

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
256		Non-Tax Related Regulatory Assets													
257	1823	Regulatory Assets-Bad Debt	II-B-12	1,570	45	CUSTPLT	1,570	1,364	138	61	4	1	-	2	1,570
258	1823	Regulatory Assets-AMS Reconciliation		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
259	1823	Regulatory Assets-Hurricane Harvey	II-B-12	-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
260	1823	Regulatory Assets-AMS Opt Out		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
261	1823	Regulatory Assets-Expedited Switch	II-B-12	-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
262	1823	Reg Assets-ADFIT Credit Over/Under		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
263	1823	Regulatory Assets-DCRF Rate Case Expense		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
264	1823	Regulatory Assets-General Rate Case Expense		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
265	1823	Regulatory Assets - 2010 Rate Case		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
266	1823	Regulatory Assets - SMT	II-B-12	-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
267	1823	Regulatory Assets- EECRF RCE Before Approval		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
268	1823	Regulatory Assets -- Asset Retire Oblig		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
269	1823	Regulatory Assets- Interest Rate Hedge		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
270															
271		Subtotal Non-Tax Regulatory Assets		1,570			1,570	1,364	138	61	4	1	-	2	1,570
272															
273		Tax Related Regulatory Assets													
274	1823	Regulatory Assets- Margin Tax	II-B-12	632	45	CUSTPLT	632	549	55	25	2	0	-	1	632
275	1823	Reg Asset-Postretirement (RDS)	II-B-12	1,370	81	CUPAYXAG	1,370	1,191	120	54	3	1	-	2	1,370
276	1823	Equity AFUDC		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
277	1823	Equity AFUDC Amortization		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
278	1823	Net-of Tax Debt AFUDC		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
279	1823	Net-of Tax Debt AFUDC Amortization		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
280	1823	Excess Accum. Deferred Taxes & Other	II-B-12	(518)	45	CUSTPLT	(518)	(450)	(45)	(20)	(1)	(0)	-	(1)	(518)
281	1823	Excess Accum. Deferred Taxes Amortization	II-B-12	494	45	CUSTPLT	494	429	43	19	1	0	-	1	494
282	1823	Investment Tax Credit		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
283	1823	Investment Tax Credit Amortization		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
284	1823	Non-Current Excess Accum. Deferred Taxes & Other		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
285	1823	Regulatory Assets- Interest Rate Hedge		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
286															
287		Subtotal Tax Regulatory Assets		1,978			1,978	1,719	173	77	5	1	-	1	1,978
288															
289		TOTAL REGULATORY ASSETS	II-B-12	3,548			3,548	3,083	311	139	9	2	-	5	3,548
290															
291		TOTAL OTHER RATE BASE ITEMS	II-B-6-12	(6,141)			(6,141)	(5,199)	(593)	(148)	(10)	8	7	(6)	(6,141)
292															
293		TOTAL RATE BASE	II-B-1-12	73,297			73,297	63,620	6,373	2,957	191	48	7	99	73,297
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		5,417			5,417	4,702	471	219	14	4	1	7	5,417

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WP Schedule COH-KP-COS-CUST-CLASS
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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
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 & Engineering	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		-	61	A586M	-	-	-	-	-	-	-	-	-
43	5860	Meter Expenses - Transformers		-	63	A586T	-	-	-	-	-	-	-	-	-

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44	5870	Customer Installation Expense		-	57	A587	-	-	-	-	-	-	-	-	-
45	5880	Misc Distribution Expenses		-	59	A581-7	-	-	-	-	-	-	-	-	-
46	5890	Rents		-	59	A581-7	-	-	-	-	-	-	-	-	-
47															
48		Subtotal 580-589		-			-	-	-	-	-	-	-	-	-
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		-	62	A597M	-	-	-	-	-	-	-	-	-
59	5970	Maint of Meters - Transformers		-	64	A597T	-	-	-	-	-	-	-	-	-
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		-			-	-	-	-	-	-	-	-	-
64															
65		TOTAL DISTRIBUTION EXPENSE	II-D-1	-			-	-	-	-	-	-	-	-	-
66															
67		Customer Accounting Expenses	II-D-1												
68	9010	Supervision		-	67	A903	-	-	-	-	-	-	-	-	-
69	9020	Meter Reading Expense		-	66	A902	-	-	-	-	-	-	-	-	-
70	9030	Customer Records & Collection		26,979	67	A903	26,979	23,156	1,563	1,976	104	35	70	76	26,979
71	9040	Uncollectible Accounts		546	69	A904	546	476	69	-	-	-	-	-	546
72	9050	Misc Customer Account Exp		-	67	A903	-	-	-	-	-	-	-	-	-
73															
74		Subtotal Customer Accounting		27,525			27,525	23,632	1,632	1,976	104	35	70	76	27,525
75															
76		Cust. Service & Information Expense	II-D-1												
77	9060	Cust Service & Inform		-	68	A907-10	-	-	-	-	-	-	-	-	-
78	9070	Supervision		(1)	68	A907-10	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
79	9080	Customer Assistance		2,648	47	RevRel	2,648	1,407	37	860	82	194	65	3	2,648
80	9090	Inform & Instruct Adv Exp		2,957	68	A907-10	2,957	2,481	162	275	6	8	11	14	2,957
81	9100	Misc Cust Service & Inform		6	68	A907-10	6	5	0	1	0	0	0	0	6
82															
83		Subtotal 907 & 910		5,610			5,610	3,893	199	1,135	88	202	77	17	5,610
84															
85		TOTAL-CUSTOMER SERVICE & INFO.	II-D-1	33,135			33,135	27,525	1,831	3,110	192	237	147	93	33,135

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87		<u>Sales Expense</u>	II-D-1												
88	9110	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
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		<u>Subtotal 912-917</u>		-			-	-	-	-	-	-	-	-	-
95															
96		<u>TOTAL SALES EXPENSE</u>	II-D-1	-			-	-	-	-	-	-	-	-	-
97															
98		<u>TOTAL O&M EXPENSE</u>	II-D-1	33,135			33,135	27,525	1,831	3,110	192	237	147	93	33,135
99								31,992	2,125	3,602	223	267	1,216	134	39,559
100		<u>Administrative & General Expenses</u>	II-D-2												
101	9200	Admin & General Salaries		87	81	CUPAYXAG	87	76	8	3	0	0	-	0	87
102	9210	Office Supplies		66	81	CUPAYXAG	66	57	6	3	0	0	-	0	66
103	9230	Outside Services		98	75	CUOMXAG	98	82	5	9	1	1	0	0	98
104	9240	Property Insurance Exp		79	45	CUSTPLT	79	68	7	3	0	0	-	0	79
105	9250	Injuries & Damages		2,885	81	CUPAYXAG	2,885	2,507	253	113	7	1	-	4	2,885
106	9260	Pensions & Benefits		2,975	81	CUPAYXAG	2,975	2,585	261	116	8	2	-	4	2,975
107	9280	Regulatory Commission		-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
108	9301	General Advertising Expense		13	81	CUPAYXAG	13	11	1	1	0	0	-	0	13
109	9302	Misc General Expense		11,865	81	CUPAYXAG	11,865	10,309	1,041	464	30	6	-	16	11,865
110	9310	Rents		365	81	CUPAYXAG	365	317	32	14	1	0	-	0	365
111	9350	Maint of General Plant		80	81	CUPAYXAG	80	70	7	3	0	0	-	0	80
112															
113		<u>TOTAL A&G EXPENSE</u>	II-D-2	18,513			18,513	16,081	1,620	729	47	10	-	25	18,513
114															
115		<u>TOTAL O&M & A&G EXPENSE</u>	II-D-1-2	51,648			51,648	43,606	3,451	3,839	239	247	147	118	51,648
116															
117		<u>TOTAL O&M EXP. EXCL. FUEL & PUR. POWER</u>	II-D-1	33,135			33,135	27,525	1,831	3,110	192	237	147	93	33,135
118															
119		<u>TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. PC</u>	II-D-1-2	51,648			51,648	43,606	3,451	3,839	239	247	147	118	51,648
120															
121		<u>Depreciation and Amortization Expense</u>	II-E-1												
122															
123		<u>Intangible Plant</u>	II-E-1												
124	301	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
125	302	Franchise and Consents		-	13	D3	-	-	-	-	-	-	-	-	-
126	303 01	Misc Intangible Plant - MF S/W		-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
127	303 02	Misc Intangible Plant - NMF S/W		7,868	75	CUOMXAG	7,868	6,536	435	739	46	56	35	22	7,868
128															
129		<u>Subtotal</u>		7,868			7,868	6,536	435	739	46	56	35	22	7,868
130															

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131	Transmission Plant		II-E-1												
132	350 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
133	350 02	Land and Land Rights		-	12	D2	-	-	-	-	-	-	-	-	-
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		-	35	A370M	-	-	-	-	-	-	-	-	-
163	370 01	Meters-Transformer		-	36	A370T	-	-	-	-	-	-	-	-	-
164	370 03	Automated Meters-Meter		-	37	A370M A	-	-	-	-	-	-	-	-	-
165	370 03	Automated Meters-Transformer's		-	38	A370T A	-	-	-	-	-	-	-	-	-
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		-			-	-	-	-	-	-	-	-	-
171															
172	General Plant		II-E-1												

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173	389 01	Land and Land Fees		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
174	389 02	Land and Land Rights		0	81	CUPAYXAG	0	0	0	0	0	0	-	0	0
175	390 01	Structures and Improvements		30	81	CUPAYXAG	30	26	3	1	0	0	-	0	30
176	391 01	A391 Office Furniture		80	81	CUPAYXAG	80	70	7	3	0	0	-	0	80
177	392 01	Transportation equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
178	393 01	Store Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
179	394 01	Tools, Shop & Garage Equip		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
180	395 01	Lab Equip		28	81	CUPAYXAG	28	24	2	1	0	0	-	0	28
181	396 01	Power Operated Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
182	397 01	Communication Equipment		1,414	81	CUPAYXAG	1,414	1,229	124	55	4	1	-	2	1,414
183	397 02	Computer Equipment		1,624	81	CUPAYXAG	1,624	1,411	142	63	4	1	-	2	1,624
184	398 01	Misc Equip		61	81	CUPAYXAG	61	53	5	2	0	0	-	0	61
185															
186		Subtotal		3,237			3,237	2,812	284	127	8	2	-	4	3,237
187															
188		TOTAL DEPRECIATION	II-E-1	11,105			11,105	9,348	719	865	54	58	35	26	11,105
189															
190	4074	Non-standard metering service - Docket No	II-E-4 1 1	-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
191	4074	Expedited Switches - Docket No 38339	II-E-4 1 1	-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
192	4074	Hurricane Harvey	II-E-4 1 1	-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
193	4074	Ike Residual	II-E-4 1 1	-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
194	4073	Pension PURA 36 065 Deferral - Docket No	II-E-4 1 1	(834)	81	CUPAYXAG	(834)	(725)	(73)	(33)	(2)	(0)	-	(1)	(834)
195	4073	Smart Meter Texas - Docket No 47364	II-E-4 1 1	-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
196	4073	Texas Margin Tax - Docket No 38339	II-E-4 1 1	211	75	CUOMXAG	211	175	12	20	1	2	1	1	211
197															
198		Total Amortization Expense	II-E-4.1	(624)			(624)	(550)	(62)	(13)	(1)	1	1	(1)	(624)
199															
200		DEPRECIATION & AMORTIZATION	II-E-4.1	10,481			10,481	8,799	657	852	53	59	36	26	10,481
201															
202		Misc. Items													
203	4310	Other Interest Expense		45	75	CUOMXAG	45	37	2	4	0	0	0	0	45
204															
205		Subtotal		45			45	37	2	4	0	0	0	0	45
206															
207		TOTAL DEPRECIATION & AMORTIZATION	II-E-4	10,526			10,526	8,835	660	856	53	59	36	26	10,526
208															
209		Taxes Other than Income Taxes	II-E-2												
210															
211		Payroll-Related	II-E-2												
212	4081	FICA		403	81	CUPAYXAG	403	350	35	16	1	0	-	1	403
213	4081	FUTA		13	81	CUPAYXAG	13	11	1	1	0	0	-	0	13
214															
215		Total Federal		415			415	361	36	16	1	0	-	1	415
216															

**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 Electric	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
217	Property Related		II-E-2												
218	4081	Ad Valorem Tax		591	45	CUSTPLT	591	513	52	23	1	0	-	1	591
219															
220		Total Property		591			591	513	52	23	1	0	-	1	591
221															
222	Other		II-E-2												
223	4081	Sales & Use Tax		-	80	CUSO&M	-	-	-	-	-	-	-	-	-
224															
225		Total Non-Revenue Related		1,006			1,006	874	88	39	3	1	-	1	1,006
226															
227	Revenue Related		II-E-2												
228	4081	Texas Gross Margin Tax*		645	45	CUSTPLT	645	560	57	25	2	0	-	1	645
229	4081	Municipal Franchise Fees		-	70	FRAN	-	-	-	-	-	-	-	-	-
230	4081	Deferred SIT/Local		(11)	45	CUSTPLT	(11)	(9)	(1)	(0)	(0)	(0)	-	(0)	(11)
231		Total Revenue Related		634			634	551	56	25	2	0	-	1	634
232															
233	TOTAL TAXES OTHER THAN INCOME TAXES		II-E-2	1,641			1,641	1,425	144	64	4	1	-	2	1,641
234															
235	Federal Income Taxes		II-E-3												
236															
237		Return on Rate Base	Calculated	5,417	53	CUSTRB	5,417	4,702	471	219	14	4	1	7	5,417
238															
239		Deductions:													
240		Synchronized Interest	Calculated	(1,634)	53	CUSTRB	(1,634)	(1,418)	(142)	(66)	(4)	(1)	(0)	(2)	(1,634)
241		Amortization of Protected Excess DFIT		(225)	45	CUSTPLT	(225)	(195)	(20)	(9)	(1)	(0)	-	(0)	(225)
242		Amortization of Non-protected Excess DFIT		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
243		Research & Development Credit		(15)	45	CUSTPLT	(15)	(13)	(1)	(1)	(0)	(0)	-	(0)	(15)
244		Medicare Drug Subsidy		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
245		AFUDC Equity		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
246		Restricted Stock Excess Tax Benefit		(2)	81	CUPAYXAG	(2)	(2)	(0)	(0)	(0)	(0)	-	(0)	(2)
247															
248		Subtotal		(1,877)			(1,877)	(1,629)	(163)	(75)	(5)	(1)	(0)	(3)	(1,877)
249															
250		Additions:													
251		Non-deductible Club Dues		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
252		Non-deductible Parking and Transit		5	81	CUPAYXAG	5	4	0	0	0	0	-	0	5
253		Non-deductible Lobbying Expenses		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
254		Meals & Entertainment		24	81	CUPAYXAG	24	21	2	1	0	0	-	0	24
255		Fines & Penalties		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
256		Diesel Fuel Credit Disallowance		0	45	CUSTPLT	0	0	0	0	0	0	-	0	0
257		Permanent Depreciation Difference		53	45	CUSTPLT	53	46	5	2	0	0	-	0	53
258		Medicare Drug Subsidy		361	81	CUPAYXAG	361	314	32	14	1	0	-	0	361
259															

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
O&M and Others
TEST YEAR ENDING 12/31/2018
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**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
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., & SA1		4,773			4,773	4,142	418	186	12	2	6	6	4,773
108															
109		TOTAL PAYROLL EXCLU	II-D-3	4,773			4,773	4,142	418	186	12	2	6	6	4,773
110															
111		Administrative & General Expenses													
112	9200	Admin & General Salaries		63	75	CUOMXAG	63	52	3	6	0	0	0	0	63
113	9250	Injuries & Damages		52	75	CUOMXAG	52	43	3	5	0	0	0	0	52
114	9260	Employee Pensions & Exp		(7)	75	CUOMXAG	(7)	(6)	(0)	(1)	(0)	(0)	(0)	(0)	(7)
115	9302	Misc General Expense		(350)	75	CUOMXAG	(350)	(291)	(19)	(33)	(2)	(3)	(2)	(1)	(350)
116															
117		TOTAL A&G EXPENSE		(242)			(242)	(201)	(13)	(23)	(1)	(2)	(1)	(1)	(242)
118															
119		TOTAL PAYROLL EXPEN	II-D-3	4,531			4,531	3,941	405	164	11	1	5	6	4,531

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

Schedule COH-KP-1A-FUNCTION
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Line No.	Description	Total Company Request (1)	COH recommended adjustmentS (2)	Total COH proposed (3)	TRAN (4)	DIST (5)	MET (6)	TDCS (7)	Total (8)
1	Operating and maintenance	1,164,703	(80,189)	1,084,514	641,082	353,291	38,493	51,648	1,084,514
2	Depreciation and Amortization	358,486	(4,016)	354,470	79,539	244,145	20,260	10,526	354,470
3	Taxes other than Income Taxes	278,944	(1,538)	277,406	43,960	226,698	5,107	1,641	277,406
4	Federal Income Taxes	75,794	(2,236)	73,558	26,744	43,033	2,604	1,177	73,558
5									
6	Return on Rate Base	474,086	(8,412)	465,674	173,483	275,373	11,402	5,417	465,674
7									
8	Total Cost of Service	2,352,013	(96,391)	2,255,622	964,807	1,142,540	77,867	70,408	2,255,622
9									
10	Other revenues	67,903	-	67,903	38,127	29,688	88	-	67,903
11									
12	Total Base Rate Revenue Req.	2,284,110	(96,391)	2,187,719	926,680	1,112,852	77,779	70,408	2,187,719

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
Schedule B-Total Rate Base
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Schedule COH-KP-1B-FUNCTION
Page 1 of 1

Line No	Description	Total Company Request (1)	COH recommended adjustmentS (2)	Total COH proposed (3)	TRAN (4)	DIST (5)	MET (6)	TDCS (7)	Total (8)
1	Total Plant-Gross	11,520,815	(126,899)	11,393,916	3,662,094	7,245,888	348,578	137,356	11,393,916
2	Total Accumulated Depreciation	(3,804,013)	13,071	(3,790,942)	(906,723)	(2,669,650)	(156,650)	(57,918)	(3,790,942)
3									
4	Total Plant-Net	7,716,802	(113,828)	7,602,974	2,755,371	4,576,238	191,928	79,438	7,602,975
5									
6	<u>Other Rate Base</u>								
7	CWIP	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	929	-	929	189	634	48	59	929
9	Accumulated Provisions	(13,880)	0	(13,880)	(5,433)	(6,535)	(1,382)	(529)	(13,880)
10	Accumulated Deferred FIT	(969,033)	-	(969,033)	(264,358)	(668,116)	(24,773)	(11,787)	(969,033)
11	Material and Supplies	109,728	-	109,728	45,595	61,915	2,219	-	109,728
12	Cash Working Capital	26,204	-	26,204	4,528	17,303	1,763	2,609	26,204
13	Prepayment	190,380	-	190,380	39,967	138,552	737	11,124	190,380
14	<i>Other Rate Base items</i>								
15	Customer Deposits & Advance	(417)	0	(417)	(417)	-	-	-	(417)
16	Regulatory Liabilities	(779,131)	0	(779,131)	(243,271)	(496,076)	(28,619)	(11,164)	(779,131)
17	Regulatory Assets	133,653	-	133,653	15,361	102,375	12,370	3,548	133,654
18									
19	Total Rate Base	6,415,235	(113,828)	6,301,407	2,347,532	3,726,289	154,290	73,297	6,301,408
20									
21	Rate of return	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
22									
23	Return on Rate Base	474,086	(8,412)	465,674	173,483	275,373	11,402	5,417	465,674

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

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

[illegible]

