



Control Number: 49421



Item Number: 159

Addendum StartPage: 0

SOAH DOCKET NO. 473-19-3864
PUC DOCKET NO. 49421

RECEIVED
2019 MAY 13 PM 3:20
PUBLIC UTILITY COMMISSION
FILING CLERK

APPLICATION OF CENTERPOINT § BEFORE THE STATE OFFICE
ENERGY HOUSTON ELECTRIC, LLC § OF
FOR AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

May 13, 2019

Contact: Denise Hardcastle
CenterPoint Energy Houston Electric, LLC
1111 Louisiana Street
Houston, Texas 77002
Tel No: (713) 207-5767
Fax: (713) 207-9840
Denise.Hardcastle@CenterPointEnergy.com

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
CenterPoint Energy Houston Electric, LLC's Response to Office of the Public Utility Counsel's Second Requests for Information.....	2-53
Certificate of Service	54

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-01**

QUESTION:

Please refer to WP II-B-6 Adj 1 and provide all documents and analysis that support the definite plan for use of each of the assets requested to be recovered in rate base in FERC Account 360.03 and 389.03, including the actual timing of when the assets will be fully used and useful.

ANSWER:

Regarding the assets requested to be recovered in rate base in FERC Account 360.03 and 389.03 as identified in WP II-B-6, the following information is provided:

Account 360.03

- Tract of land containing 5.452 acres owned in fee in the A. R. Bodenan Survey of Harris County, Texas, acquired in the year 1985 under ER C-6110, for the site of the proposed Lee Substation. \$192,075.10. It has been determined that this tract of land will not be used within the next 10 years and should be removed from the assets to be recovered in rate base.
- Tract of land containing 2.417 acres owned in fee in the H. T. & C. Railroad Company Survey in Harris County, Texas, acquired in 1982 under ER C-8255 for the site of the proposed expansion of Village Creek Substation. \$49,302.96. This tract of land was utilized in the construction Village Creek Substation which was energized in 2017.

Account 389.03

- Tract of land containing 20.6 acres owned in fee pertaining to FM 1462 lots 10 and 11 purchased in 2007 for the Brazoria Service Center. \$466,173.08. This tract of land and the one below are being utilized for the Brazoria Service Center, which was completed and occupied in 2018, as well as for a related water retention pond.
- Tract of land containing 14.136 acres in the Andrew Robinson League A-125, Brazoria County, Texas, Keith Jaehne, Grantor, File # 2006072872 acquired in 2017 for the Brazoria Service Center. \$413,942.07. This tract of land is being utilized as described above.

For those tracts of land in Account 360.03 and Account 389.03 that are designated as beyond the ten-year horizon, the Company has not yet determined the in-service dates.

SPONSOR (PREPARER):

Randal Pryor (Randal Pryor)

RESPONSIVE DOCUMENTS:

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-02**

QUESTION:

Please provide all journal entry(ies) that were used to set up the Texas Margin Tax regulatory assets, along with associated working papers, and explain the credit side of the entry(ies).

ANSWER:

Attached are the journal entries and supporting documentation that make up the Texas Margin Tax regulatory asset of \$19.6 million included in rate base on Schedule II-B-12 (see OPC02-02 Attachment 1 - TMT Accruals.pdf). The credit side of the entries were posted to taxes payable (GL 220020 Accrued Income Tax – State/Local).

A one-year lag exists between the taxable year and the payment year for the Texas Margin Tax. The regulatory asset balance in the Texas Margin Tax paid in 2018 is based on the 2017 Texas Margin Tax calculation.

SPONSOR (PREPARER):

Charles Pringle/Kristie Colvin (Charles Pringle/Kristie Colvin)

RESPONSIVE DOCUMENTS:

OPC02-02 Attachment 1 - TMT Accruals.pdf

	A	B	E	I	L	AJ	AP	AT	AX	AY	AZ
1	Current Texas Margin Tax (TMT)			0.0000%	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Consolidated CenterPoint Energy Inc. & Subsidiaries										
3											
4	YTD 12/31/2017										
5											
6											
7											
8											
9	External Electric Revenues										
10	External Gas Distribution Revenues										
11	External Gas Transportation Revenues										
12	Consumer Services Revenue										
13	External Other Revenues										
14	Natural Gas Sales - Affiliated Companies										
15	Intercompany Gas Revenues										
16	Intercompany Other Revenues										
17	Total Revenues										
18											
19	Revenue from Investments in Subs										
20	Other Non-operating Income										
21	Equity Income										
22	Gns (Losses) from Investments										
23	G/L on Indexed Debt Sec										
24	G/L on Investment in Time Warner										
25	Dividend Income										
26	Interest Revenues										
27	Interest Income - Affiliated Companies										
28	Other Interest & Related Revenues - Subs										
29	Late Entries										
30	Total Non-operating Income										
31											
32	Sum Total										
33											
34	Excluded Revenue:										
35	Transition Bond Income										
36	Revenue from Investments in Subs										
37	Equity Income										
38	Total Excluded Revenue										
39											
40	Total Adjusted Revenues										
41											
42	Annualized Adjusted Revenues										
43	Adjustment for Forecast (N/A For YE CLEARED)										
44	Total Adjusted Revenues										
45											
46	Total Adjusted Revenues at 70%										
47											
48	Cost of Good Sold (COGS)										
49											
50	4% of Indirect or administrative overhead costs										
51											
52	Margin Subject to Tax										
53	Book/Tax Adjustments - Links Updated RFR										
54	Total Margin										
55	Margin Tax Rate										
56	Current Texas Margin Tax										

Company Code	Reference	G/L Account	Posting Period	Fiscal Year	Document Number	Document Type	Cost Center	Profit Center	Text	Document Header Text	Trading Partner	Posting Date	Amount in local currency
0003	1224	220020	3	2017	104880386	SA		1101078	Q1 TMT Accrual	Provision		3/31/2017	(4,837,153)
0003	1224	220020	6	2017	105025253	SA		1101078	Q2 TMT Accrual	Provision		6/30/2017	(4,818,242)
0003	1224	220020	9	2017	105140406	SA		1101078	Q3 TMT Accrual	Provision		9/30/2017	(4,860,895)
0003	1224	220020	12	2017	105251390	SA		1101078	Q4 TMT Accrual	Provision		12/31/2017	(5,111,287)
				2016									(19,627,578)

Note: When book accrues TMT, it posts to regulated assets (GL 179060) and taxes payable (GL 220020).

Verification
 From Q4/2017 TMT Calc: 19,627,578
 Difference: -

Doc. Number	104880386	Company Code	0003	Fiscal Year	2017
Doc. Date	03/31/2017	Posting Date	03/31/2017	Period	03
Calculate Tax	☐				
Ref.Doc.	1224				
Doc. Currency	USD				
Doc. Hdr Text	Provision				

	40	179060	Req Assets-Docket	20170331		4,837,152.75
	50	220020	Accr-Inc, Tax-St/Loc	20170331		4,837,152.75-

Doc. Number	105025253	Company Code	0003	Fiscal Year	2017
Doc. Date	06/30/2017	Posting Date	06/30/2017	Period	06
Calculate Tax	☐				
Ref.Doc.	1224				
Doc. Currency	USD				
Doc. Hdr Text	Provision				

	40	179060	Req Assets-Docket	20170630		4,818,242.42
	50	220020	Accr-Inc Tax-St/Loc	20170630		4,818,242.42-

Doc. Number	105140406	Company Code	0003	Fiscal Year	2017
Doc. Date	09/30/2017	Posting Date	09/30/2017	Period	09
Calculate Tax	☐				
Ref.Doc.	1224				
Doc. Currency	USD				
Doc. Hdr Text	Provision				

	40	179060	Reg Assets-Docket	20170930		4,860,895.42
	50	220020	Accr-Inc. Tax-St/Loc	20170930		4,860,895.42

Doc. Number	105251390	Company Code	0003	Fiscal Year	2017
Doc. Date	12/31/2017	Posting Date	12/31/2017	Period	12
Calculate Tax	☐				
Ref.Doc.	1224				
Doc. Currency	USD				
Doc. Hdr Text	Provision				

	40	179060	Req Assets-Docket	20171231		5,111,287.41
	50	220020	Accr-Inc Tax-St/Loc	20171231		5,111,287.41

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-03**

QUESTION:

Please provide a detailed reconciliation of the Account 1900 Deferred Credits of \$106,762 shown on Schedule II-E-3.5.1 to the \$171,381 shown on Schedule II-B-7, along with an explanation of the differences.

ANSWER:

In responding to this RFI it was determined that informational Schedules II-E-3.5.1 and II-E-3.5.2 filed in the RFP package have corrupted links. The corrected schedules are being provided with this response. See attached file "OPC02-03 Attachment II-E-3.5 and II-E-3.5.2 Corrected.xlsx" for the corrected schedules.

On the corrected schedules the amount shown in Schedule II-E-3.5.1 for account 1900 is \$166,064. The \$5,317 difference between the two schedules in account 1900 is due to accumulated deferred state income taxes which are included in II-B-7 but are not included in II-E-3.5.1. This detail of this difference is shown on file RFP Workpapers WP II-E-3.5.1a (see cell L55).

SPONSOR (PREPARER):

Charles Pringle (Charles Pringle)

RESPONSIVE DOCUMENTS:

OPC02-03 Attachment II-E-3.5 and II-E-3.5.2 Corrected.xlsx

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.1 ADFIT
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No.	Description	1 Total Company	2 Non-Regulated or Non-Electric	3 Known and Measurable Changes	4 Company Total Electric	5 FF #	6 Functionalization Factor Name	7 Allocation to Texas
1	Account 1900							
2	Deferred Credits							
3	Regulatory Liabilities (Sales)	10,742	-	(10,742)	0	1	DA	0
4	Regulatory Liabilities (Expense)	16,245	-	(3,510)	12,735	12	PAYXAG	12,735
5	Accrued Bonuses	0	-	-	0	20	TRTBSE	0
6	Benefit Equalization & Saving Plan	42	-	(42)	0	20	TRTBSE	0
7	Stock Options Exercised	1,047	-	(1,047)	0	20	TRTBSE	0
8	Post-Retirement Benefits	14,172	-	(14,172)	0	20	TRTBSE	0
9	Deferred Compensation Accrual	1,786	-	(1,786)	(0)	20	TRTBSE	(0)
10	Partnership K-1 Income	3	-	(3)	0	20	TRTBSE	0
11	Bad Debt Expense	245	-	(245)	0	20	TRTBSE	0
12	Accretion Expense	7,032	-	(7,032)	(0)	20	TRTBSE	(0)
13	Injuries And Damages Accruals	2,680	-	-	2,680	1	DA	2,680
14	Other Reserves (Environ Liab)	390	-	(390)	0	20	TRTBSE	0
15	Debt Issuance Cost	22	-	(22)	0	20	TRTBSE	0
16	FAS 158 Re-Measurement Rate Diff Adjustment	3	-	(3)	0	20	TRTBSE	0
17	Excess DFIT - Gross Up - Fed (FERC 190) Protected	150,648	-	-	150,648	21	GPLT	150,648
18	Excess DFIT - Gross Up - Fed (FERC 190) Unprotected	53,157	-	(53,157)	-	1	DA	-
19								
20	Total Deferred Credits	258,215	-	(92,151)	166,064			166,064
21								
22	Deferred Debits							
23	MTM - Derivative	4,892	-	(4,892)	(0)	20	TRTBSE	(0)
24								
25	Total Deferred Debits	4,892	-	(4,892)	(0)			(0)
26								
27	Total for Account 1900, Accumulated Deferred Income Taxes	263,107	-	(97,043)	166,064			166,064
28								

