

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
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. & Engr.		-	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		27,187	61	A586M	27,187	19,835	1,353	5,161	622	215	-	-	27,187

PUBLIC UTILITY COMMISSION OF TEXAS CENTERPOINT ENERGY HOUSTON ELECTRIC O&M and Others TEST YEAR ENDING 12/31/2018 DOCKET 49421 (THOUSANDS OF DOLLARS)
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Line No	Account Number	Description	Reference Schedule	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	1,344			1,344	1,081	73	168	16	6	-	-	1,344
86															
87		Sales Expense	II-D-1												
88	9110	Supervision		-	68	A907-10	-	-	-	-	-	-	-	-	-
89	9120	Demonstrating & Selling Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
90	9130	Advertising Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
91	9160	Misc. Sales Exp		-	68	A907-10	-	-	-	-	-	-	-	-	-
92	9170	Sales Expense		-	68	A907-10	-	-	-	-	-	-	-	-	-
93															
94		Subtotal 912-917		-			-	-	-	-	-	-	-	-	-
95															
96	TOTAL SALES EXPENSE		II-D-1	-			-	-	-	-	-	-	-	-	-
97															
98	TOTAL O&M EXPENSE		II-D-1	36,458			36,458	26,287	1,804	6,562	1,009	795	-	-	36,458
99															
100	Administrative & General Expenses		II-D-2												
101	9200	Admin. & General Salaries		232	76	MPAYXAG	232	171	12	42	5	2	-	-	232
102	9210	Office Supplies		175	76	MPAYXAG	175	129	9	32	4	1	-	-	175
103	9230	Outside Services		66	74	MOMXAG	66	48	3	12	2	1	-	-	66
104	9240	Property Insurance Exp		191	44	METPLT	191	119	11	43	7	11	-	-	191
105	9250	Injuries & Damages		31	76	MPAYXAG	31	23	2	6	1	0	-	-	31
106	9260	Pensions & Benefits		80	76	MPAYXAG	80	59	4	14	2	1	-	-	80
107	9280	Regulatory Commission		-	74	MOMXAG	-	-	-	-	-	-	-	-	-
108	9301	General Advertising Expense		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
109	9302	Misc General Expense		209	76	MPAYXAG	209	154	11	38	5	2	-	-	209
110	9310	Rents		967	76	MPAYXAG	967	714	49	175	22	8	-	-	967
111	9350	Maint of General Plant		66	76	MPAYXAG	66	49	3	12	2	1	-	-	66
112															
113	TOTAL A&G EXPENSE		II-D-2	2,017			2,017	1,466	103	373	49	26	-	-	2,017
114															
115	TOTAL O&M & A&G EXPENSE		II-D-1-2	38,475			38,475	27,753	1,907	6,935	1,058	821	-	-	38,475
116															
117	TOTAL O&M EXP. EXCL. FUEL & PUR. POWER		II-D-1	36,458			36,458	26,287	1,804	6,562	1,009	795	-	-	36,458
118															
119	TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. P		II-D-1-2	38,475			38,475	27,753	1,907	6,935	1,058	821	-	-	38,475
120															
121	Depreciation and Amortization Expense		II-E-1												
122															
123	Intangible Plant		II-E-1												
124	301	Organization		-	13	D3	-	-	-	-	-	-	-	-	-
125	302	Franchise and Consents		-	13	D3	-	-	-	-	-	-	-	-	-
126	303 01	Misc Intangible Plant - MF S/W		-	76	MPAYXAG	-	-	-	-	-	-	-	-	-
127	303 02	Misc Intangible Plant - NMF S/W		11,557	76	MPAYXAG	11,557	8,531	580	2,088	265	92	-	-	11,557

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		63	76	MPAYXAG	63	47	3	11	1	1	-	-	63
255		Fines & Penalties		-	44	METPLT	-	-	-	-	-	-	-	-	-
256		Diesel Fuel Credit Disallowance		0	44	METPLT	0	0	0	0	0	0	-	-	0
257		Permanent Depreciation Difference		134	44	METPLT	134	83	8	30	5	7	-	-	134
258		Medicare Drug Subsidy		957	76	MPAYXAG	957	707	48	173	22	8	-	-	957
259															
260		Subtotal		1,167			1,167	846	60	217	28	16	-	-	1,167
261															
262		Taxable Component of Return		6,123			6,123	3,904	360	1,354	203	302	-	-	6,123
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.		1,628			1,628	1,038	96	360	54	80	-	-	1,628
267															
268		Tax Credits:													
269		Amortization of Protected Excess DFIT		(571)	44	METPLT	(571)	(356)	(34)	(130)	(20)	(32)	-	-	(571)
270		Amortization of Non-protected Excess DFIT		-	44	METPLT	-	-	-	-	-	-	-	-	-
271		Research & Development Credit		(39)	44	METPLT	(39)	(24)	(2)	(9)	(1)	(2)	-	-	(39)
272		Medicare Drug Subsidy		957	44	METPLT	957	596	58	217	33	53	-	-	957
273		Restricted Stock Excess Tax Benefit		(6)	44	METPLT	(6)	(4)	(0)	(1)	(0)	(0)	-	-	(6)
274															
275		Subtotal		341			341	213	21	78	12	19	-	-	341
276															
277		TOTAL FEDERAL INCOME TAXES	II-E-3	1,969			1,969	1,251	116	437	66	99	-	-	1,969
278															
281															
282		Other Revenues:	II-E-5												
283		Non-Electric Revenue													
284	4211	Gain On Disp of Prop		-	44	METPLT	-	-	-	-	-	-	-	-	-
285	4500	Forfeited Discount		-	19	CI	-	-	-	-	-	-	-	-	-
286	4510	Misc Service Revenue		88	44	METPLT	88	55	5	20	3	5	-	-	88
287	4540	Rent from Property		-	44	METPLT	-	-	-	-	-	-	-	-	-
288	4560	Other Electric Revenue		-	44	METPLT	-	-	-	-	-	-	-	-	-
289	4561	Revenues from Transmission of Electricity of Others		-	44	METPLT	-	-	-	-	-	-	-	-	-
290															
291		Subtotal		88			88	55	5	20	3	5	-	-	88
292															
293		TOTAL OTHER REVENUES	II-E-5	88			88	55	5	20	3	5	-	-	88