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

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
46	General Plant - Gross		II-B-2											
47	389 01	Land and Land Fees		27,581	(23)	27,558	49	E38901	27,558	926	26,309	259	63	27,558
48	389 02	Land and Land Rights		154	(0)	154	50	E38902	154	0	140	1	12	154
49	390 01	Structures and Improvements		242,413	(203)	242,210	51	E39001	242,210	30,093	207,686	2,742	1,689	242,210
50	391 01	Office Furniture and Equipment		11,135	(9)	11,126	52	E39101	11,126	877	7,854	99	2,295	11,126
51	392 01	Transportation Equipment		136,241	(114)	136,127	53	E39201	136,127	35,994	81,696	4,931	13,506	136,127
52	393 01	Stores Equipment		210	(0)	210	54	E39301	210	62	145	3	-	210
53	394 01	Tools, Shop and Garage Equipment		15,375	(13)	15,362	55	E39401	15,362	123	15,057	181	-	15,362
54	395 01	Laboratory Equipment		21,204	(18)	21,186	56	E39501	21,186	-	3,708	16,757	722	21,186
55	396 01	Power Operated Equipment		23,947	(20)	23,927	57	E39601	23,927	11,128	8,602	173	4,024	23,927
56														
57		Subtotal		478,260	(400)	477,860			477,860	79,204	351,197	25,147	22,312	477,860
58														
59	General Plant - Miscellaneous													
60	398 01	Miscellaneous Equipment		10,865	(9)	10,856	60	E39801	10,856	1,858	7,559	72	1,367	10,856
61	399 11	Asset Retirement Cost Gen Plant		-	-	-	1	DA	-	-	-	-	-	-
62														
63		Subtotal		10,865	(9)	10,856			10,856	1,858	7,559	72	1,367	10,856
64														
65	TOTAL GENERAL PLANT GROSS		II-B-2	489,125	(409)	488,716			488,716	81,062	358,756	25,219	23,679	488,716
66														
67	Communication Equipment - Gross		II-B-3											
68	397 01	Communication Equipment		339,003	(284)	338,719	58	E39701	338,719	67,845	214,037	24,117	32,720	338,719
69	397 02	Computer Equipment		146,944	(123)	146,821	59	E39702	146,821	27,275	96,697	9,695	13,154	146,821
70														
71		Subtotal		485,947	(407)	485,540			485,540	95,120	310,734	33,812	45,874	485,540
72														
73	TOTAL COMMUNICATION EQUIPMENT		II-B-3	485,947	(407)	485,540			485,540	95,120	310,734	33,812	45,874	485,540
74						974,256								
75	TOTAL GENERAL PLANT GROSS INCL. COMM. EQUI-B-2 - II-B-3			975,072	(816)	974,256			974,256	176,182	669,490	59,031	69,553	974,256
76														
77	TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES		II-B-1-3	11,520,815	(126,899)	11,393,916			11,393,916	3,662,094	7,245,888	348,578	137,356	11,393,916
78														
79	TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES		II-B-1-3	11,265,104	(126,685)	11,138,419			11,138,419	3,657,615	7,162,257	248,995	69,553	11,138,419
80														

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC
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CENTERPOINT ENERGY HOUSTON ELECTRIC
RATE BASE ACCOUNTS
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DOCKET 49421
(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
105	Distribution Plant - Accumulated Depreciation		II-B-1											
106	360 01	Land and Land Fees		-	-	-	35	E36001	-	-	-	-	-	-
107	360 02	Land and Land Rights		648	-	648	36	E36002	648	34	614	-	-	648
108	361 01	Structures and Improvements		35,471		35,471	37	E36101	35,471	12,281	23,190	-	-	35,471
109	362 01	Station Equipment		346,561		346,561	38	E36201	346,561	129,620	216,941	-	-	346,561
110	364 01	Poles, Towers and Fixtures		352,800	(0)	352,800	39	E36401	352,800	-	352,800	-	-	352,800
111	365 01	Overhead Conductors and Devices		370,600	(36)	370,564	40	E36501	370,564	-	370,564	-	-	370,564
112	366 01	Underground Conduit		214,109	(1,159)	212,950	41	E36601	212,950	-	212,950	-	-	212,950
113	367 01	Underground Conductors and Devices		367,555	(10,448)	357,107	42	E36701	357,107	-	357,107	-	-	357,107
114	368 01	Line Transformers		558,460	(899)	557,561	43	E36801	557,561	-	557,561	-	-	557,561
115	369 01	Services		82,547	-	82,547	44	E36901	82,547	-	82,547	-	-	82,547
116	370 01	Meters		57,760	-	57,760	45	E37001	57,760	-	-	57,760	-	57,760
117	370 02	Advanced Meters		-	-	-	1	DA	-	-	-	-	-	-
118	370 03	Automated Meters		26,717	-	26,717	46	E37003	26,717	-	-	26,717	-	26,717
119	373 01	Street Lighting and Signal Systems		233,182	(523)	232,659	47	E37301	232,659	-	232,659	-	-	232,659
120	373 02	Security Lighting		3,657		3,657	47	E37301	3,657	-	3,657	-	-	3,657
121	374 01	Security Lighting		-	-	-	1	DA	-	-	-	-	-	-
122	374 03	Asset Retirement Cost Dist Depreciation/Amortization		-		-	1							
123														
124		Subtotal		2,650,067	(13,065)	2,637,002			2,637,002	141,934	2,410,591	84,477	-	2,637,002
125														
126	TOTAL INT, TRAN, DIST PLANT-ACCUMULATED DEP		II-B-1	3,533,323	(13,071)	3,520,252			3,520,252	881,403	2,467,500	136,160	35,189	3,520,252
127	TOTAL TRAN, DIST PLANT-ACCUMULATED DEPRECIAT		II-B-1	3,400,722	(13,071)	3,387,651			3,387,651	879,078	2,424,096	84,477	-	3,387,651
128														
129	TOTAL INT, TRAN, DIST PLANT-NET		II-B-1 - II-B-5	7,012,420	(113,012)	6,899,408			6,899,408	2,604,509	4,108,898	153,387	32,614	6,899,408
130	TOTAL TRAN, DIST PLANT-NET		II-B-1 - II-B-5	6,889,310	(112,798)	6,776,512			6,776,512	2,602,354	4,068,671	105,487	-	6,776,512

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(THOUSANDS OF DOLLARS)**

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
132	General Plant		II-B-5											
133	Accumulated Depreciation													
134	389 01	Land and Land Fees		-		-	1	DA	-	-	-	-	-	-
135	389 02	Land and Land Rights		34		34	50	E38902	34	0	31	0	3	34
136	390 01	Structures and Improvements		85,346		85,346	51	E39001	85,346	10,604	73,181	966	595	85,346
137	391 01	Office Furniture and Equipment		3,165	-	3,165	52	E39101	3,165	250	2,234	28	653	3,165
138	392 01	Transportation Equipment		49,245		49,245	53	E39201	49,245	13,021	29,554	1,784	4,886	49,245
139	393 01	Stores Equipment		18		18	54	E39301	18	5	12	0	-	18
140	394 01	Tools, Shop and Garage Equipment		2,177		2,177	55	E39401	2,177	17	2,134	26	-	2,177
141	395 01	Laboratory Equipment		8,629		8,629	56	E39501	8,629	-	1,510	6,825	294	8,629
142	396 01	Power Operated Equipment		8,053	-	8,053	57	E39601	8,053	3,745	2,895	58	1,354	8,053
143														
144	Subtotal			156,667	-	156,667			156,667	27,643	111,552	9,688	7,785	156,667
145														
146	397 01	Communication Equipment		88,881	-	88,881	58	E39701	88,881	17,803	56,164	6,328	8,586	88,881
147	397 02	Computer Equipment		67,509	-	67,509	59	E39702	67,509	12,541	44,462	4,458	6,048	67,509
148	398 01	Miscellaneous Equipment		2,461	-	2,461	60	E39801	2,461	421	1,714	16	310	2,461
149	399 11	Asset Retirement Cost Gen Plant		-	-	-	1	DA	-	-	-	-	-	-
150														
151	Subtotal			158,851	-	158,851			158,851	30,765	102,339	10,803	14,944	158,851
152														
153	RWIP	Communication Equipment		(44,828)	-	(44,828)	58	E39701	(44,828)	(33,087)	(11,741)	-	-	(44,828)
154														
155	Subtotal			(44,828)	-	(44,828)	58	E39701	(44,828)	(33,087)	(11,741)	-	-	(44,828)
156														
157	TOTAL ACCUM. DEP. FOR GENERAL PLANT		II-B-5	270,690	-	270,690			270,690	25,320	202,150	20,490	22,729	270,690
158	TOTAL GENERAL PLANT-NET		II-B-2 - II-B-5	704,382	(816)	703,566			703,566	150,862	467,340	38,541	46,824	703,566
159														
160	TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)			II-B-1-3 - II-B-	7,716,802	(113,828)	7,602,974		7,602,974	2,755,371	4,576,238	191,928	79,438	7,602,975
161														
162	TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)			II-B-1-3 - II-B-	7,593,692	(113,614)	7,480,078		7,480,078	2,753,217	4,536,011	144,027	46,824	7,480,079
163														

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

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
164	Other Rate Base Items													
165	Construction Work in Progress													
166	107 CWIP			-	-	-	1	DA	-	-	-	-	-	-
168	TOTAL CWIP		II-B-4	-	-	-			-	-	-	-	-	-
170	Plant Held for Future Use													
172	105	Plant Held for Future Use	II-B-6	929	-	929	1	DA	929	189	634	48	59	929
174	<i>Breakout Plant Held for Future Use by Function:</i>													
176	Transmission Plant-Gross													
177	350 I	Land Owned in Fee		-	-	-	2	TRAN	-	-	-	-	-	-
178	357	Underground Conduit		-	-	-	2	TRAN	-	-	-	-	-	-
180		Subtotal		-	-	-			-	-	-	-	-	-
182	Distribution Plant-Gross													
183	360 I	Land Owned in Fee		49	-	49	3	DIST	49	-	49	-	-	49
185		Subtotal		49	-	49			49	-	49	-	-	49
187	General Plant-Gross													
188	389	Land and Land Rughts		880	-	880	13	GNLPLT-N	880	189	585	48	59	880
190		Subtotal		880	-	880			880	189	585	48	59	880
192	TOTAL PLANT HELD FOR FUTURE USE		II-B-6	929	-	929			929	189	634	48	59	929

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

[illegible]

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

[illegible]

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

[illegible]

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

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
289	Tax Related Regulatory Assets													
290	1823	Regulatory Assets- Margin Tax	II-B-12	19,627	-	19,627	6	TOTREV	19,627	8,314	9,984	698	632	19,627
291	1823	Reg Asset-Postretirement (RDS)	II-B-12	33,204	-	33,204	12	PAYXAG	33,204	6,758	21,440	3,635	1,370	33,204
292	1823	Equity AFUDC		-	-	-	1	DA	-	-	-	-	-	-
293	1823	Equity AFUDC Amortization		-	-	-	1	DA	-	-	-	-	-	-
294	1823	Net-of Tax Debt AFUDC		-	-	-	1	DA	-	-	-	-	-	-
295	1823	Net-of Tax Debt AFUDC Amortization		-	-	-	1	DA	-	-	-	-	-	-
296	1823	Excess Accum Deferred Taxes & Other	II-B-12	(42,975)	-	(42,975)	21	GPLT	(42,975)	(13,813)	(27,330)	(1,315)	(518)	(42,975)
297	1823	Excess Accum Deferred Taxes Amortization	II-B-12	40,981	-	40,981	21	GPLT	40,981	13,172	26,062	1,254	494	40,981
298	1823	Investment Tax Credit		-	-	-	1	DA	-	-	-	-	-	-
299	1823	Investment Tax Credit Amortization		-	-	-	1	DA	-	-	-	-	-	-
300	1823	Non-Current Excess Accum Deferred Taxes & Other		-	-	-	21	GPLT	-	-	-	-	-	-
301														
302	Subtotal Tax Regulatory Assets			50,837	-	50,837			50,837	14,431	30,156	4,272	1,978	50,837
303														
304	TOTAL REGULATORY ASSETS			133,653	-	133,653			133,653	15,361	102,375	12,370	3,548	133,654
305														
306	TOTAL OTHER RATE BASE ITEMS			(1,301,567)	-	(1,301,567)			(1,301,567)	(407,839)	(849,949)	(37,638)	(6,141)	(1,301,566)
307														
308	TOTAL RATE BASE			6,415,235	(113,828)	6,301,407			6,301,407	2,347,532	3,726,289	154,290	73,297	6,301,408
309						6,301,407								
310	Rate of Return			7.39%	0.0739	7.39%			7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
311														
312	RETURN ON RATE BASE			474,086	(8,412)	465,674			465,674	173,483	275,373	11,402	5,417	465,674

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Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
33	Distribution Expense													
34		<u>Operation</u>												
36	5810	Load Dispatching	II-D-1	3,388	(415)	2,973	3	DIST	2,973	-	2,973	-	-	2,973
37	5820	Station Exp		1,152	(417)	735	3	DIST	735	-	735	-	-	735
38	5830	Ovrhd Line Exp		3,748	(1,037)	2,711	3	DIST	2,711	-	2,711	-	-	2,711
39	5840	Undrgr Line Exp		8,439	(1,599)	6,840	3	DIST	6,840	-	6,840	-	-	6,840
40	5850	St Light & Signal Ex		55	(34)	21	3	DIST	21	-	21	-	-	21
41	5860	Meter Exp		31,315	(3,392)	27,923	4	MET	27,923	-	-	27,923	-	27,923
42	5870	Cust Installat Exp		3,042	(488)	2,554	3	DIST	2,554	-	2,554	-	-	2,554
43	5890	Rents		125	(9)	116	3	DIST	116	-	116	-	-	116
44		Subtotal 581-589		51,264	(7,392)	43,872			43,872	-	15,950	27,923	-	43,872
47	5800	Oper Supv & Eng		54,187	(8,230)	45,957	3	DIST	45,957	-	45,957	-	-	45,957
48	5880	Misc Distrib Exp		36,164	(3,400)	32,764	3	DIST	32,764	-	32,764	-	-	32,764
50		Subtotal 580 & 588		90,351	(11,630)	78,721			78,721	-	78,721	-	-	78,721
52		Distribution-Operation-Total		141,615	(19,022)	122,593			122,593	-	94,670	27,923	-	122,593
53		<u>Maintenance</u>	II-D-1											
55	5910	Maint of Structures		847	(88)	759	38	E36201	759	284	475	-	-	759
56	5920	Maint of Sta Equip		12,964	(1,381)	11,583	38	E36201	11,583	4,332	7,251	-	-	11,583
57	5930	Maint of Ovhd Lines		85,273	(7,441)	77,832	3	DIST	77,832	-	77,832	-	-	77,832
58	5940	Maint of Undrg Lines		13,218	(1,637)	11,581	3	DIST	11,581	-	11,581	-	-	11,581
59	5950	Maint of Line Transf		4,970	(461)	4,509	3	DIST	4,509	-	4,509	-	-	4,509
60	5960	Maint St Lite & Sig		3,771	(376)	3,395	3	DIST	3,395	-	3,395	-	-	3,395
61	5970	Maint of Meters		7,760	(570)	7,190	4	MET	7,190	-	-	7,190	-	7,190
62	5980	Maint of Misc Dist Plant (371&372)		2,051	(148)	1,903	3	DIST	1,903	-	1,903	-	-	1,903
64		Subtotal 591-598		130,854	(12,101)	118,753			118,753	4,616	106,946	7,190	-	118,753
66	5900	Maint Supv & Eng		5,527	(692)	4,835	3	DIST	4,835	-	4,835	-	-	4,835
67	5982	Maint of Misc Dist Plant - OTHER		-	-	-	3	DIST	-	-	-	-	-	-
69		Subtotal 590 & 598.2		5,527	(692)	4,835			4,835	-	4,835	-	-	4,835
71	TOTAL DISTRIBUTION EXPENSE		II-D-1	277,996	(31,815)	246,181			246,181	4,616	206,452	35,113	-	246,181

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Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
116	Administrative & General Expenses		II-D-2											
117	9200	Admin & General Salaries		2,429	(312)	2,117	12	PAYXAG	2,117	431	1,367	232	87	2,117
118	9210	Office Supplies		1,808	(208)	1,600	12	PAYXAG	1,600	326	1,033	175	66	1,600
119	9230	Outside Services		1,064	(77)	987	8	OMAGXFP(565)	987	171	652	66	98	987
120	9240	Property Insurance Exp.		10,898	(3,354)	7,544	15	PLTSVC-N	7,544	2,734	4,541	190	79	7,544
121	9250	Injuries & Damages		20,528	(2,294)	18,234	1	DA	18,234	3,244	12,073	31	2,885	18,233
122	9260	Pensions & Benefits		46,808	(3,685)	43,123	1	DA	43,123	8,486	31,582	81	2,975	43,123
123	9280	Regulatory Commission		-	-	-	1	DA	-	-	-	-	-	-
124	9301	Gen Advertising Exp		123	(9)	114	1	DA	114	21	80	-	13	114
125	9302	Misc General Expense		145,443	(21,447)	123,996	1	DA	123,996	23,701	88,204	225	11,865	123,996
126	9310	Rents		11,127	(2,290)	8,837	12	PAYXAG	8,837	1,799	5,706	967	365	8,837
127	9350	Maint of General Plant		2,620	(1,413)	1,207	13	GNLPLT-N	1,207	259	802	66	80	1,207
129	TOTAL A&G EXPENSE		II-D-2	242,848	(35,088)	207,760			207,760	41,171	146,040	2,035	18,513	207,759
131	TOTAL O&M & A&G EXPENSE		II-D-1-2	1,164,703	(80,189)	1,084,514			1,084,514	641,082	353,291	38,493	51,648	1,084,513
133	TOTAL O&M EXP. EXCL. FUEL & PUR. PO		II-D-1	372,812	(45,101)	327,711			327,711	50,868	207,251	36,458	33,135	327,711
135	TOTAL O&M & A&G EXP. EXCL. FUEL & I		II-D-1-2	615,660	(80,189)	535,471			535,471	92,039	353,291	38,493	51,648	535,470
137	Depreciation and Amortization Expense		II-E-1											
139	Intangible Plant		II-E-1											
140	301	Organization		-	-	-	1	DA	-	-	-	-	-	-
141	302	Franchise and Consents		-	-	-	1	DA	-	-	-	-	-	-
142	303 01	Misc Intangible Plant - MF S/W		-	-	-	1	DA	-	-	-	-	-	-
143	303 02	Misc Intangible Plant - NMF S/W		29,650	-	29,650	23	E30302	29,650	520	9,705	11,557	7,868	29,650
145	Subtotal			29,650	-	29,650			29,650	520	9,705	11,557	7,868	29,650
147	Transmission Plant		II-E-1											
148	350 01	Land and Land Fees		-	-	-	25	E35001	-	-	-	-	-	-
149	350 02	Land and Land Rights		1,291	-	1,291	26	E35002	1,291	1,291	0	-	-	1,291
150	352 01	Structures and Improvements		3,203	-	3,203	27	E35201	3,203	3,092	111	-	-	3,203
151	353 01	Station Equipment		18,950	-	18,950	28	E35301	18,950	17,470	1,480	-	-	18,950
152	354 01	Towers and Fixtures		16,703	-	16,703	29	E35401	16,703	16,703	-	-	-	16,703
153	355 01	Poles and Fixtures		3,048	-	3,048	30	E35501	3,048	3,048	-	-	-	3,048
154	356 01	O H Conductors & Devices		19,268	-	19,268	31	E35601	19,268	19,268	-	-	-	19,268
155	357 01	Underground Conduit		658	-	658	32	E35701	658	658	-	-	-	658
156	358 01	Underground Conductors		346	(1)	345	33	E35801	345	345	-	-	-	345
157	359 01	Roads and Trails		1,451	-	1,451	34	E35901	1,451	1,451	-	-	-	1,451
159	Subtotal			64,918	(1)	64,917			64,917	63,325	1,591	-	-	64,917