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.1 ADFTT -
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

Line No.	Description	8	9	10	11	12
		TRAN	DIST	MET	TDCS	Total
1	Account 1900					
2	Deferred Credits					
3	Regulatory Liabilities (Sales)	-	-	-	-	-
4	Regulatory Liabilities (Expense)	2,524	9,392	24	795	12,735
5	Accrued Bonuses	0	0	0	0	0
6	Benefit Equalization & Saving Plan	0	0	0	0	0
7	Stock Options Exercised	0	0	0	0	0
8	Post-Retirement Benefits	0	0	0	0	0
9	Deferred Compensation Accrual	(0)	(0)	(0)	(0)	(0)
10	Partnership K-1 Income	0	0	0	0	0
11	Bad Debt Expense	0	0	0	0	0
12	Accretion Expense	(0)	(0)	(0)	(0)	(0)
13	Injuries And Damages Accruals	832	1,730	50	67	2,680
14	Other Reserves (Environ Liab)	0	0	0	0	0
15	Debt Issuance Cost	0	0	0	0	0
16	FAS 158 Re-Measurement Rate Diff Adjustment	0	0	0	0	0
17	Excess DFIT - Gross Up - Fed (FERC 190) Protected	47,927	96,362	4,562	1,798	150,648
18	Excess DFIT - Gross Up - Fed (FERC 190) Unprotected	-	-	-	-	-
19						
20	Total Deferred Credits	51,284	107,485	4,636	2,659	166,064
21						
22	Deferred Debits					
23	MTM - Derivative	(0)	(0)	(0)	(0)	(0)
24						
25	Total Deferred Debits	(0)	(0)	(0)	(0)	(0)
26						
27	Total for Account 1900, Accumulated Deferred Income Taxes	51,284	107,485	4,636	2,659	166,064
28						

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.1 ADFIT
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No.	Description	1 Total Company	2 Non-Regulated or Non-Electric	3 Known and Measurable Changes	4 Company Total Electric	5 FF #	6 Functionalization Factor Name	7 Allocation to Texas
29								
30	Account 2820							
31	Deferred Credits							
32	Uniform Capitalization	(47,237)	-	-	(47,237)	21	GPLT	(47,237)
33	Book/Tax Depreciation	(881,511)	-	(10,609)	(892,120)	21	GPLT	(892,120)
34	PP&E Permanent Difference	(16,110)	-	16,110	-	1	DA	-
35	ARO	(2,053)	-	2,053	(0)	1	DA	(0)
36	Casualty Loss	(113,407)	-	-	(113,407)	1	DA	(113,407)
37	Deductible Repairs & Maintenance	(128,037)	-	-	(128,037)	21	GPLT	(128,037)
38	Self Developed Software	(13,774)	-	-	(13,774)	21	GPLT	(13,774)
39								
40	Total Deferred Credits	(1,202,131)	-	7,554	(1,194,577)			(1,194,577)
41								
42	Deferred Debits							
43	AFUDC - Debt	8,053	-	-	8,053	21	GPLT	8,053
44	Include CIAC In Income	106,876	-	-	106,876	21	GPLT	106,876
45	Pre TCJA Excess DFIT	419	-	-	419	21	GPLT	419
46								
47	Total Deferred Debits	115,348	-	-	115,348			115,348
48								
49	Total for Account 2820, Accumulated Deferred Income Taxes	(1,086,782)	-	7,554	(1,079,228)			(1,079,228)
50								
51								
52	Account 2830							
53	Deferred Credits							
54	Reg Asset - Income Tax	(4,282)	-	4,282	(0)	1	DA	(0)
55	Reg Asset - Bad Debt	(330)	-	-	(330)	5	TDCS	(330)
56	Reg Asset - Stranded Costs	(186,336)	-	186,336	0	1	DA	0
57	Reg Asset - Other	(1,781)	-	335	(1,446)	3	DIST	(1,446)
58	Reg Asset - Amortization	(29,020)	-	14,035	(14,985)	1	DA	(14,985)
59	Reg Asset - Pension	7,417	-	(12,939)	(5,522)	12	PAYXAG	(5,522)
60	Reg Asset - ARO	(4,978)	-	4,978	(0)	12	PAYXAG	(0)
61	Excess DFIT - Gross Up - FED (FERC 283)	(32,063)	-	32,063	0	12	PAYXAG	0
62	Other Misc DFIT	(502)	-	502	0	20	TRTBSE	0
63								
64	Total Deferred Credits	(251,875)	-	229,592	(22,283)			(22,283)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.1 ADFIT
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

Line No.	Description	8 TRAN	9 DIST	10 MET	11 TDCS	12 Total
29						
30	Account 2820					
31	Deferred Credits					
32	Uniform Capitalization	(15,028)	(30,215)	(1,430)	(564)	(47,237)
33	Book/Tax Depreciation	(283,818)	(570,642)	(27,015)	(10,645)	(892,120)
34	PP&E Permanent Difference	-	-	-	-	-
35	ARO	-	-	-	-	-
36	Casualty Loss	(1,442)	(111,965)	-	-	(113,407)
37	Deductible Repairs & Maintenance	(40,734)	(81,899)	(3,877)	(1,528)	(128,037)
38	Self Developed Software	(4,382)	(8,811)	(417)	(164)	(13,774)
39						
40	Total Deferred Credits	(345,404)	(803,531)	(32,740)	(12,901)	(1,194,576)
41						
42	Deferred Debits					
43	AFUDC - Debt	2,562	5,151	244	96	8,053
44	Include CIAC In Income	34,001	68,363	3,236	1,275	106,876
45	Pre TCJA Excess DFIT	133	268	13	5	419
46						
47	Total Deferred Debits	36,697	73,782	3,493	1,376	115,348
48						
49	Total for Account 2820, Accumulated Deferred Income Taxes	(308,707)	(729,749)	(29,247)	(11,525)	(1,079,228)
50						
51						
52	Account 2830					
53	Deferred Credits					
54	Reg Asset - Income Tax	-	-	-	-	-
55	Reg Asset - Bad Debt	-	-	-	(330)	(330)
56	Reg Asset - Stranded Costs	-	-	-	-	-
57	Reg Asset - Other	-	(1,446)	-	-	(1,446)
58	Reg Asset - Amortization	(172)	(14,569)	(243)	-	(14,985)
59	Reg Asset - Pension	(1,094)	(4,073)	(10)	(345)	(5,522)
60	Reg Asset - ARO	(0)	(0)	(0)	(0)	(0)
61	Excess DFIT - Gross Up - FED (FERC 283)	0	0	0	0	0
62	Other Misc DFIT	0	0	0	0	0
63						
64	Total Deferred Credits	(1,266)	(20,088)	(254)	(674)	(22,283)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.1 ADFIT
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No.	Description	1 Total Company	2 Non-Regulated or Non-Electric	3 Known and Measurable Changes	4 Company Total Electric	5 FF #	6 Functionalization Factor Name	7 Allocation to Texas
65								
66	Deferred Debits							
67	Reg Asset - Equity	43,065	-	(43,065)	0	1	DA	0
68	Other Misc DFIT - FAS 133	3,690	-	(3,690)	(0)	21	GPLT	(0)
69	Prepaid Pension Asset Service Company	-	-	37,016	37,016	12	PAYXAG	37,016
70								
71	Total Deferred Debits	46,755	-	(9,739)	37,016			37,016
72								
73	Total for Account 2830, Accumulated Deferred Income Taxes	(205,120)	-	219,853	14,733			14,733
74								
75								
76	Total	(1,028,796)	-	130,364	(898,432)			

The Company has not had any changes in accounting for deferred federal income taxes

Note. Excludes test period ADSIT of (\$6,659)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.1 ADFIT
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

Line No.	Description	8 TRAN	9 DIST	10 MET	11 TDCS	12 Total
65						
66	Deferred Debits					
67	Reg Asset - Equity	-	-	-	-	-
68	Other Misc DFIT - FAS 133	(0)	(0)	(0)	(0)	(0)
69	Prepaid Pension Asset Service Company	7,336	27,300	70	2,310	37,016
70						
71	Total Deferred Debits	7,336	27,300	70	2,310	37,016
72						
73	Total for Account 2830, Accumulated Deferred Income Taxes	6,069	7,212	(184)	1,636	14,733
74						
75						
76	Total					

The Company has not had any changes in accounting for deferred federal income taxes.

Note. Excludes test period ADSIT of (\$6,659)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADRT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
	Description	FF #	Functionalization Factors	Balance at 1/31/2018	TRAN	DIST	MET	TDCS
1	Account 1900							
2	Deferred Credits							
3	Regulatory Liabilities (Sales)	20	TRTBSE	7,772	2,838	4,650	191	93
4	Regulatory Liabilities (Expense)	20	TRTBSE	11,679	4,266	6,988	286	139
5	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
6	Benefit Equalization & Saving Plan	12	PAYXAG	36	7	27	0	2
7	Stock Options Exercised	12	PAYXAG	962	191	710	2	60
8	Post-Retirement Benefits	12	PAYXAG	24,869	4,929	18,342	47	1,552
9	Deferred Compensation Accrual	12	PAYXAG	1,997	396	1,473	4	125
10	Partnership K-1 Income	20	TRTBSE	1	0	0	0	0
11	Bad Debt Expense	5	TDCS	245	-	-	-	245
12	Accretion Expense	5	TDCS	7,283	-	-	-	7,283
13	Injuries And Damages Accruals	12	PAYXAG	2,693	534	1,986	5	168
14	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
15	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
16	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
17	Income Tax Related Regulatory Asset	20	TRTBSE	157	57	94	4	2
18	Excess DFIT - Reg Co - Gross Up - Not Protected	20	TRTBSE	19,072	6,966	11,411	468	228
19	Other Misc DFIT	20	TRTBSE	161,061	58,825	96,364	3,950	1,923
20								
21	Total Deferred Credits			238,256	79,164	142,300	4,967	11,825
22								
23	Deferred Debits							
24	MTM - Derivative	20	TRTBSE	-	-	-	-	-
25								
26	Total Deferred Debits			-	-	-	-	-
27								
28	Total for Account 1900, Accumulated Deferred Income Taxes			238,256	79,164.30	142,300.15	4,966.68	11,825.15
29								
30								
31	Account 2820							
32	Deferred Credits							
33	Book/Tax Depreciation	21	GPLT	(872,842)	(277,685)	(558,310)	(26,431)	(10,415)
34	PP&E Permanent Difference	21	GPLT	(14,768)	(4,698)	(9,446)	(447)	(176)
35	Book/Tax Gain/Loss Difference	21	GPLT	(1,113)	(354)	(712)	(34)	(13)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
36	481 (a) Adjustment	21	GPLT	-	-	-	-	-
37	ARO	21	GPLT	(2,623)	(834)	(1,678)	(79)	(31)
38	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
39	Deductible Repairs & Maintenance	21	GPLT	(103,006)	(32,770)	(65,887)	(3,119)	(1,229)
40	Self Developed Software	21	GPLT	(24,959)	(7,940)	(15,965)	(756)	(298)
41	Other Misc DFIT	21	GPLT	(0)	(0)	(0)	(0)	(0)
42								
43	Total Deferred Credits			(1,139,823)	(362,622)	(729,084)	(34,516)	(13,601)
44								
45	Deferred Debits							
46	AFUDC - Debt	21	GPLT	1,566	498	1,002	47	19
47	Include CIAC In Income	21	GPLT	107,374	34,160	68,681	3,251	1,281
48								
49	Total Deferred Debits			108,940	34,658	69,683	3,299	1,300
50								
51	Total for Account 2820, Accumulated Deferred Income Taxes			(1,030,883)	(327,964)	(659,401)	(31,217)	(12,301)
52								
53								
54	Account 2830							
55	Deferred Credits							
56	Reg Asset - Income Tax	12	PAYXAG	(3,926)	(778)	(2,895)	(7)	(245)
57	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
58	Reg Asset - Stranded Costs	12	PAYXAG	(283,615)	(56,207)	(209,175)	(534)	(17,700)
59	Reg Asset - Other	12	PAYXAG	(735)	(146)	(542)	(1)	(46)
60	Reg Asset - Amortization	12	PAYXAG	(14,799)	(2,933)	(10,914)	(28)	(924)
61	Reg Asset - Pension	12	PAYXAG	(3,133)	(621)	(2,310)	(6)	(196)
62	Reg Asset - ARO	12	PAYXAG	(5,022)	(995)	(3,704)	(9)	(313)
63	Other Misc DFIT - FAS 133	20	TRTBSE	(184)	(67)	(110)	(5)	(2)
64	Other Misc DFIT	20	TRTBSE	(161,080)	(58,832)	(96,375)	(3,950)	(1,923)
65								
66	Total Deferred Credits			(472,600)	(120,599)	(326,105)	(4,541)	(21,355)
67								

