391	Furniture & Fixtures	(1,335,931)	(1,311,205)	(1,286,479)	(1,261,638)	(1,236,798)	(1,211,957)	(1,187,000)	(1,162,044)	(1,137,088)	(1,112,017)	(1,086,945)	(1,061,874)	(1,036,687)
64	391.1	Data Processing Systems	5,741,797	5,802,841	5,865,320	5,929,233	5,994,581	6,061,364	6,129,582	6,199,234	6,270,321	6,342,843	6,416,799	6,492,190	6,569,015
65	391.2	Mechanical Office Equipment	(115,889)	(114,592)	(113,294)	(111,997)	(110,700)	(109,402)	(108,105)	(106,808)	(105,510)	(104,213)	(102,915)	(101,618)	(100,321)
66	391.3	Data Processing Software	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176
67	391.4	Data Processing Systems Equipment	74,534	83,026	91,517	100,009	108,501	116,992	125,484	133,975	142,467	150,958	159,450	167,941	176,433
68	391.5	Enterprise Software-EIMS	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498
69	391.95	Ent Software SS Alloc	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224
70	391.96	Ent Hardware SS Alloc	610,164	634,532	659,293	684,533	710,668	737,027	763,660	790,799	818,162	845,750	873,561	901,596	929,856
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	3,885,181	3,933,304	3,981,427	4,029,550	4,077,673	4,125,796	4,173,918	4,222,041	4,270,164	4,318,287	4,366,410	4,414,533	4,462,656
73	392.2	Transportation Eq - Trucks	17,483,008	17,777,935	18,077,608	18,382,027	18,687,556	18,994,195	19,301,946	19,626,963	19,969,246	20,328,795	20,689,455	21,051,225	21,414,107
74	393	Stores Equipment	104,883	105,346	105,809	106,272	106,734	107,197	107,660	108,123	108,585	109,048	109,511	109,974	110,436
75	394	Tools, Shop & Garage Equipment	6,426,283	6,540,622	6,655,989	6,772,460	6,889,960	7,008,488	7,128,045	7,248,631	7,370,244	7,492,887	7,616,558	7,741,257	7,866,985
76	394.5	Equip CNG Fuel Station	366,819	370,352	373,884	377,417	380,949	384,482	388,015	391,547	395,080	398,612	402,145	405,677	409,210
77	395	Laboratory Equipment	64,315	64,756	65,197	65,638	66,079	66,520	66,961	67,402	67,843	68,284	68,724	69,165	69,606
78	396	Power Operated Equipment	16,147,639	16,416,903	16,686,167	16,955,431	17,224,695	17,493,959	17,763,223	18,032,487	18,301,751	18,571,015	18,840,279	19,109,543	19,378,807
79	396.1	Power Operated Equipment - Trucks	10,965,428	11,085,013	11,204,599	11,324,184	11,443,769	11,563,354	11,682,939	11,802,524	11,922,110	12,041,695	12,161,280	12,280,865	12,400,450
80	397.0	Communication Equipment	1,248,889	1,299,360	1,349,831	1,400,302	1,450,773	1,501,243	1,551,714	1,602,185	1,652,656	1,703,127	1,753,598	1,804,069	1,854,540
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	511,246	527,450	543,655	559,860	576,064	592,269	608,474	624,679	640,883	657,088	673,293	689,497	705,702
83		Total General Plant	$136,564,531	$137,602,003	$138,647,077	$139,700,030	$140,757,451	$141,818,671	$142,883,853	$143,969,271	$145,074,643	$146,200,083	$147,329,321	$148,462,357	$149,599,306
84		Total Plant Depreciation Reserve	$965,380,426	$975,607,600	$985,892,809	$996,238,608	$1,006,642,003	$1,017,102,392	$1,027,624,918	$1,038,224,271	$1,048,897,437	$1,059,646,490	$1,070,455,348	$1,081,324,379	$1,092,253,503
85															
86		Estimated Discrete Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
87		Net Plant Depreciation Reserve	$965,380,426	$975,607,600	$985,892,809	$996,238,608	$1,006,642,003	$1,017,102,392	$1,027,624,918	$1,038,224,271	$1,048,897,437	$1,059,646,490	$1,070,455,348	$1,081,324,379	$1,092,253,503

Spire Missouri East
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary Pro Forma for the 12 Months Ending September 30, 2028

Line No.		Description	Pro Forma for the Period Ending September 30, 2027	Pro Forma for the Fiscal 2028 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	(209,534)	(207,781)	(206,027)	(204,273)	(202,520)	(200,766)	(199,012)	(197,259)	(195,505)	(193,752)	(191,998)	(190,244)	(188,491)
7	307	Other Power Equipment	53,805	53,863	53,921	53,979	54,037	54,095	54,153	54,211	54,269	54,327	54,385	54,443	54,501
8	311	Propane Equipment-Gas Ops	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669	2,026,669
9	311.1	Propane Storage Cavern-Gas Ops	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749	5,551,749
10		Total Production Plant	$7,422,689	$7,424,500	$7,426,312	$7,428,124	$7,429,935	$7,431,747	$7,433,559	$7,435,370	$7,437,182	$7,438,993	$7,440,805	$7,442,617	$7,444,428
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380	781,380
13	351.2	Compression Station Structure	976,565	978,048	979,532	981,015	982,498	983,982	985,465	986,949	988,432	989,915	991,399	992,882	994,366
14	351.4	Other Structures	1,217,857	1,220,906	1,223,955	1,227,004	1,230,053	1,233,102	1,236,151	1,239,201	1,242,250	1,245,299	1,248,348	1,251,397	1,254,446
15	352	Wells	5,084,042	5,103,528	5,123,067	5,142,659	5,162,318	5,181,977	5,201,870	5,221,995	5,242,121	5,262,247	5,282,373	5,302,498	5,322,624
16	352.1	Storage Leaseholds & Rights	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969	2,125,969
17	352.2	Reservoirs	233,987	234,214	234,441	234,667	234,894	235,121	235,347	235,574	235,800	236,027	236,254	236,480	236,707
18	352.3	Non-Recoverable Natural Gas	3,931,974	3,941,230	3,950,485	3,959,741	3,968,997	3,978,253	3,987,509	3,996,765	4,006,020	4,015,276	4,024,532	4,033,788	4,043,044
19	352.4	Wells - Oil & Vent Gas	702,220	712,662	723,105	733,548	743,990	754,433	764,876	775,319	785,761	796,204	806,647	817,089	827,532
20	353	Lines	2,872,694	2,877,650	2,882,607	2,887,564	2,892,521	2,897,477	2,902,434	2,907,391	2,912,348	2,917,304	2,922,261	2,927,218	2,932,175
21	354	Compressor Station Equipment	1,349,158	1,352,679	1,356,206	1,359,738	1,363,273	1,366,813	1,370,366	1,373,930	1,377,507	1,381,096	1,384,697	1,388,311	1,391,938
22	355	Measuring & Regulating Equipment	3,477,814	3,505,433	3,533,302	3,561,431	3,589,841	3,618,516	3,647,460	3,676,685	3,706,150	3,735,850	3,765,795	3,795,977	3,826,397
23	356	Purification Equipment	246,918	247,982	249,045	250,109	251,173	252,236	253,300	254,364	255,427	256,491	257,555	258,619	259,682
24	357	Other Equipment	43,190	43,846	44,503	45,159	45,816	46,472	47,129	47,785	48,442	49,098	49,755	50,411	51,068
25		Total Underground Storage Plant	$23,043,766	$23,125,527	$23,207,597	$23,289,985	$23,372,724	$23,455,732	$23,539,257	$23,623,305	$23,707,608	$23,792,157	$23,876,963	$23,962,020	$24,047,326
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940	240,940
28	362	Gas Holders	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863	5,281,863
29	363.3	Compressor Equipment	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807	184,807
30		Total Other Storage Equipment	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609	$5,707,609
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	2,352,884	2,357,590	2,362,531	2,367,718	2,373,155	2,378,835	2,384,728	2,390,862	2,397,216	2,403,791	2,410,605	2,417,634	2,424,891
33	371	Other Equipment - Transmission	(63,117)	(63,096)	(63,076)	(63,055)	(63,035)	(63,015)	(62,994)	(62,974)	(62,954)	(62,933)	(62,913)	(62,892)	(62,872)
34		Total Transmission Plant	$2,289,768	$2,294,494	$2,299,455	$2,304,663	$2,310,120	$2,315,820	$2,321,733	$2,327,888	$2,334,262	$2,340,858	$2,347,692	$2,354,741	$2,362,019
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361	$19,361
36	374.2	Land Rights	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414	$223,414
37	375.1	Str & Imp - District Meas & Reg	494,104	496,615	499,125	501,636	504,146	506,657	509,167	511,677	514,188	516,698	519,209	521,719	524,230
38	375.2	Str & Imp - Service Centers	6,189,706	6,280,899	6,372,832	6,465,950	6,559,068	6,652,189	6,747,182	6,842,176	6,937,169	7,034,034	7,130,900	7,227,763	7,326,499
39	375.21	Str & Imp - Leased Property	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997	1,016,997
40	375.3	Str & Imp - Garage	221,457	221,833	222,208	222,584	222,959	223,335	223,710	224,085	224,461	224,836	225,212	225,587	225,962
41	375.7	Struct & Impr - MoNat	81,358	81,483	81,609	81,734	81,860	81,985	82,110	82,236	82,361	82,486	82,612	82,737	82,862
42	376.1	Mains - Steel	162,766,833	163,353,499	163,941,089	164,529,651	165,119,179	165,709,671	166,301,099	166,893,435	167,486,738	168,080,971	168,676,121	169,272,214	169,869,215
43	376.2	Mains - Cast Iron	4,003,069	4,433,776	4,864,482	5,295,189	5,725,896	6,156,603	6,587,310	7,018,016	7,448,723	7,879,430	8,310,137	8,740,843	9,171,550
44	376.3	Mains - Plastic	193,593,857	195,809,227	198,047,528	200,308,373	202,592,397	204,900,357	207,232,647	209,587,767	211,967,651	214,371,399	216,798,315	219,249,862	221,724,717
45	378	Meas. & Reg. Station - General	(26,425)	52,790	134,466	218,611	305,234	394,329	485,910	579,948	676,465	775,462	876,921	980,861	1,087,279
46	379	Meas. & Reg. Station - City Gate	1,428,412	1,437,171	1,446,099	1,455,191	1,464,450	1,473,879	1,483,483	1,493,258	1,503,205	1,513,325	1,523,616	1,534,082	1,544,722
47	380.1	Services - Steel	40,137,894	40,299,356	40,460,818	40,622,280	40,783,742	40,945,204	41,106,666	41,268,128	41,429,590	41,591,052	41,752,514	41,913,976	42,075,438
48	380.2	Services - Plastic	435,375,946	439,951,259	444,554,126	449,184,722	453,843,213	458,530,367	463,246,434	467,989,735	472,762,809	477,564,403	482,393,902	487,252,794	492,139,568
49	381	Meters	(15,429,157)	(15,189,866)	(14,950,575)	(14,711,284)	(14,471,993)	(14,232,702)	(13,993,411)	(13,754,120)	(13,514,830)	(13,275,539)	(13,036,248)	(12,796,957)	(12,557,666)
50	381.1	Smart Meters	21,138,029	21,731,513	22,328,005	22,928,018	23,531,448	24,138,470	24,749,697	25,364,152	25,982,462	26,604,847	27,230,581	27,860,091	28,493,560
51	382.1	Smart Meter Installations	21,367,675	21,919,500	22,471,326	23,023,151	23,574,976	24,126,801	24,678,627	25,230,452	25,782,277	26,334,102	26,885,928	27,437,753	27,989,578
52	383	House Regulators	17,509,259	17,564,636	17,620,128	17,675,732	17,731,446	17,787,273	17,843,217	17,899,272	17,955,445	18,011,733	18,068,134	18,124,653	18,181,287
53	385	Commercial & Ind Meas & Reg Eq	13,426,583	13,593,960	13,761,350	13,928,753	14,096,175	14,263,620	14,431,092	14,598,585	14,766,102	14,933,640	15,101,196	15,268,777	15,436,377
54	386	Other Property - Customer Premises	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870	156,870
55	387	Other Equipment	495,120	495,864	496,609	497,353	498,098	498,842	499,587	500,331	501,076	501,820	502,565	503,309	504,053
56		Total Distribution Plant	$904,190,364	$913,950,158	$923,767,867	$933,644,288	$943,578,936	$953,573,522	$963,631,168	$973,745,775	$983,922,535	$994,161,342	$1,004,458,255	$1,014,816,709	$1,025,235,875
		GENERAL PLANT													
57	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305	1,923,305
59	390.3	Structures - Leased - St. Charles	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619	52,619
60	390.7	Structures - Gen Plant - Monat	28,084	28,280	28,475	28,671	28,866	29,062	29,257	29,453	29,648	29,844	30,039	30,235	30,430
61	390.71	Structures - Leased - Monat	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827	115,827
62	390.81	Structures - Leased - Franklin County	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778	257,778
63	391	Furniture & Fixtures	(1,036,687)	(1,011,501)	(986,314)	(961,012)	(935,711)	(910,409)	(884,992)	(859,574)	(834,157)	(808,625)	(783,093)	(757,560)	(731,913)
64	391.1	Data Processing Systems	6,569,015	6,647,319	6,727,100	6,808,359	6,891,095	6,975,309	7,061,001	7,148,171	7,236,818	7,326,943	7,418,546	7,511,626	7,606,184
65	391.2	Mechanical Office Equipment	(100,321)	(99,023)	(97,726)	(96,429)	(95,131)	(93,834)	(92,537)	(91,239)	(89,942)	(88,645)	(87,347)	(86,050)	(84,752)
66	391.3	Data Processing Software	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176	6,034,176
67	391.4	Data Processing Systems Equipment	176,433	184,924	193,416	201,907	210,399	218,891	227,382	235,874	244,365	252,857	261,348	269,840	278,331
68	391.5	Enterprise Software-EIMS	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498	46,346,498
69	391.95	Ent Software SS Alloc	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224	19,630,224
70	391.96	Ent Hardware SS Alloc	929,856	959,184	989,581	1,021,055	1,053,622	1,087,269	1,121,994	1,157,482	1,193,728	1,230,732	1,268,496	1,307,017	1,346,297
71	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	4,462,656	4,510,778	4,558,901	4,607,024	4,655,147	4,703,270	4,751,393	4,799,516	4,847,639	4,895,761	4,943,884	4,992,007	5,040,130
73	392.2	Transportation Eq - Trucks	21,414,107	21,784,763	22,163,194	22,549,400	22,939,746	23,334,231	23,732,857	24,151,778	24,590,994	25,050,506	25,514,157	25,981,949	26,453,880
74	393	Stores Equipment	110,436	110,899	111,362	111,825	112,287	112,750	113,213	113,676	114,138	114,601	115,064	115,527	115,989
75	394	Tools, Shop & Garage Equipment	7,866,985	7,993,772	8,121,618	8,250,524	8,380,490	8,511,514	8,643,598	8,776,742	8,910,944	9,046,206	9,182,528	9,319,908	9,458,348
76	394.5	Equip CNG Fuel Station	409,210	412,743	416,275	419,808	423,340	426,873	430,406	433,938	437,471	441,003	444,536	448,068	451,601
77	395	Laboratory Equipment	69,606	70,047	70,488	70,929	71,370	71,811	72,252	72,693	73,134	73,575	74,016	74,457	74,898
78	396	Power Operated Equipment	19,378,807	19,648,071	19,917,335	20,186,599	20,455,863	20,725,127	20,994,391	21,263,655	21,532,919	21,802,183	22,071,447	22,340,711	22,609,975
79	396.1	Power Operated Equipment - Trucks	12,400,450	12,520,035	12,639,621	12,759,206	12,878,791	12,998,376	13,117,961	13,237,546	13,357,132	13,476,717	13,596,302	13,715,887	13,835,472
80	397.0	Communication Equipment	1,854,540	1,905,011	1,955,482	2,005,953	2,056,424	2,106,895	2,157,366	2,207,837	2,258,308	2,308,779	2,359,250	2,409,721	2,460,191
81	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	705,702	721,907	738,112	754,316	770,521	786,726	802,930	819,135	835,340	851,545	867,749	883,954	900,159
83		Total General Plant	$149,599,306	$150,747,637	$151,907,346	$153,078,561	$154,257,547	$155,444,288	$156,638,900	$157,857,107	$159,098,905	$160,364,408	$161,637,349	$162,917,723	$164,205,649
84		Total Original Cost Plant in Service	$1,092,253,503	$1,103,249,926	$1,114,316,188	$1,125,453,231	$1,136,656,872	$1,147,928,719	$1,159,272,227	$1,170,697,056	$1,182,208,101	$1,193,805,369	$1,205,468,675	$1,217,201,420	$1,229,002,908
85		Estimated Discrete Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
86															
87		Net Plant Depreciation Reserve	$1,092,253,503	$1,103,249,926	$1,114,316,188	$1,125,453,231	$1,136,656,872	$1,147,928,719	$1,159,272,227	$1,170,697,056	$1,182,208,101	$1,193,805,369	$1,205,468,675	$1,217,201,420	$1,229,002,908

Spire Missouri East
Summary of Cost of Capital
September 30, 2028

Line No.	Description	Ratio	Cost Rate	Composite Rate	Pre-Tax
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt	45.000%	4.465%	2.009%	2.009%
2	Short-Term Debt	0.000%	0.000%	0.000%	
3	Preferred Stock	0.000%	0.000%	0.000%	
4	Common Equity	55.000%	10.500%	5.775%	7.583%
5	Total	100.000%		7.784%	9.592%

Spire Missouri East
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Type

Line No.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**TOTAL OPERATING REVENUE**	$467,542,182	$30,373,975	$497,916,156	($24,116,146)	$473,800,010	$165,063,291	$638,863,301
2	**TOTAL GAS SUPPLY EXPENSES**	(120,978)	120,978	0	0	0	0	0
3	**TOTAL NATURAL GAS STORAGE EXPENSE**	3,235,915	(160,107)	3,075,808	647,424	3,723,233	0	3,723,233
4	**TOTAL TRANSMISSION EXPENSES**	0	0	0	0	0	0	0
5	**TOTAL PRODUCTION EXPENSES**	281,968	25,222	307,190	11,407	318,597	0	318,597
6	**TOTAL DISTRIBUTION EXPENSES**	57,805,879	463,154	58,269,033	10,410,963	68,679,996	0	68,679,996
7	**TOTAL CUSTOMER ACCOUNTS EXPENSES**	32,393,423	(660,527)	31,732,896	796,806	32,529,702	0	32,529,702
8	**TOTAL CUSTOMER SERVICE & INFO EXPENSES**	6,044,620	70,530	6,115,149	4,955,696	11,070,845	0	11,070,845
9	**TOTAL SALES EXPENSES**	1,721,399	53,293	1,774,692	135,239	1,909,931	0	1,909,931
10	**TOTAL ADMIN & GENERAL EXPENSES**	78,185,021	(6,189,507)	71,995,515	737,411	72,732,926	0	72,732,926
11	**PAYROLL ADJUSTMENTS**	0	0	0	0	0	0	0
12	**TOTAL DEPRECIATION**	110,830,758	9,462,371	120,293,129	9,376,328	129,669,457	0	129,669,457
13	**TOTAL AMORTIZATION**	17,074,983	425,411	17,500,393	(1,496,105)	16,004,288	0	16,004,288
14	**TOTAL OTHER OPERATING EXPENSES**	38,793,574	1,302,201	40,095,775	17,556,679	57,652,454	0	57,652,454
15	**TOTAL OPERATING EXPENSE**	346,246,561	4,913,018	351,159,580	43,131,847	394,291,427	0	394,291,427
16	**NET INCOME BEFORE TAXES**	121,295,620	25,460,956	146,756,577	(67,247,993)	79,508,583	165,063,291	244,571,874
17	**TOTAL INCOME TAXES**	6,935,348	5,167,301	12,102,649	(16,720,512)	(4,617,863)	39,351,171	34,733,308
18	**TOTAL DEFERRED INCOME TAXES** **Note:** per book & adjusted income tax computed on G-3	($1,764,568)	$255,396	($1,509,172)	$4,349,492	$2,840,319	$0	$2,840,319
19	**NET OPERATING INCOME**	$116,124,841	$20,038,259	$136,163,100	($54,876,973)	$81,286,127	$125,712,120	$206,998,247

Spire Missouri East
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No. - Summary

Line No.	Main Acct.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		NORMALIZED MARGIN & OTHER REVENUES							
1	480	Residential	$362,761,446	$22,575,387	$385,336,833	($20,385,212)	$364,951,620	$131,575,797	$496,527,418
2	481	Small General Service	40,345,579	3,850,626	44,196,206	(2,909,772)	41,286,434	14,883,760	56,170,194
3	481	Large General Services	35,008,910	3,291,053	38,299,963	(449,807)	37,850,156	12,108,141	49,958,297
4	481	LV, SL, LP, VF	1,986,039	(506,507)	1,479,533	(47,690)	1,431,843	459,033	1,890,876
5	487	Late Payment Charges	6,679,693	1,380,098	8,059,790	0	8,059,790	0	8,059,790
6	489	Transport	18,649,992	544,015	19,194,007	(323,666)	18,870,341	6,036,560	24,906,901
7	492	Incidental Gasoline and Oil Sales	498,234	(32,209)	466,025	0	466,025	0	466,025
8	493	Rent From Gas Property	22,358	(22,358)	0	0	0	0	0
9	495	Other Revenue	1,589,931	(706,131)	883,800	0	883,800	0	883,800
10	OSS	Off System and Incentive Revenue	0	(0)	0	0	0	0	0
11		Total Operating Revenue	$467,542,182	$30,373,975	$497,916,156	($24,116,146)	$473,800,010	$165,063,291	$638,863,301
		OPERATING & MAINTENANCE EXPENSE							
		Manufactured Gas Production Expense							
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	15,140	4,660	19,800	594	20,394	0	20,394
16	728	Liquefied Petroleum Gas	22,553	(22,553)	0	0	0	0	0
17	735	Miscellaneous Production Expenses	92,157	4,226	96,383	3,873	100,256	0	100,256
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	9,889	(9,889)	0	0	0	0	0
20	742	Maintenance of Production Equipment	142,229	48,777	191,006	6,941	197,947	0	197,947
21		Total Manufactured Gas Production Expense	$281,968	$25,222	$307,190	$11,407	$318,597	$0	$318,597
		Purchased Gas Expense							
22	804	Purchased Gas Expense	$0	$0	$0	$0	$0	$0	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	(3,184)	3,184	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	(117,795)	117,795	0	0	0	0	0
26		Total Purchased Gas Expense	($120,978)	$120,978	$0	$0	$0	$0	$0
		Natural Gas Storage Expenses							
27	814	Operation Supervisor & Engineering	$596,563	$28,834	$625,397	$26,949	$652,345	$0	$652,345
28	815	Maps and Records	6,824	(3,024)	3,800	114	3,914	0	3,914
29	816	Wells Expenses	454,210	84,043	538,253	22,151	560,404	0	560,404
30	817	Line Expenses	53,186	(10,093)	43,093	1,777	44,870	0	44,870
31	818	Compressor Station Expenses	255,732	13,599	269,331	11,106	280,437	0	280,437
32	819	Compressor Station Fuel & Power	3,184	416	3,600	108	3,708	0	3,708
33	820	Measuring & Regulating Station Expenses	79,457	(79,457)	0	0	0	0	0
34	821	Purification Expenses	10,717	4,883	15,600	468	16,068	0	16,068
35	823	Gas Losses	0	0	0	0	0	0	0
36	824	Other Expenses	438,489	(156,438)	282,051	9,333	291,384	0	291,384
37	825	Storage Well Royalities	91,498	14,502	106,000	3,180	109,180	0	109,180
38	830	MaintenanceSupervision & Engineering	45	(45)	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	252,274	(10,585)	241,690	9,018	250,707	0	250,707
40	832	Maintenance of Reservoirs & Wells	233,193	(204,993)	28,200	526,846	555,046	0	555,046
41	833	Maintenance of Lines	222,679	54,994	277,673	10,533	288,206	0	288,206
42	834	Maintenance of Compressor Station Equipment	136,337	32,562	168,899	6,883	175,781	0	175,781
43	835	Maint of Measuring & Regulating Station Exp	101,676	52,205	153,880	6,335	160,215	0	160,215
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	298,260	20,081	318,341	12,625	330,965	0	330,965
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0	0
47	841	Operation Labor & Expenses	753	(753)	0	0	0	0	0
48	842.1	Fuel	800	(800)	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	38	(38)	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$3,235,915	($160,107)	$3,075,808	$647,424	$3,723,233	$0	$3,723,233
		Distribution Operation Expense							
50	870	Operation, Supervision and Engineering	$3,274,483	($102,825)	$3,171,658	$134,490	$3,306,148	$0	$3,306,148
51	871	Distribution and Load Dispatching	700,470	87,565	788,034	40,290	828,324	0	828,324
52	874	Mains and Service Expenses	16,066,228	761,476	16,827,703	1,554,512	18,382,216	0	18,382,216
53	875	Distributing Regulating Station Expenses	823,522	280,220	1,103,742	143,492	1,247,234	0	1,247,234
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	26,067	(7,510)	18,557	557	19,113	0	19,113
56	878	Meter and House Regulator Expenses	7,616,335	921,143	8,537,478	2,892,042	11,429,519	0	11,429,519
57	879	Customer Installation Expenses	5,864,907	353,728	6,218,635	262,651	6,481,286	0	6,481,286
58	880	Other Expenses	3,312,588	(193,313)	3,119,274	290,137	3,409,411	0	3,409,411
59	881	Rents	0	0	0	0	0	0	0
60		Total Operation Expense	$37,684,598	$2,100,483	$39,785,081	$5,318,170	$45,103,251	$0	$45,103,251
		Distribution Maintenance Expense							
61	885	Maintenance Supervision and Engineering	$1,552,540	($168,173)	$1,384,367	$59,100	$1,443,467	$0	$1,443,467
62	886	Maintenance of Structures and Improvements	947,682	7,621	955,304	41,213	996,517	0	996,517
63	887	Maintenance of Mains	12,716,649	(1,833,908)	10,882,741	3,862,831	14,745,572	0	14,745,572
64	889	Maint. of Measuring and Regulating Eq-General	687,603	223,724	911,327	50,047	961,374	0	961,374
65	890	Maint. of Measuring and Regulating Eq-Industrial	1,095	(1,095)	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	837	(837)	0	0	0	0	0
67	892	Maintenance of Services	3,380,876	(368,913)	3,011,964	1,097,864	4,109,828	0	4,109,828
68	893	Maintenance of Meters and House Regulators	802,945	454,642	1,257,587	62,399	1,319,986	0	1,319,986
69	894	Maintenance of Other Equipment	31,052	49,609	80,662	(80,662)	0	0	0
70		Total Maintenance Expenses	$20,121,280	($1,637,328)	$18,483,952	$5,092,793	$23,576,744	$0	$23,576,744
71		Total Distribution Expense	$57,805,879	$463,154	$58,269,033	$10,410,963	$68,679,996	$0	$68,679,996

Spire Missouri East
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No. - Summary

Line No.	Main Acct.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Customer Accounts Expense							
72	901	Supervision	$0	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	1,307,040	(171,682)	1,135,358	2,820	1,138,178	0	1,138,178
74	903	Customer Records and Collection Expense	19,830,134	(681,140)	19,148,994	789,876	19,938,870	0	19,938,870
75	904	Uncollectible Accounts	11,228,913	120,155	11,349,068	0	11,349,068	0	11,349,068
76	905	Miscellaneous Customer Accounts Expense	27,337	72,139	99,476	4,110	103,586	0	103,586
77		Total Customer Accounts Expenses	$32,393,423	($660,527)	$31,732,896	$796,806	$32,529,702	$0	$32,529,702
		Customer Service and Informational Expense							
78	907	Supervision	$0	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	6,014,879	52,959	6,067,837	4,954,276	11,022,114	0	11,022,114
80	909	Informational and Instructional Advertising Exp.	29,741	17,571	47,312	1,419	48,731	0	48,731
81		Total Cust. Service and Information Exp.	$6,044,620	$70,530	$6,115,149	$4,955,696	$11,070,845	$0	$11,070,845
		Sales and Advertising Expense							
82	911	Supervision	$330,184	($22,337)	$307,847	$11,394	$319,241	$0	$319,241
83	912	Demonstrating and Selling Expenses	1,390,900	75,945	1,466,844	123,846	1,590,690	0	1,590,690
84	913	Advertising Expenses	0	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	315	(315)	0	0	0	0	0
86		Total Sales and Advertising Expenses	$1,721,399	$53,293	$1,774,692	$135,239	$1,909,931	$0	$1,909,931
		Administrative and General Expense							
87	920	Administrative and General Salaries	$23,958,925	$715,904	$24,674,829	$1,880,608	$26,555,437	$0	$26,555,437
88	921	Office Supplies and Expenses	12,744,417	855,357	13,599,774	2,620,399	16,220,173	0	16,220,173
89	921	Office Supplies & Expenses - Non Alloc	(4,062,660)	158,631	(3,904,029)	0	(3,904,029)	0	(3,904,029)
90	922	Administrative Expenses Transferred	(6,968,319)	(405,258)	(7,373,577)	(943,389)	(8,316,966)	0	(8,316,966)
91	923	Outside Services Employed	6,206,950	(4,043,569)	2,163,381	1,790,390	3,953,771	0	3,953,771
92	924	Property Insurance	1,012,619	3,301	1,015,921	20,318	1,036,239	0	1,036,239
93	925	Injuries and Damages	7,814,862	129,846	7,944,708	335,824	8,280,532	0	8,280,532
94	926	Employee Pensions and Benefits	29,894,345	(4,613,875)	25,280,471	(5,331,083)	19,949,387	0	19,949,387
95	928	Regulatory Commission Expense	3,823,554	144,797	3,968,351	243,275	4,211,627	0	4,211,627
96	930	Miscellaneous General Expenses	1,732,917	1,162,879	2,895,796	98,758	2,994,553	0	2,994,553
97	931	Rents	1,882,801	(270,416)	1,612,386	20,773	1,633,158	0	1,633,158
98	932	Maintenance of General Plant	144,610	(27,105)	117,505	1,537	119,043	0	119,043
99		Total Administration and General Expense	$78,185,021	($6,189,507)	$71,995,515	$737,411	$72,732,926	$0	$72,732,926
100		Payroll Adjustment	0		0		0		0
101		**Total O & M Expense**	$179,547,246	($6,276,964)	$173,270,282	$17,694,946	$190,965,229	$0	$190,965,229
102	403	**Depreciation**	110,830,758	9,462,371	120,293,129	9,376,328	129,669,457	0	129,669,457
103	404, 405	**Amortization**	17,074,983	425,411	17,500,393	(1,496,105)	16,004,288	0	16,004,288
104	431	**Interest on Customer Deposits**	241,016	10,510	251,526	(2,736)	248,791	0	248,791
105	408	Payroll Taxes (1***)	5,086,716	408,319	5,495,035	408,107	5,903,143	0	5,903,143
106	408	Property Taxes (2***)	27,111,434	613,566	27,725,000	16,021,459	43,746,459	0	43,746,459
107	408	Gross Receipts Tax (3300 + 4000)	0	0	0	0	0	0	0
108	408	Property Taxes - Amort	6,354,408	269,805	6,624,213	1,129,848	7,754,061	0	7,754,061
109	408	**Taxes Other Than Income**	$38,552,558	$1,291,690	$39,844,248	$17,559,414	$57,403,663	$0	$57,403,663
110		**TOTAL EXPENSES**	$346,246,561	$4,913,018	$351,159,580	$43,131,847	$394,291,427	$0	$394,291,427
111		**NET INCOME BEFORE TAXES**	$121,295,620	$25,460,956	$146,756,577	($67,247,993)	$79,508,583	$165,063,291	$244,571,874
112	409,410	**Income Taxes**	6,935,348	5,167,301	12,102,649	(16,720,512)	(4,617,863)	39,351,171	34,733,308
113		**Excess ADIT Amortization**	(1,764,568)	255,396	(1,509,172)	4,349,492	2,840,319	0	2,840,319
114		**Note:** per book & adjusted income tax computed on G-3							
115		**NET OPERATING INCOME**	$116,124,841	$20,038,259	$136,163,100	($54,876,973)	$81,286,127	$125,712,120	$206,998,247