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				1	2	3	4	5	6	7	8	9	10	11	
Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total	
161	Distribution		II-E-1												
162	360 01	Land and Land Fees		-	-	-	35	E36001	-	-	-	-	-	-	
163	360 02	Land and Land Rights		19	-	19	36	E36002	19	1	18	-	-	19	
164	361 01	Structures and Improvements		1,657	-	1,657	37	E36101	1,657	574	1,083	-	-	1,657	
165	362 01	Station Equipment		25,206	-	25,206	38	E36201	25,206	9,427	15,779	-	-	25,206	
166	364 01	Poles,Towers & Fixtures		24,851	(0)	24,851	39	E36401	24,851	-	24,851	-	-	24,851	
167	365 01	O H Conductors & Devices		31,989	(10)	31,979	40	E36501	31,979	-	31,979	-	-	31,979	
168	366 01	Underground Conduits		11,335	(203)	11,132	41	E36601	11,132	-	11,132	-	-	11,132	
169	367 01	U G Conductors & Devices		34,325	(3,219)	31,106	42	E36701	31,106	-	31,106	-	-	31,106	
170	368 01	Line Transformers		50,184	(476)	49,708	43	E36801	49,708	-	49,708	-	-	49,708	
171	369 01	Services		8,886	-	8,886	44	E36901	8,886	-	8,886	-	-	8,886	
172	370 01	Meters		2,545	-	2,545	45	E37001	2,545	-	-	2,545	-	2,545	
173	370 02	Advanced Meters		-	-	-	1	DA	-	-	-	-	-	-	
174	370 03	Automated Meters		2,461	-	2,461	46	E37003	2,461	-	-	2,461	-	2,461	
175	371 01	Install on Customer Prem (Not Used)		-	-	-	1	DA	-	-	-	-	-	-	
176	373 01	Street Lighting and Signal Systems		17,991	(108)	17,883	47	E37301	17,883	-	17,883	-	-	17,883	
177	373 02	Security Lighting		456	-	456	47	E37301	456	-	456	-	-	456	
178	374 01	Security Lighting		-	-	-	1	DA	-	-	-	-	-	-	
181	Subtotal			211,905	(4,015)	207,890			207,890	10,002	192,882	5,006	-	207,890	
183	General Plant		II-E-1												
184	389 01	Land and Land Fees		-	-	-	1	DA	-	-	-	-	-	-	
185	389 02	Land and Land Rights		3	-	3	50	E38902	3	0	3	0	0	3	
186	390 01	Structures and Improvements		4,301	-	4,301	51	E39001	4,301	534	3,688	49	30	4,301	
187	391 01	A391 Office Furniture		388	-	388	52	E39101	388	31	274	3	80	388	
188	392 01	Transportation equipment		-	-	-	53	E39201	-	-	-	-	-	-	
189	393 01	Store Equipment		15	-	15	54	E39301	15	4	10	0	-	15	
190	394 01	Tools, Shop & Garage Equip		730	-	730	55	E39401	730	6	716	9	-	730	
191	395 01	Lab Equip		816	-	816	56	E39501	816	-	143	645	28	816	
192	396 01	Power Operated Equipment		-	-	-	57	E39601	-	-	-	-	-	-	
193	397 01	Communication Equipment		14,641	-	14,641	58	E39701	14,641	2,933	9,252	1,042	1,414	14,641	
194	397 02	Computer Equipment		18,123	-	18,123	59	E39702	18,123	3,367	11,936	1,197	1,624	18,123	
195	398 01	Misc Equip		482	-	482	60	E39801	482	83	336	3	61	482	
198	Subtotal			39,499	-	39,499			39,499	6,957	26,356	2,949	3,237	39,499	
200	TOTAL DEPRECIATION		II-E-1	345,972	(4,016)	341,956			341,956	80,804	230,535	19,511	11,105	341,956	

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Line	Account	Description	Reference	Total	COH	COH	FF	Functionalization	Allocation to	TRAN	DIST	MET	TDCS	Total
No	Number		Schedule	Company	adjustments	Total	#	Factor Name	Texas					
202	4074	Non-standard metering service - D	II-E-4 1 1	-	-	-	1	DA	-	-	-	-	-	-
203	4074	Expedited Switches - Docket No 3	II-E-4 1 1	386	-	386	4	MET	386	-	-	386	-	386
204	4074	Hurricane Harvey	II-E-4 1 1	24,383	-	24,383	3	DIST	24,383	-	24,383	-	-	24,383
205	4074	Ike Residual	II-E-4 1 1	(1,344)	-	(1,344)	3	DIST	(1,344)	-	(1,344)	-	-	(1,344)
206	4073	Pension PURA 36 065 Deferral - D	II-E-4 1 1	(20,214)	-	(20,214)	12	PAYXAG	(20,214)	(4,114)	(13,053)	(2,213)	(834)	(20,214)
207	4073	Smart Meter Texas - Docket No 47	II-E-4 1 1	2,313	-	2,313	4	MET	2,313	-	-	2,313	-	2,313
208	4073	Texas Margin Tax - Docket No 38	II-E-4 1 1	6,543	-	6,543	6	TOTREV	6,543	2,771	3,328	233	211	6,543
209														
210		Total Amortization Expense	II-E-4.1	12,067	-	12,067			12,067	(1,343)	13,315	719	(624)	12,067
211														
212		DEPRECIATION & AMORTIZATION	II-E-4.1	358,039	(4,016)	354,023			354,023	79,461	243,850	20,230	10,481	354,023
213														
214		Misc. Items												
215	4310	Other Interest Expense		447	-	447	8	OMAGXFP(565)	447	77	295	30	45	447
216														
217		Subtotal		447	-	447			447	77	295	30	45	447
218														
219		TOTAL DEPRECIATION & AMORTIZATIO	II-E-4	358,486	(4,016)	354,470			354,470	79,539	244,145	20,260	10,526	354,470
220														
221		Taxes Other than Income Taxes	II-E-2											
222														
223		Payroll-Related	II-E-2											
224	4081	FICA		11,295	(1,538)	9,757	12	PAYXAG	9,757	1,986	6,300	1,068	403	9,757
225	4081	FUTA		310	-	310	12	PAYXAG	310	63	200	34	13	310
226														
227		Total Federal		11,605	(1,538)	10,067			10,067	2,049	6,500	1,102	415	10,067
228														
229		Property Related	II-E-2											
230	4081	Ad Valorem Tax		94,394	-	94,394	1	DA	94,394	33,566	56,932	3,305	591	94,394
231														
232		Total Property		94,394	-	94,394			94,394	33,566	56,932	3,305	591	94,394
233														
234		Other	II-E-2											
235	4081	Sales & Use Tax		-	-	-	1	DA	-	-	-	-	-	-
236														
237		Total Non-Revenue Related		105,999	(1,538)	104,461			104,461	35,615	63,432	4,407	1,006	104,461
238														
239		Revenue Related	II-E-2											
240	4081	Texas Gross Margin Tax*		20,027	-	20,027	6	TOTREV	20,027	8,483	10,187	712	645	20,027
241	4081	Municipal Franchise Fees		153,245	-	153,245	3	DIST	153,245	-	153,245	-	-	153,245
242	4081	Deferred SIT/Local		(327)	-	(327)	6	TOTREV	(327)	(139)	(166)	(12)	(11)	(327)
243		Total Revenue Related		172,945	-	172,945			172,945	8,345	163,266	700	634	172,945
244														
245		TOTAL TAXES OTHER THAN INCOME TAX	II-E-2	278,944	(1,538)	277,406			277,406	43,960	226,698	5,107	1,641	277,406
246														

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC
 OPERATIONS AND MAINTENANCE EXPENSE and OTHERS
 TEST YEAR ENDING 12/31/2018
 DOCKET 49421

WP Schedule COH-KP-COS-FUNCTION
 OM and Others Page 20 of 27

(THOUSANDS OF DOLLARS)

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
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Federal Income Taxes

II-E-3

465,674

Return on Rate Base	Calculated	474,086	(8,412)	465,674	1	DA	465,674	173,483	275,373	11,402	5,417	465,674
Deductions:												
Synchronized Interest	Calculated	(140,494)	-	(140,494)	20	TRTBSE	(140,494)	(52,340)	(83,080)	(3,440)	(1,634)	(140,494)
Amortization of Protected Excess DFIT		(18,659)	-	(18,659)	21	GPLT	(18,659)	(5,997)	(11,866)	(571)	(225)	(18,659)
Amortization of Non-protected Excess DFIT		-	-	-	21	GPLT	-	-	-	-	-	-
Research & Development Credit		(1,268)	-	(1,268)	21	GPLT	(1,268)	(408)	(807)	(39)	(15)	(1,268)
Medicare Drug Subsidy		-	-	-	1	DA	-	-	-	-	-	-
AFUDC Equity		-	-	-	1	DA	-	-	-	-	-	-
Restricted Stock Excess Tax Benefit		(56)	-	(56)	12	PAYXAG	(56)	(11)	(36)	(6)	(2)	(56)
Subtotal		(160,477)	-	(160,477)			(160,477)	(58,756)	(95,789)	(4,056)	(1,877)	(160,477)
Additions:												
Non-deductible Club Dues		-	-	-	1	DA	-	-	-	-	-	-
Non-deductible Parking and Transit		114	-	114	12	PAYXAG	114	23	74	12	5	114
Non-deductible Lobbying Expenses		-	-	-	1	DA	-	-	-	-	-	-
Meals & Entertainment		579	-	579	12	PAYXAG	579	118	374	63	24	579
Fines & Penalties		-	-	-	1	DA	-	-	-	-	-	-
Diesel Fuel Credit Disallowance		3	-	3	21	GPLT	3	1	2	0	0	3
Permanent Depreciation Difference		4,364	-	4,364	21	GPLT	4,364	1,403	2,775	134	53	4,364
Medicare Drug Subsidy		8,744	-	8,744	12	PAYXAG	8,744	1,780	5,646	957	361	8,744
Subtotal		13,804	-	13,804			13,804	3,324	8,871	1,167	442	13,804
Taxable Component of Return		327,413	(8,412)	319,001			319,001	118,051	188,455	8,513	3,982	319,001
Tax Factor [(1/(1-21))-1]		26.58%	26.58%	26.58%			26.58%	26.58%	26.58%	26.58%	26.58%	26.58%
Federal Income Taxes Before Adjust.		87,034	(2,236)	84,798			84,798	31,381	50,096	2,263	1,059	84,798
Tax Credits:												
Amortization of Protected Excess DFIT		(18,659)	-	(18,659)	21	GPLT	(18,659)	(5,997)	(11,866)	(571)	(225)	(18,659)
Amortization of Non-protected Excess DFIT		-	-	-	21	GPLT	-	-	-	-	-	-
Research & Development Credit		(1,268)	-	(1,268)	21	GPLT	(1,268)	(408)	(807)	(39)	(15)	(1,268)
Medicare Drug Subsidy		8,744	-	8,744	12	PAYXAG	8,744	1,780	5,646	957	361	8,744
Restricted Stock Excess Tax Benefit		(56)	-	(56)	12	PAYXAG	(56)	(11)	(36)	(6)	(2)	(56)
Subtotal		(11,239)	-	(11,239)			(11,239)	(4,636)	(7,063)	341	118	(11,239)
TOTAL FEDERAL INCOME TAXES	II-E-3	75,794	(2,236)	73,558	-	-	73,558	26,744	43,033	2,604	1,177	73,558

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC
 OPERATIONS AND MAINTENANCE EXPENSE and OTHERS
 TEST YEAR ENDING 12/31/2018
 DOCKET 49421

WP Schedule COH-KP-COS-FUNCTION
 OM and Others Page 21 of 27

(THOUSANDS OF DOLLARS)

1 3 4 5 6 7 8 9 10 11 12

Line No	Account Number	Description	Reference Schedule	Total Company	COH adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
Other Revenues: II-E-5														
Non-Electric Revenue														
4211		Gain On Disp of Prop		(731)	-	(731)	2	TRAN	(731)	(731)	-	-	-	(731)
4500		Forfeited Discount		996	-	996	1	DA	996	-	996	-	-	996
4510		Misc Service Revenue		33,802	-	33,802	1	DA	33,802	14,109	19,605	88	-	33,802
4540		Rent from Property		31,985	-	31,985	1	DA	31,985	22,898	9,087	-	-	31,985
4560		Other Electric Revenue		40	-	40	1	DA	40	40	-	-	-	40
4561		Revenues from Transmission of Electricity of Othe		1,811	-	1,811	2	TRAN	1,811	1,811	-	-	-	1,811
Subtotal				67,903	-	67,903			67,903	38,127	29,688	88	-	67,903
TOTAL OTHER REVENUES				67,903	-	67,903			67,903	38,127	29,688	88	-	67,903

CenterPoint Energy Houston Electric, LLC
Functionalization Allocation Factors
Test Year Ending December 31, 2005

WP Schedule COF-KP-COS-FUNCTION
Allocation Factors Page 22 of 27

AF#	Class Allocation Data	AF Label	Transmission 1	Distribution 2	Metering 3	Customer Voltage 4	Total 5
1	Direct Assigned	DA	-	-	-	-	-
2	Transmission	TRAN	1	-	-	-	1
3	Distribution	DIST	-	1	-	-	1
4	Metering	MET	-	-	1	-	1
5	TDCS	TDCS	-	-	-	1	1
6	Total Revenue Requirement [1]	TOTREV	926,680	1,112,852	77,779	70,408	2,187,719
7	Total O&M Expense, excluding Fuel & Purchased Power	TOMXFP(565)	50,868	207,251	36,458	33,135	327,712
8	Total O&M and A&G, excluding Fuel & Purchased Power [1]	OMAGXFP(565)	106,519	407,018	41,477	61,366	616,380
9	DIST Operations composite allocator (FERC accounts 581-587 & 589)	DISTOPX	-	15,950	27,923	-	43,872
10	Composite allocator (FERC accounts 902 & 903)	C902_3	-	-	1,344	26,979	28,323
11	Composite allocator (FERC accounts 906, 908 & 909)	C906_9	-	-	-	5,605	5,605
12	Personnel-related	PAYXAG	23,538	74,672	12,659	4,773	115,643
13	General Plant - Net	GNPLT-N	150,862	467,340	38,541	46,824	703,566
14	Net Plant, excluding General Plant	PLTXGNL-N	2,604,509	4,108,898	153,387	32,614	6,899,408
15	Net Plant in Service	PLTSVC-N	2,755,371	4,576,238	191,928	79,438	7,602,975
16	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	2,753,217	4,536,011	144,027	46,824	7,480,079
17	Transmission Substation Plant Account 353	TPLNT353	151,709	12,853	-	-	164,562
18	Distribution Substation Plant Account 362	DPLNT362	129,620	216,941	-	-	346,561
19	Property Tax	ADTAXEXP	33,566	56,932	3,305	591	94,394
20	Total Rate Base	TRTBSE	2,347,532	3,726,289	154,290	73,297	6,301,408
21	Total Gross Plant in Service	GPLT	3,662,094	7,245,888	348,578	137,356	11,393,916
22	Misc Intangible Plant - MF S/W (Not Used)	E30301	-	-	-	-	-
23	Misc Intangible Plant - NMF S/W	E30302	5,167,780	96,475,887	114,879,068	78,216,874	294,739,609
24	Land and Land Fees (Not Used)	E31001	-	-	-	-	-
25	Land and Land Fees	E35001	48,522,379	805,844	-	-	49,328,223
26	Land and Land Rights	E35002	100,984,131	2,011	-	-	100,986,143
27	Structures and Improvements	E35201	195,206,707	7,015,206	-	-	202,221,913
28	Station Equipment	E35301	916,041,506	77,609,060	-	-	993,650,566
29	Towers and Fixtures	E35401	844,559,605	-	-	-	844,559,605
30	Poles, Towers and Fixtures	E35501	124,988,759	-	-	-	124,988,759
31	Overhead Conductors and Devices	E35601	612,374,413	-	-	-	612,374,413
32	Underground Conduit	E35701	38,059,656	-	-	-	38,059,656
33	Underground Conductors and Devices	E35801	14,661,444	-	-	-	14,661,444
34	Roads and Trails	E35901	81,533,231	-	-	-	81,533,231
35	Land and Land Fees	E36001	18,025,876	13,094,606	-	-	31,120,482
36	Land and Land Rights	E36002	61,041	1,114,367	-	-	1,175,408
37	Structures and Improvements	E36101	36,464,889	68,857,528	-	-	105,322,417
38	Station Equipment	E36201	452,923,107	758,044,059	-	-	1,210,967,165
39	Poles, Towers, and Fixtures	E36401	-	833,783,399	-	-	833,783,399
40	Overhead Conductors and Devices	E36501	-	1,006,923,475	-	-	1,006,923,475
41	Underground Conduit	E36601	-	588,157,680	-	-	588,157,680
42	Underground Conductors and Devices	E36701	-	1,066,789,520	-	-	1,066,789,520
43	Line Transformers	E36801	-	1,376,452,969	-	-	1,376,452,969
44	Services	E36901	-	200,436,671	-	-	200,436,671
45	Meters	E37001	-	-	78,336,384	-	78,336,384
46	Automated Meters	E37003	-	-	179,725,536	-	179,725,536
47	Street Lighting and Signal Systems	E37301	-	617,498,611	-	-	617,498,611
48	Security Lighting (Not Used)	E37401	-	-	-	-	-
49	Land and Land Fees	E38901	926,934	26,331,531	259,049	63,494	27,581,008
50	Land and Land Rights	E38902	490	140,767	1,032	12,111	154,400
51	Structures and Improvements	E39001	30,118,153	207,859,378	2,744,619	1,690,722	242,412,872
52	Office Furniture and Equipment	E39101	878,019	7,860,270	99,347	2,296,968	11,134,603
53	Transportation Equipment	E39201	36,062,130	81,849,658	4,940,247	13,531,123	136,383,158
54	Stores Equipment	E39301	62,195	144,965	2,962	-	210,122
55	Tools, Shop and Engine Equipment	E39401	123,763	15,124,983	182,272	-	15,431,019
56	Laboratory Equipment	E39501	-	3,854,100	17,418,455	750,411	22,022,966
57	Power Operated Equipment	E39601	11,136,967	8,609,098	173,537	4,027,679	23,947,280
58	Communication Equipment	E39701	75,557,867	238,367,527	26,858,313	36,439,790	377,223,496
59	Computer Equipment	E39702	31,594,146	112,011,994	11,230,670	15,237,117	170,073,927
60	Miscellaneous Equipment	E39801	1,859,796	7,564,800	71,937	1,368,057	10,864,590
61	Meters (Not Used)	E37002	-	-	-	-	-
62	Install on Customer Prem. (Not Used)	E37101	-	-	-	-	-

AF#	Class Allocation Data	AF Label	Transmission	Distribution	Metering	Customer Voltage	Total
			1	2	3	4	5

AF#	Class Allocation Data	AF Label	Transmission 1	Distribution 2	Metering 3	Customer Voltage 4	Total 5
			1	2	3	4	5
1	Direct Assigned	DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Transmission	TRAN	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3	Distribution	DIST	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
4	Metering	MET	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
5	TDCS	TDCS	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	Total Revenue Requirement [1]	TOTREV	42.3583%	50.8681%	3.5553%	3.2183%	100.0000%
7	Total O&M Expense, excluding Fuel & Purchased Power	TOMXFP(565	15.5222%	63.2418%	11.1250%	10.1110%	100.0000%
8	Total O&M and A&G, excluding Fuel & Purchased Power [1]	MAGXFP(565	17.2814%	66.0336%	6.7291%	9.9559%	100.0000%
9	DIST Operations composite allocator (FERC accounts 581-587 & 588)	DISTOPX	0.0000%	36.3543%	63.6457%	0.0000%	100.0000%
10	Composite allocator (FERC accounts 902 & 903)	C902_3	0.0000%	0.0000%	4.7468%	95.2532%	100.0000%
11	Composite allocator (FERC accounts 906, 908 & 909)	C906_9	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
12	Personnel-related	PAYXAG	20.3542%	64.5717%	10.9467%	4.1273%	100.0000%
13	General Plant - Net	GNLPLT-N	21.4425%	66.4244%	5.4779%	6.6552%	100.0000%
14	Net Plant, excluding General Plant	PLTXGNL-N	37.7497%	59.5544%	2.2232%	0.4727%	100.0000%
15	Net Plant in Service	PLTSVC-N	36.2407%	60.1901%	2.5244%	1.0448%	100.0000%
16	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	36.8073%	60.6412%	1.9255%	0.6260%	100.0000%
17	Transmission Substation Plant Account 353	PLNT353	92.1895%	7.8105%	0.0000%	0.0000%	100.0000%
18	Distribution Substation Plant Account 362	DPLNT362	37.4018%	62.5982%	0.0000%	0.0000%	100.0000%
19	Property Tax	ADTAXEXP	35.5595%	60.3132%	3.5013%	0.6261%	100.0000%
20	Total Rate Base	TRTBSE	37.2541%	59.1342%	2.4485%	1.1632%	100.0000%
21	Total Gross Plant in Service	GPLT	32.1408%	63.5944%	3.0593%	1.2055%	100.0000%
22	Misc Intangible Plant - MF S/W (Not Used)	E30301	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23	Misc Intangible Plant - NMF S/W	E30302	1.7533%	32.7326%	38.9765%	26.5376%	100.0000%
24	Land and Land Fees (Not Used)	E31001	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	Land and Land Fees	E35001	98.3664%	1.6336%	0.0000%	0.0000%	100.0000%
26	Land and Land Rights	E35002	99.9980%	0.0020%	0.0000%	0.0000%	100.0000%
27	Structures and Improvements	E35201	96.5309%	3.4691%	0.0000%	0.0000%	100.0000%
28	Station Equipment	E35301	92.1895%	7.8105%	0.0000%	0.0000%	100.0000%
29	Towers and Fixtures	E35401	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
30	Poles, Towers and Fixtures	E35501	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
31	Overhead Conductors and Devices	E35601	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
32	Underground Conduit	E35701	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
33	Underground Conductors and Devices	E35801	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
34	Roads and Trails	E35901	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
35	Land and Land Fees	E36001	57.9229%	42.0771%	0.0000%	0.0000%	100.0000%
36	Land and Land Rights	E36002	5.1932%	94.8068%	0.0000%	0.0000%	100.0000%
37	Structures and Improvements	E36101	34.6222%	65.3778%	0.0000%	0.0000%	100.0000%
38	Station Equipment	E36201	37.4018%	62.5982%	0.0000%	0.0000%	100.0000%
39	Poles, Towers, and Fixtures	E36401	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
40	Overhead Conductors and Devices	E36501	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
41	Underground Conduit	E36601	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
42	Underground Conductors and Devices	E36701	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
43	Line Transformers	E36801	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
44	Services	E36901	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
45	Meters	E37001	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
46	Automated Meters	E37003	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
47	Street Lighting and Signal Systems	E37301	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
48	Security Lighting (Not Used)	E37401	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49	Land and Land Fees	E38901	3.3608%	95.4698%	0.9392%	0.2302%	100.0000%
50	Land and Land Rights	E38902	0.3174%	91.1707%	0.6681%	7.8438%	100.0000%
51	Structures and Improvements	E39001	12.4243%	85.7460%	1.1322%	0.6975%	100.0000%
52	Office Furniture and Equipment	E39101	7.8855%	70.5932%	0.8922%	20.6291%	100.0000%
53	Transportation Equipment	E39201	26.4418%	60.0145%	3.6223%	9.9214%	100.0000%
54	Stores Equipment	E39301	29.5996%	68.9909%	1.4095%	0.0000%	100.0000%
55	Tools, Shop and Engine Equipment	E39401	0.8020%	98.0168%	1.1812%	0.0000%	100.0000%
56	Laboratory Equipment	E39501	0.0000%	17.5004%	79.0922%	3.4074%	100.0000%
57	Power Operated Equipment	E39601	46.5062%	35.9502%	0.7247%	16.8189%	100.0000%
58	Communication Equipment	E39701	20.0300%	63.1900%	7.1200%	9.6600%	100.0000%
59	Computer Equipment	E39702	18.5767%	65.8608%	6.6034%	8.9591%	100.0000%
60	Miscellaneous Equipment	E39801	17.1180%	69.6280%	0.6621%	12.5919%	100.0000%
61	Meters (Not Used)	E37002	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
62	Install on Customer Prem (Not Used)	E37101	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

