

# Human Resources - Learning & Org. Development

## Cost Center 125181

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### Major activities:

General activities and costs to support the Organization Effectiveness group, such as salaries for department employees.  
Outside training fees and travel related to conducting in-house HR training.  
Corporate Human Resources strategy.  
Corporate culture initiatives.  
Learning/training.  
Employee career development.  
Executive leadership development.  
Change management.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of the activities of this cost center, the related costs incurred in leading these activities benefit all business units and are therefore allocated proportionately based on the number of employees in each business unit.

# HR - Wellness Activity Center

## Cost Center 125186

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### Major activities:

Labor and employee related expenses associated with staffing and oversight of the CenterPoint Energy Tower (CNP-T) on-site wellness center and providing associated wellness activities for (CNP-T) CenterPoint Energy employees and CNP-T building tenants.

### Assignment method:

Costs are charged to 3<sup>rd</sup> party tenants of CNP-T based on contracted rates times the number of their employees using the Wellness Activity Center. Remaining costs are allocated to Business Services functions and Business Units based on Headcount located in CNP-T.

### Basis of assignment:

The monthly rates billed to 3<sup>rd</sup> party CNP-T tenants is based on the average cost of a private gym membership in Houston applicable when contracted. Remaining costs are allocated to Business Services functions and Business Units based on Headcount located in CNP-T.

# Human Resources – Information Technology

## Cost Center 125187

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### Major activities:

Supports the HR SAP module, the HCM Oracle modules, and others such as eTools and the Contractor Portal  
Provides ad hoc reporting to people across the organization  
Extracts employee data for CenterPoint Energy to support rate cases  
Provides support for employee investigations

### Assignment method:

All costs are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of this cost center, the related costs incurred in leading these activities benefit all business units and are therefore allocated proportionately based on the number of employees in each business unit.

# Human Resources – Shared Services

## Cost Center 125197

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### **Major activities:**

Costs include CenterPoint Energy Tower building rent for the Credit Union.

### **Assignment method:**

Costs are allocated to Business Services functions and Business Units based on Headcount located in CNP-T

### **Basis of assignment:**

The monthly rates billed to 3rd party CNP-T tenants is based on the average cost of a private gym membership in Houston applicable when contracted. Remaining costs are allocated to Business Services functions and Business Units based on Headcount located in CNP-T.

# Human Resources – SVP & Chief HR Officer

## Cost Center 125307

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### Major activities:

Labor and related costs for the Senior Vice President of Human Resources, staff independent of other cost centers, and an executive receptionist.  
Policy and planning for total compensation plans, workforce planning and training, HR policy development, Labor Relations, Employee Benefits Administration, and HR Communications.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on Composite Ratio Formula.

### Basis of assignment:

Based on a review of this cost center, the leader of the corporate Human Resources organization is responsible for policy and planning for all business units' HR related activities. The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Composite Ratio Formula.

# HR – Allocated Employee Benefits

## Cost Center 125308

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### **Major activities:**

Employee benefit plan expenses for all CenterPoint Energy corporate employees.

### **Assignment method:**

Employee costs for the CNP employees are considered CNP overhead costs and are charged to business units based upon total CNP labor dollars distributed per business unit. In the event of a late benefit entry after year-end Service Company allocations have run, the late entry benefit costs would be allocated directly to the Business Units based on the Composite Ratio formula.

### **Basis of assignment:**

Amounts are CenterPoint Energy corporate overhead costs and are assigned to business units based upon total CNP labor dollars distributed per business unit. Such amounts include employee benefit plan expenses related to CNP corporate employees, such as retirement plan, savings plan, post-retirement benefits, etc.

# HR – Allocated Executive Benefits

## Cost Center 125309

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### **Major activities:**

Benefit plan expenses associated with other executive benefit plans.

### **Assignment method:**

Amounts are CenterPoint Energy corporate overhead costs (such as stock based compensation costs, etc.) and are allocated to business units proportionally based on Composite Ratio Formula.

### **Basis of assignment:**

Executive Benefits are considered CNP overhead costs. The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are allocated to business units proportionally based on Composite Ratio Formula.

# ASC 715 Non-Service Benefits

## Cost Center 125311 & 125312

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### Major activities:

Non-service related employee benefit plan expenses for all CenterPoint Energy corporate employees in compliance with accounting pronouncement ASC 715 in 125311.

Due to how the Service Company non-service benefit deferrals are being recorded and consolidated, cost center 125312 was designed to accurately reflect the incurred non-service costs being deferred under PURA 36.065 and the GURA for the Regulated companies in Texas. From an accounting and consolidations perspective, the entries recorded to this cost center are necessary to appropriately classify between operating and non-operating non-service benefit costs for consolidated CenterPoint.

### Assignment method:

Employee costs for the CNP employees are considered CNP overhead costs and are charged to business units based upon total CNP labor dollars distributed per business unit.

### Basis of assignment:

Amounts are CNP corporate overhead costs and are assigned to business units based upon a calculated estimate of CNP labor dollars distributed per business unit. Included are non-service related employee benefit plan expenses related to CNP corporate employees, such as retirement plan, post-retirement benefits, and deferred compensation.

Cost center 125312 is not allocated to the business units and exists for consolidated financial presentation purposes only.



# HR – Allocated Executive Benefits - Affiliate

## Cost Center 125313

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### **Major activities:**

Benefit plan expenses associated with other executive benefit plans.

### **Assignment method:**

Amounts are CenterPoint Energy corporate overhead costs (such as stock based compensation costs, etc.) and are allocated directly to business units.

### **Basis of assignment:**

Executive Benefits are considered CNP overhead costs. The costs incurred are by the Service Company on behalf of Legacy Vectren Affiliates. Therefore, the costs are directly allocated to Legacy Vectren Affiliates.