Spire Missouri East
Twelve Months Ended September 30, 2026
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Historical Year Labor	Historical Year Non Labor	Historical Year Total	Adjustments Labor	Adjustments Non Labor	Historical Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		NORMALIZED MARGIN & OTHER REVENUES						
1	480	Residential	$0	$632,528,779	$632,528,779	$0	($269,767,333)	$362,761,446
2	481	Small General Service	0	87,440,129	87,440,129	0	(47,094,550)	40,345,579
3	481	Large General Services	0	110,186,650	110,186,650	0	(75,177,739)	35,008,910
4	481	LV, SL, LP, VF	0	3,701,726	3,701,726	0	(1,715,687)	1,986,039
5	487	Late Payment Charges	0	6,679,693	6,679,693	0	0	6,679,693
6	489	Transport		18,830,625	18,830,625	0	(180,633)	18,649,992
7	492	Incidental Gasoline and Oil Sales	0	498,234	498,234	0	0	498,234
8	493	Rent From Gas Property	0	22,358	22,358	0	0	22,358
9	495	Other Revenue	0	1,589,931	1,589,931	0	0	1,589,931
10	OSS	Off System and Incentive Revenue	0	35,319,512	35,319,512	0	(35,319,512)	0
11		Total Operating Revenue	$0	$896,797,637	$896,797,637	$0	($429,255,455)	$467,542,182
		OPERATING & MAINTENANCE EXPENSE						
		Manufactured Gas Production Expense						
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	15,140	15,140	0	0	15,140
16	728	Liquefied Petroleum Gas	0	22,553	22,553	0	0	22,553
17	735	Miscellaneous Production Expenses	91,951	207	92,157	0	0	92,157
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	8,792	1,097	9,889	0	0	9,889
20	742	Maintenance of Production Equipment	73,689	68,540	142,229	0	0	142,229
21		Total Manufactured Gas Production Expense	$174,431	$107,537	$281,968	$0	$0	$281,968
		Purchased Gas Expense						
22	804	Purchased Gas Expense	$0	$379,274,764	$379,274,764	$0	($379,274,764)	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	(3,184)	(3,184)	0	0	(3,184)
25	812	Gas Used for Other Utility Operations - Credit	0	(117,795)	(117,795)	0	0	(117,795)
26		Total Purchased Gas Expense	$0	$379,153,786	$379,153,786	$0	($379,274,764)	($120,978)
		Natural Gas Storage Expenses						
27	814	Operation Supervisor & Engineering	$480,584	$115,979	$596,563	$0	$0	$596,563
28	815	Maps and Records	0	6,824	6,824	0	0	6,824
29	816	Wells Expenses	414,175	40,035	454,210	0	0	454,210
30	817	Line Expenses	49,877	3,309	53,186	0	0	53,186
31	818	Compressor Station Expenses	234,395	21,337	255,732	0	0	255,732
32	819	Compressor Station Fuel & Power	0	3,184	3,184	0	0	3,184
33	820	Measuring & Regulating Station Expenses	69,779	9,678	79,457	0	0	79,457
34	821	Purification Expenses	0	10,717	10,717	0	0	10,717
35	823	Gas Losses	0	0	0	0	0	0
36	824	Other Expenses	185,204	253,285	438,489	0	0	438,489
37	825	Storage Well Royalities	0	91,498	91,498	0	0	91,498
38	830	MaintenanceSupervision & Engineering	0	45	45	0	0	45
39	831	Maintenance of Structures & Improvements	178,373	73,902	252,274	0	0	252,274
40	832	Maintenance of Reservoirs & Wells	34,493	198,700	233,193	0	0	233,193
41	833	Maintenance of Lines	134,052	88,628	222,679	0	0	222,679
42	834	Maintenance of Compressor Station Equipment	118,410	17,926	136,337	0	0	136,337
43	835	Maint of Measuring & Regulating Station Exp	87,946	13,729	101,676	0	0	101,676
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	226,886	71,373	298,260	0	0	298,260
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	753	753	0	0	753
48	842.1	Fuel	0	800	800	0	0	800
49	843.2	Maintenance of Structures & Improvements	0	38	38	0	0	38
49		Total Natural Gas Storage Expenses	$2,214,175	$1,021,740	$3,235,915	$0	$0	$3,235,915
		Distribution Operation Expense						
50	870	Operation, Supervision and Engineering	$3,219,427	$55,056	$3,274,483	$0	$0	3,274,483
51	871	Distribution and Load Dispatching	687,107	13,363	700,470	0	0	700,470
52	874	Mains and Service Expenses	4,991,914	11,074,314	16,066,228	0	0	16,066,228
53	875	Distributing Regulating Station Expenses	752,301	71,221	823,522	0	0	823,522
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	16,285	9,781	26,067	0	0	26,067
56	878	Meter and House Regulator Expenses	7,950,493	(334,158)	7,616,335	0	0	7,616,335
57	879	Customer Installation Expenses	5,119,690	745,217	5,864,907	0	0	5,864,907
58	880	Other Expenses	2,241,976	1,070,611	3,312,588	0	0	3,312,588
59	881	Rents	0	0	0	0	0	0
60		Total Operation Expense	$24,979,193	$12,705,406	$37,684,598	$0	$0	$37,684,598
		Distribution Maintenance Expense						
61	885	Maintenance Supervision and Engineering	$1,531,763	$20,777	$1,552,540	$0	$0	$1,552,540
62	886	Maintenance of Structures and Improvements	382,901	564,782	947,682	0	0	947,682
63	887	Maintenance of Mains	6,207,784	6,508,865	12,716,649	0	0	12,716,649
64	889	Maint. of Measuring and Regulating Eq-General	550,915	136,688	687,603	0	0	687,603
65	890	Maint. of Measuring and Regulating Eq-Industrial	0	1,095	1,095	0	0	1,095
66	891	Maint. of Measuring and Regulating Eq-City Gate	787	50	837	0	0	837
67	892	Maintenance of Services	2,499,534	881,342	3,380,876	0	0	3,380,876
68	893	Maintenance of Meters and House Regulators	711,080	91,864	802,945	0	0	802,945
69	894	Maintenance of Other Equipment	28,836	2,217	31,052	0	0	31,052
70		Total Maintenance Expenses	$11,913,601	$8,207,679	$20,121,280	$0	$0	$20,121,280
71		Total Distribution Expense	$36,892,794	$20,913,085	$57,805,879	$0	$0	$57,805,879

Spire Missouri East
Twelve Months Ended September 30, 2026
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Historical Year Labor	Historical Year Non Labor	Historical Year Total	Adjustments Labor	Adjustments Non Labor	Historical Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Customer Accounts Expense						
72	901	Supervision	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	77,517	1,229,523	1,307,040	0	0	1,307,040
74	903	Customer Records and Collection Expense	7,594,030	12,236,103	19,830,134	0	0	19,830,134
75	904	Uncollectible Accounts	0	12,079,644	12,079,644	0	(850,731)	11,228,913
76	905	Miscellaneous Customer Accounts Expense	24,533	2,804	27,337	0	0	27,337
77		Total Customer Accounts Expenses	$7,696,080	$25,548,074	$33,244,155	$0	($850,731)	$32,393,423
		Customer Service and Informational Expense						
78	907	Supervision	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	239,621	6,682,758	6,922,379	0	(907,500)	6,014,879
80	909	Informational and Instructional Advertising Exp.	0	29,741	29,741	0	0	29,741
81		Total Cust. Service and Information Exp.	$239,621	$6,712,499	$6,952,120	$0	($907,500)	$6,044,620
		Sales and Advertising Expense						
82	911	Supervision	$208,483	$121,701	$330,184	$0	$0	$330,184
83	912	Demonstrating and Selling Expenses	322,081	1,068,819	1,390,900	0	0	1,390,900
84	913	Advertising Expenses	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	315	315	0	0	315
86		Total Sales and Advertising Expenses	$530,563	$1,190,835	$1,721,399	$0	$0	$1,721,399
		Administrative and General Expense						
87	920	Administrative and General Salaries	$22,648,733	$3,421,710	$26,070,443	$0	($2,111,518)	$23,958,925
88	921	Office Supplies and Expenses	89,663	12,654,754	12,744,417	0	0	12,744,417
89	921	Office Supplies & Expenses - Non Alloc	0	(4,062,660)	(4,062,660)	0	0	(4,062,660)
90	922	Administrative Expenses Transferred	0	(6,968,319)	(6,968,319)	0	0	(6,968,319)
91	923	Outside Services Employed	0	6,206,950	6,206,950	0	0	6,206,950
92	924	Property Insurance	0	1,012,619	1,012,619	0	0	1,012,619
93	925	Injuries and Damages	0	7,704,789	7,704,789	0	110,073	7,814,862
94	926	Employee Pensions and Benefits	144,810	29,749,535	29,894,345	0	0	29,894,345
95	928	Regulatory Commission Expense	0	3,823,554	3,823,554	0	0	3,823,554
96	930	Miscellaneous General Expenses	0	1,732,917	1,732,917	0	0	1,732,917
97	931	Rents	0	1,882,801	1,882,801	0	0	1,882,801
98	932	Maintenance of General Plant	0	144,610	144,610	0	0	144,610
99		Total Administration and General Expense	$22,883,206	$57,303,260	$80,186,466	$0	($2,001,445)	$78,185,021
100		Payroll Adjustment				0	0	0
101		**Total O & M Expense**	$70,630,870	$491,950,817	$562,581,687	$0	($383,034,440)	$179,547,246
102	403	**Depreciation**	0	110,830,758	110,830,758	0	0	$110,830,758
103	404, 405	**Amortization**	0	22,225,108	22,225,108	0	(5,150,125)	17,074,983
104	431	**Interest on Customer Deposits**	0	243,824	243,824	0	(2,808)	241,016
105	408	Payroll Taxes (1***)	0	5,086,716	5,086,716	0	0	5,086,716
106	408	Property Taxes (2***)	0	27,111,434	27,111,434	0	0	27,111,434
107	408	Gross Receipts Tax (3300 + 4000)	0	46,693,231	46,693,231	0	(46,693,231)	0
108	408	Property Taxes - Amort	0	6,354,408	6,354,408	0	0	6,354,408
109	408	**Taxes Other Than Income**	$0	$85,245,789	$85,245,789	$0	($46,693,231)	$38,552,558
110		**TOTAL EXPENSES**	$70,630,870	$710,496,295	$781,127,165	$0	($434,880,604)	$346,246,561
111		**NET INCOME BEFORE TAXES**	($70,630,870)	$186,301,341	$115,670,471	$0	$5,625,149	$121,295,620
112	409,410	**Income Taxes**	0	5,594,310	5,594,310	0	1,341,038	6,935,348
113		**Excess ADIT Amortization**	0	(1,764,568)	(1,764,568)	0	0	(1,764,568)
114		**Note:** per book & adjusted income tax computed on G-3						
115		**NET OPERATING INCOME**	($70,630,870)	$182,471,600	$111,840,730	$0	$4,284,111	$116,124,841

Spire Missouri East
Twelve Months Ending September 30, 2027
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Bridge Year Labor	Bridge Year Non Labor	Bridge Year Total	Adjustments Labor	Adjustments Non Labor	Bridge Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		NORMALIZED MARGIN & OTHER REVENUES						
1	480	Residential	$0	$385,336,833	$385,336,833	$0	$0	$385,336,833
2	481	Small General Service	0	44,196,206	44,196,206	0	0	44,196,206
3	481	Large General Services	0	38,299,963	38,299,963	0	0	38,299,963
4	481	LV, SL, LP, VF	0	1,479,533	1,479,533	0	0	1,479,533
5	487	Late Payment Charges	0	8,059,790	8,059,790	0	0	8,059,790
6	489	Transport		19,194,007	19,194,007	0	0	19,194,007
7	492	Incidental Gasoline and Oil Sales	0	466,025	466,025	0	0	466,025
8	493	Rent From Gas Property	0	0	0	0	0	0
9	495	Other Revenue	0	883,800	883,800	0	0	883,800
10	OSS	Off System and Incentive Revenue	0	0	0	0	0	0
11		Total Operating Revenue	$0	$497,916,156	$497,916,156	$0	$0	$497,916,156
		OPERATING & MAINTENANCE EXPENSE						
		Manufactured Gas Production Expense						
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	19,800	19,800	0	0	19,800
16	728	Liquefied Petroleum Gas	0	0	0	0	0	0
17	735	Miscellaneous Production Expenses	96,030	353	96,383	0	0	96,383
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	0	0	0	0	0	0
20	742	Maintenance of Production Equipment	102,273	88,734	191,006	0	0	191,006
21		Total Manufactured Gas Production Expense	$198,303	$108,887	$307,190	$0	$0	$307,190
		Purchased Gas Expense						
22	804	Purchased Gas Expense	$0	$410,216,282	$410,216,282	$0	($410,216,282)	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	0	0	0	0	0	0
26		Total Purchased Gas Expense	$0	$410,216,282	$410,216,282	$0	($410,216,282)	$0
		Natural Gas Storage Expenses						
27	814	Operation Supervisor & Engineering	$517,597	$107,800	$625,397	$0	$0	$625,397
28	815	Maps and Records	0	3,800	3,800	0	0	3,800
29	816	Wells Expenses	507,271	30,982	538,253	0	0	538,253
30	817	Line Expenses	40,909	2,184	43,093	0	0	43,093
31	818	Compressor Station Expenses	255,681	13,650	269,331	0	0	269,331
32	819	Compressor Station Fuel & Power	0	3,600	3,600	0	0	3,600
33	820	Measuring & Regulating Station Expenses	0	0	0	0	0	0
34	821	Purification Expenses	0	15,600	15,600	0	0	15,600
35	823	Gas Losses	0	0	0	0	0	0
36	824	Other Expenses	73,636	208,415	282,051	0	0	282,051
37	825	Storage Well Royalities	0	106,000	106,000	0	0	106,000
38	830	MaintenanceSupervision & Engineering	0	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	149,318	92,372	241,690	0	0	241,690
40	832	Maintenance of Reservoirs & Wells	0	28,200	28,200	0	0	28,200
41	833	Maintenance of Lines	186,136	91,537	277,673	0	0	277,673
42	834	Maintenance of Compressor Station Equipment	153,409	15,490	168,899	0	0	168,899
43	835	Maint of Measuring & Regulating Station Exp	145,227	8,653	153,880	0	0	153,880
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	259,772	58,568	318,341	0	0	318,341
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	0	0	0	0	0
48	842.1	Fuel	0	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	0	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$2,288,956	$786,852	$3,075,808	$0	$0	$3,075,808
		Distribution Operation Expense						
50	870	Operation, Supervision and Engineering	$2,992,817	$178,842	$3,171,658	$0	$0	3,171,658
51	871	Distribution and Load Dispatching	769,652	18,382	788,034	0	0	788,034
52	874	Mains and Service Expenses	5,209,656	11,618,047	16,827,703	0	0	16,827,703
53	875	Distributing Regulating Station Expenses	1,014,915	88,827	1,103,742	0	0	1,103,742
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	18,557	18,557	0	0	18,557
56	878	Meter and House Regulator Expenses	8,304,706	232,771	8,537,478	0	0	8,537,478
57	879	Customer Installation Expenses	5,480,867	737,768	6,218,635	0	0	6,218,635
58	880	Other Expenses	2,282,924	836,351	3,119,274	0	0	3,119,274
59	881	Rents	0	0	0	0	0	0
60		Total Operation Expense	$26,055,536	$13,729,545	$39,785,081	$0	$0	$39,785,081
		Distribution Maintenance Expense						
61	885	Maintenance Supervision and Engineering	$1,328,515	$55,852	$1,384,367	$0	$0	$1,384,367
62	886	Maintenance of Structures and Improvements	407,368	547,936	955,304	0	0	955,304
63	887	Maintenance of Mains	5,786,707	5,096,034	10,882,741	0	0	10,882,741
64	889	Maint. of Measuring and Regulating Eq-General	782,415	128,913	911,327	0	0	911,327
65	890	Maint. of Measuring and Regulating Eq-Industrial	0	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	0	0	0	0	0	0
67	892	Maintenance of Services	2,361,058	650,905	3,011,964	0	0	3,011,964
68	893	Maintenance of Meters and House Regulators	1,011,096	246,491	1,257,587	0	0	1,257,587
69	894	Maintenance of Other Equipment	74,513	6,149	80,662	0	0	80,662
70		Total Maintenance Expenses	$11,751,672	$6,732,279	$18,483,952	$0	$0	$18,483,952
71		Total Distribution Expense	$37,807,209	$20,461,824	$58,269,033	$0	$0	$58,269,033

Spire Missouri East
Twelve Months Ending September 30, 2027
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Bridge Year Labor	Bridge Year Non Labor	Bridge Year Total	Adjustments Labor	Adjustments Non Labor	Bridge Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Customer Accounts Expense						
72	901	Supervision	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	127,063	1,008,295	1,135,358	0	0	1,135,358
74	903	Customer Records and Collection Expense	6,030,249	13,118,745	19,148,994	0	0	19,148,994
75	904	Uncollectible Accounts	0	12,369,927	12,369,927	0	(1,020,859)	11,349,068
76	905	Miscellaneous Customer Accounts Expense	88,012	11,464	99,476	0	0	99,476
77		Total Customer Accounts Expenses	$6,245,324	$26,508,430	$32,753,755	$0	($1,020,859)	$31,732,896
		Customer Service and Informational Expense						
78	907	Supervision	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	223,465	6,751,872	6,975,337	0	(907,500)	6,067,837
80	909	Informational and Instructional Advertising Exp.	0	47,312	47,312	0	0	47,312
81		Total Cust. Service and Information Exp.	$223,465	$6,799,184	$7,022,649	$0	($907,500)	$6,115,149
		Sales and Advertising Expense						
82	911	Supervision	$177,927	$129,920	$307,847	$0	$0	$307,847
83	912	Demonstrating and Selling Expenses	383,980	1,082,864	1,466,844	0	0	1,466,844
84	913	Advertising Expenses	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	0	0	0	0	0
86		Total Sales and Advertising Expenses	$561,907	$1,212,785	$1,774,692	$0	$0	$1,774,692
		Administrative and General Expense						
87	920	Administrative and General Salaries	$23,562,815	$4,240,556	$27,803,371	$0	($3,128,542)	$24,674,829
88	921	Office Supplies and Expenses	83,561	13,516,212	13,599,774	0	0	13,599,774
89	921	Office Supplies & Expenses - Non Alloc	0	(3,904,029)	(3,904,029)	0	0	(3,904,029)
90	922	Administrative Expenses Transferred	0	(7,373,577)	(7,373,577)	0	0	(7,373,577)
91	923	Outside Services Employed	0	2,163,381	2,163,381	0	0	2,163,381
92	924	Property Insurance	0	1,015,921	1,015,921	0	0	1,015,921
93	925	Injuries and Damages	0	7,566,326	7,566,326	0	378,381	7,944,708
94	926	Employee Pensions and Benefits	0	25,280,471	25,280,471	0	0	25,280,471
95	928	Regulatory Commission Expense	0	3,968,351	3,968,351	0	0	3,968,351
96	930	Miscellaneous General Expenses	0	2,895,796	2,895,796	0	0	2,895,796
97	931	Rents	0	1,612,386	1,612,386	0	0	1,612,386
98	932	Maintenance of General Plant	0	117,505	117,505	0	0	117,505
99		Total Administration and General Expense	$23,646,376	$51,099,299	$74,745,675	$0	($2,750,160)	$71,995,515
100		Payroll Adjustment				0	0	0
101		**Total O & M Expense**	$70,971,540	$517,193,543	$588,165,084	$0	($414,894,801)	$173,270,282
102	403	**Depreciation**	0	119,379,917	119,379,917	0	913,212	$120,293,129
103	404, 405	**Amortization**	0	22,650,518	22,650,518	0	(5,150,125)	17,500,393
104	431	**Interest on Customer Deposits**	0	260,333	260,333	0	(8,807)	251,526
105	408	Payroll Taxes (1***)	0	5,495,035	5,495,035	0	0	5,495,035
106	408	Property Taxes (2***)	0	27,725,000	27,725,000	0	0	27,725,000
107	408	Gross Receipts Tax (3300 + 4000)	0	53,518,052	53,518,052	0	(53,518,052)	0
108	408	Property Taxes - Amort	0	6,624,213	6,624,213	0	0	6,624,213
109	408	**Taxes Other Than Income**	$0	$93,362,301	$93,362,301	$0	($53,518,052)	$39,844,248
110		**TOTAL EXPENSES**	$70,971,540	$752,846,613	$823,818,153	$0	($472,658,573)	$351,159,580
111		**NET INCOME BEFORE TAXES**	($70,971,540)	($254,930,456)	($325,901,996)	$0	$472,658,573	$146,756,577
112	409,410	**Income Taxes**	0	12,102,649	12,102,649	0	0	12,102,649
113		**Excess ADIT Amortization**	0	(1,509,172)	(1,509,172)	0	0	(1,509,172)
114		**Note:** per book & adjusted income tax computed on G-3						
115		**NET OPERATING INCOME**	($70,971,540)	($265,523,933)	($336,495,473)	$0	$472,658,573	$136,163,100

Spire Missouri East
Twelve Months Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Labor	Test Year Non Labor	Test Year Total	Adjustments Labor	Adjustments Non Labor	Present Rates Test Year As Adjusted	Adjustments	Proposed Rates Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		NORMALIZED MARGIN & OTHER REVENUES								
1	480	Residential	$0	$364,951,620	$364,951,620	$0	$0	$364,951,620	$131,575,797	$496,527,418
2	481	Small General Service	0	41,286,434	41,286,434	0	0	41,286,434	14,883,760	56,170,194
3	481	Large General Services	0	37,850,156	37,850,156	0	0	37,850,156	12,108,141	49,958,297
4	481	LV, SL, LP, VF	0	1,431,843	1,431,843	0	0	1,431,843	459,033	1,890,876
5	487	Late Payment Charges	0	8,059,790	8,059,790	0	0	8,059,790	0	8,059,790
6	489	Transport		18,870,341	18,870,341	0	0	18,870,341	6,036,560	24,906,901
7	492	Incidental Gasoline and Oil Sales	0	466,025	466,025	0	0	466,025	0	466,025
8	493	Rent From Gas Property	0	0	0	0	0	0	0	0
9	495	Other Revenue	0	883,800	883,800	0	0	883,800	0	883,800
10	OSS	Off System and Incentive Revenue	0	0	0	0	0	0	0	0
11		Total Operating Revenue	$0	$473,800,010	$473,800,010	$0	$0	$473,800,010	$165,063,291	$638,863,301
		OPERATING & MAINTENANCE EXPENSE								
		Manufactured Gas Production Expense								
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	20,394	20,394	0	0	20,394	0	20,394
16	728	Liquefied Petroleum Gas	0	0	0	0	0	0	0	0
17	735	Miscellaneous Production Expenses	99,893	363	100,256	0	0	100,256	0	100,256
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	0	0	0	0	0	0	0	0
20	742	Maintenance of Production Equipment	106,381	91,566	197,947	0	0	197,947	0	197,947
21		Total Manufactured Gas Production Expense	$206,273	$112,324	$318,597	$0	$0	$318,597	$0	$318,597
		Purchased Gas Expense								
22	804	Purchased Gas Expense	$0	$410,216,282	$410,216,282	$0	($410,216,282)	$0	$0	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	0	0	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	0	0	0	0	0	0	0	0
26		Total Purchased Gas Expense	$0	$410,216,282	$410,216,282	$0	($410,216,282)	$0	$0	$0
		Natural Gas Storage Expenses								
27	814	Operation Supervisor & Engineering	$541,311	$111,034	$652,345	$0	$0	$652,345	$0	$652,345
28	815	Maps and Records	0	3,914	3,914	0	0	3,914	0	3,914
29	816	Wells Expenses	527,648	32,756	560,404	0	0	560,404	0	560,404
30	817	Line Expenses	42,552	2,318	44,870	0	0	44,870	0	44,870
31	818	Compressor Station Expenses	265,952	14,485	280,437	0	0	280,437	0	280,437
32	819	Compressor Station Fuel & Power	0	3,708	3,708	0	0	3,708	0	3,708
33	820	Measuring & Regulating Station Expenses	0	0	0	0	0	0	0	0
34	821	Purification Expenses	0	16,068	16,068	0	0	16,068	0	16,068
35	823	Gas Losses	0	0	0	0	0	0	0	0
36	824	Other Expenses	76,594	214,790	291,384	0	0	291,384	0	291,384
37	825	Storage Well Royalities	0	109,180	109,180	0	0	109,180	0	109,180
38	830	MaintenanceSupervision & Engineering	0	0	0	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	155,316	95,392	250,707	0	0	250,707	0	250,707
40	832	Maintenance of Reservoirs & Wells	0	555,046	555,046	0	0	555,046	0	555,046
41	833	Maintenance of Lines	193,613	94,593	288,206	0	0	288,206	0	288,206
42	834	Maintenance of Compressor Station Equipment	159,571	16,210	175,781	0	0	175,781	0	175,781
43	835	Maint of Measuring & Regulating Station Exp	151,061	9,155	160,215	0	0	160,215	0	160,215
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	270,207	60,758	330,965	0	0	330,965	0	330,965
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	0	0	0	0	0	0	0
48	842.1	Fuel	0	0	0	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	0	0	0	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$2,383,825	$1,339,407	$3,723,233	$0	$0	$3,723,233	$0	$3,723,233
		Distribution Operation Expense								
50	870	Operation, Supervision and Engineering	$3,122,610	$183,538	$3,306,148	$0	$0	3,306,148	0	3,306,148
51	871	Distribution and Load Dispatching	806,890	21,434	828,324	0	0	828,324	0	828,324
52	874	Mains and Service Expenses	5,427,353	12,954,862	18,382,216	0	0	18,382,216	0	18,382,216
53	875	Distributing Regulating Station Expenses	1,128,905	118,329	1,247,234	0	0	1,247,234	0	1,247,234
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	19,113	19,113	0	0	19,113	0	19,113
56	878	Meter and House Regulator Expenses	8,649,524	2,779,996	11,429,519	0	0	11,429,519	0	11,429,519
57	879	Customer Installation Expenses	5,706,463	774,823	6,481,286	0	0	6,481,286	0	6,481,286
58	880	Other Expenses	2,626,770	782,641	3,409,411	0	0	3,409,411	0	3,409,411
59	881	Rents	0	0	0	0	0	0	0	0
60		Total Operation Expense	$27,468,515	$17,634,736	$45,103,251	$0	$0	$45,103,251	$0	$45,103,251
		Distribution Maintenance Expense								
61	885	Maintenance Supervision and Engineering	$1,386,141	$57,326	$1,443,467	$0	$0	$1,443,467	$0	$1,443,467
62	886	Maintenance of Structures and Improvements	423,390	573,127	996,517	0	0	996,517	0	996,517
63	887	Maintenance of Mains	6,078,274	8,667,298	14,745,572	0	0	14,745,572	0	14,745,572
64	889	Maint. of Measuring and Regulating Eq-General	813,066	148,309	961,374	0	0	961,374	0	961,374
65	890	Maint. of Measuring and Regulating Eq-Industrial	0	0	0	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	0	0	0	0	0	0	0	0
67	892	Maintenance of Services	2,459,175	1,650,653	4,109,828	0	0	4,109,828	0	4,109,828
68	893	Maintenance of Meters and House Regulators	1,063,637	256,349	1,319,986	0	0	1,319,986	0	1,319,986
69	894	Maintenance of Other Equipment	0	0	0	0	0	0	0	0
70		Total Maintenance Expenses	$12,223,683	$11,353,061	$23,576,744	$0	$0	$23,576,744	$0	$23,576,744
71		Total Distribution Expense	$39,692,198	$28,987,797	$68,679,996	$0	$0	$68,679,996	$0	$68,679,996

