



Control Number: 49421



Item Number: 464

Addendum StartPage: 0

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

**APPLICATION OF CENTERPOINT
ENERGY HOUSTON ELECTRIC, LLC
FOR AUTHORITY TO CHANGE
RATES**

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**BEFORE THE STATE OFFICE
OF
ADMINISTRATIVE HEARINGS**

REC'D
2019 JUN 10 AM 10:49
PUC UTILITY COMMISSION
FILING CLERK

**WORKPAPERS TO THE

DIRECT TESTIMONY OF
KIT PEVOTO
ON BEHALF OF
CITY OF HOUSTON
AND
HOUSTON COALITION OF CITIES**

June 7, 2019

464

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421**

(THOUSANDS OF DOLLARS)

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421**

(THOUSANDS OF DOLLARS)

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421

(THOUSANDS OF DOLLARS)

FF #	Description	Allocation Label	1	2	3	4	5	6	7	8
			Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
50	Rate Base - Transmission	TRANRB	1,095,145	20,618	799,710	81,797	350,263	-	-	2,347,532
51	Rate Base - Distribution	DISTRB	2,128,402	42,709	1,160,597	88,015	-	296,521	10,045	3,726,289
52	Rate Base - Metering	METRB	95,879	9,294	35,140	5,360	8,618	-	-	154,290
53	Rate Base - Customer Service	CUSTRB	63,620	6,373	2,957	191	48	7	99	73,297
54										
55	Street Lighting Oper Exp	A585	-	-	-	-	-	454,829	77,048	531,877
56	Street Lighting Maint Exp	A596	-	-	-	-	-	454,829	77,048	531,877
57	Customer Installation Expense	A587	2,198,225	148,123	137,862	999	-	-	-	2,485,209
58										
59	Dist Operation Expense Accts 581-7	A581-7	10,985	245	4,195	388	-	18	3	15,834
60	Dist Maintenance Exp Accts 591-7	A591-7	58,994	992	38,200	3,463	-	2,903	492	105,043
61	Meter Oper Exp ex Transformers-Wt Fc	A586M	2,198,225	149,979	571,929	68,974	23,868	-	-	3,012,975
62	Meter Maint ex Transformers-Wt Fact	A597M	2,198,462	148,123	436,493	68,355	23,796	-	-	2,875,230
63	Meter Oper Exp - Transformers-Wt Fc	A586T	2,198,225	8,510,078	83,983,105	90,024,424	228,145,938	-	-	412,861,770
64	Meter Maint - Transformers-Wt Fact	A597T	2,198,225	8,510,078	356,489,224	825,811,994	2,101,029,568	-	-	3,294,039,089
65										
66	Metering Reading Expense-Wt Fact	A902	2,198,225	148,994	341,458	32,882	11,303	-	-	2,732,862
67	Customer Records&Coll-Wt Fact	A903	3,873,875	261,464	330,517	17,438	5,825	11,702	12,698	4,513,519
68	Cust Info Exp - Wt Fact	A907-10	2,297,612	150,268	254,220	5,784	7,434	10,410	12,698	2,738,427
69	Customer Bad Debt	A904	451,297	65,676						516,974
70	City Franchise	FRAN	16,196,177	592,309	23,058,174	2,477,952	5,554,806	102,274	36,409	48,018,102

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
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(THOUSANDS OF DOLLARS)

			1	2	3	4	5	6	7	8
FF #	Description	Allocation Label	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
71	Payroll excl A&G-Dist	DPAYXAG	47,242	893	23,278	2,183	-	1,171	198	74,966
72	O&M excl A&G - Tran	TOMXAG	279,864	5,269	204,365	20,903	89,510	-	-	599,911
73	O&M excl A&G - Dist	DOMXAG	128,897	2,529	66,051	6,036	-	3,197	541	207,251
74	O&M excl A&G - Metering	MOMXAG	26,287	1,804	6,562	1,009	795	-	-	36,457
75	O&M excl A&G - Cust Serv	CUOMXAG	27,525	1,831	3,110	192	237	147	93	33,135
76	Payroll excl A&G-Metering	MPAYXAG	11,970	814	2,930	372	129	-	-	16,215
77	Transmission O&M	TRAO&M	299,071	5,631	218,390	22,338	95,653	-	-	641,083
78	Distribution O&M	DISO&M	220,645	4,267	111,409	10,264	-	5,779	928	353,292
79	Metering O&M	METO&M	27,766	1,908	6,938	1,058	821	-	-	38,491
80	Customer Service O&M	CUSO&M	43,606	3,451	3,839	239	247	147	118	51,647
81	Payroll excl A&G-Cust Serv	CUPAYXAG	4,142	418	186	12	2	-	6	4,767
82	Taxable Income - Transmission	TTXINC	55,072	1,037	40,215	4,113	17,614	-	-	118,051
83	Taxable Income - Distribution	DTXINC	108,020	2,163	58,691	4,487	-	14,587	508	188,455
84	Taxable Income - Metering	MTXINC	5,409	503	1,891	284	427	-	-	8,513
85	Taxable Income - Customer Service	CUTXINC	3,457	346	160	10	3	0	5	3,982
86										
87	Total Cost of Service - Transmission	TRACOS	450,092	8,474	328,670	33,618	143,954	-	-	964,808
88	Total Cost of Service - Distribution	DISCOS	636,702	13,881	383,117	32,879	17,728	55,477	2,758	1,142,541
89	Total Cost of Service - Metering	METCOS	52,637	4,019	15,370	2,631	3,208	-	-	77,865
90	Total Cost of Service - Cust Serv	CUSCOS	59,590	4,828	5,025	314	311	184	155	70,407
91	Total Cost of Service - All Functions	TOTCOS	1,199,020	31,202	732,183	69,441	165,201	55,661	2,913	2,255,621

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421**

(THOUSANDS OF DOLLARS)

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421**

(THOUSANDS OF DOLLARS)

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421

(THOUSANDS OF DOLLARS)

FF #	Description	Allocation Label	1	2	3	4	5	6	7	8
			Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
50	Rate Base - Transmission	TRANRB	46 6509%	0 8783%	34 0660%	3 4844%	14 9205%	0 0000%	0 0000%	100 0000%
51	Rate Base - Distribution	DISTRB	57 1185%	1.1462%	31.1462%	2 3620%	0 0000%	7 9575%	0 2696%	100 0000%
52	Rate Base - Metering	METRB	62 1418%	6 0237%	22 7752%	3 4740%	5 5853%	0 0000%	0 0000%	100 0000%
53	Rate Base - Customer Service	CUSTRB	86 7979%	8 6954%	4 0344%	0 2609%	0 0659%	0 0101%	0 1355%	100 0000%
54										
55	Street Lighting Oper Exp	A585	0 0000%	0.0000%	0 0000%	0 0000%	0 0000%	85 5139%	14 4861%	100 0000%
56	Street Lighting Maint Exp	A596	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	85 5139%	14 4861%	100.0000%
57	Customer Installation Expense	A587	88 4523%	5 9602%	5 5473%	0.0402%	0 0000%	0 0000%	0.0000%	100 0000%
58										
59	Dist Operation Expense Accts 581-7	A581-7	69 3783%	1 5478%	26 4923%	2 4491%	0 0000%	0 1133%	0 0192%	100 0000%
60	Dist Maintenance Exp Accts 591-7	A591-7	56 1615%	0.9442%	36 3658%	3 2966%	0 0000%	2 7637%	0 4682%	100 0000%
61	Meter Oper Exp ex Transformers-Wt Fc	A586M	72 9586%	4 9778%	18 9822%	2 2892%	0 7922%	0 0000%	0 0000%	100 0000%
62	Meter Maint ex Transformers-Wt Fact	A597M	76 4621%	5 1517%	15 1812%	2 3774%	0 8276%	0 0000%	0 0000%	100 0000%
63	Meter Oper Exp - Transformers-Wt Fc	A586T	0 5324%	2 0612%	20 3417%	21 8050%	55 2596%	0.0000%	0 0000%	100 0000%
64	Meter Maint - Transformers-Wt Fact	A597T	0 0667%	0 2583%	10 8223%	25 0699%	63 7828%	0 0000%	0 0000%	100 0000%
65										
66	Metering Reading Expense-Wt Fact	A902	80 4367%	5 4519%	12 4945%	1.2032%	0 4136%	0 0000%	0 0000%	100 0000%
67	Customer Records&Coll-Wt Fact	A903	85 8283%	5 7929%	7 3228%	0 3863%	0 1291%	0 2593%	0 2813%	100 0000%
68	Cust Info Exp - Wt. Fact	A907-10	83 9026%	5.4874%	9.2834%	0 2112%	0 2715%	0 3802%	0 4637%	100 0000%
69	Customer Bad Debt	A904	87 2960%	12 7040%	0.0000%	0 0000%	0 0000%	0 0000%	0 0000%	100.0000%
70	City Franchise	FRAN	33 7293%	1 2335%	48 0198%	5.1605%	11.5681%	0 2130%	0 0758%	100 0000%

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
CLASS ALLOCATION FACTORS
TEST YEAR ENDED 12/31/2018
Docket No. 49421**

(THOUSANDS OF DOLLARS)

			1	2	3	4	5	6	7	8
FF #	Description	Allocation Label	Residential	Secondary ≤10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
71	Payroll excl A&G-Dist	DPAYXAG	63.0171%	1.1914%	31.0520%	2.9126%	0.0000%	1.5623%	0.2646%	100.0000%
72	O&M excl A&G - Tran	TOMXAG	46.6509%	0.8783%	34.0659%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
73	O&M excl A&G - Dist	DOMXAG	62.1937%	1.2203%	31.8701%	2.9124%	0.0000%	1.5426%	0.2610%	100.0000%
74	O&M excl A&G - Metering	MOMXAG	72.1041%	4.9483%	17.9993%	2.7676%	2.1807%	0.0000%	0.0000%	100.0000%
75	O&M excl A&G - Cust Serv	CUOMXAG	83.0693%	5.5259%	9.3858%	0.5794%	0.7153%	0.4436%	0.2807%	100.0000%
76	Payroll excl A&G-Metering	MPAYXAG	73.8196%	5.0218%	18.0687%	2.2948%	0.7951%	0.0000%	0.0000%	100.0000%
77	Transmission O&M	TRAO&M	46.6509%	0.8784%	34.0658%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
78	Distribution O&M	DISO&M	62.4540%	1.2078%	31.5345%	2.9052%	0.0000%	1.6358%	0.2627%	100.0000%
79	Metering O&M	METO&M	72.1363%	4.9570%	18.0250%	2.7487%	2.1330%	0.0000%	0.0000%	100.0000%
80	Customer Service O&M	CUSO&M	84.4308%	6.6819%	7.4332%	0.4628%	0.4782%	0.2846%	0.2285%	100.0000%
81	Payroll excl A&G-Cust Serv	CUPAYXAG	86.8853%	8.7697%	3.9089%	0.2534%	0.0506%	0.0000%	0.1320%	100.0000%
82	Taxable Income - Transmission	TTXINC	46.6509%	0.8783%	34.0660%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
83	Taxable Income - Distribution	DTXINC	57.3186%	1.1477%	31.1431%	2.3807%	0.0000%	7.7405%	0.2694%	100.0000%
84	Taxable Income - Metering	MTXINC	63.5409%	5.9036%	22.2109%	3.3329%	5.0118%	0.0000%	0.0000%	100.0000%
85	Taxable Income - Customer Service	CUTXINC	86.8023%	8.6991%	4.0281%	0.2605%	0.0651%	0.0096%	0.1353%	100.0000%
86										
87	Total Cost of Service - Transmission	TRACOS	46.6509%	0.8783%	34.0659%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
88	Total Cost of Service - Distribution	DISCOS	55.7268%	1.2149%	33.5321%	2.8777%	1.5516%	4.8556%	0.2414%	100.0000%
89	Total Cost of Service - Metering	METCOS	67.6003%	5.1617%	19.7396%	3.3784%	4.1199%	0.0000%	0.0000%	100.0000%
90	Total Cost of Service - Cust Serv	CUSCOS	84.6366%	6.8571%	7.1375%	0.4453%	0.4424%	0.2609%	0.2202%	100.0000%
91	Total Cost of Service - All Functions	TOTCOS	53.1570%	1.3833%	32.4604%	3.0786%	7.3240%	2.4676%	0.1291%	100.0000%

CENTERPOINT ENERGY HOUSTON ELECTRIC
Schedule A-Total Cost of Service
TEST YEAR ENDING 12/31/2018
DOCKET 49421

Schedule COH-KP-1A-Total-Class
Page 1 of 1

(THOUSANDS OF DOLLARS)

Line No.	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	1,084,514	591,088	15,257	340,576	33,899	96,721	5,926	1,046	1,084,513
2	Depreciation and Amortization	354,470	198,945	5,562	108,177	9,167	13,315	18,619	683	354,470
3	Taxes other than Income Taxes	277,406	119,137	3,560	112,609	11,366	24,517	5,901	316	277,406
4	Federal Income Taxes	73,558	39,843	986	23,140	2,049	4,123	3,300	117	73,558
5										
6	Return on Rate Base	465,674	250,007	5,838	147,682	12,959	26,525	21,913	750	465,674
7										
8	Total Cost of Service	2,255,622	1,199,020	31,202	732,183	69,441	165,201	55,661	2,913	2,255,621
9										
10	Other revenues	67,903	35,048	727	22,000	2,004	5,694	2,348	82	67,903
11										
12	Total adj. Base Rate Revenue Revenues	2,187,719	1,163,973	30,475	710,183	67,436	159,508	53,313	2,830	2,187,718

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Schedule A-Total Rate Base

TEST YEAR ENDING 12/31/2018

DOCKET 49421

(THOUSANDS OF DOLLARS)

Schedule COH-KP-1B-Total-Class

Page 1 of 1

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	11,393,916	6,135,451	146,061	3,584,776	314,738	585,447	609,687	17,756	11,393,916
2	Total Accumulated Depreciation	(3,790,942)	(2,056,625)	(50,981)	(1,174,068)	(104,668)	(163,721)	(235,571)	(5,307)	(3,790,942)
3										
4	Total Plant-Net	7,602,974	4,078,826	95,081	2,410,708	210,070	421,725	374,116	12,449	7,602,974
5										
6	<u>Other Rate Base</u>									
7	CWIP	-	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	929	530	17	275	23	31	52	2	929
9	Accumulated Provisions	(13,880)	(8,120)	(244)	(4,161)	(417)	(833)	(87)	(18)	(13,880)
10	Accumulated Deferred Federal Income Taxes	(969,033)	(529,296)	(12,491)	(304,242)	(25,752)	(40,814)	(54,620)	(1,818)	(969,033)
11	Materials & Supplies	109,728	57,895	1,242	35,321	3,116	6,925	5,062	167	109,728
12	Cash Working Capital	26,204	16,394	510	7,511	721	726	290	51	26,204
13	Prepayments	190,380	115,598	3,014	57,233	5,429	5,994	2,730	382	190,380
14	Other Rate Base Items									
15	Customer Deposits & Advances	(417)	(195)	(4)	(142)	(15)	(62)	-	-	(417)
16	Regulatory Liabilities	(779,131)	(426,541)	(10,467)	(243,977)	(21,263)	(37,566)	(37,966)	(1,351)	(779,131)
17	Regulatory Assets	133,654	77,954	2,335	39,879	3,450	2,804	6,951	280	133,654
18										
19	Total Rate Base	6,301,408	3,383,045	78,995	1,998,404	175,362	358,929	296,528	10,145	6,301,408
20										
21	Rate of return	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
22										
23	Return on Rate Base	465,674	250,007	5,838	147,682	12,959	26,525	21,913	750	465,674

CENTERPOINT ENERGY HOUSTON ELECTRIC

Schedule A-Total Cost of Service

TEST YEAR ENDING 12/31/2018

DOCKET 49421

Schedule COH-KP-1A-Dist-Class

Page 1 of 1

(THOUSANDS OF DOLLARS)

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	353,291	220,645	4,267	111,409	10,264	-	5,779	928	353,292
2	Depreciation and Amortization	244,145	140,179	3,229	76,079	5,417	-	18,583	657	244,145
3	Taxes other than Income Taxes	226,698	93,895	2,734	96,460	9,666	17,728	5,901	314	226,698
4	Federal Income Taxes	43,033	24,694	494	13,401	1,027	-	3,300	116	43,033
5										
6	Return on Rate Base	275,373	157,289	3,156	85,768	6,504	-	21,913	742	275,373
7										
8	Total Cost of Service	1,142,540	636,702	13,881	383,117	32,879	17,728	55,477	2,758	1,142,541
9										
10	Other revenues	29,688	17,206	387	8,992	673	0	2,348	82	29,688
11										
12	Total adjusted revenue Revenues	1,112,852	619,495	13,494	374,126	32,206	17,728	53,129	2,675	1,112,853

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Schedule A-Total Rate Base

TEST YEAR ENDING 12/31/2018

DOCKET 49421

(THOUSANDS OF DOLLARS)

Schedule COH-KP-1B-Dist-Class

Page 1 of 1

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	7,245,888	4,117,293	84,380	2,251,141	165,811	-	609,687	17,575	7,245,888
2	Total Accumulated Depreciation	(2,669,650)	(1,512,490)	(32,003)	(825,777)	(58,578)	-	(235,571)	(5,230)	(2,669,650)
3										
4	Total Plant-Net	4,576,238	2,604,803	52,377	1,425,365	107,233	-	374,116	12,345	4,576,238
5										
6	<u>Other Rate Base</u>									
7	CWIP	-	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	634	361	7	197	15	-	52	2	634
9	Accumulated Provisions	(6,535)	(4,132)	(78)	(2,029)	(192)	-	(87)	(17)	(6,535)
10	Accumulated Deferred Federal Income Taxes	(668,116)	(380,293)	(7,647)	(208,099)	(15,656)	-	(54,620)	(1,802)	(668,116)
11	Materials & Supplies	61,915	35,242	709	19,285	1,451	-	5,062	167	61,915
12	Cash Working Capital	17,303	10,807	209	5,457	503	-	283	45	17,303
13	Prepayments	138,552	86,790	1,647	43,031	3,987	-	2,730	367	138,552
14	<u>Other Rate Base Items</u>									
15	Customer Deposits & Advances	-	-	-	-	-	-	-	-	-
16	Regulatory Liabilities	(496,076)	(284,755)	(5,696)	(154,476)	(11,847)	-	(37,966)	(1,336)	(496,076)
17	Regulatory Assets	102,375	59,579	1,182	31,866	2,521	-	6,951	275	102,375
18										
19	Total Rate Base	3,726,289	2,128,402	42,709	1,160,597	88,015	-	296,521	10,045	3,726,289
20										
21	Rate of return	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
22										
23	Return on Rate Base	275,373	157,289	3,156	85,768	6,504	-	21,913	742	275,373