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	Secn <=10 KVA	Secondary > 10 kVA	Primary Voltage	Transmission Voltage	Lighting SLS	Lighting MLS	Total
34	5850	Street Light & Signal Systems		-	55	A585	-	-	-	-	-	-	-	-	-
35	5860	Meter Expenses		12,463	61	A586M	12,463	9,093	620	2,366	285	99	-	-	12,463
36	5870	Customer Installation Expense		-	57	A587	-	-	-	-	-	-	-	-	-
37															
38		Subtotal 581-589		12,463			12,463	9,093	620	2,366	285	99	-	-	12,463
39															
40															
41	5800	Operation Super. & Engin.		-	59	A581-7	-	-	-	-	-	-	-	-	-
42	5880	Misc Distribution Expenses		-	59	A581-7	-	-	-	-	-	-	-	-	-
43															
44		Subtotal 580 & 588		-			-	-	-	-	-	-	-	-	-
45															
46		Distribution-C II-D-3		12,463			12,463	9,093	620	2,366	285	99	-	-	12,463
47															
48		Maintenance II-D-3													
49	5910	Maint. of Structures		-	24	A380-2	-	-	-	-	-	-	-	-	-
50	5920	Maint. of Station Equipment		-	24	A380-2	-	-	-	-	-	-	-	-	-
51	5930	Maint. of Overhead Lines		-	26	A365	-	-	-	-	-	-	-	-	-
52	5940	Mant. of Underground Lines		-	31	A366-7	-	-	-	-	-	-	-	-	-
53	5960	Mant. of Street Lights		-	56	A596	-	-	-	-	-	-	-	-	-
54	5970	Mant of Meters		(9)	62	A597M	(9)	(7)	(0)	(1)	(0)	(0)	-	-	(9)
55	5980	Mant. of Misc Dist Plant (37		-	60	A591-7	-	-	-	-	-	-	-	-	-
56															
57		Subtotal 591-598.1		(9)			(9)	(7)	(0)	(1)	(0)	(0)	-	-	(9)
58															
59	5900	Maintenance Super & Engin.		3,556	62	A597M	3,556	2,719	183	540	85	29	-	-	3,556
60															
61		Subtotal 590&598.2		3,556			3,556	2,719	183	540	85	29	-	-	3,556
62															
63		Distribution-M II-D-3		3,547			3,547	2,712	183	538	84	29	-	-	3,547
64															
65		TOTAL DISTRIBUTION E: II-D-3		16,010			16,010	11,805	803	2,904	370	128	-	-	16,010

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	Secn <=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		205			205	165	11	26	2	1	-	-	205
108															
109		TOTAL PAYROLL EXCLU II-D-3		16,215			16,215	11,970	814	2,930	372	129	-	-	16,215
110															
111		Administrative & General Expenses													
112	9200	Admin. & General Salaries		166	74	MOMXAG	166	120	8	30	5	4	-	-	166
113	9250	Injuries & Damages		138	74	MOMXAG	138	100	7	25	4	3	-	-	138
114	9260	Employee Pensions & Exp		(18)	74	MOMXAG	(18)	(13)	(1)	(3)	(0)	(0)	-	-	(18)
115	9302	Misc. General Expense		(929)	74	MOMXAG	(929)	(670)	(46)	(167)	(26)	(20)	-	-	(929)
116															
117		TOTAL A&G EXPENSE		(642)			(642)	(463)	(32)	(116)	(18)	(14)	-	-	(642)
118															
119		TOTAL PAYROLL EXPEN II-D-3		15,573			15,573	11,507	783	2,814	354	115	-	-	15,573

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

Schedule CITIES-KP-1A-CUST-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	50,761	42,826	3,375	3,806	238	253	146	116	50,760
2	Depreciation and Amortization	9,837	8,243	607	818	51	59	35	25	9,837
3	Taxes other than Income Taxes	1,669	1,450	146	65	4	1	-	2	1,669
4	Federal Income Taxes	795	690	69	32	2	1	0	1	795
5										
6	Return on Rate Base	3,752	3,256	326	152	10	3	0	5	3,752
7										
8	Total Cost of Service	66,813	56,465	4,523	4,873	305	316	181	149	66,812
9										
10	Other revenues	-	-	-	-	-	-	-	-	-
11										
12	Total adjusted revenue Revenues	66,813	56,465	4,523	4,873	305	316	181	149	66,812

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

Draft Only

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-CUST-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	137,586	119,542	12,066	5,378	349	70	-	182	137,586
2	Total Accumulated Depreciation	(57,918)	(50,322)	(5,079)	(2,264)	(147)	(29)	-	(76)	(57,918)
3										
4	Total Plant-Net	79,668	69,219	6,987	3,114	202	40	-	105	79,668
5										
6	<u>Other Rate Base</u>									
7	CWIP	-	-	-	-	-	-	-	-	-
8	Plant Held for Future Use	59	51	5	2	0	0	-	0	59
9	Accumulated Provisions	(529)	(460)	(46)	(21)	(1)	(0)	-	(1)	(529)
10	Accumulated Deferred Federal Income Taxes	(12,089)	(10,503)	(1,060)	(473)	(31)	(6)	-	(16)	(12,089)
11	Materials & Supplies	-	-	-	-	-	-	-	-	-
12	Cash Working Capital	2,609	2,201	173	196	12	13	8	6	2,609
13	Prepayments	124	108	11	5	0	0	-	0	124
14	Other Rate Base Items									
15	Customer Deposits & Advances	-	-	-	-	-	-	-	-	-
16	Regulatory Liabilities	(11,164)	(9,700)	(979)	(436)	(28)	(6)	-	(15)	(11,164)
17	Regulatory Assets	1,546	1,343	136	60	4	1	-	2	1,546
18										
19	Total Rate Base	60,222	52,259	5,226	2,448	158	42	8	82	60,222
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	3,752	3,256	326	152	10	3	0	5	3,752

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													
125															
126		TOTAL INT, TRAN, DIST PLANT-ACCUMULATED DEPRECIATION	II-B-1	35,189			35,189	30,874	3,086	1,376	89	18	-	46	35,189
127		TOTAL TRAN, DIST PLANT-ACCUMULATED DEPRECIATION	II-B-1	-			-	-	-	-	-	-	-	-	-
128															
129		TOTAL INT, TRAN, DIST PLANT-NET	II-B-1 - II-B-5	32,727			32,727	28,435	2,870	1,279	83	17	-	43	32,727
130		TOTAL TRAN, DIST PLANT-NET	II-B-1 - II-B-5	-			-	-	-	-	-	-	-	-	-
131															
132		General Plant	II-B-5												
133		Accumulated Depreciation													
134	389 01	Land and Land Fees		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
135	389 02	Land and Land Rights		3	81	CUPAYXAG	-	2	0	0	0	0	-	0	3
136	390 01	Structures and Improvements		595	81	CUPAYXAG	595	517	52	23	2	0	-	1	595
137	391 01	Office Furniture and Equipment		653	81	CUPAYXAG	653	567	57	26	2	0	-	1	653
138	392 01	Transportation Equipment		4,886	81	CUPAYXAG	4,886	4,245	428	191	12	2	-	6	4,886
139	393 01	Stores Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
140	394 01	Tools, Shop and Garage Equipment		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
141	395 01	Laboratory Equipment		294	81	CUPAYXAG	294	255	26	11	1	0	-	0	294
142	396 01	Power Operated Equipment		1,354	81	CUPAYXAG	1,354	1,177	119	53	3	1	-	2	1,354
143															
144		Subtotal		7,785			7,785	6,764	683	304	20	4	-	10	7,785
145															
146	397 01	Communication Equipment		8,586	81	CUPAYXAG	8,586	7,460	753	336	22	4	-	11	8,586
147	397 02	Computer Equipment		6,048	81	CUPAYXAG	6,048	5,255	530	236	15	3	-	8	6,048
148	398 01	Miscellaneous Equipment		310	81	CUPAYXAG	310	269	27	12	1	0	-	0	310
149	399 11	Asset Retirement Cost Gen Plant		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
150															
151		Subtotal		14,944			14,944	12,984	1,311	584	38	8	-	20	14,944
152															
153	RWIP	Salvage and Removal		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
154															
155		Subtotal		-			-	-	-	-	-	-	-	-	-
156															
157		TOTAL ACCUM. DEP. FOR GENERAL PLANT	II-B-5	22,729			22,729	19,748	1,993	888	58	12	-	30	22,729
158		TOTAL GENERAL PLANT-NET	II-B-2 - II-B-5	46,940			46,940	40,784	4,117	1,835	119	24	-	62	46,940
159															
160		TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)	II-B-1-3 - II-B-5	79,668			79,668	69,219	6,987	3,114	202	40	-	105	79,668
161															
162		TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)	II-B-1-3 - II-B-5	46,940			46,940	40,784	4,117	1,835	119	24	-	62	46,940