# HR – Allocated Executive Benefits – Miller Pipeline

## Cost Center 125314

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### Major activities:

Benefit plan expenses associated with other executive benefit plans.

### Assignment method:

Amounts are CenterPoint Energy corporate overhead costs (such as stock based compensation costs, etc.) and are allocated directly to business units.

### Basis of assignment:

Executive Benefits are considered CNP overhead costs. The costs incurred are by the Service Company on behalf of Legacy Vectren Affiliate – Miller Pipeline. Therefore, the costs are directly allocated to Legacy Vectren Affiliate – Miller Pipeline.

# HR – Allocated Executive Benefits – MN Limited

## Cost Center 125315

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### Major activities:

Benefit plan expenses associated with other executive benefit plans.

### Assignment method:

Amounts are CenterPoint Energy corporate overhead costs (such as stock based compensation costs, etc.) and are allocated directly to business units.

### Basis of assignment:

Executive Benefits are considered CNP overhead costs. The costs incurred are by the Service Company on behalf of MN Limited. Therefore, the costs are directly allocated to Legacy Vectren Affiliate - MN Limited.

# HR – Allocated Executive Benefits – Energy Supply Group

## Cost Center 125316

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### Major activities:

Benefit plan expenses associated with other executive benefit plans.

### Assignment method:

Amounts are CenterPoint Energy corporate overhead costs (such as stock based compensation costs, etc.) and are allocated directly to business units.

### Basis of assignment:

Executive Benefits are considered CNP overhead costs. The costs incurred are by the Service Company on behalf of Legacy Vectren Affiliate - Energy Supply Group (ESG). Therefore, the costs are directly allocated to Legacy Vectren Affiliate - Energy Supply Group (ESG).

# Human Resources – College Relations

## Cost Center 125410

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### Major activities:

General activities and costs to support the Recruiting group, such as salaries for department employees.  
Annual recruiting, selection and management of company-wide interns and co-op students.  
College Relations (Co-Ops, Interns, INROADS, etc.)  
Career fairs (i.e. universities, technical schools, etc.)  
Conduct interviews and information sessions on campus  
Lunch and learns  
Intern facility tours  
Coordinate intern and co-op end of assignment presentations  
Prepare offer in consultation with manager (compensation, relocation, sign-on bonus, other agreements)

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of this cost center, the related costs incurred in leading these activities benefit all business units and are therefore allocated proportionately based on the number of employees in each business unit.

# HR – Electric Operations

## Cost Center 158801

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### Major activities:

- Provide Human Resources consulting services: 1) Employee Relations Services; 2) HR Police Interpretation; 3) Performance Management; 4) Management/Employee Counseling; 5) Investigations
- Serve as liaison between Corporate HR and Business Services and Business Units other than Regulated Operations in areas of: 1) Compensation & Benefits; 2) Disability Management; 3) Workforce Planning; 4) Process Change; 5) Management & Organizational Consulting; 6) Workforce Diversity & Inclusion; 7) Ethics & Compliance; 8) Training & Development; 9) Coordination of Drug & Alcohol Testing
- Assist with due diligence analysis for possible mergers/acquisitions

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of the activities in this cost center, the related cost incurred in leading these activities are benefitting Electric Operations and are therefore allocated to Electric Operations.

# HR – Compensation

## Cost Center 158802

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### Major activities:

General activities and costs to support the Compensation group, such as salaries for department employees.  
Consulting costs relating to compensation plan design and market pricing.  
Compensation strategy.  
Base and variable pay design.  
Administration of base and variable pay plans.  
Compensation plan education and communication.  
Key contributor process.  
Recognition programs.  
Market pricing.  
Executive benefits design and administration.  
Recognition program design and administration.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of this cost center, the related costs incurred in leading these activities benefit all business units and are therefore allocated proportionately based on the number of employees in each business unit.

# HR – Benefits

## Cost Center 158803

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### Major activities:

General activities and costs to support the Benefits group, such as salaries for department employees.  
Plan design and vendor administration for CenterPoint Energy Benefits Programs including:

- Health & Welfare benefits
- Retirement benefits
- COBRA administration

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of this cost center, the related costs incurred in leading these activities benefit all business units and are therefore allocated proportionately based on the number of employees in each business unit.



# HR – Gas Operations

## Cost Center 158805

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### Major activities:

- Provide Human Resources consulting services: 1) Employee Relations Services; 2) HR Police Interpretation; 3) Performance Management; 4) Management/Employee Counseling; 5) Investigations
- Serve as liaison between Corporate HR and Business Services and Business Units other than Regulated Operations in areas of: 1) Compensation & Benefits; 2) Disability Management; 3) Workforce Planning; 4) Process Change; 5) Management & Organizational Consulting; 6) Workforce Diversity & Inclusion; 7) Ethics & Compliance; 8) Training & Development; 9) Coordination of Drug & Alcohol Testing
- Assist with due diligence analysis for possible mergers/acquisitions

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
All remaining cost are allocated to business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of the activities in this cost center, the related cost incurred in leading these activities are benefitting Gas Operations and are therefore allocated to Gas Operations.

# HR – Gas Ops Support

## Cost Center 158806

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### Major activities:

- Provide Human Resources consulting services: 1) Employee Relations Services; 2) HR Police Interpretation; 3) Performance Management; 4) Management/Employee Counseling; 5) Investigations
- Serve as liaison between Corporate HR and Business Services and Business Units other than Regulated Operations in areas of: 1) Compensation & Benefits; 2) Disability Management; 3) Workforce Planning; 4) Process Change; 5) Management & Organizational Consulting; 6) Workforce Diversity & Inclusion; 7) Ethics & Compliance; 8) Training & Development; 9) Coordination of Drug & Alcohol Testing
- Assist with due diligence analysis for possible mergers/acquisitions

### Assignment method:

All cost are allocated to Gas Operations and Legacy Vectren business units proportionally based on number of employees.