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
23		Distribution Plant - Gross	II-B-1												
24	360 01	Land and Land Fees		13,083	13	D3	13,083	7,174	135	5,239	536	-	-	-	13,083
25	360 02	Land and Land Rights		1,114	13	D3	1,114	611	11	446	46	-	-	-	1,114
26	361 01	Structures and Improvements		68,800	13	D3	68,800	37,724	710	27,547	2,818	-	-	-	68,800
27	362 01	Station Equipment		757,410	13	D3	757,410	415,304	7,819	303,268	31,019	-	-	-	757,410
28	364.01	Poles, Towers and Fixtures		833,084	1	DA	833,084	465,291	8,783	329,555	29,455	-	-	-	833,084
	364 01	Poles,Towers & Fixtures-Secondary		110,254	15	D5	110,254	63,835	1,205	45,213	-	-	-	-	110,254
	364 01	Poles,Towers & Fixtures-Primary		722,830	14	D4	722,830	401,455	7,578	284,342	29,455	-	-	-	722,830
29	365.01	Overhead Conductors and Devices		1,005,780	1	DA	1,005,780	560,710	10,584	397,138	37,348	-	-	-	1,005,780
	365 01	O H Conductors & Devices-Secondary		89,267	15	D5	89,267	51,684	976	36,607	-	-	-	-	89,267
	365 01	O H Conductors & Devices-Primary		916,513	14	D4	916,513	509,026	9,609	360,531	37,348	-	-	-	916,513
30	366 01	Underground Conduit		577,278	29	A366	577,278	438,694	2,334	124,815	11,436	-	-	-	577,278
31	367 01	Underground Conductors and Devices		968,837	30	A367	968,837	732,691	3,561	213,661	18,924	-	-	-	968,837
32	368.01	Line Transformers		1,368,247	1	DA	1,368,247	787,103	14,858	557,487	8,799	-	-	-	1,368,247
	368 01	Line Transformers-Secondary		1,152,331	15	D5	1,152,331	667,185	12,594	472,552	-	-	-	-	1,152,331
	368 01	Line Transformers-Primary		215,916	14	D4	215,916	119,918	2,264	84,936	8,799	-	-	-	215,916
33	369 01	Services		200,269	34	A369Wt	200,269	150,592	25,730	23,948	-	-	-	-	200,269
34	370 01	Meters-Meters		-	35	A370M	-	-	-	-	-	-	-	-	-
	370 01	Meters-Transformer		-	36	A370T	-	-	-	-	-	-	-	-	-
35	370 03	Automated Meters-Meter		-	37	A370M A	-	-	-	-	-	-	-	-	-
	370 03	Automated Meters-Transformers		-	38	A370T A	-	-	-	-	-	-	-	-	-
36	373 01	Street Lighting and Signal Systems		600,304	39	A373S	600,304	-	-	-	-	-	597,921	2,383	600,304
37	373 02	Security Lighting		13,199	40	A373M	13,199	-	-	-	-	-	-	13,199	13,199
38	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
39	374 03	Asset Retirement Cost Dist Plant		-	1	DA	-	-	-	-	-	-	-	-	-
40															
41		Subtotal		6,407,406			6,407,406	3,595,893	74,526	1,983,104	140,380	-	597,921	15,582	6,407,406
42															
43		TOTAL INT. TRAN. DIST PLANT-GROSS	II-B-1	6,576,398			6,576,398	3,695,400	76,404	2,043,252	146,311	-	599,228	15,803	6,576,398
44		TOTAL TRAN. DIST PLANT-GROSS	II-B-1	6,492,767			6,492,767	3,642,698	75,407	2,017,283	143,876	-	597,921	15,582	6,492,767

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RATE BASE ACCOUNTS - PLANT
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DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
46	General Plant - Gross		II-B-2												
47	389 01	Land and Land Fees		26,309	71	DPAYXAG	26,309	16,579	313	8,170	766	-	411	70	26,309
48	389 02	Land and Land Rights		140	71	DPAYXAG	140	88	2	44	4	-	2	0	140
49	390 01	Structures and Improvements		207,686	71	DPAYXAG	207,686	130,877	2,474	64,490	6,049	-	3,245	550	207,686
50	391 01	Office Furniture and Equipment		7,854	71	DPAYXAG	7,854	4,949	94	2,439	229	-	123	21	7,854
51	392 01	Transportation Equipment		81,696	71	DPAYXAG	81,696	51,482	973	25,368	2,380	-	1,276	216	81,696
52	393 01	Stores Equipment		145	71	DPAYXAG	145	91	2	45	4	-	2	0	145
53	394 01	Tools, Shop and Garage Equipment		15,057	71	DPAYXAG	15,057	9,489	179	4,676	439	-	235	40	15,057
54	395 01	Laboratory Equipment		3,708	71	DPAYXAG	3,708	2,336	44	1,151	108	-	58	10	3,708
55	396 01	Power Operated Equipment		8,602	71	DPAYXAG	8,602	5,421	102	2,671	251	-	134	23	8,602
56															
57		Subtotal		351,197			351,197	221,314	4,184	109,053	10,229	-	5,487	929	351,197
58															
59	General Plant - Miscellaneous														
60	398 01	Miscellaneous Equipment		7,559	71	DPAYXAG	7,559	4,763	90	2,347	220	-	118	20	7,559
61	399 11	Asset Retirement Cost Gen Plant		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
62															
63		Subtotal		7,559			7,559	4,763	90	2,347	220	-	118	20	7,559
64															
65		TOTAL GENERAL PLANT GROSS	II-B-2	358,756			358,756	226,078	4,274	111,401	10,449	-	5,605	949	358,756
66															
67	Communication Equipment - Gross		II-B-3												
68	397 01	Communication Equipment		214,037	71	DPAYXAG	214,037	134,880	2,550	66,463	6,234	-	3,344	566	214,037
69	397 02	Computer Equipment		96,697	71	DPAYXAG	96,697	60,936	1,152	30,026	2,816	-	1,511	256	96,697
70															
71		Subtotal		310,734			310,734	195,816	3,702	96,489	9,051	-	4,854	822	310,734
72															
73		TOTAL COMMUNICATION EQUIPMENT	II-B-3	310,734			310,734	195,816	3,702	96,489	9,051	-	4,854	822	310,734
74															
75		TOTAL GENERAL PLANT GROSS INCLUDE. COMM. EQUI	II-B-2 - II-B-3	669,490			669,490	421,893	7,976	207,890	19,500	-	10,459	1,772	669,490
76															
77		TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLE)	II-B-1-3	7,245,888			7,245,888	4,117,293	84,380	2,251,141	165,811	-	609,687	17,575	7,245,888
78															
79		TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLE)	II-B-1-3	7,162,257			7,162,257	4,064,591	83,383	2,225,172	163,375	-	608,380	17,354	7,162,257

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
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RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
105	Distribution Plant - Gross		II-B-1												
106	360 01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
107	360 02	Land and Land Rights		614	13	D3	614	337	6	246	25	-	-	-	614
108	361 01	Structures and Improvements		23,190	13	D3	23,190	12,716	239	9,285	950	-	-	-	23,190
109	362 01	Station Equipment		216,941	13	D3	216,941	118,953	2,240	86,864	8,885	-	-	-	216,941
110	364.01	Poles, Towers and Fixtures		352,800	1	DA	352,800	197,044	3,720	139,562	12,474	-	-	-	352,800
	364 01	Poles,Towers & Fixtures-Secondary		46,691	15	D5	46,691	27,033	510	19,147	-	-	-	-	46,691
	364 01	Poles,Towers & Fixtures-Primary		306,109	14	D4	306,109	170,011	3,209	120,415	12,474	-	-	-	306,109
111	365.01	Overhead Conductors and Devices		370,564	1	DA	370,564	206,585	3,900	146,319	13,760	-	-	-	370,564
	365 01	O H Conductors & Devices-Secondary		32,889	15	D5	32,889	19,042	359	13,487	-	-	-	-	32,889
	365 01	O H Conductors & Devices-Primary		337,675	14	D4	337,675	187,543	3,540	132,832	13,760	-	-	-	337,675
112	366 01	Underground Conduit		212,950	29	A366	212,950	161,828	861	46,042	4,219	-	-	-	212,950
113	367 01	Underground Conductors and Devices		357,107	30	A367	357,107	270,065	1,313	78,754	6,975	-	-	-	357,107
114	368.01	Line Transformers		557,561	1	DA	557,561	320,745	6,055	227,176	3,585	-	-	-	557,561
	368 01	Line Transformers-Secondary		469,575	15	D5	469,575	271,878	5,132	192,565	-	-	-	-	469,575
	368 01	Line Transformers-Primary		87,986	14	D4	87,986	48,867	922	34,611	3,585	-	-	-	87,986
115	369 01	Services		82,547	34	A369Wi	82,547	62,071	10,605	9,871	-	-	-	-	82,547
116	370 01	Meters-Meters		-	35	A370M	-	-	-	-	-	-	-	-	-
	370 01	Meters-Transformer		-	36	A370T	-	-	-	-	-	-	-	-	-
117	370 02	Automated Meters		-	12	D2	-	-	-	-	-	-	-	-	-
118	370 03	Automated Meters-Meter		-	37	A370M A	-	-	-	-	-	-	-	-	-
	370 03	Automated Meters-Transformers		-	38	A370T A	-	-	-	-	-	-	-	-	-
119	373 01	Street Lighting and Signal Systems		232,659	39	A373S	232,659	-	-	-	-	-	231,735	924	232,659
120	373 02	Security Lighting		3,657	40	A373M	3,657	-	-	-	-	-	-	3,657	3,657
121	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
122	374 03	Asset Retirement Cost Dist Depreciation/Amortization		-	1	DA	-	-	-	-	-	-	-	-	-
123															
124		Subtotal		2,410,591			2,410,591	1,350,344	28,938	744,120	50,873	-	231,735	4,581	2,410,591
125								1,359,663	28,991	747,055	51,107	-	232,256	4,583	2,423,656
126	TOTAL INT, TRAN, DIST PLANT-ACCUMULATED DEPRE		II-B-1	2,467,500			2,467,500	1,385,101	29,594	763,005	52,690	-	232,413	4,695	2,467,500
127	TOTAL TRAN, DIST PLANT-ACCUMULATED DEPRECIAT		II-B-1	2,424,096			2,424,096	1,357,749	29,077	749,528	51,426	-	231,735	4,581	2,424,096
128															
129	TOTAL INT, TRAN, DIST PLANT-NET		II-B-1 - II-B-5	4,108,898			4,108,898	2,310,299	46,809	1,280,246	93,621	-	366,815	11,108	4,108,898
130	TOTAL TRAN, DIST PLANT-NET		II-B-1 - II-B-5	4,068,671			4,068,671	2,284,949	46,330	1,267,755	92,450	-	366,186	11,001	4,068,671

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(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
132	General Plant		II-B-5												
133	Accumulated Depreciation														
134	389 01	Land and Land Fees		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
135	389 02	Land and Land Rights		31	71	DPAYXAG	31	20	0	10	1	-	0	0	31
136	390 01	Structures and Improvements		73,181	71	DPAYXAG	73,181	46,116	872	22,724	2,131	-	1,143	194	73,181
137	391 01	Office Furniture and Equipment		2,234	71	DPAYXAG	2,234	1,408	27	694	65	-	35	6	2,234
138	392 01	Transportation Equipment		29,554	71	DPAYXAG	29,554	18,624	352	9,177	861	-	462	78	29,554
139	393 01	Stores Equipment		12	71	DPAYXAG	12	8	0	4	0	-	0	0	12
140	394 01	Tools, Shop and Garage Equipment		2,134	71	DPAYXAG	2,134	1,345	25	663	62	-	33	6	2,134
141	395 01	Laboratory Equipment		1,510	71	DPAYXAG	1,510	952	18	469	44	-	24	4	1,510
142	396 01	Power Operated Equipment		2,895	71	DPAYXAG	2,895	1,824	34	899	84	-	45	8	2,895
143															
144		Subtotal		111,552			111,552	70,297	1,329	34,639	3,249	-	1,743	295	111,552
145															
146	397 01	Communication Equipment		56,164	71	DPAYXAG	56,164	35,393	669	17,440	1,636	-	877	149	56,164
147	397 02	Computer Equipment		44,462	71	DPAYXAG	44,462	28,019	530	13,806	1,295	-	695	118	44,462
148	398 01	Miscellaneous Equipment		1,714	71	DPAYXAG	1,714	1,080	20	532	50	-	27	5	1,714
149	399 11	Asset Retirement Cost Gen Plant		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
150															
151		Subtotal		102,339			102,339	64,491	1,219	31,778	2,981	-	1,599	271	102,339
152															
153	RWIP	Salvage and Removal		(11,741)	71	DPAYXAG	(11,741)	(7,399)	(140)	(3,646)	(342)	-	(183)	(31)	(11,741)
154															
155		Subtotal		(11,741)			(11,741)	(7,399)	(140)	(3,646)	(342)	-	(183)	(31)	(11,741)
156															
157	TOTAL ACCUM. DEP. FOR GENERAL PLANT		II-B-5	202,150			202,150	127,389	2,408	62,772	5,888	-	3,158	535	202,150
158	TOTAL GENERAL PLANT-NET		II-B-2 - II-B-5	467,340			467,340	294,504	5,568	145,118	13,612	-	7,301	1,237	467,340
159															
160	TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)		II-B-1-3 - II-B-5	4,576,238			4,576,238	2,604,803	52,377	1,425,365	107,233	-	374,116	12,345	4,576,238
161															
162	TOTAL PLANT IN SERVICE NET (EXCL INTANGIBLES)		II-B-1-3 - II-B-5	4,536,011			4,536,011	2,579,453	51,898	1,412,873	106,062	-	373,487	12,238	4,536,011
163															
164	Other Rate Base Items														
165	Construction Work in Progress														
166	107 CWIP			-	1	DA	-	-	-	-	-	-	-	-	-
167															
168	TOTAL CWIP		II-B-4	-			-	-	-	-	-	-	-	-	-
169															
170	Plant Held for Future Use														
171															
172	105	Plant Held for Future Use	II-B-6	634	43	DISTPLT	634	361	7	197	15	-	52	2	634
173															
174	TOTAL PLANT HELD FOR FUTURE USE		II-B-6	634			634	361	7	197	15	-	52	2	634

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
175															
176		Other Accumulated Provisions	II-B-7												
177	2281	Property Insurance Reserve		5,791	43	DISTPLT	5,791	3,296	66	1,804	136	-	473	16	5,791
178	2282	Injuries & Damages-Auto Liability		(507)	43	DISTPLT	(507)	(288)	(6)	(158)	(12)	-	(41)	(1)	(507)
179	2282	Injuries & Damages-Gen Liability		(5,060)	43	DISTPLT	(5,060)	(2,880)	(58)	(1,576)	(119)	-	(414)	(14)	(5,060)
180	2282	Injuries & Damages-Workers' Comp		(2,297)		DPAYXAG	(2,297)	(1,447)	(27)	(713)	(67)	-	(36)	(6)	(2,297)
181	2283	Benefit Restoration Plan		(4,462)		DPAYXAG	(4,462)	(2,812)	(53)	(1,386)	(130)	-	(70)	(12)	(4,462)
182		Subtotal		(6,535)			(6,535)	(4,132)	(78)	(2,029)	(192)	-	(87)	(17)	(6,535)
183															
184		Accumulated Deferred Income Taxes	II-E-3.5												
185	1900	Deferred Income Tax		110,886	43	DISTPLT	110,886	63,117	1,269	34,538	2,598	-	9,065	299	110,886
186	2820	Def Inc Taxes-Fed-Accel Depr		(729,750)	43	DISTPLT	(729,750)	(415,375)	(8,352)	(227,296)	(17,100)	-	(59,658)	(1,969)	(729,750)
187	2830	Def Inc Taxes-Other		(49,253)	43	DISTPLT	(49,253)	(28,035)	(564)	(15,341)	(1,154)	-	(4,027)	(133)	(49,253)
188															
189		Subtotal		(668,116)			(668,116)	(380,293)	(7,647)	(208,099)	(15,656)	-	(54,620)	(1,802)	(668,116)
190															
191															
192		TOTAL ACCUMULATED PROVISIONS	II-B-7	(674,651)			(674,651)	(384,425)	(7,725)	(210,128)	(15,847)	-	(54,707)	(1,820)	(674,651)

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(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
194	Working Capital		II-B-9												
195															
196	Working Capital - Materials & Supplies														
197	1540	Materials and Supplies	II-B-8	61,536	43	DISTPLT	61,536	35,026	704	19,167	1,442	-	5,031	166	61,536
198	1630	Undistributed M&S Expenses	II-B-8	379	43	DISTPLT	379	216	4	118	9	-	31	1	379
199															
200	Subtotal			61,915			61,915	35,242	709	19,285	1,451	-	5,062	167	61,915
201															
202	Working Capital - Cash		II-B-9												
203	Cash Working Capital			17,303	78	DISO&M	17,303	10,807	209	5,457	503	-	283	45	17,303
204															
205	O&M plus A&G % Per PUC Substantive Rule														
206	Balance														
207															
208	Subtotal			17,303			17,303	10,807	209	5,457	503	-	283	45	17,303
209															
210	Working Capital - Prepayments														
211	1650	Prepay-Insurance	II-B-10	3,611	43	DISTPLT	3,611	2,055	41	1,125	85	-	295	10	3,611
212	1650	Other Taxes	II-B-10	3,202	43	DISTPLT	3,202	1,823	37	997	75	-	262	9	3,202
213	1650	Prepay-Other	II-B-10	1,735	43	DISTPLT	1,735	988	20	540	41	-	142	5	1,735
214	1650	Executive Benefits	II-B-10	-		DPAYXAG	-	-	-	-	-	-	-	-	-
215	1650	Prepaid Pension Assets	II-B-10	130,003		DPAYXAG	130,003	81,924	1,549	40,368	3,787	-	2,031	344	130,003
216															
217	Subtotal			138,552			138,552	86,790	1,647	43,031	3,987	-	2,730	367	138,552
218															
219															
220	TOTAL WORKING CAPITAL			217,770			217,770	132,839	2,564	67,772	5,940	-	8,075	580	217,770
221															