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		2,609			2,609	2,201	173	196	12	13	8	6	2,609
209															
210		Working Capital - Prepayments													
211	1650	Prepay-Insurance	II-B-10	61	45	CUSTPLT	61	53	5	2	0	0	-	0	61
212	1650	Other Taxes	II-B-10	33	45	CUSTPLT	33	29	3	1	0	0	-	0	33
213	1650	Prepay-Other	II-B-10	29	45	CUSTPLT	29	26	3	1	0	0	-	0	29
214	1650	Executive Benefits	II-B-10	-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
215	1650	Prepaid Pension Assets	II-B-10	(0)	81	CUPAYXAG	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)
216															
217		Subtotal		124			124	108	11	5	0	0	-	0	124
218															
219															
220		TOTAL WORKING CAPITAL	II-B-8-9	2,733			2,733	2,309	184	200	13	13	8	6	2,733
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		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
228															
229		Subtotal Customer Deposits & Advances		-			-	-	-	-	-	-	-	-	-
230															
231		Non-Tax Related Regulatory Liabilities													
232	2540	Regulatory Liability TCJA Refund		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
233	2540	Regulatory Liability TCRF O/U		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
234	2540	Regulatory Liability EECRF		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
235	2540	Reg Liability AMS		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
236	2540	Reg Liability ADFIT Retrospective		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
237	2540	Reg Liability lke Residual		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
238	2540	Reg Liability Pension		(2,503)	81	CUPAYXAG	(2,503)	(2,175)	(219)	(98)	(6)	(1)	-	(3)	(2,503)
239	2540	Reg Liability Pension BRP and Postretirement		-	81	CUPAYXAG	-	-	-	-	-	-	-	-	-
240	2540	Reg Liability Interest Rate Hedge		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
241															
242		Subtotal Non-Tax Regulatory Liabilities		(2,503)			(2,503)	(2,175)	(219)	(98)	(6)	(1)	-	(3)	(2,503)
243															
244		Tax Related Regulatory Liabilities													
245	2540	Reg NC Liab EDIT - Plant		(8,661)	45	CUSTPLT	(8,661)	(7,525)	(760)	(339)	(22)	(4)	-	(11)	(8,661)
246	2540	Reg NC Liab EDIT - Other Plant		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
247	2540	Reg NC Liab EDIT - ARAM Amortization		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
248	2540	Reg Liability Interest Rate Hedge		-	45	CUSTPLT	-	-	-	-	-	-	-	-	-
249															
250		Subtotal Tax Regulatory Liabilities		(8,661)			(8,661)	(7,525)	(760)	(339)	(22)	(4)	-	(11)	(8,661)

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		3,752			3,752	3,256	326	152	10	3	0	5	3,752

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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	33,135			33,135	27,516	1,832	3,112	193	243	146	93	33,135
86															
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	TOTAL SALES EXPENSE		II-D-1	-			-	-	-	-	-	-	-	-	-
97															
98	TOTAL O&M EXPENSE		II-D-1	33,135			33,135	27,516	1,832	3,112	193	243	146	93	33,135
99								31,992	2,125	3,602	223	267	1,216	134	39,559
100	Administrative & General Expenses		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	69	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		2,922	81	CUPAYXAG	2,922	2,539	256	114	7	1	-	4	2,922
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		11,030	81	CUPAYXAG	11,030	9,584	967	431	28	6	-	15	11,030
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	TOTAL A&G EXPENSE		II-D-2	17,626			17,626	15,310	1,543	694	45	10	-	23	17,626
114															
115	TOTAL O&M & A&G EXPENSE		II-D-1-2	50,761			50,761	42,826	3,375	3,806	238	253	146	116	50,761
116															
117	TOTAL O&M EXP. EXCL. FUEL & PUR. POWER		II-D-1	33,135			33,135	27,516	1,832	3,112	193	243	146	93	33,135
118															
119	TOTAL O&M & A&G EXP. EXCL. FUEL & PUR. P		II-D-1-2	50,761			50,761	42,826	3,375	3,806	238	253	146	116	50,761
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		-	75	CUOMXAG	-	-	-	-	-	-	-	-	-
127	303 02	Misc Intangible Plant - NMF S/W		7,868	75	CUOMXAG	7,868	6,534	435	739	46	58	35	22	7,868

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		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 CITIES-KP-1A-FUNCTION
 Page 1 of 1

Line No.	Description	Total Company Request (1)	CITIES recommended adjustments (2)	Total CITIES proposed (3)	TRAN (4)	DIST (5)	MET (6)	TDCS (7)	Total (8)
1	Operating and maintenance	1,164,703	(107,401)	1,057,302	621,541	346,525	38,475	50,761	1,057,302
2	Depreciation and Amortization	358,486	(80,086)	278,400	68,774	181,001	18,788	9,837	278,400
3	Taxes other than Income Taxes	278,944	(2,576)	276,368	43,829	225,767	5,103	1,669	276,368
4	Federal Income Taxes	75,794	(26,413)	49,381	18,335	28,283	1,969	795	49,381
5									
6	Return on Rate Base	474,086	(99,365)	374,721	143,193	218,862	8,914	3,752	374,721
7									
8	Total Cost of Service	2,352,013	(315,841)	2,036,172	895,672	1,000,438	73,249	66,813	2,036,172
9									
10	Other revenues	67,903	-	67,903	38,127	29,688	88	-	67,903
11									
12	Total Base Rate Reven Requirements	2,284,110	(315,841)	1,968,269	857,545	970,750	73,161	66,813	1,968,269