[illegible]

				1	3	4	5	6	7	8	9	10	11	12
Line No	FERC Account	Description	Reference Schedule	Total Company	COH Adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
28		Distribution Expense												
29		Operation	II-D-3											
30	5810	Load Dispatching		2,070	(171)	1,899	3	DIST	1,899	-	1,899	-	-	1,899
31	5820	Station Expense		3,910	(334)	3,576	3	DIST	3,576	-	3,576	-	-	3,576
32	5830	Overhead Line Expense		9,015	(767)	8,248	3	DIST	8,248	-	8,248	-	-	8,248
33	5840	Underground Line Expense		11,736	(992)	10,744	3	DIST	10,744	-	10,744	-	-	10,744
34	5850	Street Light & Signal Systems		102	(30)	72	3	DIST	72	-	72	-	-	72
35	5860	Meter Expenses		13,602	(1,139)	12,463	4	MET	12,463	-	-	12,463	-	12,463
36	5870	Customer Installation Expense		3,116	(269)	2,847	3	DIST	2,847	-	2,847	-	-	2,847
37														
38		Subtotal 581-589		43,551	(3,703)	39,848			39,848	-	27,385	12,463	-	39,848
39														
40														
41	5800	Operation Super & Engin.		12,350	(4,331)	8,019	3	DIST	8,019	-	8,019	-	-	8,019
42	5880	Misc Distribution Expenses		9,655	(798)	8,857	3	DIST	8,857	-	8,857	-	-	8,857
43														
44		Subtotal 580 & 588		22,005	(5,129)	16,876			16,876	-	16,876	-	-	16,876
45														
46		Distribution-O	II-D-3	65,556	(8,832)	56,724			56,724	-	44,261	12,463	-	56,724
47														
48		Maintenance	II-D-3											
49	5910	Maint of Structures		436	(27)	409	38	E36201	409	153	256	-	-	409
50	5920	Maint of Station Equipment		7,142	(448)	6,694	38	E36201	6,694	2,503	4,190	-	-	6,694
51	5930	Maint of Overhead Lines		18,283	(1,305)	16,978	3	DIST	16,978	-	16,978	-	-	16,978
52	5940	Maint of Underground Lines		4,859	(686)	4,173	3	DIST	4,173	-	4,173	-	-	4,173
53	5960	Maint of Street Lights		1,265	(105)	1,160	3	DIST	1,160	-	1,160	-	-	1,160
54	5970	Maint of Meters		2	(11)	(9)	4	MET	(9)	-	-	(9)	-	(9)
55	5980	Maint of Misc Dist Plant (37		5	(0)	5	3	DIST	5	-	5	-	-	5
56														
57		Subtotal 591-598.1		31,992	(2,583)	29,409			29,409	2,657	26,762	(9)	-	29,409
58														
59	5900	Maintenance Super & Engin.		3,556	(294)	3,262	3	DIST	3,262	-	3,262	-	-	3,262
60														
61		Subtotal 590&598.2		3,556	(294)	3,262			3,262	-	3,262	-	-	3,262
62														
63		Distribution-N	II-D-3	35,548	(2,877)	32,671			32,671	2,657	30,024	(9)	-	32,671
64														
65		TOTAL DISTRIBUTION EXP	II-D-3	101,104	(11,708)	89,396			89,396	2,657	74,285	12,454	-	89,396
66														

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	1 Total Company	3 COH Adjustments	4 COH Total	5 FF #	6 Functionalization Factor Name	7 Allocation to Texas	8 TRAN	9 DIST	10 MET	11 TDCS	12 Total
67		Cust. Acct., Serv., Info. & Sal	II-D-3											
68														
69		<u>Customer Acc</u>	II-D-3											
70	9020	Meter Reading Expense		252	(47)	205	4	MET	205	-	-	205	-	205
71	9030	Customer Records & Collectio		6,046	(2,478)	3,568	5	TDCS	3,568	-	-	-	3,568	3,568
72														
73		Subtotal 902-903		6,298	(2,525)	3,773			3,773	-	-	205	3,568	3,773
74														
75	9010	Supervision		-	-	-	1	DA	-	-	-	-	-	-
76	9040	Uncollectible Accounts		-	-	-	1	DA	-	-	-	-	-	-
77	9050	Misc. Customer Account Exp		-	-	-	1	DA	-	-	-	-	-	-
78														
79		Subtotal Customer Accounting		6,298	(2,525)	3,773			3,773	-	-	205	3,568	3,773
80														
81		<u>Cust. Services</u>	II-D-3											
82	9060	Customer Svc & Infor		-	-	-	1	DA	-	-	-	-	-	-
83	9080	Customer Assistance		2,195	(183)	2,012	5	TDCS	2,012	-	-	-	2,012	2,012
84	9090	Inform & Instruct Adv Exp		93	(916)	(823)	5	TDCS	(823)	-	-	-	(823)	(823)
85														
86		Subtotal 906-909		2,288	(1,099)	1,189			1,189	-	-	-	1,189	1,189
87														
88	9070	Supervision		17	(1)	16	5	TDCS	16	-	-	-	16	16
89	9100	Misc. Cust. Service & Inform.		-	-	-	1	DA	-	-	-	-	-	-
90														
91		Subtotal 907&910		17	(1)	16			16	-	-	-	16	16
92														
93		-Cust. Service & Information		2,305	(1,100)	1,205			1,205	-	-	-	1,205	1,205
94														
95		<u>Sales Expense</u>	II-D-3											
96	9120	Demonstrating & Selling Exp		-	-	-	1	DA	-	-	-	-	-	-
97	9130	Advertising Exp		-	-	-	1	DA	-	-	-	-	-	-
98	9170	Sales Expense		-	-	-	1	DA	-	-	-	-	-	-
99														
100		Subtotal 912-917		-	-	-			-	-	-	-	-	-
101														
102	9110	Supervision		-	-	-	1	DA	-	-	-	-	-	-
103	9160	Misc. Sales Exp		-	-	-	1	DA	-	-	-	-	-	-
104														
105		Subtotal -Sales		-	-	-			-	-	-	-	-	-
106														
107		TOT. CUST. ACCT., SERV., INFO., & SAL		8,603	(3,625)	4,978			4,978	-	-	205	4,773	4,978
108														
109		TOTAL PAYROLL EXCLU	II-D-3	133,815	(18,172)	115,643			115,643	23,538	74,672	12,659	4,773	115,643
110														
111		Administrative & General Expenses												
112	9200	Admin. & General Salaries		1,656	(137)	1,519	12	PAYXAG	1,519	309	981	166	63	1,519
113	9250	Injuries & Damages		2,081	(817)	1,264	12	PAYXAG	1,264	257	816	138	52	1,264
114	9260	Employee Pensions & Exp		153	(316)	(163)	12	PAYXAG	(163)	(33)	(106)	(18)	(7)	(163)
115	9302	Misc. General Expense		2,497	(10,982)	(8,485)	12	PAYXAG	(8,485)	(1,727)	(5,479)	(929)	(350)	(8,485)
116														
117		TOTAL A&G EXPENSE		6,387	(12,253)	(5,866)			(5,866)	(1,194)	(3,788)	(642)	(242)	(5,866)
118														
119		TOTAL PAYROLL EXPEN	II-D-3	140,202	(30,425)	109,777			109,777	22,344	70,885	12,017	4,531	109,777

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
Class Allocation Data										
1	Direct Assigned	DA								
2	Residential	RES	1							1
3	Secondary <=10 kVA	SEC<10								1
4	Secondary >10 kVA	SEC>10								1
5	Primary	Prim				1				1
6	Transmission	TRAN					1			1
7	Lighting - SLS	SLS						1		1
8	Lighting - MLS	MLS							1	1
9										
10	Generation Demand - A&E 4CP	D1	0 511327	0 009855	0.264231	0 033839	0 178653	0.001689	0 000405	1
11										
12	Transmission Demand - ERCOT 4CP	D2	7,931	149	5,792	592	2,537	-	-	17,001
13	Dist Demand - Sub Level - 4CP	D3	31,725	597	23,166	2,370	-	-	-	57,858
14	Dist Demand - Line Level - 4CP	D4	31,641	597	22,410	2,322	-	-	-	56,970
15	Dist Dem-Line Level-4CP-Secondary	D5	31,641	597	22,410	-	-	-	-	54,648
16										
17	Mwh - Generation Level	E1	30,622,046	971,016	34,269,443	4,389,663	23,169,254	215,984	51,799	93,689,205
18										
19	Customer Count - Total	C1	2,198,225	148,123	137,862	999	204	5,100	12,698	2,503,211
20	Customer Count - Secondary Volt	C2	2,198,225	148,123	137,862	-	-	-	-	2,484,210
21	Customer Count - Overhead Dist	C3	854,820	103,231	131,139	988	-	-	-	1,090,178
22	Customer Count - Res/Comm Dist	C4	2,198,225	148,123	137,862	999	-	-	-	2,485,209
23										
24	Dist Land, Struct, Station Eqpt	A360-2	329,579	6,205	240,669	24,616	-	-	-	601,069
25	Dist Poles, Towers, Fixtures	A364	663,114	12,517	469,669	41,979	-	-	-	1,187,279
26	Dist OH Lines & Devices	A365	355,064	6,702	251,484	23,650	-	-	-	636,901
27	O. H. Poles and Conductors	A364-5	1,018,179	19,220	721,153	65,629	-	-	-	1,824,180
28	Poles, Lines, Services	A364,5,9	1,231,093	55,598	755,011	65,629	-	-	-	2,107,332
29	Dist UG Conduits	A366	284,214	1,512	80,863	7,409	-	-	-	373,998

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
30	Dist UG Conductors & Devices	A367	528,278	2,568	154,052	13,644	-	-	-	698,542
31	Dist UG Conduits, Conductors & Devices	A366-7	812,492	4,080	234,915	21,053	-	-	-	1,072,540
32	Dist Line Transformers	A368	467,683	8,828	331,250	6,228	-	-	-	812,989
33	Distribution - Services	A369	212,915	36,379	33,858	-	-	-	-	283,152
34	Distribution - Services - Wt Factors	A369Wt	2,198,225	375,588	349,570	-	-	-	-	2,923,383
35	Metering excl Transformers-Wt. Fact	A370M	-	16	3,742	586	204	-	-	4,548
36	Metering-Transformers-Wt. Factors	A370T	-	-	3,742	8,668	22,054	-	-	34,465
37	Metering (AMS) excl Transformers-Wt. Fact	A370M A	2,198,225	148,107	134,120	413	-	-	-	2,480,865
38	Metering (AMS) -Transformers-Wt Factors	A370T A	2,198,225	8,510,078	45,272,766	351,411	-	-	-	56,332,479
39	Lighting Plant - SLS	A373S	-	-	-	-	-	601,890	2,399	604,289
40	Lighting Plant - MLS	A373M	-	-	-	-	-	-	13,210	13,210
41										
42	Net Transmission Plant	TRANPLT	1,288,267	24,254	940,733	96,221	412,030	-	-	2,761,505
43	Net Distribution Plant	DISTPLT	2,614,841	52,519	1,429,179	107,514	-	375,143	12,374	4,588,570
44	Net Metering Plant	METPLT	119,917	11,567	43,730	6,663	10,635	-	-	192,512
45	Net Customer Service Plant	CUSTPLT	69,219	6,987	3,114	202	40	-	105	79,668
46										
47	COS excl. Revenue Related Expenses	RevRel	1,078,560	28,412	663,795	63,504	154,517	49,923	2,604	2,041,314
48	Metering Materials & Supplies	Met_M&S	167	195	263	193	1,886	-	-	2,703
49										
50	Rate Base - Transmission	TRANRB	1,072,246	20,187	782,989	80,086	342,940	-	-	2,298,448
51	Rate Base - Distribution	DISTRB	1,997,793	40,198	1,094,298	82,149	-	289,116	9,475	3,513,029
52	Rate Base - Metering	METRB	88,407	8,655	32,782	5,031	8,213	-	-	143,088
53	Rate Base - Customer Service	CUSTRB	52,259	5,226	2,448	158	42	8	82	60,222
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

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
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	16,196,174	592,309	23,058,174	2,477,952	5,554,806	102,274	36,409	48,018,102
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	271,596	5,113	198,328	20,286	86,865	-	-	582,188
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	27,516	1,832	3,112	193	243	146	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	289,954	5,459	211,734	21,657	92,737	-	-	621,541
78	Distribution O&M	DISO&M	216,381	4,186	109,308	10,067	-	5,673	910	346,525
79	Metering O&M	METO&M	27,753	1,907	6,935	1,058	821	-	-	38,474
80	Customer Service O&M	CUSO&M	42,826	3,375	3,806	238	253	146	116	50,760
81	Payroll excl A&G-Cust Serv	CUPAYXAG	4,142	418	186	12	2	-	6	4,767
82	Taxable Income - Transmission	TTXINC	40,313	759	29,438	3,011	12,893	-	-	86,414
83	Taxable Income - Distribution	DTXINC	75,983	1,524	41,413	3,144	-	10,544	358	132,966
84	Taxable Income - Metering	MTXINC	3,904	360	1,354	203	302	-	-	6,123
85	Taxable Income - Customer Service	CUTXINC	2,208	221	103	7	2	0	3	2,545
86										
87	Total Cost of Service - Transmission	TRACOS	450,273	8,477	328,805	33,630	144,012	-	-	965,197
88	Total Cost of Service - Distribution	DISCOS	633,554	13,832	381,016	32,710	17,728	55,511	2,776	1,137,126
89	Total Cost of Service - Metering	METCOS	52,877	4,033	15,418	2,622	3,169	-	-	78,120
90	Total Cost of Service - Cust Serv	CUSCOS	59,946	4,824	5,099	315	314	184	158	70,840
91	Total Cost of Service - All Functions	TOTCOS	1,196,650	31,166	730,338	69,277	165,222	55,695	2,934	2,251,283

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
			1	2	3	4	5	6	7	
1	Direct Assigned	DA								
2	Residential	RES	100%	0%	0%	0%	0%	0%	0%	100%
3	Secondary <=10 kVA	SEC<10	0%	100%	0%	0%	0%	0%	0%	100%
4	Secondary >10 kVA	SEC>10	0%	0%	100%	0%	0%	0%	0%	100%
5	Primary	Prim	0%	0%	0%	100%	0%	0%	0%	100%
6	Transmission	TRAN	0%	0%	0%	0%	100%	0%	0%	100%
7	Lighting - SLS	SLS	0%	0%	0%	0%	0%	100%	0%	100%
8	Lighting - MLS	MLS	0%	0%	0%	0%	0%	0%	100%	100%
9										
10	Generation Demand - A&E 4CP	D1	51.1328%	0.9855%	26.4231%	3.3839%	17.8653%	0.1689%	0.0405%	100.0000%
11										
12	Transmission Demand - ERCOT 4CP	D2	46.6509%	0.8783%	34.0660%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
13	Dist Demand - Sub Level - 4CP	D3	54.8321%	1.0323%	40.0402%	4.0954%	0.0000%	0.0000%	0.0000%	100.0000%
14	Dist Demand - Line Level - 4CP	D4	55.5393%	1.0484%	39.3373%	4.0750%	0.0000%	0.0000%	0.0000%	100.0000%
15	Dist Dem-Line Level-4CP-Secondary	D5	57.8987%	1.0929%	41.0083%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16										
17	Mwh - Generation Level	E1	32.6847%	1.0364%	36.5778%	4.6853%	24.7299%	0.2305%	0.0553%	100.0000%
18										
19	Customer Count - Total	C1	87.8162%	5.9173%	5.5074%	0.0399%	0.0081%	0.2037%	0.5073%	100.0000%
20	Customer Count - Secondary Volt	C2	88.4879%	5.9626%	5.5495%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
21	Customer Count - Overhead Dist	C3	78.4110%	9.4692%	12.0291%	0.0906%	0.0000%	0.0000%	0.0000%	100.0000%
22	Customer Count - Res/Comm Dist	C4	88.4523%	5.9602%	5.5473%	0.0402%	0.0000%	0.0000%	0.0000%	100.0000%
23										
24	Dist Land, Struct, Station Eqpt	A360-2	54.8321%	1.0323%	40.0402%	4.0954%	0.0000%	0.0000%	0.0000%	100.0000%
25	Dist Poles, Towers, Fixtures	A364	55.8516%	1.0543%	39.5584%	3.5357%	0.0000%	0.0000%	0.0000%	100.0000%
26	Dist OH Lines & Devices	A365	55.7487%	1.0524%	39.4856%	3.7133%	0.0000%	0.0000%	0.0000%	100.0000%
27	O H Poles and Conductors	A364-5	55.8157%	1.0536%	39.5330%	3.5977%	0.0000%	0.0000%	0.0000%	100.0000%
28	Poles, Lines, Services	A364,5,9	58.4195%	2.6383%	35.8278%	3.1143%	0.0000%	0.0000%	0.0000%	100.0000%
29	Dist UG Conduits	A366	75.9934%	0.4043%	21.6213%	1.9810%	0.0000%	0.0000%	0.0000%	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
30	Dist UG Conductors & Devices	A367	75.6258%	0.3676%	22.0534%	1.9532%	0.0000%	0.0000%	0.0000%	100.0000%
31	Dist UG Conduits, Conductors & Devices	A366-7	75.7540%	0.3804%	21.9027%	1.9629%	0.0000%	0.0000%	0.0000%	100.0000%
32	Dist Line Transformers	A368	57.5264%	1.0859%	40.7446%	0.6431%	0.0000%	0.0000%	0.0000%	100.0000%
33	Distribution - Services	A369	75.1946%	12.8477%	11.9577%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
34	Distribution - Services - Wt. Factors	A369Wt	75.1946%	12.8477%	11.9577%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
35	Metering excl Transformers-Wt. Fact	A370M	0.0000%	0.3518%	82.2779%	12.8848%	4.4855%	0.0000%	0.0000%	100.0000%
36	Metering-Transformers-Wt. Factors	A370T	0.0000%	0.0000%	10.8575%	25.1517%	63.9908%	0.0000%	0.0000%	100.0000%
37	Metering (AMS) excl Transformers-Wt. Fact	A370M A	88.6072%	5.9700%	5.4062%	0.0166%	0.0000%	0.0000%	0.0000%	100.0000%
38	Metering (AMS) -Transformers-Wt. Factors	A370T A	3.9022%	15.1069%	80.3671%	0.6238%	0.0000%	0.0000%	0.0000%	100.0000%
39	Lighting Plant - SLS	A373S	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	99.6030%	0.3970%	100.0000%
40	Lighting Plant - MLS	A373M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
41										
42	Net Transmission Plant	TRANPLT	46.6509%	0.8783%	34.0660%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
43	Net Distribution Plant	DISTPLT	56.9206%	1.1446%	31.1465%	2.3431%	0.0000%	8.1756%	0.2697%	100.0000%
44	Net Metering Plant	METPLT	62.2909%	6.0083%	22.7152%	3.4611%	5.5244%	0.0000%	0.0000%	100.0000%
45	Net Customer Service Plant	CUSTPLT	86.8833%	8.7697%	3.9089%	0.2534%	0.0506%	0.0000%	0.1320%	100.0000%
46										
47	COS excl Revenue Related Expenses	RevRel	52.8366%	1.3918%	32.5180%	3.1109%	7.5695%	2.4456%	0.1276%	100.0000%
48	Metering Materials & Supplies	Met_M&S	6.1665%	7.2019%	9.7377%	7.1354%	69.7585%	0.0000%	0.0000%	100.0000%
49										
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	56.8681%	1.1443%	31.1497%	2.3384%	0.0000%	8.2298%	0.2697%	100.0000%
52	Rate Base - Metering	METRB	61.7851%	6.0490%	22.9102%	3.5158%	5.7399%	0.0000%	0.0000%	100.0000%
53	Rate Base - Customer Service	CUSTRB	86.7763%	8.6778%	4.0644%	0.2627%	0.0700%	0.0125%	0.1362%	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%