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Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
222	Other Rate Base Items														
223															
224	Customer Deposits & Advances														
225	2350	Customer Deposits		-	19	C1	-	-	-	-	-	-	-	-	-
226	2350	Customer Deposits-ROW Damage		-	19	C1	-	-	-	-	-	-	-	-	-
227	2521	Customer Advances for Construction		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
228															
229	Subtotal Customer Deposits & Advances														
230															
231	Non-Tax Related Regulatory Liabilities														
232	2540	Regulatory Liability TCJA Refund		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
233	2540	Regulatory Liability TCRF O/U		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
234	2540	Regulatory Liability EECRF		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
235	2540	Reg Liability AMS		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
236	2540	Reg Liability ADFIT Retrospective		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
237	2540	Reg Liability Ite Residual		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
238	2540	Reg Liability Pension		(39,158)		DPAYXAG	(39,158)	(24,676)	(467)	(12,159)	(1,141)	-	(612)	(104)	(39,158)
239	2540	Reg Liability Pension BRP and Postretirement		-		DPAYXAG	-	-	-	-	-	-	-	-	-
240	2540	Reg Liability Interest Rate Hedge		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
241															
242	Subtotal Non-Tax Regulatory Liabilities														
243															
244	Tax Related Regulatory Liabilities														
245	2540	Reg NC Liab EDIT - Plant		(456,918)	43	DISTPLT	(456,918)	(260,079)	(5,230)	(142,317)	(10,707)	-	(37,354)	(1,233)	(456,918)
246	2540	Reg NC Liab EDIT - Other Plant		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
247	2540	Reg NC Liab EDIT - ARAM Amortization		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
248	2540	Reg Liability Interest Rate Hedge		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
249															
250	Subtotal Tax Regulatory Liabilities														
251															
252	TOTAL OTHER RATE BASE ITEMS														
253															
			II-B-11	(496,076)			(496,076)	(284,755)	(5,696)	(154,476)	(11,847)	-	(37,966)	(1,336)	(496,076)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
254	Regulatory Assets in Rate Base		II-B-12												
255															
256	Non-Tax Related Regulatory Assets														
257	1823	Regulatory Assets-Bad Debt	II-B-12	-	43	DISTPLT	-	-	-	-	-	-	-	-	-
258	1823	Regulatory Assets-AMS Reconciliation		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
259	1823	Regulatory Assets-Hurricane Harvey	II-B-12	72,218	43	DISTPLT	72,218	41,107	827	22,494	1,692	-	5,904	195	72,218
260	1823	Regulatory Assets-AMS Opt Out		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
261	1823	Regulatory Assets-Expedited Switch	II-B-12	-	43	DISTPLT	-	-	-	-	-	-	-	-	-
262	1823	Reg Assets-ADFIT Credit Over/Under		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
263	1823	Regulatory Assets-DCRF Rate Case Expense		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
264	1823	Regulatory Assets-General Rate Case Expense		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
265	1823	Regulatory Assets - 2010 Rate Case		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
266	1823	Regulatory Assets - SMT	II-B-12	-	43	DISTPLT	-	-	-	-	-	-	-	-	-
267	1823	Regulatory Assets- EECRF RCE Before Approval		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
268	1823	Regulatory Assets -- Asset Retire Oblig		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
269	1823	Regulatory Assets- Interest Rate Hedge		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
270															
271	Subtotal Non-Tax Regulatory Assets			72,218			72,218	41,107	827	22,494	1,692	-	5,904	195	72,218
272															
273	Tax Related Regulatory Assets														
274	1823	Regulatory Assets- Margin Tax	II-B-12	9,984	43	DISTPLT	9,984	5,683	114	3,110	234	-	816	27	9,984
275	1823	Reg Asset-Postretirement (RDS)	II-B-12	21,440		DPAYXAG	21,440	13,511	255	6,658	624	-	335	57	21,440
276	1823	Equity AFUDC		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
277	1823	Equity AFUDC Amortization		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
278	1823	Net-of Tax Debt AFUDC		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
279	1823	Net-of Tax Debt AFUDC Amortization		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
280	1823	Excess Accum Deferred Taxes & Other	II-B-12	(27,330)	43	DISTPLT	(27,330)	(15,556)	(313)	(8,512)	(640)	-	(2,234)	(74)	(27,330)
281	1823	Excess Accum Deferred Taxes Amortization	II-B-12	26,062	43	DISTPLT	26,062	14,834	298	8,117	611	-	2,131	70	26,062
282	1823	Investment Tax Credit		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
283	1823	Investment Tax Credit Amortization		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
284	1823	Non-Current Excess Accum Deferred Taxes & Other		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
285	1823	Regulatory Assets- Interest Rate Hedge		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
286															
287	Subtotal Tax Regulatory Assets			30,156			30,156	18,472	355	9,372	829	-	1,047	80	30,156
288															
289	TOTAL REGULATORY ASSETS			102,375			102,375	59,579	1,182	31,866	2,521	-	6,951	275	102,375
290															
291	TOTAL OTHER RATE BASE ITEMS			(849,949)			(849,949)	(476,401)	(9,668)	(264,768)	(19,218)	-	(77,595)	(2,299)	(849,949)
292															
293	TOTAL RATE BASE			3,726,289			3,726,289	2,128,402	42,709	1,160,597	88,015	-	296,521	10,045	3,726,289
294															
295	Rate of Return			7.39%			7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
296															
297	RETURN ON RATE BASE			275,373			275,373	157,289	3,156	85,768	6,504	-	21,913	742	275,373

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
33	Distribution Expense														
34															
35		Operation													
36	5800	Oper Supervising & Engineering	II-D-1	45,957	59	A581-7	45,957	31,884	711	12,175	1,126	-	52	9	45,957
37	5810	Load Dispatching		2,973	13	D3	2,973	1,630	31	1,190	122	-	-	-	2,973
38	5820	Station Expenses		735	24	A360-2	735	403	8	294	30	-	-	-	735
39	5830	Overhead Line Expense		2,711	26	A365	2,711	1,511	29	1,070	101	-	-	-	2,711
40	5840	Underground Line Expense		6,840	31	A366-7	6,840	5,181	26	1,498	134	-	-	-	6,840
41	5850	Street Lights		21	55	A585	21	-	-	-	-	-	18	3	21
42	5860	Meter Expenses - Meters		-	61	A586M	-	-	-	-	-	-	-	-	-
43	5860	Meter Expenses - Transformers		-	63	A586T	-	-	-	-	-	-	-	-	-
44	5870	Customer Installation Expense		2,554	57	A587	2,554	2,259	152	142	1	-	-	-	2,554
45	5880	Misc Distribution Expenses		32,764	59	A581-7	32,764	22,731	507	8,680	802	-	37	6	32,764
46	5890	Rents		116	59	A581-7	116	80	2	31	3	-	0	0	116
47															
48		Subtotal 580-589		94,670			94,670	65,681	1,465	25,080	2,319	-	107	18	94,670
49								76,017	1,668	29,572	2,737	-	262	44	
50		Maintenance	II-D-1												
51	5900	Maintenance Super & Engin		4,835	60	A591-7	4,835	2,716	46	1,758	159	-	134	23	4,835
52	5910	Maint of Structures		475	24	A360-2	475	261	5	190	19	-	-	-	475
53	5920	Maint of Station Equipment		7,251	24	A360-2	7,251	3,976	75	2,903	297	-	-	-	7,251
54	5930	Maint of Overhead Lines		77,832	26	A365	77,832	43,391	819	30,733	2,890	-	-	-	77,832
55	5940	Maint of Underground Lines		11,581	31	A366-7	11,581	8,773	44	2,537	227	-	-	-	11,581
56	5950	Maint of Line Transformers		4,509	32	A368	4,509	2,594	49	1,837	29	-	-	-	4,509
57	5960	Maint of Street Lights		3,395	56	A596	3,395	-	-	-	-	-	2,903	492	3,395
58	5970	Maint of Meters - Meters		-	62	A597M	-	-	-	-	-	-	-	-	-
59	5970	Maint of Meters - Transformers		-	64	A597T	-	-	-	-	-	-	-	-	-
60	5980	Maint of Misc Dist Plant		1,903	60	A591-7	1,903	1,069	18	692	63	-	53	9	1,903
61	5982	Maint of Misc Dist Plant - OTHER		-	60	A591-7	-	-	-	-	-	-	-	-	-
62															
63		Subtotal 590-598.2		111,782			111,782	62,778	1,055	40,650	3,685	-	3,089.29	523.33	111,782
64															
65	TOTAL DISTRIBUTION EXPENSE		II-D-1	206,452			206,452	128,459	2,521	65,731	6,004	-	3,197	541	206,452
66															

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
100	Administrative & General Expenses		II-D-2												
101	9200	Admin & General Salaries		1,367	71	DPAYXAG	1,367	862	16	425	40	-	21	4	1,367
102	9210	Office Supplies		1,033	71	DPAYXAG	1,033	651	12	321	30	-	16	3	1,033
103	9230	Outside Services		652	73	DOMXAG	652	406	8	208	19	-	10	2	652
104	9240	Property Insurance Exp		4,541	43	DISTPLT	4,541	2,585	52	1,414	106	-	371	12	4,541
105	9250	Injuries & Damages		12,073	71	DPAYXAG	12,073	7,608	144	3,749	352	-	189	32	12,073
106	9260	Pensions & Benefits		31,582	71	DPAYXAG	31,582	19,902	376	9,807	920	-	493	84	31,582
107	9280	Regulatory Commission		-	73	DOMXAG	-	-	-	-	-	-	-	-	-
108	9301	General Advertising Expense		80	71	DPAYXAG	80	50	1	25	2	-	1	0	80
109	9302	Misc General Expense		88,204	71	DPAYXAG	88,204	55,584	1,051	27,389	2,569	-	1,378	233	88,204
110	9310	Rents		5,706	71	DPAYXAG	5,706	3,596	68	1,772	166	-	89	15	5,706
111	9350	Maint of General Plant		802	71	DPAYXAG	802	505	10	249	23	-	13	2	802
112	TOTAL A&G EXPENSE		II-D-2	146,040			146,040	91,748	1,738	45,358	4,228	-	2,582	387	146,040
113	TOTAL O&M & A&G EXPENSE		II-D-1-2	353,291			353,291	220,645	4,267	111,409	10,264	-	5,779	928	353,291
114	TOTAL O&M EXP. EXCL. FUEL & PUR. POWER		II-D-1	207,251			207,251	128,897	2,529	66,051	6,036	-	3,197	541	207,251
115	TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. P		II-D-1-2	353,291			353,291	220,645	4,267	111,409	10,264	-	5,779	928	353,291

(THOUSANDS OF DOLLARS)

1,59

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
172	General Plant		II-E-1												
173	389 01	Land and Land Fees		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
174	389 02	Land and Land Rights		3	71	DPAYXAG	3	2	0	1	0	-	0	0	3
175	390 01	Structures and Improvements		3,688	71	DPAYXAG	3,688	2,324	44	1,145	107	-	58	10	3,688
176	391 01	A391 Office Furniture		274	71	DPAYXAG	274	173	3	85	8	-	4	1	274
177	392 01	Transportation equipment		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
178	393 01	Store Equipment		10	71	DPAYXAG	10	7	0	3	0	-	0	0	10
179	394 01	Tools, Shop & Garage Equip		716	71	DPAYXAG	716	451	9	222	21	-	11	2	716
180	395 01	Lab Equip		143	71	DPAYXAG	143	90	2	44	4	-	2	0	143
181	396 01	Power Operated Equipment		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
182	397 01	Communication Equipment		9,252	71	DPAYXAG	9,252	5,830	110	2,873	269	-	145	24	9,252
183	397 02	Computer Equipment		11,936	71	DPAYXAG	11,936	7,522	142	3,706	348	-	186	32	11,936
184	398 01	Misc Equip		336	71	DPAYXAG	336	211	4	104	10	-	5	1	336
185															
186		Subtotal		26,356			26,356	16,609	314	8,184	768	-	412	70	26,356
187															
188		TOTAL DEPRECIATION	II-E-1	230,535			230,535	131,822	3,060	71,634	5,021	-	18,376	622	230,535
189															
190	4074	Non-standard metering service - Docket No	II-E-4 1 1	-	73	DOMXAG	-	-	-	-	-	-	-	-	-
191	4074	Expedited Swtches - Docket No 38339	II-E-4 1 1	-	73	DOMXAG	-	-	-	-	-	-	-	-	-
192	4074	Hurricane Harvey	II-E-4 1 1	24,383	73	DOMXAG	24,383	15,165	298	7,771	710	-	376	64	24,383
193	4074	Ike Residual	II-E-4 1 1	(1,344)	73	DOMXAG	(1,344)	(836)	(16)	(428)	(39)	-	(21)	(4)	(1,344)
194	4073	Pension PURA 36 065 Deferral - Docket No	II-E-4 1 1	(13,053)	71	DPAYXAG	(13,053)	(8,225)	(156)	(4,053)	(380)	-	(204)	(35)	(13,053)
195	4073	Smart Meter Texas - Docket No 47364	II-E-4 1 1	-	73	DOMXAG	-	-	-	-	-	-	-	-	-
196	4073	Texas Margin Tax - Docket No 38339	II-E-4 1 1	3,328	73	DOMXAG	3,328	2,070	41	1,061	97	-	51	9	3,328
197															
198		Total Amortization Expense	II-E-4.1	13,315			13,315	8,173	166	4,350	388	-	203	34	13,315
199															
200		DEPRECIATION & AMORTIZATION	II-E-4.1	243,850			243,850	139,995	3,226	75,985	5,408	-	18,579	657	243,850
201															
202	Misc. Items														
203	4310	Other Interest Expense		295	73	DOMXAG	295	184	4	94	9	-	5	1	295
204															
205		Subtotal		295			295	184	4	94	9	-	5	1	295
206															
207		TOTAL DEPRECIATION & AMORTIZATION	II-E-4	244,145			244,145	140,179	3,229	76,079	5,417	-	18,583	657	244,145
208															

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
235	Federal Income Taxes	II-E-3													
237	Return on Rate Base	Calculated		275,373	51	E39001	275,373	157,289	3,156	85,768	6,504	-	21,913	742	275,373
239	Deductions:														
240	Synchronized Interest	Calculated	(83,080)	51	DISTRB	(83,080)	(47,454)	(952)	(25,876)	(1,962)	-	(6,611)	(224)	(83,080)	
241	Amortization of Protected Excess DFIT		(11,866)	43	DISTPLT	(11,866)	(6,754)	(136)	(3,696)	(278)	-	(970)	(32)	(11,866)	
242	Amortization of Non-protected Excess DFIT		-	43	DISTPLT	-	-	-	-	-	-	-	-	-	
243	Research & Development Credit		(807)	43	DISTPLT	(807)	(459)	(9)	(251)	(19)	-	(66)	(2)	(807)	
244	Medicare Drug Subsidy		-	43	DISTPLT	-	-	-	-	-	-	-	-	-	
245	AFUDC Equity		-	43	DISTPLT	-	-	-	-	-	-	-	-	-	
246	Restricted Stock Excess Tax Benefit		(36)	71	DPAYXAG	(36)	(23)	(0)	(11)	(1)	-	(1)	(0)	(36)	
248	Subtotal		(95,789)			(95,789)	(54,690)	(1,098)	(29,835)	(2,260)	-	(7,648)	(258)	(95,789)	
250	Additions:														
251	Non-deductible Club Dues		-	43	DISTPLT	-	-	-	-	-	-	-	-	-	
252	Non-deductible Parking and Transit		74	71	DPAYXAG	74	46	1	23	2	-	1	0	74	
253	Non-deductible Lobbying Expenses		-	43	DISTPLT	-	-	-	-	-	-	-	-	-	
254	Meals & Entertainment		374	71	DPAYXAG	374	236	4	116	11	-	6	1	374	
255	Fines & Penalties		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-	
256	Diesel Fuel Credit Disallowance		2	43	DISTPLT	2	1	0	1	0	-	0	0	2	
257	Permanent Depreciation Difference		2,775	43	DISTPLT	2,775	1,580	32	864	65	-	227	7	2,775	
258	Medicare Drug Subsidy		5,646	71	DPAYXAG	5,646	3,558	67	1,753	164	-	88	15	5,646	
260	Subtotal		8,871			8,871	5,421	104	2,757	243	-	322	24	8,871	
262	Taxable Component of Return		188,455			188,455	108,020	2,163	58,691	4,487	-	14,587	508	188,455	
264	Tax Factor [(1/(1-.21))-1]		26 58%			26 58%	26 58%	26 58%	26 58%	26 58%	26 58%	26 58%	26 58%	26 58%	26 58%
266	Federal Income Taxes Before Adjust.		50,096			50,096	28,714	575	15,601	1,193	-	3,878	135	50,096	

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
268		Tax Credits:													
269		Amortization of Protected Excess DFIT		(11,866)	43	DISTPLT	(11,866)	(6,754)	(136)	(3,696)	(278)	-	(970)	(32)	(11,866)
270		Amortization of Non-protected Excess DFIT		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
271		Research & Development Credit		(807)	43	DISTPLT	(807)	(459)	(9)	(251)	(19)	-	(66)	(2)	(807)
272		Medicare Drug Subsidy		5,646	43	DISTPLT	5,646	3,214	65	1,759	132	-	462	15	5,646
273		Restricted Stock Excess Tax Benefit		(36)	43	DISTPLT	(36)	(21)	(0)	(11)	(1)	-	(3)	(0)	(36)
274															
275		Subtotal		(7,063)			(7,063)	(4,020)	(81)	(2,200)	(165)	-	(577)	(19)	(7,063)
276															
277		TOTAL FEDERAL INCOME TAXES	II-E-3	43,033	-	-	43,033	24,694	494	13,401	1,027	-	3,300	116	43,033
278															
279															
280															
281															
282		Other Revenues:	II-E-5												
283		Non-Electric Revenue													
284	4211	Gain On Disp of Prop		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
285	4500	Forfeited Discount		996	19	C1	996	875	59	55	0	0	2	5	996
286	4510	Misc Service Revenue		19,605	43	DISTPLT	19,605	11,159	224	6,106	459	-	1,603	53	19,605
287	4540	Rent from Property		9,087	43	DISTPLT	9,087	5,172	104	2,830	213	-	743	25	9,087
288	4560	Other Electric Revenue		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
289	4561	Revenues from Transmission of Electricity of Others		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
290															
291		Subtotal		29,688			29,688	17,206	387	8,992	673	0	2,348	82	29,688
292															
293		TOTAL OTHER REVENUES	II-E-5	29,688			29,688	17,206	387	8,992	673	0	2,348	82	29,688

Line No	FERC Account	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secor <=10 KVA	Secondary > 10 kVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1		Transmission Expense													
2		<u>Operation</u>	II-D-3												
3	5600	Operation Super & Engin		-	13	D3	-	-	-	-	-	-	-	-	-
4	5611	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
5	5612	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
6	5613	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
7	5614	Scheduling, Control, and Dispe		-	13	D3	-	-	-	-	-	-	-	-	-
8	5615	Reliability, Planning, and Stanc		-	13	D3	-	-	-	-	-	-	-	-	-
9	5617	General Studies		-	13	D3	-	-	-	-	-	-	-	-	-
10	5620	Station Equipment		-	13	D3	-	-	-	-	-	-	-	-	-
11	5630	Overhead Line Expense		-	13	D3	-	-	-	-	-	-	-	-	-
12	5640	Underground Line Expense		-	13	D3	-	-	-	-	-	-	-	-	-
13	5660	Misc Transmission Expense		-	13	D3	-	-	-	-	-	-	-	-	-
14															
15		Subtotal		-			-	-	-	-	-	-	-	-	-
16															
17		<u>Maintenance</u>	II-D-3												
18	5690	Maint. of Structures		-	13	D3	-	-	-	-	-	-	-	-	-
19	5700	Maint. of Station Equipment		387	13	D3	387	212	4	155	16	-	-	-	387
20	5710	Maint. of Overhead Lines		-	13	D3	-	-	-	-	-	-	-	-	-
21	5720	Maint. of Underground Lines		-	13	D3	-	-	-	-	-	-	-	-	-
22	5730	Maint. of Misc Trans Plant		-	13	D3	-	-	-	-	-	-	-	-	-
23															
24		Subtotal		387			387	212	4	155	16	-	-	-	387
25															
26		TOTAL TRANSMISSION EXPENSE		387			387	212	4	155	16	-	-	-	387
27															