Spire Missouri East
Twelve Months Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Labor	Test Year Non Labor	Test Year Total	Adjustments Labor	Adjustments Non Labor	Present Rates Test Year As Adjusted	Adjustments	Proposed Rates Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Customer Accounts Expense								
72	901	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	132,354	1,005,823	1,138,178	0	0	1,138,178	0	1,138,178
74	903	Customer Records and Collection Expense	7,374,711	13,721,701	21,096,412	0	(1,157,542)	19,938,870	0	19,938,870
75	904	Uncollectible Accounts	0	12,979,308	12,979,308	0	(1,630,240)	11,349,068	0	11,349,068
76	905	Miscellaneous Customer Accounts Expense	91,588	11,998	103,586	0	0	103,586	0	103,586
77		Total Customer Accounts Expenses	$7,598,654	$27,718,831	$35,317,484	$0	($2,787,782)	$32,529,702	$0	$32,529,702
		Customer Service and Informational Expense								
78	907	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	234,277	11,695,337	11,929,614	0	(907,500)	11,022,114	0	11,022,114
80	909	Informational and Instructional Advertising Exp.	0	48,731	48,731	0	0	48,731	0	48,731
81		Total Cust. Service and Information Exp.	$234,277	$11,744,068	$11,978,345	$0	($907,500)	$11,070,845	$0	$11,070,845
		Sales and Advertising Expense								
82	911	Supervision	$185,423	$133,818	$319,241	$0	$0	$319,241	$0	$319,241
83	912	Demonstrating and Selling Expenses	437,034	1,153,656	1,590,690	0	0	1,590,690	0	1,590,690
84	913	Advertising Expenses	0	0	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
86		Total Sales and Advertising Expenses	$622,457	$1,287,474	$1,909,931	$0	$0	$1,909,931	$0	$1,909,931
		Administrative and General Expense								
87	920	Administrative and General Salaries	$25,410,063	$5,076,971	$30,487,034	$0	($3,931,597)	$26,555,437	$0	$26,555,437
88	921	Office Supplies and Expenses	88,502	16,131,671	16,220,173	0	0	16,220,173	0	16,220,173
89	921	Office Supplies & Expenses - Non Alloc	0	(3,904,029)	(3,904,029)	0	0	(3,904,029)	0	(3,904,029)
90	922	Administrative Expenses Transferred	0	(8,316,966)	(8,316,966)	0	0	(8,316,966)	0	(8,316,966)
91	923	Outside Services Employed	0	3,953,771	3,953,771	0	0	3,953,771	0	3,953,771
92	924	Property Insurance	0	1,036,239	1,036,239	0	0	1,036,239	0	1,036,239
93	925	Injuries and Damages	0	7,923,377	7,923,377	0	357,154	8,280,532	0	8,280,532
94	926	Employee Pensions and Benefits	0	19,949,387	19,949,387	0	0	19,949,387	0	19,949,387
95	928	Regulatory Commission Expense	0	4,211,627	4,211,627	0	0	4,211,627	0	4,211,627
96	930	Miscellaneous General Expenses	0	2,994,553	2,994,553	0	0	2,994,553	0	2,994,553
97	931	Rents	0	1,633,158	1,633,158	0	0	1,633,158	0	1,633,158
98	932	Maintenance of General Plant	0	119,043	119,043	0	0	119,043	0	119,043
99		Total Administration and General Expense	$25,498,565	$50,808,804	$76,307,368	$0	($3,574,443)	$72,732,926	$0	$72,732,926
100		Payroll Adjustment				0	0	0	0	0
101		**Total O & M Expense**	$76,236,249	$532,214,987	$608,451,236	$0	($417,486,007)	$190,965,229	$0	$190,965,229
102	403	**Depreciation**	0	126,449,221	126,449,221	0	3,220,236	$129,669,457	$0	$129,669,457
103	404, 405	**Amortization**	0	21,154,413	21,154,413	0	(5,150,125)	16,004,288	0	16,004,288
104	431	**Interest on Customer Deposits**	0	260,333	260,333	0	(11,543)	248,791	0	248,791
105	408	Payroll Taxes (1***)	0	5,903,143	5,903,143	0	0	5,903,143	0	5,903,143
106	408	Property Taxes (2***)	0	43,746,459	43,746,459	0	0	43,746,459	0	43,746,459
107	408	Gross Receipts Tax (3300 + 4000)	0	53,518,052	53,518,052	0	(53,518,052)	0	0	0
108	408	Property Taxes - Amort	0	7,754,061	7,754,061	0	0	7,754,061	0	7,754,061
109	408	**Taxes Other Than Income**	$0	$110,921,715	$110,921,715	$0	($53,518,052)	$57,403,663	$0	$57,403,663
110		**TOTAL EXPENSES**	$76,236,249	$791,000,669	$867,236,918	$0	($472,945,491)	$394,291,427	$0	$394,291,427
111		**NET INCOME BEFORE TAXES**	($76,236,249)	($317,200,659)	($393,436,908)	$0	$472,945,491	$79,508,583	$165,063,291	$244,571,874
112	409,410	**Income Taxes**	0	(4,617,863)	(4,617,863)	0	0	(4,617,863)	39,351,171	34,733,308
113		**Excess ADIT Amortization**	0	2,840,319	2,840,319	0	0	2,840,319	0	2,840,319
114		**Note:** per book & adjusted income tax computed on G-3								
115		**NET OPERATING INCOME**	($76,236,249)	($315,423,115)	($391,659,364)	$0	$472,945,491	$81,286,127	$125,712,120	$206,998,247

Spire Missouri East
Future Test Year Ending September 30, 2028
Test Year Margins & Other Revenue Summary

Line No.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Normalized Margin Revenues							
1	Residential	$362,761,446	$22,575,387	$385,336,833	($20,385,212)	$364,951,620	$131,575,797	$496,527,418
2	Small General Service	40,345,579	3,850,626	44,196,206	(2,909,772)	41,286,434	14,883,760	56,170,194
3	Large General Services	35,008,910	3,291,053	38,299,963	(449,807)	37,850,156	12,108,141	49,958,297
4	LV, SL, LP, VF	1,986,039	(506,507)	1,479,533	(47,690)	1,431,843	459,033	1,890,876
5	Transportation	18,649,992	544,015	19,194,007	(323,666)	18,870,341	6,036,560	24,906,901
6	Total Normalized Margin Revenues	458,751,967	29,754,574	488,506,541	(24,116,146)	464,390,395	165,063,291	629,453,686
	Other Revenues							
7	Late Payment Charges	6,679,693	1,380,098	8,059,790	0	8,059,790	0	8,059,790
8	Incidental Gasoline and Oil Sales	498,234	(32,209)	466,025	0	466,025	0	466,025
9	Rent From Gas Property	22,358	(22,358)	0	0	0	0	0
10	Other Revenue	1,589,931	(706,131)	883,800	0	883,800	0	883,800
11	Test Year Margins & Other Revenues	$467,542,182	$30,373,975	$497,916,156	($24,116,146)	$473,800,010	$165,063,291	$638,863,301

Spire Missouri East
Twelve Months Ended September 30, 2026
Revenue Adjustments & Historic Year Margins

Line No.	Description	Per Book: Billed Margin Revenues	Per Book: Billed ISRS Revenues	Per Book: Billed PGA Revenues	Per Book: Billed GRT Revenue and Misc. Adj.	Per Book: Total Billed Revenues	Adjustments: PGA Revenues	Adjustments: GRT Revenues and Misc. Adj.	Adjustments: Off-System Sales	Adjustments: Revenue Normalization	Adjustments: Rate Switching Adjustments (SGS/LGS)	Adjustments: Customer Annualization	Adjustments: Total Adjustments	Twelve Months Ended September 30, 2026 As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Normalized Margin Revenues													
1	Residential Sales	$ 357,970,226	$ 5,807,811	$ 236,803,324	$ 31,947,418	$ 632,528,779	$ (236,803,324)	$ (31,947,418)		$ 5,561,842	$ -	$ (6,578,434)	$ (269,767,333)	**$ 362,761,446**
2	Small General Service	40,375,152	751,457	40,623,109	5,690,411	87,440,129	(40,623,109)	(5,690,411)		753,043	(492,087)	(1,041,986)	(47,094,550)	**40,345,579**
3	Large General Service	35,028,860	327,042	67,365,208	7,465,540	110,186,650	(67,365,208)	(7,465,540)		677,295	274,698	(1,298,984)	(75,177,739)	**35,008,910**
4	LV, SL, LP, UG	1,244,064	12,595	2,242,119	202,948	3,701,726	(2,242,119)	(202,948)		160,923	-	568,456	(1,715,687)	**1,986,039**
5	Transportation	17,298,038	145,672	-	1,386,915	18,830,625	-	(1,386,915)		1,206,282	-	-	(180,633)	**18,649,992**
6	Total Normalized Margin Revenues	451,916,340	7,044,577	347,033,761	46,693,231	852,687,910	(347,033,761)	(46,693,231)	-	8,359,386	(217,389)	(8,350,948)	(393,935,943)	**458,751,967**
	Other Revenues													
7	Late Payment Charges	6,679,693				6,679,693							-	**6,679,693**
8	Incidental Gasoline and Oil Sales	498,234				498,234							-	**498,234**
9	Rent From Gas Property	22,358				22,358							-	**22,358**
10	Other Revenue	36,909,443				36,909,443			(35,319,512)				(35,319,512)	**1,589,931**
11	Test Year Margins and Other Revenues	$ 496,026,067	$ 7,044,577	$ 347,033,761	$ 46,693,231	$ 896,797,636	$ (347,033,761)	$ (46,693,231)	$ (35,319,512)	$ 8,359,386	$ (217,389)	$ (8,350,948)	$ (429,255,455)	**$ 467,542,182**

Spire Missouri East
Twelve Months Ending September 30, 2027
Revenue Adjustments & Bridge Year Margins

Line No.	Description	Per Book: Pro-Forma Margin Revenues	Per Book: Pro-Forma ISRS Revenues	Per Book: Pro-Forma PGA Revenues	Per Book: Pro-Forma GRT Revenue and Misc. Adj.	Per Book: Total Pro-Forma Revenues	Adjustments: PGA Revenues	Adjustments: GRT Revenues and Misc. Adj.	Adjustments: Off-System Sales	Adjustments: Revenue Normalization	Adjustments: Rate Switching Adjustments (SGS/LGS)	Adjustments: Customer Annualization	Adjustments: Total Adjustments	Twelve Months Ended September 30, 2027 As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Normalized Margin Revenues													
1	Residential Sales	$ 366,755,552	$ 18,581,280	$ -	$ -	$ 385,336,833	$ -	$ -					$ -	**$ 385,336,833**
2	Small General Service	41,596,875	2,599,331	-	-	44,196,206	-	-					-	**44,196,206**
3	Large General Service	37,185,130	1,114,834	-	-	38,299,963	-	-					-	**38,299,963**
4	LV, SL, LP, UG	1,430,547	48,985	-	-	1,479,533	-	-					-	**1,479,533**
5	Transportation	18,682,097	511,910	-	-	19,194,007	-	-					-	**19,194,007**
6	Total Normalized Margin Revenues	465,650,201	22,856,340	-	-	488,506,541	-	-	-	-	-	-	-	**488,506,541**
	Other Revenues													
7	Late Payment Charges	8,059,790				8,059,790							-	**8,059,790**
8	Incidental Gasoline and Oil Sales	466,025				466,025							-	**466,025**
9	Rent From Gas Property	-				-							-	**-**
10	Other Revenue	883,800				883,800							-	**883,800**
11	Test Year Margins and Other Revenues	$ 475,059,816	$ 22,856,340	$ -	$ -	$ 497,916,156	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 497,916,156**

Spire Missouri East
Twelve Months Ending September 30, 2028
Revenue Adjustments & Future Test Year Margins

Line No.	Description	Per Book: Pro-Forma Margin Revenues	Per Book: Pro-Forma ISRS Revenues	Per Book: Pro-Forma PGA Revenues	Per Book: Pro-Forma GRT Revenue and Misc. Adj.	Per Book: Total Pro-Forma Revenues	Adjustments: PGA Revenues	Adjustments: GRT Revenues and Misc. Adj.	Adjustments: Off-System Sales	Adjustments: Revenue Normalization	Adjustments: Rate Switching Adjustments (SGS/LGS)	Adjustments: Customer Annualization	Adjustments: Total Adjustments	Twelve Months Ended September 30, 2028 As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Normalized Margin Revenues													
1	Residential Sales	$ 364,951,620	$ -	$ -	$ -	$ 364,951,620	$ -	$ -					$ -	**$ 364,951,620**
2	Small General Service	41,286,434	-	-	-	41,286,434	-	-					-	**41,286,434**
3	Large General Service	37,850,156	-	-	-	37,850,156	-	-					-	**37,850,156**
4	LV, SL, LP, UG	1,431,843	-	-	-	1,431,843	-	-					-	**1,431,843**
5	Transportation	18,870,341	-	-	-	18,870,341	-	-					-	**18,870,341**
6	Total Normalized Margin Revenues	464,390,395	-	-	-	464,390,395	-	-	-	-	-	-	-	**464,390,395**
	Other Revenues													
7	Late Payment Charges	8,059,790				8,059,790							-	**8,059,790**
8	Incidental Gasoline and Oil Sales	466,025				466,025							-	**466,025**
9	Rent From Gas Property	-				-							-	**-**
10	Other Revenue	883,800				883,800							-	**883,800**
11	Test Year Margins and Other Revenues	$ 473,800,010	$ -	$ -	$ -	$ 473,800,010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 473,800,010**

Spire Missouri East
Future Test Year Ending September 30, 2028
Depreciation Rates

Line No.		Description	Current Depreciation Rate	Proposed Rate Change	Proposed Rate
		(a)	(b)	(c)	(d)
		INTANGIBLE PLANT			
1	301	Organization	0.00%	0.00%	0.00%
2	302	Franchises	0.00%	0.00%	0.00%
3	303	MGE Website Enhancements	0.00%	0.00%	0.00%
4		Total Intangible Plant			
		PRODUCTION PLANT			
5	304	Land & Land Rights-Mfg Gas			
6	305	Structures & Improvements-Mfg Gas	1.91%	0.00%	1.91%
7	307	Other Power Equipment	2.10%	0.00%	2.10%
8	311	Propane Equipment-Gas Ops	0.00%	0.00%	0.00%
9	311.1	Propane Storage Cavern-Gas Ops	0.00%	0.00%	0.00%
10		Total Production Plant			
		UNDERGROUND STORAGE PLANT			
11	350.1	Land	0.00%	0.00%	0.00%
12	350.2	Rights of Way	(In system)	NA	(In system)
13	351.2	Compression Station Structure	2.20%	0.00%	2.20%
14	351.4	Other Structures	2.20%	0.00%	2.20%
15	352	Wells	1.60%	0.00%	1.60%
16	352.1	Storage Leaseholds & Rights	(In system)	NA	(In system)
17	352.2	Reservoirs	1.11%	0.00%	1.11%
18	352.3	Non-Recoverable Natural Gas	1.11%	0.00%	1.11%
19	352.4	Wells - Oil & Vent Gas	2.18%	0.00%	2.18%
20	353	Lines	1.79%	0.00%	1.79%
21	354	Compressor Station Equipment	2.00%	0.00%	2.00%
22	355	Measuring & Regulating Equipment	2.00%	0.00%	2.00%
23	356	Purification Equipment	2.30%	0.00%	2.30%
24	357	Other Equipment	3.50%	0.00%	3.50%
25		Total Underground Storage Plant			
		OTHER STORAGE EQUIPMENT			
26	360	Land & Land Rights	0.00%	0.00%	0.00%
27	361	Structures & Improvements	0.00%	0.00%	0.00%
28	362	Gas Holders	0.00%	0.00%	0.00%
29	363.3	Compressor Equipment	0.00%	0.00%	0.00%
30		Total Other Storage Equipment			
		TRANSMISSION PLANT			
31	365.2	Rights of Way - Transmission			
32	367	Mains - Transmission	2.26%	0.00%	2.26%
33	371	Other Equipment - Transmission	2.63%	0.00%	2.63%
34		Total Distribution Plant			
		DISTRIBUTION PLANT			
35	374	Land & Land Rights	0.00%	0.00%	0.00%
36	374.2	Land Rights	(In system)	NA	(In system)
37	375.1	Str & Imp - District Meas & Reg	2.20%	0.00%	2.20%
38	375.2	Str & Imp - Service Centers	2.20%	0.00%	2.20%
39	375.21	Str & Imp - Leased Property	(In system)	NA	(In system)
40	375.3	Str & Imp - Garage	2.20%	0.00%	2.20%
41	375.4	Str & Imp - Other Small Structures	0.00%	0.00%	0.00%
42	375.7	Struct & Impr - MoNat	2.20%	0.00%	2.20%

Spire Missouri East
Future Test Year Ending September 30, 2028
Depreciation Rates

Line No.		Description	Current Depreciation Rate	Proposed Rate Change	Proposed Rate
		(a)	(b)	(c)	(d)
43	376.1	Mains - Steel	2.26%	0.00%	2.26%
44	376.2	Mains - Cast Iron	19.05%	0.00%	19.05%
45	376.3	Mains - Plastic	2.31%	0.00%	2.31%
46	378	Meas. & Reg. Station - General	3.50%	0.00%	3.50%
47	379	Meas. & Reg. Station - City Gate	2.66%	0.00%	2.66%
48	380.1	Services - Steel	4.59%	0.00%	4.59%
49	380.2	Services - Plastic	4.00%	0.00%	4.00%
50	381	Meters	3.54%	0.00%	3.54%
51	381.1	Smart Meters	5.00%	0.00%	5.00%
52	382.1	Smart Meter Installations	5.00%	0.00%	5.00%
53	383	House Regulators	1.82%	0.00%	1.82%
54	385	Commercial & Ind Meas & Reg Eq	2.68%	0.00%	2.68%
55	386	Other Property - Customer Premises	0.00%	0.00%	0.00%
56	387	Other Equipment	2.20%	0.00%	2.20%
57		Total Distribution Plant			
		GENERAL PLANT			
58	389	Land	0.00%	0.00%	0.00%
59	390.2	LH Improvements 700 & 800 Market	(In system)	NA	(In system)
60	390.3	Structures - Leased - St. Charles	(In system)	NA	(In system)
61	390.7	Structures - Gen Plant - Monat	2.38%	0.00%	2.38%
62	390.71	Structures - Leased - Monat	(In system)	NA	(In system)
63	390.81	Structures - Leased - Franklin County	(In system)	NA	(In system)
64	391	Furniture & Fixtures	4.81%	0.00%	4.81%
65	391.1	Data Processing Systems	11.37%	0.00%	11.37%
66	391.2	Mechanical Office Equipment	6.67%	0.00%	6.67%
67	391.3	Data Processing Software	(In system)	NA	(In system)
68	391.4	Data Processing Systems Equipment	9.89%	0.00%	9.89%
69	391.5	Enterprise Software-EIMS	(In system)	NA	(In system)
70	391.95	Ent Software SS Alloc	(In system)	NA	(In system)
71	391.96	Ent Hardware SS Alloc	10.00%	0.00%	10.00%
72	392	Transportation Eq - Sp Trucks	0.00%	0.00%	0.00%
73	392.1	Transportation Eq - Automobiles	11.43%	0.00%	11.43%
74	392.2	Transportation Eq - Trucks	7.27%	0.00%	7.27%
75	393	Stores Equipment	2.25%	0.00%	2.25%
76	394	Tools, Shop & Garage Equipment	3.63%	0.00%	3.63%
77	394.5	Equip CNG Fuel Station	3.63%	0.00%	3.63%
78	395	Laboratory Equipment	3.47%	0.00%	3.47%
79	396	Power Operated Equipment	6.15%	0.00%	6.15%
80	396.1	Power Operated Equipment - Trucks	6.15%	0.00%	6.15%
81	397.0	Communication Equipment	5.86%	0.00%	5.86%
82	397.1	Communication Equipment - AMR	0.00%	0.00%	0.00%
83	398	Miscellaneous Equipment	4.65%	0.00%	4.65%
84		Total General Plant			

Spire Missouri East
Twelve Months Ending September 30, 2027
Pro Forma Depreciation Expense

Line No.		Description	Current Depreciation Rates	Pro Forma Depreciation Expense Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Pro Forma for the 12 Months Ending September 30, 2027
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		INTANGIBLE PLANT														
1	301	Organization	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT														
5	304	Land & Land Rights-Mfg Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	1.91%	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	21,043
7	307	Other Power Equipment	2.10%	58	58	58	58	58	58	58	58	58	58	58	58	696
8	311	Propane Equipment-Gas Ops	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant		$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$21,739
		UNDERGROUND STORAGE PLANT														
11	350.1	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	2.20%	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	17,801
14	351.4	Other Structures	2.20%	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	36,588
15	352	Wells	1.60%	14,105	14,118	14,172	14,238	14,512	15,725	16,825	16,912	17,126	18,206	19,286	19,459	194,684
16	352.1	Storage Leaseholds & Rights	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	1.11%	227	227	227	227	227	227	227	227	227	227	227	227	2,720
18	352.3	Non-Recoverable Natural Gas	1.11%	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	111,070
19	352.4	Wells - Oil & Vent Gas	2.18%	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	125,313
20	353	Lines	1.79%	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	59,481
21	354	Compressor Station Equipment	2.00%	3,417	3,422	3,426	3,430	3,434	3,446	3,458	3,469	3,480	3,492	3,504	3,516	41,493
22	355	Measuring & Regulating Equipment	2.00%	22,395	22,549	22,739	22,950	23,288	24,189	25,017	25,221	25,498	26,314	27,126	27,380	294,666
23	356	Purification Equipment	2.30%	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	12,764
24	357	Other Equipment	3.50%	656	656	656	656	656	656	656	656	656	656	656	656	7,878
25		Total Underground Storage Plant		$71,052	$71,224	$71,471	$71,753	$72,369	$74,495	$76,434	$76,736	$77,238	$79,146	$81,050	$81,489	$904,458
		OTHER STORAGE EQUIPMENT														
26	360	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT														
31	365.2	Rights of Way - Transmission	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	2.26%	3,850	3,911	3,972	4,034	4,095	4,144	4,196	4,253	4,307	4,360	4,411	4,466	49,999
33	371	Other Equipment - Transmission	2.63%	20	20	20	20	20	20	20	20	20	20	20	20	244
34		Total Transmission Plant		$3,870	$3,931	$3,993	$4,054	$4,115	$4,165	$4,216	$4,274	$4,328	$4,380	$4,431	$4,486	$50,243
		DISTRIBUTION PLANT														
35	374	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	374.2	Land Rights	(In system)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
37	375.1	Str & Imp - District Meas & Reg	2.20%	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	30,125
38	375.2	Str & Imp - Service Centers	2.20%	89,807	89,807	90,006	90,006	90,006	90,403	90,402	90,402	90,798	90,798	90,797	91,193	1,084,424
39	375.21	Str & Imp - Leased Property	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	2.20%	375	375	375	375	375	375	375	375	375	375	375	375	4,505
41	375.7	Struct & Impr - MoNat	2.20%	125	125	125	125	125	125	125	125	125	125	125	125	1,504
42	376.1	Mains - Steel	2.26%	575,203	576,128	577,128	578,120	579,071	580,032	581,012	581,960	582,922	583,885	584,833	585,799	6,966,093
43	376.2	Mains - Cast Iron	19.05%	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	5,168,481
44	376.3	Mains - Plastic	2.31%	1,962,285	1,982,032	2,002,046	2,022,675	2,043,274	2,064,992	2,086,450	2,107,420	2,128,777	2,149,936	2,171,380	2,192,887	24,914,154
45	378	Meas. & Reg. Station - General	3.50%	65,639	66,637	67,642	68,661	69,667	70,687	71,697	72,703	73,719	74,727	75,740	76,761	854,282
46	379	Meas. & Reg. Station - City Gate	2.66%	6,763	6,926	7,085	7,247	7,412	7,582	7,749	7,915	8,083	8,250	8,419	8,588	92,019
47	380.1	Services - Steel	4.59%	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	1,937,544
48	380.2	Services - Plastic	4.00%	4,253,129	4,278,601	4,305,034	4,331,562	4,357,922	4,385,403	4,412,741	4,439,625	4,466,857	4,494,037	4,521,251	4,548,665	52,794,829
49	381	Meters	3.54%	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	2,871,491
50	381.1	Smart Meters	5.00%	551,894	554,668	558,137	561,472	564,782	568,897	572,411	575,806	579,807	583,249	586,747	590,829	6,848,698
51	382.1	Smart Meter Installations	5.00%	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	6,621,903
52	383	House Regulators	1.82%	54,062	54,170	54,278	54,383	54,489	54,601	54,712	54,820	54,930	55,041	55,152	55,264	655,901
53	385	Commercial & Ind Meas & Reg Eq	2.68%	167,147	167,159	167,172	167,190	167,210	167,236	167,260	167,279	167,300	167,319	167,341	167,362	2,006,974
54	386	Other Property - Customer Premises	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
55	387	Other Equipment	2.20%	744	744	744	744	744	744	744	744	744	744	744	744	8,934
56		Total Distribution Plant		$9,112,968	$9,163,168	$9,215,571	$9,268,355	$9,320,873	$9,376,873	$9,431,473	$9,484,973	$9,540,235	$9,594,283	$9,648,701	$9,704,388	$112,861,862
		GENERAL PLANT														
57	389	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
59	390.3	Structures - Leased - St. Charles	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
60	390.7	Structures - Gen Plant - Monat	2.38%	196	196	196	196	196	196	196	196	196	196	196	196	2,346
61	390.71	Structures - Leased - Monat	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.81	Structures - Leased - Franklin County	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
63	391	Furniture & Fixtures	4.81%	24,726	24,726	24,841	24,841	24,841	24,956	24,956	24,956	25,071	25,071	25,071	25,187	299,243
64	391.1	Data Processing Systems	11.37%	61,044	62,479	63,914	65,348	66,783	68,218	69,652	71,087	72,522	73,956	75,391	76,826	827,219
65	391.2	Mechanical Office Equipment	6.67%	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	15,568
66	391.3	Data Processing Software	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
67	391.4	Data Processing Systems Equipment	9.89%	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	101,898
68	391.5	Enterprise Software-EIMS	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
69	391.95	Ent Software SS Alloc	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
70	391.96	Ent Hardware SS Alloc	10.00%	24,368	24,761	25,240	26,135	26,359	26,633	27,139	27,363	27,587	27,811	28,035	28,259	319,692
71	392	Transportation - Sp Trucks	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	11.43%	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	577,474
73	392.2	Transportation Eq - Trucks	7.27%	294,927	299,673	304,418	305,529	306,640	307,750	325,017	342,283	359,549	360,660	361,771	362,881	3,931,098
74	393	Stores Equipment	2.25%	463	463	463	463	463	463	463	463	463	463	463	463	5,553
75	394	Tools, Shop & Garage Equipment	3.63%	114,339	115,367	116,471	117,500	118,528	119,557	120,585	121,614	122,642	123,671	124,699	125,728	1,440,702
76	394.5	Equip CNG Fuel Station	3.63%	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	42,391
77	395	Laboratory Equipment	3.47%	441	441	441	441	441	441	441	441	441	441	441	441	5,292
78	396	Power Operated Equipment	6.15%	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	3,231,168
79	396.1	Power Operated Equipment - Trucks	6.15%	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	1,435,022
80	397.0	Communication Equipment	5.86%	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	605,651
81	397.1	Communication Equipment - AMR	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	4.65%	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	194,457
83		Total General Plant		$1,037,472	$1,045,074	$1,052,952	$1,057,422	$1,061,219	$1,065,182	$1,085,418	$1,105,372	$1,125,440	$1,129,238	$1,133,036	$1,136,949	$13,034,775
84		Total Proforma Depreciation Expense Prior to Capitalization		$10,227,174	$10,285,209	$10,345,799	$10,403,396	$10,460,388	$10,522,526	$10,599,353	$10,673,166	$10,749,053	$10,808,858	$10,869,031	$10,929,125	$126,873,077
85		Less: Capitalized Depreciation to Clearing Accts		(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(548,329)	(6,579,948)
86		Net Pro Forma Depreciation Expense		$9,678,845	$9,736,880	$9,797,470	$9,855,067	$9,912,059	$9,974,197	$10,051,024	$10,124,837	$10,200,724	$10,260,529	$10,320,702	$10,380,796	$120,293,129

Spire Missouri East
Twelve Months Ending September 30, 2028
Pro Forma Depreciation Expense

Line No.		Description	Proposed Depreciation Rates	Pro Forma Depreciation Expense Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Pro Forma for the 12 Months Ending September 30, 2028
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		INTANGIBLE PLANT														
1	301	Organization	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT														
5	304	Land & Land Rights-Mfg Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	1.91%	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	21,043
7	307	Other Power Equipment	2.10%	58	58	58	58	58	58	58	58	58	58	58	58	696
8	311	Propane Equipment-Gas Ops	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant		$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$1,812	$21,739
		UNDERGROUND STORAGE PLANT														
11	350.1	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	2.20%	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	17,801
14	351.4	Other Structures	2.20%	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	36,588
15	352	Wells	1.60%	19,486	19,539	19,592	19,659	19,659	19,892	20,126	20,126	20,126	20,126	20,126	20,126	238,582
16	352.1	Storage Leaseholds & Rights	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	1.11%	227	227	227	227	227	227	227	227	227	227	227	227	2,720
18	352.3	Non-Recoverable Natural Gas	1.11%	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	9,256	111,070
19	352.4	Wells - Oil & Vent Gas	2.18%	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	10,443	125,313
20	353	Lines	1.79%	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	4,957	59,481
21	354	Compressor Station Equipment	2.00%	3,522	3,527	3,532	3,535	3,540	3,553	3,564	3,577	3,589	3,601	3,614	3,626	42,780
22	355	Measuring & Regulating Equipment	2.00%	27,619	27,869	28,130	28,410	28,674	28,945	29,224	29,465	29,700	29,945	30,182	30,420	348,584
23	356	Purification Equipment	2.30%	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	12,764
24	357	Other Equipment	3.50%	656	656	656	656	656	656	656	656	656	656	656	656	7,878
25		Total Underground Storage Plant		$81,761	$82,069	$82,388	$82,739	$83,008	$83,525	$84,049	$84,302	$84,549	$84,806	$85,056	$85,307	$1,003,560
		OTHER STORAGE EQUIPMENT														
26	360	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT														
31	365.2	Rights of Way - Transmission	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	2.26%	4,706	4,941	5,187	5,437	5,680	5,893	6,134	6,354	6,575	6,814	7,029	7,258	72,007
33	371	Other Equipment - Transmission	2.63%	20	20	20	20	20	20	20	20	20	20	20	20	244
34		Total Transmission Plant		$4,726	$4,962	$5,207	$5,457	$5,700	$5,913	$6,155	$6,374	$6,596	$6,834	$7,049	$7,278	$72,252
		DISTRIBUTION PLANT														
35	374	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	374.2	Land Rights	(In system)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
37	375.1	Str & Imp - District Meas & Reg	2.20%	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	30,125
38	375.2	Str & Imp - Service Centers	2.20%	91,193	91,934	93,118	93,118	93,121	94,993	94,994	94,993	96,865	96,866	96,864	98,736	1,136,794
39	375.21	Str & Imp - Leased Property	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	2.20%	375	375	375	375	375	375	375	375	375	375	375	375	4,505
41	375.7	Struct & Impr - MoNat	2.20%	125	125	125	125	125	125	125	125	125	125	125	125	1,504
42	376.1	Mains - Steel	2.26%	586,666	587,589	588,563	589,528	590,492	591,428	592,336	593,303	594,233	595,150	596,093	597,000	7,102,381
43	376.2	Mains - Cast Iron	19.05%	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	430,707	5,168,481
44	376.3	Mains - Plastic	2.31%	2,215,370	2,238,300	2,260,846	2,284,024	2,307,961	2,332,290	2,355,119	2,379,885	2,403,747	2,426,917	2,451,547	2,474,855	28,130,860
45	378	Meas. & Reg. Station - General	3.50%	79,215	81,677	84,144	86,623	89,095	91,580	94,038	96,517	98,997	101,459	103,940	106,418	1,113,704
46	379	Meas. & Reg. Station - City Gate	2.66%	8,760	8,928	9,092	9,259	9,429	9,603	9,776	9,947	10,120	10,291	10,466	10,640	116,310
47	380.1	Services - Steel	4.59%	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	161,462	1,937,544
48	380.2	Services - Plastic	4.00%	4,575,312	4,602,868	4,630,596	4,658,491	4,687,154	4,716,068	4,743,300	4,773,074	4,801,594	4,829,498	4,858,892	4,886,774	56,763,622
49	381	Meters	3.54%	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	239,291	2,871,491
50	381.1	Smart Meters	5.00%	593,484	596,492	600,013	603,430	607,022	611,227	614,455	618,310	622,385	625,734	629,510	633,469	7,355,531
51	382.1	Smart Meter Installations	5.00%	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	551,825	6,621,903
52	383	House Regulators	1.82%	55,377	55,492	55,605	55,714	55,827	55,944	56,055	56,173	56,288	56,401	56,520	56,634	672,028
53	385	Commercial & Ind Meas & Reg Eq	2.68%	167,376	167,390	167,403	167,422	167,445	167,472	167,493	167,517	167,538	167,557	167,580	167,600	2,009,794
54	386	Other Property - Customer Premises	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
55	387	Other Equipment	2.20%	744	744	744	744	744	744	744	744	744	744	744	744	8,934
56		Total Distribution Plant		$9,759,794	$9,817,710	$9,876,420	$9,934,649	$9,994,585	$10,057,646	$10,114,607	$10,176,759	$10,238,807	$10,296,914	$10,358,454	$10,419,166	$121,045,511
		GENERAL PLANT														
57	389	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	390.2	LH Improvements 700 & 800 Market	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
59	390.3	Structures - Leased - St. Charles	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
60	390.7	Structures - Gen Plant - Monat	2.38%	196	196	196	196	196	196	196	196	196	196	196	196	2,346
61	390.71	Structures - Leased - Monat	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.81	Structures - Leased - Franklin County	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
63	391	Furniture & Fixtures	4.81%	25,187	25,187	25,302	25,302	25,302	25,417	25,417	25,417	25,532	25,532	25,532	25,648	304,775
64	391.1	Data Processing Systems	11.37%	78,303	79,781	81,259	82,736	84,214	85,692	87,170	88,647	90,125	91,603	93,080	94,558	1,037,169
65	391.2	Mechanical Office Equipment	6.67%	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	15,568
66	391.3	Data Processing Software	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
67	391.4	Data Processing Systems Equipment	9.89%	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	101,898
68	391.5	Enterprise Software-EIMS	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
69	391.95	Ent Software SS Alloc	(In system)	0	0	0	0	0	0	0	0	0	0	0	0	0
70	391.96	Ent Hardware SS Alloc	10.00%	29,329	30,396	31,474	32,568	33,647	34,726	35,488	36,246	37,004	37,764	38,521	39,280	416,441
71	392	Transportation - Sp Trucks	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
72	392.1	Transportation Eq - Automobiles	11.43%	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	48,123	577,474
73	392.2	Transportation Eq - Trucks	7.27%	370,656	378,431	386,206	390,346	394,486	398,625	418,921	439,216	459,512	463,652	467,791	471,931	5,039,773
74	393	Stores Equipment	2.25%	463	463	463	463	463	463	463	463	463	463	463	463	5,553
75	394	Tools, Shop & Garage Equipment	3.63%	126,787	127,847	128,906	129,965	131,025	132,084	133,143	134,203	135,262	136,321	137,381	138,440	1,591,364
76	394.5	Equip CNG Fuel Station	3.63%	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	42,391
77	395	Laboratory Equipment	3.47%	441	441	441	441	441	441	441	441	441	441	441	441	5,292
78	396	Power Operated Equipment	6.15%	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	3,231,168
79	396.1	Power Operated Equipment - Trucks	6.15%	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	119,585	1,435,022
80	397.0	Communication Equipment	5.86%	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	50,471	605,651
81	397.1	Communication Equipment - AMR	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
82	398	Miscellaneous Equipment	4.65%	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	16,205	194,457
83		Total General Plant		$1,148,330	$1,159,710	$1,171,215	$1,178,985	$1,186,741	$1,194,613	$1,218,207	$1,241,797	$1,265,504	$1,272,941	$1,280,374	$1,287,926	$14,606,343
84		Total Proforma Depreciation Expense Prior to Capitalization		$10,996,423	$11,066,262	$11,137,042	$11,203,642	$11,271,846	$11,343,509	$11,424,829	$11,511,045	$11,597,267	$11,663,306	$11,732,745	$11,801,489	$136,749,405
85		Less: Capitalized Depreciation to Clearing Accts		(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(589,996)	(7,079,948)
86		Net Pro Forma Depreciation Expense		$10,406,427	$10,476,267	$10,547,047	$10,613,646	$10,681,851	$10,753,513	$10,834,834	$10,921,049	$11,007,272	$11,073,311	$11,142,749	$11,211,493	$129,669,457