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
68	Deferred Debits							
69	Reg Asset - Equity	12	PAYXAG	54,868	10,874	40,467	103	3,424
70	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
71	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
72	EXCESS DFIT - Reg Co - GROSS UP - Protected	20	TRTBSE	161,303	58,913	96,509	3,956	1,925
73								
74	Total Deferred Debits			216,532	69,858	137,242	4,060	5,372
75								
76	Total for Account 2830, Accumulated Deferred Income Taxes			(256,068)	(50,740.77)	(188,863.25)	(481.34)	(15,982.42)
77								
78			Total	(1,048,695)	(299,541)	(705,964)	(26,732)	(16,458)
79								
80								
81	Description	FF #	Functionalization Factors	Balance at 2/28/2018	TRAN	DIST	MET	TDCS
82								
83	Account 1900							
84	Deferred Credits							
85	Regulatory Liabilities (Sales)	20	TRTBSE	9,049	3,305	5,414	222	108
86	Regulatory Liabilities (Expense)	20	TRTBSE	11,287	4,122	6,753	277	135
87	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
88	Benefit Equalization & Saving Plan	12	PAYXAG	36	7	27	0	2
89	Stock Options Exercised	12	PAYXAG	974	193	718	2	61
90	Post-Retirement Benefits	12	PAYXAG	24,830	4,921	18,313	47	1,550
91	Deferred Compensation Accrual	12	PAYXAG	2,008	398	1,481	4	125
92	Partnership K-1 Income	20	TRTBSE	0	0	0	0	0
93	Bad Debt Expense	5	TDCS	245	-	-	-	245
94	Accretion Expense	5	TDCS	7,302	-	-	-	7,302
95	Injuries And Damages Accruals	12	PAYXAG	2,615	518	1,928	5	163
96	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
97	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
98	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
99	Income Tax Related Regulatory Asset	20	TRTBSE	314	115	188	8	4
100	Excess DFIT - Reg Co - Gross Up - Not Protected	20	TRTBSE	19,072	6,966	11,411	468	228
101	Other Misc DFIT	20	TRTBSE	160,824	58,738	96,222	3,944	1,920
102								
103	Total Deferred Credits			238,983	79,439	142,711	4,986	11,847

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
104								
105	<u>Deferred Debits</u>							
106	MTM - Derivative	20	TRTBSE	-	-	-	-	-
107								
108	<u>Total Deferred Debits</u>			-	-	-	-	-
109								
110	<u>Total for Account 1900, Accumulated Deferred Income Taxes</u>			238,983	79,439.19	142,710.57	4,986.24	11,846.85
111								
112								
113	<u>Account 2820</u>							
114	<u>Deferred Credits</u>							
115	Book/Tax Depreciation	21	GPLT	(873,157)	(277,785)	(558,512)	(26,441)	(10,419)
116	PP&E Permanent Difference	21	GPLT	(14,768)	(4,698)	(9,446)	(447)	(176)
117	Book/Tax Gain/Loss Difference	21	GPLT	(2,227)	(708)	(1,424)	(67)	(27)
118	481 (a) Adjustment	21	GPLT	-	-	-	-	-
119	ARO	21	GPLT	(2,609)	(830)	(1,669)	(79)	(31)
120	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
121	Deductible Repairs & Maintenance	21	GPLT	(104,322)	(33,189)	(66,729)	(3,159)	(1,245)
122	Self Developed Software	21	GPLT	(24,962)	(7,941)	(15,967)	(756)	(298)
123	ARAM Amortization	20	TRTBSE	(865)	(316)	(517)	(21)	(10)
124	Other Misc DFIT	20	TRTBSE	(865)	(316)	(517)	(21)	(10)
125								
126	<u>Total Deferred Credits</u>			(1,144,286)	(364,123)	(731,868)	(34,641)	(13,654)
127								
128	<u>Deferred Debits</u>							
129	AFUDC - Debt	21	GPLT	1,686	537	1,079	51	20
130	Include CIAC In Income	21	GPLT	108,723	34,589	69,544	3,292	1,297
131								
132	<u>Total Deferred Debits</u>			110,409	35,125	70,623	3,343	1,317
133								
134	<u>Total for Account 2820, Accumulated Deferred Income Taxes</u>			(1,033,877)	(328,998)	(661,245)	(31,298)	(12,337)
135								
136								
137	<u>Account 2830</u>							
138	<u>Deferred Credits</u>							
139	Reg Asset - Income Tax	12	PAYXAG	(3,926)	(778)	(2,895)	(7)	(245)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
140	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
141	Reg Asset - Stranded Costs	12	PAYXAG	(275,571)	(54,612)	(203,242)	(519)	(17,198)
142	Reg Asset - Other	12	PAYXAG	(752)	(149)	(555)	(1)	(47)
143	Reg Asset - Amortization	12	PAYXAG	(14,696)	(2,912)	(10,839)	(28)	(917)
144	Reg Asset - Pension	12	PAYXAG	(3,225)	(639)	(2,379)	(6)	(201)
145	Reg Asset - ARO	12	PAYXAG	(5,054)	(1,002)	(3,727)	(10)	(315)
146	Other Misc DFIT - FAS 133	20	TRTBSE	(1,276)	(466)	(764)	(31)	(15)
147	Other Misc DFIT	20	TRTBSE	(159,987)	(58,433)	(95,721)	(3,924)	(1,910)
148								
149	Total Deferred Credits			(464,594)	(119,013)	(320,200)	(4,526)	(20,855)
150								
151	Deferred Debits							
152	Reg Asset - Equity	12	PAYXAG	53,722	10,647	39,621	101	3,353
153	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
154	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
155	EXCESS DFIT - Reg Co - GROSS UP - Protected	20	TRTBSE	161,303	58,913	96,509	3,956	1,925
156								
157	Total Deferred Debits			215,386	69,631	136,396	4,058	5,301
158								
159	Total for Account 2830, Accumulated Deferred Income Taxes			(249,208)	(49,381.33)	(183,804.14)	(468.41)	(15,554.34)
160								
161			Total	(1,044,102)	(298,940)	(702,338)	(26,780)	(16,044)
162								
163								
164	Description	FF #	Functionalization Factors	Balance at 3/31/2018	TRAN	DIST	MET	TDCS
165								
166								
167	Account 1900							
168	Deferred Credits							
169	Regulatory Liabilities (Sales)	20	TRTBSE	8,296	3,030	4,964	203	99
170	Regulatory Liabilities (Expense)	20	TRTBSE	11,152	4,073	6,672	273	133
171	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
172	Benefit Equalization & Saving Plan	12	PAYXAG	45	9	33	0	3
173	Stock Options Exercised	12	PAYXAG	785	156	579	1	49
174	Post-Retirement Benefits	12	PAYXAG	24,816	4,918	18,303	47	1,549
175	Deferred Compensation Accrual	12	PAYXAG	2,031	403	1,498	4	127

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
176	Partnership K-1 Income	20	TRTBSE	0	0	0	0	0
177	Bad Debt Expense	5	TDCS	245	-	-	-	245
178	Accretion Expense	5	TDCS	7,320	-	-	-	7,320
179	Injuries And Damages Accruals	12	PAYXAG	2,698	535	1,990	5	168
180	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
181	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
182	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
183	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
184	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	201,901	73,741	120,799	4,952	2,410
185	Other Misc DFIT	20	TRTBSE	(62)	(22)	(37)	(2)	(1)
186								
187	Total Deferred Credits			259,659	86,999	155,058	5,495	12,107
188								
189	Deferred Debits							
190	MTM - Dervative	20	TRTBSE	-	-	-	-	-
191								
192	Total Deferred Debits			-	-	-	-	-
193								
194	Total for Account 1900, Accumulated Deferred Income Taxes			259,659	86,998.67	155,058.40	5,494.84	12,107.24
195								
196								
197	Account 2820							
198	Deferred Credits							
199	Book/Tax Depreciation	21	GPLT	(874,961)	(278,359)	(559,666)	(26,495)	(10,440)
200	PP&E Permanent Difference	21	GPLT	(15,167)	(4,825)	(9,701)	(459)	(181)
201	Book/Tax Gain/Loss Difference	21	GPLT	(3,340)	(1,063)	(2,136)	(101)	(40)
202	481 (a) Adjustment	21	GPLT	-	-	-	-	-
203	ARO	21	GPLT	(2,595)	(825)	(1,660)	(79)	(31)
204	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
205	Deductible Repairs & Maintenance	21	GPLT	(105,639)	(33,608)	(67,571)	(3,199)	(1,261)
206	Self Developed Software	21	GPLT	(25,025)	(7,961)	(16,007)	(758)	(299)
207	Other Misc DFIT	21	GPLT	0	0	0	0	0
208								
209	Total Deferred Credits			(1,147,239)	(364,981)	(733,828)	(34,740)	(13,689)
210								
211	Deferred Debits							
212	AFUDC - Debt	21	GPLT	1,779	566	1,138	54	21

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
213	Include CIAC In Income	21	GPLT	110,072	35,018	70,407	3,333	1,313
214								
215	Total Deferred Debits			111,851	35,584	71,545	3,387	1,335
216								
217	Total for Account 2820, Accumulated Deferred Income Taxes			(1,035,388)	(329,397)	(662,283)	(31,353)	(12,355)
218								
219								
220	<u>Account 2830</u>							
221	<u>Deferred Credits</u>							
222	Reg Asset - Income Tax	12	PAYXAG	(4,035)	(800)	(2,976)	(8)	(252)
223	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
224	Reg Asset - Stranded Costs	12	PAYXAG	(266,253)	(52,766)	(196,369)	(501)	(16,616)
225	Reg Asset - Other	12	PAYXAG	(779)	(154)	(575)	(1)	(49)
226	Reg Asset - Amortization	12	PAYXAG	(15,198)	(3,012)	(11,209)	(29)	(948)
227	Reg Asset - Pension	12	PAYXAG	(3,408)	(675)	(2,514)	(6)	(213)
228	Reg Asset - ARO	12	PAYXAG	(5,086)	(1,008)	(3,751)	(10)	(317)
229	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
230	Other Misc DFIT - FAS 133	20	TRTBSE	(1,250)	(456)	(748)	(31)	(15)
231								
232	Total Deferred Credits			(323,838)	(69,018)	(234,807)	(1,266)	(18,748)
233								
234	<u>Deferred Debits</u>							
235	Reg Asset - Equity	12	PAYXAG	52,456	10,396	38,688	99	3,274
236	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
237	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
238	Other Misc DFIT	20	TRTBSE	146	53	87	4	2
239								
240	Total Deferred Debits			52,962	10,520	39,041	103	3,298
241								
242	Total for Account 2830, Accumulated Deferred Income Taxes			(270,876)	(58,497.43)	(195,765.90)	(1,162.78)	(15,449.71)
243								
244	Total			(1,046,605)	(300,896)	(702,990)	(27,021)	(15,697)
245								
246								
247	Description	FF #	Functionalization Factors	Balance at 4/30/2018	TRAN	DIST	MET	TDCS