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
Payroll Allocator
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
Payroll Allocator
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	FERC Account	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secon <=10 KVA	Secondary > 10 kVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
88	9070	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
89	9100	Misc Cust Service & Inform		-	68	A907-10	-	-	-	-	-	-	-	-	-
90															
91		Subtotal 907&910		-			-	-	-	-	-	-	-	-	-
92															
93		-Cust. Service & Information		-			-	-	-	-	-	-	-	-	-
94															
95		<u>Sales Expense</u> II-D-3													
96	9120	Demonstrating & Selling Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
97	9130	Advertising Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
98	9170	Sales Expense		-	68	A907-10	-	-	-	-	-	-	-	-	-
99															
100		Subtotal 912-917		-			-	-	-	-	-	-	-	-	-
101															
102	9110	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
103	9160	Misc Sales Exp.		-	68	A907-10	-	-	-	-	-	-	-	-	-
104															
105		Subtotal -Sales		-			-	-	-	-	-	-	-	-	-
106															
107		TOT. CUST. ACCT., SERV., INFO., & SAI		-			-	-	-	-	-	-	-	-	-
108															
109		TOTAL PAYROLL EXCLU II-D-3		74,966			74,966	47,242	893	23,278	2,183	-	1,171	198	74,966
110															
111		Administrative & General Expenses													
112	9200	Admin & General Salaries		981	73	DOMXAG	981	610	12	313	29	-	15	3	981
113	9250	Injuries & Damages		816	73	DOMXAG	816	507	10	260	24	-	13	2	816
114	9260	Employee Pensions & Exp		(106)	73	DOMXAG	(106)	(66)	(1)	(34)	(3)	-	(2)	(0)	(106)
115	9302	Misc General Expense		(5,479)	73	DOMXAG	(5,479)	(3,408)	(67)	(1,746)	(160)	-	(85)	(14)	(5,479)
116															
117		TOTAL A&G EXPENSE		(3,788)			(3,788)	(2,356)	(46)	(1,207)	(110)	-	(58)	(10)	(3,788)
118															
119		TOTAL PAYROLL EXPEN. II-D-3		71,179			71,179	44,886	847	22,071	2,073	-	1,113	189	71,179

CENTERPOINT ENERGY HOUSTON ELECTRIC
Schedule A-Total Cost of Service
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Schedule COH-KP-1A-Tran-Class
Page 1 of 1

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	641,082	299,071	5,631	218,390	22,338	95,653	-	-	641,083
2	Depreciation and Amortization	79,539	37,105	699	27,096	2,771	11,868	-	-	79,539
3	Taxes other than Income Taxes	43,960	20,508	386	14,975	1,532	6,559	-	-	43,960
4	Federal Income Taxes	26,744	12,476	235	9,111	932	3,990	-	-	26,744
5										
6	Return on Rate Base	173,483	80,931	1,524	59,099	6,045	25,884	-	-	173,483
7										
8	Total Cost of Service	964,808	450,092	8,474	328,670	33,618	143,954	-	-	964,808
9										
10	Other revenues	38,127	17,787	335	12,988	1,328	5,689	-	-	38,127
11										
12	Total adjusted revenue Revenues	926,681	432,305	8,139	315,682	32,289	138,266	-	-	926,681

16,942	319	12,371	1,265	5,419	-	-	36,316
439,754	8,279	321,123	32,845	140,648	-	-	942,649

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Schedule A-Total Rate Base

TEST YEAR ENDING 12/31/2018

DOCKET 49421

(THOUSANDS OF DOLLARS)

Schedule COH-KP-1B-Tran-Class

Page 1 of 1

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	3,662,094	1,708,400	32,164	1,247,528	127,601	546,403	-	-	3,662,094
2	Total Accumulated Depreciation	(906,723)	(422,994)	(7,964)	(308,884)	(31,594)	(135,288)	-	-	(906,723)
3										
4	Total Plant-Net	2,755,371	1,285,405	24,200	938,644	96,007	411,115	-	-	2,755,371
5										
6	<u>Other Rate Base</u>									
7	CWIP	-	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	189	88	2	64	7	28	-	-	189
9	Accumulated Provisions	(5,433)	(2,535)	(48)	(1,851)	(189)	(811)	-	-	(5,433)
10	Accumulated Deferred Federal Income Taxes	(264,358)	(123,325)	(2,322)	(90,056)	(9,211)	(39,443)	-	-	(264,358)
11	Materials & Supplies	45,595	21,270	400	15,532	1,589	6,803	-	-	45,595
12	Cash Working Capital	4,528	2,113	40	1,543	158	676	-	-	4,528
13	Prepayments	39,967	18,645	351	13,615	1,393	5,963	-	-	39,967
14	Other Rate Base Items									
15	Customer Deposits & Advances	(417)	(195)	(4)	(142)	(15)	(62)	-	-	(417)
16	Regulatory Liabilities	(243,271)	(113,488)	(2,137)	(82,873)	(8,476)	(36,297)	-	-	(243,271)
17	Regulatory Assets	15,361	7,166	135	5,233	535	2,292	-	-	15,361
18										
19	Total Rate Base	2,347,532	1,095,145	20,618	799,710	81,797	350,263	-	-	2,347,532
20										
21	Rate of return	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
22										
23	Return on Rate Base	173,483	80,931	1,524	59,099	6,045	25,884	-	-	173,483

	Intangible Plant - Gross			II-B-1									
2	301 01	Organization	-	12	D2	-	-	-	-	-	-	-	-
3	302 01	Franchise & Consents	-	12	D2	-	-	-	-	-	-	-	-
4	303 01	Misc Intangible Plant - MF S/W	-	12	D2	-	-	-	-	-	-	-	-
5	303 02	Misc Intangible Plant - NMF S/W	4,480	12	D2	4,480	2,090	39	1,526	156	668	-	4,480
6													
7	Subtotal		4,480			4,480	2,090	39	1,526	156	668	-	4,480
8													
9	Transmission Plant - Gross			II-B-1									
10	350 01	Land and Land Fees	48,482	12	D2	48,482	22,617	426	16,516	1,689	7,234	-	48,482
11	350 02	Land and Land Rights	100,899	12	D2	100,899	47,071	886	34,372	3,516	15,055	-	100,899
12	352 01	Structures and Improvements	195,043	12	D2	195,043	90,990	1,713	66,443	6,796	29,101	-	195,043
13	353 01	Station Equipment	915,275	12	D2	915,275	426,984	8,039	311,797	31,892	136,564	-	915,275
14	354 01	Towers and Fixtures	843,853	12	D2	843,853	393,665	7,411	287,467	29,403	125,907	-	843,853
15	355 01	Poles, Towers, and Fixtures	124,884	12	D2	124,884	58,260	1,097	42,543	4,351	18,633	-	124,884
16	356 01	Overhead Conductors and Devices	611,862	12	D2	611,862	285,439	5,374	208,437	21,319	91,293	-	611,862
17	357 01	Underground Conduit	38,028	12	D2	38,028	17,740	334	12,955	1,325	5,674	-	38,028
18	358 01	Underground Conductors and Devices	14,590	12	D2	14,590	6,806	128	4,970	508	2,177	-	14,590
19	359 01	Roads and Trails	81,465	12	D2	81,465	38,004	715	27,752	2,839	12,155	-	81,465
20													
21	Subtotal		2,974,382		-	2,974,382	1,387,576	26,124	1,013,252	103,638	443,792	-	2,974,382
22													

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

[illegible]

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

[illegible]

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
132	General Plant		II-B-5												
133	Accumulated Depreciation														
134	389 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
135	389 02	Land and Land Rights		0	12	D2	0	0	0	0	0	0	-	-	0
136	390 01	Structures and Improvements		10,604	12	D2	10,604	4,947	93	3,612	369	1,582	-	-	10,604
137	391 01	Office Furniture and Equipment		250	12	D2	250	116	2	85	9	37	-	-	250
138	392 01	Transportation Equipment		13,021	12	D2	13,021	6,075	114	4,436	454	1,943	-	-	13,021
139	393 01	Stores Equipment		5	12	D2	5	2	0	2	0	1	-	-	5
140	394 01	Tools, Shop and Garage Equipment		17	12	D2	17	8	0	6	1	3	-	-	17
141	395 01	Laboratory Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
142	396 01	Power Operated Equipment		3,745	12	D2	3,745	1,747	33	1,276	130	559	-	-	3,745
143	Subtotal			27,643			27,643	12,895	243	9,417	963	4,124	-	-	27,643
146	397 01	Communication Equipment		17,803	12	D2	17,803	8,305	156	6,065	620	2,656	-	-	17,803
147	397 02	Computer Equipment		12,541	12	D2	12,541	5,850	110	4,272	437	1,871	-	-	12,541
148	398 01	Miscellaneous Equipment		421	12	D2	421	197	4	144	15	63	-	-	421
149	399 11	Asset Retirement Cost Gen Plant		-	12	D2	-	-	-	-	-	-	-	-	-
150	Subtotal			30,765			30,765	14,352	270	10,480	1,072	4,590	-	-	30,765
153	RWIP	Salvage and Removal		(33,087)	12	D2	(33,087)	(15,436)	(291)	(11,272)	(1,153)	(4,937)	-	-	(33,087)
154	Subtotal			(33,087)			(33,087)	(15,436)	(291)	(11,272)	(1,153)	(4,937)	-	-	(33,087)
157	TOTAL ACCUM. DEP. FOR GENERAL PLANT		II-B-5	25,320			25,320	11,812	222	8,626	882	3,778	-	-	25,320
158	TOTAL GENERAL PLANT-NET		II-B-2 - II-B-5	150,862			150,862	70,379	1,325	51,393	5,257	22,509	-	-	150,862
160	TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)		II-B-1-3 - II-B-5	2,755,371			2,755,371	1,285,405	24,200	938,644	96,007	411,115	-	-	2,755,371
162	TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)		II-B-1-3 - II-B-5	2,753,217			2,753,217	1,284,400	24,181	937,910	95,932	410,793	-	-	2,753,217

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
164	Other Rate Base Items														
165	Construction Work in Progress														
166	107	CWIP		-	12	D2	-	-	-	-	-	-	-	-	-
167															
168	TOTAL CWIP			II-B-4	-		-	-	-	-	-				-
169															
170	Plant Held for Future Use														
171															
172	105	Plant Held for Future Use		189	12	D2	189	88	2	64	7	28	-	-	189
173															
174	TOTAL PLANT HELD FOR FUTURE USE			II-B-6	189		189	88	2	64	7	28	-	-	189
175															
176	Other Accumulated Provisions			II-B-7											
177	2281	Property Insurance Reserve		-	12	D2	-	-	-	-	-	-	-	-	-
178	2282	Injures & Damages-Auto Liability		(256)	12	D2	(256)	(120)	(2)	(87)	(9)	(38)	-	-	(256)
179	2282	Injures & Damages-Gen Liability		(3,047)	12	D2	(3,047)	(1,421)	(27)	(1,038)	(106)	(455)	-	-	(3,047)
180	2282	Injures & Damages-Workers' Comp		(724)	12	D2	(724)	(338)	(6)	(247)	(25)	(108)	-	-	(724)
181	2283	Benefit Restoration Plan		(1,406)	12	D2	(1,406)	(656)	(12)	(479)	(49)	(210)	-	-	(1,406)
182	Subtotal			(5,433)			(5,433)	(2,535)	(48)	(1,851)	(189)	(811)	-	-	(5,433)
183															
184	Accumulated Deferred Income Taxes			II-E-3.5											
185	1900	Deferred Income Tax		52,975	12	D2	52,975	24,713	465	18,047	1,846	7,904	-	-	52,975
186	2820	Def Inc Taxes-Fed-Accel Depr		(308,707)	12	D2	(308,707)	(144,015)	(2,711)	(105,164)	(10,756)	(46,061)	-	-	(308,707)
187	2830	Def Inc Taxes-Other		(8,626)	12	D2	(8,626)	(4,024)	(76)	(2,938)	(301)	(1,287)	-	-	(8,626)
188															
189	Subtotal			(264,358)			(264,358)	(123,325)	(2,322)	(90,056)	(9,211)	(39,443)	-	-	(264,358)
190															
191															
192	TOTAL ACCUMULATED PROVISIONS			II-B-7	(269,791)		(269,791)	(125,860)	(2,370)	(91,907)	(9,400)	(40,254)	-	-	(269,791)
193															

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
194	Working Capital		II-B-9												
195															
196	Working Capital - Materials & Supplies														
197	1540	Materials and Supplies	II-B-8	45,316	12	D2	45,316	21,140	398	15,437	1,579	6,761	-	-	45,316
198	1630	Undistributed M&S Expenses	II-B-8	279	12	D2	279	130	2	95	10	42	-	-	279
199															
200	Subtotal			45,595			45,595	21,270	400	15,532	1,589	6,803	-	-	45,595
201															
202	Working Capital - Cash		II-B-9												
203	Cash Working Capital			4,528	12	D2	4,528	2,113	40	1,543	158	676	-	-	4,528
204															
205	O&M plus A&G % Per PUC Substantive Rule														
206	Balance														
207															
208	Subtotal			4,528			4,528	2,113	40	1,543	158	676	-	-	4,528
209															
210	Working Capital - Prepayments														
211	1650	Prepay-Insurance	II-B-10	2,126	12	D2	2,126	992	19	724	74	317	-	-	2,126
212	1650	Other Taxes	II-B-10	1,887	12	D2	1,887	880	17	643	66	282	-	-	1,887
213	1650	Prepay-Other	II-B-10	1,021	12	D2	1,021	476	9	348	36	152	-	-	1,021
214	1650	Executive Benefits	II-B-10	-	12	D2	-	-	-	-	-	-	-	-	-
215	1650	Prepaid Pension Assets	II-B-10	34,933	12	D2	34,933	16,296	307	11,900	1,217	5,212	-	-	34,933
216															
217	Subtotal			39,967			39,967	18,645	351	13,615	1,393	5,963	-	-	39,967
218															
219															
220	TOTAL WORKING CAPITAL		II-B-8-9	90,090			90,090	42,028	791	30,690	3,139	13,442	-	-	90,090
221															

Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
Other Rate Base Items														
Customer Deposits & Advances														
2350	Customer Deposits		-	12	D2	-	-	-	-	-	-	-	-	-
2350	Customer Deposits-ROW Damage		(417)	12	D2	(417)	(195)	(4)	(142)	(15)	(62)	-	-	(417)
2521	Customer Advances for Construction		-	12	D2	-	-	-	-	-	-	-	-	-
Subtotal Customer Deposits & Advances			(417)			(417)	(195)	(4)	(142)	(15)	(62)	-	-	(417)
Non-Tax Related Regulatory Liabilities														
2540	Regulatory Liability TCJA Refund		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Regulatory Liability TCRF O/U		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Regulatory Liability EECRF		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg Liability AMS		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg Liability ADFIT Retrospective		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg Liability Ite Residual		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg Liability Pension		(12,343)	12	D2	(12,343)	(5,758)	(108)	(4,205)	(430)	(1,842)	-	-	(12,143)
2540	Reg Liability Pension BRP and Postretirement		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg Liability Interest Rate Hedge		-	12	D2	-	-	-	-	-	-	-	-	-
Subtotal Non-Tax Regulatory Liabilities			(12,343)			(12,343)	(5,758)	(108)	(4,205)	(430)	(1,842)	-	-	(12,343)
Tax Related Regulatory Liabilities														
2540	Reg NC Liab EDIT - Plant		(230,928)	12	D2	(230,928)	(107,730)	(2,028)	(78,668)	(8,046)	(34,456)	-	-	(230,928)
2540	Reg NC Liab EDIT - Other Plant		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg NC Liab EDIT - ARAM Amortization		-	12	D2	-	-	-	-	-	-	-	-	-
2540	Reg Liability Interest Rate Hedge		-	12	D2	-	-	-	-	-	-	-	-	-
Subtotal Tax Regulatory Liabilities			(230,928)			(230,928)	(107,730)	(2,028)	(78,668)	(8,046)	(34,456)	-	-	(230,928)
TOTAL OTHER RATE BASE ITEMS			(243,688)			(243,688)	(113,683)	(2,140)	(83,015)	(8,491)	(36,359)	-	-	(243,688)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
254	Regulatory Assets in Rate Base		II-B-12												
255	Non-Tax Related Regulatory Assets														
256	1823	Regulatory Assets-Bad Debt	II-B-12	-	12	D2	-	-	-	-	-	-	-	-	-
258	1823	Regulatory Assets-AMS Reconciliation		-	12	D2	-	-	-	-	-	-	-	-	-
259	1823	Regulatory Assets-Hurricane Harvey	II-B-12	930	12	D2	930	434	8	317	32	139	-	-	930
260	1823	Regulatory Assets-AMS Opt Out		-	12	D2	-	-	-	-	-	-	-	-	-
261	1823	Regulatory Assets-Expedited Switch	II-B-12	-	12	D2	-	-	-	-	-	-	-	-	-
262	1823	Reg Assets-ADFIT Credit Over/Under		-	12	D2	-	-	-	-	-	-	-	-	-
263	1823	Regulatory Assets-DCRF Rate Case Expense		-	12	D2	-	-	-	-	-	-	-	-	-
264	1823	Regulatory Assets-General Rate Case Expense		-	12	D2	-	-	-	-	-	-	-	-	-
265	1823	Regulatory Assets - 2010 Rate Case		-	12	D2	-	-	-	-	-	-	-	-	-
266	1823	Regulatory Assets - SMT	II-B-12	-	12	D2	-	-	-	-	-	-	-	-	-
267	1823	Regulatory Assets- EECRF RCE Before Approval		-	12	D2	-	-	-	-	-	-	-	-	-
268	1823	Regulatory Assets -- Asset Retire Oblig		-	12	D2	-	-	-	-	-	-	-	-	-
269	1823	Regulatory Assets- Interest Rate Hedge		-	12	D2	-	-	-	-	-	-	-	-	-
270															
271	Subtotal Non-Tax Regulatory Assets			930			930	434	8	317	32	139	-	-	930
272															
273	Tax Related Regulatory Assets														
274	1823	Regulatory Assets- Margin Tax	II-B-12	8,314	12	D2	8,314	3,878	73	2,832	290	1,240	-	-	8,314
275	1823	Reg Asset-Postretirement (RDS)	II-B-12	6,758	12	D2	6,758	3,153	59	2,302	235	1,008	-	-	6,758
276	1823	Equity AFUDC		-	12	D2	-	-	-	-	-	-	-	-	-
277	1823	Equity AFUDC Amortization		-	12	D2	-	-	-	-	-	-	-	-	-
278	1823	Net-of Tax Debt AFUDC		-	12	D2	-	-	-	-	-	-	-	-	-
279	1823	Net-of Tax Debt AFUDC Amortization		-	12	D2	-	-	-	-	-	-	-	-	-
280	1823	Excess Accum Deferred Taxes & Other	II-B-12	(13,813)	12	D2	(13,813)	(6,444)	(121)	(4,705)	(481)	(2,061)	-	-	(13,813)
281	1823	Excess Accum Deferred Taxes Amortization	II-B-12	13,172	12	D2	13,172	6,145	116	4,487	459	1,965	-	-	13,172
282	1823	Investment Tax Credit		-	12	D2	-	-	-	-	-	-	-	-	-
283	1823	Investment Tax Credit Amortization		-	12	D2	-	-	-	-	-	-	-	-	-
284	1823	Non-Current Excess Accum Deferred Taxes & Other		-	12	D2	-	-	-	-	-	-	-	-	-
285	1823	Regulatory Assets- Interest Rate Hedge		-	12	D2	-	-	-	-	-	-	-	-	-
286															
287	Subtotal Tax Regulatory Assets			14,431			14,431	6,732	127	4,916	503	2,153	-	-	14,431
288															
289	TOTAL REGULATORY ASSETS		II-B-12	15,361			15,361	7,166	135	5,233	535	2,292	-	-	15,361
290															
291	TOTAL OTHER RATE BASE ITEMS		II-B-6-12	(407,839)			(407,839)	(190,261)	(3,582)	(138,934)	(14,211)	(60,852)	-	-	(407,839)
292															
293	TOTAL RATE BASE		II-B-1-12	2,347,532			2,347,532	1,095,145	20,618	799,710	81,797	350,263	-	-	2,347,532
294								2,218,281	43,841	1,204,034	90,525	-	311,593	10,251	3,878,526
295	Rate of Return			7.39%			7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
296															
297	RETURN ON RATE BASE			173,483			173,483	80,931	1,524	59,099	6,045	25,884	-	-	173,483