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

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

Line No.	Description	Total Company Request (1)	CITIES recommended adjustments (2)	Total CITIES proposed (3)	TRAN (4)	DIST (5)	MET (6)	TDCS (7)	Total (8)
1	Total Plant-Gross	11,520,815	(107,619)	11,413,196	3,668,228	7,258,220	349,162	137,586	11,413,196
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	(94,548)	7,622,254	2,761,505	4,588,570	192,512	79,668	7,622,255
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)	(5,432)	(6,536)	(1,383)	(529)	(13,880)
10	Accumulated Deferred FIT	(969,033)	(12,396)	(981,429)	(268,757)	(668,689)	(31,895)	(12,089)	(981,429)
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	(176,268)	14,112	5,034	8,549	405	124	14,112
14	<i>Other Rate Base items</i>								
15	Customer Deposits & Advance	(417)	0	(417)	(417)	-	-	-	(417)
16	Regulatory Liabilities	(779,131)	0	(779,131)	(243,267)	(496,081)	(28,619)	(11,164)	(779,131)
17	Regulatory Assets	133,653	(117,237)	16,416	(530)	7,363	8,037	1,546	16,416
18									
19	Total Rate Base	6,415,235	(400,449)	6,014,786	2,298,448	3,513,029	143,088	60,222	6,014,787
20									
21	Rate of return	7.39%		6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
22									
23	Return on Rate Base	474,086	(99,365)	374,721	143,193	218,862	8,914	3,752	374,721

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	CITIES Adjustments	CITIES 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		23	27,604	49	E38901	27,604	928	26,354	259	64	27,604
48	389 02	Land and Land Rights		0	154	50	E38902	154	0	141	1	12	154
49	390 01	Structures and Improvements		203	242,616	51	E39001	242,616	30,143	208,033	2,747	1,692	242,616
50	391 01	Office Furniture and Equipment		9	11,144	52	E39101	11,144	879	7,867	99	2,299	11,144
51	392 01	Transportation Equipment		114	136,355	53	E39201	136,355	36,055	81,833	4,939	13,528	136,355
52	393 01	Stores Equipment		0	210	54	E39301	210	62	145	3	-	210
53	394 01	Tools, Shop and Garage Equipment		13	15,388	55	E39401	15,388	123	15,083	182	-	15,388
54	395 01	Laboratory Equipment		18	21,222	56	E39501	21,222	-	3,714	16,785	723	21,222
55	396 01	Power Operated Equipment		20	23,967	57	E39601	23,967	11,146	8,616	174	4,031	23,967
56													
57		Subtotal		400	478,660			478,660	79,337	351,785	25,189	22,349	478,660
58													
59	General Plant - Miscellaneous												
60	398 01	Miscellaneous Equipment		9	10,874	60	E39801	10,874	1,861	7,571	72	1,369	10,874
61	399 11	Asset Retirement Cost Gen Plant		-	-	1	DA	-	-	-	-	-	-
62													
63		Subtotal		9	10,874			10,874	1,861	7,571	72	1,369	10,874
64													
65		TOTAL GENERAL PLANT GROSS	II-B-2	409	489,534			489,534	81,198	359,357	25,261	23,718	489,534
66													
67	Communication Equipment - Gross		II-B-3										
68	397 01	Communication Equipment		284	339,287	58	E39701	339,287	67,959	214,395	24,157	32,775	339,287
69	397 02	Computer Equipment		123	147,067	59	E39702	147,067	27,320	96,859	9,711	13,176	147,067
70													
71		Subtotal		407	486,354			486,354	95,279	311,255	33,869	45,951	486,354
72													
73		TOTAL COMMUNICATION EQUIPMENT	II-B-3	407	486,354			486,354	95,279	311,255	33,869	45,951	486,354
74					975,888								
75		TOTAL GENERAL PLANT GROSS INCL. COMM. EQUI	II-B-2 - II-B-3	816	975,888			975,888	176,478	670,611	59,130	69,669	975,888
76													
77		TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)	II-B-1-3	(107,619)	11,413,196			11,413,196	3,668,228	7,258,220	349,162	137,586	11,413,196
78													
79		TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)	II-B-1-3	(107,833)	11,157,271			11,157,271	3,663,741	7,174,449	249,412	69,669	11,157,271

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	CITIES Adjustments	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
105		Distribution Plant - Gross	II-B-1										
106	360 01	Land and Land Fees		-	-	35	E36001	-	-	-	-	-	-
107	360 02	Land and Land Rights		-	648	36	E36002	648	34	614	-	-	648
108	361 01	Structures and Improvements			35,471	37	E36101	35,471	12,281	23,190	-	-	35,471
109	362 01	Station Equipment			346,561	38	E36201	346,561	129,620	216,941	-	-	346,561
110	364 01	Poles, Towers and Fixtures		(0)	352,800	39	E36401	352,800	-	352,800	-	-	352,800
111	365 01	Overhead Conductors and Devices		(36)	370,564	40	E36501	370,564	-	370,564	-	-	370,564
112	366 01	Underground Conduit		(1,159)	212,950	41	E36601	212,950	-	212,950	-	-	212,950
113	367 01	Underground Conductors and Devices		(10,448)	357,107	42	E36701	357,107	-	357,107	-	-	357,107
114	368 01	Line Transformers		(899)	557,561	43	E36801	557,561	-	557,561	-	-	557,561
115	369 01	Services		-	82,547	44	E36901	82,547	-	82,547	-	-	82,547
116	370 01	Meters		-	57,760	45	E37001	57,760	-	-	57,760	-	57,760
117	370 02	Advanced Meters		-	-	1	DA	-	-	-	-	-	-
118	370 03	Automated Meters		-	26,717	46	E37003	26,717	-	-	26,717	-	26,717
119	373 01	Street Lighting and Signal Systems		(523)	232,659	47	E37301	232,659	-	232,659	-	-	232,659
120	373 02	Security Lighting		-	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		(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 DEPREC	II-B-1	(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 DEPRECIATI	II-B-1	(13,071)	3,387,651			3,387,651	879,078	2,424,096	84,477	-	3,387,651
128					6,917,056								
129		TOTAL INT, TRAN, DIST PLANT-NET	II-B-1 - II-B-5	(95,364)	6,917,056			6,917,056	2,610,348	4,120,109	153,872	32,727	6,917,056
130		TOTAL TRAN, DIST PLANT-NET	II-B-1 - II-B-5	(95,577)	6,793,733			6,793,733	2,608,186	4,079,742	105,805	-	6,793,733

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	CITIES Adjustments	CITIES 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	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 1	Land Owned in Fee		-		2	TRAN	-	-	-	-	-	-
178	357	Underground Conduit		-		2	TRAN	-	-	-	-	-	-
180		Subtotal		-				-	-	-	-	-	-
182	Distribution Plant-Gross												
183	360 1	Land Owned in Fee		-	49	3	DIST	49	-	49	-	-	49
185		Subtotal		-	49			49	-	49	-	-	49
187	General Plant-Gross												
188	389	Land and Land Rights		-	880	13	GNLPLT-N	880	189	585	48	59	880
190		Subtotal		-	880			880	189	585	48	59	880
193	TOTAL PLANT HELD FOR FUTURE USE		II-B-6	-	929			929	189	634	48	59	929