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
248								
249	<u>Account 1900</u>							
250	<u>Deferred Credits</u>							
251	Regulatory Liabilities (Sales)	20	TRTBSE	7,729	2,823	4,625	190	92
252	Regulatory Liabilities (Expense)	20	TRTBSE	10,820	3,952	6,474	265	129
253	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
254	Benefit Equalization & Saving Plan	12	PAYXAG	45	9	33	0	3
255	Stock Options Exercised	12	PAYXAG	785	156	579	1	49
256	Post-Retirement Benefits	12	PAYXAG	24,796	4,914	18,288	47	1,547
257	Deferred Compensation Accrual	12	PAYXAG	2,019	400	1,489	4	126
258	Partnership K-1 Income	20	TRTBSE	0	0	0	0	0
259	Accretion Expense	5	TDCS	245	-	-	-	245
260	Discontinued Operations Activity	5	TDCS	7,338	-	-	-	7,338
261	Other Reserves (Environ Liab)	20	TRTBSE	2,692	983	1,611	66	32
262	Amort Of Loss On Reacquired Debt	20	TRTBSE	404	148	242	10	5
263	Accrued Revenue	20	TRTBSE	23	8	14	1	0
264	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3,750	1,370	2,244	92	45
265	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	3	1	2	0	0
266	Other Misc DFIT	20	TRTBSE	198,094	72,350	118,521	4,858	2,365
267								
268	<u>Total Deferred Credits</u>			<u>258,745</u>	<u>87,114</u>	<u>154,120</u>	<u>5,534</u>	<u>11,977</u>
269								
270	<u>Deferred Debits</u>							
271	MTM - Derivative	20	TRTBSE	-	-	-	-	-
272								
273	<u>Total Deferred Debits</u>			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
274								
275	<u>Total for Account 1900, Accumulated Deferred Income Taxes</u>			<u>258,745</u>	<u>87,114</u>	<u>154,120</u>	<u>5,534</u>	<u>11,977</u>
276								
277								
278	<u>Account 2820</u>							
279	<u>Deferred Credits</u>							
280	Book/Tax Depreciation	21	GPLT	(875,287)	(278,463)	(559,875)	(26,505)	(10,444)
281	PP&E Permanent Difference	21	GPLT	(15,167)	(4,825)	(9,701)	(459)	(181)
282	Book/Tax Gain/Loss Difference	21	GPLT	(4,453)	(1,417)	(2,848)	(135)	(53)
283	481 (a) Adjustment	21	GPLT	-	-	-	-	-
284	ARO	21	GPLT	(2,581)	(821)	(1,651)	(78)	(31)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
285	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
286	Deductible Repairs & Maintenance	21	GPLT	(106,955)	(34,027)	(68,414)	(3,239)	(1,276)
287	Self Developed Software	21	GPLT	(25,050)	(7,969)	(16,023)	(759)	(299)
288	Other Misc DFIT	21	GPLT	0	0	0	0	0
289								
290	Total Deferred Credits			(1,150,006)	(365,862)	(735,598)	(34,824)	(13,722)
291								
292	Deferred Debits							
293	AFUDC - Debt	21	GPLT	1,890	601	1,209	57	23
294	Include CIAC In Income	21	GPLT	111,421	35,447	71,270	3,374	1,330
295								
296	Total Deferred Debits			113,311	36,049	72,479	3,431	1,352
297								
298	Total for Account 2820, Accumulated Deferred Income Taxes			(1,036,695)	(329,813)	(663,119)	(31,393)	(12,370)
299								
300								
301	Account 2830							
302	Deferred Credits							
303	Reg Asset - Income Tax	12	PAYXAG	(4,035)	(800)	(2,976)	(8)	(252)
304	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
305	Reg Asset - Stranded Costs	12	PAYXAG	(257,645)	(51,060)	(190,021)	(485)	(16,079)
306	Reg Asset - Other	12	PAYXAG	(875)	(173)	(646)	(2)	(55)
307	Reg Asset - Amortization	12	PAYXAG	(15,083)	(2,989)	(11,124)	(28)	(941)
308	Reg Asset - Pension	12	PAYXAG	(3,501)	(694)	(2,582)	(7)	(218)
309	Reg Asset - ARO	12	PAYXAG	(5,118)	(1,014)	(3,775)	(10)	(319)
310	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	201,901	73,741	120,799	4,952	2,410
311	Other Misc DFIT - FAS 133	20	TRTBSE	(1,250)	(456)	(748)	(31)	(15)
312	Other Misc DFIT	20	TRTBSE	(201,740)	(73,682)	(120,702)	(4,948)	(2,408)
313								
314	Total Deferred Credits			(287,452)	(57,149)	(211,853)	(566)	(17,884)
315								
316	Deferred Debits							
317	Reg Asset - Equity	12	PAYXAG	51,216	10,150	37,773	96	3,196
318	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
319	EXCESS DFIT - Reg Co - GROSS UP - Protected	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
320								

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
321	Total Deferred Debits			23,855	97	21,453	(583)	2,888
322								
323	Total for Account 2830, Accumulated Deferred Income Taxes			(263,597)	(57,052.35)	(190,399.91)	(1,148.72)	(14,996.27)
324								
325	Total			(1,041,547)	(299,751)	(699,398)	(27,008)	(15,390)
326								
327								
328	Description	FF #	Functionalization Factors	Balance at 5/31/2018	TRAN	DIST	MET	TDCS
329								
330	Account 1900							
331	Deferred Credits							
332	Regulatory Liabilities (Sales)	20	TRTBSE	9,026	3,297	5,401	221	108
333	Regulatory Liabilities (Expense)	20	TRTBSE	10,512	3,839	6,290	258	125
334	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
335	Benefit Equalization & Saving Plan	12	PAYXAG	45	9	33	0	3
336	Stock Options Exercised	12	PAYXAG	785	156	579	1	49
337	Post-Retirement Benefits	12	PAYXAG	24,758	4,906	18,259	47	1,545
338	Deferred Compensation Accrual	12	PAYXAG	2,030	402	1,497	4	127
339	Partnership K-1 Income	20	TRTBSE	0	0	0	0	0
340	Bad Debt Expense	5	TDCS	245	-	-	-	245
341	Accretion Expense	5	TDCS	7,356	-	-	-	7,356
342	Injuries And Damages Accruals	12	PAYXAG	2,720	539	2,006	5	170
343	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
344	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
345	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
346	ARAM Amortization	20	TRTBSE	3,750	1,370	2,244	92	45
347	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
348	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	201,901	73,741	120,799	4,952	2,410
349	Other Misc DFIT	20	TRTBSE	(67)	(24)	(40)	(2)	(1)
350								
351	Total Deferred Credits			263,492	88,392	157,325	5,589	12,187
352								
353	Deferred Debits							
354	MTM - Derivative	20	TRTBSE	-	-	-	-	-
355								

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
356	Total Deferred Debits			-	-	-	-	-
357								
358	Total for Account 1900, Accumulated Deferred Income Taxes			263,492	88,392	157,325	5,589	12,187
359								
360	Account 2820							
361	Deferred Credits							
362	Book/Tax Depreciation	21	GPLT	(875,740)	(278,607)	(560,164)	(26,519)	(10,450)
363	PP&E Permanent Difference	21	GPLT	(15,167)	(4,825)	(9,701)	(459)	(181)
364	Book/Tax Gain/Loss Difference	21	GPLT	(5,566)	(1,771)	(3,561)	(169)	(66)
365	481 (a) Adjustment	21	GPLT	-	-	-	-	-
366	ARO	21	GPLT	(2,567)	(817)	(1,642)	(78)	(31)
367	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
368	Deductible Repairs & Maintenance	21	GPLT	(108,272)	(34,445)	(69,256)	(3,279)	(1,292)
369	Self Developed Software	21	GPLT	(25,485)	(8,108)	(16,302)	(772)	(304)
370	Other Misc DFIT	21	GPLT	0	0	0	0	0
371								
372	Total Deferred Credits			(1,153,309)	(366,913)	(737,711)	(34,924)	(13,762)
373								
374	Deferred Debits							
375	AFUDC - Debt	21	GPLT	2,002	637	1,280	61	24
376	Include CIAC In Income	21	GPLT	112,769	35,876	72,133	3,415	1,346
377								
378	Total Deferred Debits			114,771	36,513	73,413	3,475	1,369
379								
380	Total for Account 2820, Accumulated Deferred Income Taxes			(1,038,538)	(330,399)	(664,298)	(31,449)	(12,393)
381								
382								
383	Account 2830							
384	Deferred Credits							
385	Reg Asset - Income Tax	12	PAYXAG	(4,035)	(800)	(2,976)	(8)	(252)
386	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
387	Reg Asset - Stranded Costs	12	PAYXAG	(245,290)	(48,611)	(180,909)	(462)	(15,308)
388	Reg Asset - Other	12	PAYXAG	(929)	(184)	(686)	(2)	(58)
389	Reg Asset - Amortization	12	PAYXAG	(14,987)	(2,970)	(11,053)	(28)	(935)
390	Reg Asset - Pension	12	PAYXAG	(3,593)	(712)	(2,650)	(7)	(224)
391	Reg Asset - ARO	12	PAYXAG	(5,150)	(1,021)	(3,798)	(10)	(321)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. FRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
392	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
393	Other Misc DFIT - FAS 133	20	TRTBSE	(1,250)	(456)	(748)	(31)	(15)
394	Other Misc DFIT	20	TRTBSE	(3,562)	(1,301)	(2,131)	(87)	(43)
395								
396	Total Deferred Credits			(306,626)	(66,202)	(221,616)	(1,314)	(17,494)
397								
398	Deferred Debits							
399	Reg Asset - Equity	12	PAYXAG	49,471	9,804	36,486	93	3,087
400	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
401	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
402								
403	Total Deferred Debits			49,832	9,876	36,752	94	3,110
404								
405	Total for Account 2830, Accumulated Deferred Income Taxes			(256,794)	(56,326)	(184,864)	(1,220)	(14,384)
406								
407			Total	(1,031,840)	(298,334)	(691,837)	(27,080)	(14,589)
408								
409								
410	Description	FF #	Functionalization Factors	Balance at 6/30/2018	TRAN	DIST	MET	TDCS
411								
412	Account 1900							
413	Deferred Credits							
414	Regulatory Liabilities (Sales)	20	TRTBSE	10,858	3,966	6,496	266	130
415	Regulatory Liabilities (Expense)	20	TRTBSE	10,316	3,768	6,172	253	123
416	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
417	Benefit Equalization & Saving Plan	12	PAYXAG	47	9	34	0	3
418	Stock Options Exercised	12	PAYXAG	865	172	638	2	54
419	Post-Retirement Benefits	12	PAYXAG	24,713	4,898	18,227	47	1,542
420	Deferred Compensation Accrual	12	PAYXAG	2,039	404	1,504	4	127
421	Partnership K-1 Income	20	TRTBSE	0	0	0	0	0
422	Bad Debt Expense	5	TDCS	245	-	-	-	245
423	Accretion Expense	5	TDCS	7,375	-	-	-	7,375
424	Injuries And Damages Accruals	12	PAYXAG	2,814	558	2,076	5	176
425	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
426	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
427	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
428	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
429	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	201,667	73,655	120,659	4,946	2,407
430	Other Misc DFIT	20	TRTBSE	(81)	(29)	(48)	(2)	(1)
431								
432	Total Deferred Credits			261,289	87,557	156,015	5,531	12,186
433								
434	Deferred Debits							
435	MTM-Derivative	20	TRTBSE	-	-	-	-	-
436								
437	Total Deferred Debits			-	-	-	-	-
438								
439	Total for Account 1900, Accumulated Deferred Income Taxes			261,289	87,556.72	156,015.19	5,531.14	12,186.06
440								
441								
442	Account 2820							
443	Deferred Credits							
444	Book/Tax Depreciation	21	GPLT	(883,700)	(281,139)	(565,256)	(26,760)	(10,545)
445	PP&E Permanent Difference	21	GPLT	(15,525)	(4,939)	(9,931)	(470)	(185)
446	Book/Tax Gain/Loss Difference	21	GPLT	(6,570)	(2,090)	(4,203)	(199)	(78)
447	481 (a) Adjustment	21	GPLT	-	-	-	-	-
448	ARO	21	GPLT	(2,553)	(812)	(1,633)	(77)	(30)
449	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
450	Deductible Repairs & Maintenance	21	GPLT	(109,588)	(34,864)	(70,098)	(3,319)	(1,308)
451	Self Developed Software	21	GPLT	(26,532)	(8,441)	(16,971)	(803)	(317)
452	Other Misc DFIT	21	GPLT	(0)	(0)	(0)	(0)	(0)
453								
454	Total Deferred Credits			(1,164,981)	(370,626)	(745,177)	(35,278)	(13,901)
455								
456	Deferred Debits							
457	AFUDC - Debt	21	GPLT	2,043	650	1,307	62	24
458	Include CIAC In Income	21	GPLT	114,118	36,306	72,995	3,456	1,362
459								
460	Total Deferred Debits			116,162	36,956	74,302	3,518	1,386
461								
462	Total for Account 2820, Accumulated Deferred Income Taxes			(1,048,820)	(333,670)	(670,874)	(31,760)	(12,515)
463								