Spire Missouri East
Future Test Year Ending September 30, 2028
Income Tax Calculation

Line No.	Description	Percentage Rate	Twelve Months Ended September 30, 2026 Unadjusted	Adjustments	Twelve Months Ended September 30, 2026 As Adjusted	Twelve Months Ending September 30, 2027 Pro Forma	Twelve Months Ending September 30, 2028 Pro Forma	Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**NET INCOME BEFORE TAXES**		$115,670,471	$5,625,149	$121,295,620	$146,756,577	$79,508,583	$165,063,291	$244,571,874
	ADD TO NET INCOME BEFORE TAXES								
2	Book Depreciation Expense		110,830,758	(0)	110,830,758	120,293,129	129,669,457	0	129,669,457
3	Uncertain Tax Position Adjustment		418,000	0	418,000	430,540	443,456	0	443,456
4	Other Misc. Non-Deductible Expenses		0	0	0	0	0	0	0
5	Meals & Entertainment		476,000	0	476,000	490,280	504,988	0	504,988
6	TOTAL ADD TO NET INCOME BEFORE TAXES		111,724,758	(0)	111,724,758	121,213,949	130,617,901	0	130,617,901
	SUBT. FROM NET INC. BEFORE TAXES								
7	Interest Expense calculated	2.01%	49,359,828	0	49,359,828	51,860,572	53,424,907	0	53,424,907
8	Tax Straight-Line Depreciation		110,830,758	(0)	110,830,758	120,293,129	129,669,457	0	129,669,457
9	Excess Tax Depreciation		34,010,628	0	34,010,628	35,030,947	36,081,875	0	36,081,875
10	Admin & General Nondeductible		0	0	0	0	0	0	0
11	ESOP		861,000	0	861,000	886,830	913,435	0	913,435
12	Depreciation 263A		8,867,000	0	8,867,000	9,133,010	9,407,000	0	9,407,000
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		203,929,214	(0)	203,929,214	217,204,488	229,496,674	0	229,496,674
14	**NET TAXABLE INCOME**		23,466,015	5,625,149	29,091,164	50,766,038	(19,370,190)	165,063,291	145,693,101
15	TOTAL SUMMARY OF CURRENT INCOME TAX	23.84%	5,594,310	1,341,038	6,935,348	12,102,649	(4,617,863)	39,351,171	34,733,308
	DEFERRED INCOME TAXES								
16	Deferred Income Taxes - Def. Inc. Tax.		8,108,151	0	8,108,151	8,351,395	8,601,937	0	8,601,937
17	IRA ITC		0	0	0	0	0	0	0
18	R&D Credit		(812,500)	0	(812,500)	(837,500)	(850,000)	0	(850,000)
19	Amortization of Deferred ITC		(160,716)	0	(160,716)	(123,564)	(102,527)	0	(102,527)
20	Amortization of Protected Excess ADIT (TCJA)		(1,658,126)	0	(1,658,126)	(1,658,126)	(1,658,126)	0	(1,658,126)
21	Amortization of Unprotected Excess ADIT (TCJA)		(5,938,974)	0	(5,938,974)	(5,938,974)	(1,848,561)	0	(1,848,561)
22	Amortization of Protected Excess ADIT (MO)		0	0	0	0	0	0	0
23	Amortization of Unprotected Excess ADIT (MO)		(1,302,403)	0	(1,302,403)	(1,302,403)	(1,302,403)	0	(1,302,403)
24	TOTAL DEFERRED INCOME TAXES		(1,764,568)	0	(1,764,568)	(1,509,172)	2,840,319	0	2,840,319
25	**TOTAL INCOME TAX**		$3,829,742	$1,341,038	$5,170,780	$10,593,477	-$1,777,544	$39,351,171	$37,573,627

Spire Missouri West
Future Test Year Ending September 30, 2028
Revenue Deficiency

Line No.	Description		
	(a)	(b)	(c)
1	12 Month Avg Rate Base	B	$2,408,257,931
2	Rate of Return	E	7.784%
3	**Required Return**		**$187,458,797**
4	Adjusted Test Year Net Operating Income	G	89,477,673
5	**Earnings Deficiency**		$97,981,124
6	Tax Gross-Up Factor		1.31303
7	**Total Revenue Deficiency**		**$128,651,771**
8	Allowance for Known and Measurable Changes/ True-up Estimate		0
9	**Total Revenue Deficiency**		**$128,651,771**

Spire Missouri West
Future Test Year Ending September 30, 2028
Rate Base

Line No.	Description	Reference	12 Months Ended September 30, 2026 Amounts Non-adjusted	Adjustments	12 Months Ended September 30, 2026 Amount As Adjusted	Pro Forma Adjustments	Pro Forma for the 12 months Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the 12 months Ending September 30, 2028	12 month Avg Period Ending September 30, 2028
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**Plant in Service**	C	$2,975,548,712	$73,573,215	$3,049,121,927	$284,761,893	$3,333,883,819	$289,794,805	$3,623,678,625	$3,490,134,892
2	True Up Estimate	C	0	0	0					0
3	Gross Plant In Service		2,975,548,712	73,573,215	3,049,121,927	284,761,893	3,333,883,819	289,794,805	3,623,678,625	3,490,134,892
4	Less Accumulated Depreciation Reserve	D	708,299,190	60,971,781	769,270,970	94,721,027	863,991,998	102,899,454	966,891,451	919,044,562
5	Net Plant in Service		2,267,249,523	12,601,434	2,279,850,957	190,040,865	2,469,891,822	186,895,352	2,656,787,174	2,571,090,330
6	**Add to Net Plant in Service**									
7	Cash Working Capital before Offsets	B-1	10,938,242	0	10,938,242	1,402,534	12,340,776	(1,216,365)	11,124,411	11,124,411
8	Natural Gas Inventory	WP	45,430,374	0	45,430,374	(15,745,832)	29,684,543	(3,735,431)	25,949,111	24,508,816
9	Propane Inventory	WP	0	0	0	0	0	0	0	0
10	Materials and Supplies	WP	14,909,710	0	14,909,710	(60,667)	14,849,044	60,667	14,909,710	14,909,710
11	Prepayments	WP	9,963,697	0	9,963,697	1,003,763	10,967,460	1,023,795	11,991,255	11,504,934
12	Insulation Financing / Energy Wise	WP	2,010,445	0	2,010,445	(396,909)	1,613,536	(396,909)	1,216,627	1,398,543
13	Energy Affordability	WP	2,457,711	0	2,457,711	(48,063)	2,409,649	(24,998)	2,384,650	2,396,108
14	Prepaid Pension	WP	0	0	0	0	0	0	0	0
15	OPEB	WP	0	0	0	0	0	0	0	0
16	Energy Efficiency Program	WP	25,571,906	0	25,571,906	875,325	26,447,231	(1,939,855)	24,507,376	25,396,476
17	PAYS - Billed	WP	1,523,182	0	1,523,182	246,251	1,769,434	120,725	1,890,158	1,834,826
18	Limited Income Cust Charge	WP	135,000	0	135,000	382,500	517,500	232,500	750,000	643,438
19	Property Tax Tracker	WP	19,989,494	0	19,989,494	530,406	20,519,900	(10,259,950)	10,259,950	14,962,427
20	Overhead Deferral	WP	4,467,011	0	4,467,011	(397,068)	4,069,943	(397,068)	3,672,875	3,854,864
21	Total Add to Net Plant in Service		137,396,774	0	137,396,774	(12,207,760)	125,189,014	(16,532,890)	108,656,124	112,534,555
22	**Subtractions from Net Plant**									
23	Tax Offset (Federal, State & City)	B-1	(2,241,597)	0	(2,241,597)	(171,863)	(2,413,460)	(1,474,025)	(3,887,485)	(3,887,485)
24	Interest Expense Offset	B-1	4,617,822	0	4,617,822	320,707	4,938,529	157,427	5,095,956	5,095,956
25	Customer Deposits	WP	4,189,642	0	4,189,642	8,330	4,197,973	(8,330)	4,189,642	4,189,642
26	Customer Advances	WP	1,465,545	0	1,465,545	(36,350)	1,429,195	36,350	1,465,545	1,465,545
27	Pension Liability	WP	6,041,906	0	6,041,906	(3,710,362)	2,331,544	(865,772)	1,465,772	1,862,584
28	OPEB Liability	WP	(849,730)	0	(849,730)	1,124,371	274,641	(137,320)	137,320	200,259
29	Deferred Income Taxes - Other (Net of AMT)	WP	215,859,357	0	215,859,357	21,585,936	237,445,292	23,744,529	261,189,822	250,306,912
30	Regulatory Expiration Tracker Liability	WP	407,612	0	407,612	827,898	1,235,510	(247,102)	988,408	1,101,663
31	Excess ADIT - TCJA	WP	2,720,353	0	2,720,353	(95,242)	2,625,111	(95,242)	2,529,869	2,573,521
32	Excess ADIT - MO	WP	2,736,622	0	2,736,622	(914,180)	1,822,442	(914,180)	908,262	1,327,261
33	KC Water ITC Balance	WP	0	0	0	7,333,064	7,333,064	(372,868)	6,960,197	7,131,094
34	Rate Base Reduction - GA-2026-0121	WP	0	0	0	0	0	4,000,000	4,000,000	4,000,000
35	Total Subtraction from Net Plant in Service		234,947,531	0	234,947,531	26,272,310	261,219,841	23,823,466	285,043,308	275,366,953
36	**Total Rate Base**		$2,169,698,766	$12,601,434	$2,182,300,200	$151,560,795	$2,333,860,995	$146,538,996	$2,480,399,990	$2,408,257,931

Spire Missouri West
Future Test Year Ending September 30, 2028
Test Year Monthly Rate Base and Average

Line No.	Description	Reference	Pro Forma for the Fiscal 2028 Period Ending												12 month Average
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**Plant in Service**	C	3,357,374,236	3,381,331,456	3,405,771,699	3,428,780,305	3,452,766,754	3,477,582,913	3,501,514,875	3,526,569,498	3,551,747,924	3,575,081,349	3,599,419,075	3,623,678,625	$3,490,134,892
2	True Up Estimate	C	0	0	0										0
3	Gross Plant In Service		3,357,374,236	3,381,331,456	3,405,771,699	3,428,780,305	3,452,766,754	3,477,582,913	3,501,514,875	3,526,569,498	3,551,747,924	3,575,081,349	3,599,419,075	3,623,678,625	3,490,134,892
4	Less Accumulated Depreciation Reserve	D	872,253,359	880,571,752	888,946,867	897,375,975	905,861,545	914,403,953	923,004,723	931,667,056	940,389,631	949,166,942	958,001,494	966,891,451	919,044,562
5	Net Plant in Service		2,485,120,877	2,500,759,703	2,516,824,831	2,531,404,330	2,546,905,209	2,563,178,960	2,578,510,152	2,594,902,442	2,611,358,293	2,625,914,407	2,641,417,581	2,656,787,174	2,571,090,330
6	**Add to Net Plant in Service**														
7	Cash Working Capital before Offsets	B-1	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411	11,124,411
8	Natural Gas Inventory	WP	28,889,246	27,494,073	25,779,930	23,904,425	22,590,472	21,860,268	22,251,111	22,714,920	23,387,097	24,193,763	25,091,380	25,949,111	24,508,816
9	Propane Inventory	WP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Materials and Supplies	WP	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710	14,909,710
11	Prepayments	WP	11,046,286	11,105,031	11,173,385	11,251,335	11,338,852	11,439,112	11,543,581	11,656,563	11,753,041	11,840,832	11,919,937	11,991,255	11,504,934
12	Insulation Financing / Energy Wise	WP	1,580,460	1,547,384	1,514,308	1,481,233	1,448,157	1,415,081	1,382,005	1,348,930	1,315,854	1,282,778	1,249,702	1,216,627	1,398,543
13	Energy Affordability	WP	2,407,565	2,405,482	2,403,399	2,401,316	2,399,233	2,397,149	2,395,066	2,392,983	2,390,900	2,388,817	2,386,733	2,384,650	2,396,108
14	Prepaid Pension	WP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OPEB	WP	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Energy Efficiency Program	WP	26,285,577	26,123,922	25,962,267	25,800,613	25,638,958	25,477,304	25,315,649	25,153,995	24,992,340	24,830,685	24,669,031	24,507,376	25,396,476
17	PAYS - Billed	WP	1,779,494	1,789,554	1,799,615	1,809,675	1,819,736	1,829,796	1,839,856	1,849,917	1,859,977	1,870,038	1,880,098	1,890,158	1,834,826
18	Limited Income Cust Charge	WP	536,875	556,250	575,625	595,000	614,375	633,750	653,125	672,500	691,875	711,250	730,625	750,000	643,438
19	Property Tax Tracker	WP	19,664,904	18,809,908	17,954,912	17,099,917	16,244,921	15,389,925	14,534,929	13,679,933	12,824,937	11,969,942	11,114,946	10,259,950	14,962,427
20	Overhead Deferral	WP	4,036,854	4,003,765	3,970,676	3,937,587	3,904,498	3,871,409	3,838,320	3,805,231	3,772,142	3,739,053	3,705,964	3,672,875	3,854,864
21	Total Add to Net Plant in Service		122,261,383	119,869,492	117,168,239	114,315,221	112,033,322	110,347,915	109,787,764	109,309,093	109,022,285	108,861,279	108,782,537	108,656,124	112,534,555
22	**Subtractions from Net Plant**														
23	Tax Offset (Federal, State & City)	B-1	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)	(3,887,485)
24	Interest Expense Offset	B-1	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956	5,095,956
25	Customer Deposits	WP	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642	4,189,642
26	Customer Advances	WP	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545	1,465,545
27	Pension Liability	WP	2,259,396	2,187,249	2,115,101	2,042,953	1,970,806	1,898,658	1,826,510	1,754,363	1,682,215	1,610,067	1,537,920	1,465,772	1,862,584
28	OPEB Liability	WP	263,197	251,754	240,311	228,867	217,424	205,980	194,537	183,094	171,650	160,207	148,764	137,320	200,259
29	Deferred Income Taxes - Other (Net of AMT)	WP	239,424,003	241,402,714	243,381,425	245,360,135	247,338,846	249,317,557	251,296,268	253,274,978	255,253,689	257,232,400	259,211,111	261,189,822	250,306,912
30	Regulatory Expiration Tracker Liability	WP	1,214,918	1,194,326	1,173,734	1,153,143	1,132,551	1,111,959	1,091,367	1,070,775	1,050,183	1,029,592	1,009,000	988,408	1,101,663
31	Excess ADIT - TCJA	WP	2,617,174	2,609,237	2,601,300	2,593,363	2,585,426	2,577,490	2,569,553	2,561,616	2,553,679	2,545,742	2,537,805	2,529,869	2,573,521
32	Excess ADIT - MO	WP	1,746,260	1,670,079	1,593,897	1,517,715	1,441,534	1,365,352	1,289,170	1,212,989	1,136,807	1,060,625	984,444	908,262	1,327,261
33	KC Water ITC Balance	WP	7,301,992	7,270,920	7,239,847	7,208,775	7,177,703	7,146,631	7,115,558	7,084,486	7,053,414	7,022,341	6,991,269	6,960,197	7,131,094
34	Rate Base Reduction - GA-2026-0121	WP	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
35	Total Subtraction from Net Plant in Service		265,690,599	267,449,936	269,209,273	270,968,611	272,727,948	274,487,285	276,246,622	278,005,959	279,765,296	281,524,633	283,283,970	285,043,308	275,366,953
36	**Total Rate Base**		2,341,691,661	2,353,179,259	2,364,783,797	2,374,750,940	2,386,210,584	2,399,039,590	2,412,051,294	2,426,205,576	2,440,615,281	2,453,251,053	2,466,916,148	2,480,399,990	2,408,257,931

Spire Missouri West
Future Test Year Ending September 30, 2028
Summary of Cash Working Capital

Line #	Description	Twelve Months Ended September 30, 2026 As Adjusted Working Capital Requirement*	Twelve Months Ending September 30, 2027 Pro Forma Working Capital Requirement*	Twelve Months Ending September 30, 2028 Pro Forma Working Capital Requirement*
	(a)	(b)	(c)	(d)
1	**Cash Working Capital before Offsets**	$10,938,242	$12,340,776	$11,124,411
	Offset from Rate Base			
2	Tax Offset (Federal, State & City)	2,241,597	2,413,460	3,887,485
3	Interest Expense Offset	(4,617,822)	(4,938,529)	(5,095,956)
4	**Total Offset from Rate Base**	(2,376,225)	(2,525,069)	(1,208,471)
5	**Total Cash Working Capital Required**	$8,562,017	$9,815,706	$9,915,940

*See the cash working capital details from Atrium Schedules.

Spire Missouri West
Future Test Year Ending September 30, 2028
Plant in Service Summary

Line No.		Description	Total Plant Balance September 30, 2026	Plant Adjustments	Total As Adjusted September 30, 2026	Pro Forma Adjustments	Pro Forma for the 12 Months Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the 12 Months Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		INTANGIBLE PLANT								
1	301	Organization	$15,600	$0	$15,600	$0	$15,600	$0	$15,600	
2	302	Franchises	13,823	0	13,823	0	13,823	0	13,823	
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	
4		Total Intangible Plant	$29,423	$0	$29,423	$0	$29,423	$0	$29,423	
		PRODUCTION PLANT								
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	
6	305	Structures & Improvements-Mfg Gas	0	$0	0	0	0	0	0	
7	307	Other Power Equipment	0	0	0	0	0	0	0	
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	
		UNDERGROUND STORAGE PLANT								
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	
12	350.2	Rights of Way	0	0	0	0	0	0	0	
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	
14	351.4	Other Structures	0	0	0	0	0	0	0	
15	352	Wells	0	0	0	0	0	0	0	
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	
17	352.2	Reservoirs	0	0	0	0	0	0	0	
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	
20	353	Lines	0	0	0	0	0	0	0	
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	
23	356	Purification Equipment	0	0	0	0	0	0	0	
24	357	Other Equipment	0	0	0	0	0	0	0	
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	
		OTHER STORAGE EQUIPMENT								
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	
27	361	Structures & Improvements	0	0	0	0	0	0	0	
28	362	Gas Holders	0	0	0	0	0	0	0	
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	
		TRANSMISSION PLANT								
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	
32	367	Mains - Transmission	0	0	0	0	0	0	0	
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	
		DISTRIBUTION PLANT								
35	374	Land & Land Rights	$703,126	$0	$703,126	$67,200	$770,326	$67,200	$837,526	
36	374.2	Land Rights	$4,966,972	0	$4,966,972	$0	$4,966,972	$0	$4,966,972	
37	375.1	Str & Imp - District Meas & Reg	19,521,045	0	19,521,045	1,370,802	20,891,847	775,349	21,667,196	
38	375.2	Str & Imp - Service Centers	0	0	0	350,000	350,000	2,350,000	2,700,000	
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	
42	376.1	Mains - Steel	453,294,056	0	453,294,056	15,754,970	469,049,026	16,651,589	485,700,615	
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	
44	376.2	Mains - Cast Iron	35,744,338	0	35,744,338	0	35,744,338	0	35,744,338	
45	376.3	Mains - Plastic	1,309,597,950	0	1,309,597,950	184,532,846	1,494,130,796	195,320,135	1,689,450,931	
46	378	Meas. & Reg. Station - General	22,432,763	0	22,432,763	23,936,943	46,369,706	14,719,014	61,088,719	
47	379	Meas. & Reg. Station - City Gate	6,947,704	0	6,947,704	0	6,947,704	0	6,947,704	
48	380.1	Services - Steel	8,920,189	0	8,920,189	0	8,920,189	0	8,920,189	
49	380.2	Services - Plastic	653,699,148	0	653,699,148	35,126,536	688,825,684	34,686,427	723,512,111	
50	381	Meters	45,596,875	0	45,596,875	0	45,596,875	0	45,596,875	
51	381.1	Smart Meters	79,484,817	0	79,484,817	13,831,355	93,316,172	14,180,827	107,496,999	
52	382.0	Meters Installation - Dist Plant	94,975,062	0	94,975,062	0	94,975,062	0	94,975,062	
53	382.1	Smart Meter Installations	55,185,787	0	55,185,787	0	55,185,787	0	55,185,787	
54	383	House Regulators	23,328,281	0	23,328,281	473,837	23,802,118	488,052	24,290,171	
55	385	Commercial & Ind Meas & Reg Eq	13,495,073	0	13,495,073	0	13,495,073	0	13,495,073	
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	
57	387	Other Equipment	0	0	0	0	0	0	0	
58		Total Distribution Plant	$2,827,893,185	$0	$2,827,893,185	$275,444,490	$3,103,337,674	$279,238,593	$3,382,576,267	
		GENERAL PLANT								
59	389	Land	$1,058,065	$0	$1,058,065	$0	$1,058,065	$0	$1,058,065	
60	390.7	Structures & Improvements - GO	774,476	0	774,476	0	774,476	0	774,476	
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	
66	391	Furniture & Fixtures	2,825,180	0	2,825,180	105,000	2,930,180	50,000	2,980,180	
67	391.1	Data Processing Systems	2,477,175	0	2,477,175	912,000	3,389,175	939,360	4,328,535	
68	391.2	Mechanical Office Equipment	113,383	0	113,383	0	113,383	0	113,383	
69	391.3	Data Processing Software	1,234,664	0	1,234,664	0	1,234,664	0	1,234,664	
70	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	
71	391.5	Enterprise Software-EIMS	0	73,573,215	73,573,215	0	73,573,215	0	73,573,215	C D Adj 1
72	391.95	Ent Software SS Alloc	33,678,735	0	33,678,735	468,404	34,147,139	1,183,210	35,330,350	
73	391.96	Ent Hardware SS Alloc	1,791,264	0	1,791,264	331,998	2,123,262	838,642	2,961,905	
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	
75	392.1	Transportation Eq - Automobiles	3,346,540	0	3,346,540	0	3,346,540	0	3,346,540	
76	392.2	Transportation Eq - Trucks	37,005,583	0	37,005,583	6,000,000	43,005,583	6,000,000	49,005,583	
77	393	Stores Equipment	397,021	0	397,021	0	397,021	0	397,021	

Spire Missouri West
Future Test Year Ending September 30, 2028
Plant in Service Summary

Line No.		Description	Total Plant Balance September 30, 2026	Plant Adjustments	Total As Adjusted September 30, 2026	Pro Forma Adjustments	Pro Forma for the 12 Months Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the 12 Months Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
78	394	Tools, Shop & Garage Equipment	16,682,000	0	16,682,000	1,500,000	18,182,000	1,545,000	19,727,000	
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	
80	395	Laboratory Equipment	0	0	0	0	0	0	0	
81	396	Power Operated Equipment	20,856,711	0	20,856,711	0	20,856,711	0	20,856,711	
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	
83	397.0	Communication Equipment	2,812,937	0	2,812,937	0	2,812,937	0	2,812,937	
84	397.1	Communication Equipment - AMR	20,812,663	0	20,812,663	0	20,812,663	0	20,812,663	
85	398	Miscellaneous Equipment	1,759,707	0	1,759,707	0	1,759,707	0	1,759,707	
86		Total General Plant	$147,626,104	$73,573,215	$221,199,319	$9,317,403	$230,516,722	$10,556,213	$241,072,934	
87		Total Original Cost Plant in Service	$2,975,548,712	$73,573,215	$3,049,121,927	$284,761,893	$3,333,883,819	$289,794,805	$3,623,678,625	
88		Estimated Discrete Activity	0		0					
89		Accumulated Depreciation and Amortization	(708,299,190)	(60,971,781)	(769,270,970)	(94,721,027)	(863,991,998)	(102,899,454)	(966,891,451)	
90		Net Plant In Service	$2,267,249,523	$12,601,434	$2,279,850,957	$190,040,865	$2,469,891,822	$186,895,352	$2,656,787,174	

Spire Missouri West
Future Test Year Ending September 30, 2028
Plant in Service Pro Forma for the 12 Months Ending September 30, 2027

Line No.		Description	Total As Adjusted September 30, 2026	Pro Forma for the Fiscal 2027 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600
2	302	Franchises	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$703,126	$708,726	$714,326	$719,926	$725,526	$731,126	$736,726	$742,326	$747,926	$753,526	$759,126	$764,726	$770,326
36	374.2	Land Rights	$4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972
37	375.1	Str & Imp - District Meas & Reg	19,521,045	19,633,820	19,751,595	19,864,370	19,977,146	20,092,421	20,207,696	20,322,971	20,435,746	20,548,522	20,663,797	20,779,072	20,891,847
38	375.2	Str & Imp - Service Centers	0	0	0	87,500	87,500	87,500	175,000	175,000	175,000	262,500	262,500	262,500	350,000
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	0	0	0	0	0	0
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	0	0	0	0	0	0
42	376.1	Mains - Steel	453,294,056	454,606,970	455,919,884	457,232,799	458,545,713	459,858,627	461,171,541	462,484,455	463,797,369	465,110,284	466,423,198	467,736,112	469,049,026
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.2	Mains - Cast Iron	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338
45	376.3	Mains - Plastic	1,309,597,950	1,325,057,909	1,340,317,647	1,355,741,348	1,370,587,791	1,385,638,995	1,401,387,737	1,416,970,023	1,432,262,500	1,447,740,867	1,463,013,631	1,478,535,587	1,494,130,796
46	378	Meas. & Reg. Station - General	22,432,763	24,906,089	27,383,936	29,863,680	32,327,662	34,791,935	36,444,671	38,098,471	39,753,695	41,407,423	43,061,742	44,714,673	46,369,706
47	379	Meas. & Reg. Station - City Gate	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704
48	380.1	Services - Steel	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189
49	380.2	Services - Plastic	653,699,148	656,568,721	659,358,844	662,201,528	665,045,968	667,919,584	670,940,518	673,948,501	676,893,791	679,878,458	682,858,500	685,848,498	688,825,684
50	381	Meters	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875
51	381.1	Smart Meters	79,484,817	80,518,696	81,543,681	82,600,246	83,688,275	84,860,456	86,051,262	87,265,588	88,449,098	89,673,526	90,893,950	92,101,457	93,316,172
52	382.0	Meters Installation - Dist Plant	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062
53	382.1	Smart Meter Installations	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787
54	383	House Regulators	23,328,281	23,358,742	23,382,633	23,405,640	23,432,750	23,471,024	23,512,739	23,557,505	23,603,428	23,653,574	23,701,678	23,752,408	23,802,118
55	385	Commercial & Ind Meas & Reg Eq	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
57	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Total Distribution Plant	$2,827,893,185	$2,851,191,671	$2,874,204,546	$2,897,549,036	$2,920,250,329	$2,943,283,667	$2,966,459,889	$2,989,396,841	$3,011,950,554	$3,034,860,679	$3,057,470,121	$3,080,327,032	$3,103,337,674
		GENERAL PLANT													
59	389	Land	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065
60	390.7	Structures & Improvements - GO	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391	Furniture & Fixtures	2,825,180	2,825,180	2,880,180	2,892,680	2,892,680	2,892,680	2,905,180	2,905,180	2,905,180	2,917,680	2,917,680	2,917,680	2,930,180
67	391.1	Data Processing Systems	2,477,175	2,553,175	2,629,175	2,705,175	2,781,175	2,857,175	2,933,175	3,009,175	3,085,175	3,161,175	3,237,175	3,313,175	3,389,175
68	391.2	Mechanical Office Equipment	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383
69	391.3	Data Processing Software	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664
70	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
71	391.5	Enterprise Software-EIMS	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215
72	391.95	Ent Software SS Alloc	33,678,735	33,729,336	33,771,593	33,822,952	33,919,063	33,943,117	33,972,479	34,026,873	34,050,926	34,074,979	34,099,033	34,123,086	34,147,139
73	391.96	Ent Hardware SS Alloc	1,791,264	1,827,129	1,857,080	1,893,483	1,961,605	1,978,653	1,999,465	2,038,019	2,055,067	2,072,116	2,089,165	2,106,213	2,123,262
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
75	392.1	Transportation Eq - Automobiles	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540
76	392.2	Transportation Eq - Trucks	37,005,583	37,538,917	38,072,250	38,605,583	38,872,250	39,138,917	39,405,583	40,338,917	41,272,250	42,205,583	42,472,250	42,738,917	43,005,583
77	393	Stores Equipment	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021
78	394	Tools, Shop & Garage Equipment	16,682,000	16,794,078	16,914,788	17,032,707	17,145,426	17,292,257	17,410,758	17,552,408	17,678,326	17,804,245	17,930,163	18,056,081	18,182,000
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
80	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	396	Power Operated Equipment	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
83	397.0	Communication Equipment	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937
84	397.1	Communication Equipment - AMR	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663
85	398	Miscellaneous Equipment	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707
86		Total General Plant	$221,199,319	$222,007,196	$222,864,448	$223,691,963	$224,311,581	$224,842,181	$225,366,023	$226,609,953	$227,786,307	$228,975,160	$229,484,847	$229,994,535	$230,516,722
87		Total Original Cost Plant in Service	$3,049,121,927	$3,073,228,291	$3,097,098,417	$3,121,270,422	$3,144,591,333	$3,168,155,272	$3,191,855,336	$3,216,036,217	$3,239,766,284	$3,263,865,262	$3,286,984,392	$3,310,350,990	$3,333,883,819
88		Estimated Discrete Activity	0												
89		Accumulated Depreciation and Amortization	(769,270,970)	(776,849,444)	(784,485,602)	(792,179,936)	(799,930,017)	(807,736,385)	(815,598,587)	(823,520,570)	(831,501,215)	(839,541,233)	(847,636,110)	(855,786,305)	(863,991,998)
90		Net Plant In Service	$2,279,850,957	$2,296,378,847	$2,312,612,816	$2,329,090,486	$2,344,661,317	$2,360,418,886	$2,376,256,749	$2,392,515,646	$2,408,265,069	$2,424,324,029	$2,439,348,282	$2,454,564,684	$2,469,891,822