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	CITIES Adjustments	CITIES 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)	-	6	TOTREV	-	-	-	-	-	-
291	1823	Reg Asset-Postretirement (RDS)	II-B-12	(33,204)	-	12	PAYXAG	-	-	-	-	-	-
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 Accumm Deferred Taxes & Other	II-B-12	-	(42,975)	21	GPLT	(42,975)	(13,812)	(27,330)	(1,315)	(518)	(42,975)
297	1823	Excess Accumm Deferred Taxes Amortization	II-B-12	-	40,981	21	GPLT	40,981	13,171	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 Accumm Deferred Taxes & Other		-	-	21	GPLT	-	-	-	-	-	-
301													
302		Subtotal Tax Regulatory Assets		(52,831)	(1,994)			(1,994)	(641)	(1,268)	(61)	(24)	(1,994)
303													
304		TOTAL REGULATORY ASSETS	II-B-12	(117,237)	16,416			16,416	(530)	7,363	8,037	1,546	16,416
305													
306		TOTAL OTHER RATE BASE ITEMS	II-B-6-12	(305,901)	(1,607,468)			(1,607,468)	(463,057)	(1,075,541)	(49,424)	(19,445)	(1,607,468)
307													
308		TOTAL RATE BASE	II-B-1-12	(400,449)	6,014,786			6,014,786	2,298,448	3,513,029	143,088	60,222	6,014,787
309													
310		Rate of Return			6.23%			6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
311													
312		RETURN ON RATE BASE		(99,365)	374,721			374,721	143,193	218,862	8,914	3,752	374,721

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

(THOUSANDS OF DOLLARS)

Line No.	Account Number	Description	Reference Schedule	CITIES Adjustments	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
99		Sales Expense	II-D-1										
100	9120	Demonstrating & Selling Exp.		-	-	1	DA	-	-	-	-	-	-
101	9130	Advertising Exp.		-	-	1	DA	-	-	-	-	-	-
102	9160	Misc Sales Exp		-	-	1	DA	-	-	-	-	-	-
103	9170	Sales Expense		-	-	1	DA	-	-	-	-	-	-
104													
105		Subtotal 912-917		-	-			-	-	-	-	-	-
106													
107	9110	Supervision		-	-	1	DA	-	-	-	-	-	-
108	9160	Misc. Sales Exp.		-	-	1	DA	-	-	-	-	-	-
109													
110		Subtotal -Sales		-	-			-	-	-	-	-	-
111													
112		TOTAL SALES EXPENSE	II-D-1	-	-			-	-	-	-	-	-
113													
114		TOTAL O&M EXPENSE	II-D-1	(62,823)	859,032			859,032	582,189	207,251	36,458	33,135	859,032
115													
116		Administrative & General Expenses	II-D-2										
117	9200	Admin. & General Salaries		(312)	2,117	12	PAYXAG	2,117	431	1,367	232	87	2,117
118	9210	Office Supplies		(208)	1,600	12	PAYXAG	1,600	326	1,033	175	66	1,600
119	9230	Outside Services		(77)	987	8	OMAGXFP(565)	987	171	652	66	98	987
120	9240	Property Insurance Exp.		(3,354)	7,544	15	PLTSVC-N	7,544	2,733	4,541	191	79	7,544
121	9250	Injuries & Damages		(2,294)	18,234	1	DA	18,234	3,244	12,073	31	2,885	18,233
122	9260	Pensions & Benefits		(4,453)	42,355	1	DA	42,355	8,335	31,019	80	2,922	42,355
123	9280	Regulatory Commission		-	-	1	DA	-	-	-	-	-	-
124	9301	Gen Advertising Exp		(9)	114	1	DA	114	21	80	-	13	114
125	9302	Misc General Expense		(30,169)	115,274	1	DA	115,274	22,034	82,000	209	11,030	115,274
126	9310	Rents		(2,290)	8,837	12	PAYXAG	8,837	1,799	5,706	967	365	8,837
127	9350	Maint. of General Plant		(1,413)	1,207	13	GNLPLT-N	1,207	259	802	66	80	1,207
128													
129		TOTAL A&G EXPENSE	II-D-2	(44,578)	198,270			198,270	39,352	139,274	2,017	17,626	198,269
130													
131		TOTAL O&M & A&G EXPENSE	II-D-1-2	(107,401)	1,057,302			1,057,302	621,541	346,525	38,475	50,761	1,057,301
132													
133		TOTAL O&M EXP. EXCL. FUEL & PUR. P	II-D-1	(45,101)	327,711			327,711	50,868	207,251	36,458	33,135	327,711
134													
135		TOTAL O&M & A&G EXP. EXCL. FUEL &	II-D-1-2	(89,679)	525,981			525,981	90,220	346,525	38,475	50,761	525,980

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

Line No.	Account Number	Description	Reference Schedule	CITIES Adjustments	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
183	General Plant		II-E-1										
184	389.01	Land and Land Fees		-	-	1	DA	-	-	-	-	-	-
185	389.02	Land and Land Rights		-	3	50	E38902	0	3	0	0	0	3
186	390.01	Structures and Improvements		(1,188)	3,113	51	E39001	3,113	387	2,669	35	22	3,113
187	391.01	A391 Office Furniture		-	388	52	E39101	388	31	274	3	80	388
188	392.01	Transportation equipment		-	-	53	E39201	-	-	-	-	-	-
189	393.01	Store Equipment		-	15	54	E39301	15	4	10	0	-	15
190	394.01	Tools, Shop & Garage Equip		-	730	55	E39401	730	6	716	9	-	730
191	395.01	Lab Equip		-	816	56	E39501	816	-	143	645	28	816
192	396.01	Power Operated Equipment		-	-	57	E39601	-	-	-	-	-	-
193	397.01	Communication Equipment		-	14,641	58	E39701	14,641	2,933	9,252	1,042	1,414	14,641
194	397.02	Computer Equipment		-	18,123	59	E39702	18,123	3,367	11,936	1,197	1,624	18,123
195	398.01	Misc Equip		-	482	60	E39801	482	83	336	3	61	482
196													
197													
198		Subtotal		(1,188)	38,311			38,311	6,809	25,338	2,935	3,228	38,311
199													
200	TOTAL DEPRECIATION		II-E-1	(40,607)	305,365			305,365	75,238	199,532	19,498	11,097	305,365
201													
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	4	MET	386	-	-	386	-	386
204	4074	Hurricane Harvey	II-E-4.1.1	(21,469)	2,914	3	DIST	2,914	-	2,914	-	-	2,914
205	4074	Ike Residual	II-E-4.1.1	-	(1,344)	3	DIST	(1,344)	-	(1,344)	-	-	(1,344)
206	4073	Pension PURA 36.065 Deferral - I	II-E-4.1.1	(11,068)	(31,282)	12	PAYXAG	(31,282)	(6,367)	(20,199)	(3,424)	(1,291)	(31,282)
207	4073	Smart Meter Texas - Docket No 47	II-E-4.1.1	-	2,313	4	MET	2,313	-	-	2,313	-	2,313
208	4073	Texas Margin Tax - Docket No. 38	II-E-4.1.1	(6,942)	(399)	6	TOTREV	(399)	(174)	(197)	(15)	(14)	(399)
209													
210		Total Amortization Expense	II-E-4.1	(39,479)	(27,412)			(27,412)	(6,541)	(18,826)	(740)	(1,305)	(27,412)
211													
212	DEPRECIATION & AMORTIZATION		II-E-4.1	(80,086)	277,953			277,953	68,697	180,706	18,758	9,792	277,953
213													
214	Misc. Items												
215	4310	Other Interest Expense		-	447	8	OMAGXFP(565)	447	77	295	30	45	447
216													
217		Subtotal		-	447			447	77	295	30	45	447
218													
219	TOTAL DEPRECIATION & AMORTIZATION		II-E-4	(80,086)	278,400			278,400	68,774	181,001	18,788	9,837	278,400