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
464								
465	<u>Account 2830</u>							
466	<u>Deferred Credits</u>							
467	Reg Asset - Income Tax	12	PAYXAG	(4,134)	(819)	(3,049)	(8)	(258)
468	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
469	Reg Asset - Stranded Costs	12	PAYXAG	(233,861)	(46,347)	(172,480)	(440)	(14,595)
470	Reg Asset - Other	12	PAYXAG	(1,043)	(207)	(769)	(2)	(65)
471	Reg Asset - Amortization	12	PAYXAG	(14,982)	(2,969)	(11,050)	(28)	(935)
472	Reg Asset - Pension	12	PAYXAG	(3,776)	(748)	(2,785)	(7)	(236)
473	Reg Asset - ARO	12	PAYXAG	(5,183)	(1,027)	(3,822)	(10)	(323)
474	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
475	Other Misc DFIT - FAS 133	20	TRTBSE	(1,237)	(452)	(740)	(30)	(15)
476								
477	<u>Total Deferred Credits</u>			<u>(292,045)</u>	<u>(62,715)</u>	<u>(211,361)</u>	<u>(1,206)</u>	<u>(16,764)</u>
478								
479	<u>Deferred Debits</u>							
480	Reg Asset - Equity	12	PAYXAG	47,990	9,511	35,394	90	2,995
481	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
482	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
483	Other Misc DFIT	20	TRTBSE	65	24	39	2	1
484								
485	<u>Total Deferred Debits</u>			<u>48,416</u>	<u>9,606</u>	<u>35,699</u>	<u>93</u>	<u>3,018</u>
486								
487	<u>Total for Account 2830, Accumulated Deferred Income Taxes</u>			<u>(243,629)</u>	<u>(53,109)</u>	<u>(175,661)</u>	<u>(1,113)</u>	<u>(13,746)</u>
488								
489			Total	<u>(1,031,160)</u>	<u>(299,223)</u>	<u>(690,520)</u>	<u>(27,342)</u>	<u>(14,075)</u>
490								
491								
492								

Description	FF #	Functionalization Factors	Balance at 7/31/2018	TRAN	DIST	MET	TDCS
493							
494							
495							
496							
497	20	TRTBSE	13,383	4,888	8,007	328	160
498	20	TRTBSE	10,072	3,679	6,026	247	120
499	20	TRTBSE	-	-	-	-	-

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
500	Benefit Equalization & Saving Plan	12	PAYXAG	47	9	34	0	3
501	Stock Options Exercised	12	PAYXAG	865	172	638	2	54
502	Post-Retirement Benefits	12	PAYXAG	24,675	4,890	18,199	46	1,540
503	Deferred Compensation Accrual	12	PAYXAG	2,028	402	1,496	4	127
504	Partnership K-1 Income	20	TRTBSE	0	0	0	0	0
505	Bad Debt Expense	5	TDCS	245	-	-	-	245
506	Accretion Expense	5	TDCS	7,393	-	-	-	7,393
507	Injuries And Damages Accruals	12	PAYXAG	3,262	647	2,406	6	204
508	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
509	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
510	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
511	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
512	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	201,556	73,615	120,592	4,943	2,406
513	Other Misc DFIT	20	TRTBSE	(99)	(36)	(59)	(2)	(1)
514								
515	Total Deferred Credits			263,858	88,421	157,597	5,585	12,255
516								
517	Deferred Debits							
518	MTM - Derivative	20	TRTBSE	-	-	-	-	-
519								
520	Total Deferred Debits			-	-	-	-	-
521								
522	Total for Account 1900, Accumulated Deferred Income Taxes			263,858	88,421.47	157,596.62	5,584.64	12,255.03
523								
524								
525	Account 2820							
526	Deferred Credits							
527	Book/Tax Depreciation	21	GPLT	(876,954)	(278,993)	(560,941)	(26,556)	(10,464)
528	PP&E Permanent Difference	21	GPLT	(15,525)	(4,939)	(9,931)	(470)	(185)
529	Book/Tax Gain/Loss Difference	21	GPLT	(7,590)	(2,415)	(4,855)	(230)	(91)
530	481 (a) Adjustment	21	GPLT	-	-	-	-	-
531	ARO	21	GPLT	(2,539)	(808)	(1,624)	(77)	(30)
532	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
533	Deductible Repairs & Maintenance	21	GPLT	(110,905)	(35,283)	(70,940)	(3,358)	(1,323)
534	Self Developed Software	21	GPLT	(26,532)	(8,441)	(16,971)	(803)	(317)
535	Other Misc DFIT	21	GPLT	0	0	0	0	0
536								

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
537	Total Deferred Credits			(1,160,558)	(369,219)	(742,347)	(35,144)	(13,848)
538								
539	Deferred Debits							
540	AFUDC - Debt	21	GPLT	2,143	682	1,371	65	26
541	Include CIAC In Income	21	GPLT	115,467	36,735	73,858	3,497	1,378
542								
543	Total Deferred Debits			117,610	37,416	75,229	3,561	1,403
544								
545	Total for Account 2820, Accumulated Deferred Income Taxes			(1,042,947)	(331,802)	(667,118)	(31,582)	(12,445)
546								
547								
548	Account 2830							
549	Deferred Credits							
550	Reg Asset - Income Tax	12	PAYXAG	(4,134)	(819)	(3,049)	(8)	(258)
551	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
552	Reg Asset - Stranded Costs	12	PAYXAG	(222,720)	(44,138)	(164,262)	(419)	(13,899)
553	Reg Asset - Other	12	PAYXAG	(1,172)	(232)	(865)	(2)	(73)
554	Reg Asset - Amortization	12	PAYXAG	(15,229)	(3,018)	(11,232)	(29)	(950)
555	Reg Asset - Pension	12	PAYXAG	(3,868)	(767)	(2,853)	(7)	(241)
556	Reg Asset - ARO	12	PAYXAG	(5,215)	(1,033)	(3,846)	(10)	(325)
557	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
558	Other Misc DFIT - FAS 133	20	TRTBSE	(1,233)	(450)	(738)	(30)	(15)
559								
560	Total Deferred Credits			(281,400)	(60,605)	(203,510)	(1,186)	(16,100)
561								
562	Deferred Debits							
563	Reg Asset - Equity	12	PAYXAG	46,894	9,293	34,586	88	2,927
564	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
565	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
566	Other Misc DFIT	20	TRTBSE	196	72	117	5	2
567								
568	Total Deferred Debits			47,450	9,436	34,969	94	2,951
569								
570	Total for Account 2830, Accumulated Deferred Income Taxes			(233,949)	(51,168)	(168,541)	(1,092)	(13,149)
571								
572	Total			(1,013,039)	(294,549)	(678,062)	(27,089)	(13,338)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
573								
574								
575	Description	FF #	Functionalization Factors	Balance at 8/31/2018	TRAN	DIST	MET	TDCS
576								
577	<u>Account 1900</u>							
578	<u>Deferred Credits</u>							
579	Regulatory Liabilities (Sales)	20	TRTBSE	14,077	5,141	8,422	345	168
580	Regulatory Liabilities (Expense)	20	TRTBSE	9,960	3,638	5,959	244	119
581	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
582	Benefit Equalization & Saving Plan	12	PAYXAG	47	9	34	0	3
583	Stock Options Exercised	12	PAYXAG	865	172	638	2	54
584	Post-Retirement Benefits	12	PAYXAG	24,637	4,883	18,171	46	1,538
585	Deferred Compensation Accrual	12	PAYXAG	2,006	398	1,480	4	125
586	Partnership K-1 Income	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
587	Bad Debt Expense	5	TDCS	245	-	-	-	245
588	Accretion Expense	5	TDCS	7,411	-	-	-	7,411
589	Injuries And Damages Accruals	12	PAYXAG	2,435	483	1,796	5	152
590	Other Reserves (Environ Liab)	20	TRTBSE	404	148	242	10	5
591	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
592	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
593	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
594	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	201,556	73,615	120,592	4,943	2,406
595	Other Misc DFIT	20	TRTBSE	(104)	(38)	(62)	(3)	(1)
596								
597	<u>Total Deferred Credits</u>			<u>263,565</u>	<u>88,456</u>	<u>157,287</u>	<u>5,597</u>	<u>12,225</u>
598								
599	<u>Deferred Debits</u>							
600	MTM - Derivative	20	TRTBSE	-	-	-	-	-
601								
602	<u>Total Deferred Debits</u>			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
603								
604	<u>Total for Account 1900, Accumulated Deferred Income Taxes</u>			<u>263,565</u>	<u>88,456</u>	<u>157,287</u>	<u>5,597</u>	<u>12,225</u>
605								
606								
607	<u>Account 2820</u>							
608	<u>Deferred Credits</u>							