### Basis of assignment:

Based on a review of the activities in this cost center, the related cost incurred in leading these activities are benefitting Gas Operations and Legacy Vectren and are therefore allocated to Gas Operations and Legacy Vectren.

# HR – Customer Service Training

## Cost Center 159049

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### **Major activities:**

Customer Service Training initiatives

### **Assignment method:**

Costs are assigned to the applicable business unit based on Planned Customer Count.  
Assignable internal labor charges are billed directly to the applicable business unit via Billable Hours.

### **Basis of assignment:**

Activities of this cost center primarily relate to providing training for the company's regulated call center operations. Therefore, costs are assigned based on the Plan customer count for each SBU.

Legal

# Corporate Transactions, Commercial & Finance

## Cost Center 125020

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### Major activities:

The Corporate Legal team is primarily responsible for, and incurs costs related to, (i) maintaining compliance with securities and New York Stock Exchange laws and regulations, (ii) representing the Company in corporate transactions such as mergers, acquisitions and financings, (iii) supporting the finance and corporate communications organizations; (iv) overseeing matters of corporate governance, (v) maintaining accurate records relating to the legal entities in the CenterPoint Energy group of companies; (vi) directly supporting the legal aspects of the Company's commercial contracting process; and (vii) providing guidance on commercial and contracting risks and issues.

### Assignment method:

Direct Costs are tracked and billed to the Business Units through a billable hour rate. All remaining amounts are cleared monthly based on planned activities.

### Basis of assignment:

The hourly rate is calculated by dividing the annual budget by the number of hours available for billing. Hours are billed each month as directly attributable to each Business Unit. Any over/under cost recovery each month is allocated to Business Units in proportion to their annual planned billings.

# Central Legal

## Cost Center 125021

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### Major activities:

Central Legal captures general activities and costs incurred by the office of Senior Executive Legal such as salaries of the Senior Executive and an executive assistant.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

The costs represent support associated with legal activities which support all the business units. The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Composite Ratio Formula.

# Compliance

## Cost Center 125055

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### Major activities:

The Legal Compliance Office is primarily responsible for, and incurs costs related to implementing and overseeing the ethics and compliance function for the Company including training, the ethics and compliance code, investigations, compliance with certain legislative and regulatory requirements including the amendments to the federal sentencing guidelines, ethics and compliance risk assessment, Concerns Helpline, quarterly reports to the Audit Committee of the Board of Directors, communications, roundtable discussions, conflict of interest questionnaire and auditing and monitoring of the program.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

Ethics & Compliance costs are assigned based on the Composite Ratio Formula. Most Records Management costs represent support associated with records management activities that support all the business units. The costs incurred are by the Service Company on behalf of its affiliates. However, records archive services are allocated 40% Direct based on the number of boxes in storage and 60% based on Composite Ratio Formula.

# Data Privacy/Records

## Cost Center 125423

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### Major activities:

Provides legal counsel and guidance to business partners in the area of data security and privacy, develops and carries out established policies, and facilitates compliance across various corporate functions. Advises executive teams on privacy-related risk management and mitigation as well as the privacy implications of new data driven products and services. Leads the corporate response to privacy and data security incidents, investigations and audits.

Implement and oversee the records and information management program which includes developing key policies and processes to support records (both paper and electronic) creation, management, storage and disposition, including the records retention schedule and records policy, data privacy, managing and coordinating the integrated records and information management council meetings, training and communications.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

Most Records Management/Data Privacy costs represent support associated with activities that support all the business units. Therefore, the costs are assigned based on Composite Ratio Formula. Most Records Management costs represent support associated with records management activities that support all the business units. The costs incurred are by the Service Company on behalf of its affiliates.



# Legal Litigation

## Cost Center 125421

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### Major activities:

The Litigation team is primarily responsible for, and incurs costs related to, (i) managing litigation and other disputes in which the Company or its subsidiaries is involved, (ii) advising management and the business on litigation risk, (iii) developing and implementing litigation prevention and risk mitigation plans, and (iv) supporting the Company's environmental program, including (A) managing regulatory aspects and disputes of legacy environmental sites, (B) advising and supporting the Company before environmental agencies, (C) assisting in developing and implementing environmental programs and strategies, and (D) supporting land use and facilities related activities.

### Assignment method:

Direct Costs are tracked and billed to the Business Units through a billable hour rate. All remaining amounts are cleared monthly based on planned activities.

### Basis of assignment:

The hourly rate is calculated by dividing the annual budget by the number of hours available for billing. Hours are billed each month as directly attributable to each Business Unit. Any over/under cost recovery each month is allocated to Business Units in proportion to their annual planned billings.

# Legal Securities and Governance

## Cost Center 125422

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### Major activities:

The Securities and Governance group is primarily responsible for and incurs costs related to managing corporate governance, including Board of Directors matters and entity management; helping ensure timely and compliant periodic report filings with the Securities and Exchange Commission, including Forms 10-K, 10-Q and 8-K, proxy statement and stock transaction filings; providing technical and analytical support for various legal projects and initiatives, including matter management and department reporting metrics; and processing all electronic legal invoices timely and accurately.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

The costs represent support associated with legal activities which support all the business units. The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Composite Ratio Formula.

# Legal – Board of Directors

## Cost Center 125999

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### Major activities:

Corporate – Board of Directors is responsible for, and incurs costs related to, (i) the Board of Directors, including director travel, accommodations, meals, retainer fees, training, Board administration and meeting preparation, and website portal fees, and (ii) Chairman of the Board compensation.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

The costs represent support associated with Board of Directors' activities which support all the business units. The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Composite Ratio Formula.