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
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%	5.7925%	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%
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%	0.8782%	34.0660%	3.4844%	14.9204%	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	83.0421%	5.5289%	9.3919%	0.5825%	0.7334%	0.4406%	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	TRAOM	46.6508%	0.8783%	34.0660%	3.4844%	14.9205%	0.0000%	0.0000%	100.0000%
78	Distribution O&M	DISOM	62.4431%	1.2080%	31.5440%	2.9051%	0.0000%	1.6371%	0.2626%	100.0000%
79	Metering O&M	METOM	72.1344%	4.9566%	18.0252%	2.7499%	2.1339%	0.0000%	0.0000%	100.0000%
80	Customer Service O&M	CUSOM	84.3696%	6.6489%	7.4980%	0.4689%	0.4984%	0.2876%	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	57.1443%	1.1464%	31.1455%	2.3642%	0.0000%	7.9301%	0.2695%	100.0000%
84	Taxable Income - Metering	MTXINC	63.7641%	5.8799%	22.1134%	3.3153%	4.9274%	0.0000%	0.0000%	100.0000%
85	Taxable Income - Customer Service	CUTXINC	86.7849%	8.6850%	4.0522%	0.2620%	0.0685%	0.0115%	0.1359%	100.0000%
86										
87	Total Cost of Service - Transmission	TRACOS	46.6509%	0.8783%	34.0661%	3.4843%	14.9205%	0.0000%	0.0000%	100.0000%
88	Total Cost of Service - Distribution	DISCOS	55.7153%	1.2164%	33.5069%	2.8765%	1.5590%	4.8817%	0.2442%	100.0000%
89	Total Cost of Service - Metering	METCOS	67.6872%	5.1626%	19.7369%	3.3565%	4.0568%	0.0000%	0.0000%	100.0000%
90	Total Cost of Service - Cust Serv	CUSCOS	84.6220%	6.8101%	7.1978%	0.4450%	0.4429%	0.2593%	0.2229%	100.0000%
91	Total Cost of Service - All Functions	TOTCOS	53.1541%	1.3844%	32.4410%	3.0772%	7.3390%	2.4739%	0.1303%	100.0000%

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

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

Line No.	Description	Total CITIES Proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	1,057,302	576,914	14,927	331,783	33,020	93,811	5,819	1,026	1,057,300
2	Depreciation and Amortization	278,400	153,600	4,655	82,627	7,124	11,694	18,105	595	278,400
3	Taxes other than Income Taxes	276,368	118,567	3,550	112,274	11,340	24,498	5,826	314	276,368
4	Federal Income Taxes	49,381	26,671	671	15,524	1,377	2,835	2,226	77	49,381
5										
6	Return on Rate Base	374,721	200,027	4,627	119,150	10,431	21,879	18,012	595	374,721
7										
8	Total Cost of Service	2,036,172	1,075,779	28,430	661,357	63,291	154,717	49,988	2,608	2,036,170
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	1,968,269	1,040,731	27,703	639,358	61,287	149,024	47,640	2,525	1,968,267

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
Schedule A-Total Rate Base
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Schedule CITIES-KP-1B-Total-Class
Page 1 of 1

Line No.	Description	Total CITIES proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	11,413,196	6,145,870	146,307	3,590,824	315,269	586,427	610,714	17,786	11,413,196
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	7,622,254	4,089,244	95,326	2,416,756	210,600	422,706	375,143	12,479	7,622,254
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	(981,429)	(536,370)	(12,990)	(307,545)	(26,167)	(41,868)	(54,669)	(1,819)	(981,429)
11	Materials & Supplies	109,728	57,895	1,242	35,321	3,116	6,926	5,062	167	109,728
12	Cash Working Capital	26,204	16,390	510	7,514	721	726	291	51	26,204
13	Prepayments	14,112	7,574	177	4,474	390	774	699	23	14,112
14	Other Rate Base Items									
15	Customer Deposits & Advances	(417)	(195)	(4)	(142)	(15)	(62)	-	-	(417)
16	Regulatory Liabilities	(779,131)	(426,538)	(10,466)	(243,975)	(21,264)	(37,569)	(37,968)	(1,351)	(779,131)
17	Regulatory Assets	16,416	10,293	698	3,999	436	366	602	22	16,416
18										
19	Total Rate Base	6,014,787	3,210,705	74,266	1,912,516	167,424	351,195	289,123	9,557	6,014,787
20										
21	Rate of return	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
22										
23	Return on Rate Base	374,721	200,027	4,627	119,150	10,431	21,879	18,012	595	374,721

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

Schedule CITIES-KP-1A-Dist-Class
Page 1 of 1

Line No.	Description	Total CITIES proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	346,525	216,381	4,186	109,308	10,067	-	5,673	910	346,525
2	Depreciation and Amortization	181,001	101,530	2,544	54,500	3,786	-	18,070	571	181,001
3	Taxes other than Income Taxes	225,767	93,365	2,723	96,170	9,644	17,728	5,826	311	225,767
4	Federal Income Taxes	28,283	16,178	324	8,809	670	-	2,225	76	28,283
5										
6	Return on Rate Base	218,862	124,462	2,504	68,175	5,118	-	18,012	590	218,862
7										
8	Total Cost of Service	1,000,438	551,916	12,382	336,961	29,286	17,728	49,806	2,459	1,000,438
9										
10	Other revenues	29,688	17,206	387	8,991	673	0	2,348	82	29,688
11										
12	Total adjusted revenue Revenues	970,750	534,710	11,895	327,970	28,613	17,728	47,458	2,376	970,750

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
Schedule A-Total Rate Base
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Schedule CITIES-KP-1B-Dist-Class
Page 1 of 1

Line No.	Description	Total CITIES proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	7,258,220	4,124,331	84,522	2,254,956	166,093	-	610,714	17,604	7,258,220
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	4,588,570	2,611,841	52,519	1,429,179	107,514	-	375,143	12,374	4,588,570
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	(6,536)	(4,132)	(78)	(2,029)	(192)	-	(87)	(17)	(6,536)
10	Accumulated Deferred Federal Income Taxes	(668,689)	(380,621)	(7,654)	(208,273)	(15,668)	-	(54,669)	(1,803)	(668,689)
11	Materials & Supplies	61,915	35,242	709	19,284	1,451	-	5,062	167	61,915
12	Cash Working Capital	17,303	10,805	209	5,458	503	-	283	45	17,303
13	Prepayments	8,549	4,866	98	2,663	200	-	699	23	8,549
14	Other Rate Base Items									
15	Customer Deposits & Advances	-	-	-	-	-	-	-	-	-
16	Regulatory Liabilities	(496,081)	(284,759)	(5,696)	(154,475)	(11,847)	-	(37,968)	(1,336)	(496,081)
17	Regulatory Assets	7,363	4,191	84	2,293	173	-	602	20	7,363
18										
19	Total Rate Base	3,513,029	1,997,793	40,198	1,094,298	82,149	-	289,116	9,475	3,513,029
20										
21	Rate of return	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
22										
23	Return on Rate Base	218,862	124,462	2,504	68,175	5,118	-	18,012	590	218,862

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Intangible Plant - Gross			II-B-1											
2	301 01	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
3	302 01	Franchise & Consents		-	13	D3	-	-	-	-	-	-	-	-	-
4	303 01	Misc Intangible Plant - MF S/W		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
5	303 02	Misc Intangible Plant - NMF S/W		83,771	71	DPAYXAG	83,771	52,790	998	26,012	2,440	-	1,309	222	83,771
6															
7		Subtotal		83,771			83,771	52,790	998	26,012	2,440	-	1,309	222	83,771
8															
9	Transmission Plant - Gross			II-B-1											
10	350 01	Land and Land Fees		807	13	D3	807	442	8	323	33	-	-	-	807
11	350 02	Land and Land Rights		2	13	D3	2	1	0	1	0	-	-	-	2
12	352 01	Structures and Improvements		7,021	13	D3	7,021	3,850	72	2,811	288	-	-	-	7,021
13	353 01	Station Equipment		77,674	13	D3	77,674	42,590	802	31,101	3,181	-	-	-	77,674
14	354 01	Towers and Fixtures		-	13	D3	-	-	-	-	-	-	-	-	-
15	355 01	Poles, Towers, and Fixtures		-	13	D3	-	-	-	-	-	-	-	-	-
16	356 01	Overhead Conductors and Devices		-	13	D3	-	-	-	-	-	-	-	-	-
17	357 01	Underground Conduit		-	13	D3	-	-	-	-	-	-	-	-	-
18	358 01	Underground Conductors and Devices		-	13	D3	-	-	-	-	-	-	-	-	-
19	359 01	Roads and Trails		-	13	D3	-	-	-	-	-	-	-	-	-
20															
21		Subtotal		85,504			85,504	46,883	883	34,236	3,502	-	-	-	85,504
22															
23	Distribution Plant - Gross			II-B-1											
24	360 01	Land and Land Fees		13,105	13	D3	13,105	7,186	135	5,247	537	-	-	-	13,105
25	360 02	Land and Land Rights		1,116	13	D3	1,116	612	12	447	46	-	-	-	1,116
26	361 01	Structures and Improvements		68,915	13	D3	68,915	37,787	711	27,594	2,822	-	-	-	68,915
27	362 01	Station Equipment		758,678	13	D3	758,678	415,999	7,832	303,776	31,071	-	-	-	758,678
28	364 01	Poles, Towers and Fixtures		834,479	1	DA	834,479	466,070	8,798	330,107	29,505	-	-	-	834,479
	364 01	Poles, Towers & Fixtures-Secondary		110,438	15	D5	110,438	63,942	1,207	45,289	-	-	-	-	110,438
	364 01	Poles, Towers & Fixtures-Primary		724,041	14	D4	724,041	402,128	7,591	284,818	29,505	-	-	-	724,041
29	365 01	Overhead Conductors and Devices		1,007,465	1	DA	1,007,465	561,649	10,602	397,803	37,410	-	-	-	1,007,465
	365 01	O H Conductors & Devices-Secondary		89,416	15	D5	89,416	51,771	977	36,668	-	-	-	-	89,416
	365 01	O H Conductors & Devices-Primary		918,049	14	D4	918,049	509,878	9,625	361,135	37,410	-	-	-	918,049
30	366 01	Underground Conduit		578,263	29	A366	578,263	439,442	2,338	125,028	11,456	-	-	-	578,263
31	367 01	Underground Conductors and Devices		970,621	30	A367	970,621	734,040	3,568	214,055	18,959	-	-	-	970,621
32	368 01	Line Transformers		1,370,550	1	DA	1,370,550	788,428	14,883	558,426	8,813	-	-	-	1,370,550
	368 01	Line Transformers-Secondary		1,154,271	15	D5	1,154,271	668,308	12,615	473,347	-	-	-	-	1,154,271
	368 01	Line Transformers-Primary		216,280	14	D4	216,280	120,120	2,267	85,078	8,813	-	-	-	216,280
33	369 01	Services		200,605	34	A369Wt	200,605	150,844	25,773	23,988	-	-	-	-	200,605
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		601,316	39	A373S	601,316	-	-	-	-	-	598,929	2,387	601,316
37	373 02	Security Lighting		13,221	40	A373M	13,221	-	-	-	-	-	-	13,221	13,221

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
38	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
39	374 03	Asset Retirement Cost Dist Plant		-	1	DA	-	-	-	-	-	-	-	-	-
40															
41		Subtotal		6,418,334			6,418,334	3,602,058	74,652	1,986,470	140,618	-	598,929	15,608	6,418,334
42															
43		TOTAL INT, TRAN, DIST PLANT-GROSS	II-B-1	6,587,609			6,587,609	3,701,731	76,532	2,046,718	146,560	-	600,237	15,830	6,587,609
44		TOTAL TRAN, DIST PLANT-GROSS	II-B-1	6,503,838			6,503,838	3,648,941	75,534	2,020,706	144,120	-	598,929	15,608	6,503,838
45															
46		General Plant - Gross	II-B-2												
47	389 01	Land and Land Fees		26,354	71	DPAYXAG	26,354	16,607	314	8,183	768	-	412	70	26,354
48	389 02	Land and Land Rights		141	71	DPAYXAG	141	89	2	44	4	-	2	0	141
49	390 01	Structures and Improvements		208,033	71	DPAYXAG	208,033	131,097	2,478	64,598	6,059	-	3,250	551	208,033
50	391 01	Office Furniture and Equipment		7,867	71	DPAYXAG	7,867	4,958	94	2,443	229	-	123	21	7,867
51	392 01	Transportation Equipment		81,833	71	DPAYXAG	81,833	51,569	975	25,411	2,383	-	1,278	217	81,833
52	393 01	Stores Equipment		145	71	DPAYXAG	145	91	2	45	4	-	2	0	145
53	394 01	Tools, Shop and Garage Equipment		15,083	71	DPAYXAG	15,083	9,505	180	4,683	439	-	236	40	15,083
54	395 01	Laboratory Equipment		3,714	71	DPAYXAG	3,714	2,340	44	1,153	108	-	58	10	3,714
55	396 01	Power Operated Equipment		8,616	71	DPAYXAG	8,616	5,430	103	2,675	251	-	135	23	8,616
56															
57		Subtotal		351,785			351,785	221,685	4,191	109,236	10,246	-	5,496	931	351,785
58															
59		General Plant - Miscellaneous													
60	398 01	Miscellaneous Equipment		7,571	71	DPAYXAG	7,571	4,771	90	2,351	221	-	118	20	7,571
61	399 11	Asset Retirement Cost Gen Plant		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
62															
63		Subtotal		7,571			7,571	4,771	90	2,351	221	-	118	20	7,571
64															
65		TOTAL GENERAL PLANT GROSS	II-B-2	359,357			359,357	226,456	4,281	111,587	10,467	-	5,614	951	359,357
66															
67		Communication Equipment - Gross	II-B-3												
68	397 01	Communication Equipment		214,395	71	DPAYXAG	214,395	135,106	2,554	66,574	6,245	-	3,349	567	214,395
69	397 02	Computer Equipment		96,859	71	DPAYXAG	96,859	61,038	1,154	30,077	2,821	-	1,513	256	96,859
70															
71		Subtotal		311,255			311,255	196,144	3,708	96,651	9,066	-	4,863	824	311,255
72															
73		TOTAL COMMUNICATION EQUIPMENT	II-B-3	311,255			311,255	196,144	3,708	96,651	9,066	-	4,863	824	311,255
74															
75		TOTAL GENERAL PLANT GROSS INCLUDE. COMM. EQU	II-B-2 - II-B-3	670,611			670,611	422,600	7,990	208,238	19,532	-	10,477	1,775	670,611
76															
77		TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)	II-B-1-3	7,258,220			7,258,220	4,124,331	84,522	2,254,956	166,093	-	610,714	17,604	7,258,220
78															
79		TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)	II-B-1-3	7,174,449			7,174,449	4,071,541	83,524	2,228,943	163,653	-	609,405	17,383	7,174,449
80															
81		Intangible Plant	II-B-1												

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
82	Accumulated Depreciation														
83	301 01	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
84	302 01	Franchise & Consents		-	13	D3	-	-	-	-	-	-	-	-	-
85	303 01	Misc Intangible Plant - MF S/W		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
86	303 02	Misc Intangible Plant - NMF S/W		43,404	71	DPAYXAG	43,404	27,352	517	13,478	1,264	-	678	115	43,404
87															
88	Subtotal			43,404			43,404	27,352	517	13,478	1,264	-	678	115	43,404
89															
90	Transmission Plant			II-B-1											
91	Accumulated Depreciation														
92	350 01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
93	350 02	Land and Land Rights		0	13	D3	0	0	0	0	0	-	-	-	0
94	352 01	Structures and Improvements		652	13	D3	652	357	7	261	27	-	-	-	652
95	353 01	Station Equipment		12,853	13	D3	12,853	7,048	133	5,146	526	-	-	-	12,853
96	354 01	Towers and Fixtures		-	13	D3	-	-	-	-	-	-	-	-	-
97	355 01	Poles, Towers, and Fixtures		-	13	D3	-	-	-	-	-	-	-	-	-
98	356 01	Overhead Conductors and Devices		-	13	D3	-	-	-	-	-	-	-	-	-
99	357 01	Underground Conduit		-	13	D3	-	-	-	-	-	-	-	-	-
100	358 01	Underground Conductors and Devices		-	13	D3	-	-	-	-	-	-	-	-	-
101	359 01	Roads and Trails		-	13	D3	-	-	-	-	-	-	-	-	-
102															
103	Subtotal			13,505			13,505	7,405	139	5,408	553	-	-	-	13,505
104															
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										

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
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 DEPRECIATION	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 DEPRECIATION	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	4,120,109			4,120,109	2,316,630	46,938	1,283,713	93,870	-	367,824	11,134	4,120,109
130		TOTAL TRAN, DIST PLANT-NET	II-B-1 - II-B-5	4,079,742			4,079,742	2,291,192	46,457	1,271,178	92,694	-	367,193	11,027	4,079,742
131															
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	468,461			468,461	295,211	5,581	145,466	13,645	-	7,319	1,240	468,461
159															
160		TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)	II-B-1-3 - II-B-5	4,588,570			4,588,570	2,611,841	52,519	1,429,179	107,514	-	375,143	12,374	4,588,570
161															
162		TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)	II-B-1-3 - II-B-5	4,548,203			4,548,203	2,586,403	52,038	1,416,644	106,339	-	374,512	12,267	4,548,203

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
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
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	Injures & Damages-Auto Liability		(507)	43	DISTPLT	(507)	(289)	(6)	(158)	(12)	-	(41)	(1)	(507)
179	2282	Injures & Damages-Gen Liability		(5,061)	43	DISTPLT	(5,061)	(2,881)	(58)	(1,576)	(119)	-	(414)	(14)	(5,061)
180	2282	Injures & Damages-Workers' Comp		(2,297)	71	DPAYXAG	(2,297)	(1,447)	(27)	(713)	(67)	-	(36)	(6)	(2,297)
181	2283	Benefit Restoration Plan		(4,462)	71	DPAYXAG	(4,462)	(2,812)	(53)	(1,386)	(130)	-	(70)	(12)	(4,462)
182		Subtotal		(6,536)			(6,536)	(4,132)	(78)	(2,029)	(192)	-	(87)	(17)	(6,536)
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	34,537	2,598	-	9,066	299	110,886
186	2820	Def Inc Taxes-Fed-Accel Depr		(729,750)	43	DISTPLT	(729,750)	(415,378)	(8,352)	(227,291)	(17,099)	-	(59,661)	(1,968)	(729,750)
187	2830	Def Inc Taxes-Other		(49,825)	43	DISTPLT	(49,825)	(28,361)	(570)	(15,519)	(1,167)	-	(4,074)	(134)	(49,825)
188															
189		Subtotal		(668,689)			(668,689)	(380,621)	(7,654)	(208,273)	(15,668)	-	(54,669)	(1,803)	(668,689)
190															
191															
192		TOTAL ACCUMULATED PROVISIONS	II-B-7	(675,224)			(675,224)	(384,754)	(7,732)	(210,302)	(15,860)	-	(54,757)	(1,821)	(675,224)
193															
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	35,027	704	19,166	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	19,284	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	10,805	209	5,458	503	-	283	45	17,303
204															
205		O&M plus A&G % Per PUC Substantive Rule													
206		Balance													