Spire Missouri West
Future Test Year Ending September 30, 2028
Plant in Service Additions for the 12 Months Ending September 30, 2027

Line No.		Description	Pro Forma Additions Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Pro Forma for the Period Ending September 30, 2027
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	0	0	0	0	0	0	0	0	0	0	0	$0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$67,200
36	374.2	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
37	375.1	Str & Imp - District Meas & Reg	112,775	117,775	112,775	112,775	115,275	115,275	115,275	112,775	112,775	115,275	115,275	112,775	1,370,802
38	375.2	Str & Imp - Service Centers	0	0	87,500	0	0	87,500	0	0	87,500	0	0	87,500	350,000
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	0	0	0	0	0	0
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	0	0	0	0	0	0
42	376.1	Mains - Steel	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	1,312,914	15,754,970
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.2	Mains - Cast Iron	0	0	0	0	0	0	0	0	0	0	0	0	0
45	376.3	Mains - Plastic	15,459,959	15,259,739	15,423,701	14,846,443	15,051,204	15,748,743	15,582,286	15,292,477	15,478,368	15,272,764	15,521,955	15,595,210	184,532,846
46	378	Meas. & Reg. Station - General	2,473,326	2,477,847	2,479,744	2,463,982	2,464,274	1,652,735	1,653,801	1,655,224	1,653,727	1,654,320	1,652,930	1,655,033	23,936,943
47	379	Meas. & Reg. Station - City Gate	0	0	0	0	0	0	0	0	0	0	0	0	0
48	380.1	Services - Steel	0	0	0	0	0	0	0	0	0	0	0	0	0
49	380.2	Services - Plastic	2,869,573	2,790,122	2,842,684	2,844,440	2,873,615	3,020,934	3,007,983	2,945,290	2,984,667	2,980,042	2,989,998	2,977,186	35,126,536
50	381	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
51	381.1	Smart Meters	1,033,879	1,024,985	1,056,565	1,088,029	1,172,182	1,190,805	1,214,326	1,183,510	1,224,428	1,220,424	1,207,507	1,214,715	13,831,355
52	382.0	Meters Installation - Dist Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
53	382.1	Smart Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
54	383	House Regulators	30,461	23,891	23,007	27,110	38,274	41,715	44,767	45,923	50,146	48,103	50,730	49,710	473,837
55	385	Commercial & Ind Meas & Reg Eq	0	0	0	0	0	0	0	0	0	0	0	0	0
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
57	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Total Distribution Plant	$23,298,487	$23,012,874	$23,344,491	$22,701,293	$23,033,338	$23,176,222	$22,936,951	$22,553,714	$22,910,125	$22,609,442	$22,856,910	$23,010,643	$275,444,490
		GENERAL PLANT													
59	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	390.7	Structures & Improvements - GO	0	0	0	0	0	0	0	0	0	0	0	0	0
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391	Furniture & Fixtures	0	55,000	12,500	0	0	12,500	0	0	12,500	0	0	12,500	105,000
67	391.1	Data Processing Systems	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	912,000
68	391.2	Mechanical Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
69	391.3	Data Processing Software	0	0	0	0	0	0	0	0	0	0	0	0	0
70	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
71	391.5	Enterprise Software-EIMS	0	0	0	0	0	0	0	0	0	0	0	0	0
72	391.95	Ent Software SS Alloc	50,601	42,257	51,359	96,111	24,053	29,363	54,393	24,053	24,053	24,053	24,053	24,053	468,404
73	391.96	Ent Hardware SS Alloc	35,865	29,951	36,403	68,122	17,049	20,812	38,553	17,049	17,049	17,049	17,049	17,049	331,998
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
75	392.1	Transportation Eq - Automobiles	0	0	0	0	0	0	0	0	0	0	0	0	0
76	392.2	Transportation Eq - Trucks	533,333	533,333	533,333	266,667	266,667	266,667	933,333	933,333	933,333	266,667	266,667	266,667	6,000,000
77	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
78	394	Tools, Shop & Garage Equipment	112,078	120,710	117,919	112,719	146,831	118,501	141,650	125,918	125,918	125,918	125,918	125,918	1,500,000
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
80	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
83	397.0	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
84	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
85	398	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
86		Total General Plant	$807,877	$857,252	$827,514	$619,618	$530,600	$523,842	$1,243,930	$1,176,354	$1,188,854	$509,687	$509,687	$522,187	$9,317,403
87		Total Plant in Service Additions	$24,106,364	$23,870,127	$24,172,005	$23,320,911	$23,563,938	$23,700,064	$24,180,881	$23,730,067	$24,098,979	$23,119,130	$23,366,598	$23,532,830	$284,761,893
88		Estimated Discrete Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
89		Net Plant In Service Additions	$24,106,364	$23,870,127	$24,172,005	$23,320,911	$23,563,938	$23,700,064	$24,180,881	$23,730,067	$24,098,979	$23,119,130	$23,366,598	$23,532,830	$284,761,893

Spire Missouri West
Future Test Year Ending September 30, 2028
Plant in Service Pro Forma for the 12 Months Ending September 30, 2028

Line No.		Description	Total As Adjusted September 30, 2026	Pro Forma for the Fiscal 2028 Period Ending: Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600	$15,600
2	302	Franchises	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423	$29,423
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$770,326	$775,926	$781,526	$787,126	$792,726	$798,326	$803,926	$809,526	$815,126	$820,726	$826,326	$831,926	$837,526
36	374.2	Land Rights	$4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972	4,966,972
37	375.1	Str & Imp - District Meas & Reg	20,891,847	20,955,001	21,023,155	21,086,309	21,149,464	21,215,118	21,280,772	21,346,426	21,409,580	21,472,734	21,538,388	21,604,042	21,667,196
38	375.2	Str & Imp - Service Centers	350,000	350,000	350,000	937,500	937,500	937,500	1,525,000	1,525,000	1,525,000	2,112,500	2,112,500	2,112,500	2,700,000
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	0	0	0	0	0	0
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	0	0	0	0	0	0
42	376.1	Mains - Steel	469,049,026	470,437,859	471,825,383	473,212,906	474,600,429	475,987,952	477,375,476	478,762,999	480,150,522	481,538,045	482,925,568	484,313,092	485,700,615
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.2	Mains - Cast Iron	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338	35,744,338
45	376.3	Mains - Plastic	1,494,130,796	1,510,240,690	1,526,551,751	1,542,833,310	1,558,554,381	1,574,899,727	1,591,534,803	1,607,600,276	1,624,174,990	1,640,546,405	1,656,519,727	1,673,148,724	1,689,450,931
46	378	Meas. & Reg. Station - General	46,369,706	47,611,975	48,856,190	50,103,146	51,331,175	52,556,719	53,774,682	54,994,997	56,213,113	57,431,992	58,652,081	59,868,771	61,088,719
47	379	Meas. & Reg. Station - City Gate	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704	6,947,704
48	380.1	Services - Steel	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189	8,920,189
49	380.2	Services - Plastic	688,825,684	691,549,628	694,427,466	697,247,586	700,046,023	703,005,354	705,982,929	708,700,276	711,848,607	714,792,667	717,615,548	720,685,561	723,512,111
50	381	Meters	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875	45,596,875
51	381.1	Smart Meters	93,316,172	94,318,290	95,424,743	96,505,561	97,620,715	98,884,641	100,103,460	101,230,065	102,559,636	103,815,289	105,009,998	106,307,589	107,496,999
52	382.0	Meters Installation - Dist Plant	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062	94,975,062
53	382.1	Smart Meter Installations	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787	55,185,787
54	383	House Regulators	23,802,118	23,833,493	23,858,101	23,881,798	23,909,721	23,949,143	23,992,110	24,038,219	24,085,520	24,137,170	24,186,717	24,238,969	24,290,171
55	385	Commercial & Ind Meas & Reg Eq	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073	13,495,073
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
57	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Total Distribution Plant	$3,103,337,674	$3,125,904,862	$3,148,930,315	$3,172,427,242	$3,194,774,134	$3,218,066,480	$3,242,205,156	$3,264,839,784	$3,288,614,093	$3,312,499,528	$3,335,218,853	$3,358,943,174	$3,382,576,267
		GENERAL PLANT													
59	389	Land	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065	$1,058,065
60	390.7	Structures & Improvements - GO	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476	774,476
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391	Furniture & Fixtures	2,930,180	2,930,180	2,930,180	2,942,680	2,942,680	2,942,680	2,955,180	2,955,180	2,955,180	2,967,680	2,967,680	2,967,680	2,980,180
67	391.1	Data Processing Systems	3,389,175	3,467,455	3,545,735	3,624,015	3,702,295	3,780,575	3,858,855	3,937,135	4,015,415	4,093,695	4,171,975	4,250,255	4,328,535
68	391.2	Mechanical Office Equipment	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383	113,383
69	391.3	Data Processing Software	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664	1,234,664
70	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
71	391.5	Enterprise Software-EIMS	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215	73,573,215
72	391.95	Ent Software SS Alloc	34,147,139	34,261,944	34,376,540	34,492,264	34,609,696	34,725,521	34,841,381	34,923,207	35,004,554	35,086,004	35,167,617	35,248,821	35,330,350
73	391.96	Ent Hardware SS Alloc	2,123,262	2,204,634	2,285,858	2,367,881	2,451,116	2,533,211	2,615,331	2,673,327	2,730,985	2,788,716	2,846,562	2,904,118	2,961,905
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
75	392.1	Transportation Eq - Automobiles	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540	3,346,540
76	392.2	Transportation Eq - Trucks	43,005,583	43,538,917	44,072,250	44,605,583	44,872,250	45,138,917	45,405,583	46,338,917	47,272,250	48,205,583	48,472,250	48,738,917	49,005,583
77	393	Stores Equipment	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021	397,021
78	394	Tools, Shop & Garage Equipment	18,182,000	18,297,440	18,421,772	18,543,228	18,659,329	18,810,565	18,932,621	19,078,520	19,208,216	19,337,912	19,467,608	19,597,304	19,727,000
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
80	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	396	Power Operated Equipment	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711	20,856,711
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
83	397.0	Communication Equipment	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937	2,812,937
84	397.1	Communication Equipment - AMR	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663	20,812,663
85	398	Miscellaneous Equipment	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707	1,759,707
86		Total General Plant	$230,516,722	$231,439,951	$232,371,717	$233,315,034	$233,976,747	$234,670,851	$235,348,333	$236,645,668	$237,925,982	$239,218,972	$239,833,073	$240,446,477	$241,072,934
87		Total Original Cost Plant in Service	$3,333,883,819	$3,357,374,236	$3,381,331,456	$3,405,771,699	$3,428,780,305	$3,452,766,754	$3,477,582,913	$3,501,514,875	$3,526,569,498	$3,551,747,924	$3,575,081,349	$3,599,419,075	$3,623,678,625
88		Estimated Discrete Activity													
89		Accumulated Depreciation and Amortization	(863,991,998)	(872,253,359)	(880,571,752)	(888,946,867)	(897,375,975)	(905,861,545)	(914,403,953)	(923,004,723)	(931,667,056)	(940,389,631)	(949,166,942)	(958,001,494)	(966,891,451)
90		Net Plant In Service	$2,469,891,822	$2,485,120,877	$2,500,759,703	$2,516,824,831	$2,531,404,330	$2,546,905,209	$2,563,178,960	$2,578,510,152	$2,594,902,442	$2,611,358,293	$2,625,914,407	$2,641,417,581	$2,656,787,174

Spire Missouri West
Future Test Year Ending September 30, 2028
Plant in Service Additions for the 12 Months Ending September 30, 2028

Line No.		Description	Pro Forma Additions												Pro Forma for the Period Ending September 30, 2028
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	0	0	0	0	0	0	0	0	0	0	0	$0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	$67,200
36	374.2	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
37	375.1	Str & Imp - District Meas & Reg	63,154	68,154	63,154	63,154	65,654	65,654	65,654	63,154	63,154	65,654	65,654	63,154	775,349
38	375.2	Str & Imp - Service Centers	0	0	587,500	0	0	587,500	0	0	587,500	0	0	587,500	2,350,000
39	375.21	Str & Imp - Leased Property	0	0	0	0	0	0	0	0	0	0	0	0	0
40	375.3	Str & Imp - Garage	0	0	0	0	0	0	0	0	0	0	0	0	0
41	375.7	Struct & Impr - MoNat	0	0	0	0	0	0	0	0	0	0	0	0	0
42	376.1	Mains - Steel	1,388,833	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	1,387,523	16,651,589
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.2	Mains - Cast Iron	0	0	0	0	0	0	0	0	0	0	0	0	0
45	376.3	Mains - Plastic	16,109,894	16,311,061	16,281,559	15,721,071	16,345,345	16,635,076	16,065,473	16,574,714	16,371,415	15,973,322	16,628,997	16,302,207	195,320,135
46	378	Meas. & Reg. Station - General	1,242,269	1,244,216	1,246,956	1,228,029	1,225,545	1,217,963	1,220,315	1,218,115	1,218,879	1,220,089	1,216,689	1,219,949	14,719,014
47	379	Meas. & Reg. Station - City Gate	0	0	0	0	0	0	0	0	0	0	0	0	0
48	380.1	Services - Steel	0	0	0	0	0	0	0	0	0	0	0	0	0
49	380.2	Services - Plastic	2,723,944	2,877,838	2,820,120	2,798,438	2,959,331	2,977,575	2,717,347	3,148,331	2,944,060	2,822,880	3,070,014	2,826,549	34,686,427
50	381	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
51	381.1	Smart Meters	1,002,118	1,106,453	1,080,818	1,115,155	1,263,926	1,218,819	1,126,605	1,329,571	1,255,653	1,194,709	1,297,592	1,189,410	14,180,827
52	382.0	Meters Installation - Dist Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
53	382.1	Smart Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
54	383	House Regulators	31,375	24,608	23,697	27,923	39,422	42,966	46,110	47,301	51,650	49,547	52,252	51,202	488,052
55	385	Commercial & Ind Meas & Reg Eq	0	0	0	0	0	0	0	0	0	0	0	0	0
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
57	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Total Distribution Plant	$22,567,188	$23,025,453	$23,496,926	$22,346,893	$23,292,346	$24,138,676	$22,634,628	$23,774,309	$23,885,435	$22,719,324	$23,724,321	$23,633,093	$279,238,593
		GENERAL PLANT													
59	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	390.7	Structures & Improvements - GO	0	0	0	0	0	0	0	0	0	0	0	0	0
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391	Furniture & Fixtures	0	0	12,500	0	0	12,500	0	0	12,500	0	0	12,500	50,000
67	391.1	Data Processing Systems	78,280	78,280	78,280	78,280	78,280	78,280	78,280	78,280	78,280	78,280	78,280	78,280	939,360
68	391.2	Mechanical Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
69	391.3	Data Processing Software	0	0	0	0	0	0	0	0	0	0	0	0	0
70	391.4	Data Processing Systems Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
71	391.5	Enterprise Software-EIMS	0	0	0	0	0	0	0	0	0	0	0	0	0
72	391.95	Ent Software SS Alloc	114,804	114,597	115,723	117,432	115,825	115,860	81,825	81,347	81,450	81,612	81,205	81,528	1,183,210
73	391.96	Ent Hardware SS Alloc	81,372	81,225	82,023	83,234	82,095	82,120	57,997	57,658	57,731	57,846	57,557	57,786	838,642
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
75	392.1	Transportation Eq - Automobiles	0	0	0	0	0	0	0	0	0	0	0	0	0
76	392.2	Transportation Eq - Trucks	533,333	533,333	533,333	266,667	266,667	266,667	933,333	933,333	933,333	266,667	266,667	266,667	6,000,000
77	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
78	394	Tools, Shop & Garage Equipment	115,440	124,332	121,457	116,100	151,236	122,056	145,899	129,696	129,696	129,696	129,696	129,696	1,545,000
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
80	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
83	397.0	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
84	397.1	Communication Equipment - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
85	398	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
86		Total General Plant	$923,229	$931,766	$943,316	$661,714	$694,104	$677,482	$1,297,334	$1,280,314	$1,292,991	$614,101	$613,404	$626,457	$10,556,213
87		Total Plant in Service Additions	$23,490,417	$23,957,220	$24,440,243	$23,008,606	$23,986,449	$24,816,159	$23,931,962	$25,054,623	$25,178,426	$23,333,425	$24,337,726	$24,259,550	$289,794,805
88		Estimated Discrete Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
89		Net Plant In Service Additions	$23,490,417	$23,957,220	$24,440,243	$23,008,606	$23,986,449	$24,816,159	$23,931,962	$25,054,623	$25,178,426	$23,333,425	$24,337,726	$24,259,550	$289,794,805

Spire Missouri West
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary

Line No.		Description	Total Reserve As of September 30, 2026	Reserve Adjustments	Total As Adjusted As of September 30, 2026	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		INTANGIBLE PLANT								
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	
2	302	Franchises	0	0	0	0	0	0	0	
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	
		PRODUCTION PLANT								
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	0	$0	0	$0	
6	305	Structures & Improvements-Mfg Gas	0	0	0	0	0	0	0	
7	307	Other Power Equipment	0	0	0	0	0	0	0	
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	
		UNDERGROUND STORAGE PLANT								
11	350.1	Land	$0	$0	$0	0	$0	0	$0	
12	350.2	Rights of Way	0	0	0	0	0	0	0	
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	
14	351.4	Other Structures	0	0	0	0	0	0	0	
15	352	Wells	0	0	0	0	0	0	0	
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	
17	352.2	Reservoirs	0	0	0	0	0	0	0	
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	
20	353	Lines	0	0	0	0	0	0	0	
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	
23	356	Purification Equipment	0	0	0	0	0	0	0	
24	357	Other Equipment	0	0	0	0	0	0	0	
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	
		OTHER STORAGE EQUIPMENT								
26	360	Land & Land Rights	$0	$0	$0	0	$0	0	$0	
27	361	Structures & Improvements	0	0	0	0	0	0	0	
28	362	Gas Holders	0	0	0	0	0	0	0	
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	
		TRANSMISSION PLANT								
31	365.2	Rights of Way - Transmission	$0	$0	$0	0	$0	0	$0	
32	367	Mains - Transmission	0	0	0	0	0	0	0	
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	
		DISTRIBUTION PLANT								
35	374	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	
36	374.2	Land Rights	$1,539,516	0	$1,539,516	$62,087	$1,601,604	$62,087	$1,663,691	
37	375.1	Str & Imp - District Meas & Reg	4,296,169	0	4,296,169	$445,810	4,741,979	$468,872	5,210,850	
38	375.2	Str & Imp - Service Centers	0	0	0	$0	0	$0	0	
39	375.21	Str & Imp - Leased Property	0	0	0	$0	0	$0	0	
40	375.3	Str & Imp - Garage	0	0	0	$0	0	$0	0	
41	375.7	Struct & Impr - MoNat	0	0	0	$0	0	$0	0	
42	376.1	Mains - Steel	87,656,641	0	87,656,641	10,437,313	98,093,954	10,804,365	108,898,319	
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	
44	376.2	Mains - Cast Iron	15,665,740	0	15,665,740	3,992,643	19,658,383	3,992,643	23,651,025	
45	376.3	Mains - Plastic	177,887,431	0	177,887,431	32,554,416	210,441,847	36,952,407	247,394,254	
46	378	Meas. & Reg. Station - General	8,019,036	0	8,019,036	1,280,777	9,299,814	1,903,077	11,202,891	
47	379	Meas. & Reg. Station - City Gate	2,909,129	0	2,909,129	184,809	3,093,938	184,809	3,278,747	
48	380.1	Services - Steel	3,690,511	0	3,690,511	409,437	4,099,948	409,437	4,509,385	
49	380.2	Services - Plastic	284,551,017	0	284,551,017	26,900,962	311,451,979	28,298,046	339,750,024	
50	381	Meters	(6,680,324)	0	(6,680,324)	1,614,129	(5,066,195)	1,614,129	(3,452,065)	
51	381	Smart Meters	15,379,284	0	15,379,284	4,337,343	19,716,627	5,038,654	24,755,281	
52	382.0	Meters Installation - Dist Plant	47,010,017	0	47,010,017	1,614,576	48,624,593	1,614,576	50,239,169	
53	382.1	Smart Meter Installations	7,960,379	0	7,960,379	2,759,289	10,719,668	2,759,289	13,478,958	
54	383	House Regulators	9,511,041	0	9,511,041	428,662	9,939,703	437,408	10,377,112	
55	385	Commercial & Ind Meas & Reg Eq	1,410,817	0	1,410,817	361,668	1,772,485	361,668	2,134,153	
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	
57	387	Other Equipment	0	0	0	0	0	0	0	
58		Total Distribution Plant	$660,806,405	$0	$660,806,405	$87,383,921	$748,190,326	$94,901,467	$843,091,793	
		GENERAL PLANT								
59	389	Land	$0	$0	$0	$0	$0	$0	$0	
60	390.7	Structures & Improvements - GO	346,927	0	346,927	0	346,927	0	346,927	
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	
66	391	Furniture & Fixtures	1,508,938	0	1,508,938	139,418	1,648,356	142,044	1,790,400	
67	391.1	Data Processing Systems	(509,235)	0	(509,235)	337,823	(171,412)	443,202	271,790	
68	391.2	Mechanical Office Equipment	62,682	0	62,682	7,563	70,245	7,563	77,808	
69	391.3	Data Processing Software	911,332	0	911,332	121,861	1,033,193	121,861	1,155,055	
70	391.4	Data Processing Systems Equipment	(40,883)	0	(40,883)	0	(40,883)	0	(40,883)	
71	391.5	Enterprise Software-EIMS	0	60,971,781	60,971,781	0	60,971,781	0	60,971,781	C D Adj 1
72	391.95	Ent Software SS Alloc	14,295,429	0	14,295,429	0	14,295,429	0	14,295,429	
73	391.96	Ent Hardware SS Alloc	376,697	0	376,697	200,010	576,707	261,364	838,071	
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	
75	392.1	Transportation Eq - Automobiles	2,677,232	0	2,677,232	382,509	3,059,741	382,509	3,442,251	
76	392.2	Transportation Eq - Trucks	16,145,119	0	16,145,119	2,930,216	19,075,335	3,366,416	22,441,751	
77	393	Stores Equipment	138,407	0	138,407	8,933	147,340	8,933	156,273	

Spire Missouri West
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary

Line No.		Description	Total Reserve As of September 30, 2026	Reserve Adjustments	Total As Adjusted As of September 30, 2026	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2027	Pro Forma Adjustments	Pro Forma for the Period Ending September 30, 2028	Adj Ref
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
78	394	Tools, Shop & Garage Equipment	5,303,120	0	5,303,120	634,625	5,937,744	689,947	6,627,691	
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	
80	395	Laboratory Equipment	0	0	0	0	0	0	0	
81	396	Power Operated Equipment	7,238,959	0	7,238,959	1,282,688	8,521,646	1,282,688	9,804,334	
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	
83	397.0	Communication Equipment	(892,627)	0	(892,627)	164,838	(727,789)	164,838	(562,951)	
84	397.1	Communication Equipment - AMR	(882,560)	0	(882,560)	1,044,796	162,236	1,044,796	1,207,032	
85	398	Miscellaneous Equipment	813,248	0	813,248	81,826	895,075	81,826	976,901	
86		Total General Plant	$47,492,784	$60,971,781	$108,464,565	$7,337,106	$115,801,671	$7,997,986	$123,799,658	
87		Total Plant Depreciation Reserve	$708,299,190	$60,971,781	$769,270,970	$94,721,027	$863,991,998	$102,899,454	$966,891,451	
88										
89		Estimated Discrete Activity	0	0	0	0	0	0	0	
90		Net Plant Depreciation Reserve	$708,299,190	$60,971,781	$769,270,970	$94,721,027	$863,991,998	$102,899,454	$966,891,451	

Spire Missouri West
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary Pro Forma for the 12 Months Ending September 30, 2027

Line No.		Description	Total As Adjusted September 30, 2026	Pro Forma for the Fiscal 2027 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	0	0	0	0	0	0	0	0	0	0
6	305	Structures & Improvements-Mfg Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
7	307	Other Power Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8	311	Propane Equipment-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	0	0	0	0	0	0	0	0	0	0
12	350.2	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
13	351.2	Compression Station Structure	0	0	0	0	0	0	0	0	0	0	0	0	0
14	351.4	Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
15	352	Wells	0	0	0	0	0	0	0	0	0	0	0	0	0
16	352.1	Storage Leaseholds & Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
17	352.2	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	352.3	Non-Recoverable Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
19	352.4	Wells - Oil & Vent Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
20	353	Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
21	354	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
22	355	Measuring & Regulating Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
23	356	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	357	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	0	0	0	0	0	0	0	0	0	0
27	361	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
28	362	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
29	363.3	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	0	0	0	0	0	0	0	0	0	0
32	367	Mains - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Other Equipment - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	374.2	Land Rights	$1,539,516	1,544,690	$1,549,864	$1,555,038	$1,560,212	$1,565,386	$1,570,560	$1,575,734	$1,580,908	$1,586,082	$1,591,256	$1,596,430	$1,601,604
37	375.1	Str & Imp - District Meas & Reg	4,296,169	4,332,164	4,368,375	$4,404,793	$4,441,418	$4,478,254	$4,515,302	$4,552,560	$4,590,026	$4,627,698	$4,665,582	$4,703,677	$4,741,979
38	375.2	Str & Imp - Service Centers	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
39	375.21	Str & Imp - Leased Property	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	375.3	Str & Imp - Garage	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
41	375.7	Struct & Impr - MoNat	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42	376.1	Mains - Steel	87,656,641	88,512,818	89,371,467	90,232,589	91,096,183	91,962,250	92,830,790	93,701,802	94,575,287	95,451,245	96,329,675	97,210,578	98,093,954
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.2	Mains - Cast Iron	15,665,740	15,998,460	16,331,181	16,663,901	16,996,621	17,329,341	17,662,061	17,994,782	18,327,502	18,660,222	18,992,942	19,325,663	19,658,383
45	376.3	Mains - Plastic	177,887,431	180,438,168	183,018,279	185,628,081	188,266,463	190,933,818	193,631,489	196,359,157	199,116,262	201,903,163	204,719,464	207,565,645	210,441,847
46	378	Meas. & Reg. Station - General	8,019,036	8,091,679	8,171,549	8,258,651	8,352,940	8,454,417	8,560,714	8,671,834	8,787,783	8,908,554	9,034,151	9,164,569	9,299,814
47	379	Meas. & Reg. Station - City Gate	2,909,129	2,924,530	2,939,931	2,955,331	2,970,732	2,986,133	3,001,534	3,016,934	3,032,335	3,047,736	3,063,137	3,078,537	3,093,938
48	380.1	Services - Steel	3,690,511	3,724,631	3,758,751	3,792,871	3,826,990	3,861,110	3,895,230	3,929,350	3,963,469	3,997,589	4,031,709	4,065,828	4,099,948
49	380.2	Services - Plastic	284,551,017	286,739,579	288,937,442	291,144,780	293,361,600	295,587,999	297,824,467	300,070,962	302,327,275	304,593,536	306,869,731	309,155,893	311,451,979
50	381	Meters	(6,680,324)	(6,545,813)	(6,411,302)	(6,276,792)	(6,142,281)	(6,007,770)	(5,873,259)	(5,738,748)	(5,604,238)	(5,469,727)	(5,335,216)	(5,200,705)	(5,066,195)
51	381	Smart Meters	15,379,284	15,714,778	16,054,544	16,398,711	16,747,412	17,100,998	17,459,545	17,823,151	18,191,689	18,565,329	18,944,054	19,327,810	19,716,627
52	382.0	Meters Installation - Dist Plant	47,010,017	47,144,565	47,279,113	47,413,661	47,548,209	47,682,757	47,817,305	47,951,853	48,086,401	48,220,949	48,355,497	48,490,045	48,624,593
53	382.1	Smart Meter Installations	7,960,379	8,190,320	8,420,260	8,650,201	8,880,142	9,110,083	9,340,023	9,569,964	9,799,905	10,029,846	10,259,787	10,489,727	10,719,668
54	383	House Regulators	9,511,041	9,546,469	9,581,932	9,617,431	9,652,971	9,688,568	9,724,229	9,759,958	9,795,757	9,831,631	9,867,579	9,903,603	9,939,703
55	385	Commercial & Ind Meas & Reg Eq	1,410,817	1,440,956	1,471,095	1,501,234	1,531,373	1,561,512	1,591,651	1,621,790	1,651,929	1,682,068	1,712,207	1,742,346	1,772,485
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
57	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Total Distribution Plant	$660,806,405	$667,797,994	$674,842,480	$681,940,483	$689,090,986	$696,294,856	$703,551,641	$710,861,083	$718,222,290	$725,635,921	$733,101,554	$740,619,646	$748,190,326
		GENERAL PLANT													
59	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	390.7	Structures & Improvements - GO	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391	Furniture & Fixtures	1,508,938	1,520,262	1,531,807	1,543,402	1,554,996	1,566,591	1,578,236	1,589,881	1,601,526	1,613,221	1,624,916	1,636,611	1,648,356
67	391.1	Data Processing Systems	(509,235)	(485,043)	(460,132)	(434,500)	(408,149)	(381,077)	(353,285)	(324,773)	(295,541)	(265,589)	(234,917)	(203,525)	(171,412)
68	391.2	Mechanical Office Equipment	62,682	63,313	63,943	64,573	65,203	65,834	66,464	67,094	67,724	68,354	68,985	69,615	70,245
69	391.3	Data Processing Software	911,332	921,487	931,642	941,797	951,952	962,107	972,263	982,418	992,573	1,002,728	1,012,883	1,023,038	1,033,193
70	391.4	Data Processing Systems Equipment	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)
71	391.5	Enterprise Software-EIMS	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781
72	391.95	Ent Software SS Alloc	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429
73	391.96	Ent Hardware SS Alloc	376,697	391,923	407,399	423,178	439,524	456,013	472,675	489,659	506,784	524,052	541,462	559,014	576,707
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
75	392.1	Transportation Eq - Automobiles	2,677,232	2,709,107	2,740,983	2,772,859	2,804,735	2,836,611	2,868,486	2,900,362	2,932,238	2,964,114	2,995,990	3,027,865	3,059,741
76	392.2	Transportation Eq - Trucks	16,145,119	16,372,542	16,603,196	16,837,082	17,072,583	17,309,700	17,548,432	17,792,818	18,042,859	18,298,555	18,555,866	18,814,792	19,075,335
77	393	Stores Equipment	138,407	139,151	139,896	140,640	141,385	142,129	142,874	143,618	144,362	145,107	145,851	146,596	147,340
78	394	Tools, Shop & Garage Equipment	5,303,120	5,353,922	5,405,089	5,456,613	5,508,478	5,560,787	5,613,454	5,666,550	5,720,027	5,773,885	5,828,124	5,882,744	5,937,744
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
80	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	396	Power Operated Equipment	7,238,959	7,345,849	7,452,740	7,559,631	7,666,521	7,773,412	7,880,302	7,987,193	8,094,084	8,200,974	8,307,865	8,414,756	8,521,646
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
83	397.0	Communication Equipment	(892,627)	(878,890)	(865,154)	(851,417)	(837,681)	(823,944)	(810,208)	(796,471)	(782,735)	(768,998)	(755,262)	(741,525)	(727,789)
84	397.1	Communication Equipment - AMR	(882,560)	(795,493)	(708,427)	(621,361)	(534,294)	(447,228)	(360,162)	(273,096)	(186,029)	(98,963)	(11,897)	75,170	162,236
85	398	Miscellaneous Equipment	813,248	820,067	826,886	833,705	840,524	847,343	854,161	860,980	867,799	874,618	881,437	888,256	895,075
86		Total General Plant	$108,464,565	$109,051,450	$109,643,121	$110,239,454	$110,839,031	$111,441,530	$112,046,946	$112,659,487	$113,278,925	$113,905,311	$114,534,556	$115,166,659	$115,801,671
87		Total Plant Depreciation Reserve	$769,270,970	$776,849,444	$784,485,602	$792,179,936	$799,930,017	$807,736,385	$815,598,587	$823,520,570	$831,501,215	$839,541,233	$847,636,110	$855,786,305	$863,991,998
88															
89		Estimated Discrete Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
90		Net Plant Depreciation Reserve	$769,270,970	$776,849,444	$784,485,602	$792,179,936	$799,930,017	$807,736,385	$815,598,587	$823,520,570	$831,501,215	$839,541,233	$847,636,110	$855,786,305	$863,991,998