# Claims

## Cost Center 159044

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### Major activities:

Labor, employee related expenses and other costs associated with researching and resolving third-party claims for damages against CenterPoint Energy and affirmative claims by CenterPoint Energy against third parties that damage CenterPoint Energy facilities.

### Assignment method:

Direct costs are tracked and billed to the Business Units through a billable hour rate. All remaining amounts are cleared monthly based on planned activities.

### Basis of assignment:

The hourly rate is calculated by dividing annual budget by the number of hours available for billing. Hours are billed each month as directly attributable to each Business Unit. Any over/under cost recovery each month is allocated to Business Units in proportion to their annual planned billings.

# ENVIRONMENTAL SERVICES & COMPLIANCE

## Cost Center 125036

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### Major activities/Cost Center Overview:

- General activities and costs incurred by the Environmental Services Office such as salary of the Environmental Services Director.
- Management oversight of CEHE Environmental Services staff and operations.
- Management oversight of Gas Operations Environmental Services staff and operations.
- Management oversight of Indiana Electric and Generation Environmental Services staff and operations.
- Coordination with Environmental Programs Manager regarding support and oversight of Environmental projects not managed directly by CEHE and Gas Operations including legacy and federal/state superfund sites.
- Assist with environmental litigation, risk management, regulatory relations and contractual language reviews.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit \ project.  
Assignable internal labor charges are billed directly to the applicable business unit \ project.  
All other costs are allocated based on the managed headcount and hours spent overseeing the various Environmental compliance and policy functions.

### Basis of assignment:

The majority of the costs incurred by this cost center are labor related. Costs not specifically incurred for projects are allocated based on the time spent managing environmental compliance activities which support Service Company departments as well as Operations and Engineering departments within the business units including management oversight of each business unit's environmental operations.

# Corporate Insurance/Risk Management

## Cost Center 125203

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### Major activities:

- Analyze exposure and determine appropriate risk treatment
- Select insurance brokers and procure insurance policies
- Procure Workers' Compensation insurance and administer program
- Procure state required boiler and pressure vessel inspection services
- Procure, conduct, coordinate, assist and/or monitor loss control activities to reduce frequency and severity of claims
- Report claims to underwriters
- Compile and adjust 1<sup>st</sup> party property claims
- Other Insurance/Risk Management activities required by company

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit  
Assignable internal labor charges are billed directly to the applicable business unit.  
All remaining costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

Activities of this cost center primarily relate to providing support to external entities such as the stockholders. The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Composite Ratio Formula.

# Enterprise Risk

## Cost Center 125402

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### Major Activities:

Develop and maintain Corporate risk policy.  
Develop and maintain Corporate infrastructure to support risk management activities.  
Assist business units with risk assessments and documentation of risk responses.  
Support Risk Oversight Committee activities.

### Assignment method:

Direct charges are tracked and charged directly to the appropriate business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Composite Ratio Formula.

### Basis of assignment:

Based on a review of the activities of this cost center, the risk control activities are provided/incurred on behalf of the business units (internal organizations). The costs incurred are by the Service Company on behalf of its affiliates.  
Therefore, the costs are assigned based on Composite Ratio Formula.

# Corporate Insurance Premiums

## Cost Center 125214

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### Major Activities

Primary costs are the premium costs of various types of insurance procured for the business units.  
General activities and costs to support the insurance group.  
Consulting costs related to insurance evaluations.  
Internal evaluation of insurance risks and needs.

### Assignment method:

Direct charges consist of insurance premium costs and charged directly to the applicable business unit based on exposure

### Basis of assignment:

The primary responsibility of this corporate center is to apply the appropriate risk management principle to manage risk and to assist business units in managing property and liability risks of their business units. The remaining costs of the department which cannot be direct billed are assigned based on the CenterPoint Energy assets per business unit.



# D&O Insurance

## Cost Center 125217

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### Major Activities

Directors and officers insurance costs

### Assignment method:

Cost are assigned based on operating expense (less fuel).

### Basis of assignment:

Based on a review of the activities of this cost center, services/costs can be classified as directors and officers insurance provided/incurred on behalf of the business units (internal organizations). Therefore, the fixed distribution should be correlated to the size, complexity and activity level of the business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per business unit, less fuel costs. Fuel costs are excluded as for most entities these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.

# IN/OH Environmental Services

## Cost Center 125140

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### Major activities/Cost Center Overview:

- General activities and cost incurred by the Environmental Services Office
- Management oversight of IN/OH Electric Environmental Services staff and operations.
- Management oversight of IN/OH Gas Operations Environmental Services staff and operations.
- Management oversight of IN/OH Generation Environmental Services staff and operations.
- Environmental Programs Manager support and oversight of Environmental projects in IN/OH, including legacy sites, federal/state superfund sites, and environmental litigation.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Assets.

### Basis of assignment:

The majority of the costs incurred by this cost center support all the business units in IN/OH and management oversight of each business unit's environmental operations. Therefore, the costs are assigned based on Assets.

# Business Operations & Support

# FM CORPORATE REAL ESTATE & FACILITIES MANAGEMENT - DIRECTOR

## Cost Center 156101

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### Major activities/Cost Center Overview:

- Provide management oversight of the following functional areas: Real Estate, Facility Projects, Building Operations, and Office Support Services.
- Budgeting and planning support for the following functional areas: Facilities Management and Office Support Services.

### Assignment method:

- Time sheets used to attribute Project management man-hours in support of each project.
- Allocations based on time will be used for the distribution of general management oversight and internal support costs for each area and be proportioned to business units based on their direct facilities and office support services billings.