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
207															
208		Subtotal		17,303			17,303	10,805	209	5,458	503	-	283	45	17,303
209															
210		Working Capital - Prepayments													
211	1650	Prepay-Insurance	II-B-10	3,611	43	DISTPLT	3,611	2,056	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	-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
215	1650	Prepaid Pension Assets	II-B-10	(0)	71	DPAYXAG	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)
216															
217		Subtotal		8,549			8,549	4,866	98	2,663	200	-	699	23	8,549
218															
219															
220		TOTAL WORKING CAPITAL	II-B-8-9	87,767			87,767	50,913	1,016	27,405	2,154	-	6,044	235	87,767
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		-	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)	71	DPAYXAG	(39,158)	(24,676)	(467)	(12,159)	(1,141)	-	(612)	(104)	(39,158)
239	2540	Reg Liability Pension BRP and Postretirement		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
240	2540	Reg Liability Interest Rate Hedge		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
241															
242		Subtotal Non-Tax Regulatory Liabilities		(39,158)			(39,158)	(24,676)	(467)	(12,159)	(1,141)	-	(612)	(104)	(39,158)
243															
244		Tax Related Regulatory Liabilities													
245	2540	Reg NC Liab EDIT - Plant		(456,923)	43	DISTPLT	(456,923)	(260,083)	(5,230)	(142,316)	(10,706)	-	(37,356)	(1,232)	(456,923)
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		(456,923)			(456,923)	(260,083)	(5,230)	(142,316)	(10,706)	-	(37,356)	(1,232)	(456,923)

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
251															
252		TOTAL OTHER RATE BASE ITEMS	II-B-11	(496,081)			(496,081)	(284,759)	(5,696)	(154,475)	(11,847)	-	(37,968)	(1,336)	(496,081)
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	-	43	DISTPLT	-	-	-	-	-	-	-	-	-
258	1823	Regulatory Assets-AMS Reconciliation		-	43	DISTPLT	-	-	-	-	-	-	-	-	-
259	1823	Regulatory Assets-Hurricane Harvey	II-B-12	8,631	43	DISTPLT	8,631	4,913	99	2,688	202	-	706	23	8,631
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		8,631			8,631	4,913	99	2,688	202	-	706	23	8,631
272															
273		Tax Related Regulatory Assets													
274	1823	Regulatory Assets- Margin Tax	II-B-12	-	43	DISTPLT	-	-	-	-	-	-	-	-	-
275	1823	Reg Asset-Postretirement (RDS)	II-B-12	-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
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	14,835	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		(1,268)			(1,268)	(722)	(15)	(395)	(30)	-	(104)	(3)	(1,268)
288															
289		TOTAL REGULATORY ASSETS	II-B-12	7,363			7,363	4,191	84	2,293	173	-	602	20	7,363
290															
291		TOTAL OTHER RATE BASE ITEMS	II-B-6-12	(1,075,541)			(1,075,541)	(614,048)	(12,321)	(334,881)	(25,365)	-	(86,027)	(2,899)	(1,075,541)
292															
293		TOTAL RATE BASE	II-B-1-12	3,513,029			3,513,029	1,997,793	40,198	1,094,298	82,149	-	289,116	9,475	3,513,029
294								2,218,281	43,841	1,204,034	90,525	-	311,593	10,251	3,878,526

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
295	Rate of Return			6.23%			6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
296															
297	RETURN ON RATE BASE			218,862			218,862	124,462	2,504	68,175	5,118	-	18,012	590	218,862

DRAFT ONLY

Line No.	Account Number	Description	Reference Schedule	CITIES Total	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		50	13	D3	50	27	1	20	2	-	-	-	50
24	5700	Maint of Sta Equip		749	13	D3	749	411	8	300	31	-	-	-	749
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		799			799	438	8	320	33	-	-	-	799
30															
31	TOTAL TRANSMISSION EXPENSE		II-D-1	799			799	438	8	320	33	-	-	-	799
32															
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	-	-	-	-	-	-	-	-	-

[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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
85	TOTAL-CUSTOMER SERVICE & INFO.		II-D-1	-			-	-	-	-	-	-	-	-	-
86															
87	Sales Expense		II-D-1												
88	9110	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
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	207,251			207,251	128,897	2,529	66,051	6,036	-	3,197	541	207,251
99															
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	DISTLT	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		31,019	71	DPAYXAG	31,019	19,547	370	9,632	903	-	485	82	31,019
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		82,000	71	DPAYXAG	82,000	51,674	977	25,463	2,388	-	1,281	217	82,000
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															
113	TOTAL A&G EXPENSE		II-D-2	139,274			139,274	87,484	1,657	43,257	4,031	-	2,476	369	139,274
114															
115	TOTAL O&M & A&G EXPENSE		II-D-1-2	346,525			346,525	216,381	4,186	109,308	10,067	-	5,673	910	346,525
116															
117	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
118															
119	TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. P		II-D-1-2	346,525			346,525	216,381	4,186	109,308	10,067	-	5,673	910	346,525
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		-	71	DPAYXAG	-	-	-	-	-	-	-	-	-
127	303 02	Misc Intangible Plant - NMF S/W		9,705	71	DPAYXAG	9,705	6,116	116	3,014	283	-	152	26	9,705

Line No.	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
128															
129		Subtotal		9,705			9,705	6,116	116	3,014	283	-	152	26	9,705
130															
131		Transmission Plant	II-E-1												
132	350.01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
133	350.02	Land and Land Rights		0	13	D3	0	0	0	0	0	-	-	-	0
134	352.01	Structures and Improvements		111	13	D3	111	61	1	44	5	-	-	-	111
135	353.01	Station Equipment		1,387	13	D3	1,387	760	14	555	57	-	-	-	1,387
136	354.01	Towers and Fixtures		-	13	D3	-	-	-	-	-	-	-	-	-
137	355.01	Poles and Fixtures		-	13	D3	-	-	-	-	-	-	-	-	-
138	356.01	O H Conductors & Devices		-	13	D3	-	-	-	-	-	-	-	-	-
139	357.01	Underground Conduit		-	13	D3	-	-	-	-	-	-	-	-	-
140	358.01	Underground Conductors		-	13	D3	-	-	-	-	-	-	-	-	-
141	359.01	Roads and Trails		-	13	D3	-	-	-	-	-	-	-	-	-
142															
143		Subtotal		1,498			1,498	821	15	600	61	-	-	-	1,498
144															
145		Distribution	II-E-1												
146	360.01	Land and Land Fees		-	13	D3	-	-	-	-	-	-	-	-	-
147	360.02	Land and Land Rights		18	13	D3	18	10	0	7	1	-	-	-	18
148	361.01	Structures and Improvements		1,083	13	D3	1,083	594	11	434	44	-	-	-	1,083
149	362.01	Station Equipment		12,898	13	D3	12,898	7,072	133	5,164	528	-	-	-	12,898
150	364.01	Poles, Towers and Fixtures		16,513	1	DA	16,513	9,223	174	6,532	584	-	-	-	16,513
151	364.01	Poles,Towers & Fixtures-Secondary		2,185	15	D5	2,185	1,265	24	896	-	-	-	-	2,185
152	364.01	Poles,Towers & Fixtures-Primary		14,328	14	D4	14,328	7,958	150	5,636	584	-	-	-	14,328
153	365.01	Overhead Conductors and Devices		30,067	1	DA	30,067	16,762	316	11,872	1,116	-	-	-	30,067
154	365.01	O.H. Conductors & Devices-Secondary		2,669	15	D5	2,669	1,545	29	1,094	-	-	-	-	2,669
155	365.01	O H Conductors & Devices-Primary		27,398	14	D4	27,398	15,217	287	10,778	1,116	-	-	-	27,398
156	366.01	Underground Conduit		10,381	29	A366	10,381	7,889	42	2,245	206	-	-	-	10,381
157	367.01	Underground Conductors and Devices		26,549	30	A367	26,549	20,078	98	5,855	519	-	-	-	26,549
158	368.01	Line Transformers		38,256	1	DA	38,256	22,007	415	15,587	246	-	-	-	38,256
159	368.01	Line Transformers-Secondary		32,219	15	D5	32,219	18,655	352	13,213	-	-	-	-	32,219
160	368.01	Line Transformers-Primary		6,037	14	D4	6,037	3,353	63	2,375	246	-	-	-	6,037
161	369.01	Services		8,886	34	A369Wt	8,886	6,682	1,142	1,063	-	-	-	-	8,886
162	370.01	Meeters-Meeters		-	35	A370M	-	-	-	-	-	-	-	-	-
163	370.01	Meeters-Transformer		-	36	A370T	-	-	-	-	-	-	-	-	-
164	370.03	Automated Meters-Meter		-	37	A370M A	-	-	-	-	-	-	-	-	-
165	370.03	Automated Meters-Transformers		-	38	A370T A	-	-	-	-	-	-	-	-	-
166	373.01	Street Lighting and Signal Systems		17,883	39	A373S	17,883	-	-	-	-	-	17,813	71	17,883
167	373.02	Security Lighting		456	40	A373M	456	-	-	-	-	-	-	456	456
168	374.01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-

Line No.	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
169															
170		Subtotal		162,991			162,991	90,317	2,332	48,759	3,244	-	17,813	527	162,991
171															
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		2,669	71	DPAYXAG	2,669	1,682	32	829	78	-	42	7	2,669
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		25,338			25,338	15,967	302	7,868	738	-	396	67	25,338
187															
188	TOTAL DEPRECIATION		II-E-1	199,532			199,532	113,221	2,765	60,240	4,326	-	18,360	620	199,532
189															
190	4074	Non-standard metering service - Docket No	II-E-4 1 1	-	73	DOMXAG	-	-	-	-	-	-	-	-	-
191	4074	Expedited Switches - Docket No. 38339	II-E-4 1 1	-	73	DOMXAG	-	-	-	-	-	-	-	-	-
192	4074	Hurricane Harvey	II-E-4 1 1	2,914	73	DOMXAG	2,914	1,812	36	929	85	-	45	8	2,914
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 N.	II-E-4 1 1	(20,199)	71	DPAYXAG	(20,199)	(12,729)	(241)	(6,272)	(588)	-	(316)	(53)	(20,199)
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	(197)	73	DOMXAG	(197)	(122)	(2)	(63)	(6)	-	(3)	(1)	(197)
197															
198		Total Amortization Expense	II-E-4.1	(18,826)			(18,826)	(11,875)	(224)	(5,835)	(548)	-	(294)	(50)	(18,826)
199															
200	DEPRECIATION & AMORTIZATION		II-E-4.1	180,706			180,706	101,346	2,541	54,406	3,778	-	18,066	570	180,706
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	181,001			181,001	101,530	2,544	54,500	3,786	-	18,070	571	181,001
208															
209	Taxes Other than Income Taxes		II-E-2												
210															
211	Payroll-Related		II-E-2												

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
212	4081	FICA		6,300	71	DPAYXAG	6,300	3,970	75	1,956	184	-	98	17	6,300
213	4081	FUTA		200	71	DPAYXAG	200	126	2	62	6	-	3	1	200
214															
215		Total Federal		6,500			6,500	4,096	77	2,019	189	-	102	17	6,500
216															
217	Property Related		II-E-2												
218	4081	Ad Valorem Tax		56,306	43	DISTPLT	56,306	32,050	644	17,537	1,319	-	4,603	152	56,306
219															
220		Total Property		56,306			56,306	32,050	644	17,537	1,319	-	4,603	152	56,306
221															
222	Other		II-E-2												
223	4081	Sales & Use Tax		-	78	DISO&M	-	-	-	-	-	-	-	-	-
224															
225		Total Non-Revenue Related		62,806			62,806	36,146	722	19,556	1,509	-	4,705	169	62,806
226															
227	Revenue Related		II-E-2												
228	4081	Texas Gross Margin Tax*		9,877	43	DISTPLT	9,877	5,622	113	3,076	231	-	808	27	9,877
229	4081	Municipal Franchise Fees		153,245	70	FRAN	153,245	51,688	1,890	73,588	7,908	17,728	326	116	153,245
230	4081	Deferred SIT/Local		(161)	43	DISTPLT	(161)	(92)	(2)	(50)	(4)	-	(13)	(0)	(161)
231		Total Revenue Related		162,961			162,961	57,219	2,002	76,614	8,136	17,728	1,121	142	162,961
232							57,368	2,000	76,533	8,122	17,674	1,148	143	162,988	
233		TOTAL TAXES OTHER THAN INCOME TAXES	II-E-2	225,767			225,767	93,365	2,723	96,170	9,644	17,728	5,826	311	225,767
234															
235	Federal Income Taxes		II-E-3												
236															
237		Return on Rate Base	Calculated	218,862	51	E39001	218,862	124,462	2,504	68,175	5,118	-	18,012	590	218,862
238															
239		Deductions:													
240		Synchronized Interest	Calculated	(82,057)	51	DISTRB	(82,057)	(46,665)	(939)	(25,561)	(1,919)	-	(6,753)	(221)	(82,057)
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)
247															
248		Subtotal		(94,766)			(94,766)	(53,901)	(1,084)	(29,519)	(2,217)	-	(7,790)	(256)	(94,766)
249															
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	-	-	-	-	-	-	-	-	-

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	CITIES 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		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
259															
260		Subtotal		8,871			8,871	5,421	104	2,757	243	-	322	24	8,871
261															
262		Taxable Component of Return		132,966			132,966	75,983	1,524	41,413	3,144	-	10,544	358	132,966
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.		35,345			35,345	20,198	405	11,008	836	-	2,803	95	35,345
267															
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	28,283			28,283	16,178	324	8,809	670	-	2,225	76	28,283
278															
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	CI	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	8,991	673	0	2,348	82	29,688
292															
293		TOTAL OTHER REVENUES	II-E-5	29,688			29,688	17,206	387	8,991	673	0	2,348	82	29,688

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	Seco <=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															
28	Distribution Expense														
29		<u>Operation</u>	II-D-3												
30	5810	Load Dispatching		1,899	13	D3	1,899	1,041	20	760	78	-	-	-	1,899
31	5820	Station Expense		3,576	24	A360-2	3,576	1,961	37	1,432	146	-	-	-	3,576
32	5830	Overhead Line Expense		8,248	26	A365	8,248	4,598	87	3,257	306	-	-	-	8,248
33	5840	Underground Line Expense		10,744	31	A366-7	10,744	8,139	41	2,353	211	-	-	-	10,744

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
34	5850	Street Light & Signal Systems		72	55	A585	72	-	-	-	-	-	62	10	72
35	5860	Meter Expenses		-	61	A586M	-	-	-	-	-	-	-	-	-
36	5870	Customer Installation Expense		2,847	57	A587	2,847	2,519	170	158	1	-	-	-	2,847
37															
38		Subtotal 581-589		27,385			27,385	18,257	354	7,960	742	-	62	10	27,385
39															
40															
41	5800	Operation Super. & Engin		8,019	59	A581-7	8,019	5,563	124	2,124	196	-	9	2	8,019
42	5880	Misc. Distribution Expenses		8,857	59	A581-7	8,857	6,145	137	2,346	217	-	10	2	8,857
43															
44		Subtotal 580 & 588		16,876			16,876	11,708	261	4,471	413	-	19	3	16,876
45															
46		Distribution-C	II-D-3	44,261			44,261	29,965	615	12,430	1,156	-	81	14	44,261
47															
48		Maintenance	II-D-3												
49	5910	Maint. of Structures		256	24	A360-2	256	140	3	103	10	-	-	-	256
50	5920	Maint. of Station Equipment		4,190	24	A360-2	4,190	2,297	43	1,678	172	-	-	-	4,190
51	5930	Maint of Overhead Lines		16,978	26	A365	16,978	9,465	179	6,704	630	-	-	-	16,978
52	5940	Maint of Underground Lines		4,173	31	A366-7	4,173	3,161	16	914	82	-	-	-	4,173
53	5960	Maint. of Street Lights		1,160	56	A596	1,160	-	-	-	-	-	992	168	1,160
54	5970	Maint. of Meters		-	62	A597M	-	-	-	-	-	-	-	-	-
55	5980	Maint. of Misc. Dist Plant (37)		5	60	A591-7	5	3	0	2	0	-	0	0	5
56															
57		Subtotal 591-598.1		26,762			26,762	15,067	240	9,400	895	-	992	168	26,762
58															
59	5900	Maintenance Super.& Engin		3,556	60	A591-7	3,556	1,997	34	1,293	117	-	98	17	3,556
60															
61		Subtotal 590&598.2		3,556			3,556	1,997	34	1,293	117	-	98	17	3,556
62															
63		Distribution-A	II-D-3	30,318			30,318	17,064	274	10,693	1,012	-	1,091	185	30,318
64															
65		TOTAL DISTRIBUTION E2	II-D-3	74,579			74,579	47,029	889	23,124	2,168	-	1,171	198	74,579

[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
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, LLC
Schedule A-Total Cost of Service
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

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

Line No.	Description	Total CITIES proposed	Residential	Secondary <= 10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	621,541	289,954	5,459	211,734	21,657	92,737	-	-	621,541
2	Depreciation and Amortization	68,774	32,084	604	23,429	2,396	10,261	-	-	68,774
3	Taxes other than Income Taxes	43,829	20,447	385	14,931	1,527	6,539	-	-	43,829
4	Federal Income Taxes	18,335	8,553	161	6,246	639	2,736	-	-	18,335
5										
6	Return on Rate Base	143,193	66,801	1,258	48,780	4,989	21,365	-	-	143,193
7										
8	Total Cost of Service	895,672	417,839	7,867	305,119	31,209	133,639	-	-	895,672
9										
10	Other revenues	38,127	17,787	335	12,988	1,328	5,689	-	-	38,127
11										
12	Total adjusted revenue Revenues	857,545	400,052	7,532	292,131	29,880	127,950	-	-	857,545

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
Schedule A-Total Rate Base
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Schedule CITIES-KP-1B-Tran-Class
Page 1 of 1

Line No.	Description	Total CITIES proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	3,668,228	1,711,261	32,217	1,249,617	127,814	547,318	-	-	3,668,228
2	Total Accumulated Depreciation	(906,723)	(422,994)	(7,964)	(308,884)	(31,594)	(135,288)	-	-	(906,723)
3										
4	Total Plant-Net	2,761,505	1,288,267	24,254	940,733	96,221	412,030	-	-	2,761,505
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	(5,432)	(2,534)	(48)	(1,851)	(189)	(811)	-	-	(5,432)
10	Accumulated Deferred Federal Income Taxes	(268,757)	(125,378)	(2,360)	(91,555)	(9,364)	(40,100)	-	-	(268,757)
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	5,034	2,348	44	1,715	175	751	-	-	5,034
14	Other Rate Base Items									
15	Customer Deposits & Advances	(417)	(195)	(4)	(142)	(15)	(62)	-	-	(417)
16	Regulatory Liabilities	(243,267)	(113,486)	(2,137)	(82,871)	(8,476)	(36,297)	-	-	(243,267)
17	Regulatory Assets	(530)	(247)	(5)	(180)	(18)	(79)	-	-	(530)
18										
19	Total Rate Base	2,298,448	1,072,246	20,187	782,989	80,086	342,940	-	-	2,298,448
20										
21	Rate of return	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
22										
23	Return on Rate Base	143,193	66,801	1,258	48,780	4,989	21,365	-	-	143,193

Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
Intangible Plant - Gross														
II-B-1														
301 01	Organization		-	12	D2	-	-	-	-	-	-	-	-	-
302 01	Franchise & Consents		-	12	D2	-	-	-	-	-	-	-	-	-
303 01	Misc Intangible Plant - MF S/W		-	12	D2	-	-	-	-	-	-	-	-	-
303 02	Misc Intangible Plant - NMF S/W		4,487	12	D2	4,487	2,093	39	1,529	156	670	-	-	4,487
Subtotal			4,487			4,487	2,093	39	1,529	156	670	-	-	4,487
Transmission Plant - Gross														
II-B-1														
350 01	Land and Land Fees		48,563	12	D2	48,563	22,655	427	16,543	1,692	7,246	-	-	48,563
350 02	Land and Land Rights		101,068	12	D2	101,068	47,149	888	34,430	3,522	15,080	-	-	101,068
352 01	Structures and Improvements		195,370	12	D2	195,370	91,142	1,716	66,555	6,807	29,150	-	-	195,370
353 01	Station Equipment		916,808	12	D2	916,808	427,699	8,052	312,320	31,945	136,792	-	-	916,808
354 01	Towers and Fixtures		845,267	12	D2	845,267	394,324	7,424	287,948	29,452	126,118	-	-	845,267
355 01	Poles, Towers, and Fixtures		125,094	12	D2	125,094	58,357	1,099	42,614	4,359	18,665	-	-	125,094
356 01	Overhead Conductors and Devices		612,886	12	D2	612,886	285,917	5,383	208,786	21,355	91,446	-	-	612,886
357 01	Underground Conduit		38,092	12	D2	38,092	17,770	335	12,976	1,327	5,683	-	-	38,092
358 01	Underground Conductors and Devices		14,615	12	D2	14,615	6,818	128	4,979	509	2,181	-	-	14,615
359 01	Roads and Trails		81,601	12	D2	81,601	38,068	717	27,798	2,843	12,175	-	-	81,601
Subtotal			2,979,364			2,979,364	1,389,900	26,167	1,014,949	103,812	444,536	-	-	2,979,364
Distribution Plant - Gross														
II-B-1														
360 01	Land and Land Fees		18,041	12	D2	18,041	8,416	158	6,146	629	2,692	-	-	18,041
360 02	Land and Land Rights		61	12	D2	61	29	1	21	2	9	-	-	61
361 01	Structures and Improvements		36,495	12	D2	36,495	17,025	321	12,432	1,272	5,445	-	-	36,495
362 01	Station Equipment		453,302	12	D2	453,302	211,469	3,981	154,422	15,795	67,635	-	-	453,302
364.01	Poles, Towers and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
364 01	Poles,Towers & Fixtures-Secondary		-			-	-	-	-	-	-	-	-	-
364 01	Poles,Towers & Fixtures-Primary		-			-	-	-	-	-	-	-	-	-
365.01	Overhead Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
365 01	O H Conductors & Devices-Secondary		-			-	-	-	-	-	-	-	-	-
365 01	O H Conductors & Devices-Primary		-			-	-	-	-	-	-	-	-	-
366 01	Underground Conduit		-	12	D2	-	-	-	-	-	-	-	-	-
367 01	Underground Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
368.01	Line Transformers		-	12	D2	-	-	-	-	-	-	-	-	-
368 01	Line Transformers-Secondary		-			-	-	-	-	-	-	-	-	-
368 01	Line Transformers-Primary		-			-	-	-	-	-	-	-	-	-
369 01	Services		-	12	D2	-	-	-	-	-	-	-	-	-
370 01	Meters-Meters		-	12	D2	-	-	-	-	-	-	-	-	-
370 01	Meters-Transformer		-	12	D2	-	-	-	-	-	-	-	-	-
370 03	Automated Meters-Meter		-			-	-	-	-	-	-	-	-	-

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

Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
370 03	Automated Meters-Transformers		-			-	-	-	-	-	-	-	-	-
373 01	Street Lighting and Signal Systems		-			-	-	-	-	-	-	-	-	-
373 02	Security Lighting		-			-	-	-	-	-	-	-	-	-
374 01	Security Lighting		-			-	-	-	-	-	-	-	-	-
374 03	Asset Retirement Cost Dist Plant		-			-	-	-	-	-	-	-	-	-
Subtotal			507,899			507,899	236,939	4,461	173,021	17,697	75,781	-	-	507,899
TOTAL INT, TRAN, DIST PLANT-GROSS		II-B-1	3,491,751			3,491,751	1,628,933	30,667	1,189,499	121,665	520,986	-	-	3,491,751
TOTAL TRAN, DIST PLANT-GROSS		II-B-1	3,487,263			3,487,263	1,626,839	30,628	1,187,970	121,509	520,317	-	-	3,487,263
General Plant - Gross			II-B-2											
389 01	Land and Land Fees		928	12	D2	928	433	8	316	32	138	-	-	928
389 02	Land and Land Rights		0	12	D2	0	0	0	0	0	0	-	-	0
390 01	Structures and Improvements		30,143	12	D2	30,143	14,062	265	10,269	1,050	4,498	-	-	30,143
391 01	Office Furniture and Equipment		879	12	D2	879	410	8	299	31	131	-	-	879
392 01	Transportation Equipment		36,055	12	D2	36,055	16,820	317	12,282	1,256	5,380	-	-	36,055
393 01	Stores Equipment		62	12	D2	62	29	1	21	2	9	-	-	62
394 01	Tools, Shop and Garage Equipment		123	12	D2	123	58	1	42	4	18	-	-	123
395 01	Laboratory Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
396 01	Power Operated Equipment		11,146	12	D2	11,146	5,200	98	3,797	388	1,663	-	-	11,146
Subtotal			79,337			79,337	37,011	697	27,027	2,764	11,837	-	-	79,337
General Plant - Miscellaneous														
398 01	Miscellaneous Equipment		1,861	12	D2	1,861	868	16	634	65	278	-	-	1,861
399 11	Asset Retirement Cost Gen Plant		-	12	D2	-	-	-	-	-	-	-	-	-
Subtotal			1,861			1,861	868	16	634	65	278	-	-	1,861
TOTAL GENERAL PLANT GROSS		II-B-2	81,198			81,198	37,880	713	27,661	2,829	12,115	-	-	81,198
Communication Equipment - Gross			II-B-3											
397 01	Communication Equipment		67,959	12	D2	67,959	31,704	597	23,151	2,368	10,140	-	-	67,959
397 02	Computer Equipment		27,320	12	D2	27,320	12,745	240	9,307	952	4,076	-	-	27,320
Subtotal			95,279			95,279	44,449	837	32,458	3,320	14,216	-	-	95,279
TOTAL COMMUNICATION EQUIPMENT		II-B-3	95,279			95,279	44,449	837	32,458	3,320	14,216	-	-	95,279
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQU		II-B-2 - II-B-3	176,478			176,478	82,328	1,550	60,119	6,149	26,331	-	-	176,478

Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)														
	II-B-1-3		3,668,228			3,668,228	1,711,261	32,217	1,249,617	127,814	547,318	-	-	3,668,228
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)														
	II-B-1-3		3,663,741			3,663,741	1,709,168	32,178	1,248,089	127,658	546,648	-	-	3,663,741
Intangible Plant														
		II-B-1												
Accumulated Depreciation														
301 01	Organization		-	12	D2	-	-	-	-	-	-	-	-	-
302 01	Franchise & Consents		-	12	D2	-	-	-	-	-	-	-	-	-
303 01	Misc Intangible Plant - MF S/W		-	12	D2	-	-	-	-	-	-	-	-	-
303 02	Misc Intangible Plant - NMF S/W		2,325	12	D2	2,325	1,085	20	792	81	347	-	-	2,325
Subtotal			2,325			2,325	1,085	20	792	81	347	-	-	2,325
Transmission Plant														
		II-B-1												
Accumulated Depreciation														
350 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
350 02	Land and Land Rights		18,543	12	D2	18,543	8,650	163	6,317	646	2,767	-	-	18,543
352 01	Structures and Improvements		18,140	12	D2	18,140	8,463	159	6,180	632	2,707	-	-	18,140
353 01	Station Equipment		151,709	12	D2	151,709	70,774	1,332	51,681	5,286	22,636	-	-	151,709
354 01	Towers and Fixtures		229,843	12	D2	229,843	107,224	2,019	78,298	8,009	34,294	-	-	229,843
355 01	Poles, Towers, and Fixtures		28,330	12	D2	28,330	13,216	249	9,651	987	4,227	-	-	28,330
356 01	Overhead Conductors and Devices		269,357	12	D2	269,357	125,657	2,366	91,759	9,385	40,189	-	-	269,357
357 01	Underground Conduit		6,823	12	D2	6,823	3,183	60	2,324	238	1,018	-	-	6,823
358 01	Underground Conductors and Devices		3,647	12	D2	3,647	1,701	32	1,242	127	544	-	-	3,647
359 01	Roads and Trails		10,752	12	D2	10,752	5,016	94	3,663	375	1,604	-	-	10,752
Subtotal			737,143		-	737,143	343,884	6,474	251,115	25,685	109,985	-	-	737,143
Distribution Plant - Gross														
		II-B-1												
360 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
360 02	Land and Land Rights		34	12	D2	34	16	0	11	1	5	-	-	34
361 01	Structures and Improvements		12,281	12	D2	12,281	5,729	108	4,184	428	1,832	-	-	12,281
362 01	Station Equipment		129,620	12	D2	129,620	60,469	1,138	44,156	4,516	19,340	-	-	129,620
364.01	Poles, Towers and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
364 01	Poles,Towers & Fixtures-Secondary													
364 01	Poles,Towers & Fixtures-Primary													
365.01	Overhead Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
365 01	O H Conductors & Devices-Secondary													
365 01	O H Conductors & Devices-Primary													
366 01	Underground Conduit		-	12	D2	-	-	-	-	-	-	-	-	-
367 01	Underground Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
368.01	Line Transformers		-	12	D2	-	-	-	-	-	-	-	-	-

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

Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
368 01	Line Transformers-Secondary													
368 01	Line Transformers-Primary													
369 01	Services		-	12	D2	-	-	-	-	-	-	-	-	-
370 01	Meters-Meters		-	12	D2	-	-	-	-	-	-	-	-	-
370 01	Meters-Transformer		-	12	D2	-	-	-	-	-	-	-	-	-
370 02	Automated Meters		-	12	D2	-	-	-	-	-	-	-	-	-
370 03	Automated Meters-Meter													
370 03	Automated Meters-Transformers													
373 01	Street Lighting and Signal Systems													
373 02	Security Lighting													
374 01	Security Lighting													
374 03	Asset Retirement Cost Dist Depreciation/Amortization													
Subtotal			141,934			141,934	66,214	1,247	48,351	4,946	21,177	-	-	141,934
TOTAL INT, TRAN, DIST PLANT-ACCUMULATED DEPRE			II-B-1			881,403	411,182	7,741	300,258	30,711	131,510	-	-	881,403
TOTAL TRAN, DIST PLANT-ACCUMULATED DEPRECIATION			II-B-1			879,078	410,098	7,721	299,466	30,630	131,163	-	-	879,078
TOTAL INT, TRAN, DIST PLANT-NET			II-B-1 - II-B-5			2,610,348	1,217,751	22,926	889,240	90,954	389,477	-	-	2,610,348
TOTAL TRAN, DIST PLANT-NET			II-B-1 - II-B-5			2,608,186	1,216,742	22,907	888,504	90,879	389,154	-	-	2,608,186
General Plant			II-B-5											
Accumulated Depreciation														
389 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
389 02	Land and Land Rights		0	12	D2	0	0	0	0	0	0	-	-	0
390 01	Structures and Improvements		10,604	12	D2	10,604	4,947	93	3,612	369	1,582	-	-	10,604
391 01	Office Furniture and Equipment		250	12	D2	250	116	2	85	9	37	-	-	250
392 01	Transportation Equipment		13,021	12	D2	13,021	6,075	114	4,436	454	1,943	-	-	13,021
393 01	Stores Equipment		5	12	D2	5	2	0	2	0	1	-	-	5
394 01	Tools, Shop and Garage Equipment		17	12	D2	17	8	0	6	1	3	-	-	17
395 01	Laboratory Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
396 01	Power Operated Equipment		3,745	12	D2	3,745	1,747	33	1,276	130	559	-	-	3,745
Subtotal			27,643			27,643	12,895	243	9,417	963	4,124	-	-	27,643
397 01	Communication Equipment		17,803	12	D2	17,803	8,305	156	6,065	620	2,656	-	-	17,803
397 02	Computer Equipment		12,541	12	D2	12,541	5,850	110	4,272	437	1,871	-	-	12,541
398 01	Miscellaneous Equipment		421	12	D2	421	197	4	144	15	63	-	-	421
399 11	Asset Retirement Cost Gen Plant		-	12	D2	-	-	-	-	-	-	-	-	-
Subtotal			30,765			30,765	14,352	270	10,480	1,072	4,590	-	-	30,765

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

(THOUSANDS OF DOLLARS)

Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
RWIP	Salvage and Removal		(33,087)	12	D2	(33,087)	(15,436)	(291)	(11,272)	(1,153)	(4,937)	-	-	(33,087)
	Subtotal		(33,087)			(33,087)	(15,436)	(291)	(11,272)	(1,153)	(4,937)	-	-	(33,087)
	TOTAL ACCUM. DEP. FOR GENERAL PLANT	II-B-5	25,320			25,320	11,812	222	8,626	882	3,778	-	-	25,320
	TOTAL GENERAL PLANT-NET	II-B-2 - II-B-5	151,157			151,157	70,516	1,328	51,493	5,267	22,553	-	-	151,157
	TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)	II-B-1-3 - II-B-5	2,761,505			2,761,505	1,288,267	24,254	940,733	96,221	412,030	-	-	2,761,505
	TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)	II-B-1-3 - II-B-5	2,759,343			2,759,343	1,287,288	24,235	939,997	96,145	411,708	-	-	2,759,343
Other Rate Base Items														
	Construction Work in Progress													
107	CWIP		-	12	D2	-	-	-	-	-	-	-	-	-
	TOTAL CWIP	II-B-4	-			-	-	-	-	-	-	-	-	-
Plant Held for Future Use														
105	Plant Held for Future Use	II-B-6	189	12	D2	189	88	2	64	7	28	-	-	189
	TOTAL PLANT HELD FOR FUTURE USE	II-B-6	189			189	88	2	64	7	28	-	-	189
Other Accumulated Provisions														
	II-B-7													
2281	Property Insurance Reserve		-	12	D2	-	-	-	-	-	-	-	-	-
2282	Injures & Damages-Auto Liability		(256)	12	D2	(256)	(119)	(2)	(87)	(9)	(38)	-	-	(256)
2282	Injures & Damages-Gen Liability		(3,046)	12	D2	(3,046)	(1,421)	(27)	(1,038)	(106)	(454)	-	-	(3,046)
2282	Injures & Damages-Workers' Comp		(724)	12	D2	(724)	(338)	(6)	(247)	(25)	(108)	-	-	(724)
2283	Benefit Restoration Plan		(1,406)	12	D2	(1,406)	(656)	(12)	(479)	(49)	(210)	-	-	(1,406)
	Subtotal		(5,432)			(5,432)	(2,534)	(48)	(1,851)	(189)	(811)	-	-	(5,432)
Accumulated Deferred Income Taxes														
	II-E-3.5													
1900	Deferred Income Tax		52,975	12	D2	52,975	24,713	465	18,047	1,846	7,904	-	-	52,975
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)
2830	Def Inc Taxes-Other		(13,025)	12	D2	(13,025)	(6,076)	(114)	(4,437)	(454)	(1,943)	-	-	(13,025)
	Subtotal		(268,757)			(268,757)	(125,378)	(2,360)	(91,555)	(9,364)	(40,100)	-	-	(268,757)
	TOTAL ACCUMULATED PROVISIONS	II-B-7	(274,189)			(274,189)	(127,912)	(2,408)	(93,405)	(9,554)	(40,910)	-	-	(274,189)

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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)

Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1823	Net-of Tax Debt AFUDC		-	12	D2	-	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC Amortization		-	12	D2	-	-	-	-	-	-	-	-	-
1823	Excess Accum Deferred Taxes & Other	II-B-12	(13,812)	12	D2	(13,812)	(6,444)	(121)	(4,705)	(481)	(2,061)	-	-	(13,812)
1823	Excess Accum Deferred Taxes Amortization	II-B-12	13,171	12	D2	13,171	6,145	116	4,487	459	1,965	-	-	13,171
1823	Investment Tax Credit		-	12	D2	-	-	-	-	-	-	-	-	-
1823	Investment Tax Credit Amortization		-	12	D2	-	-	-	-	-	-	-	-	-
1823	Non-Current Excess Accum Deferred Taxes & Other		-	12	D2	-	-	-	-	-	-	-	-	-
1823	Regulatory Assets- Interest Rate Hedge		-	12	D2	-	-	-	-	-	-	-	-	-
Subtotal Tax Regulatory Assets			(641)			(641)	(299)	(6)	(218)	(22)	(96)	-	-	(641)
TOTAL REGULATORY ASSETS			II-B-12			(530)	(247)	(5)	(180)	(18)	(79)	-	-	(530)
TOTAL OTHER RATE BASE ITEMS			II-B-6-12			(463,057)	(216,020)	(4,067)	(157,745)	(16,135)	(69,090)	-	-	(463,057)
TOTAL RATE BASE			II-B-1-12			2,298,448	1,072,246	20,187	782,989	80,086	342,940	-	-	2,298,448
Rate of Return				6.23%		6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
RETURN ON RATE BASE						143,193	66,801	1,258	48,780	4,989	21,365	-	-	143,193

Line No	Account Number	Description	Reference Schedule	CITIES Total	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		11,286	12	D2	11,286	5,265	99	3,845	393	1,684	-	-	11,286
5	5610	Load Dispatching		-	12	D2	-	-	-	-	-	-	-	-	-
6	5611	Load Dispatching		38	12	D2	38	18	0	13	1	6	-	-	38
7	5612	Load Dispatching		4,543	12	D2	4,543	2,119	40	1,547	158	678	-	-	4,543
8	5613	Load Dispatching		304	12	D2	304	142	3	104	11	45	-	-	304
9	5614	Scheduling, Control, and Dispatching Services		790	12	D2	790	369	7	269	28	118	-	-	790
10	5615	Reliability, Planning, and Standards		911	12	D2	911	425	8	310	32	136	-	-	911
11	5617	General Studies		137	12	D2	137	64	1	47	5	20	-	-	137
12	5620	Station Exp		132	12	D2	132	62	1	45	5	20	-	-	132
13	5630	Overhead Line Exp		712	12	D2	712	332	6	242	25	106	-	-	712
14	5640	Underground Line Exp		(11)	12	D2	(11)	(5)	(0)	(4)	(0)	(2)	-	-	(11)
15	5650	Transmission of Electricity by Others		531,321	12	D2	531,321	247,866	4,667	181,000	18,513	79,276	-	-	531,321
16	5660	Misc Transmission Ex		3,154	12	D2	3,154	1,471	28	1,074	110	471	-	-	3,154
17	5670	Rents		91	12	D2	91	42	1	31	3	14	-	-	91
18															
19		Subtotal 560-567		553,407			553,407	258,169	4,860	188,524	19,283	82,571	-	-	553,407
20															
21		Maintenance	II-D-1												
22	5680	Maintenance Super & Engin		-	12	D2	-	-	-	-	-	-	-	-	-
23	5690	Maint of Structures		586	12	D2	586	273	5	200	20	87	-	-	586
24	5700	Maint of Sta Equip		8,846	12	D2	8,846	4,127	78	3,013	308	1,320	-	-	8,846
25	5710	Maint of Ovrrhd Lines		14,279	12	D2	14,279	6,661	125	4,864	498	2,131	-	-	14,279
26	5720	Maint of Undrg Lines		(11)	12	D2	(11)	(5)	(0)	(4)	(0)	(2)	-	-	(11)
27	5730	Maint of Misc Trans		465	12	D2	465	217	4	158	16	69	-	-	465
28															
29		Subtotal 568-573		24,165			24,165	11,273	212	8,232	842	3,606	-	-	24,165
30															
31		TOTAL TRANSMISSION EXPENSE	II-D-1	577,572			577,572	269,443	5,073	196,756	20,125	86,177	-	-	577,572
32															
33		Distribution Expense													
34															
35		Operation													
36	5800	Oper Supervising & Engineering	II-D-1	-	12	D2	-	-	-	-	-	-	-	-	-
37	5810	Load Dispatching		-	12	D2	-	-	-	-	-	-	-	-	-
38	5820	Station Expenses		-	12	D2	-	-	-	-	-	-	-	-	-
39	5830	Overhead Line Expense		-	12	D2	-	-	-	-	-	-	-	-	-
40	5840	Underground Line Expense		-	12	D2	-	-	-	-	-	-	-	-	-
41	5850	Street Lights		-	12	D2	-	-	-	-	-	-	-	-	-
42	5860	Meter Expenses - Meters		-	12	D2	-	-	-	-	-	-	-	-	-

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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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
85	TOTAL-CUSTOMER SERVICE & INFO.		II-D-1	-			-	-	-	-	-	-	-	-	-
86															
87	Sales Expense		II-D-1												
88	9110	Supervision		-	12	D2	-	-	-	-	-	-	-	-	-
89	9120	Demonstrating & Selling Exp		-	12	D2	-	-	-	-	-	-	-	-	-
90	9130	Advertising Exp		-	12	D2	-	-	-	-	-	-	-	-	-
91	9160	Misc Sales Exp.		-	12	D2	-	-	-	-	-	-	-	-	-
92	9170	Sales Expense		-	12	D2	-	-	-	-	-	-	-	-	-
93															
94	Subtotal 912-917			-			-	-	-	-	-	-	-	-	-
95															
96	TOTAL SALES EXPENSE		II-D-1	-			-	-	-	-	-	-	-	-	-
97															
98	TOTAL O&M EXPENSE		II-D-1	582,189			582,189	271,596	5,113	198,328	20,286	86,865	-	-	582,189
99															
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		2,733	12	D2	2,733	1,275	24	931	95	408	-	-	2,733
105	9250	Injuries & Damages		3,244	12	D2	3,244	1,513	28	1,105	113	484	-	-	3,244
106	9260	Pensions & Benefits		8,335	12	D2	8,335	3,888	73	2,839	290	1,244	-	-	8,335
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		22,034	12	D2	22,034	10,279	194	7,506	768	3,288	-	-	22,034
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															
113	TOTAL A&G EXPENSE		II-D-2	39,352			39,352	18,358	346	13,406	1,371	5,872	-	-	39,352
114															
115	TOTAL O&M & A&G EXPENSE		II-D-1-2	621,541			621,541	289,954	5,459	211,734	21,657	92,737	-	-	621,541
116															
117	TOTAL O&M EXP. EXCL. FUEL & PUR. POWER		II-D-1	50,868			50,868	23,730	446	17,328	1,773	7,589	-	-	50,868
118															
119	TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. P		II-D-1-2	90,220			90,220	42,088	792	30,734	3,144	13,461	-	-	90,220
120															
121	Depreciation and Amortization Expense		II-E-1												
122															
123	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

