
ATTACHMENT 2

DEPRECIATION AND AMORTIZATION SUMMARY

Account Description		Accrual Rate		
		Current	Proposed	Difference
DISTRIBUTION PLANT				
375.1	Structures and Improvements	2.95%	3.05%	0.10%
375.2	Other System Structures	2.95%	2.71%	-0.24%
376.	Mains	2.67%	1.46%	-1.21%
	Meas. and Reg. Station Equip. -			
378.00	General	4.02%	1.60%	-2.42%
	Meas. and Reg. Station Equip. -			
379.00	City Gate	4.60%	1.62%	-2.98%
380.00	Services	4.89%	1.75%	-3.14%
381.00	Meters	2.61%	1.11%	-1.50%
382.00	Meter Installations	2.60%	3.25%	0.65%
383.00	House Regulators	2.71%	0.42%	-2.29%
	Industrial Meas. and Reg. Station			
385.00	Equip.	4.14%	1.42%	-2.72%
	Other Property on Customers'			
386.00	Premises	3.53%	1.53%	-2.00%
	Total Distribution Plant	3.40%	1.50%	-1.90%
GENERAL PLANT				
Depreciable				
390.10	Structures and Improvements	3.60%	2.33%	-1.27%
392.00	Transportation Equipment	12.50%	9.99%	-2.51%
396.00	Power Operated Equipment	12.50%	2.37%	-10.13%
	Total Depreciable	7.96%	5.12%	-2.85%
Amortizable				
391.10	Office Furniture and Fixtures	11.53%	15 yr Am	-7.16%
	Computers and Electronic			
391.90	Equipment	11.81%	7 yr Am	0.34%
393.00	Stores Equipment	4.21%	15 yr Am	-2.38%
394.00	Tools, Shop and Garage Equipment	5.06%	15 yr Am	0.92%
395.00	Laboratory Equipment	0.00%	15 yr Am	6.67%

397.00	Communication Equipment	7.51%	15 yr Am	-2.10%
398.00	Miscellaneous Equipment	4.96%	15 yr Am	1.03%
	Total Amortizable	7.49%	6.28%	-1.21%
TOTAL CENTRAL TEXAS DIVISION		3.49%	1.59%	-1.90%

TGS – DIVISION, DEPRECIATION SUMMARY

Account Description		Accrual Rate		
		Current	Proposed	Difference
GENERAL PLANT				
Depreciable				
375.10	Structures and Improvements	10.00%	-85.31%	-95.31%
	Total Depreciable	10.00%	-85.31%	-95.31%
Amortizable				
391.10	Office Furniture and Fixtures	10.27%	15 yr Am	-3.61%
	Computers and Electronic			
391.90	Equipment	10.27%	7 yr Am	-6.21%
	Tools, Shop and Garage			
394.00	Equipment	3.33%	15 yr Am	3.34%
397.00	Communication Equipment	6.67%	15 yr Am	-0.01%
398.00	Miscellaneous Equipment	5.00%	15 yr Am	1.67%
	Total Amortizable	9.46%		-4.04%
TOTAL TGS - DIVISION		9.46%	5.15%	-4.32%