[illegible]

[illegible]

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
100	Administrative & General Expenses		II-D-2												
101	9200	Admin & General Salaries		431	12	D2	431	201	4	147	15	64	-	-	431
102	9210	Office Supplies		326	12	D2	326	152	3	111	11	49	-	-	326
103	9230	Outside Services		171	12	D2	171	80	1	58	6	25	-	-	171
104	9240	Property Insurance Exp		2,734	12	D2	2,734	1,275	24	931	95	408	-	-	2,734
105	9250	Injuries & Damages		3,244	12	D2	3,244	1,513	28	1,105	113	484	-	-	3,244
106	9260	Pensions & Benefits		8,486	12	D2	8,486	3,959	75	2,891	296	1,266	-	-	8,486
107	9280	Regulatory Commission		-	12	D2	-	-	-	-	-	-	-	-	-
108	9301	General Advertising Expense		21	12	D2	21	10	0	7	1	3	-	-	21
109	9302	Misc General Expense		23,701	12	D2	23,701	11,057	208	8,074	826	3,536	-	-	23,701
110	9310	Rents		1,799	12	D2	1,799	839	16	613	63	268	-	-	1,799
111	9350	Maint of General Plant		259	12	D2	259	121	2	88	9	39	-	-	259
112	TOTAL A&G EXPENSE		II-D-2	41,171			41,171	19,207	362	14,025	1,435	6,143	-	-	41,171
114	TOTAL O&M & A&G EXPENSE		II-D-1-2	641,082			641,082	299,071	5,631	218,390	22,338	95,653	-	-	641,082
116	TOTAL O&M EXP. EXCL. FUEL & PUR. POWER		II-D-1	50,868			50,868	23,731	447	17,328	1,772	7,590	-	-	50,868
118	TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. P		II-D-1-2	92,039			92,039	42,938	809	31,353	3,207	13,733	-	-	92,039
120	Depreciation and Amortization Expense		II-E-1												
122	Intangible Plant		II-E-1												
124	301	Organization		-	12	D2	-	-	-	-	-	-	-	-	-
125	302	Franchise and Consents		-	12	D2	-	-	-	-	-	-	-	-	-
126	303 01	Misc Intangible Plant - MF S/W		-	12	D2	-	-	-	-	-	-	-	-	-
127	303 02	Misc Intangible Plant - NMF S/W		520	12	D2	520	243	5	177	18	78	-	-	520
128	Subtotal			520			520	243	5	177	18	78	-	-	520
130	Transmission Plant		II-E-1												
132	350 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
133	350 02	Land and Land Rights		1,291	12	D2	1,291	602	11	440	45	193	-	-	1,291
134	352 01	Structures and Improvements		3,092	12	D2	3,092	1,442	27	1,053	108	461	-	-	3,092
135	353 01	Station Equipment		17,470	12	D2	17,470	8,150	153	5,951	609	2,607	-	-	17,470
136	354 01	Towers and Fixtures		16,703	12	D2	16,703	7,792	147	5,690	582	2,492	-	-	16,703
137	355 01	Poles and Fixtures		3,048	12	D2	3,048	1,422	27	1,038	106	455	-	-	3,048
138	356 01	O H Conductors & Devices		19,268	12	D2	19,268	8,989	169	6,564	671	2,875	-	-	19,268
139	357 01	Underground Conduit		658	12	D2	658	307	6	224	23	98	-	-	658
140	358 01	Underground Conductors		345	12	D2	345	161	3	117	12	51	-	-	345
141	359 01	Roads and Trails		1,451	12	D2	1,451	677	13	494	51	216	-	-	1,451

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
172	General Plant		II-E-1												
173	389 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
174	389 02	Land and Land Rights		0	12	D2	0	0	0	0	0	0	-	-	0
175	390 01	Structures and Improvements		534	12	D2	534	249	5	182	19	80	-	-	534
176	391 01	A391 Office Furniture		31	12	D2	31	14	0	10	1	5	-	-	31
177	392 01	Transportation equipment		-	12	D2	-	-	-	-	-	-	-	-	-
178	393 01	Store Equipment		4	12	D2	4	2	0	2	0	1	-	-	4
179	394 01	Tools, Shop & Garage Equip		6	12	D2	6	3	0	2	0	1	-	-	6
180	395 01	Lab Equip		-	12	D2	-	-	-	-	-	-	-	-	-
181	396 01	Power Operated Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
182	397 01	Communication Equipment		2,933	12	D2	2,933	1,368	26	999	102	438	-	-	2,933
183	397 02	Computer Equipment		3,367	12	D2	3,367	1,571	30	1,147	117	502	-	-	3,367
184	398 01	Misc Equip		83	12	D2	83	38	1	28	3	12	-	-	83
185															
186		Subtotal		6,957			6,957	3,246	61	2,370	242	1,038	-	-	6,957
187															
188	TOTAL DEPRECIATION		II-E-1	80,804			80,804	37,696	710	27,527	2,816	12,056	-	-	80,804
189															
190	4074	Non-standard metering service - Docket No	II-E-4 1 1	-	12	D2	-	-	-	-	-	-	-	-	-
191	4074	Expedited Switches - Docket No 38339	II-E-4 1 1	-	12	D2	-	-	-	-	-	-	-	-	-
192	4074	Hurricane Harvey	II-E-4 1 1	-	12	D2	-	-	-	-	-	-	-	-	-
193	4074	Ike Residual	II-E-4 1 1	-	12	D2	-	-	-	-	-	-	-	-	-
194	4073	Pension PURA 36 065 Deferral - Docket No	II-E-4 1 1	(4,114)	12	D2	(4,114)	(1,919)	(36)	(1,402)	(143)	(614)	-	-	(4,114)
195	4073	Smart Meter Texas - Docket No 47364	II-E-4 1 1	-	12	D2	-	-	-	-	-	-	-	-	-
196	4073	Texas Margin Tax - Docket No 38339	II-E-4 1 1	2,771	12	D2	2,771	1,293	24	944	97	414	-	-	2,771
197															
198		Total Amortization Expense	II-E-4.1	(1,343)			(1,343)	(627)	(12)	(458)	(47)	(200)	-	-	(1,343)
199															
200	DEPRECIATION & AMORTIZATION		II-E-4.1	79,461			79,461	37,069	698	27,069	2,769	11,856	-	-	79,461
201															
202	Misc. Items														
203	4310	Other Interest Expense		77	12	D2	77	36	1	26	3	12	-	-	77
204															
205		Subtotal		77			77	36	1	26	3	12	-	-	77
206															
207	TOTAL DEPRECIATION & AMORTIZATION		II-E-4	79,539			79,539	37,105	699	27,096	2,771	11,868	-	-	79,539
208															

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
235	Federal Income Taxes		II-E-3												
237	Return on Rate Base		Calculated	173,483	12	D2	173,483	80,931	1,524	59,099	6,045	25,884	-	-	173,483
239	Deductions:														
240	Synchronized Interest		Calculated	(52,340)	12	D2	(52,340)	(24,417)	(460)	(17,830)	(1,824)	(7,809)	-	-	(52,340)
241	Amortization of Protected Excess DFIT			(5,997)	12	D2	(5,997)	(2,798)	(53)	(2,043)	(209)	(895)	-	-	(5,997)
242	Amortization of Non-protected Excess DFIT			-	12	D2	-	-	-	-	-	-	-	-	-
243	Research & Development Credit			(408)	12	D2	(408)	(190)	(4)	(139)	(14)	(61)	-	-	(408)
244	Medicare Drug Subsidy			-	12	D2	-	-	-	-	-	-	-	-	-
245	AFUDC Equity			-	12	D2	-	-	-	-	-	-	-	-	-
246	Restricted Stock Excess Tax Benefit			(11)	12	D2	(11)	(5)	(0)	(4)	(0)	(2)	-	-	(11)
248	Subtotal			(58,756)			(58,756)	(27,410)	(516)	(20,016)	(2,047)	(8,767)	-	-	(58,756)
249	Additions:														
251	Non-deductible Club Dues			-	12	D2	-	-	-	-	-	-	-	-	-
252	Non-deductible Parking and Transit			23	12	D2	23	11	0	8	1	3	-	-	23
253	Non-deductible Lobbying Expenses			-	12	D2	-	-	-	-	-	-	-	-	-
254	Meals & Entertainment			118	12	D2	118	55	1	40	4	18	-	-	118
255	Fines & Penalties			-	12	D2	-	-	-	-	-	-	-	-	-
256	Diesel Fuel Credit Disallowance			1	12	D2	1	0	0	0	0	0	-	-	1
257	Permanent Depreciation Difference			1,403	12	D2	1,403	654	12	478	49	209	-	-	1,403
258	Medicare Drug Subsidy			1,780	12	D2	1,780	830	16	606	62	266	-	-	1,780
260	Subtotal			3,324			3,324	1,551	29	1,133	116	496	-	-	3,324
262	Taxable Component of Return			118,051			118,051	55,072	1,037	40,215	4,113	17,614	-	-	118,051
264	Tax Factor [(1/(1-.21))-1]			26.58%			26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%
266	Federal Income Taxes Before Adjust.			31,381			31,381	14,639	276	10,690	1,093	4,682	-	-	31,381
268	Tax Credits:														
269	Amortization of Protected Excess DFIT			(5,997)	12	D2	(5,997)	(2,798)	(53)	(2,043)	(209)	(895)	-	-	(5,997)
270	Amortization of Non-protected Excess DFIT			-	12	D2	-	-	-	-	-	-	-	-	-
271	Research & Development Credit			(408)	12	D2	(408)	(190)	(4)	(139)	(14)	(61)	-	-	(408)
272	Medicare Drug Subsidy			1,780	12	D2	1,780	830	16	606	62	266	-	-	1,780
273	Restricted Stock Excess Tax Benefit			(11)	12	D2	(11)	(5)	(0)	(4)	(0)	(2)	-	-	(11)
275	Subtotal			(4,636)			(4,636)	(2,163)	(41)	(1,579)	(162)	(692)	-	-	(4,636)

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
277		TOTAL FEDERAL INCOME TAXES	II-E-3	26,744	-	-	26,744	12,476	235	9,111	932	3,990	-	-	26,744
278															
279															
280															
281															
282		Other Revenues:	II-E-5												
283		Non-Electric Revenue													
284	4211	Gain On Disp of Prop		(731)	42	TRANPLT	(731)	(341)	(6)	(249)	(25)	(109)	-	-	(731)
285	4500	Forfeited Discount		-	19	CI	-	-	-	-	-	-	-	-	-
286	4510	Misc Service Revenue		14,109	42	TRANPLT	14,109	6,582	124	4,806	492	2,105	-	-	14,109
287	4540	Rent from Property		22,898	42	TRANPLT	22,898	10,682	201	7,800	798	3,416	-	-	22,898
288	4560	Other Electric Revenue		40	42	TRANPLT	40	19	0	14	1	6	-	-	40
289	4561	Revenues from Transmission of Electricity of Others		1,811	42	TRANPLT	1,811	845	16	617	63	270	-	-	1,811
290															
291		Subtotal		38,127			38,127	17,787	335	12,988	1,328	5,689	-	-	38,127
292															
293		TOTAL OTHER REVENUES	II-E-5	38,127			38,127	17,787	335	12,988	1,328	5,689	-	-	38,127

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
Payroll Allocator
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	FERC Account	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secn <=10 KVA	Secondary > 10 kVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
34	5850	Street Light & Signal Systems		-	12	D2	-	-	-	-	-	-	-	-	-
35	5860	Meter Expenses		-	12	D2	-	-	-	-	-	-	-	-	-
36	5870	Customer Installation Expense		-	12	D2	-	-	-	-	-	-	-	-	-
37															
38		Subtotal 581-589		-			-	-	-	-	-	-	-	-	-
39															
40															
41	5800	Operation Super & Engin		-	12	D2	-	-	-	-	-	-	-	-	-
42	5880	Misc Distribution Expenses		-	12	D2	-	-	-	-	-	-	-	-	-
43															
44		Subtotal 580 & 588		-			-	-	-	-	-	-	-	-	-
45															
46		Distribution-C II-D-3		-			-	-	-	-	-	-	-	-	-
47															
48		Maintenance II-D-3													
49	5910	Maint of Structures		153	12	D2	153	71	1	52	5	23	-	-	153
50	5920	Maint of Station Equipment		2,503	12	D2	2,503	1,168	22	853	87	374	-	-	2,503
51	5930	Maint of Overhead Lines		-	12	D2	-	-	-	-	-	-	-	-	-
52	5940	Maint of Underground Lines		-	12	D2	-	-	-	-	-	-	-	-	-
53	5960	Maint of Street Lights		-	12	D2	-	-	-	-	-	-	-	-	-
54	5970	Maint. of Meters		-	12	D2	-	-	-	-	-	-	-	-	-
55	5980	Maint of Misc Dist. Plant (37		-	12	D2	-	-	-	-	-	-	-	-	-
56															
57		Subtotal 591-598.1		2,657			2,657	1,239	23	905	93	396	-	-	2,657
58															
59	5900	Maintenance Super & Engin		3,556	12	D2	3,556	1,659	31	1,211	124	531	-	-	3,556
60															
61		Subtotal 590&598.2		3,556			3,556	1,659	31	1,211	124	531	-	-	3,556
62															
63		Distribution-B II-D-3		6,213			6,213	2,898	55	2,116	216	927	-	-	6,213
64															
65		TOTAL DISTRIBUTION E/ II-D-3		6,213			6,213	2,898	55	2,116	216	927	-	-	6,213

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
Payroll Allocator
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	FERC Account	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secon <=10 KVA	Secondary > 10 kVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
98	9170	Sales Expense		-	12	D2	-	-	-	-	-	-	-	-	-
99															
100		Subtotal 912-917		-			-	-	-	-	-	-	-	-	-
101															
102	9110	Supervision		-	12	D2	-	-	-	-	-	-	-	-	-
103	9160	Misc Sales Exp		-	12	D2	-	-	-	-	-	-	-	-	-
104															
105		Subtotal -Sales		-			-	-	-	-	-	-	-	-	-
106															
107		TOT. CUST. ACCT., SERV., INFO., & SAI		-			-	-	-	-	-	-	-	-	-
108															
109		TOTAL PAYROLL EXCLU II-D-3		34,008			34,008	15,865	299	11,585	1,185	5,074	-	-	34,008
110															
111		Administrative & General Expenses													
112	9200	Admin & General Salaries		309	12	D2	309	144	3	105	11	46	-	-	309
113	9250	Injuries & Damages		257	12	D2	257	120	2	88	9	38	-	-	257
114	9260	Employee Pensions & Exp		(33)	12	D2	(33)	(16)	(0)	(11)	(1)	(5)	-	-	(33)
115	9302	Misc General Expense		(1,727)	12	D2	(1,727)	(806)	(15)	(588)	(60)	(258)	-	-	(1,727)
116															
117		TOTAL A&G EXPENSE		(1,194)			(1,194)	(557)	(10)	(407)	(42)	(178)	-	-	(1,194)
118															
119		TOTAL PAYROLL EXPEN II-D-3		32,814			32,814	15,308	288	11,178	1,143	4,896	-	-	32,814

CENTERPOINT ENERGY HOUSTON ELECTRIC
Schedule A-Total Cost of Service
TEST YEAR ENDING 12/31/2018
DOCKET 49421

Schedule COH-KP-1A-MET-Class
Page 1 of 1

(THOUSANDS OF DOLLARS)

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	38,493	27,766	1,908	6,938	1,058	821	-	-	38,491
2	Depreciation and Amortization	20,260	12,825	974	4,146	926	1,389	-	-	20,260
3	Taxes other than Income Taxes	5,107	3,309	296	1,109	164	229	-	-	5,107
4	Federal Income Taxes	2,604	1,651	154	580	87	132	-	-	2,604
5										
6	Return on Rate Base	11,402	7,085	687	2,597	396	637	-	-	11,402
7										
8	Total Cost of Service	77,867	52,637	4,019	15,370	2,631	3,208	-	-	77,865
9										
10	Other revenues	88	55	5	20	3	5	-	-	88
11										
12	Total adjusted revenue Revenues	77,779	52,582	4,014	15,350	2,628	3,203	-	-	77,777

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Schedule A-Total Rate Base

TEST YEAR ENDING 12/31/2018

DOCKET 49421

(THOUSANDS OF DOLLARS)