### Basis of assignment:

- The man-hour rate is calculated by dividing the service budget by the number of hours available for billing. Project Management hours are transfer priced as actually incurred on behalf of the client.
- The majority of the costs incurred by this cost center are labor related. Costs not specifically incurred for projects are allocated first based on the time spent managing each functional area. Second, the amounts billed by each functional area to the business units are used as the basis for proportioning the general management and internal support costs between the business units.

# FM PROJECT MANAGEMENT

## Cost Center 156102

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### Major activities/Cost Center Overview:

- Provide building design and construction management services
- Interior design and installation services
- Develop project scope
- Estimate project cost and schedule
- Provide design and engineering services
- Select and purchase furnishings and office accessories
- Generate contract documents
- Provide construction management services
- Manage relocation of employees
- Provide quality control services
- Provide cost tracking and reporting services
- Provide real estate services

### Assignment method:

- Time sheets used to attribute Project management man-hours in support of each project.
- Direct Client Incurred: All third party costs are coded directly to client cost objects

### Basis of assignment:

The Project Management hourly rate is calculated by dividing the service budget by the number of hours available for billing. Project Management hours are transfer priced as actually incurred on behalf of the client. Any over/under cost recovery each month is allocated to clients in proportion to their annual planned billings.

# FM BUILDING OPERATIONS - HOUSTON DIVISION

## Cost Center 156104

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### Major activities/Cost Center Overview:

Facilities Management Operations Division will provide management oversight of building operations services at general locations such as service centers and outlying Houston area complexes as described below:

- Building exterior and interior repairs and maintenance
- Building systems repairs & maintenance
- Site repairs & maintenance such as fencing and paving.
- Operational needs such as grounds keeping, janitorial services, pest control, ice machine maintenance and other tenant services
- Utilities:
  - Electricity Management (procurement leadership, budget/usage monitoring & analysis, account management, billing reconciliation)
  - Water & sewer
- Assist Facilities Project Management Division with employee relocations & moves
- Assist Facilities Project Management Division with projects, including furniture

### Assignment method:

- Energy Management services are billed to clients based on time sheets
- Building Operations Management is billed based on the square footage of locations managed

### Basis of assignment:

The majority of the costs incurred by this cost center are labor related. The Energy Management man-hour rate is calculated by dividing the service budget by the number of man-hours available for billing. Man-hours are transfer priced as actually incurred on behalf of the client. The Building Operations management costs are proportioned to clients each month based on the total square footage of each client location to all locations managed.

# FM ECDC BUILDING SERVICES

## Cost Center 156111

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### Major activities/Cost Center Overview:

Facilities Management Operations Division will provide building operations services at the ECDC facility and CEHE/Technology Operations Addicks Operations Center (AOC).

### Assignment method:

- Facilities Operations internal costs in support of each location are directly assigned first to CEHE/Technology Operations for the new Addicks Operations Center with the remainder assigned 100% to CNP Properties, Inc.
- Direct Client Incurred: Third party costs associated with each vendor providing services are coded directly to the CEHE/Technology Operations AOC and Properties Building cost objects.

### Basis of assignment:

The costs incurred by this cost center are for dedicated internal labor and internal support allocations that are directly assignable to the CEHE/Technology Operations AOC and Properties ECDC building locations.

# OSS HOUSTON TRAVEL & OFFICE SUPPORT SRVS

## Cost Center 156124

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### Major activities/Cost Center Overview:

- Management oversight of the Corporate Travel Management Company contract
- Management oversight of Houston Office Support Services functional areas
- Coordination and oversight of regulatory issues and rate case filings affecting Business & Operations Support

A third party Travel Management Company (TMC) provides corporate travel services for CenterPoint Energy travelers. Services offered to travelers include, but are not limited to:

- air, hotel, auto rental, and limousine rental arrangements in accordance with CenterPoint Energy's Corporate Travel Policy
- assistance with visa and passport processing
- assistance with meeting planning
- participation in new hire travel orientation
- participation in CenterPoint Energy's Emergency Operations Plans
- vendor issue resolution and contract negotiation assistance

### Assignment method:

- Time sheets for any hours spent unrelated to the Corporate Travel Office & Office Support Services
- Allocation based on time used for the distribution of general management oversight and internal support for each functional area and be proportioned to business units based on the Office Support Services billings and Corporate Travel Office direct costs.
- Corporate Travel office direct costs will be calculated for the individual business units based on percentage of monthly total transaction volume and charged directly to the business unit by the Travel Management Company.

### Basis of assignment:

An hourly rate is calculated based on the portion of total operational costs not directly related to Travel Office and Office Support Services Management oversight divided by the number of available hours, which is billed monthly based on actual direct support provided to clients.

Cost of management oversight and related internal support costs for the Travel Office are allocated based on the annual planned travel office expenses to be incurred directly by clients. The amounts billed by each managed office support services functional area to the business units are used as the basis for proportioning the cost centers' general management of Office Support Services and internal support costs between the business units.



# OSS HOUSTON MAIL SERVICES

## Cost Center 156132

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### Major activities/Cost Center Overview:

#### Mail Services:

- Provide pick-up and delivery of all Interoffice Mail, U.S. Mail, Certified Mail and Overnight Mail for all company locations.
- Provide mail metering service
- Obtain and maintain PO boxes and postal permits.
- Consult on Company and U. S. Postal Service processes and requirements.

### Assignment method:

- Number of Mail Pieces
- Direct Client Incurred: Postage, courier, and mail box rental fees will be paid directly by the appropriate client.

### Basis of assignment:

Mail Services' total operations budget divided by the total estimated annual number of mail pieces multiplied by the actual number of mail pieces by specific client each month. Any over/under cost recovery each month is allocated to clients in proportion to their annual planned Mail Services billings.