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
609	Book/Tax Depreciation	21	GPLT	(878,209)	(279,392)	(561,744)	(26,594)	(10,479)
610	PP&E Permanent Difference	21	GPLT	(15,525)	(4,939)	(9,931)	(470)	(185)
611	Book/Tax Gain/Loss Difference	21	GPLT	(8,643)	(2,750)	(5,528)	(262)	(103)
612	481 (a) Adjustment	21	GPLT	-	-	-	-	-
613	ARO	21	GPLT	(2,525)	(803)	(1,615)	(76)	(30)
614	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
615	Deductible Repairs & Maintenance	21	GPLT	(112,221)	(35,702)	(71,782)	(3,398)	(1,339)
616	Self Developed Software	21	GPLT	(26,559)	(8,450)	(16,989)	(804)	(317)
617	Other Misc DFIT	21	GPLT	0	0	0	0	0
618								
619	Total Deferred Credits			(1,164,195)	(370,376)	(744,674)	(35,254)	(13,892)
620								
621	Deferred Debits							
622	AFUDC - Debt	21	GPLT	2,242	713	1,434	68	27
623	Include CIAC In Income	21	GPLT	116,816	37,164	74,721	3,537	1,394
624								
625	Total Deferred Debits			119,059	37,877	76,156	3,605	1,421
626								
627	Total for Account 2820, Accumulated Deferred Income Taxes			(1,045,136)	(332,499)	(668,518)	(31,649)	(12,471)
628								
629								
630	Account 2830							
631	Deferred Credits							
632	Reg Asset - Income Tax	12	PAYXAG	(4,134)	(819)	(3,049)	(8)	(258)
633	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
634	Reg Asset - Stranded Costs	12	PAYXAG	(212,369)	(42,087)	(156,628)	(400)	(13,253)
635	Reg Asset - Other	12	PAYXAG	(1,284)	(255)	(947)	(2)	(80)
636	Reg Asset - Amortization	12	PAYXAG	(15,113)	(2,995)	(11,146)	(28)	(943)
637	Reg Asset - Pension	12	PAYXAG	(3,961)	(785)	(2,921)	(7)	(247)
638	Reg Asset - ARO	12	PAYXAG	(5,247)	(1,040)	(3,870)	(10)	(327)
639	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
640	Other Misc DFIT - FAS 133	20	TRTBSE	(1,233)	(450)	(738)	(30)	(15)
641								
642	Total Deferred Credits			(271,170)	(58,577)	(195,965)	(1,166)	(15,462)
643								
644	Deferred Debits							
645	Reg Asset - Equity	12	PAYXAG	45,874	9,091	33,834	86	2,863

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
646	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
647	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
648	Other Misc DFIT	20	TRTBSE	219	80	131	5	3
649								
650	Total Deferred Debits			46,454	9,243	34,231	92	2,888
651								
652	Total for Account 2830, Accumulated Deferred Income Taxes			(224,716)	(49,335)	(161,734)	(1,074)	(12,574)
653								
654	Total			(1,006,287)	(293,377)	(672,966)	(27,125)	(12,820)
655								
656								
657	Description	FF #	Functionalization Factors	Balance at 9/30/2018	TRAN	DIST	MET	TDCS
658								
659	Account 1900							
660	Deferred Credits							
661	Regulatory Liabilities (Sales)	20	TRTBSE	12,872	4,701	7,702	316	154
662	Regulatory Liabilities (Expense)	20	TRTBSE	14,663	5,356	8,773	360	175
663	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
664	Benefit Equalization & Saving Plan	12	PAYXAG	49	10	36	0	3
665	Stock Options Exercised	12	PAYXAG	956	190	705	2	60
666	Post-Retirement Benefits	12	PAYXAG	24,554	4,866	18,109	46	1,532
667	Deferred Compensation Accrual	12	PAYXAG	1,950	386	1,438	4	122
668	Partnership K-1 Income	20	TRTBSE	1	0	1	0	0
669	Bad Debt Expense	5	TDCS	259	-	-	-	259
670	Accretion Expense	5	TDCS	7,430	-	-	-	7,430
671	Injures And Damages Accruals	12	PAYXAG	2,960	587	2,183	6	185
672	Other Reserves (Environ Liab)	20	TRTBSE	390	142	233	10	5
673	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
674	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
675	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
676	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	201,556	73,615	120,592	4,943	2,406
677	Other Misc DFIT	20	TRTBSE	(90)	(33)	(54)	(2)	(1)
678								
679	Total Deferred Credits			267,577	89,830	159,735	5,684	12,329
680								
681	Deferred Debits							

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
682	MTM - Derivative	20	TRTBSE	(689)	(251)	(412)	(17)	(8)
683								
684	Total Deferred Debits			(689)	(251)	(412)	(17)	(8)
685								
686	Total for Account 1900, Accumulated Deferred Income Taxes			266,888	89,578	159,323	5,667	12,320
687								
688								
689	<u>Account 2820</u>							
690	<u>Deferred Credits</u>							
691	Uniform Capitalization	21	GPLT	(8,820)	(2,806)	(5,642)	(267)	(105)
692	Book/Tax Depreciation	21	GPLT	(879,226)	(279,716)	(562,394)	(26,624)	(10,491)
693	PP&E Permanent Difference	21	GPLT	(15,525)	(4,939)	(9,931)	(470)	(185)
694	Book/Tax Gain/Loss Difference	21	GPLT	(12,789)	(4,069)	(8,180)	(387)	(153)
695	481(a) Adjustment	21	GPLT	(25,515)	(8,117)	(16,321)	(773)	(304)
696	ARO	21	GPLT	(2,511)	(799)	(1,606)	(76)	(30)
697	Casualty Loss	21	GPLT	(120,513)	(38,340)	(77,086)	(3,649)	(1,438)
698	Deductible Repairs & Maintenance	21	GPLT	(114,279)	(36,357)	(73,098)	(3,461)	(1,364)
699	Self Developed Software	21	GPLT	(26,723)	(8,502)	(17,093)	(809)	(319)
700	Other Misc DFIT	21	GPLT	(0)	(0)	(0)	(0)	(0)
701								
702	Total Deferred Credits			(1,205,900)	(383,644)	(771,350)	(36,517)	(14,389)
703								
704	<u>Deferred Debits</u>							
705	AFUDC - Debt	21	GPLT	2,340	744	1,497	71	28
706	Include CIAC In Income	21	GPLT	117,861	37,496	75,389	3,569	1,406
707								
708	Total Deferred Debits			120,201	38,241	76,886	3,640	1,434
709								
710	Total for Account 2820, Accumulated Deferred Income Taxes			(1,085,699)	(345,403)	(694,464)	(32,877)	(12,955)
711								
712								
713	<u>Account 2830</u>							
714	<u>Deferred Credits</u>							
715	Reg Asset - Income Tax	12	PAYXAG	(4,134)	(819)	(3,049)	(8)	(258)
716	Reg Asset - Bad Debt	12	PAYXAG	(107)	(21)	(79)	(0)	(7)
717	Reg Asset - Stranded Costs	12	PAYXAG	(203,523)	(40,334)	(150,104)	(383)	(12,701)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
718	Reg Asset - Other	12	PAYXAG	(1,587)	(314)	(1,170)	(3)	(99)
719	Reg Asset - Amortization	12	PAYXAG	(15,037)	(2,980)	(11,091)	(28)	(938)
720	Reg Asset - Pension	12	PAYXAG	(4,053)	(803)	(2,989)	(8)	(253)
721	Reg Asset - ARO	12	PAYXAG	(5,280)	(1,046)	(3,894)	(10)	(329)
722	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
723	Other Misc DFIT - FAS 133	20	TRTBSE	(1,233)	(450)	(738)	(30)	(15)
724	Other Misc DFIT	20	TRTBSE	(14,495)	(5,294)	(8,673)	(355)	(173)
725								
726	Total Deferred Credits			(277,171)	(62,188)	(198,373)	(1,506)	(15,104)
727								
728	Deferred Debits							
729	Reg Asset - Equity	12	PAYXAG	44,976	8,913	33,171	85	2,807
730	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
731	Charitable Contribution Carryover	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
732								
733	Total Deferred Debits			45,336	8,985	33,437	85	2,829
734								
735	Total for Account 2830, Accumulated Deferred Income Taxes			(231,835)	(53,203)	(164,936)	(1,420)	(12,275)
736								
737			Total	(1,050,646)	(309,028)	(700,077)	(28,630)	(12,910)
738								
739								
740	Description	FF #	Functionalization Factors	Balance at 10/31/2018	TRAN	DIST	MET	TDCS
741								
742	Account 1900							
743	Deferred Credits							
744	Regulatory Liabilities (Sales)	20	TRTBSE	12,837	4,688	7,680	315	153
745	Regulatory Liabilities (Expense)	20	TRTBSE	14,681	5,362	8,784	360	175
746	Accrued Bonuses	20	TRTBSE	259	95	155	6	3
747	Benefit Equalization & Saving Plan	12	PAYXAG	47	9	34	0	3
748	Stock Options Exercised	12	PAYXAG	956	190	705	2	60
749	Post-Retirement Benefits	12	PAYXAG	24,518	4,859	18,082	46	1,530
750	Deferred Compensation Accrual	12	PAYXAG	1,945	386	1,435	4	121
751	Partnership K-1 Income	20	TRTBSE	3	1	2	0	0
752	Bad Debt Expense	5	TDCS	245	-	-	-	245
753	Accretion Expense	5	TDCS	7,448	-	-	-	7,448

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
754	Injuries And Damages Accruals	12	PAYXAG	3,100	614	2,286	6	193
755	Other Reserves (Environ Liab)	20	TRTBSE	390	142	233	10	5
756	Debt Issuance Cost	20	TRTBSE	23	8	14	1	0
757	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
758	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
759	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	200,111	73,087	119,728	4,908	2,389
760	Other Misc DFIT	20	TRTBSE	(90)	(33)	(54)	(2)	(1)
761								
762	Total Deferred Credits			266,475	89,409	159,086	5,655	12,325
763								
764	Deferred Debits							
765	MTM - Derivative	20	TRTBSE	(689)	(251)	(412)	(17)	(8)
766								
767	Total Deferred Debits			(689)	(251)	(412)	(17)	(8)
768								
769	Total for Account 1900, Accumulated Deferred Income Taxes			265,787	89,157.91	158,674.17	5,637.66	12,317.08
770								
771								
772	Account 2820							
773	Deferred Credits							
774	Uniform Capitalization	21	GPLT	(9,800)	(3,118)	(6,269)	(297)	(117)
775	Book/Tax Depreciation	21	GPLT	(879,089)	(279,673)	(562,307)	(26,620)	(10,490)
776	PP&E Permanent Difference	21	GPLT	(15,525)	(4,939)	(9,931)	(470)	(185)
777	Book/Tax Gain/Loss Difference	21	GPLT	(19,305)	(6,142)	(12,348)	(585)	(230)
778	481(a) Adjustment	21	GPLT	(28,350)	(9,019)	(18,134)	(858)	(338)
779	ARO	21	GPLT	(2,497)	(794)	(1,597)	(76)	(30)
780	Casualty Loss	21	GPLT	(120,218)	(38,246)	(76,897)	(3,640)	(1,434)
781	Deductible Repairs & Maintenance	21	GPLT	(117,499)	(37,381)	(75,158)	(3,558)	(1,402)
782	Self Developed Software	21	GPLT	(26,993)	(8,587)	(17,266)	(817)	(322)
783	Other Misc DFIT	21	GPLT	(0)	(0)	(0)	(0)	(0)
784								
785	Total Deferred Credits			(1,219,276)	(387,899)	(779,906)	(36,922)	(14,549)
786								
787	Deferred Debits							
788	AFUDC - Debt	21	GPLT	994	316	636	30	12
789	Capitalized Costs	21	GPLT	1,446	460	925	44	17
790	Include CIAC In Income	21	GPLT	116,853	37,176	74,745	3,539	1,394