Spire Missouri West
Future Test Year Ending September 30, 2028
Accumulated Depreciation Reserve Summary Pro Forma for the 12 Months Ending September 30, 2028

Line No.		Description	Pro Forma for the Period Ending September 30, 2027	Pro Forma for the Fiscal 2028 Period Ending Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		INTANGIBLE PLANT													
1	301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MGE Website Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT													
5	304	Land & Land Rights-Mfg Gas	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	305	Structures & Improvements-Mfg Gas	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	307	Other Power Equipment	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	311	Propane Equipment-Gas Ops	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	311.1	Propane Storage Cavern-Gas Ops	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10		Total Production Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT													
11	350.1	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	350.2	Rights of Way	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	351.2	Compression Station Structure	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	351.4	Other Structures	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	352	Wells	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
16	352.1	Storage Leaseholds & Rights	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17	352.2	Reservoirs	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
18	352.3	Non-Recoverable Natural Gas	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19	352.4	Wells - Oil & Vent Gas	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
20	353	Lines	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
21	354	Compressor Station Equipment	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
22	355	Measuring & Regulating Equipment	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	356	Purification Equipment	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	357	Other Equipment	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25		Total Underground Storage Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT													
26	360	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	361	Structures & Improvements	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	362	Gas Holders	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	363.3	Compressor Equipment	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30		Total Other Storage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT													
31	365.2	Rights of Way - Transmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	367	Mains - Transmission	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
33	371	Other Equipment - Transmission	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
34		Total Transmission Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT													
35	374	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	374.2	Land Rights	$1,601,604	1,606,778	$1,611,951	$1,617,125	$1,622,299	$1,627,473	$1,632,647	$1,637,821	$1,642,995	$1,648,169	$1,653,343	$1,658,517	$1,663,691
37	375.1	Str & Imp - District Meas & Reg	4,741,979	4,780,396	4,818,938	$4,857,597	$4,896,371	$4,935,265	$4,974,280	$5,013,415	$5,052,666	$5,092,033	$5,131,520	$5,171,127	$5,210,850
38	375.2	Str & Imp - Service Centers	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
39	375.21	Str & Imp - Leased Property	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	375.3	Str & Imp - Garage	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
41	375.7	Struct & Impr - MoNat	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42	376.1	Mains - Steel	98,093,954	98,979,945	99,868,550	100,759,767	101,653,598	102,550,042	103,449,099	104,350,770	105,255,053	106,161,950	107,071,460	107,983,583	108,898,319
43	376.101	Mains - Steel Transmission - MGE	0	0	0	0	0	0	0	0	0	0	0	0	0
44	376.2	Mains - Cast Iron	19,658,383	19,991,103	20,323,823	20,656,543	20,989,264	21,321,984	21,654,704	21,987,424	22,320,144	22,652,865	22,985,585	23,318,305	23,651,025
45	376.3	Mains - Plastic	210,441,847	213,349,060	216,287,673	219,257,627	222,257,844	225,289,526	228,353,230	231,447,861	234,574,398	237,732,450	240,921,250	244,142,061	247,394,254
46	378	Meas. & Reg. Station - General	9,299,814	9,438,682	9,581,179	9,727,314	9,877,029	10,030,320	10,187,163	10,347,565	10,511,520	10,679,030	10,850,098	11,024,715	11,202,891
47	379	Meas. & Reg. Station - City Gate	3,093,938	3,109,339	3,124,740	3,140,140	3,155,541	3,170,942	3,186,343	3,201,743	3,217,144	3,232,545	3,247,946	3,263,346	3,278,747
48	380.1	Services - Steel	4,099,948	4,134,068	4,168,188	4,202,307	4,236,427	4,270,547	4,304,666	4,338,786	4,372,906	4,407,026	4,441,145	4,475,265	4,509,385
49	380.2	Services - Plastic	311,451,979	313,757,144	316,071,902	318,396,061	320,729,548	323,072,899	325,426,175	327,788,509	330,161,338	332,543,980	334,936,032	337,338,317	339,750,024
50	381	Meters	(5,066,196)	(4,931,684)	(4,797,173)	(4,662,662)	(4,528,151)	(4,393,641)	(4,259,130)	(4,124,619)	(3,990,108)	(3,855,598)	(3,721,087)	(3,586,576)	(3,452,065)
51	381	Smart Meters	19,716,627	20,109,620	20,507,223	20,909,330	21,316,083	21,728,102	22,145,200	22,566,992	22,994,323	23,426,887	23,864,429	24,307,377	24,755,281
52	382.0	Meters Installation - Dist Plant	48,624,593	48,759,141	48,893,689	49,028,237	49,162,785	49,297,333	49,431,881	49,566,429	49,700,977	49,835,525	49,970,073	50,104,621	50,239,169
53	382.1	Smart Meter Installations	10,719,668	10,949,609	11,179,550	11,409,491	11,639,431	11,869,372	12,099,313	12,329,254	12,559,194	12,789,135	13,019,076	13,249,017	13,478,958
54	383	House Regulators	9,939,703	9,975,851	10,012,035	10,048,256	10,084,519	10,120,842	10,157,230	10,193,688	10,230,218	10,266,826	10,303,509	10,340,271	10,377,112
55	385	Commercial & Ind Meas & Reg Eq	1,772,485	1,802,624	1,832,763	1,862,902	1,893,041	1,923,180	1,953,319	1,983,458	2,013,597	2,043,736	2,073,875	2,104,014	2,134,153
56	386	Other Property - Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
57	387	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58		Total Distribution Plant	$748,190,326	$755,811,676	$763,485,031	$771,210,034	$778,985,628	$786,814,186	$794,696,120	$802,629,095	$810,616,365	$818,656,557	$826,748,253	$834,893,961	$843,091,793
		GENERAL PLANT													
59	389	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	390.7	Structures & Improvements - GO	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927	346,927
61	390.2	LH Improvements 700 Market	0	0	0	0	0	0	0	0	0	0	0	0	0
62	390.3	Structures - Leased - St. Charles	0	0	0	0	0	0	0	0	0	0	0	0	0
63	390.7	Structures - Gen Plant - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
64	390.71	Structures - Leased - Monat	0	0	0	0	0	0	0	0	0	0	0	0	0
65	390.81	Structures - Leased - Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
66	391	Furniture & Fixtures	1,648,356	1,660,101	1,671,847	1,683,642	1,695,437	1,707,232	1,719,078	1,730,923	1,742,768	1,754,664	1,766,559	1,778,455	1,790,400
67	391.1	Data Processing Systems	(171,412)	(138,558)	(104,962)	(70,625)	(35,545)	276	36,838	74,143	112,189	150,976	190,506	230,777	271,790
68	391.2	Mechanical Office Equipment	70,245	70,875	71,506	72,136	72,766	73,396	74,026	74,657	75,287	75,917	76,547	77,178	77,808
69	391.3	Data Processing Software	1,033,193	1,043,348	1,053,503	1,063,659	1,073,814	1,083,969	1,094,124	1,104,279	1,114,434	1,124,589	1,134,744	1,144,899	1,155,055
70	391.4	Data Processing Systems Equipment	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)	(40,883)
71	391.5	Enterprise Software-EIMS	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781	60,971,781
72	391.95	Ent Software SS Alloc	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429	14,295,429
73	391.96	Ent Hardware SS Alloc	576,707	595,079	614,128	633,861	654,286	675,397	697,191	719,469	742,227	765,466	789,188	813,389	838,071
74	392	Transportation - Sp Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
75	392.1	Transportation Eq - Automobiles	3,059,741	3,091,617	3,123,493	3,155,369	3,187,244	3,219,120	3,250,996	3,282,872	3,314,747	3,346,623	3,378,499	3,410,375	3,442,251
76	392.2	Transportation Eq - Trucks	19,075,335	19,339,108	19,606,112	19,876,348	20,148,199	20,421,665	20,696,748	20,977,484	21,263,875	21,555,921	21,849,582	22,144,858	22,441,751
77	393	Stores Equipment	147,340	148,084	148,829	149,573	150,318	151,062	151,806	152,551	153,295	154,040	154,784	155,529	156,273
78	394	Tools, Shop & Garage Equipment	5,937,744	5,993,094	6,048,820	6,104,913	6,161,357	6,218,259	6,275,531	6,333,243	6,391,348	6,449,845	6,508,735	6,568,017	6,627,691
79	394.5	Equip CNG Fuel Station	0	0	0	0	0	0	0	0	0	0	0	0	0
80	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
81	396	Power Operated Equipment	8,521,646	8,628,537	8,735,428	8,842,318	8,949,209	9,056,100	9,162,990	9,269,881	9,376,772	9,483,662	9,590,553	9,697,443	9,804,334
82	396.1	Power Operated Equipment - Trucks	0	0	0	0	0	0	0	0	0	0	0	0	0
83	397.0	Communication Equipment	(727,789)	(714,052)	(700,316)	(686,579)	(672,843)	(659,106)	(645,370)	(631,633)	(617,897)	(604,160)	(590,424)	(576,687)	(562,951)
84	397.1	Communication Equipment - AMR	162,236	249,302	336,369	423,435	510,501	597,568	684,634	771,700	858,766	945,833	1,032,899	1,119,965	1,207,032
85	398	Miscellaneous Equipment	895,075	901,893	908,712	915,531	922,350	929,169	935,988	942,807	949,625	956,444	963,263	970,082	976,901
86		Total General Plant	$115,801,671	$116,441,683	$117,086,721	$117,736,833	$118,390,347	$119,047,360	$119,707,833	$120,375,628	$121,050,691	$121,733,074	$122,418,689	$123,107,533	$123,799,658
87		Total Plant Depreciation Reserve	$863,991,998	$872,253,359	$880,571,752	$888,946,867	$897,375,975	$905,861,545	$914,403,953	$923,004,723	$931,667,056	$940,389,631	$949,166,942	$958,001,494	$966,891,451
88															
89		Estimated Discrete Activity		0	0	0	0	0	0	0	0	0	0	0	0
90		Net Plant Depreciation Reserve	$863,991,998	$872,253,359	$880,571,752	$888,946,867	$897,375,975	$905,861,545	$914,403,953	$923,004,723	$931,667,056	$940,389,631	$949,166,942	$958,001,494	$966,891,451

Spire Missouri West
Summary of Cost of Capital
September 30, 2028

Line No.	Description	Ratio	Cost Rate	Composite Rate	Pre-Tax
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt	45.000%	4.465%	2.009%	2.009%
2	Short-Term Debt	0.000%	0.000%	0.000%	
3	Preferred Stock	0.000%	0.000%	0.000%	
4	Common Equity	55.000%	10.500%	5.775%	7.583%
5	Total	100.000%		7.784%	9.592%

Spire Missouri West
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Type

Line No.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**TOTAL OPERATING REVENUE**	$420,992,561	$17,747,486	$438,740,047	($22,932,901)	$415,807,147	$128,651,771	$544,458,917
2	**TOTAL GAS SUPPLY EXPENSES**	(83,864)	83,864	0	0	0	0	0
3	**TOTAL NATURAL GAS STORAGE EXPENSE**	0	0	0	0	0	0	0
4	**TOTAL TRANSMISSION EXPENSES**	0	0	0	0	0	0	0
5	**TOTAL PRODUCTION EXPENSES**	0	562,500	562,500	787,500	1,350,000	0	1,350,000
6	**TOTAL DISTRIBUTION EXPENSES**	43,199,129	(2,294,647)	40,904,482	6,643,115	47,547,598	0	47,547,598
7	**TOTAL CUSTOMER ACCOUNTS EXPENSES**	30,099,679	696,032	30,795,711	1,479,625	32,275,336	0	32,275,336
8	**TOTAL CUSTOMER SERVICE & INFO EXPENSES**	4,708,057	46,492	4,754,549	3,185,580	7,940,129	0	7,940,129
9	**TOTAL SALES EXPENSES**	1,045,107	4,768	1,049,875	66,108	1,115,983	0	1,115,983
10	**TOTAL ADMIN & GENERAL EXPENSES**	50,853,702	(2,137,792)	48,715,909	5,639,151	54,355,061	0	54,355,061
11	**TOTAL PAYROLL ADJUSTMENT**	0	0	0	0	0	0	0
12	**TOTAL DEPRECIATION**	83,377,233	8,752,263	92,129,495	7,678,426	99,807,922	0	99,807,922
13	**TOTAL AMORTIZATION**	11,330,628	(71,749)	11,258,879	(830,702)	10,428,177	0	10,428,177
14	**TOTAL OTHER OPERATING EXPENSES**	45,613,602	1,090,745	46,704,347	16,823,950	63,528,296	0	63,528,296
15	**TOTAL OPERATING EXPENSE**	270,143,273	6,732,475	276,875,748	41,472,753	318,348,502	0	318,348,502
16	**NET INCOME BEFORE TAXES**	150,849,288	11,015,011	161,864,299	(64,405,654)	97,458,645	128,651,771	226,110,415
17	**TOTAL INCOME TAXES**	6,878,237	1,341,122	8,219,359	(16,286,399)	(8,067,040)	30,670,646	22,603,606
18	**TOTAL DEFERRED INCOME TAXES** **Note:** per book & adjusted income tax computed on G-3	$15,409,016	$367,639	$15,776,655	$271,357	$16,048,012	$0	$16,048,012
19	**NET OPERATING INCOME**	$128,562,035	$9,306,250	$137,868,285	($48,390,612)	$89,477,673	$97,981,125	$187,458,797

Spire Missouri West
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No. - Summary

Line No.	Main Acct.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		NORMALIZED MARGIN & OTHER REVENUES							
1	480	Residential	$332,999,282	$9,712,948	$342,712,230	($20,494,765)	$322,217,465	$102,185,649	$424,403,114
2	481	Small General Service	34,688,492	4,169,239	38,857,731	(2,509,359)	36,348,372	11,522,434	47,870,806
3	481	Large General Services	23,453,659	1,815,326	25,268,985	(1,167,300)	24,101,686	6,862,628	30,964,313
4	481	LV, SL, LP, VF	21,729,126	(20,165,572)	1,563,554	(194,261)	1,369,293	389,888	1,759,181
5	487	Late Payment Charges	4,758,479	1,566,576	6,325,055	0	6,325,055	0	6,325,055
6	489	Transport	3,102,272	20,611,120	23,713,392	(1,105,372)	22,608,020	7,691,173	30,299,193
7	492	Incidental Gasoline and Oil Sales	0	0	0	0	0	0	0
8	493	Rent From Gas Property	0	0	0	0	0	0	0
9	495	Other Revenue	261,252	37,848	299,100	2,538,155	2,837,255	0	2,837,255
10	OSS	Off System and Incentive Revenue	0	0	0	0	0	0	0
11		Total Operating Revenue	$420,992,561	$17,747,486	$438,740,047	($22,932,901)	$415,807,147	$128,651,771	$544,458,917
		OPERATING & MAINTENANCE EXPENSE							
		Manufactured Gas Production Expense							
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	0	0	0	0	0	0
16	728	Liquefied Petroleum Gas	0	0	0	0	0	0	0
17	735	Miscellaneous Production Expenses	0	0	0	0	0	0	0
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	0	0	0	0	0	0	0
20	742	Maintenance of Production Equipment	0	562,500	562,500	787,500	1,350,000	0	1,350,000
21		Total Manufactured Gas Production Expense	$0	$562,500	$562,500	$787,500	$1,350,000	$0	$1,350,000
		Purchased Gas Expense							
22	804	Purchased Gas Expense	$0	$0	$0	$0	$0	$0	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	0	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	(83,864)	83,864	0	0	0	0	0
26		Total Purchased Gas Expense	($83,864)	$83,864	$0	$0	$0	$0	$0
		Natural Gas Storage Expenses							
27	814	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0
28	815	Maps and Records	0	0	0	0	0	0	0
29	816	Wells Expenses	0	0	0	0	0	0	0
30	817	Line Expenses	0	0	0	0	0	0	0
31	818	Compressor Station Expenses	0	0	0	0	0	0	0
32	819	Compressor Station Fuel & Power	0	0	0	0	0	0	0
33	820	Measuring & Regulating Station Expenses	0	0	0	0	0	0	0
34	821	Purification Expenses	0	0	0	0	0	0	0
35	823	Gas Losses	0	0	0	0	0	0	0
36	824	Other Expenses	0	0	0	0	0	0	0
37	825	Storage Well Royalities	0	0	0	0	0	0	0
38	830	MaintenanceSupervision & Engineering	0	0	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	0	0	0	0	0	0	0
40	832	Maintenance of Reservoirs & Wells	0	0	0	0	0	0	0
41	833	Maintenance of Lines	0	0	0	0	0	0	0
42	834	Maintenance of Compressor Station Equipment	0	0	0	0	0	0	0
43	835	Maint of Measuring & Regulating Station Exp	0	0	0	0	0	0	0
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	0	0	0	0	0	0	0
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	0	0	0	0	0	0
48	842.1	Fuel	0	0	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	0	0	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$0	$0	$0	$0	$0	$0	$0
		Distribution Operation Expense							
50	870	Operation, Supervision and Engineering	$2,118,386	($630,957)	$1,487,429	$50,594	$1,538,024	$0	$1,538,024
51	871	Distribution and Load Dispatching	780,908	(16,772)	764,135	38,458	802,593	0	802,593
52	874	Mains and Service Expenses	15,192,406	(4,916,963)	10,275,443	1,630,594	11,906,037	0	11,906,037
53	875	Distributing Regulating Station Expenses	42,533	145,003	187,536	12,833	200,369	0	200,369
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	0	0	0	0	0	0
56	878	Meter and House Regulator Expenses	3,633,140	(1,004,358)	2,628,783	(545,278)	2,083,505	0	2,083,505
57	879	Customer Installation Expenses	3,338,234	(11,839)	3,326,396	128,860	3,455,256	0	3,455,256
58	880	Other Expenses	2,739,238	46,460	2,785,698	2,848,728	5,634,426	0	5,634,426
59	881	Rents	41,682	(15,282)	26,400	792	27,192	0	27,192
60		Total Operation Expense	$27,886,528	($6,404,708)	$21,481,820	$4,165,582	$25,647,403	$0	$25,647,403
		Distribution Maintenance Expense							
61	885	Maintenance Supervision and Engineering	$1,020,921	$451,185	$1,472,106	$55,015	$1,527,121	$0	$1,527,121
62	886	Maintenance of Structures and Improvements	566,666	(298,499)	268,167	103,365	371,532	0	371,532
63	887	Maintenance of Mains	8,014,141	5,281,743	13,295,884	2,035,678	15,331,561	0	15,331,561
64	889	Maint. of Measuring and Regulating Eq-General	3,065,551	(32,996)	3,032,556	203,982	3,236,538	0	3,236,538
65	890	Maint. of Measuring and Regulating Eq-Industrial	12,923	(12,923)	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	144,836	(27,388)	117,447	5,926	123,373	0	123,373
67	892	Maintenance of Services	1,398,037	(960,718)	437,319	41,314	478,633	0	478,633
68	893	Maintenance of Meters and House Regulators	1,089,526	(290,342)	799,184	32,253	831,438	0	831,438
69	894	Maintenance of Other Equipment	0	0	0	0	0	0	0
70		Total Maintenance Expenses	$15,312,601	$4,110,061	$19,422,662	$2,477,533	$21,900,195	$0	$21,900,195
71		Total Distribution Expense	$43,199,129	($2,294,647)	$40,904,482	$6,643,115	$47,547,598	$0	$47,547,598

Spire Missouri West
Future Test Year Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No. - Summary

Line No.	Main Acct.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Customer Accounts Expense							
72	901	Supervision	$0	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	2,969,655	(26,823)	2,942,832	83,500	3,026,332	0	3,026,332
74	903	Customer Records and Collection Expense	15,013,304	856,205	15,869,508	1,394,572	17,264,080	0	17,264,080
75	904	Uncollectible Accounts	12,109,097	(169,631)	11,939,466	0	11,939,466	0	11,939,466
76	905	Miscellaneous Customer Accounts Expense	7,624	36,281	43,905	1,554	45,459	0	45,459
77		Total Customer Accounts Expenses	$30,099,679	$696,032	$30,795,711	$1,479,625	$32,275,336	$0	$32,275,336
		Customer Service and Informational Expense							
78	907	Supervision	$0	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	4,695,301	27,277	4,722,578	3,184,621	7,907,199	0	7,907,199
80	909	Informational and Instructional Advertising Exp.	12,756	19,215	31,971	959	32,930	0	32,930
81		Total Cust. Service and Information Exp.	$4,708,057	$46,492	$4,754,549	$3,185,580	$7,940,129	$0	$7,940,129
		Sales and Advertising Expense							
82	911	Supervision	$337,654	($86,178)	$251,477	$9,307	$260,784	$0	$260,784
83	912	Demonstrating and Selling Expenses	707,453	90,946	798,399	56,800	855,199	0	855,199
84	913	Advertising Expenses	0	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	0	0	0	0	0	0
86		Total Sales and Advertising Expenses	$1,045,107	$4,768	$1,049,875	$66,108	$1,115,983	$0	$1,115,983
		Administrative and General Expense							
87	920	Administrative and General Salaries	$16,363,889	$1,453,380	$17,817,269	$2,004,107	$19,821,375	$0	$19,821,375
88	921	Office Supplies and Expenses	8,487,798	808,935	9,296,733	1,785,824	11,082,557	0	11,082,557
89	921	Office Supplies & Expenses - Non Alloc	4,062,660	(158,631)	3,904,029	0	3,904,029	0	3,904,029
90	922	Administrative Expenses Transferred	(4,567,878)	(338,257)	(4,906,134)	(651,265)	(5,557,399)	0	(5,557,399)
91	923	Outside Services Employed	3,424,427	(3,200,424)	224,002	1,350,017	1,574,020	0	1,574,020
92	924	Property Insurance	780,292	17,871	798,163	15,963	814,126	0	814,126
93	925	Injuries and Damages	4,655,184	73,296	4,728,480	208,496	4,936,976	0	4,936,976
94	926	Employee Pensions and Benefits	11,543,329	(688,130)	10,855,199	656,822	11,512,021	0	11,512,021
95	928	Regulatory Commission Expense	2,635,630	25,158	2,660,788	181,462	2,842,250	0	2,842,250
96	930	Miscellaneous General Expenses	2,083,794	56,807	2,140,601	72,464	2,213,065	0	2,213,065
97	931	Rents	1,290,213	(175,894)	1,114,319	14,182	1,128,501	0	1,128,501
98	932	Maintenance of General Plant	94,364	(11,903)	82,460	1,079	83,539	0	83,539
99		Total Administration and General Expense	$50,853,702	($2,137,792)	$48,715,909	$5,639,151	$54,355,061	$0	$54,355,061
100		Payroll Adjustment	0	0	0	0	0	0	0
101		**Total O & M Expense**	$129,821,811	($3,038,784)	$126,783,027	$17,801,079	$144,584,106	$0	$144,584,106
102	403	**Depreciation**	83,377,233	8,752,263	92,129,495	7,678,426	99,807,922	0	99,807,922
103	404, 405	**Amortization**	11,330,628	(71,749)	11,258,879	(830,702)	10,428,177	0	10,428,177
104	431	**Interest on Customer Deposits**	324,697	11,141	335,838	(666)	335,171	0	335,171
105	408	Payroll Taxes (1***)	3,556,395	142,756	3,699,151	295,433	3,994,583	0	3,994,583
106	408	Property Taxes (2***)	31,024,123	247,977	31,272,100	17,666,492	48,938,592	0	48,938,592
107	408	Gross Receipts Tax (3300 + 4000)	0	0	0	0	0	0	0
108	408	Property Taxes - Amort	10,708,387	688,871	11,397,258	(1,137,308)	10,259,950	0	10,259,950
109	408	**Taxes Other Than Income**	$45,288,904	$1,079,604	$46,368,509	$16,824,616	$63,193,125	$0	$63,193,125
110		**TOTAL EXPENSES**	$270,143,273	$6,732,475	$276,875,748	$41,472,753	$318,348,502	$0	$318,348,502
111		**NET INCOME BEFORE TAXES**	$150,849,288	$11,015,011	$161,864,299	($64,405,654)	$97,458,645	$128,651,771	$226,110,415
112	409,410	**Income Taxes**	6,878,237	1,341,122	8,219,359	(16,286,399)	(8,067,040)	30,670,646	22,603,606
113		**Excess ADIT Amortization**	15,409,016	367,639	15,776,655	271,357	16,048,012	0	16,048,012
114		**Note:** per book & adjusted income tax computed on G-3							
115		**NET OPERATING INCOME**	$128,562,035	$9,306,250	$137,868,285	($48,390,612)	$89,477,673	$97,981,125	$187,458,797

Spire Missouri West
Twelve Months Ended September 30, 2026
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Historical Year Labor	Historical Year Non Labor	Historical Year Total	Adjustments Labor	Adjustments Non Labor	Historical Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		NORMALIZED MARGIN & OTHER REVENUES						
1	480	Residential	$0	$548,375,585	$548,375,585	$0	($215,376,303)	$332,999,282
2	481	Small General Service	0	75,229,486	75,229,486	0	(40,540,995)	34,688,492
3	481	Large General Services	0	62,265,980	62,265,980	0	(38,812,321)	23,453,659
4	481	LV, SL, LP, VF	0	8,528,926	8,528,926	0	13,200,200	21,729,126
5	487	Late Payment Charges	0	4,758,479	4,758,479	0	0	4,758,479
6	489	Transport	0	23,499,477	23,499,477	0	(20,397,205)	3,102,272
7	492	Incidental Gasoline and Oil Sales	0	0	0	0	0	0
8	493	Rent From Gas Property	0	0	0	0	0	0
9	495	Other Revenue	0	261,252	261,252	0	0	261,252
10	OSS	Off System and Incentive Revenue	0	39,441,617	39,441,617	0	(39,441,617)	0
11		Total Operating Revenue	$0	$762,360,802	$762,360,802	$0	($341,368,241)	$420,992,561
		OPERATING & MAINTENANCE EXPENSE						
		Manufactured Gas Production Expense						
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	0	0	0	0	0
16	728	Liquefied Petroleum Gas	0	0	0	0	0	0
17	735	Miscellaneous Production Expenses	0	0	0	0	0	0
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	0	0	0	0	0	0
20	742	Maintenance of Production Equipment	0	0	0	0	0	0
21		Total Manufactured Gas Production Expense	$0	$0	$0	$0	$0	$0
		Purchased Gas Expense						
22	804	Purchased Gas Expense	$0	$308,475,970	$308,475,970	$0	($308,475,970)	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	0	(83,864)	(83,864)	0	0	(83,864)
26		Total Purchased Gas Expense	$0	$308,392,106	$308,392,106	$0	($308,475,970)	($83,864)
		Natural Gas Storage Expenses						
27	814	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0
28	815	Maps and Records	0	0	0	0	0	0
29	816	Wells Expenses	0	0	0	0	0	0
30	817	Line Expenses	0	0	0	0	0	0
31	818	Compressor Station Expenses	0	0	0	0	0	0
32	819	Compressor Station Fuel & Power	0	0	0	0	0	0
33	820	Measuring & Regulating Station Expenses	0	0	0	0	0	0
34	821	Purification Expenses	0	0	0	0	0	0
35	823	Gas Losses	0	0	0	0	0	0
36	824	Other Expenses	0	0	0	0	0	0
37	825	Storage Well Royalities	0	0	0	0	0	0
38	830	MaintenanceSupervision & Engineering	0	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	0	0	0	0	0	0
40	832	Maintenance of Reservoirs & Wells	0	0	0	0	0	0
41	833	Maintenance of Lines	0	0	0	0	0	0
42	834	Maintenance of Compressor Station Equipment	0	0	0	0	0	0
43	835	Maint of Measuring & Regulating Station Exp	0	0	0	0	0	0
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	0	0	0	0	0	0
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	0	0	0	0	0
48	842.1	Fuel	0	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	0	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$0	$0	$0	$0	$0	$0
		Distribution Operation Expense						
50	870	Operation, Supervision and Engineering	$2,102,844	$15,542	$2,118,386	$0	$0	2,118,386
51	871	Distribution and Load Dispatching	766,010	14,897	780,908	0	0	780,908
52	874	Mains and Service Expenses	3,792,702	11,399,705	15,192,406	0	0	15,192,406
53	875	Distributing Regulating Station Expenses	27,304	15,230	42,533	0	0	42,533
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	0	0	0	0	0
56	878	Meter and House Regulator Expenses	4,726,699	(1,093,559)	3,633,140	0	0	3,633,140
57	879	Customer Installation Expenses	2,750,520	587,715	3,338,234	0	0	3,338,234
58	880	Other Expenses	2,194,807	544,431	2,739,238	0	0	2,739,238
59	881	Rents	0	41,682	41,682	0	0	41,682
60		Total Operation Expense	$16,360,886	$11,525,642	$27,886,528	$0	$0	$27,886,528
		Distribution Maintenance Expense						
61	885	Maintenance Supervision and Engineering	$1,011,039	$9,882	$1,020,921	$0	$0	$1,020,921
62	886	Maintenance of Structures and Improvements	235,621	331,045	566,666	0	0	566,666
63	887	Maintenance of Mains	4,790,430	3,223,710	8,014,141	0	0	8,014,141
64	889	Maint. of Measuring and Regulating Eq-General	2,075,671	989,880	3,065,551	0	0	3,065,551
65	890	Maint. of Measuring and Regulating Eq-Industrial	9,437	3,486	12,923	0	0	12,923
66	891	Maint. of Measuring and Regulating Eq-City Gate	67,837	76,999	144,836	0	0	144,836
67	892	Maintenance of Services	1,223,883	174,154	1,398,037	0	0	1,398,037
68	893	Maintenance of Meters and House Regulators	614,730	474,796	1,089,526	0	0	1,089,526
69	894	Maintenance of Other Equipment	0	0	0	0	0	0
70		Total Maintenance Expenses	$10,028,649	$5,283,952	$15,312,601	$0	$0	$15,312,601
71		Total Distribution Expense	$26,389,535	$16,809,594	$43,199,129	$0	$0	$43,199,129