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

(THOUSANDS OF DOLLARS)

Line No.	Account Number	Description	Reference Schedule	CITIES Adjustments	CITIES Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
280		Tax Credits:											
281		Amortization of Protected Excess DFIT		-	(18,659)	21	GPLT	(18,659)	(5,997)	(11,866)	(571)	(225)	(18,659)
282		Amortization of Non-protected Excess DFIT		-	-	21	GPLT	-	-	-	-	-	-
283		Research & Development Credit		-	(1,268)	21	GPLT	(1,268)	(408)	(807)	(39)	(15)	(1,268)
284		Medicare Drug Subsidy		-	8,744	12	PAYXAG	8,744	1,780	5,646	957	361	8,744
285		Restricted Stock Excess Tax Benefit		-	(56)	12	PAYXAG	(56)	(11)	(36)	(6)	(2)	(56)
286													
287		Subtotal		-	(11,239)			(11,239)	(4,636)	(7,063)	341	118	(11,239)
288													
289		TOTAL FEDERAL INCOME TAXES	II-E-3	(26,413)	49,381	-		49,381	18,335	28,283	1,969	795	49,381
290													
291													
292													
293													
294		Other Revenues:	II-E-5										
295		Non-Electric Revenue											
296	4211	Gain On Disp of Prop		-	(731)	2	TRAN	(731)	(731)	-	-	-	(731)
297	4500	Forfeited Discount		-	996	1	DA	996	-	996	-	-	996
298	4510	Misc. Service Revenue		-	33,802	1	DA	33,802	14,109	19,605	88	-	33,802
299	4540	Rent from Property		-	31,985	1	DA	31,985	22,898	9,087	-	-	31,985
300	4560	Other Electric Revenue		-	40	1	DA	40	40	-	-	-	40
301	4561	Revenues from Transmission of Electricity of Othe		-	1,811	2	TRAN	1,811	1,811	-	-	-	1,811
302													
303		Subtotal		-	67,903			67,903	38,127	29,688	88	-	67,903
304													
305		TOTAL OTHER REVENUES	II-E-5	-	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

AF#	Class Allocation Data	AF Label	Transmission	Distribution	Metering	Customer Voltage	Total
			1	2	3	4	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	857,545	970,750	73,161	66,813	1,968,269
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	GNLPLT-N	151,157	468,461	38,639	46,940	705,198
14	Net Plant, excluding General Plant	PLTXGNL-N	2,610,348	4,120,109	153,872	32,727	6,917,056
15	Net Plant in Service	PLTSVC-N	2,761,505	4,588,570	192,512	79,668	7,622,255
16	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	2,759,343	4,548,203	144,444	46,940	7,498,931
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	33,197	56,306	3,269	585	93,356
20	Total Rate Base	TRTBSE	2,298,448	3,513,029	143,088	60,222	6,014,787
21	Total Gross Plant in Service	GPLT	3,668,228	7,258,220	349,162	137,586	11,413,196
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	109,984,131	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	Total
			1	2	3	Voltage 4	
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	43.5685%	49.3200%	3.7170%	3.3945%	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]	TMAGXFP(56:	17.2814%	66.0336%	6.7291%	9.9559%	100.0000%
9	DIST Operations composite allocator (FERC accounts 581-587 & 589)	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	GNPLT-N	21.4347%	66.4297%	5.4792%	6.6563%	100.0000%
14	Net Plant, excluding General Plant	PLTXGNL-N	37.7378%	59.5645%	2.2245%	0.4731%	100.0000%
15	Net Plant in Service	PLTSVC-N	36.2295%	60.1996%	2.5257%	1.0452%	100.0000%
16	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	36.7965%	60.6514%	1.9262%	0.6260%	100.0000%
17	Transmission Substation Plant Account 353	TPLNT353	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	38.2133%	58.4065%	2.3789%	1.0012%	100.0000%
21	Total Gross Plant in Service	GPLT	32.1402%	63.5950%	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%

**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	Total Company	Non-Regulated or Non-Electric	COH Adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
1	Transmission Expense														
2		Operation	II-D-3												
3	5600	Operation Super. & Engin		3,445	-	(1,054)	2,391	2	TRAN	2,391	2,391	-	-	-	2,391
4	5611	Load Dispatching		76	-	(7)	69	2	TRAN	69	69	-	-	-	69
5	5612	Load Dispatching		2,683	-	(222)	2,461	2	TRAN	2,461	2,461	-	-	-	2,461
6	5613	Load Dispatching		266	-	(22)	244	2	TRAN	244	244	-	-	-	244
7	5614	Scheduling, Control, and Dispa		542	-	(44)	498	2	TRAN	498	498	-	-	-	498
8	5615	Reliability, Planning, and Stanc		919	-	(76)	843	2	TRAN	843	843	-	-	-	843
9	5617	General Studies		371	-	(31)	340	2	TRAN	340	340	-	-	-	340
10	5620	Station Equipment		1,039	-	(97)	942	2	TRAN	942	942	-	-	-	942
11	5630	Overhead Line Expense		1,214	-	(112)	1,102	2	TRAN	1,102	1,102	-	-	-	1,102
12	5640	Underground Line Expense		-	-	(11)	(11)	2	TRAN	(11)	(11)	-	-	-	(11)
13	5660	Misc. Transmission Expense		3,322	-	(274)	3,048	2	TRAN	3,048	3,048	-	-	-	3,048
14															
15		Subtotal		13,877	-	(1,949)	11,928			11,928	11,928	-	-	-	11,928
16															
17		Maintenance	II-D-3												
18	5690	Maint. of Structures		1,794	-	(148)	1,646	2	TRAN	1,646	1,646	-	-	-	1,646
19	5700	Maint. of Station Equipment		5,415	-	(459)	4,956	28	E35301	4,956	4,569	387	-	-	4,956
20	5710	Maint. of Overhead Lines		2,856	-	(258)	2,598	2	TRAN	2,598	2,598	-	-	-	2,598
21	5720	Maint. of Underground Lines		-	-	(11)	(11)	2	TRAN	(11)	(11)	-	-	-	(11)
22	5730	Maint. of Misc. Trans.Plant		166	-	(14)	152	2	TRAN	152	152	-	-	-	152
23															
24		Subtotal		10,231	-	(890)	9,341			9,341	8,954	387	-	-	9,341
25															
26		TOTAL TRANSMISSION EXPENSE		24,108	-	(2,839)	21,269			21,269	20,882	387	-	-	21,269
27															
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