# OSS HOUSTON FORMS / DOCUMENT SERVICES

## Cost Center 156136

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### Major activities/Cost Center Overview:

Provides Forms Design, Forms Management, and Copy Center management services:

- Forms Design
  - Partner with clients to provide forms design and analysis for new and revised forms, for both electronic and paper formats
  - Serve as electronic forms project manager and owner
- Forms Management
  - Develop and maintain forms inventory levels
  - Manage production and distribution of forms
  - Negotiate and maintain contracts with forms and envelope vendors
  - Provide delivery to site, desktop, standalone, LAN, and Web distribution
- Manage the outsourced third party Copy Center vendor contract and charges to client business units.

### Assignment method:

- Time sheets for billable Forms Design Hours
- Allocation based on Number of Forms managed per client
- Allocation based on Copy Center charges per client
- Direct Client Incurred: Printing costs for new forms, and copy center vendor charges will be charged directly to the appropriate client.

### Basis of assignment:

Total copy center management operations budget divided by actual usage of copy center vendor by clients in prior year, adjusted for significant known changes, is billed as a fixed monthly charge.

The Forms Design hourly rate is calculated by dividing the portion of the Forms operational budget associated with forms design by the number of hours available for billing. Forms design hours are billed as actually incurred on behalf of the client each month. Total Forms Management service costs remaining are allocated to clients each month based on their proportion of the number of managed forms to the total number of forms managed at the end of the prior year.

# OSS SHREVEPORT SERVICES MANAGEMENT

## Cost Center 156141

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### Major activities/Cost Center Overview:

Provides management oversight and direct supervision of:

- Shreveport Office Support Services, Records Management and Shreveport Copy Center (cc 156142).

Provides Records Management, Milam Building Office Services and backup support for Forms Design & Management Service (cc 156136) and Facilities Milam Building Operations (cc 115256) as follows:

- Records Management
  - Manage and coordinate storage options for clients' files
  - Coordinate the retrieval of boxes / files for client review
- Shreveport Milam Building Office Services provides on-site Mail services and back-up support for Records Services and the Facilities Help Desk. The scope of services for all services provided are as listed:
  - Mail Services
  - Pick-up and delivery of all Interoffice Mail, U.S. Mail, Certified Mail and Overnight Mail
  - Mail Metering
  - Obtain and maintain PO boxes and postal permits
  - Consulting on Company and U.S. Postal Service (USPS) processes and requirements
  - Pick up and delivery of interoffice and USPS mail for Milam Building two times a day, 11:00am, and 3:00pm
  - The standard for all other locations will be at least one pick up and delivery daily.
- Back-up Records Management and Facilities Help Desk
  - Coordinate storage for clients' files. Coordinate the retrieval of boxes/files for client review
  - Receive and input work orders related to Milam Building and other Facilities
  - Fill drink orders (water, soft drink etc)
  - Pay invoices in SAP
- Backup support for Forms Design & Management Service (cc 156136)
  - Partner with clients to provide forms design and analysis for new and revised forms for both electronic and paper formats
  - Develop and maintain forms inventory levels
  - Backup support for Forms Design & Management Service (cc 156136)
- Support for Milam Building Operations (cc 115256)
  - Updates Computer Automation Drawings (CAD) of Milam Building occupancy

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# OSS SHREVEPORT SERVICES MANAGEMENT

Cost Center 156141

(Continued)

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**Assignment method:**

- Timesheets will be used for Facility Management support
- Timesheets will be used for billable forms design hours
- Allocation based on the number of boxes in storage
- Allocation based on total number of employees serviced
- Direct Client Incurred: Postage, courier and mail box rental costs will be paid directly by the appropriate client

**Basis of assignment:**

The hourly rate is calculated by dividing the operations budget for facilities management support by the number of hours available for billing. Hours are billed as directly attributable to each building location. The same hourly rate will be used for billing unplanned forms design backup support.

Total Record Management Shreveport costs are allocated to clients each month in proportion to their total number of boxes in storage at the end of the prior year.

Milam Building Office Services costs are allocated based on the proportion of each clients planned number of employees to be serviced of the total number of employees serviced. Any over/under cost recovery each month is allocated to CNP clients in proportion to their annual planned billings.

# OSS SHREVEPORT COPY CENTER

## Cost Center 156142

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### Major activities/Cost Center Overview:

Copy Center Shreveport provides on-site Reprographics services. A full service copy center provides, but is not limited to the following products:

- High Speed Duplicating
- Color Copying
- Full Bindery/Finishing
- Client consulting and support on document preparation and printing requirements
- Client ID Badges and Badge System
- Scanning Services

### Assignment method:

- Copy center services billed based on cost of services requested
- Direct Client Incurred: Maintenance and lease or acquisition costs of convenience copiers are charged directly to the appropriate client

### Basis of assignment:

Standard rates established for the various copy center services and are billed as requested. Any over/under cost recovery each month is allocated to clients based on their actual usage of the copy center services in prior year, adjusted for significant known changes.

# SEC SECURITY DIRECTOR

## Cost Center 156160

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### Major activities/Cost Center Overview:

Supports Business Unit Management in securing personnel and assets by providing:

- Contract guards and off-duty police officers.
- Installation, monitoring, and maintenance of electronic security systems.
- Confidential investigative services.
- Security presentations and training.
- Site security assessments.
- Homeland security background checks

This cost center includes all internal labor resources needed to conduct or manage provision of the above services.

### Assignment method:

- Time sheets
- Direct Client Incurred: Site guards, police officers, background checks and electronic equipment will be paid directly by the appropriate client.

### Basis of assignment:

The hourly rate is calculated by dividing the operations budget by the number of hours available for billing. Hours are billed each month as directly attributable to each activity and client. Any over/under cost recovery each month is allocated to clients in proportion to their annual planned billings.