Spire Missouri West
Twelve Months Ended September 30, 2026
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Historical Year Labor	Historical Year Non Labor	Historical Year Total	Adjustments Labor	Adjustments Non Labor	Historical Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Customer Accounts Expense						
72	901	Supervision	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	2,312,492	657,164	2,969,655	0	0	2,969,655
74	903	Customer Records and Collection Expense	5,770,193	9,243,110	15,013,304	0	0	15,013,304
75	904	Uncollectible Accounts	0	13,011,351	13,011,351	0	(902,255)	12,109,097
76	905	Miscellaneous Customer Accounts Expense	6,771	852	7,624	0	0	7,624
77		Total Customer Accounts Expenses	$8,089,456	$22,912,478	$31,001,934	$0	($902,255)	$30,099,679
		Customer Service and Informational Expense						
78	907	Supervision	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	195,149	5,242,653	5,437,801	0	(742,500)	4,695,301
80	909	Informational and Instructional Advertising Exp.	0	12,756	12,756	0	0	12,756
81		Total Cust. Service and Information Exp.	$195,149	$5,255,409	$5,450,557	$0	($742,500)	$4,708,057
		Sales and Advertising Expense						
82	911	Supervision	$169,790	$167,864	$337,654	$0	$0	$337,654
83	912	Demonstrating and Selling Expenses	368,752	338,701	707,453	0	0	707,453
84	913	Advertising Expenses	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	0	0	0	0	0
86		Total Sales and Advertising Expenses	$538,542	$506,566	$1,045,107	$0	$0	$1,045,107
		Administrative and General Expense						
87	920	Administrative and General Salaries	$15,466,531	$2,373,214	$17,839,745	$0	($1,475,856)	$16,363,889
88	921	Office Supplies and Expenses	6,896	8,480,902	8,487,798	0	0	8,487,798
89	921	Office Supplies & Expenses - Non Alloc	0	4,062,660	4,062,660	0	0	4,062,660
90	922	Administrative Expenses Transferred	0	(4,567,878)	(4,567,878)	0	0	(4,567,878)
91	923	Outside Services Employed	0	3,424,427	3,424,427	0	0	3,424,427
92	924	Property Insurance	0	780,292	780,292	0	0	780,292
93	925	Injuries and Damages	0	4,804,465	4,804,465	0	(149,281)	4,655,184
94	926	Employee Pensions and Benefits	14,717	11,528,613	11,543,329	0	0	11,543,329
95	928	Regulatory Commission Expense	0	2,635,630	2,635,630	0	0	2,635,630
96	930	Miscellaneous General Expenses	0	2,083,794	2,083,794	0	0	2,083,794
97	931	Rents	0	1,290,213	1,290,213	0	0	1,290,213
98	932	Maintenance of General Plant	0	94,364	94,364	0	0	94,364
99		Total Administration and General Expense	$15,488,144	$36,990,695	$52,478,838	$0	($1,625,137)	$50,853,702
100		Payroll Adjustment				0	0	0
101		**Total O & M Expense**	$50,700,826	$390,866,847	$441,567,673	$0	($311,745,862)	$129,821,811
102	403	**Depreciation**	0	83,377,233	83,377,233	0	0	$83,377,233
103	404, 405	**Amortization**	0	6,180,503	6,180,503	0	5,150,125	11,330,628
104	431	**Interest on Customer Deposits**	0	323,293	323,293	0	1,405	324,697
105	408	Payroll Taxes (1***)	0	3,556,395	3,556,395	0	0	3,556,395
106	408	Property Taxes (2***)	0	31,024,123	31,024,123	0	0	31,024,123
107	408	Gross Receipts Tax (3300 + 4000)	0	41,792,476	41,792,476	0	(41,792,476)	0
108	408	Property Taxes - Amort	0	10,708,387	10,708,387	0	0	10,708,387
109	408	**Taxes Other Than Income**	$0	$87,081,380	$87,081,380	$0	($41,792,476)	$45,288,904
110		**TOTAL EXPENSES**	$50,700,826	$567,829,256	$618,530,082	$0	($348,386,808)	$270,143,273
111		**NET INCOME BEFORE TAXES**	($50,700,826)	$194,531,546	$143,830,720	$0	$7,018,568	$150,849,288
112	409,410	**Income Taxes**	0	5,205,007	5,205,007	0	1,673,230	6,878,237
113		**Excess ADIT Amortization**	0	15,409,016	15,409,016	0	0	15,409,016
114		**Note:** per book & adjusted income tax computed on G-3						
115		**NET OPERATING INCOME**	($50,700,826)	$173,917,523	$123,216,697	$0	$5,345,338	$128,562,035

Spire Missouri West
Twelve Months Ending September 30, 2027
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Bridge Year Labor	Bridge Year Non Labor	Bridge Year Total	Adjustments Labor	Adjustments Non Labor	Bridge Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		NORMALIZED MARGIN & OTHER REVENUES						
1	480	Residential	$0	$342,712,230	$342,712,230	$0	$0	$342,712,230
2	481	Small General Service	0	38,857,731	38,857,731	0	0	38,857,731
3	481	Large General Services	0	25,268,985	25,268,985	0	0	25,268,985
4	481	LV, SL, LP, VF	0	1,563,554	1,563,554	0	0	1,563,554
5	487	Late Payment Charges	0	6,325,055	6,325,055	0	0	6,325,055
6	489	Transport	0	23,713,392	23,713,392	0	0	23,713,392
7	492	Incidental Gasoline and Oil Sales	0	0	0	0	0	0
8	493	Rent From Gas Property	0	0	0	0	0	0
9	495	Other Revenue	0	299,100	299,100	0	0	299,100
10	OSS	Off System and Incentive Revenue	0	0	0	0	0	0
11		Total Operating Revenue	$0	$438,740,047	$438,740,047	$0	$0	$438,740,047
		OPERATING & MAINTENANCE EXPENSE						
		Manufactured Gas Production Expense						
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	0	0	0	0	0
16	728	Liquefied Petroleum Gas	0	0	0	0	0	0
17	735	Miscellaneous Production Expenses	0	0	0	0	0	0
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	0	0	0	0	0	0
20	742	Maintenance of Production Equipment	0	562,500	562,500	0	0	562,500
21		Total Manufactured Gas Production Expense	$0	$562,500	$562,500	$0	$0	$562,500
		Purchased Gas Expense						
22	804	Purchased Gas Expense	$0	$365,664,133	$365,664,133	$0	($365,664,133)	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	0	0	0	0	0	0
26		Total Purchased Gas Expense	$0	$365,664,133	$365,664,133	$0	($365,664,133)	$0
		Natural Gas Storage Expenses						
27	814	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0
28	815	Maps and Records	0	0	0	0	0	0
29	816	Wells Expenses	0	0	0	0	0	0
30	817	Line Expenses	0	0	0	0	0	0
31	818	Compressor Station Expenses	0	0	0	0	0	0
32	819	Compressor Station Fuel & Power	0	0	0	0	0	0
33	820	Measuring & Regulating Station Expenses	0	0	0	0	0	0
34	821	Purification Expenses	0	0	0	0	0	0
35	823	Gas Losses	0	0	0	0	0	0
36	824	Other Expenses	0	0	0	0	0	0
37	825	Storage Well Royalities	0	0	0	0	0	0
38	830	MaintenanceSupervision & Engineering	0	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	0	0	0	0	0	0
40	832	Maintenance of Reservoirs & Wells	0	0	0	0	0	0
41	833	Maintenance of Lines	0	0	0	0	0	0
42	834	Maintenance of Compressor Station Equipment	0	0	0	0	0	0
43	835	Maint of Measuring & Regulating Station Exp	0	0	0	0	0	0
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	0	0	0	0	0	0
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	0	0	0	0	0
48	842.1	Fuel	0	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	0	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$0	$0	$0	$0	$0	$0
		Distribution Operation Expense						
50	870	Operation, Supervision and Engineering	$1,487,282	$148	$1,487,429	$0	$0	1,487,429
51	871	Distribution and Load Dispatching	748,413	15,723	764,135	0	0	764,135
52	874	Mains and Service Expenses	128,067	10,147,376	10,275,443	0	0	10,275,443
53	875	Distributing Regulating Station Expenses	143,678	43,858	187,536	0	0	187,536
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	0	0	0	0	0
56	878	Meter and House Regulator Expenses	5,200,510	(2,571,727)	2,628,783	0	0	2,628,783
57	879	Customer Installation Expenses	2,790,693	535,703	3,326,396	0	0	3,326,396
58	880	Other Expenses	2,095,657	690,041	2,785,698	0	0	2,785,698
59	881	Rents	0	26,400	26,400	0	0	26,400
60		Total Operation Expense	$12,594,299	$8,887,521	$21,481,820	$0	$0	$21,481,820
		Distribution Maintenance Expense						
61	885	Maintenance Supervision and Engineering	$1,465,329	$6,777	$1,472,106	$0	$0	$1,472,106
62	886	Maintenance of Structures and Improvements	0	268,167	268,167	0	0	268,167
63	887	Maintenance of Mains	9,313,536	3,982,347	13,295,884	0	0	13,295,884
64	889	Maint. of Measuring and Regulating Eq-General	2,119,837	912,719	3,032,556	0	0	3,032,556
65	890	Maint. of Measuring and Regulating Eq-Industrial	0	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	47,893	69,555	117,447	0	0	117,447
67	892	Maintenance of Services	503,795	(66,477)	437,319	0	0	437,319
68	893	Maintenance of Meters and House Regulators	458,224	340,960	799,184	0	0	799,184
69	894	Maintenance of Other Equipment	0	0	0	0	0	0
70		Total Maintenance Expenses	$13,908,615	$5,514,048	$19,422,662	$0	$0	$19,422,662
71		Total Distribution Expense	$26,502,913	$14,401,569	$40,904,482	$0	$0	$40,904,482

Spire Missouri West
Twelve Months Ending September 30, 2027
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Bridge Year Labor	Bridge Year Non Labor	Bridge Year Total	Adjustments Labor	Adjustments Non Labor	Bridge Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Customer Accounts Expense						
72	901	Supervision	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	2,318,965	623,867	2,942,832	0	0	2,942,832
74	903	Customer Records and Collection Expense	4,542,600	11,326,908	15,869,508	0	0	15,869,508
75	904	Uncollectible Accounts	0	8,260,011	8,260,011	0	3,679,455	11,939,466
76	905	Miscellaneous Customer Accounts Expense	39,226	4,678	43,905	0	0	43,905
77		Total Customer Accounts Expenses	$6,900,791	$20,215,465	$27,116,256	$0	$3,679,455	$30,795,711
		Customer Service and Informational Expense						
78	907	Supervision	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	182,546	5,282,532	5,465,078	0	(742,500)	4,722,578
80	909	Informational and Instructional Advertising Exp.	0	31,971	31,971	0	0	31,971
81		Total Cust. Service and Information Exp.	$182,546	$5,314,503	$5,497,049	$0	($742,500)	$4,754,549
		Sales and Advertising Expense						
82	911	Supervision	$145,347	$106,130	$251,477	$0	$0	$251,477
83	912	Demonstrating and Selling Expenses	387,875	410,524	798,399	0	0	798,399
84	913	Advertising Expenses	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	0	0	0	0	0
86		Total Sales and Advertising Expenses	$533,221	$516,654	$1,049,875	$0	$0	$1,049,875
		Administrative and General Expense						
87	920	Administrative and General Salaries	$16,345,419	$2,947,706	$19,293,125	$0	($1,475,856)	$17,817,269
88	921	Office Supplies and Expenses	7,499	9,289,233	9,296,733	0	0	9,296,733
89	921	Office Supplies & Expenses - Non Alloc	0	3,904,029	3,904,029	0	0	3,904,029
90	922	Administrative Expenses Transferred	0	(4,906,134)	(4,906,134)	0	0	(4,906,134)
91	923	Outside Services Employed	0	224,002	224,002	0	0	224,002
92	924	Property Insurance	0	798,163	798,163	0	0	798,163
93	925	Injuries and Damages	0	4,685,250	4,685,250	0	43,230	4,728,480
94	926	Employee Pensions and Benefits	0	10,855,199	10,855,199	0	0	10,855,199
95	928	Regulatory Commission Expense	0	2,660,788	2,660,788	0	0	2,660,788
96	930	Miscellaneous General Expenses	0	2,140,601	2,140,601	0	0	2,140,601
97	931	Rents	0	1,114,319	1,114,319	0	0	1,114,319
98	932	Maintenance of General Plant	0	82,460	82,460	0	0	82,460
99		Total Administration and General Expense	$16,352,918	$33,795,617	$50,148,535	$0	($1,432,626)	$48,715,909
100		Payroll Adjustment				0	0	0
101		**Total O & M Expense**	$50,472,390	$440,470,441	$490,942,831	$0	($364,159,804)	$126,783,027
102	403	**Depreciation**	0	91,093,572	91,093,572	0	1,035,924	$92,129,495
103	404, 405	**Amortization**	0	6,108,754	6,108,754	0	5,150,125	11,258,879
104	431	**Interest on Customer Deposits**	0	273,969	273,969	0	61,868	335,838
105	408	Payroll Taxes (1***)	0	3,699,151	3,699,151	0	0	3,699,151
106	408	Property Taxes (2***)	0	31,272,100	31,272,100	0	0	31,272,100
107	408	Gross Receipts Tax (3300 + 4000)	0	51,061,853	51,061,853	0	(51,061,853)	0
108	408	Property Taxes - Amort	0	11,397,258	11,397,258	0	0	11,397,258
109	408	**Taxes Other Than Income**	$0	$97,430,362	$97,430,362	$0	($51,061,853)	$46,368,509
110		**TOTAL EXPENSES**	$50,472,390	$635,377,098	$685,849,488	$0	($408,973,740)	$276,875,748
111		**NET INCOME BEFORE TAXES**	($50,472,390)	($196,637,051)	($247,109,441)	$0	$408,973,740	$161,864,299
112	409,410	**Income Taxes**	0	8,219,359	8,219,359	0	0	8,219,359
113		**Excess ADIT Amortization**	0	15,776,655	15,776,655	0	0	15,776,655
114		**Note:** per book & adjusted income tax computed on G-3						
115		**NET OPERATING INCOME**	($50,472,390)	($220,633,065)	($271,105,455)	$0	$408,973,740	$137,868,285

Spire Missouri West
Twelve Months Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Labor	Test Year Non Labor	Test Year Total	Adjustments Labor	Adjustments Non Labor	Present Rates Test Year As Adjusted	Adjustments	Proposed Rates Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		NORMALIZED MARGIN & OTHER REVENUES								
1	480	Residential	$0	$322,217,465	$322,217,465	$0	$0	$322,217,465	$102,185,649	$424,403,114
2	481	Small General Service	0	36,348,372	36,348,372	0	0	36,348,372	11,522,434	47,870,806
3	481	Large General Services	0	24,101,686	24,101,686	0	0	24,101,686	6,862,628	30,964,313
4	481	LV, SL, LP, VF	0	1,369,293	1,369,293	0	0	1,369,293	389,888	1,759,181
5	487	Late Payment Charges	0	6,325,055	6,325,055	0	0	6,325,055	0	6,325,055
6	489	Transport	0	22,608,020	22,608,020	0	0	22,608,020	7,691,173	30,299,193
7	492	Incidental Gasoline and Oil Sales	0	0	0	0	0	0	0	0
8	493	Rent From Gas Property	0	0	0	0	0	0	0	0
9	495	Other Revenue	0	2,318,453	2,318,453	0	518,803	2,837,255	0	2,837,255
10	OSS	Off System and Incentive Revenue	0	0	0	0	0	0	0	0
11		Total Operating Revenue	$0	$415,288,344	$415,288,344	$0	$518,803	$415,807,147	$128,651,771	$544,458,917
		OPERATING & MAINTENANCE EXPENSE								
		Manufactured Gas Production Expense								
12	710	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0	$0
13	712	Other Power Expenses	0	0	0	0	0	0	0	0
14	717	Liquefied Petroleum Gas Expenses	0	0	0	0	0	0	0	0
15	723	Fuel for Liquefied Petroleum Gas Process	0	0	0	0	0	0	0	0
16	728	Liquefied Petroleum Gas	0	0	0	0	0	0	0	0
17	735	Miscellaneous Production Expenses	0	0	0	0	0	0	0	0
18	740	Maintenance Supervision & Engineering	0	0	0	0	0	0	0	0
19	741	Maintenance of Structures & Improvements	0	0	0	0	0	0	0	0
20	742	Maintenance of Production Equipment	0	1,350,000	1,350,000	0	0	1,350,000	0	1,350,000
21		Total Manufactured Gas Production Expense	$0	$1,350,000	$1,350,000	$0	$0	$1,350,000	$0	$1,350,000
		Purchased Gas Expense								
22	804	Purchased Gas Expense	$0	$365,664,133	$365,664,133	$0	($365,664,133)	$0	$0	$0
23	808.1	Gas Withdrawn From Storage - Debit	0	0	0	0	0	0	0	0
24	810	Gas Used for Compressor Station Fuel - Credit	0	0	0	0	0	0	0	0
25	812	Gas Used for Other Utility Operations - Credit	0	0	0	0	0	0	0	0
26		Total Purchased Gas Expense	$0	$365,664,133	$365,664,133	$0	($365,664,133)	$0	$0	$0
		Natural Gas Storage Expenses								
27	814	Operation Supervisor & Engineering	$0	$0	$0	$0	$0	$0	$0	$0
28	815	Maps and Records	0	0	0	0	0	0	0	0
29	816	Wells Expenses	0	0	0	0	0	0	0	0
30	817	Line Expenses	0	0	0	0	0	0	0	0
31	818	Compressor Station Expenses	0	0	0	0	0	0	0	0
32	819	Compressor Station Fuel & Power	0	0	0	0	0	0	0	0
33	820	Measuring & Regulating Station Expenses	0	0	0	0	0	0	0	0
34	821	Purification Expenses	0	0	0	0	0	0	0	0
35	823	Gas Losses	0	0	0	0	0	0	0	0
36	824	Other Expenses	0	0	0	0	0	0	0	0
37	825	Storage Well Royalities	0	0	0	0	0	0	0	0
38	830	MaintenanceSupervision & Engineering	0	0	0	0	0	0	0	0
39	831	Maintenance of Structures & Improvements	0	0	0	0	0	0	0	0
40	832	Maintenance of Reservoirs & Wells	0	0	0	0	0	0	0	0
41	833	Maintenance of Lines	0	0	0	0	0	0	0	0
42	834	Maintenance of Compressor Station Equipment	0	0	0	0	0	0	0	0
43	835	Maint of Measuring & Regulating Station Exp	0	0	0	0	0	0	0	0
44	836	Maintenance of Purification Equipment	0	0	0	0	0	0	0	0
45	837	Maintenance of Other Equipment	0	0	0	0	0	0	0	0
46	840	Operation Supervisor & Engineering	0	0	0	0	0	0	0	0
47	841	Operation Labor & Expenses	0	0	0	0	0	0	0	0
48	842.1	Fuel	0	0	0	0	0	0	0	0
49	843.2	Maintenance of Structures & Improvements	0	0	0	0	0	0	0	0
49		Total Natural Gas Storage Expenses	$0	$0	$0	$0	$0	$0	$0	$0
		Distribution Operation Expense								
50	870	Operation, Supervision and Engineering	$1,537,872	$152	$1,538,024	$0	$0	1,538,024	0	1,538,024
51	871	Distribution and Load Dispatching	784,623	17,970	802,593	0	0	802,593	0	802,593
52	874	Mains and Service Expenses	132,601	11,773,436	11,906,037	0	0	11,906,037	0	11,906,037
53	875	Distributing Regulating Station Expenses	150,170	50,199	200,369	0	0	200,369	0	200,369
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0	0	0	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	0	0	0	0	0	0	0
56	878	Meter and House Regulator Expenses	5,390,849	(2,516,671)	2,874,177	0	(790,673)	2,083,505	0	2,083,505
57	879	Customer Installation Expenses	2,890,042	565,214	3,455,256	0	0	3,455,256	0	3,455,256
58	880	Other Expenses	2,384,028	3,250,398	5,634,426	0	0	5,634,426	0	5,634,426
59	881	Rents	0	27,192	27,192	0	0	27,192	0	27,192
60		Total Operation Expense	$13,270,185	$13,167,890	$26,438,075	$0	($790,673)	$25,647,403	$0	$25,647,403
		Distribution Maintenance Expense								
61	885	Maintenance Supervision and Engineering	$1,520,156	$6,965	$1,527,121	$0	$0	$1,527,121	$0	$1,527,121
62	886	Maintenance of Structures and Improvements	0	371,532	371,532	0	0	371,532	0	371,532
63	887	Maintenance of Mains	9,719,959	5,611,603	15,331,561	0	0	15,331,561	0	15,331,561
64	889	Maint. of Measuring and Regulating Eq-General	2,220,729	1,015,809	3,236,538	0	0	3,236,538	0	3,236,538
65	890	Maint. of Measuring and Regulating Eq-Industrial	0	0	0	0	0	0	0	0
66	891	Maint. of Measuring and Regulating Eq-City Gate	50,057	73,316	123,373	0	0	123,373	0	123,373
67	892	Maintenance of Services	524,496	(45,863)	478,633	0	0	478,633	0	478,633
68	893	Maintenance of Meters and House Regulators	480,254	351,183	831,438	0	0	831,438	0	831,438
69	894	Maintenance of Other Equipment	0	0	0	0	0	0	0	0
70		Total Maintenance Expenses	$14,515,651	$7,384,544	$21,900,195	$0	$0	$21,900,195	$0	$21,900,195
71		Total Distribution Expense	$27,785,836	$20,552,434	$48,338,270	$0	($790,673)	$47,547,598	$0	$47,547,598

Spire Missouri West
Twelve Months Ending September 30, 2028
Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Labor	Test Year Non Labor	Test Year Total	Adjustments Labor	Adjustments Non Labor	Present Rates Test Year As Adjusted	Adjustments	Proposed Rates Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Customer Accounts Expense								
72	901	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
73	902	Meter Reading Expense	2,404,009	622,323	3,026,332	0	0	3,026,332	0	3,026,332
74	903	Customer Records and Collection Expense	5,474,665	11,789,415	17,264,080	0	0	17,264,080	0	17,264,080
75	904	Uncollectible Accounts	0	8,660,537	8,660,537	0	3,278,929	11,939,466	0	11,939,466
76	905	Miscellaneous Customer Accounts Expense	40,496	4,962	45,459	0	0	45,459	0	45,459
77		Total Customer Accounts Expenses	$7,919,170	$21,077,237	$28,996,407	$0	$3,278,929	$32,275,336	$0	$32,275,336
		Customer Service and Informational Expense								
78	907	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
79	908	Customer Assistance	191,378	8,458,320	8,649,699	0	(742,500)	7,907,199	0	7,907,199
80	909	Informational and Instructional Advertising Exp.	0	32,930	32,930	0	0	32,930	0	32,930
81		Total Cust. Service and Information Exp.	$191,378	$8,491,251	$8,682,629	$0	($742,500)	$7,940,129	$0	$7,940,129
		Sales and Advertising Expense								
82	911	Supervision	$151,470	$109,314	$260,784	$0	$0	$260,784	$0	$260,784
83	912	Demonstrating and Selling Expenses	395,063	460,136	855,199	0	0	855,199	0	855,199
84	913	Advertising Expenses	0	0	0	0	0	0	0	0
85	916	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
86		Total Sales and Advertising Expenses	$546,533	$569,450	$1,115,983	$0	$0	$1,115,983	$0	$1,115,983
		Administrative and General Expense								
87	920	Administrative and General Salaries	$17,763,873	$3,533,358	$21,297,231	$0	($1,475,856)	$19,821,375	$0	$19,821,375
88	921	Office Supplies and Expenses	12,832	11,069,725	11,082,557	0	0	11,082,557	0	11,082,557
89	921	Office Supplies & Expenses - Non Alloc	0	3,904,029	3,904,029	0	0	3,904,029	0	3,904,029
90	922	Administrative Expenses Transferred	0	(5,557,399)	(5,557,399)	0	0	(5,557,399)	0	(5,557,399)
91	923	Outside Services Employed	0	1,574,020	1,574,020	0	0	1,574,020	0	1,574,020
92	924	Property Insurance	0	814,126	814,126	0	0	814,126	0	814,126
93	925	Injuries and Damages	0	4,906,282	4,906,282	0	30,694	4,936,976	0	4,936,976
94	926	Employee Pensions and Benefits	0	11,512,021	11,512,021	0	0	11,512,021	0	11,512,021
95	928	Regulatory Commission Expense	0	2,842,250	2,842,250	0	0	2,842,250	0	2,842,250
96	930	Miscellaneous General Expenses	0	2,213,065	2,213,065	0	0	2,213,065	0	2,213,065
97	931	Rents	0	1,128,501	1,128,501	0	0	1,128,501	0	1,128,501
98	932	Maintenance of General Plant	0	83,539	83,539	0	0	83,539	0	83,539
99		Total Administration and General Expense	$17,776,705	$38,023,517	$55,800,222	$0	($1,445,162)	$54,355,061	$0	$54,355,061
100		Payroll Adjustment				0	0	0	0	0
101		**Total O & M Expense**	$54,219,623	$455,728,021	$509,947,644	$0	($365,363,538)	$144,584,106	$0	$144,584,106
102	403	**Depreciation**	0	101,502,619	101,502,619	0	(1,694,698)	$99,807,922	$0	$99,807,922
103	404, 405	**Amortization**	0	5,278,052	5,278,052	0	5,150,125	10,428,177	0	10,428,177
104	431	**Interest on Customer Deposits**	0	273,969	273,969	0	61,202	335,171	0	335,171
105	408	Payroll Taxes (1***)	0	3,994,583	3,994,583	0	0	3,994,583	0	3,994,583
106	408	Property Taxes (2***)	0	48,938,592	48,938,592	0	0	48,938,592	0	48,938,592
107	408	Gross Receipts Tax (3300 + 4000)	0	51,061,853	51,061,853	0	(51,061,853)	0	0	0
108	408	Property Taxes - Amort	0	10,259,950	10,259,950	0	0	10,259,950	0	10,259,950
109	408	**Taxes Other Than Income**	$0	$114,254,978	$114,254,978	$0	($51,061,853)	$63,193,125	$0	$63,193,125
110		**TOTAL EXPENSES**	$54,219,623	$677,037,640	$731,257,263	$0	($412,908,762)	$318,348,502	$0	$318,348,502
111		**NET INCOME BEFORE TAXES**	($54,219,623)	($261,749,297)	($315,968,919)	$0	$413,427,564	$97,458,645	$128,651,771	$226,110,415
112	409,410	**Income Taxes**	0	(8,067,040)	(8,067,040)	0	0	(8,067,040)	30,670,646	22,603,606
113		**Excess ADIT Amortization**	0	16,048,012	16,048,012	0	0	16,048,012	0	16,048,012
114		**Note:** per book & adjusted income tax computed on G-3								
115		**NET OPERATING INCOME**	($54,219,623)	($269,730,269)	($323,949,891)	$0	$413,427,564	$89,477,673	$97,981,125	$187,458,797

Spire Missouri West
Future Test Year Ending September 30, 2028
Test Year Margins & Other Revenue Summary

Line No.	Description	Twelve Months Ended September 30, 2026 As Adjusted	Pro Forma Adjustments	Twelve Months Ending September 30, 2027 Pro Forma	Pro Forma Adjustments	Present Rates Twelve Months Ending September 30, 2028 Pro Forma	Pro Forma Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Normalized Margin Revenues							
1	Residential Sales	$332,999,282	$9,712,948	$342,712,230	($20,494,765)	$322,217,465	$102,185,649	$424,403,114
2	Small General Service	34,688,492	4,169,239	38,857,731	(2,509,359)	36,348,372	11,522,434	47,870,806
3	Large General Service	23,453,659	1,815,326	25,268,985	(1,167,300)	24,101,686	6,862,628	30,964,313
4	LV, SL, LP, VF	21,729,126	(20,165,572)	1,563,554	(194,261)	1,369,293	389,888	1,759,181
5	Transportation	3,102,272	20,611,120	23,713,392	(1,105,372)	22,608,020	7,691,173	30,299,193
6	Total Normalized Margin Revenues	415,972,831	16,143,062	432,115,893	(25,471,056)	406,644,836	128,651,771	535,296,607
	Other Revenues							
7	Late Payment Charges	4,758,479	1,566,576	6,325,055	0	6,325,055	0	6,325,055
8	Incidental Gasoline and Oil Sales	0	0	0	0	0	0	0
9	Rent From Gas Property	0	0	0	0	0	0	0
10	Other Revenue	261,252	37,848	299,100	2,538,155	2,837,255	0	2,837,255
11	Test Year Margins & Other Revenues	$420,992,561	$17,747,486	$438,740,047	($22,932,901)	$415,807,147	$128,651,771	$544,458,917

Spire Missouri West
Twelve Months Ended September 30, 2026
Revenue Adjustments & Historic Year Margins