Schedule COH-KP-1B-MET-Class

Page 1 of 1

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	348,578	190,417	17,472	80,737	20,978	38,974	-	-	348,578
2	Total Accumulated Depreciation	(156,650)	(70,818)	(5,935)	(37,143)	(14,350)	(28,405)	-	-	(156,650)
3										
4	Total Plant-Net	191,928	119,598	11,537	43,594	6,628	10,570	-	-	191,928
5										
6	<u>Other Rate Base</u>									
7	CWIP	-	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	48	30	3	11	2	3	-	-	48
9	Accumulated Provisions	(1,382)	(993)	(72)	(261)	(34)	(22)	-	-	(1,382)
10	Accumulated Deferred Federal Income Taxes	(24,773)	(15,437)	(1,489)	(5,627)	(855)	(1,364)	-	-	(24,773)
11	Materials & Supplies	2,219	1,383	133	504	77	122	-	-	2,219
12	Cash Working Capital	1,763	1,272	87	318	48	38	-	-	1,763
13	Prepayments	737	498	41	152	22	25	-	-	737
14	Other Rate Base Items									
15	Customer Deposits & Advances	-	-	-	-	-	-	-	-	-
16	Regulatory Liabilities	(28,619)	(18,598)	(1,655)	(6,192)	(911)	(1,263)	-	-	(28,619)
17	Regulatory Assets	12,370	8,126	708	2,641	385	510	-	-	12,370
18										
19	Total Rate Base	154,290	95,879	9,294	35,140	5,360	8,618	-	-	154,290
20										
21	Rate of return	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
22										
23	Return on Rate Base	11,402	7,085	687	2,597	396	637	-	-	11,402

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

[illegible]

			4	5	6	7	8	9	10	11				12	
Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
23	Distribution Plant - Gross		II-B-1												
24	360 01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
25	360 02	Land and Land Rights		-	13	D3	-	-	-	-	-	-	-	-	-
26	361 01	Structures and Improvements		-	13	D3	-	-	-	-	-	-	-	-	-
27	362 01	Station Equipment		-	13	D3	-	-	-	-	-	-	-	-	-
28	364.01	Poles, Towers and Fixtures		-			-	-	-	-	-	-	-	-	-
	364 01	Poles,Towers & Fixtures-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
	364 01	Poles,Towers & Fixtures-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
29	365.01	Overhead Conductors and Devices		-			-	-	-	-	-	-	-	-	-
	365 01	O H Conductors & Devices-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
	365 01	O H Conductors & Devices-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
30	366 01	Underground Conduat		-	29	A366	-	-	-	-	-	-	-	-	-
31	367 01	Underground Conductors and Devices		-	30	A367	-	-	-	-	-	-	-	-	-
32	368.01	Line Transformers		-			-	-	-	-	-	-	-	-	-
	368 01	Line Transformers-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
	368 01	Line Transformers-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
33	369 01	Services		-	34	A369Wt	-	-	-	-	-	-	-	-	-
34	370 01	Meters-Meters		20,792	35	A370M	20,792	-	73	17,108	2,679	933	-	-	20,792
	370 01	Meters-Transformer		57,478	36	A370T	57,478	-	-	6,241	14,457	36,781	-	-	57,478
35	370 03	Automated Meters-Meter		81,423	37	A370M A	81,423	72,147	4,861	4,402	14	-	-	-	81,423
	370 03	Automated Meters-Transformers		30,270	38	A370T A	30,270	1,181	4,573	24,327	189	-	-	-	30,270
36	373 01	Street Lighting and Signal Systems		-	39	A373S	-	-	-	-	-	-	-	-	-
37	373 02	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
38	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
39	374 03	Asset Retirement Cost Dist Plant		-	1	DA	-	-	-	-	-	-	-	-	-
40															
41		Subtotal		189,964			189,964	73,328	9,507	52,077	17,338	37,713	-	-	189,964
42															
43	TOTAL INT, TRAN, DIST PLANT-GROSS		II-B-1	289,548			289,548	146,840	14,508	70,071	19,623	38,505	-	-	289,548
44	TOTAL TRAN, DIST PLANT-GROSS		II-B-1	189,964			189,964	73,328	9,507	52,077	17,338	37,713	-	-	189,964

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

				4	5	6	7	8	9	10	11				12
Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
46	General Plant - Gross		II-B-2												
47	189 01	Land and Land Fees		259	76	MPAYXAG	259	191	13	47	6	2	-	-	259
48	389 02	Land and Land Rights		1	76	MPAYXAG	1	1	0	0	0	0	-	-	1
49	190 01	Structures and Improvements		2,742	76	MPAYXAG	2,742	2,024	138	496	63	22	-	-	2,742
50	391 01	Office Furniture and Equipment		99	76	MPAYXAG	99	73	5	18	2	1	-	-	99
51	392 01	Transportation Equipment		4,931	76	MPAYXAG	4,931	3,640	248	891	113	39	-	-	4,931
52	393 01	Stores Equipment		3	76	MPAYXAG	3	2	0	1	0	0	-	-	3
53	394 01	Tools, Shop and Garage Equipment		181	76	MPAYXAG	181	134	9	33	4	1	-	-	181
54	395 01	Laboratory Equipment		16,757	76	MPAYXAG	16,757	12,370	841	3,028	385	133	-	-	16,757
55	396 01	Power Operated Equipment		173	76	MPAYXAG	173	128	9	31	4	1	-	-	173
56															
57	Subtotal			25,147			25,147	18,563	1,263	4,544	577	200	-	-	25,147
58															
59	General Plant - Miscellaneous														
60	398 01	Miscellaneous Equipment		72	76	MPAYXAG	72	53	4	13	2	1	-	-	72
61	399 11	Asset Retirement Cost Gen Plant		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
62															
63	Subtotal			72			72	53	4	13	2	1	-	-	72
64															
65	TOTAL GENERAL PLANT GROSS			II-B-2	25,219		25,219	18,616	1,266	4,557	579	201	-	-	25,219
66															
67	Communication Equipment - Gross		II-B-3												
68	397 01	Communication Equipment		24,117	76	MPAYXAG	24,117	17,803	1,211	4,358	553	192	-	-	24,117
69	397 02	Computer Equipment		9,695	76	MPAYXAG	9,695	7,157	487	1,752	222	77	-	-	9,695
70															
71	Subtotal			33,812			33,812	24,960	1,698	6,109	776	269	-	-	33,812
72															
73	TOTAL COMMUNICATION EQUIPMENT			II-B-3	33,812		33,812	24,960	1,698	6,109	776	269	-	-	33,812
74															
75	TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUI			II-B-2 - II-B-3	59,031		59,031	43,576	2,964	10,666	1,355	469	-	-	59,031
76															
77	TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)			II-B-1-3	348,578		348,578	190,417	17,472	80,737	20,978	38,974	-	-	348,578
78															
79	TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)			II-B-1-3	248,995		248,995	116,904	12,471	62,744	18,693	38,183	-	-	248,995

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**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

				4	5	6	7	8	9	10	11				12
Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
105	Distribution Plant - Gross		II-B-1												
106	360 01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
107	360 02	Land and Land Rights		-	13	D3	-	-	-	-	-	-	-	-	-
108	361 01	Structures and Improvements		-	13	D3	-	-	-	-	-	-	-	-	-
109	362 01	Station Equipment		-	13	D3	-	-	-	-	-	-	-	-	-
110	364,01	Poles, Towers and Fixtures													
	364 01	Poles,Towers & Fixtures-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
	364 01	Poles,Towers & Fixtures-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
111	365 01	Overhead Conductors and Devices													
	365 01	O H Conductors & Devices-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
	365 01	O H Conductors & Devices-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
112	366 01	Underground Conduit		-	29	A366	-	-	-	-	-	-	-	-	-
113	367 01	Underground Conductors and Devices		-	30	A367	-	-	-	-	-	-	-	-	-
114	368,01	Line Transformers													
	368 01	Line Transformers-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
	368 01	Line Transformers-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
115	369 01	Services		-	34	A369Wt	-	-	-	-	-	-	-	-	-
116	370 01	Meters-Meters		15,344	35	A370M	15,344	-	54	12,625	1,977	688	-	-	15,344
	370 01	Meters-Transformer		42,416	36	A370T	42,416	-	-	4,605	10,668	27,142	-	-	42,416
117	370 02	Automated Meters		-	12	D2	-	-	-	-	-	-	-	-	-
118	370 03	Automated Meters-Meter		19,476	37	A370M A	19,476	17,257	1,163	1,053	3	-	-	-	19,476
	370 03	Automated Meters-Transformers		7,241	38	A370T A	7,241	283	1,094	5,819	45	-	-	-	7,241
119	373 01	Street Lighting and Signal Systems		-	39	A373S	-	-	-	-	-	-	-	-	-
120	373 02	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
121	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
122	374 03	Asset Retirement Cost Dist Depreciation/Amortization		-	1	DA	-	-	-	-	-	-	-	-	-
123															
124		Subtotal		84,477			84,477	17,540	2,311	24,102	12,694	27,831	-	-	84,477
125															
126	TOTAL INT, TRAN, DIST PLANT-ACCUMULATED DEPRECIATION			II-B-1	136,160		136,160	55,692	4,906	33,440	13,880	28,242	-	-	136,160
127	TOTAL TRAN, DIST PLANT-ACCUMULATED DEPRECIATION			II-B-1	84,477		84,477	17,540	2,311	24,102	12,694	27,831	-	-	84,477
128															
129	TOTAL INT, TRAN, DIST PLANT-NET			II-B-1 - II-B-5	153,387		153,387	91,148	9,602	36,631	5,744	10,263	-	-	153,387
130	TOTAL TRAN, DIST PLANT-NET			II-B-1 - II-B-5	105,487		105,487	55,788	7,196	27,976	4,644	9,883	-	-	105,487

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**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total	
164	Other Rate Base Items															
165	Construction Work in Progress															
166	107	CWIP		-	1	DA	-	-	-	-	-	-	-	-	-	
167																
168	TOTAL CWIP			II-B-4	-		-	-	-	-	-				-	
169																
170	Plant Held for Future Use															
171																
172	105	Plant Held for Future Use	II-B-6	48	44	METPLT	48	30	3	11	2	3	-	-	48	
173																
174	TOTAL PLANT HELD FOR FUTURE USE			II-B-6	48		48	30	3	11	2	3	-	-	48	
175																
176	Other Accumulated Provisions			II-B-7												
177	2281	Property Insurance Reserve		-	44	METPLT	-	-	-	-	-	-	-	-	-	
178	2282	Injures & Damages-Auto Liability		(24)	44	METPLT	(24)	(15)	(1)	(6)	(1)	(1)	-	-	(24)	
179	2282	Injures & Damages-Gen Liability		(212)	44	METPLT	(212)	(132)	(13)	(48)	(7)	(12)	-	-	(212)	
180	2282	Injures & Damages-Workers' Comp		(389)	76	MPAYXAG	(389)	(287)	(20)	(70)	(9)	(3)	-	-	(389)	
181	2283	Benefit Restoration Plan		(756)	76	MPAYXAG	(756)	(558)	(38)	(137)	(17)	(6)	-	-	(756)	
182	Subtotal			(1,382)			(1,382)	(993)	(72)	(261)	(34)	(22)	-	-	(1,382)	
183																
184	Accumulated Deferred Income Taxes			II-E-3.5												
185	1900	Deferred Income Tax		4,797	44	METPLT	4,797	2,989	288	1,090	166	264	-	-	4,797	
186	2820	Def Inc Taxes-Fed-Accel Depr		(29,247)	44	METPLT	(29,247)	(18,225)	(1,758)	(6,643)	(1,010)	(1,611)	-	-	(29,247)	
187	2830	Def Inc Taxes-Other		(324)	44	METPLT	(324)	(202)	(19)	(73)	(11)	(18)	-	-	(324)	
188																
189	Subtotal			(24,773)			(24,773)	(15,437)	(1,489)	(5,627)	(855)	(1,364)	-	-	(24,773)	
190																
191																
192	TOTAL ACCUMULATED PROVISIONS			II-B-7	(26,155)		(26,155)	(16,430)	(1,561)	(5,888)	(890)	(1,386)	-	-	(26,155)	
193																
194	Working Capital			II-B-9												
195																
196	Working Capital - Materials & Supplies															
197	1540	Materials and Supples	II-B-8	2,205	44	METPLT	2,205	1,374	133	501	76	121	-	-	2,205	
198	1630	Undistributed M&S Expenses	II-B-8	14	44	METPLT	14	8	1	3	0	1	-	-	14	
199																
200	Subtotal			2,219			2,219	1,383	133	504	77	122	-	-	2,219	
201																
202	Working Capital - Cash			II-B-9												
203	Cash Working Capital				1,763	79	METO&M	1,763	1,272	87	318	48	38	-	-	1,763
204																
205	O&M plus A&G % Per PUC Substantive Rule															
206	Balance															
207																

				4	5	6	7	8	9	10	11				12
Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Pnnary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
208		Subtotal		1,763			1,763	1,272	87	318	48	38	-	-	1,763
209															
210		Working Capital - Prepayments													
211	1650	Prepay-Insurance	II-B-10	148	44	METPLT	148	92	9	34	5	8	-	-	148
212	1650	Other Taxes	II-B-10	186	44	METPLT	186	116	11	42	6	10	-	-	186
213	1650	Prepay-Other	II-B-10	71	44	METPLT	71	44	4	16	2	4	-	-	71
214	1650	Executive Benefits	II-B-10	-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
215	1650	Prepaid Pension Assets	II-B-10	332	76	MPAYXAG	332	245	17	60	8	3	-	-	332
216															
217		Subtotal		737			737	498	41	152	22	25	-	-	737
218															
219															
220		TOTAL WORKING CAPITAL	II-B-8-9	4,719			4,719	3,152	262	974	147	185	-	-	4,719
221															
222		Other Rate Base Items													
223															
224		Customer Deposits & Advances													
225	2350	Customer Deposits		-	19	C1	-	-	-	-	-	-	-	-	-
226	2350	Customer Deposits-ROW Damage		-	19	C1	-	-	-	-	-	-	-	-	-
227	2521	Customer Advances for Construction		-	44	METPLT	-	-	-	-	-	-	-	-	-
228															
229		Subtotal Customer Deposits & Advances		-			-	-	-	-	-	-	-	-	-
230															
231		Non-Tax Related Regulatory Liabilities													
232	2540	Regulatory Liability TCJA Refund		-	44	METPLT	-	-	-	-	-	-	-	-	-
233	2540	Regulatory Liability TCRF O/U		-	44	METPLT	-	-	-	-	-	-	-	-	-
234	2540	Regulatory Liability EECRF		-	44	METPLT	-	-	-	-	-	-	-	-	-
235	2540	Reg Liability AMS		-	44	METPLT	-	-	-	-	-	-	-	-	-
236	2540	Reg Liability ADFIT Retrospective		-	44	METPLT	-	-	-	-	-	-	-	-	-
237	2540	Reg Liability Ite Residual		-	44	METPLT	-	-	-	-	-	-	-	-	-
238	2540	Reg Liability Pension		(6,638)	76	MPAYXAG	(6,638)	(4,900)	(333)	(1,199)	(152)	(53)	-	-	(6,638)
239	2540	Reg Liability Pension BRP and Postretirement		-	44	METPLT	-	-	-	-	-	-	-	-	-
240	2540	Reg Liability Interest Rate Hedge		-	44	METPLT	-	-	-	-	-	-	-	-	-
241															
242		Subtotal Non-Tax Regulatory Liabilities		(6,638)			(6,638)	(4,900)	(333)	(1,199)	(152)	(53)	-	-	(6,638)
243															
244		Tax Related Regulatory Liabilities													
245	2540	Reg NC Liab EDIT - Plant		(21,981)	44	METPLT	(21,981)	(13,697)	(1,321)	(4,993)	(759)	(1,211)	-	-	(21,981)
246	2540	Reg NC Liab EDIT - Other Plant		-	44	METPLT	-	-	-	-	-	-	-	-	-
247	2540	Reg NC Liab EDIT - ARAM Amortization		-	44	METPLT	-	-	-	-	-	-	-	-	-
248	2540	Reg Liability Interest Rate Hedge		-	44	METPLT	-	-	-	-	-	-	-	-	-
249															
250		Subtotal Tax Regulatory Liabilities		(21,981)			(21,981)	(13,697)	(1,321)	(4,993)	(759)	(1,211)	-	-	(21,981)
251															

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

				4	5	6	7	8	9	10	11				12
Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmussion Voltage	Lighting SLS	Lighting MLS	Total
252	TOTAL OTHER RATE BASE ITEMS			II-B-11	(28,619)		(28,619)	(18,598)	(1,655)	(6,192)	(911)	(1,263)	-	-	(28,619)
253															
254	Regulatory Assets in Rate Base			II-B-12											
255															
256	Non-Tax Related Regulatory Assets														
257	1823	Regulatory Assets-Bad Debt	II-B-12	-	44	METPLT	-	-	-	-	-	-	-	-	-
258	1823	Regulatory Assets-AMS Reconciliation		-	44	METPLT	-	-	-	-	-	-	-	-	-
259	1823	Regulatory Assets-Hurricane Harvey	II-B-12	-	44	METPLT	-	-	-	-	-	-	-	-	-
260	1823	Regulatory Assets-AMS Opt Out		-	44	METPLT	-	-	-	-	-	-	-	-	-
261	1823	Regulatory Assets-Expedited Switch	II-B-12	1,159	44	METPLT	1,159	722	70	263	40	64	-	-	1,159
262	1823	Reg Assets-ADFIT Credit Over/Under		-	44	METPLT	-	-	-	-	-	-	-	-	-
263	1823	Regulatory Assets-DCRF Rate Case Expense		-	44	METPLT	-	-	-	-	-	-	-	-	-
264	1823	Regulatory Assets-General Rate Case Expense		-	44	METPLT	-	-	-	-	-	-	-	-	-
265	1823	Regulatory Assets - 2010 Rate Case		-	44	METPLT	-	-	-	-	-	-	-	-	-
266	1823	Regulatory Assets - SMT	II-B-12	6,939	44	METPLT	6,939	4,324	417	1,576	240	382	-	-	6,939
267	1823	Regulatory Assets- EECRF RCE Before Approval		-	44	METPLT	-	-	-	-	-	-	-	-	-
268	1823	Regulatory Assets -- Asset Retire Oblig		-	44	METPLT	-	-	-	-	-	-	-	-	-
269	1823	Regulatory Assets- Interest Rate Hedge		-	44	METPLT	-	-	-	-	-	-	-	-	-
270															
271	Subtotal Non-Tax Regulatory Assets				8,098		8,098	5,046	487	1,839	280	446	-	-	8,098
272															
273	Tax Related Regulatory Assets														
274	1823	Regulatory Assets- Margin Tax	II-B-12	698	44	METPLT	698	435	42	158	24	38	-	-	698
275	1823	Reg Asset-Postretirement (RDS)	II-B-12	3,635	76	MPAYXAG	3,635	2,683	183	657	83	29	-	-	3,635
276	1823	Equity AFUDC		-	44	METPLT	-	-	-	-	-	-	-	-	-
277	1823	Equity AFUDC Amortization		-	44	METPLT	-	-	-	-	-	-	-	-	-
278	1823	Net-of Tax Debt AFUDC		-	44	METPLT	-	-	-	-	-	-	-	-	-
279	1823	Net-of Tax Debt AFUDC Amortization		-	44	METPLT	-	-	-	-	-	-	-	-	-
280	1823	Excess Accum. Deferred Taxes & Other	II-B-12	(1,315)	44	METPLT	(1,315)	(819)	(79)	(299)	(45)	(72)	-	-	(1,315)
281	1823	Excess Accum. Deferred Taxes Amortization	II-B-12	1,254	44	METPLT	1,254	781	75	285	43	69	-	-	1,254
282	1823	Investment Tax Credit		-	44	METPLT	-	-	-	-	-	-	-	-	-
283	1823	Investment Tax Credit Amortization		-	44	METPLT	-	-	-	-	-	-	-	-	-
284	1823	Non-Current Excess Accum. Deferred Taxes & Other		-	44	METPLT	-	-	-	-	-	-	-	-	-
285	1823	Regulatory Assets- Interest Rate Hedge		-	44	METPLT	-	-	-	-	-	-	-	-	-
286															
287	Subtotal Tax Regulatory Assets				4,272		4,272	3,080	221	801	105	64	-	-	4,272
288															
289	TOTAL REGULATORY ASSETS			II-B-12	12,370		12,370	8,126	708	2,641	385	510	-	-	12,370
290															
291	TOTAL OTHER RATE BASE ITEMS			II-B-6-12	(37,638)		(37,638)	(23,720)	(2,243)	(8,454)	(1,268)	(1,952)	-	-	(37,638)
292															
293	TOTAL RATE BASE			II-B-1-12	154,290		154,290	95,879	9,294	35,140	5,360	8,618	-	-	154,290
294															
295	Rate of Return				7.39%		7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421