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFTT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
791								
792	Total Deferred Debits			119,292	37,951	76,305	3,612	1,423
793								
794	Total for Account 2820, Accumulated Deferred Income Taxes			(1,099,984)	(349,948)	(703,601)	(33,309)	(13,125)
795								
796								
797	Account 2830							
798	Deferred Credits							
799	Reg Asset - Income Tax	12	PAYXAG	(4,134)	(819)	(3,049)	(8)	(258)
800	Reg Asset - Bad Debt	12	PAYXAG	(322)	(64)	(238)	(1)	(20)
801	Reg Asset - Stranded Costs	12	PAYXAG	(196,501)	(38,943)	(144,926)	(370)	(12,263)
802	Reg Asset - Other	12	PAYXAG	(1,633)	(324)	(1,204)	(3)	(102)
803	Reg Asset - Amortization	12	PAYXAG	(15,042)	(2,981)	(11,094)	(28)	(939)
804	Reg Asset - Pension	12	PAYXAG	(4,145)	(822)	(3,057)	(8)	(259)
805	Reg Asset - ARO	12	PAYXAG	(5,312)	(1,053)	(3,918)	(10)	(332)
806	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
807	Other Misc DFIT - FAS 133	20	TRTBSE	(1,233)	(450)	(738)	(30)	(15)
808	Other Misc DFIT	20	TRTBSE	(1,305)	(476)	(781)	(32)	(16)
809								
810	Total Deferred Credits			(257,349)	(56,056)	(185,590)	(1,170)	(14,533)
811								
812	Deferred Debits							
813	Reg Asset - Equity	12	PAYXAG	44,235	8,766	32,624	83	2,761
814	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
815	Charitable Contribution Carryover	20	TRTBSE	1,130	413	676	28	13
816								
817	Total Deferred Debits			45,725	9,250	33,566	112	2,797
818								
819	Total for Account 2830, Accumulated Deferred Income Taxes			(211,624)	(46,806)	(152,024)	(1,058)	(11,737)
820								
821			Total	(1,045,821)	(387,596)	(696,951)	(28,730)	(12,545)
822								
823								
824								
825	Description	FF #	Functionalization Factors	Balance at 11/30/2018	TRAN	DIST	MET	TDCS

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
826								
827	<u>Account 1900</u>							
828	<u>Deferred Credits</u>							
829	Regulatory Liabilities (Sales)	20	TRTBSE	12,171	4,445	7,282	298	145
830	Regulatory Liabilities (Expense)	20	TRTBSE	14,670	5,358	8,777	360	175
831	Accrued Bonuses	20	TRTBSE	259	95	155	6	3
832	Benefit Equalization & Saving Plan	12	PAYXAG	47	9	34	0	3
833	Stock Options Exercised	12	PAYXAG	956	190	705	2	60
834	Post-Retirement Benefits	12	PAYXAG	24,600	4,875	18,143	46	1,535
835	Deferred Compensation Accrual	12	PAYXAG	1,911	379	1,409	4	119
836	Partnership K-1 Income	20	TRTBSE	3	1	2	0	0
837	Bad Debt Expense	5	TDCS	245	-	-	-	245
838	Accretion Expense	5	TDCS	7,467	-	-	-	7,467
839	Injuries And Damages Accruals	12	PAYXAG	2,364	468	1,743	4	148
840	Other Reserves (Environ Liab)	20	TRTBSE	390	142	233	10	5
841	Debt Issuance Cost	20	TRTBSE	23	8	13	1	0
842	Deferred Revenue	20	TRTBSE	(0)	(0)	(0)	(0)	(0)
843	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
844	Excess DFIT - Gross Up - Fed (FERC 190)	20	TRTBSE	200,004	73,048	119,664	4,905	2,387
845	Excess DFIT - Reg Co - Gross Up - Not Protected	20	TRTBSE	1,259	460	753	31	15
846	Other Misc DFIT	20	TRTBSE	(85)	(31)	(51)	(2)	(1)
847								
848	<u>Total Deferred Credits</u>			<u>266,287</u>	<u>89,449</u>	<u>158,866</u>	<u>5,665</u>	<u>12,307</u>
849								
850	<u>Deferred Debits</u>							
851	MTM - Derivative	20	TRTBSE	(689)	(251)	(412)	(17)	(8)
852								
853	<u>Total Deferred Debits</u>			<u>(689)</u>	<u>(251)</u>	<u>(412)</u>	<u>(17)</u>	<u>(8)</u>
854								
855	<u>Total for Account 1900, Accumulated Deferred Income Taxes</u>			<u>265,598</u>	<u>89,197.08</u>	<u>158,454.23</u>	<u>5,648.15</u>	<u>12,298.45</u>
856								
857								
858	<u>Account 2820</u>							
859	<u>Deferred Credits</u>							
860	Uniform Capitalization	21	GPLT	(10,780)	(3,430)	(6,895)	(326)	(129)
861	Book/Tax Depreciation	21	GPLT	(879,382)	(279,766)	(562,494)	(26,629)	(10,493)
862	PP&E Permanent Difference	21	GPLT	(15,420)	(4,906)	(9,864)	(467)	(184)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
863	Book/Tax Gain/Loss Difference	21	GPLT	(20,726)	(6,594)	(13,257)	(628)	(247)
864	481(a) Adjustment	21	GPLT	(31,185)	(9,921)	(19,947)	(944)	(372)
865	ARO	21	GPLT	(2,483)	(790)	(1,588)	(75)	(30)
866	Casualty Loss	21	GPLT	(120,218)	(38,246)	(76,897)	(3,640)	(1,434)
867	Deductible Repairs & Maintenance	21	GPLT	(118,898)	(37,826)	(76,053)	(3,600)	(1,419)
868	Self Developed Software	21	GPLT	(27,001)	(8,590)	(17,271)	(818)	(322)
869	Other Misc DFIT	21	GPLT	0	0	0	0	0
870								
871	Total Deferred Credits			(1,226,093)	(390,068)	(784,267)	(37,128)	(14,630)
872								
873	Deferred Debits							
874	AFUDC - Debt	21	GPLT	1,093	348	699	33	13
875	Capitalized Costs	21	GPLT	13,609	4,330	8,705	412	162
876	Include CIAC In Income	21	GPLT	118,168	37,594	75,586	3,578	1,410
877								
878	Total Deferred Debits			132,870	42,271	84,990	4,024	1,585
879								
880	Total for Account 2820, Accumulated Deferred Income Taxes			(1,093,223)	(347,797)	(699,277)	(33,105)	(13,045)
881								
882								
883	Account 2830							
884	Deferred Credits							
885	Reg Asset - Income Tax	12	PAYXAG	(4,265)	(845)	(3,146)	(8)	(266)
886	Reg Asset - Bad Debt	12	PAYXAG	(325)	(64)	(239)	(1)	(20)
887	Reg Asset - Stranded Costs	12	PAYXAG	(203,679)	(40,365)	(150,219)	(384)	(12,711)
888	Reg Asset - Other	12	PAYXAG	(1,664)	(330)	(1,227)	(3)	(104)
889	Reg Asset - Amortization	12	PAYXAG	(14,870)	(2,947)	(10,967)	(28)	(928)
890	Reg Asset - Pension	12	PAYXAG	(2,920)	(579)	(2,153)	(5)	(182)
891	Reg Asset - ARO	12	PAYXAG	(5,345)	(1,059)	(3,942)	(10)	(334)
892	Excess DFIT - Gross Up - FED (FERC 283)	20	TRTBSE	(27,722)	(10,125)	(16,586)	(680)	(331)
893	Other Misc DFIT - FAS 133	20	TRTBSE	(1,931)	(705)	(1,155)	(47)	(23)
894	Other Misc DFIT	20	TRTBSE	(1,510)	(551)	(903)	(37)	(18)
895								
896	Total Deferred Credits			(264,230)	(57,571)	(190,539)	(1,203)	(14,917)
897								
898	Deferred Debits							
899	Reg Asset - Equity	12	PAYXAG	43,673	8,655	32,210	82	2,726

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
900	Reg Asset - AMS	12	PAYXAG	361	71	266	1	23
901	Charitable Contribution Carryover	20	TRTBSE	678	248	405	17	8
902	EXCESS DFIT - Reg Co - GROSS UP - Protected	20	TRTBSE	(205)	(75)	(122)	(5)	(2)
903								
904	Total Deferred Debits			44,507	8,899	32,760	95	2,754
905								
906	Total for Account 2830, Accumulated Deferred Income Taxes			(219,723)	(48,671)	(157,779)	(1,109)	(12,163)
907								
908			Total	(1,047,348)	(307,271)	(698,602)	(28,565)	(12,910)
909								
910								
911								
912	Description	FF #	Functionalization Factors	Balance at 12/31/2018	TRAN	DIST	MET	TDCS
913								
914	Account 1900							
915	Deferred Credits							
916	Regulatory Liabilities (Sales)	20	TRTBSE	10,742	3,923	6,427	263	128
917	Regulatory Liabilities (Expense)	12	PAYXAG	16,245	3,219	11,981	31	1,014
918	Accrued Bonuses	20	TRTBSE	0	0	0	0	0
919	Benefit Equalization & Saving Plan	20	TRTBSE	42	15	25	1	1
920	Stock Options Exercised	20	TRTBSE	1,047	383	627	26	13
921	Post-Retirement Benefits	20	TRTBSE	14,172	5,176	8,479	348	169
922	Deferred Compensation Accrual	20	TRTBSE	1,786	652	1,068	44	21
923	Partnership K-1 Income	20	TRTBSE	3	1	2	0	0
924	Bad Debt Expense	20	TRTBSE	245	90	147	6	3
925	Accretion Expense	20	TRTBSE	7,032	2,568	4,207	172	84
926	Injuries And Damages Accruals	20	TRTBSE	2,680	979	1,603	66	32
927	Other Reserves (Environ Liab)	20	TRTBSE	390	142	233	10	5
928	Debt Issuance Cost	20	TRTBSE	22	8	13	1	0
929	FAS 158 Re-Measurement Rate Diff Adjustment	20	TRTBSE	3	1	2	0	0
930	Excess DFIT - Gross Up - Fed (FERC 190) Protected	21	GPLT	150,648	47,927	96,362	4,562	1,798
931	Excess DFIT - Gross Up - Fed (FERC 190) Unprotected	20	TRTBSE	53,157	19,415	31,804	1,304	635
932								
933	Total Deferred Credits			258,215	84,500	162,981	6,832	3,901
934								
935	Deferred Debits							

