

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 3**

**Other Staff Schedule**

**SPIRE MISSOURI, INC., d/b/a SPIRE**

**SPIRE EAST and SPIRE WEST  
GENERAL RATE CASE**

**CASE NO. GR-2021-0108**

*Jefferson City, Missouri  
May 12, 2021*

Spire Missouri, Inc.  
GR-2021-0108

Depreciation Rates

Account Number	Account Description	Average Service Life	Net Salvage Percentage	Depreciation Rate
<b>PRODUCTION PLANT</b>				
305	STRUCTURES AND IMPROVEMENTS	65	-15	1.77
307	OTHER POWER EQUIPMENT	55	-5	1.91
311	LIQUEFIED PETROLEUM GAS EQUIPMENT	41	-5	2.56
311.1	LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	75	-5	1.40
<b>UNDERGROUND GAS STORAGE</b>				
351.2	STRUCTURES & IMPROVEMENTS - COMPRESSOR STATION	55	-10	2.00
351.4	STRUCTURES & IMPROVEMENTS - OTHER STRUCTURES	55	-10	2.00
352	WELLS	90	-10	1.22
352.2	RESERVOIRS	90	0	1.11
352.3	NON-RECOVERABLE GAS	90	0	1.11
352.4	WELLS - OIL AND VENT GAS	65	-20	1.85
353	LINES	90	-25	1.39
354	COMPRESSOR STATION EQUIPMENT	70	-10	1.57
355	MEASURING AND REGULATING EQUIPMENT	55	-5	1.91
356	PURIFICATION EQUIPMENT	50	-10	2.20
357	OTHER EQUIPMENT	30	-5	3.50
<b>TRANSMISSION PLANT</b>				
371.7	OTHER EQUIPMENT	50	-5	2.10
<b>DISTRIBUTION PLANT</b>				
374.2	LAND RIGHTS	75	0	1.33
375	STRUCTURES AND IMPROVEMENTS	50	-20	2.40
376.1	MAINS - STEEL	82	-60	1.95
376.2	MAINS - CAST IRON	80	-150	3.12
376.3	MAINS - PLASTIC AND COPPER	60	-40	2.34
378	MEASURING & REGULATING STA EQUIP - GENERAL	49	-40	2.86
379	MEASURING & REGULATING STA EQUIP - CITY GATE	45	-20	2.66
380.1	SERVICES- STEEL	50	-110	4.20
380.2	SERVICES - PLASTIC AND COPPER	45	-70	3.77
381	METERS	34	3	2.85
381.1	SMART METERS	15	0	6.67
382	METERS INSTALLATIONS	55	-5	1.91
382.1	SMART METER INSTALLATIONS	15	0	6.67
383	HOUSE REGULATORS	50	0	2.00
385	INDUSTRIAL MEASURING & REGULATING STA EQUIP	50	-10	2.20
386	OTHER PROPERTY ON CUSTOMERS' PREMISES	15	0	2.73
387	OTHER EQUIPMENT	60	-10	1.84
<b>GENERAL PLANT</b>				
390.2	STRUCTURES AND IMPROVEMENTS	40	0	2.39
391	OFFICE FURNITURE AND EQUIPMENT	20	0	4.71
391.1	MECHANICAL OFFICE EQUIPMENT	15	0	5.47
391.2	DATA PROCESSING SOFTWARE/SYSTEMS	5	0	12.12
391.3	DATA PROCESSING EQUIPMENT	10	0	6.44
391.95	ENTERPRISE SOFTWARE	10	0	10.00
392.1	TRANSPORTATION EQUIPMENT - AUTOS	8	20	10.00
392.2	TRANSPORTATION EQUIPMENT - TRUCKS	11	15	7.69
393	STORES EQUIPMENT	30	0	2.16
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25	0	3.62
395	LABORATORY EQUIPMENT	20	0	3.62
396	POWER OPERATED EQUIPMENT	14	15	6.07
397	COMMUNICATION EQUIPMENT	15	0	5.81
397.1	COMMUNICATION EQUIPMENT - ERT	15	0	5.67
397.2	COMMUNICATION EQUIPMENT - AMR	7.5	0	13.33
398	MISCELLANEOUS EQUIPMENT	20	0	4.58