(THOUSANDS OF DOLLARS)

				4	5	6	7	8	9	10	11				12
Line No	Account Number	Description	Reference Schedule	COH Total	PF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
296															
297		RETURN ON RATE BASE		11,402			11,402	7,085	687	2,597	196	637	-	-	11,402

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

WP Schedule COH-KP-COS-MET-CLASS
OM and Others Page 75 of 114

Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Transmission Expense														
2															
3		Operation	II-D-1												
4	5600	Oper Supv & Eng		-	13	D3	-	-	-	-	-	-	-	-	-
5	5610	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
6	5611	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
7	5612	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
8	5613	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
9	5614	Scheduling, Control, and Dispatching Services		-	13	D3	-	-	-	-	-	-	-	-	-
10	5615	Reliability, Planning, and Standards		-	13	D3	-	-	-	-	-	-	-	-	-
11	5617	General Studies		-	13	D3	-	-	-	-	-	-	-	-	-
12	5620	Station Exp		-	13	D3	-	-	-	-	-	-	-	-	-
13	5630	Overhead Line Exp		-	13	D3	-	-	-	-	-	-	-	-	-
14	5640	Underground Line Exp		-	13	D3	-	-	-	-	-	-	-	-	-
15	5650	Transmission of Electricity by Others		-	13	D3	-	-	-	-	-	-	-	-	-
16	5660	Misc Transmission Ex		-	13	D3	-	-	-	-	-	-	-	-	-
17	5670	Rents		-	13	D3	-	-	-	-	-	-	-	-	-
18															
19		Subtotal 560-567		-			-	-	-	-	-	-	-	-	-
20															
21		Maintenance	II-D-1												
22	5680	Maintenance Super & Engin		-	13	D3	-	-	-	-	-	-	-	-	-
23	5690	Maint of Structures		-	13	D3	-	-	-	-	-	-	-	-	-
24	5700	Maint of Sta Equip		-	13	D3	-	-	-	-	-	-	-	-	-
25	5710	Maint of Ovrhd Lines		-	13	D3	-	-	-	-	-	-	-	-	-
26	5720	Maint of Undrg Lines		-	13	D3	-	-	-	-	-	-	-	-	-
27	5730	Maint of Misc Trans		-	13	D3	-	-	-	-	-	-	-	-	-
28															
29		Subtotal 568-573		-			-	-	-	-	-	-	-	-	-
30															
31	TOTAL TRANSMISSION EXPENSE		II-D-1	-			-	-	-	-	-	-	-	-	-
32															
33	Distribution Expense														
34															
35		Operation													
36	5800	Oper Supervising & Engineenng	II-D-1	-	59	A581-7	-	-	-	-	-	-	-	-	-
37	5810	Load Dispatching		-	13	D3	-	-	-	-	-	-	-	-	-
38	5820	Station Expenses		-	24	A360-2	-	-	-	-	-	-	-	-	-
39	5830	Overhead Line Expense		-	26	A365	-	-	-	-	-	-	-	-	-
40	5840	Underground Line Expense		-	31	A366-7	-	-	-	-	-	-	-	-	-
41	5850	Street Lights		-	55	A585	-	-	-	-	-	-	-	-	-
42	5860	Meter Expenses - Meters		27,187	61	A586M	27,187	19,835	1,353	5,161	622	215	-	-	27,187
43	5860	Meter Expenses - Transformers		736	63	A586T	736	4	15	150	160	407	-	-	736
44	5870	Customer Installation Expense		-	57	A587	-	-	-	-	-	-	-	-	-

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

WP Schedule COH-KP-COS-MET-CLASS
OM and Others Page 76 of 114

Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
45	5880	Misc Distribution Expenses		-	59	A581-7	-	-	-	-	-	-	-	-	-
46	5890	Rents		-	59	A581-7	-	-	-	-	-	-	-	-	-
47															
48		Subtotal 580-589		27,923			27,923	19,839	1,368	5,310	783	622	-	-	27,923
49															
50		Maintenance	II-D-1												
51	5900	Maintenance Super & Engin		-	60	A591-7	-	-	-	-	-	-	-	-	-
52	5910	Maint of Structures		-	24	A360-2	-	-	-	-	-	-	-	-	-
53	5920	Maint of Station Equipment		-	24	A360-2	-	-	-	-	-	-	-	-	-
54	5930	Maint of Overhead Lines		-	26	A365	-	-	-	-	-	-	-	-	-
55	5940	Maint of Underground Lines		-	31	A366-7	-	-	-	-	-	-	-	-	-
56	5950	Maint of Line Transformers		-	32	A368	-	-	-	-	-	-	-	-	-
57	5960	Maint of Street Lights		-	56	A596	-	-	-	-	-	-	-	-	-
58	5970	Maint of Meters - Meters		7,019	62	A597M	7,019	5,367	362	1,066	167	58	-	-	7,019
59	5970	Maint of Meters - Transformers		171	64	A597T	171	0	0	19	43	109	-	-	171
60	5980	Maint of Misc Dist Plant		-	60	A591-7	-	-	-	-	-	-	-	-	-
61	5982	Maint of Misc Dist Plant - OTHER		-	60	A591-7	-	-	-	-	-	-	-	-	-
62															
63		Subtotal 590-598.2		7,190			7,190	5,367	362	1,084	210	167.47	-	-	7,190
64															
65		TOTAL DISTRIBUTION EXPENSE	II-D-1	35,113			35,113	25,206	1,731	6,394	993	789	-	-	35,113
66								28,041	1,925	7,125	1,104	878	-	-	39,075
67		Customer Accounting Expenses	II-D-1												
68	9010	Supervision		-	67	A903	-	-	-	-	-	-	-	-	-
69	9020	Meter Reading Expense		1,344	66	A902	1,344	1,081	73	168	16	6	-	-	1,344
70	9030	Customer Records & Collection		-	67	A903	-	-	-	-	-	-	-	-	-
71	9040	Uncollectible Accounts		-	69	A904	-	-	-	-	-	-	-	-	-
72	9050	Misc Customer Account Exp		-	67	A903	-	-	-	-	-	-	-	-	-
73															
74		Subtotal Customer Accounting		1,344			1,344	1,081	73	168	16	6	-	-	1,344
75															
76		Cust. Service & Information Expense	II-D-1												
77	9060	Cust Service & Inform		-	68	A907-10	-	-	-	-	-	-	-	-	-
78	9070	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
79	9080	Customer Assistance		-	47	RevRel	-	-	-	-	-	-	-	-	-
80	9090	Inform & Instruct Adv Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
81	9100	Misc Cust Service & Inform		-	68	A907-10	-	-	-	-	-	-	-	-	-
82															
83		Subtotal 907 & 910		-			-	-	-	-	-	-	-	-	-
84															
85		TOTAL-CUSTOMER SERVICE & INFO.	II-D-1	1,344			1,344	1,081	73	168	16	6	-	-	1,344
86															
87		Sales Expense	II-D-1												
88	9110	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-

WP Schedule COH-KP-COS-MET-CLASS
OM and Others Page 77 of 114

Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
89	9120	Demonstrating & Selling Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
90	9130	Advertising Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
91	9160	Misc Sales Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
92	9170	Sales Expense		-	68	A907-10	-	-	-	-	-	-	-	-	-
93															
94		Subtotal 912-917		-			-	-	-	-	-	-	-	-	-
95															
96		TOTAL SALES EXPENSE	II-D-1	-			-	-	-	-	-	-	-	-	-
97															
98		TOTAL O&M EXPENSE	II-D-1	36,458			36,458	26,287	1,804	6,562	1,009	795	-	-	36,458
99															
100		Adminstrative & General Expenses	II-D-2												
101	9200	Admin & General Salaries		232	76	MPAYXAG	232	171	12	42	5	2	-	-	232
102	9210	Office Supplies		175	76	MPAYXAG	175	129	9	32	4	1	-	-	175
103	9230	Outside Services		66	74	MOMXAG	66	48	3	12	2	1	-	-	66
104	9240	Property Insurance Exp		190	44	METPLT	190	119	11	43	7	10	-	-	190
105	9250	Injuries & Damages		31	76	MPAYXAG	31	23	2	6	1	0	-	-	31
106	9260	Pensions & Benefits		81	76	MPAYXAG	81	60	4	15	2	1	-	-	81
107	9280	Regulatory Commission		-	74	MOMXAG	-	-	-	-	-	-	-	-	-
108	9301	General Advertising Expense		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
109	9302	Misc General Expense		225	76	MPAYXAG	225	166	11	41	5	2	-	-	225
110	9310	Rents		967	76	MPAYXAG	967	714	49	175	22	8	-	-	967
111	9350	Maint of General Plant		66	76	MPAYXAG	66	49	3	12	2	1	-	-	66
112															
113		TOTAL A&G EXPENSE	II-D-2	2,035			2,035	1,479	104	376	49	26	-	-	2,035
114															
115		TOTAL O&M & A&G EXPENSE	II-D-1-2	38,493			38,493	27,766	1,908	6,938	1,058	821	-	-	38,493
116															
117		TOTAL O&M EXP. EXCL. FUEL & PUR. POWER	II-D-1	36,458			36,458	26,287	1,804	6,562	1,009	795	-	-	36,458
118															
119		TOTAL O&M & A&G EXP. EXCL FUEL & PUR. PO'	II-D-1-2	38,493			38,493	27,766	1,908	6,938	1,058	821	-	-	38,493
120															
121		Depreciation and Amortization Expense	II-E-1												
122															
123		Intangible Plant	II-E-1												
124	301	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
125	302	Franchise and Consents		-	13	D3	-	-	-	-	-	-	-	-	-
126	303 01	Misc Intangible Plant - MF S/W		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
127	303 02	Misc Intangible Plant - NMF S/W		11,557	76	MPAYXAG	11,557	8,531	580	2,088	265	92	-	-	11,557
128															
129		Subtotal		11,557			11,557	8,531	580	2,088	265	92	-	-	11,557
130															
131		Transmission Plant	II-E-1												
132	350 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
133	350 02	Land and Land Rights		-	12	D2	-	-	-	-	-	-	-	-	-

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

WP Schedule COH-KP-COS-MET-CLASS
OM and Others Page 78 of 114

Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
134	352 01	Structures and Improvements		-	12	D2	-	-	-	-	-	-	-	-	-
135	353 01	Station Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
136	354 01	Towers and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
137	355 01	Poles and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
138	356 01	O H Conductors & Devices		-	12	D2	-	-	-	-	-	-	-	-	-
139	357 01	Underground Conduit		-	12	D2	-	-	-	-	-	-	-	-	-
140	358 01	Underground Conductors		-	12	D2	-	-	-	-	-	-	-	-	-
141	359 01	Roads and Trails		-	12	D2	-	-	-	-	-	-	-	-	-
142															
143		Subtotal		-			-	-	-	-	-	-	-	-	-
144															
145	Distribution		II-E-1												
146	360 01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
147	360 02	Land and Land Rights		-	13	D3	-	-	-	-	-	-	-	-	-
148	361 01	Structures and Improvements		-	13	D3	-	-	-	-	-	-	-	-	-
149	362 01	Station Equipment		-	13	D3	-	-	-	-	-	-	-	-	-
150	364.01	Poles, Towers and Fixtures		-			-	-	-	-	-	-	-	-	-
151	364 01	Poles,Towers & Fixtures-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
152	364 01	Poles,Towers & Fixtures-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
153	365.01	Overhead Conductors and Devices		-			-	-	-	-	-	-	-	-	-
154	365 01	O H Conductors & Devices-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
155	365 01	O H Conductors & Devices-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
156	366 01	Underground Conduit		-	29	A366	-	-	-	-	-	-	-	-	-
157	367 01	Underground Conductors and Devices		-	30	A367	-	-	-	-	-	-	-	-	-
158	368.01	Line Transformers		-			-	-	-	-	-	-	-	-	-
159	368 01	Line Transformers-Secondary		-	15	D5	-	-	-	-	-	-	-	-	-
160	368 01	Line Transformers-Primary		-	14	D4	-	-	-	-	-	-	-	-	-
161	369 01	Services		-	34	A369Wt	-	-	-	-	-	-	-	-	-
162	370 01	Meters-Meters		676	35	A370M	676	-	2	556	87	30	-	-	676
163	370 01	Meters-Transformer		1,869	36	A370T	1,869	-	-	203	470	1,196	-	-	1,869
164	370 03	Automated Meters-Meter		1,794	37	A370M A	1,794	1,590	107	97	0	-	-	-	1,794
165	370 03	Automated Meters-Transformers		667	38	A370T A	667	26	101	536	4	-	-	-	667
166	373 01	Street Lighting and Signal Systems		-	39	A373S	-	-	-	-	-	-	-	-	-
167	373 02	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
168	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
169															
170		Subtotal		5,006			5,006	1,616	210	1,392	562	1,226	-	-	5,006
171															
172	General Plant		II-E-1												
173	389 01	Land and Land Fees		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
174	389 02	Land and Land Rights		0	76	MPAYXAG	0	0	0	0	0	0	-	-	0
175	390 01	Structures and Improvements		49	76	MPAYXAG	49	36	2	9	1	0	-	-	49
176	391 01	A391 Office Furniture		3	76	MPAYXAG	3	3	0	1	0	0	-	-	3

PUBLIC UTILITY COMMISSION OF TEXAS CENTERPOINT ENERGY HOUSTON ELECTRIC O&M and Others TEST YEAR ENDING 12/31/2018 DOCKET 49421 (THOUSANDS OF DOLLARS)
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Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
177	392 01	Transportation equipment		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
178	393 01	Store Equipment		0	76	MPAYXAG	0	0	0	0	0	0	-	-	0
179	394 01	Tools, Shop & Garage Equip		9	76	MPAYXAG	9	6	0	2	0	0	-	-	9
180	395 01	Lab Equip		645	76	MPAYXAG	645	476	32	117	15	5	-	-	645
181	396 01	Power Operated Equipment		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
182	397 01	Communication Equipment		1,042	76	MPAYXAG	1,042	770	52	188	24	8	-	-	1,042
183	397 02	Computer Equipment		1,197	76	MPAYXAG	1,197	883	60	216	27	10	-	-	1,197
184	398 01	Misc Equip		3	76	MPAYXAG	3	2	0	1	0	0	-	-	3
185															
186		Subtotal		2,949			2,949	2,177	148	533	68	23	-	-	2,949
187															
188		TOTAL DEPRECIATION	II-E-1	19,511			19,511	12,323	939	4,013	894	1,342	-	-	19,511
189															
190	4074	Non-standard metering service - Docket No	II-E-4 1 1	-	74	MOMXAG	-	-	-	-	-	-	-	-	-
191	4074	Expedited Switches - Docket No 38339	II-E-4 1 1	386	74	MOMXAG	386	278	19	69	11	8	-	-	386
192	4074	Hurricane Harvey	II-E-4 1 1	-	74	MOMXAG	-	-	-	-	-	-	-	-	-
193	4074	Ike Residual	II-E-4 1 1	-	74	MOMXAG	-	-	-	-	-	-	-	-	-
194	4073	Pension PURA 36 065 Deferral - Docket No	II-E-4 1 1	(2,213)	76	MPAYXAG	(2,213)	(1,633)	(111)	(400)	(51)	(18)	-	-	(2,213)
195	4073	Smart Meter Texas - Docket No 47364	II-E-4 1 1	2,313	74	MOMXAG	2,313	1,668	114	416	64	50	-	-	2,313
196	4073	Texas Margin Tax - Docket No 38339	II-E-4 1 1	233	74	MOMXAG	233	168	12	42	6	5	-	-	233
197															
198		Total Amortization Expense	II-E-4.1	719			719	480	34	128	30	46	-	-	719
199															
200		DEPRECIATION & AMORTIZATION	II-E-4.1	20,230			20,230	12,804	973	4,141	925	1,388	-	-	20,230
201															
202		Misc. Items													
203	4310	Other Interest Expense		30	74	MOMXAG	30	22	1	5	1	1	-	-	30
204															
205		Subtotal		30			30	22	1	5	1	1	-	-	30
206															
207		TOTAL DEPRECIATION & AMORTIZATION	II-E-4	20,260			20,260	12,825	974	4,146	926	1,389	-	-	20,260
208															
209		Taxes Other than Income Taxes	II-E-2												
210															
211		Payroll-Related	II-E-2												
212	4081	FICA		1,068	76	MPAYXAG	1,068	788	54	193	25	8	-	-	1,068
213	4081	FUTA		34	76	MPAYXAG	34	25	2	6	1	0	-	-	34
214															
215		Total Federal		1,102			1,102	813	55	199	25	9	-	-	1,102
216															
217		Property Related	II-E-2												
218	4081	Ad Valorem Tax		3,305	44	METPLT	3,305	2,059	199	751	114	182	-	-	3,305
219															
220		Total Property		3,305			3,305	2,059	199	751	114	182	-	-	3,305
221															

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC
 O&M and Others
 TEST YEAR ENDING 12/31/2018
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WP Schedule COH-KP-COS-MET-CLASS
 OM and Others Page 80 of 114

Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
222	Other		II-E-2												
223	4081	Sales & Use Tax		-	79	METO&M	-	-	-	-	-	-	-	-	-
224															
225		Total Non-Revenue Related		4,407			4,407	2,873	254	950	139	191	-	-	4,407
226															
227	Revenue Related		II-E-2												
228	4081	Texas Gross Margin Tax*		712	44	METPLT	712	444	43	162	25	39	-	-	712
229	4081	Municipal Franchise Fees		-	70	FRAN	-	-	-	-	-	-	-	-	-
230	4081	Deferred SIT/Local		(12)	44	METPLT	(12)	(7)	(1)	(3)	(0)	(1)	-	-	(12)
231		Total Revenue Related		700			700	436	42	159	24	39	-	-	700
232															
233		TOTAL TAXES OTHER THAN INCOME TAXES	II-E-2	5,107			5,107	3,309	296	1,109	164	229	-	-	5,107
234															
235	Federal Income Taxes		II-E-3												
236															
237		Return on Rate Base	Calculated	11,402	52	METRB	11,402	7,085	687	2,597	396	637	-	-	11,402
238															
239		Deductions:													
240		Synchronized Interest	Calculated	(3,440)	52	METRB	(3,440)	(2,138)	(207)	(783)	(120)	(192)	-	-	(3,440)
241		Amortization of Protected Excess DFIT		(571)	44	METPLT	(571)	(356)	(34)	(130)	(20)	(31)	-	-	(571)
242		Amortization of Non-protected Excess DFIT		-	44	METPLT	-	-	-	-	-	-	-	-	-
243		Research & Development Credit		(39)	44	METPLT	(39)	(24)	(2)	(9)	(1)	(2)	-	-	(39)
244		Medicare Drug Subsidy		-	44	METPLT	-	-	-	-	-	-	-	-	-
245		AFUDC Equity		-	44	METPLT	-	-	-	-	-	-	-	-	-
246		Restricted Stock Excess Tax Benefit		(6)	76	MPAYXAG	(6)	(5)	(0)	(1)	(0)	(0)	-	-	(6)
247															
248		Subtotal		(4,056)			(4,056)	(2,522)	(244)	(923)	(141)	(226)	-	-	(4,056)
249															
250		Additions:													
251		Non-deductible Club Dues		-	44	METPLT	-	-	-	-	-	-	-	-	-
252		Non-deductible Parking and Transit		12	76	MPAYXAG	12	9	1	2	0	0	-	-	12
253		Non-deductible Lobbying Expenses		-	44	METPLT	-	-	-	-	-	-	-	-	-
254		Meals & Entertainment		63	76	MPAYXAG	63	47	3	11	1	1	-	-	63
255		Fines & Penalties		-	44	METPLT	-	-	-	-	-	-	-	-	-
256		Diesel Fuel Credit Disallowance		0	44	METPLT	0	0	0	0	0	0	-	-	0
257		Permanent Depreciation Difference		134	44	METPLT	134	83	8	30	5	7	-	-	134
258		Medicare Drug Subsidy		957	76	MPAYXAG	957	707	48	173	22	8	-	-	957
259															
260		Subtotal		1,167			1,167	846	60	217	28	16	-	-	1,167
261															
262		Taxable Component of Return		8,513			8,513	5,409	503	1,891	284	427	-	-	8,513
263															
264		Tax Factor [(1/(1-21))-1]		26.58%			26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%	26.58%
265															
266		Federal Income Taxes Before Adjust.		2,263			2,263	1,438	134	503	75	113	-	-	2,263

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC
 O&M and Others
 TEST YEAR ENDING 12/31/2018
 DOCKET 49421
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WP Schedule COH-KP-COS-MET-CLASS
 OM and Others Page 81 of 114

Line No	Account Number	Description	Reference Schedule	COH Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
267															
268		Tax Credits:													
269		Amortization of Protected Excess DFIT		(571)	44	METPLT	(571)	(356)	(34)	(130)	(20)	(31)	-	-	(571)
270		Amortization of Non-protected Excess DFIT		-	44	METPLT	-	-	-	-	-	-	-	-	-
271		Research & Development Credit		(39)	44	METPLT	(39)	(24)	(2)	(9)	(1)	(2)	-	-	(39)
272		Medicare Drug Subsidy		957	44	METPLT	957	596	58	217	33	53	-	-	957
273		Restricted Stock Excess Tax Benefit		(6)	44	METPLT	(6)	(4)	(0)	(1)	(0)	(0)	-	-	(6)
274															
275		Subtotal		341			341	213	21	78	12	19	-	-	341
276															
277		TOTAL FEDERAL INCOME TAXES	II-E-3	2,604	-	-	2,604	1,651	154	580	87	132	-	-	2,604
278															
279															
280															
281															
282		Other Revenues:	II-E-5												
283		Non-Electric Revenue													
284	4211	Gain On Disp of Prop		-	44	METPLT	-	-	-	-	-	-	-	-	-
285	4500	Forfeited Discount		-	19	C1	-	-	-	-	-	-	-	-	-
286	4510	Misc Service Revenue		88	44	METPLT	88	55	5	20	3	5	-	-	88
287	4540	Rent from Property		-	44	METPLT	-	-	-	-	-	-	-	-	-
288	4560	Other Electric Revenue		-	44	METPLT	-	-	-	-	-	-	-	-	-
289	4561	Revenues from Transmission of Electricity of Others		-	44	METPLT	-	-	-	-	-	-	-	-	-
290															
291		Subtotal		88			88	55	5	20	3	5	-	-	88
292															
293		TOTAL OTHER REVENUES	II-E-5	88			88	55	5	20	3	5	-	-	88

[illegible]

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
Payroll Allocator
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

[illegible]

[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
Payroll Allocator
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	FERC Account	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secon <=10 KVA	Secondary > 10 kVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
95		Sales Expense	II-D-3												
96	9120	Demonstrating & Selling Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
97	9130	Advertising Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
98	9170	Sales Expense		-	68	A907-10	-	-	-	-	-	-	-	-	-
99															
100		Subtotal 912-917		-			-	-	-	-	-	-	-	-	-
101															
102	9110	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
103	9160	Misc Sales Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
104															
105		Subtotal -Sales		-			-	-	-	-	-	-	-	-	-
106															
107		TOT. CUST. ACCT., SERV., INFO., & SAI		205			205	165	11	26	2	1	-	-	205
108															
109		TOTAL PAYROLL EXCLU	II-D-3	16,215			16,215	11,970	814	2,930	372	129	-	-	16,215
110															
111		Administrative & General Expenses													
112	9200	Admin & General Salaries		166	74	MOMXAG	166	120	8	30	5	4	-	-	166
113	9250	Injuries & Damages		138	74	MOMXAG	138	100	7	25	4	3	-	-	138
114	9260	Employee Pensions & Exp		(18)	74	MOMXAG	(18)	(13)	(1)	(3)	(0)	(0)	-	-	(18)
115	9302	Misc General Expense		(929)	74	MOMXAG	(929)	(670)	(46)	(167)	(26)	(20)	-	-	(929)
116															
117		TOTAL A&G EXPENSE		(642)			(642)	(463)	(32)	(116)	(18)	(14)	-	-	(642)
118															
119		TOTAL PAYROLL EXPEN	II-D-3	15,573			15,573	11,507	783	2,814	354	115	-	-	15,573

CENTERPOINT ENERGY HOUSTON ELECTRIC

Schedule A-Total Cost of Service

TEST YEAR ENDING 12/31/2018

DOCKET 49421

Schedule COH-KP-1A-CUST-Class

Page 1 of 1

(THOUSANDS OF DOLLARS)

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	51,648	43,606	3,451	3,839	239	247	147	118	51,647
2	Depreciation and Amortization	10,526	8,835	660	856	53	59	36	26	10,526
3	Taxes other than Income Taxes	1,641	1,425	144	64	4	1	-	2	1,641
4	Federal Income Taxes	1,177	1,022	102	47	3	1	0	2	1,177
5										
6	Return on Rate Base	5,417	4,702	471	219	14	4	1	7	5,417
7										
8	Total Cost of Service	70,408	59,590	4,828	5,025	314	311	184	155	70,407
9										
10	Other revenues	-	-	-	-	-	-	-	-	-
11										
12	Total adjusted revenue Revenues	70,408	59,590	4,828	5,025	314	311	184	155	70,407

-	-	-	-	-	-	-	-
65,288	4,336	7,351	455	546	2,481	273	80,730

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Schedule A-Total Rate Base

TEST YEAR ENDING 12/31/2018

DOCKET 49421

(THOUSANDS OF DOLLARS)

Schedule COH-KP-1B-CUST-Class

Page 1 of 1

Line No	Description	Total COH proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	137,356	119,342	12,046	5,369	348	70	-	181	137,356
2	Total Accumulated Depreciation	(57,918)	(50,322)	(5,079)	(2,264)	(147)	(29)	-	(76)	(57,918)
3										
4	Total Plant-Net	79,438	69,020	6,966	3,105	201	40	-	105	79,438
5										
6	<u>Other Rate Base</u>									
7	CWIP	-	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	59	51	5	2	0	0	-	0	59
9	Accumulated Provisions	(529)	(460)	(46)	(21)	(1)	(0)	-	(1)	(529)
10	Accumulated Deferred Federal Income Taxes	(11,787)	(10,241)	(1,034)	(461)	(30)	(6)	-	(16)	(11,787)
11	Materials & Supplies	-	-	-	-	-	-	-	-	-
12	Cash Working Capital	2,609	2,203	174	194	12	12	7	6	2,609
13	Prepayments	11,124	9,665	976	435	28	6	-	15	11,124
14	Other Rate Base Items									
15	Customer Deposits & Advances	-	-	-	-	-	-	-	-	-
16	Regulatory Liabilities	(11,164)	(9,700)	(979)	(436)	(28)	(6)	-	(15)	(11,164)
17	Regulatory Assets	3,548	3,083	311	139	9	2	-	5	3,548
18										
19	Total Rate Base	73,297	63,620	6,373	2,957	191	48	7	99	73,297
20										
21	Rate of return	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
22										
23	Return on Rate Base	5,417	4,702	471	219	14	4	1	7	5,417

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
46	General Plant - Gross		II-B-2												
47	389 01	Land and Land Fees		63	81	CUPAYXAG	63	55	6	2	0	0	-	0	63
48	389 02	Land and Land Rights		12	81	CUPAYXAG	12	10	1	0	0	0	-	0	12
49	390 01	Structures and Improvements		1,689	81	CUPAYXAG	1,689	1,468	148	66	4	1	-	2	1,689
50	391 01	Office Furniture and Equipment		2,295	81	CUPAYXAG	2,295	1,994	201	90	6	1	-	3	2,295
51	392 01	Transportation Equipment		13,506	81	CUPAYXAG	13,506	11,734	1,184	528	34	7	-	18	13,506
52	393 01	Stores Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
53	394 01	Tools, Shop and Garage Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
54	395 01	Laboratory Equipment		722	81	CUPAYXAG	722	627	63	28	2	0	-	1	722
55	396 01	Power Operated Equipment		4,024	81	CUPAYXAG	4,024	3,496	353	157	10	2	-	5	4,024
56															
57		Subtotal		22,312			22,312	19,386	1,957	872	57	11	-	29	22,312
58															
59	General Plant - Miscellaneous														
60	398 01	Miscellaneous Equipment		1,367	81	CUPAYXAG	1,367	1,188	120	53	3	1	-	2	1,367
61	399 11	Asset Retirement Cost Gen Plant		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
62															
63		Subtotal		1,367			1,367	1,188	120	53	3	1	-	2	1,367
64															
65	TOTAL GENERAL PLANT GROSS		II-B-2	23,679			23,679	20,573	2,077	926	60	12	-	31	23,679
66															
67	Communication Equipment - Gross		II-B-3												
68	397 01	Communication Equipment		32,720	81	CUPAYXAG	32,720	28,429	2,869	1,279	83	17	-	43	32,720
69	397 02	Computer Equipment		13,154	81	CUPAYXAG	13,154	11,429	1,154	514	33	7	-	17	13,154
70															
71		Subtotal		45,874			45,874	39,858	4,023	1,793	116	23	-	61	45,874
72															
73	TOTAL COMMUNICATION EQUIPMENT		II-B-3	45,874			45,874	39,858	4,023	1,793	116	23	-	61	45,874
74															
75	TOTAL GENERAL PLANT GROSS INCL. COMM. EQUI		II-B-2 - II-B-3	69,553			69,553	60,431	6,100	2,719	176	35	-	92	69,553
76															
77	TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)		II-B-1-3	137,356			137,356	119,342	12,046	5,369	348	70	-	181	137,356
78															
79	TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)		II-B-1-3	69,553			69,553	60,431	6,100	2,719	176	35	-	92	69,553
80															

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421**

(THOUSANDS OF DOLLARS)

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
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(THOUSANDS OF DOLLARS)**

[illegible]

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmussion Voltage	Lighting SLS	Lighting MLS	Total
132	General Plant		II-B-5												
133	Accumulated Depreciation														
134	389 01	Land and Land Fees		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
135	389 02	Land and Land Rights		3	81	CUPAYXAG	3	2	0	0	0	0	-	0	3
136	390 01	Structures and Improvements		595	81	CUPAYXAG	595	517	52	23	2	0	-	1	595
137	391 01	Office Furniture and Equipment		653	81	CUPAYXAG	653	567	57	26	2	0	-	1	653
138	392 01	Transportation Equipment		4,886	81	CUPAYXAG	4,886	4,245	428	191	12	2	-	6	4,886
139	393 01	Stores Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
140	394 01	Tools, Shop and Garage Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
141	395 01	Laboratory Equipment		294	81	CUPAYXAG	294	255	26	11	1	0	-	0	294
142	396 01	Power Operated Equipment		1,354	81	CUPAYXAG	1,354	1,177	119	53	3	1	-	2	1,354
143	Subtotal			7,785			7,785	6,764	683	304	20	4	-	10	7,785
146	397 01	Communication Equipment		8,586	81	CUPAYXAG	8,586	7,460	753	336	22	4	-	11	8,586
147	397 02	Computer Equipment		6,048	81	CUPAYXAG	6,048	5,255	530	236	15	3	-	8	6,048
148	398 01	Miscellaneous Equipment		310	81	CUPAYXAG	310	269	27	12	1	0	-	0	310
149	399 11	Asset Retirement Cost Gen Plant		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
151	Subtotal			14,944			14,944	12,984	1,311	584	38	8	-	20	14,944
153	RWIP	Salvage and Removal		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
155	Subtotal			-			-	-	-	-	-	-	-	-	-
157	TOTAL ACCUM. DEP. FOR GENERAL PLANT		II-B-5	22,729			22,729	19,748	1,993	888	58	12	-	30	22,729
158	TOTAL GENERAL PLANT-NET		II-B-2 - II-B-5	46,824			46,824	40,683	4,106	1,830	119	24	-	62	46,824
160	TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)		II-B-1-3 - II-B-5	79,438			79,438	69,020	6,966	3,105	201	40	-	105	79,438
162	TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)		II-B-1-3 - II-B-5	46,824			46,824	40,683	4,106	1,830	119	24	-	62	46,824

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
164	Other Rate Base Items														
165	Construction Work in Progress														
166	107	CWIP		-	1	DA	-	-	-	-	-	-	-	-	-
167															
168	TOTAL CWIP			II-B-4	-		-	-	-	-	-				-
169															
170	Plant Held for Future Use														
171															
172	105	Plant Held for Future Use	II-B-6	59	45	CUSTPLT	59	51	5	2	0	0	-	0	59
173															
174	TOTAL PLANT HELD FOR FUTURE USE			II-B-6	59		59	51	5	2	0	0	-	0	59
175															
176	Other Accumulated Provisions			II-B-7											
177	2281	Property Insurance Reserve		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
178	2282	Injures & Damages-Auto Liability		(10)	45	CUSTPLT	(10)	(8)	(1)	(0)	(0)	(0)	-	(0)	(10)
179	2282	Injures & Damages-Gen Liability		(88)	45	CUSTPLT	(88)	(76)	(8)	(3)	(0)	(0)	-	(0)	(88)
180	2282	Injures & Damages-Workers' Comp		(147)	81	CUPAYXAG	(147)	(128)	(13)	(6)	(0)	(0)	-	(0)	(147)
181	2283	Benefit Restoration Plan		(285)	81	CUPAYXAG	(285)	(248)	(25)	(11)	(1)	(0)	-	(0)	(285)
182	Subtotal			(529)			(529)	(460)	(46)	(21)	(1)	(0)	-	(1)	(529)
183															
184	Accumulated Deferred Income Taxes			II-E-3.5											
185	1900	Deferred Income Tax		2,723	45	CUSTPLT	2,723	2,366	239	106	7	1	-	4	2,723
186	2820	Def Inc Taxes-Fed-Accel Depr		(11,525)	45	CUSTPLT	(11,525)	(10,013)	(1,011)	(450)	(29)	(6)	-	(15)	(11,525)
187	2830	Def Inc Taxes-Other		(2,985)	45	CUSTPLT	(2,985)	(2,593)	(262)	(117)	(8)	(2)	-	(4)	(2,985)
188															
189	Subtotal			(11,787)			(11,787)	(10,241)	(1,034)	(461)	(30)	(6)	-	(16)	(11,787)
190															
191															
192	TOTAL ACCUMULATED PROVISIONS			II-B-7	(12,316)		(12,316)	(10,701)	(1,						

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[illegible]

Line No	Account Number	Description	Reference Schedule	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
222	Other Rate Base Items														
223															
224	Customer Deposits & Advances														
225	2350	Customer Deposits		-	19	C1	-	-	-	-	-	-	-	-	-
226	2350	Customer Deposits-ROW Damage		-	19	C1	-	-	-	-	-	-	-	-	-
227	2521	Customer Advances for Construction		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
228															
229	Subtotal Customer Deposits & Advances														
230															
231	Non-Tax Related Regulatory Liabilities														
232	2540	Regulatory Liability TCJA Refund		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
233	2540	Regulatory Liability TCRF O/U		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
234	2540	Regulatory Liability EECRF		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
235	2540	Reg Liability AMS		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
236	2540	Reg Liability ADFIT Retrospective		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
237	2540	Reg Liability Ite Residual		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
238	2540	Reg Liability Pension		(2,503)	81	CUPAYXAG	(2,503)	(2,175)	(219)	(98)	(6)	(1)	-	(3)	(2,503)
239	2540	Reg Liability Pension BRP and Postretirement		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
240	2540	Reg Liability Interest Rate Hedge		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
241															
242	Subtotal Non-Tax Regulatory Liabilities														
243															
244	Tax Related Regulatory Liabilities														
245	2540	Reg NC Liab EDIT - Plant		(8,662)	45	CUSTPLT	(8,662)	(7,526)	(760)	(339)	(22)	(4)	-	(11)	(8,662)
246	2540	Reg NC Liab EDIT - Other Plant		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
247	2540	Reg NC Liab EDIT - ARAM Amortization		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
248	2540	Reg Liability Interest Rate Hedge		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
249															
250	Subtotal Tax Regulatory Liabilities														
251															
252	TOTAL OTHER RATE BASE ITEMS			II-B-11	(11,164)		(11,164)	(9,700)	(979)	(436)	(28)	(6)	-	(15)	(11,164)
253															
254	Regulatory Assets in Rate Base			II-B-12											
255															