Line No.	Description	Per Book: Billed Margin Revenues	Per Book: Billed ISRS Revenues	Per Book: Billed PGA Revenues	Per Book: Billed GRT Revenue and Misc. Adj.	Per Book: Total Billed Revenues	Adjustments: PGA Revenues	Adjustments: GRT Revenues and Misc. Adj.	Adjustments: Off-System Sales	Adjustments: Revenue Normalization	Adjustments: Rate Switching Adjustments (SGS/LGS)	Adjustments: Customer Annualization	Adjustments: Total Adjustments	Twelve Months Ended September 30, 2026 As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Normalized Margin Revenues													
1	Residential Sales	$ 309,990,158	$ 7,204,884	$ 199,811,213	$ 31,369,330	$ 548,375,585	$ (199,811,213)	$ (31,369,330)		$ 22,533,626	$ -	$ (6,729,386)	$ (215,376,303)	**$ 332,999,282**
2	Small General Service	33,403,217	1,019,254	35,518,033	5,288,982	75,229,486	(35,518,033)	(5,288,982)		2,275,869	(675,114)	(1,334,735)	(40,540,995)	**34,688,492**
3	Large General Service	22,796,721	452,045	34,550,752	4,466,462	62,265,980	(34,550,752)	(4,466,462)		1,453,737	(242,306)	(1,006,537)	(38,812,321)	**23,453,659**
4	LV, SL, LP, UG	1,538,648	41,836	6,714,885	233,557	8,528,926	(6,714,885)	(233,557)		20,104,010	-	44,632	13,200,200	**21,729,126**
5	Transportation	22,673,947	371,849	-	453,681	23,499,477	-	(453,681)		(19,943,524)	-	-	(20,397,205)	**3,102,272**
6	Total Normalized Margin Revenues	390,402,691	9,089,867	276,594,884	41,812,012	717,899,455	(276,594,884)	(41,812,012)	-	26,423,718	(917,420)	(9,026,026)	(301,926,624)	**415,972,831**
	Other Revenues													
7	Late Payment Charges	4,758,479				4,758,479							-	**4,758,479**
8	Incidental Gasoline and Oil Sales	-				-							-	**-**
9	Rent From Gas Property	-				-							-	**-**
10	Other Revenue	39,702,869				39,702,869			(39,441,617)				(39,441,617)	**261,252**
11	Test Year Margins and Other Revenues	$ 434,864,039	$ 9,089,867	$ 276,594,884	$ 41,812,012	$ 762,360,802	$ (276,594,884)	$ (41,812,012)	$ (39,441,617)	$ 26,423,718	$ (917,420)	$ (9,026,026)	$ (341,368,241)	**$ 420,992,561**

Spire Missouri West
Twelve Months Ending September 30, 2027
Revenue Adjustments & Bridge Year Margins

Line No.	Description	Per Book: Pro-Forma Margin Revenues	Per Book: Pro-Forma ISRS Revenues	Per Book: Pro-Forma PGA Revenues	Per Book: Pro-Forma GRT Revenue and Misc. Adj.	Per Book: Total Pro-Forma Revenues	Adjustments: PGA Revenues	Adjustments: GRT Revenues and Misc. Adj.	Adjustments: Off-System Sales	Adjustments: Revenue Normalization	Adjustments: Rate Switching Adjustments (SGS/LGS)	Adjustments: Customer Annualization	Adjustments: Total Adjustments	Twelve Months Ended September 30, 2027 As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Normalized Margin Revenues													
1	Residential Sales	$ 324,475,432	$ 18,236,798	$ -	$ -	$ 342,712,230	$ -	$ -					$ -	**$ 342,712,230**
2	Small General Service	35,996,886	2,860,845	-	-	38,857,731	-	-					-	**38,857,731**
3	Large General Service	23,998,506	1,270,479	-	-	25,268,985	-	-					-	**25,268,985**
4	LV, SL, LP, UG	1,454,304	109,251	-	-	1,563,554	-	-					-	**1,563,554**
5	Transportation	22,575,899	1,137,493	-	-	23,713,392	-	-					-	**23,713,392**
6	Total Normalized Margin Revenues	408,501,027	23,614,866	-	-	432,115,893	-	-	-	-	-	-	-	**432,115,893**
	Other Revenues													
7	Late Payment Charges	6,325,055				6,325,055							-	**6,325,055**
8	Incidental Gasoline and Oil Sales	-				-							-	**-**
9	Rent From Gas Property	-				-							-	**-**
10	Other Revenue	299,100				299,100							-	**299,100**
11	Test Year Margins and Other Revenues	$ 415,125,182	$ 23,614,866	$ -	$ -	$ 438,740,047	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 438,740,047**

Spire Missouri West
Twelve Months Ending September 30, 2028
Revenue Adjustments & Future Test Year Margins

Line No.	Description	Per Book: Pro-Forma Margin Revenues	Per Book: Pro-Forma ISRS Revenues	Per Book: Pro-Forma PGA Revenues	Per Book: Pro-Forma GRT Revenue and Misc. Adj.	Per Book: Total Pro-Forma Revenues	Adjustments: PGA Revenues	Adjustments: GRT Revenues and Misc. Adj.	Adjustments: Off-System Sales	Adjustments: Revenue Normalization	Adjustments: Rate Switching Adjustments (SGS/LGS)	Adjustments: Customer Annualization	Adjustments: Total Adjustments	Twelve Months Ended September 30, 2028 As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Normalized Margin Revenues													
1	Residential Sales	$ 322,217,465	$ -	$ -	$ -	$ 322,217,465	$ -	$ -					$ -	**$ 322,217,465**
2	Small General Service	36,348,372	-	-	-	36,348,372	-	-					-	**36,348,372**
3	Large General Service	24,101,686	-	-	-	24,101,686	-	-					-	**24,101,686**
4	LV, SL, LP, UG	1,369,293	-	-	-	1,369,293	-	-					-	**1,369,293**
5	Transportation	22,608,020	-	-	-	22,608,020	-	-					-	**22,608,020**
6	Total Normalized Margin Revenues	406,644,836	-	-	-	406,644,836	-	-	-	-	-	-	-	**406,644,836**
	Other Revenues													
7	Late Payment Charges	6,325,055				6,325,055							-	**6,325,055**
8	Incidental Gasoline and Oil Sales	-				-							-	**-**
9	Rent From Gas Property	-				-							-	**-**
10	Other Revenue	2,837,255				2,837,255							-	**2,837,255**
11	Test Year Margins and Other Revenues	$ 415,807,147	$ -	$ -	$ -	$ 415,807,147	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 415,807,147**

Spire Missouri West
Future Test Year Ending September 30, 2028
Depreciation Rates

Line No.		Description	Current Depreciation Rate	Proposed Rate Change	Proposed Rate
		(a)	(b)	(c)	(d)
		INTANGIBLE PLANT			
1	301	Organization	0.00%	0.00%	0.00%
2	302	Franchises	0.00%	0.00%	0.00%
3	303	MGE Website Enhancements	0.00%	0.00%	0.00%
4		Total Intangible Plant			
		PRODUCTION PLANT			
5	304	Land & Land Rights-Mfg Gas	0.00%	0.00%	0.00%
6	305	Structures & Improvements-Mfg Gas	0.00%	0.00%	0.00%
7	307	Other Power Equipment	0.00%	0.00%	0.00%
8	311	Propane Equipment-Gas Ops	0.00%	0.00%	0.00%
9	311.1	Propane Storage Cavern-Gas Ops	0.00%	0.00%	0.00%
10		Total Production Plant			
		UNDERGROUND STORAGE PLANT			
11	350.1	Land	0.00%	0.00%	0.00%
12	350.2	Rights of Way	0.00%	0.00%	0.00%
13	351.2	Compression Station Structure	0.00%	0.00%	0.00%
14	351.4	Other Structures	0.00%	0.00%	0.00%
15	352	Wells	0.00%	0.00%	0.00%
16	352.1	Storage Leaseholds & Rights	0.00%	0.00%	0.00%
17	352.2	Reservoirs	0.00%	0.00%	0.00%
18	352.3	Non-Recoverable Natural Gas	0.00%	0.00%	0.00%
19	352.4	Wells - Oil & Vent Gas	0.00%	0.00%	0.00%
20	353	Lines	0.00%	0.00%	0.00%
21	354	Compressor Station Equipment	0.00%	0.00%	0.00%
22	355	Measuring & Regulating Equipment	0.00%	0.00%	0.00%
23	356	Purification Equipment	0.00%	0.00%	0.00%
24	357	Other Equipment	0.00%	0.00%	0.00%
25		Total Underground Storage Plant			
		OTHER STORAGE EQUIPMENT			
26	360	Land & Land Rights	0.00%	0.00%	0.00%
27	361	Structures & Improvements	0.00%	0.00%	0.00%
28	362	Gas Holders	0.00%	0.00%	0.00%
29	363.3	Compressor Equipment	0.00%	0.00%	0.00%
30		Total Other Storage Equipment			
		TRANSMISSION PLANT			
31	365.2	Rights of Way - Transmission	0.00%	0.00%	0.00%
32	367	Mains - Transmission	2.43%	0.00%	2.43%
33	371	Other Equipment - Transmission	2.10%	0.00%	2.10%
34		Total Transmission Plant			
		DISTRIBUTION PLANT			
35	374	Land & Land Rights	0.00%	0.00%	0.00%
36	374.2	Land Rights	1.25%	0.00%	1.25%
37	375.1	Str & Imp - District Meas & Reg	2.20%	0.00%	2.20%
38	375.2	Str & Imp - Service Centers	0.00%	0.00%	0.00%

Spire Missouri West
Future Test Year Ending September 30, 2028
Depreciation Rates

Line No.		Description	Current Depreciation Rate	Proposed Rate Change	Proposed Rate
		(a)	(b)	(c)	(d)
39	375.21	Str & Imp - Leased Property	0.00%	0.00%	0.00%
40	375.3	Str & Imp - Garage	0.00%	0.00%	0.00%
41	375.7	Struct & Impr - MoNat	0.00%	0.00%	0.00%
42	376.1	Mains - Steel	2.26%	0.00%	2.26%
43	376.101	Mains - Steel Transmission - MGE	2.26%	0.00%	2.26%
44	376.2	Mains - Cast Iron	11.17%	0.00%	11.17%
45	376.3	Mains - Plastic	2.31%	0.00%	2.31%
46	378	Meas. & Reg. Station - General	3.50%	0.00%	3.50%
47	379	Meas. & Reg. Station - City Gate	2.66%	0.00%	2.66%
48	380.1	Services - Steel	4.59%	0.00%	4.59%
49	380.2	Services - Plastic	4.00%	0.00%	4.00%
50	381	Meters	3.54%	0.00%	3.54%
51	381.1	Smart Meters	5.00%	0.00%	5.00%
52	382.0	Meters Installation - Dist Plant	1.70%	0.00%	1.70%
53	382.1	Smart Meter Installations	5.00%	0.00%	5.00%
54	383	House Regulators	1.82%	0.00%	1.82%
55	385	Commercial & Ind Meas & Reg Eq	2.68%	0.00%	2.68%
56	386	Other Property - Customer Premises	0.00%	0.00%	0.00%
57	387	Other Equipment	2.20%	0.00%	2.20%
58		Total Distribution Plant			
		GENERAL PLANT			
59	389	Land	0.00%	0.00%	0.00%
60	390.7	Structures & Improvements - GO	2.38%	0.00%	2.38%
61	390.2	Struct & Improv - Leased Property	0.00%	0.00%	0.00%
62	390.3	Structures - Leased - St. Charles	0.00%	0.00%	0.00%
63	390.7	Structures - Gen Plant - Monat	0.00%	0.00%	0.00%
64	390.71	Structures - Leased - Monat	0.00%	0.00%	0.00%
65	390.81	Structures - Leased - Franklin County	0.00%	0.00%	0.00%
66	391	Furniture & Fixtures	4.81%	0.00%	4.81%
67	391.1	Data Processing Systems	11.37%	0.00%	11.37%
68	391.2	Mechanical Office Equipment	6.67%	0.00%	6.67%
69	391.3	Data Processing Software	9.87%	0.00%	9.87%
70	391.4	Data Processing Systems Equipment	9.87%	0.00%	9.87%
71	391.5	Enterprise Software-EIMS	(In system)	NA	(In system)
72	391.95	Ent Software SS Alloc	(In system)	NA	(In system)
73	391.96	Ent Hardware SS Alloc	10.00%	0.00%	10.00%
74	392	Transportation Eq - Sp Trucks	0.00%	0.00%	0.00%
75	392.1	Transportation Eq - Automobiles	11.43%	0.00%	11.43%
76	392.2	Transportation Eq - Trucks	7.27%	0.00%	7.27%
77	393	Stores Equipment	2.25%	0.00%	2.25%
78	394	Tools, Shop & Garage Equipment	3.63%	0.00%	3.63%
79	394.5	Equip CNG Fuel Station	0.00%	0.00%	0.00%
80	395	Laboratory Equipment	3.47%	0.00%	3.47%
81	396	Power Operated Equipment	6.15%	0.00%	6.15%
82	396.1	Power Operated Equipment - Trucks	0.00%	0.00%	0.00%
83	397.0	Communication Equipment	5.86%	0.00%	5.86%
84	397.1	Communication Equipment - AMR	5.02%	0.00%	5.02%
85	398	Miscellaneous Equipment	4.65%	0.00%	4.65%
86		Total General Plant			

Spire Missouri West
Twelve Months Ending September 30, 2027
Pro Forma Depreciation Expense

Line No.		Description	Current Depreciation Rates	Pro Forma Depreciation Expense												Pro Forma for the 12 Months Ending September 30, 2027
				Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		INTANGIBLE PLANT														
1	301	Organization	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
3	303	MGE Website Enhancements	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
4		Total Intangible Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT														
5	304	Land & Land Rights-Mfg Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
6	305	Structures & Improvements-Mfg Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
7	307	Other Power Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
8	311	Propane Equipment-Gas Ops	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
9	311.1	Propane Storage Cavern-Gas Ops	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10		Total Production Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT														0
11	350.1	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
12	350.2	Rights of Way	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
13	351.2	Compression Station Structure	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
14	351.4	Other Structures	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
15	352	Wells	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
16	352.1	Storage Leaseholds & Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
17	352.2	Reservoirs	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
18	352.3	Non-Recoverable Natural Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
19	352.4	Wells - Oil & Vent Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
20	353	Lines	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
21	354	Compressor Station Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
22	355	Measuring & Regulating Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
23	356	Purification Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
24	357	Other Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
25		Total Underground Storage Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT														
26	360	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
27	361	Structures & Improvements	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
28	362	Gas Holders	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
29	363.3	Compressor Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
30		Total Other Storage Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT														
31	365.2	Rights of Way - Transmission	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
32	367	Mains - Transmission	2.43%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
33	371	Other Equipment - Transmission	2.10%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
34		Total Transmission Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT														
35	374	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	374.2	Land Rights	1.25%	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$62,087
37	375.1	Str & Imp - District Meas & Reg	2.20%	$35,995	$36,211	$36,418	$36,625	$36,836	$37,047	$37,259	$37,466	$37,672	$37,884	$38,095	$38,302	$445,810
38	375.2	Str & Imp - Service Centers	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
39	375.21	Str & Imp - Leased Property	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	375.3	Str & Imp - Garage	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
41	375.7	Struct & Impr - MoNat	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42	376.1	Mains - Steel	2.26%	$856,176	$858,649	$861,122	$863,594	$866,067	$868,540	$871,012	$873,485	$875,958	$878,430	$880,903	$883,376	10,437,313
43	376.101	Mains - Steel Transmission - MGE	2.26%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
44	376.2	Mains - Cast Iron	11.17%	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	3,992,643
45	376.3	Mains - Plastic	2.31%	$2,550,736	$2,580,111	$2,609,802	$2,638,381	$2,667,355	$2,697,671	$2,727,667	$2,757,105	$2,786,901	$2,816,301	$2,846,181	$2,876,202	32,554,416
46	378	Meas. & Reg. Station - General	3.50%	$72,643	$79,870	$87,102	$94,289	$101,476	$106,297	$111,121	$115,948	$120,772	$125,597	$130,418	$135,245	1,280,777
47	379	Meas. & Reg. Station - City Gate	2.66%	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	184,809
48	380.1	Services - Steel	4.59%	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	409,437
49	380.2	Services - Plastic	4.00%	$2,188,562	$2,197,863	$2,207,338	$2,216,820	$2,226,399	$2,236,468	$2,246,495	$2,256,313	$2,266,262	$2,276,195	$2,286,162	$2,296,086	26,900,962
50	381	Meters	3.54%	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	1,614,129
51	381	Smart Meters	5.00%	$335,495	$339,765	$344,168	$348,701	$353,585	$358,547	$363,607	$368,538	$373,640	$378,725	$383,756	$388,817	4,337,343
52	382.0	Meters Installation - Dist Plant	1.70%	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	1,614,576
53	382.1	Smart Meter Installations	5.00%	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	2,759,289
54	383	House Regulators	1.82%	$35,427	$35,464	$35,499	$35,540	$35,598	$35,661	$35,729	$35,799	$35,875	$35,948	$36,024	$36,100	428,662
55	385	Commercial & Ind Meas & Reg Eq	2.68%	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	361,668
56	386	Other Property - Customer Premises	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
57	387	Other Equipment	2.20%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
58		Total Distribution Plant		$6,991,589	$7,044,487	$7,098,002	$7,150,504	$7,203,869	$7,256,785	$7,309,443	$7,361,206	$7,413,632	$7,465,632	$7,518,092	$7,570,680	$87,383,921
		GENERAL PLANT														
59	389	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	390.7	Structures & Improvements - GO	2.38%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
61	390.2	Struct & Improv - Leased Property	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
62	390.3	Structures - Leased - St. Charles	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
63	390.7	Structures - Gen Plant - GO	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
64	390.71	Structures - Leased - Monat	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
65	390.81	Structures - Leased - Franklin County	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
66	391	Furniture & Fixtures	4.81%	$11,324	$11,545	$11,595	$11,595	$11,595	$11,645	$11,645	$11,645	$11,695	$11,695	$11,695	$11,745	139,418
67	391.1	Data Processing Systems	11.37%	$24,191	$24,911	$25,632	$26,352	$27,072	$27,792	$28,512	$29,232	$29,952	$30,672	$31,392	$32,112	337,823
68	391.2	Mechanical Office Equipment	6.67%	$630	$630	$630	$630	$630	$630	$630	$630	$630	$630	$630	$630	7,563
69	391.3	Data Processing Software	9.87%	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	121,861
70	391.4	Data Processing Systems Equipment	9.87%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
71	391.5	Enterprise Software-EIMS	(In system)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
72	391.95	Ent Software SS Alloc	(In system)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
73	391.96	Ent Hardware SS Alloc	10.00%	$15,226	$15,476	$15,779	$16,347	$16,489	$16,662	$16,983	$17,126	$17,268	$17,410	$17,552	$17,694	200,010
74	392	Transportation - Sp Trucks	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
75	392.1	Transportation Eq - Automobiles	11.43%	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	382,509
76	392.2	Transportation Eq - Trucks	7.27%	$227,423	$230,654	$233,885	$235,501	$237,117	$238,732	$244,387	$250,041	$255,695	$257,311	$258,927	$260,542	2,930,216
77	393	Stores Equipment	2.25%	$744	$744	$744	$744	$744	$744	$744	$744	$744	$744	$744	$744	8,933
78	394	Tools, Shop & Garage Equipment	3.63%	$50,802	$51,167	$51,524	$51,865	$52,309	$52,668	$53,096	$53,477	$53,858	$54,239	$54,620	$55,001	634,625
79	394.5	Equip CNG Fuel Station	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
80	395	Laboratory Equipment	3.47%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
81	396	Power Operated Equipment	6.15%	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	1,282,688
82	396.1	Power Operated Equipment - Trucks	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
83	397.0	Communication Equipment	5.86%	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	164,838
84	397.1	Communication Equipment - AMR	5.02%	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	1,044,796
85	398	Miscellaneous Equipment	4.65%	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	81,826
86		Total General Plant		$586,885	$591,671	$596,333	$599,577	$602,499	$605,417	$612,541	$619,438	$626,386	$629,245	$632,103	$635,012	$7,337,106
87		Total Proforma Depreciation Expense Prior to Capitalization		$7,578,473	$7,636,158	$7,694,335	$7,750,081	$7,806,368	$7,862,202	$7,921,984	$7,980,645	$8,040,018	$8,094,877	$8,150,195	$8,205,692	$94,721,027
88																
89		Less: Capitalized Depreciation to Clearing Accts		(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(215,961)	(2,591,532)
90		Net Pro Forma Depreciation Expense		$7,362,512	$7,420,197	$7,478,374	$7,534,120	$7,590,407	$7,646,241	$7,706,023	$7,764,684	$7,824,057	$7,878,916	$7,934,234	$7,989,731	$92,129,495

Spire Missouri West
Twelve Months Ending September 30, 2028
Pro Forma Depreciation Expense

Line No.		Description	Proposed Depreciation Rates	Pro Forma Depreciation Expense Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Pro Forma for the 12 Months Ending September 30, 2028
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		INTANGIBLE PLANT														
1	301	Organization	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	302	Franchises	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
3	303	MGE Website Enhancements	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
4		Total Intangible Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		PRODUCTION PLANT														
5	304	Land & Land Rights-Mfg Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
6	305	Structures & Improvements-Mfg Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
7	307	Other Power Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
8	311	Propane Equipment-Gas Ops	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
9	311.1	Propane Storage Cavern-Gas Ops	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10		Total Production Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		UNDERGROUND STORAGE PLANT														0
11	350.1	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
12	350.2	Rights of Way	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
13	351.2	Compression Station Structure	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
14	351.4	Other Structures	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
15	352	Wells	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
16	352.1	Storage Leaseholds & Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
17	352.2	Reservoirs	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
18	352.3	Non-Recoverable Natural Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
19	352.4	Wells - Oil & Vent Gas	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
20	353	Lines	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
21	354	Compressor Station Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
22	355	Measuring & Regulating Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
23	356	Purification Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
24	357	Other Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
25		Total Underground Storage Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		OTHER STORAGE EQUIPMENT														
26	360	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
27	361	Structures & Improvements	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
28	362	Gas Holders	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
29	363.3	Compressor Equipment	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
30		Total Other Storage Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TRANSMISSION PLANT														
31	365.2	Rights of Way - Transmission	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
32	367	Mains - Transmission	2.43%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
33	371	Other Equipment - Transmission	2.10%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
34		Total Transmission Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		DISTRIBUTION PLANT														
35	374	Land & Land Rights	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36	374.2	Land Rights	1.25%	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$5,174	$62,087
37	375.1	Str & Imp - District Meas & Reg	2.20%	$38,418	$38,542	$38,658	$38,774	$38,894	$39,015	$39,135	$39,251	$39,367	$39,487	$39,607	$39,723	$468,872
38	375.2	Str & Imp - Service Centers	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
39	375.21	Str & Imp - Leased Property	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	375.3	Str & Imp - Garage	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
41	375.7	Struct & Impr - MoNat	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42	376.1	Mains - Steel	2.26%	$885,991	$888,604	$891,218	$893,831	$896,444	$899,057	$901,670	$904,283	$906,897	$909,510	$912,123	$914,736	10,804,365
43	376.101	Mains - Steel Transmission - MGE	2.26%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
44	376.2	Mains - Cast Iron	11.17%	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	$332,720	3,992,643
45	376.3	Mains - Plastic	2.31%	$2,907,213	$2,938,612	$2,969,954	$3,000,217	$3,031,682	$3,063,704	$3,094,631	$3,126,537	$3,158,052	$3,188,800	$3,220,811	$3,252,193	36,952,407
46	378	Meas. & Reg. Station - General	3.50%	$138,868	$142,497	$146,134	$149,716	$153,290	$156,843	$160,402	$163,955	$167,510	$171,069	$174,617	$178,175	1,903,077
47	379	Meas. & Reg. Station - City Gate	2.66%	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	$15,401	184,809
48	380.1	Services - Steel	4.59%	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	$34,120	409,437
49	380.2	Services - Plastic	4.00%	$2,305,165	$2,314,758	$2,324,159	$2,333,487	$2,343,351	$2,353,276	$2,362,334	$2,372,829	$2,382,642	$2,392,052	$2,402,285	$2,411,707	28,298,046
50	381	Meters	3.54%	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	$134,511	1,614,129
51	381	Smart Meters	5.00%	$392,993	$397,603	$402,107	$406,753	$412,019	$417,098	$421,792	$427,332	$432,564	$437,542	$442,948	$447,904	5,038,654
52	382.0	Meters Installation - Dist Plant	1.70%	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	$134,548	1,614,576
53	382.1	Smart Meter Installations	5.00%	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	$229,941	2,759,289
54	383	House Regulators	1.82%	$36,147	$36,185	$36,221	$36,263	$36,323	$36,388	$36,458	$36,530	$36,608	$36,683	$36,762	$36,840	437,408
55	385	Commercial & Ind Meas & Reg Eq	2.68%	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	$30,139	361,668
56	386	Other Property - Customer Premises	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
57	387	Other Equipment	2.20%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
58		Total Distribution Plant		$7,621,349	$7,673,356	$7,725,003	$7,775,594	$7,828,557	$7,881,935	$7,932,975	$7,987,270	$8,040,192	$8,091,696	$8,145,708	$8,197,832	$94,901,467
		GENERAL PLANT														
59	389	Land	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	390.7	Structures & Improvements - GO	2.38%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
61	390.2	Struct & Improv - Leased Property	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
62	390.3	Structures - Leased - St. Charles	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
63	390.7	Structures - Gen Plant - GO	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
64	390.71	Structures - Leased - Monat	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
65	390.81	Structures - Leased - Franklin County	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
66	391	Furniture & Fixtures	4.81%	$11,745	$11,745	$11,795	$11,795	$11,795	$11,845	$11,845	$11,845	$11,895	$11,895	$11,895	$11,946	142,044
67	391.1	Data Processing Systems	11.37%	$32,854	$33,596	$34,338	$35,079	$35,821	$36,563	$37,304	$38,046	$38,788	$39,529	$40,271	$41,013	443,202
68	391.2	Mechanical Office Equipment	6.67%	$630	$630	$630	$630	$630	$630	$630	$630	$630	$630	$630	$630	7,563
69	391.3	Data Processing Software	9.87%	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	$10,155	121,861
70	391.4	Data Processing Systems Equipment	9.87%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
71	391.5	Enterprise Software-EIMS	(In system)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
72	391.95	Ent Software SS Alloc	(In system)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
73	391.96	Ent Hardware SS Alloc	10.00%	$18,372	$19,049	$19,732	$20,426	$21,110	$21,794	$22,278	$22,758	$23,239	$23,721	$24,201	$24,683	261,364
74	392	Transportation - Sp Trucks	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
75	392.1	Transportation Eq - Automobiles	11.43%	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	$31,876	382,509
76	392.2	Transportation Eq - Trucks	7.27%	$263,773	$267,004	$270,235	$271,851	$273,467	$275,082	$280,737	$286,391	$292,045	$293,661	$295,277	$296,892	3,366,416
77	393	Stores Equipment	2.25%	$744	$744	$744	$744	$744	$744	$744	$744	$744	$744	$744	$744	8,933
78	394	Tools, Shop & Garage Equipment	3.63%	$55,350	$55,726	$56,093	$56,444	$56,902	$57,271	$57,713	$58,105	$58,497	$58,890	$59,282	$59,674	689,947
79	394.5	Equip CNG Fuel Station	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
80	395	Laboratory Equipment	3.47%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
81	396	Power Operated Equipment	6.15%	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	$106,891	1,282,688
82	396.1	Power Operated Equipment - Trucks	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
83	397.0	Communication Equipment	5.86%	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	$13,737	164,838
84	397.1	Communication Equipment - AMR	5.02%	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	$87,066	1,044,796
85	398	Miscellaneous Equipment	4.65%	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	$6,819	81,826
86		Total General Plant		$640,012	$645,038	$650,112	$653,514	$657,013	$660,474	$667,794	$675,063	$682,383	$685,615	$688,844	$692,125	$7,997,986
87		Total Proforma Depreciation Expense Prior to Capitalization		$8,261,361	$8,318,393	$8,375,115	$8,429,108	$8,485,570	$8,542,408	$8,600,770	$8,662,333	$8,722,575	$8,777,310	$8,834,552	$8,889,957	$102,899,454
88																
89		Less: Capitalized Depreciation to Clearing Accts		(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(257,628)	(3,091,532)
90		Net Pro Forma Depreciation Expense		$8,003,734	$8,060,766	$8,117,487	$8,171,480	$8,227,942	$8,284,781	$8,343,142	$8,404,705	$8,464,948	$8,519,683	$8,576,924	$8,632,330	$99,807,922

Spire Missouri West
Future Test Year Ending September 30, 2028
Income Tax Calculation

Line No.	Description	Percentage Rate	Twelve Months Ended September 30, 2026 Unadjusted	Adjustments	Twelve Months Ended September 30, 2026 As Adjusted	Twelve Months Ending September 30, 2027 Pro Forma	Twelve Months Ending September 30, 2028 Pro Forma	Adjustments	Proposed Rates Twelve Months Ending September 30, 2028 Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**NET INCOME BEFORE TAXES**		$143,830,720	$7,018,568	$150,849,288	$161,864,299	$97,458,645	$128,651,771	$226,110,415
	ADD TO NET INCOME BEFORE TAXES								
2	Book Depreciation Expense		$83,377,233	$0	$83,377,233	$92,129,495	$99,807,922	0	99,807,922
3	Uncertain Tax Position Adjustment		$418,000	$0	$418,000	$430,540	$443,456	0	443,456
4	Other Misc. Non-Deductible Expenses		$0	$0	$0	$0	$0	0	0
5	Meals & Entertainment		$476,000	$0	$476,000	$490,280	$504,988	0	504,988
6	TOTAL ADD TO NET INCOME BEFORE TAXES		$84,271,233	$0	$84,271,233	$93,050,315	$100,756,366	0	100,756,366
	SUBT. FROM NET INC. BEFORE TAXES								
7	Interest Expense calculated	2.01%	$43,842,411	$0	$43,842,411	$46,887,267	$48,381,902	0	48,381,902
8	Tax Straight-Line Depreciation		$83,377,233	$0	$83,377,233	$92,129,495	$99,807,922	0	99,807,922
9	Excess Tax Depreciation		$72,277,271	$0	$72,277,271	$74,445,589	$76,678,957	0	76,678,957
10	Admin & General Nondeductible		$0	$0	$0	$0	$0	0	0
11	ESOP		$861,000	$0	$861,000	$886,830	$913,435	0	913,435
12	Depreciation 263A		$5,911,000	$0	$5,911,000	$6,088,330	$6,270,980	0	6,270,980
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		$206,268,915	$0	$206,268,915	$220,437,511	$232,053,196	0	232,053,196
14	**NET TAXABLE INCOME**		$21,833,038	$7,018,568	$28,851,606	$34,477,103	-$33,838,185	128,651,770	94,813,585
15	TOTAL SUMMARY OF CURRENT INCOME TAX	23.84%	$5,205,007	$1,673,230	$6,878,237	$8,219,359	-$8,067,040	30,670,646	22,603,606
	DEFERRED INCOME TAXES								
16	Deferred Income Taxes - Def. Inc. Tax.		$17,230,938	$0	$17,230,938	$17,747,866	$18,280,302	0	18,280,302
17	Amortization of IRA ITC		$0	$0	$0	-$124,289	-$372,868	0	(372,868)
18	R&D Tax Credit		-$812,500	$0	-$812,500	-$837,500	-$850,000	0	(850,000)
19	Amortization of Deferred ITC		$0	$0	$0	$0	$0	0	0
20	Amortization of Protected Excess ADIT (TCJA)		-$95,242	$0	-$95,242	-$95,242	-$95,242	0	(95,242)
21	Amortization of Unprotected Excess ADIT (TCJA)		-$456,476	$0	-$456,476	-$456,476	$0	0	0
22	Amortization of Protected Excess ADIT (MO)		$0	$0	$0	$0	$0	0	0
23	Amortization of Unprotected Excess ADIT (MO)		-$457,704	$0	-$457,704	-$457,704	-$914,180	0	(914,180)
24	TOTAL DEFERRED INCOME TAXES		$15,409,016	$0	$15,409,016	$15,776,655	$16,048,012	0	16,048,012
25	**TOTAL INCOME TAX**		$20,614,023	$1,673,230	$22,287,253	$23,996,014	$7,980,972	$30,670,646	$38,651,618