Line No.	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
128															
129		Subtotal		520			520	243	5	177	18	78	-	-	520
130															
131		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		16,371	12	D2	16,371	7,637	144	5,577	570	2,443	-	-	16,371
136	354.01	Towers and Fixtures		14,105	12	D2	14,105	6,580	124	4,805	491	2,105	-	-	14,105
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
142															
143		Subtotal		59,628			59,628	27,817	524	20,313	2,078	8,897	-	-	59,628
144															
145		Distribution	II-E-1												
146	360.01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
147	360.02	Land and Land Rights		1	12	D2	1	0	0	0	0	0	-	-	1
148	361.01	Structures and Improvements		574	12	D2	574	268	5	195	20	86	-	-	574
149	362.01	Station Equipment		7,706	12	D2	7,706	3,595	68	2,625	269	1,150	-	-	7,706
150	364.01	Poles, Towers and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
151	364.01	Poles, Towers & Fixtures-Secondary		-	12	D2	-	-	-	-	-	-	-	-	-
152	364.01	Poles, Towers & Fixtures-Primary		-	12	D2	-	-	-	-	-	-	-	-	-
153	365.01	Overhead Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
154	365.01	O.H. Conductors & Devices-Secondary		-	12	D2	-	-	-	-	-	-	-	-	-
155	365.01	O.H. Conductors & Devices-Primary		-	12	D2	-	-	-	-	-	-	-	-	-
156	366.01	Underground Conduit		-	12	D2	-	-	-	-	-	-	-	-	-
157	367.01	Underground Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
158	368.01	Line Transformers		-	12	D2	-	-	-	-	-	-	-	-	-
159	368.01	Line Transformers-Secondary		-	12	D2	-	-	-	-	-	-	-	-	-
160	368.01	Line Transformers-Primary		-	12	D2	-	-	-	-	-	-	-	-	-
161	369.01	Services		-	12	D2	-	-	-	-	-	-	-	-	-
162	370.01	Meters-Meters		-	12	D2	-	-	-	-	-	-	-	-	-
163	370.01	Meters-Transformer		-	12	D2	-	-	-	-	-	-	-	-	-
164	370.03	Automated Meters-Meter		-	12	D2	-	-	-	-	-	-	-	-	-
165	370.03	Automated Meters-Transformers		-	12	D2	-	-	-	-	-	-	-	-	-
166	373.01	Street Lighting and Signal Systems		-	12	D2	-	-	-	-	-	-	-	-	-
167	373.02	Security Lighting		-	12	D2	-	-	-	-	-	-	-	-	-
168	374.01	Security Lighting		-	12	D2	-	-	-	-	-	-	-	-	-

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
169															
170		Subtotal		8,281			8,281	3,863	73	2,821	289	1,236	-	-	8,281
171															
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		387	12	D2	387	180	3	132	13	58	-	-	387
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		6,809			6,809	3,177	60	2,320	237	1,016	-	-	6,809
187															
188		TOTAL DEPRECIATION	II-E-1	75,238			75,238	35,099	661	25,631	2,622	11,226	-	-	75,238
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 N-	II-E-4.1.1	(6,367)	12	D2	(6,367)	(2,970)	(56)	(2,169)	(222)	(950)	-	-	(6,367)
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	(174)	12	D2	(174)	(81)	(2)	(59)	(6)	(26)	-	-	(174)
197															
198		Total Amortization Expense	II-E-4.1	(6,541)			(6,541)	(3,052)	(57)	(2,228)	(228)	(976)	-	-	(6,541)
199															
200		DEPRECIATION & AMORTIZATION	II-E-4.1	68,697			68,697	32,048	603	23,402	2,394	10,250	-	-	68,697
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	68,774			68,774	32,084	604	23,429	2,396	10,261	-	-	68,774
208															
209		Taxes Other than Income Taxes	II-E-2												
210															
211		Payroll-Related	II-E-2												

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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	CITIES 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		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
259															
260		Subtotal		3,324			3,324	1,551	29	1,132	116	496	-	-	3,324
261															
262		Taxable Component of Return		86,414			86,414	40,313	759	29,438	3,011	12,893	-	-	86,414
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.		22,971			22,971	10,716	202	7,825	800	3,427	-	-	22,971
267															
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)
274															
275		Subtotal		(4,636)			(4,636)	(2,163)	(41)	(1,579)	(162)	(692)	-	-	(4,636)
276															
277		TOTAL FEDERAL INCOME TAXES	II-E-3	18,335			18,335	8,553	161	6,246	639	2,736	-	-	18,335
278															
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	C1	-	-	-	-	-	-	-	-	-
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

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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
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-N II-D-3		6,213			6,213	2,898	55	2,116	216	927	-	-	6,213
64															
65		TOTAL DISTRIBUTION E2 II-D-3		6,213			6,213	2,898	55	2,116	216	927	-	-	6,213

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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
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., & SA		-			-	-	-	-	-	-	-	-	-
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, LLC Schedule A-Total Cost of Service TEST YEAR ENDING 12/31/2018 DOCKET 49421 (THOUSANDS OF DOLLARS)			Schedule CITIES-KP-1A-MET-Class Page 1 of 1							
Line No.	Description	Total CITIES proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Operating and maintenance	38,475	27,753	1,907	6,935	1,058	821	-	-	38,474
2	Depreciation and Amortization	18,788	11,743	900	3,880	891	1,373	-	-	18,788
3	Taxes other than Income Taxes	5,103	3,306	296	1,108	164	230	-	-	5,103
4	Federal Income Taxes	1,969	1,251	116	437	66	99	-	-	1,969
5										
6	Return on Rate Base	8,914	5,508	539	2,042	313	512	-	-	8,914
7										
8	Total Cost of Service	73,250	49,560	3,759	14,403	2,492	3,035	-	-	73,248
9										
10	Other revenues	88	55	5	20	3	5	-	-	88
11										
12	Total adjusted revenue Revenues	73,162	49,605	3,753	14,383	2,489	3,030	-	-	73,160

54	5	20	3	5	-	-	88
51,511	3,750	14,687	2,813	3,566	-	-	76,327

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CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
Schedule A-Total Rate Base
TEST YEAR ENDING 12/31/2018
DOCKET 49421
(THOUSANDS OF DOLLARS)

Schedule CITIES-KP-1B-MET-Class
Page 1 of 1

Line No.	Description	Total CITIES proposed	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Total Plant-Gross	349,162	190,736	17,502	80,872	21,013	39,040	-	-	349,162
2	Total Accumulated Depreciation	(156,650)	(70,818)	(5,935)	(37,143)	(14,350)	(28,405)	-	-	(156,650)
3										
4	Total Plant-Net	192,512	119,917	11,567	43,730	6,663	10,635	-	-	192,512
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	(1,383)	(993)	(72)	(261)	(34)	(22)	-	-	(1,383)
10	Accumulated Deferred Federal Income Taxes	(31,895)	(19,868)	(1,916)	(7,245)	(1,104)	(1,762)	-	-	(31,895)
11	Materials & Supplies	2,219	1,382	133	504	77	123	-	-	2,219
12	Cash Working Capital	1,763	1,272	87	318	48	38	-	-	1,763
13	Prepayments	405	252	24	92	14	22	-	-	405
14	Other Rate Base Items									
15	Customer Deposits & Advances	-	-	-	-	-	-	-	-	-
16	Regulatory Liabilities	(28,619)	(18,392)	(1,654)	(6,192)	(913)	(1,267)	-	-	(28,619)
17	Regulatory Assets	8,037	5,006	483	1,826	278	444	-	-	8,037
18										
19	Total Rate Base	143,088	88,407	8,655	32,782	5,031	8,213	-	-	143,088
20										
21	Rate of return	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
22										
23	Return on Rate Base	8,914	5,508	539	2,042	313	512	-	-	8,914

**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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
1	Intangible Plant - Gross			II-B-1											
2	301 01	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
3	302 01	Franchise & Consents		-	13	D3	-	-	-	-	-	-	-	-	-
4	303 01	Misc Intangible Plant - MF S/W		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
5	303 02	Misc Intangible Plant - NMF S/W		99,750	76	MPAYXAG	99,750	73,635	5,009	18,024	2,289	793	-	-	99,750
6															
7		Subtotal		99,750			99,750	73,635	5,009	18,024	2,289	793	-	-	99,750
8															
9	Transmission Plant - Gross			II-B-1											
10	350 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
11	350 02	Land and Land Rights		-	12	D2	-	-	-	-	-	-	-	-	-
12	352 01	Structures and Improvements		-	12	D2	-	-	-	-	-	-	-	-	-
13	353 01	Station Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
14	354 01	Towers and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
15	355 01	Poles, Towers, and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
16	356 01	Overhead Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
17	357 01	Underground Conduit		-	12	D2	-	-	-	-	-	-	-	-	-
18	358 01	Underground Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
19	359 01	Roads and Trails		-	12	D2	-	-	-	-	-	-	-	-	-
20															
21		Subtotal		-			-	-	-	-	-	-	-	-	-
22															
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 Conduit		-	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		20,827	35	A370M	20,827	-	73	17,136	2,684	934	-	-	20,827
	370 01	Meters-Transformer		57,574	36	A370T	57,574	-	-	6,251	14,481	36,842	-	-	57,574
35	370 03	Automated Meters-Meter		81,560	37	A370M A	81,560	72,268	4,869	4,409	14	-	-	-	81,560
	370 03	Automated Meters-Transformers		30,321	38	A370T A	30,321	1,183	4,581	24,368	189	-	-	-	30,321
36	373 01	Street Lighting and Signal Systems		-	39	A373S	-	-	-	-	-	-	-	-	-
37	373 02	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
38	374 01	Security Lighting		-	40	A373M	-	-	-	-	-	-	-	-	-
39	374 03	Asset Retirement Cost Dist Plant		-	I	DA	-	-	-	-	-	-	-	-	-
40															
41		Subtotal		190,282			190,282	73,451	9,523	52,165	17,367	37,776	-	-	190,282
42															
43		TOTAL INT, TRAN, DIST PLANT-GROSS	II-B-1	290,033			290,033	147,086	14,532	70,188	19,656	38,570	-	-	290,033
44		TOTAL TRAN, DIST PLANT-GROSS	II-B-1	190,282			190,282	73,451	9,523	52,165	17,367	37,776	-	-	190,282
45															
46		General Plant - Gross	II-B-2												
47	389 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	390 01	Structures and Improvements		2,747	76	MPAYXAG	2,747	2,028	138	496	63	22	-	-	2,747
50	391 01	Office Furniture and Equipment		99	76	MPAYXAG	99	73	5	18	2	1	-	-	99
51	392 01	Transportation Equipment		4,939	76	MPAYXAG	4,939	3,646	248	892	113	39	-	-	4,939
52	393 01	Stores Equipment		3	76	MPAYXAG	3	2	0	1	0	0	-	-	3
53	394 01	Tools, Shop and Garage Equipment		182	76	MPAYXAG	182	134	9	33	4	1	-	-	182
54	395 01	Laboratory Equipment		16,785	76	MPAYXAG	16,785	12,390	843	3,033	385	133	-	-	16,785
55	396 01	Power Operated Equipment		174	76	MPAYXAG	174	128	9	31	4	1	-	-	174
56															
57		Subtotal		25,189			25,189	18,594	1,265	4,551	578	200	-	-	25,189
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	25,261			25,261	18,648	1,269	4,564	580	201	-	-	25,261
66															
67		Communication Equipment - Gross	II-B-3												
68	397 01	Communication Equipment		24,157	76	MPAYXAG	24,157	17,833	1,213	4,365	554	192	-	-	24,157
69	397 02	Computer Equipment		9,711	76	MPAYXAG	9,711	7,169	488	1,755	223	77	-	-	9,711
70															
71		Subtotal		33,869			33,869	25,002	1,701	6,120	777	269	-	-	33,869
72															
73		TOTAL COMMUNICATION EQUIPMENT	II-B-3	33,869			33,869	25,002	1,701	6,120	777	269	-	-	33,869
74															
75		TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQU	II-B-2 - II-B-3	59,130			59,130	43,649	2,969	10,684	1,357	470	-	-	59,130
76															
77		TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES	II-B-1-3	349,162			349,162	190,736	17,502	80,872	21,013	39,040	-	-	349,162
78															
79		TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES	II-B-1-3	249,412			249,412	117,100	12,492	62,849	18,724	38,247	-	-	249,412
80															
81		Intangible Plant	II-B-1												

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
82		Accumulated Depreciation													
83	301 01	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
84	302 01	Franchise & Consents		-	13	D3	-	-	-	-	-	-	-	-	-
85	303 01	Misc Intangible Plant - MF S/W		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
86	303 02	Misc Intangible Plant - NMF S/W		51,683	76	MPAYXAG	51,683	38,152	2,595	9,338	1,186	411	-	-	51,683
87															
88		Subtotal		51,683			51,683	38,152	2,595	9,338	1,186	411	-	-	51,683
89															
90		Transmission Plant	II-B-1												
91		Accumulated Depreciation													
92	350 01	Land and Land Fees		-	12	D2	-	-	-	-	-	-	-	-	-
93	350 02	Land and Land Rights		-	12	D2	-	-	-	-	-	-	-	-	-
94	352 01	Structures and Improvements		-	12	D2	-	-	-	-	-	-	-	-	-
95	353 01	Station Equipment		-	12	D2	-	-	-	-	-	-	-	-	-
96	354 01	Towers and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
97	355 01	Poles, Towers, and Fixtures		-	12	D2	-	-	-	-	-	-	-	-	-
98	356 01	Overhead Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
99	357 01	Underground Conduit		-	12	D2	-	-	-	-	-	-	-	-	-
100	358 01	Underground Conductors and Devices		-	12	D2	-	-	-	-	-	-	-	-	-
101	359 01	Roads and Trails		-	12	D2	-	-	-	-	-	-	-	-	-
102															
103		Subtotal		-			-	-	-	-	-	-	-	-	-
104															
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

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
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	153,872			153,872	91,394	9,626	36,748	5,776	10,328	-	-	153,872
130		TOTAL TRAN, DIST PLANT-NET	II-B-1 - II-B-5	105,805			105,805	55,911	7,212	28,063	4,673	9,946	-	-	105,805
131															
132		General Plant	II-B-5												
133		Accumulated Depreciation													
134	389 01	Land and Land Fees		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
135	389 02	Land and Land Rights		0	76	MPAYXAG	0	0	0	0	0	0	-	-	0
136	390 01	Structures and Improvements		966	76	MPAYXAG	966	713	49	175	22	8	-	-	966
137	391 01	Office Furniture and Equipment		28	76	MPAYXAG	28	21	1	5	1	0	-	-	28
138	392 01	Transportation Equipment		1,784	76	MPAYXAG	1,784	1,317	90	322	41	14	-	-	1,784
139	393 01	Stores Equipment		0	76	MPAYXAG	0	0	0	0	0	0	-	-	0
140	394 01	Tools, Shop and Garage Equipment		26	76	MPAYXAG	26	19	1	5	1	0	-	-	26
141	395 01	Laboratory Equipment		6,825	76	MPAYXAG	6,825	5,038	343	1,233	157	54	-	-	6,825
142	396 01	Power Operated Equipment		58	76	MPAYXAG	58	43	3	11	1	0	-	-	58
143															
144		Subtotal		9,688			9,688	7,151	487	1,750	222	77	-	-	9,688
145															
146	397 01	Communication Equipment		6,328	76	MPAYXAG	6,328	4,672	318	1,143	145	50	-	-	6,328
147	397 02	Computer Equipment		4,458	76	MPAYXAG	4,458	3,291	224	805	102	35	-	-	4,458
148	398 01	Miscellaneous Equipment		16	76	MPAYXAG	16	12	1	3	0	0	-	-	16
149	399 11	Asset Retirement Cost Gen Plant		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
150															
151		Subtotal		10,803			10,803	7,974	542	1,952	248	86	-	-	10,803
152															
153	RWIP	Salvage and Removal		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
154															
155		Subtotal		-			-	-	-	-	-	-	-	-	-
156															
157		TOTAL ACCUM. DEP. FOR GENERAL PLANT	II-B-5	20,490			20,490	15,126	1,029	3,702	470	163	-	-	20,490
158		TOTAL GENERAL PLANT-NET	II-B-2 - II-B-5	38,639			38,639	28,523	1,940	6,982	887	307	-	-	38,639
159															
160		TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)	II-B-1-3 - II-B-5	192,512			192,512	119,917	11,567	43,730	6,663	10,635	-	-	192,512
161															
162		TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)	II-B-1-3 - II-B-5	144,444			144,444	84,434	9,153	35,044	5,560	10,253	-	-	144,444

Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
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	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		(1,383)			(1,383)	(993)	(72)	(261)	(34)	(22)	-	-	(1,383)
183															
184		Accumulated Deferred Income Taxes	II-E-3.5												
185	1900	Deferred Income Tax		4,797	44	METPLT	4,797	2,988	288	1,090	166	265	-	-	4,797
186	2820	Def Inc Taxes-Fed-Accel Depr		(29,247)	44	METPLT	(29,247)	(18,218)	(1,757)	(6,643)	(1,012)	(1,616)	-	-	(29,247)
187	2830	Def Inc Taxes-Other		(7,446)	44	METPLT	(7,446)	(4,638)	(447)	(1,691)	(258)	(411)	-	-	(7,446)
188															
189		Subtotal		(31,895)			(31,895)	(19,868)	(1,916)	(7,245)	(1,104)	(1,762)	-	-	(31,895)
190															
191															
192		TOTAL ACCUMULATED PROVISIONS	II-B-7	(33,277)			(33,277)	(20,861)	(1,988)	(7,506)	(1,138)	(1,784)	-	-	(33,277)
193															
194		Working Capital	II-B-9												
195															
196		Working Capital - Materials & Supplies													
197	1540	Materials and Supplies	II-B-8	2,205	44	METPLT	2,205	1,374	133	501	76	122	-	-	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	1,382	133	504	77	123	-	-	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													

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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
207															
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	(0)	76	MPAYXAG	(0)	(0)	(0)	(0)	(0)	(0)	-	-	(0)
216															
217		Subtotal		405			405	252	24	92	14	22	-	-	405
218															
219															
220		TOTAL WORKING CAPITAL	II-B-8-9	4,387			4,387	2,907	245	914	139	183	-	-	4,387
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)	(13,692)	(1,321)	(4,993)	(761)	(1,214)	-	-	(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)	(13,692)	(1,321)	(4,993)	(761)	(1,214)	-	-	(21,981)

**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	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
251															
252		TOTAL OTHER RATE BASE ITEMS	II-B-11	(28,619)			(28,619)	(18,592)	(1,654)	(6,192)	(913)	(1,267)	-	-	(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	4,322	417	1,576	240	383	-	-	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	5,044	487	1,839	280	447	-	-	8,098
272															
273		Tax Related Regulatory Assets													
274	1823	Regulatory Assets- Margin Tax	II-B-12	-	44	METPLT	-	-	-	-	-	-	-	-	-
275	1823	Reg Asset-Postretirement (RDS)	II-B-12	-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
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)	(46)	(73)	-	-	(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		(61)			(61)	(38)	(4)	(14)	(2)	(3)	-	-	(61)
288															
289		TOTAL REGULATORY ASSETS	II-B-12	8,037			8,037	5,006	483	1,826	278	444	-	-	8,037
290															
291		TOTAL OTHER RATE BASE ITEMS	II-B-6-12	(49,424)			(49,424)	(31,510)	(2,911)	(10,948)	(1,632)	(2,422)	-	-	(49,424)
292															
293		TOTAL RATE BASE	II-B-1-12	143,088			143,088	88,407	8,655	32,782	5,031	8,213	-	-	143,088

PUBLIC UTILITY COMMISSION OF TEXAS
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Line No	Account Number	Description	Reference Schedule	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	Residential	Secondary <=10 KVA	Secondary > 10 KVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
295		Rate of Return		6.23%			6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
296															
297		RETURN ON RATE BASE		8,914			8,914	5,508	539	2,042	313	512	-	-	8,914

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