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
936	MTM - Derivative	20	TRTBSE	4,892	1,787	2,927	120	58
937								
938	Total Deferred Debits			4,892	1,787	2,927	120	58
939								
940	Total for Account 1900, Accumulated Deferred Income Taxes			263,107	86,286.90	165,908.14	6,952.12	3,959.86
941								
942								
943	Account 2820							
944	Deferred Credits							
945	Uniform Capitalization	21	GPLT	(47,237)	(15,028)	(30,215)	(1,430)	(564)
946	Book/Tax Depreciation	21	GPLT	(881,511)	(280,443)	(563,856)	(26,694)	(10,519)
947	PP&E Permanent Difference	21	GPLT	(16,110)	(5,125)	(10,305)	(488)	(192)
948	ARO	21	GPLT	(2,053)	(653)	(1,313)	(62)	(25)
949	Casualty Loss	21	GPLT	(113,407)	(36,079)	(72,541)	(3,434)	(1,353)
950	Deductible Repairs & Maintenance	21	GPLT	(128,037)	(40,734)	(81,899)	(3,877)	(1,528)
951	Self Developed Software	21	GPLT	(13,774)	(4,382)	(8,811)	(417)	(164)
952								
953	Total Deferred Credits			(1,202,131)	(382,445)	(768,939)	(36,403)	(14,344)
954								
955	Deferred Debits							
956	AFUDC - Debt	21	GPLT	8,053	2,562	5,151	244	96
957	Include CIAC In Income	21	GPLT	106,876	34,001	68,363	3,236	1,275
958	Pre TCJA Excess DFIT	21	GPLT	419	133	268	13	5
959								
960	Total Deferred Debits			115,348	36,697	73,782	3,493	1,376
961								
962	Total for Account 2820, Accumulated Deferred Income Taxes			(1,086,782)	(345,748)	(695,157)	(32,910)	(12,968)
963								
964								
965	Account 2830							
966	Deferred Credits							
967	Reg Asset - Income Tax	12	PAYXAG	(4,282)	(849)	(3,158)	(8)	(267)
968	Reg Asset - Bad Debt	5	TDCS	(330)	-	-	-	(330)
969	Reg Asset - Stranded Costs	12	PAYXAG	(186,336)	(36,928)	(137,428)	(351)	(11,629)
970	Reg Asset - Other	3	DIST	(1,781)	-	(1,781)	-	-
971	Reg Asset - Amortization	12	PAYXAG	(29,020)	(5,751)	(21,403)	(55)	(1,811)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.5.2 ADFIT - MONTHLY
TEST YEAR ENDED 12/31/2018
DOCKET NUMBER PENDING ASSIGNMENT
SPONSOR: C. PRINGLE
(Thousands of Dollars)

INDEX

Line No	Description	FF #	Functionalization Factors	1 Monthly Balance	2 TRAN	3 DIST	4 MET	5 TDCS
972	Reg Asset - Pension	12	PAYXAG	7,417	1,470	5,470	14	463
973	Reg Asset - ARO	12	PAYXAG	(4,978)	(987)	(3,671)	(9)	(311)
974	Excess DFIT - Gross Up - FED (FERC 283)	12	PAYXAG	(32,063)	(6,354)	(23,647)	(60)	(2,001)
975	Other Misc DFIT	20	TRTBSE	(502)	(183)	(300)	(12)	(6)
976	Prepaid Pension Asset Service Company	1	DA	-	-	-	-	-
977								
978	Total Deferred Credits			(251,875)	(49,582)	(185,920)	(482)	(15,891)
979								
980	Deferred Debits							
981	Reg Asset - Equity	12	PAYXAG	43,065	8,535	31,762	81	2,688
982	Other Misc DFIT - FAS 133	21	GPLT	3,690	1,174	2,360	112	44
983								
984	Total Deferred Debits			46,755	9,708	34,122	193	2,732
985								
986	Total for Account 2830, Accumulated Deferred Income Taxes			(205,120)	(39,873)	(151,798)	(289)	(13,160)
987								
988			Total	(1,028,796)	(299,334)	(681,047)	(26,246)	(22,168)

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-04**

QUESTION:

Please provide a detailed reconciliation of the Account 2830 Deferred Credits of \$15,235 shown on Schedule II-E-3.5.1 to the \$14,682 shown on Schedule II-B-7, along with an explanation of the differences.

ANSWER:

In responding to this RFI it was determined that informational Schedules II-E-3.5.1 and II-E-3.5.2 filed in the RFP package have corrupted links. Please see the attachment provided in OPC02-03 for the corrected schedules. The 2830 total on the corrected schedule II-E-3.5.1 is \$14,733. The \$51 difference is due to accumulated deferred state income taxes which are included in II-B-7 but are not included in II-E-3.5.1. The detail of this difference is shown on file RFP Workpapers WP II-E-3.5.1a (see cell L57).

SPONSOR (PREPARER):
Charles Pringle (Charles Pringle)

RESPONSIVE DOCUMENTS:
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-05**

QUESTION:

Please explain the nature of the remaining \$447 in Other Interest Expense shown in Schedule II-E-4 and explain why it is appropriate to recover this interest expense as a component of depreciation and amortization rather than as a component of debt cost.

ANSWER:

The rate filing package instructions do not specify a location for FERC account 4310 Other Interest Expense. CenterPoint Houston has followed other electric utility filings with the Texas Public Utility Commission and included FERC account 4310 Other Interest Expense as a component of depreciation and amortization. The items included in the \$447 are not a part of direct long-term debt. Please see the breakdown below:

Credit Facility commitment fee	\$373
Interest on customer deposits	\$ 69
Transmission capital leases interest	\$ 4
Interest on Competitive Retailers billing dispute	\$ 1

Amounts given are in thousands of dollars.

SPONSOR (PREPARER):
Kristie Colvin (Kristie Colvin)

RESPONSIVE DOCUMENTS:
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-06**

QUESTION:

Please provide a schedule of the estimated annual amortization of the protected EDIT (including the EDIT relating to cost of removal) for CY 2019-2023. If the Company does not have an estimate that considers *all* factors impacting the underlying timing difference reversals (such as the impact of retirements), please provide the best estimate the Company has available using reasonably quantifiable timing differences such as the projected annual difference between book and tax depreciation associated with of the 12/31/2017 plant balances assuming no retirements.

ANSWER:

Please see the response to COH03-06 for the 2018-2021 protected ARAM estimate. An estimate beyond 2021 has not been prepared and therefore is not available to be provided. The estimate provided with COH03-06 includes EDIT relating to cost of removal.

SPONSOR (PREPARER):

Charles Pringle (Charles Pringle)

RESPONSIVE DOCUMENTS:

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-07**

QUESTION:

The Company has indicated that it intends to reclassify the 2018 protected EDIT amortization of \$18,659 to be refunded via the UEDIT Rider, but it is also reflecting a reduction to proforma base rate income tax expense of the same amount. Please explain whether the reduction to proforma base rate income tax expense of \$18,659 is intended to represent a normalized level protected EDIT amortization until the Company's next base rate case.

ANSWER:

Yes. The reduction to tax expense of \$18,659 is intended to represent a normalized level protected EDIT amortization until the Company's next base rate case.

SPONSOR (PREPARER):

Charles Pringle (Charles Pringle)

RESPONSIVE DOCUMENTS:

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-08**

QUESTION:

Since the ARAM, which is being used as the basis for amortization of protected EDIT, results in variable amounts of amortization each year, please explain whether the Company intends to reclassify to the UEDIT amounts equal to the difference between each subsequent year's actual amortization amount and \$18,659 that is being credited from the proposed base rate income tax expense or in some other manner "true-up" the actual protected EDIT amortization to the amount proposed to be a reduction of base rate income tax in this case.

ANSWER:

CenterPoint Houston reclassified the 2018 protected ARAM amortization and will continue to reclassify any additional protected ARAM amortization until base rates in this proceeding are set to an unprotected account. This protected ARAM reclassified to an unprotected account will be refunded to customers over three years in Rider UEDIT. Once the federal income tax returns for 2018 and 2019 are filed the actual ARAM from 2018 and 2019 that was reclassified will be trued up in Rider UEDIT.

CenterPoint Houston is not currently proposing a true-up to actual for the \$18,659 reduction to tax expense in base rates.

SPONSOR (PREPARER):

Charles Pringle (Charles Pringle)

RESPONSIVE DOCUMENTS:

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-09**

QUESTION:

By FERC account, please provide the amount of per-book LTI recorded during the test year, the amount of any proposed adjustments to LTI, and the amount included in the determination of cost of service

ANSWER:

CenterPoint Houston is requesting recovery of all per-book LTI recorded during the test year. Please see response to TIEC01-09. Long-term incentives are recorded to FERC account 9200 for direct and 9302 for affiliate.

SPONSOR (PREPARER):

Kristie Colvin / Michelle Townsend (Kristie Colvin / Michelle Townsend)

RESPONSIVE DOCUMENTS:

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-10**

QUESTION:

Please provide a working paper similar to WP II-D-3.6.1a for LTI included in the test year.

ANSWER:

Please see OPC02-10 Attachment 1 (confidential) for the requested information.

The attachment is confidential and is being provided pursuant to the Protective Order issued in Docket No. 49421.

SPONSOR (PREPARER):

Kristie Colvin / Michelle Townsend (Kristie Colvin / Michelle Townsend)

RESPONSIVE DOCUMENTS:

OPC02-10 Attachment 1 (confidential).xlsx

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
2019 CEHE RATE CASE
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**OFFICE OF PUBLIC UTILITY COUNSEL
REQUEST NO.: OPC02-11**

QUESTION:

Please reconcile the \$1,553,703 and \$728,500 shown on Schedule I-A as the Amount at Existing Rates and Adjustment to Existing Rates, respectively, to the \$2,095,600,469 and \$154,244,545 shown on page 12 of the Application as Present Revenues and Change for Retail Electric Delivery Revenue, respectively

ANSWER:

TIEC01-01(a.) contains further detail.

To reconcile the I-A to page 12 of the application, add the TCRF adjusted revenues (IV-J-7 TRANSMISSION COST RECOVERY FACTOR - RIDER TCRF) and the DCRF revenues (Schedule IV-J-7 DISTRIBUTION COST RECOVERY FACTOR - RIDER DCRF) to the Transmission and Distribution Cost of Service on Schedule I-A COST OF SERVICE SUMMARY).

The difference of less than \$1,000 in the cost of Transmission and Distribution Cost of Service between schedule **I-A COST OF SERVICE SUMMARY** and page 12 of the Application CEHE SUMMARY OF REVENUES BY RATE CLASS is due to rounding in the schedules.

Current	Amount at Existing Rates	Schedule or Workpaper
Transmission and Distribution Cost of Service	\$ 1,553,703	I-A COST OF SERVICE SUMMARY
TCRF	\$ 509,908	IV-J-7 TRANSMISSION COST RECOVERY FACTOR - RIDER TCRF
DCRF	\$ 31,989	IV-J-7 DISTRIBUTION COST RECOVERY FACTOR - RIDER DCRF
Total	\$ 2,095,600.469	CEHE SUMMARY OF REVENUES BY RATE CLASS

Proposed Change	Amount at Existing Rates	Schedule or Workpaper
Transmission and Distribution Cost of Service	\$ 728,500	I-A COST OF SERVICE SUMMARY
TCRF	\$ (509,908)	IV-J-7 TRANSMISSION COST RECOVERY FACTOR - RIDER TCRF
DCRF	\$ (31,989)	IV-J-7 DISTRIBUTION COST RECOVERY FACTOR - RIDER DCRF
UEDIT	\$ (32,359)	IV-J-7 UNPROTECTED EXCESS DEFERRED INCOME TAX - UEDIT RIDER
Total	\$ 154,244	CEHE SUMMARY OF REVENUES BY RATE CLASS

SPONSOR (PREPARER):
Matthew Troxle (Matthew Troxle)

RESPONSIVE DOCUMENTS:
None

CERTIFICATE OF SERVICE

I hereby certify that on this 13th day of May 2019, a true and correct copy of the foregoing document was served on all parties of record in accordance with 16 Tex. Admin. Code § 22.74.