**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	Total Company	Non-Regulated or Non-Electric	COH Adjustments	COH Total	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
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., & SA		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	-	(163)	(10)	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

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

Table 8-Summary of CITIES Proposed Adjustemnts to Base Rate Revenue Requirement in (\$000s)

Line No.	Description	Total Company Request (1)	CITIES recommended adjustmentS (2)	Total CITIES proposed (3)	4	5	6	7	8
					TRAN	DIST	MET	TDCS	Total
1	Operating and maintenance	1,164,703	(107,401)	1,057,302	621,541	346,525	38,475	50,761	1,057,302
2	Depreciation and Amortization	358,486	(80,086)	278,400	68,774	181,001	18,788	9,837	278,400
3	Taxes other than Income Taxes	278,944	(2,576)	276,368	43,829	225,767	5,103	1,669	276,368
4	Federal Income Taxes	75,794	(26,413)	49,381	18,335	28,283	1,969	795	49,381
5									
6	Return on Rate Base	474,086	(99,365)	374,721	143,193	218,862	8,914	3,752	374,721
7									
8	Total Cost of Service	2,352,013	(315,841)	2,036,172	895,672	1,000,438	73,249	66,813	2,036,172
9									
10	Other revenues	67,903	-	67,903	38,127	29,688	88	-	67,903
11									
12	Total Base Rate Reven Requirements	2,284,110	(315,841)	1,968,269	857,545	970,750	73,161	66,813	1,968,269
13	CEHE adjusted current base rate rev. requirement			2,095,600					
14	CEHE proposed base rate rev. requirement			2,284,110					
15	CEHE proposed base rate revenue change \$			188,509					
16	CITIES proposed base rate rev. requirement			1,968,269					
17	CITIES proposed base rate revenue change \$			(127,331)					

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Summary of Rate Class Revenue Impacts

FOR THE YEAR ENDING DECEMBER 31, 2018

Table (6)

TOTAL T&D BASE RATE REVENUE (\$000)

	Current Adjusted Base Rate Revenue	CEHE Proposed Base Rate Revenue w Errata			Proposed Base Rate Revenue Reflecting COH Adjustments		
		Total	Increase/Decrease	Percent	Total	Increase/Decrease	Percent
	+DCRF+TCRF						
Res	1,130,553	1,219,246	88,693	7.85%	1,164,248	33,695	2.98%
Sec<=10KVA	32,595	30,958	(1,636)	-5.02%	30,476	(2,119)	-6.50%
Sec >10 KVA	654,965	740,384	85,418	13.04%	709,958	54,993	8.40%
Pri.	66,701	70,054	3,353	5.03%	67,422	721	1.08%
Trans.	143,212	162,364	19,152	13.37%	159,466	16,254	11.35%
SLS	63,730	57,986	(5,744)	-9.01%	53,317	(10,413)	-16.34%
MLS	3,844	3,116	(728)	-18.93%	2,831	(1,013)	-26.35%
Total Rev Req.	2,095,600	2,284,109	188,509	9.00%	2,187,718	\$92,118	4.40%

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Summary of Class Revenue Impacts

FOR THE YEAR ENDING DECEMBER 31, 2018

Table (7)

TOTAL T&D BASE RATE REVENUE (\$000) incl UEDIT Credit

	Current Adjusted Base Rate Revenue	CEHE Proposed Base Rate Revenue including UEDIT Credits for two years			Base Rate Revenue Reflecting COH's adjustments/Including UEDIT Credit for two years		
		Total	Increase/Decrease	Percent	Total	Increase/Decrease	Percent
	+DCRF+TCRF						
Res	1,130,553	1,198,098	67,545	5.97%	1,143,100	12,547	1.11%
Sec<=10KVA	32,595	30,424	(2,170)	-6.66%	29,942	(2,653)	-8.14%
Sec >10 KVA	654,965	727,531	72,565	11.08%	697,105	42,140	6.43%
Pri.	66,701	68,839	2,138	3.21%	66,207	(494)	-0.74%
Trans.	143,212	159,530	16,318	11.39%	156,632	13,420	9.37%
SLS	63,730	56,970	(6,760)	-10.61%	52,301	(11,429)	-17.93%
MLS	3,844	3,062	(782)	-20.33%	2,777	(1,067)	-27.75%
Total Rev Req.	2,095,600	\$2,244,455	148,855	7.10%	2,148,064	52,464	2.50%

The annual UEDIT Credit is \$39,654,023 for two years .

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Summary of Rate Class Revenue Impacts

FOR THE YEAR ENDING DECEMBER 31, 2018

Table (9)

TOTAL T&D BASE RATE REVENUE (\$000)

	Current Adjusted Base Rate Revenue	CEHE Proposed Base Rate Revenue w Errata			Proposed Base Rate Revenue Reflecting CITIES Adjustments		
		+DCRF+TCRF	Total	Increase/Decrease	Percent	Total	Increase/Decrease
Res	1,130,553	1,219,246	88,693	7.85%	1,040,731	(89,822)	-7.94%
Sec<=10KVA	32,595	30,958	(1,636)	-5.02%	27,703	(4,892)	-15.01%
Sec >10 KVA	654,965	740,384	85,418	13.04%	639,358	(15,608)	-2.38%
Pri.	66,701	70,054	3,353	5.03%	61,287	(5,414)	-8.12%
Trans.	143,212	162,364	19,152	13.37%	149,024	5,812	4.06%
SLS	63,730	57,986	(5,744)	-9.01%	47,640	(16,090)	-25.25%
MLS	3,844	3,116	(728)	-18.93%	2,525	(1,319)	-34.30%
Total Rev Req.	2,095,600	2,284,109	188,509	9.00%	1,968,267	-\$127,333	-6.08%

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

Summary of Class Revenue Impacts

FOR THE YEAR ENDING DECEMBER 31, 2018

Table (10)

TOTAL T&D BASE RATE REVENUE (\$000) incl UEDIT Credit

	Current Adjusted Base Rate Revenue	CEHE Proposed Base Rate Revenue including UEDIT Credits for two years			Base Rate Revenue Reflecting CITIES' adjustments/Including UEDIT Credit for two years		
		+DCRF+TCRF	Total	Increase/Decrease	Percent	Total	Increase/Decrease
Res	1,130,553	1,198,098	67,545	5.97%	1,019,583	(110,970)	-9.82%
Sec<=10KVA	32,595	30,424	(2,170)	-6.66%	27,169	(5,426)	-16.65%
Sec >10 KVA	654,965	727,531	72,565	11.08%	626,505	(28,461)	-4.35%
Pri.	66,701	68,839	2,138	3.21%	60,072	(6,629)	-9.94%
Trans.	143,212	159,530	16,318	11.39%	146,190	2,978	2.08%
SLS	63,730	56,970	(6,760)	-10.61%	46,623	(17,107)	-26.84%
MLS	3,844	3,062	(782)	-20.33%	2,471	(1,373)	-35.71%
Total Rev Req.	2,095,600	\$2,244,455	148,855	7.10%	1,928,613	(166,987)	-7.97%

The annual UEDIT Credit is \$39,654,023 for two years .