# Procurement, Materials and Logistics

# P&L PURCHASING & LOGISTICS DIRECTOR

## Cost Center 156145

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### Major activities/Cost Center Overview:

- Management oversight of the Houston Logistics Area
- Management oversight of the Gas Logistics Area
- Management oversight of Minnesota Home Service Plus Logistics Area

### Assignment method:

Allocation based on the managed headcount and hours spent overseeing the various reporting functions.

### Basis of assignment:

The majority of the costs incurred by this cost center are labor related. The cost center is first allocated based on the managed headcount and hours spent overseeing the various reporting functions. The portion of costs for management oversight of the Houston Electric, Gas Logistics and Minnesota Home Service Plus areas is directly assigned. Second, the amounts billed by each of the other functional areas will be used as the basis for proportioning the cost of their management oversight.



# P&L GAS LDC PURCHASING

## Cost Center 156146

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### Major activities/Cost Center Overview:

- Manage the Supply Chain Process.
- Partner with client to provide Supply Chain analysis and solutions.
- Partner with client to provide administrative support in the negotiation, development and award of gas operations contracts.
- Obtain goods and services as indicated by SAP/MRP and/or client request.
- Establish and maintain vendor agreements.
- Coordinate the negotiation, development and award of contracts for goods.
- Manage the vendor base and measure vendor performance.
- Manage, in coordination with Logistics, central warehouse inventory stock quantities and material requirements planning (MRP) parameters.
- Manage operating costs.
- Continue development of and support process revisions and improvements.
- Support initiative to reduce inventory and increase inventory turns.

### Assignment method:

Number of PO Line Items

### Basis of assignment:

Standard rate calculated by total operations budget divided by total number of Purchase Order line items planned for the year. Rate multiplied by the actual number of PO lines for each client each month. Any over/under cost recovery each month is allocated to clients in proportion to their planned annual billings. PO line item counts are determined from SAP extracts by buyer and plant code.

# P&L IT PROCUREMENT

## Cost Center 156148

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### Major activities/Cost Center Overview:

- Manage the Supply Chain Process for Technology Operations.
- Partner with clients to provide Strategic Sourcing analysis and solutions.
- Obtain goods and services as indicated by SAP/MRP and/or client request.
- Establish and maintain vendor agreements.
- Coordinate the negotiation, development and award of contracts for goods.
- Manage the vendor base and measure vendor performance.
- Manage operating costs.
- Continue development of and support process revisions and improvements.

### Assignment method:

Costs are allocated to IT SS.  
Timesheets will be used to direct bill their actual time to that client.

### Basis of assignment:

The hourly rate is calculated by dividing the service budget by the number of hours available for billing. Hours are billed as actually incurred on behalf of the client.

Any over/under cost recovery each month is allocated to clients in proportion to their planned annual number of billable hours.

# P&L INVESTMENT RECOVERY

## Cost Center 156149

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### Major activities/Cost Center Overview:

- Sell designated obsolete/surplus/scrapped materials, vehicles and equipment in a timely manner.
- Establish and manage long term contracts for sale and disposal of obsolete/surplus material and equipment.
- Manage Corporate Recycling Program.
- Coordinate backhaul of materials to be salvaged from field.

### Assignment method:

Allocation base on generated revenues

### Basis of assignment:

The majority of the costs incurred by this cost center are labor related. A standard rate is established by dividing the total operational costs by the anticipated annual revenues based on prior year precedent adjusted as necessary for any anticipated changes in support requirements. Each month costs are billed by multiplying the rate times the actual generated revenues by client. Any over/under cost recovery each month is allocated to clients in proportion to their planned annual billings.

# P&L GAS OPERATIONS PURCHASING & LOGISTICS MANAGER

Cost Center 156150

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## Major activities/Cost Center Overview:

- Management oversight of CEHE and Gas Logistics.

## Assignment method:

Allocation based on time managing each function.

## Basis of assignment:

The majority of the costs incurred by this cost center are labor related. The cost center is first allocated based on the time spent managing the CEHE and Gas Logistics functions.

The portion of costs for managing Central Logistics Operations within the CEHE and Gas business unit are directly assigned.

# P&L CORPORATE PURCHASING

## Cost Center 156151

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### Major activities/Cost Center Overview:

- Supply Chain Process for Corporate Business Services functions.
- Procurement process improvement and technology adoption
- Obtain goods and services as indicated by SAP/MRP and/or client request.
- Establish and maintain vendor agreements.
- Coordinate the negotiation, development and award of contracts for goods.
- Manage operating costs.

### Assignment method:

- Timesheets will be used to direct bill actual time to that client.
- Number of General Purchase Orders line items

### Basis of assignment:

The hourly rate is calculated by dividing the service budget by the number of hours available for billing. Hours are billed as actually incurred on behalf of the client.

The general PO line item rate is calculated by dividing the total remaining operations budget by total number of Purchase Order contract line items planned for the year that are not associated with definable contract support being billed by the hour. The rate multiplied by the client's actual number PO lines is billed each month.

Any over/under cost recovery each month is allocated to clients based on their planned annual billings.

# P&L SUPPLIER DIVERSITY

## Cost Center 156152

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### Major activities/Cost Center Overview:

- Manage the GSA Subcontracting Plan and the Five-Year Plan Procurement Initiatives.
- Coordinate internal Advisory Council activities and action items.
- Support and assist client Supplier Diversity Teams in establishing and achieving MWBE target initiatives.
- Monitor MWBE procurement processes and procedures and associated results.
- Implement, evaluate, and monitor Second-Tier expectations and requirements.
- Publicize and communicate supplier diversity emphasis & awareness internally/externally.
- Plan and implement internal/external training, workshops, networking, and recognition events.
- Participate in MWBE outreach and developmental activities.
- Liaison to political, business, and community organizations and councils with strong interest in supplier diversity.
- Assists clients with bids requiring MWBE participation/ Update and enhance MWBE database.
- Respond to Federal, State, and Local reports/filings/ issues/concerns/requests.