Table (11)		
Residential Customer Charge Comparison		
Oncor	\$0.90	per customer
CEHE(Proposed)	\$2.48	per customer
AEP(Proposed)	\$1.54	per customer
TNMP	\$1.13	per customer

Draft Only

58,542	0.001015105	1440	0.00080	6,258.54
1,352	2.34434E-05	39	0.00002	169.50
300,243	0.005206145	8227	0.00455	35,756.24
10,336,540	0.179233244	266683	0.14764	1,159,059.52
36,779,868	0.637754516	1202702	0.66584	5,227,191.84
6,715,220	0.116440382	206829	0.11450	898,921.65
3,479,121	0.060327164	120378	0.06664	523,187.71
57,670,886		1,806,298		
				7850545

Draft Only

6.26
0.17
35.76
1,159.06
5,227.19
898.92
523.19

7,850.55

Draft Only

Table 1
Brief description of the Subject Accounts

Rate Base FERC Accounts	
303.02	Misc Intangible Plant
General Plant Accounts	
389.02	Land and Land Rights
390.01	Structures and Improvements
391.01	Office Furniture
392.01	Transportation equipment
393.01	Store Equipment
394.01	Tools, Shop & Garage Equip
395.01	Laboratory Equipment
396.01	Power Operated Equipment
397.01	Communication Equipment
397.02	Computer Equipment
398.01	Miscellaneous Equipment
Prepayments	
1650	Prepaid Pension Assets
Tax Related Regulatory Assets	
1823	Reg Asset-Postretirement (RDS)
Other Accumulated Provisions	
2282	Injuries & Damages-Workers' Comp
2283	Benefit Restoration Plan
Non-Tax Related Regulatory Liabilities	
2540	Reg Liability Pension
Administrative and General Accounts	
9200	Admin. & General Salaries
9210	Office Supplies
9250	Injuries & Damages
9260	Pensions & Benefits
9301	General Advertising Expense
9302	Miscellaneous General Expense
9310	Rents
9350	Maintenance of General Plant
Federal Income Tax Accounts	
	Restricted Stock Excess Tax Benefit
	Non-deductible Parking and Transit
	Meals & Entertainment
	Medicare Drug Subsidy
Amortization Account	
4073	Pension PURA 36.065 Deferral - Docket No. 38339
Payroll-Related Tax Accounts	
4081	FICA (Federal Insurance Contribution Act) Payroll Tax
4081	FUTA (Federal Unemployment Act) Tax

Table 2-CEHE Proposed Allocation for Payroll related expenses		
	CEHE Proposal	
	Funtionalized COS	CLASS COS
Rate Base FERC Accounts		
<i>Prepayments</i>		
1650 Prepaid Pension Assets	Payroll	O&M
<i>Tax Related Regulatory Assets</i>		
1823 Reg Asset-Postretirement (RDS)	Payroll	O&M
<i>Other Accumulated Provisions</i>		
2282 Injuries & Damages-Workers' Comp	Payroll	O&M
2283 Benefit Restoration Plan	Payroll	O&M
<i>Non-Tax Related Regulatory Liabilities</i>		
2540 Reg Liability Pension	Direct Assigned	
Administrative and General Exp. Accounts		
9200 Admin. & General Salaries	Payroll	O&M
9210 Office Supplies	Payroll	O&M
9250 Injuries & Damages	Direct Assigned	O&M
9260 Pensions & Benefits	Direct Assigned	O&M
9301 General Advertising Expense	Direct Assigned	O&M
9302 Miscellaneous General Expense	Direct Assigned	O&M
9310 Rents	Payroll	O&M
9350 Maintenance of General Plant	Payroll	O&M
Amortization Account		
4073 Pension PURA 36.065 Deferral - Docket No. 38339	Payroll	O&M
Federal Income Tax Accounts		
Restricted Stock Excess Tax Benefit	Payroll	O&M
Non-deductible Parking and Transit	Payroll	O&M
Meals & Entertainment	Payroll	O&M
Medicare Drug Subsidy	Payroll	O&M
Payroll-Related Tax Accounts		
4081 FICA (Federal Insurance Contribution Act) Payroll Tax	Payroll	O&M
4081 FUTA (Federal Unemployment Act) Tax	Payroll	O&M

Table 4	
City of Houston Proposed Adjustments (\$000)	
<u>Rate Base Adjustments</u>	
Eliminate Financial-Based STI in Rate Base*	(9,640)
Eliminate Capital Project ABCA**	(59,588)
Accum. Depreciation for ABCA**	5,221
Eliminate Capital Project CEIB**	(57,671)
Accum. Depreciation for CEIB**	7,851
Subtotal	(113,827)
<u>O&M and Other Expenses Adjustments</u>	
Direct Payroll*	(2,965)
Direct Payroll Taxes*	(227)
Affiliate Payroll*	(1,414)
Affiliate Payroll Taxes*	(108)
Short-Term Incentive Compensation*	(14,759)
Short-Term Incentive Compensation Taxes*	(1,443)
Long-Term Incentives*	(11,250)
Non-Qualified Pension Expense*	(1,783)
Remove Non-Deductible Compensation*	(1,144)
Self Insurance Expense*	(2,570)
Depreciation for ABCA**	(1,990)
Depreciation for CEIB**	(1,799)
Overall O&M Expenses	(44,300)
Subtotal	(85,752)

* by Mark Garrett ** by Scott Norwood

5600
5700
5800
5880
5930
5940
9302

(5,280)

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Table 3-CEHE Proposed Allocation for General expenses		
	CEHE Proposal	
	Functionalized COS	CLASS COS
<u>Rate Base FERC Accounts</u>		
303.02 Misc Intangible Plant	Direct Assigned	O&M
<i>General Plant Accounts</i>		
389.02 Land and Land Rights	Direct Assigned	O&M
390.01 Structures and Improvements	Direct Assigned	O&M
391.01 Office Furniture	Direct Assigned	O&M
392.01 Transportation equipment	Direct Assigned	O&M
393.01 Store Equipment	Direct Assigned	O&M
394.01 Tools, Shop & Garage Equip	Direct Assigned	O&M
395.01 Laboratory Equipment	Direct Assigned	O&M
396.01 Power Operated Equipment	Direct Assigned	O&M
397.01 Communication Equipment	Direct Assigned	O&M
397.02 Computer Equipment	Direct Assigned	O&M
398 01 Miscellaneous Equipment	Direct Assigned	O&M
RWIP Communication Equipment	Direct Assigned	O&M

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