### Assignment method:

- Direct Client Incurred: Expenses solely on behalf of or for the sole benefit of a particular business unit will be paid directly by the client
- Assignable internal labor charges are billed directly to the applicable business unit.
- All remaining cost are assigned based on operating expense (less fuel).

### Basis of assignment:

Supplier Diversity is an executive sponsored corporate-wide initiative so it is assigned as a corporate governance expense. Any general expense incurred exclusively on behalf of, and for the sole benefit of a particular Business Unit, will be billed directly to that Business Unit. Based on a review of the activities of this cost center, most services/costs have an emphasis on financial and economic analysis of business unit and corporate strategies to improve the profitability of the business units (internal organizations). Therefore, the fixed distribution should be correlated to the size, complexity and activity level of the business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per business unit, less fuel. Fuel costs are excluded; as for most entities, these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.

# P&L CONTRACT ADMINISTRATION

## Cost Center 156155

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### Major activities/Cost Center Overview:

- Manage implementation, administration and expansion of the BuyRight PayRight (BRPR) System and the Supply Chain Process for Special Projects..
- Partner with clients to provide Strategic Sourcing analysis and solutions.
- Obtain goods and services as indicated by SAP/MRP and/or client request.
- Establish and maintain vendor agreements.
- Coordinate the negotiation, development and award of contracts for goods.
- Manage operating costs.
- Continue development of and support process revisions and improvements.
- Procurement data support
- Sox Testing
- Manage the vendor base and measure vendor performance.
- Support initiative to reduce inventory and increase inventory turns.
- Budgeting and planning support for Purchasing & Logistics.

### Assignment method:

Timesheets will be use to direct bill their actual time to that client for Special Projects.  
Number of BRPR Purchase Orders.

### Basis of assignment:

The hourly rate is calculated by dividing the service budget by the number of hours available for billing. Hours are billed as actually incurred on behalf of the client.

The Buy Right Pay Right (BRPR) standard rate is calculated by dividing the portion of the service budget spent on BRPR activities by the by the total number of BRPR Purchase Orders planned for the year, based on prior year-end activity and adjusted for any known significant changes. The rate multiplied by the client's actual number of BRPR is billed each month.

Any over/under cost recovery each month is allocated to clients in proportion to their number of BuyRight PayRight (BRPR) Purchase orders planned for the year.

# Procurement Operations

## Cost Center 156156

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### Major activities/Cost Center Overview:

- Management oversight of the IT Purchasing
- Management oversight of the Electric Purchasing Area
- Management oversight of the Gas Purchasing Area

### Assignment method:

- Costs are assigned based on operating expense (less fuel).

### Basis of assignment:

The fixed distribution should be correlated to the size, complexity and activity level of the business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per business unit, less fuel. Fuel costs are excluded; as for most entities, these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.



# UTILITY PROCUREMENT DIRECTOR

## Cost Center 156157

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### Major activities/Cost Center Overview:

- Management oversight of the Corporate Purchasing Services Area
- Management oversight of the Electric Purchasing Area
- Management oversight of the Gas Purchasing Area

### Assignment method:

- Costs are assigned based on operating expense (less fuel).

### Basis of assignment:

The fixed distribution should be correlated to the size, complexity and activity level of the business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per business unit, less fuel. Fuel costs are excluded; as for most entities, these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.

# **GAS UTILITY PROCUREMENT**

## **Cost Center 156158**

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### **Major activities/Cost Center Overview:**

- Management oversight of the Gas Purchasing Area

### **Assignment method:**

- Costs are assigned based on operating expense (less fuel).

### **Basis of assignment:**

The fixed distribution should be correlated to the size, complexity and activity level of the Gas business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per business unit, less fuel. Fuel costs are excluded; as for most entities, these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.

# SEC PATROL SERVICES

## Cost Center 156161

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### Major activities/Cost Center Overview:

Third party patrol services vendor and transportation costs supporting multiple business units.

### Assignment method:

Patrol Services hours.

### Basis of assignment:

Billing rate based on total incurred expenses divided by the total number of patrol hours used for unguarded facilities, to respond to alarms and for stand-by when electronic systems malfunction. Any over/under cost recovery each month is allocated to clients in proportion their annual planned billings.

# BSS ADMINISTRATIVE

## Cost Center 156171

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### Major activities/Cost Center Overview:

- General administrative support and benchmarking for Business Support Services operations
- Planning adjustments not specifically assigned to a functional area within Business Support Services
- Unplanned miscellaneous expenses not directly assigned to an operational cost center, such as prior year corrections.

### Assignment method:

Allocation based on total direct service billings.

### Basis of assignment:

Cost center plans and expenses are allocated to the business units based on their proportional total direct billings from Business Support Services.

# BSS SERVICES X-CHARGES

## Cost Center 156172

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### Major activities/Cost Center Overview:

Cost center accumulates all internal cross-charges support provided between Company 0002 Business Support Services cost centers, from Company 0056 Properties for CNP-Tower and ECDC building rents and from Company 0062 Arkla for Milam Building rents assignable to company 0002 Business Support Services operations.

### Assignment method:

- Rents allocated to Business Support Services cost centers based on occupied square footage.
- Allocation of all other costs to business units based on total direct service billings.

### Basis of assignment:

Rent expenses are allocated based on occupied square footage of each Business Support Service cost center.

Business Support Services company 0002 employees and on-site contractors who utilize basic services like convenience copiers, mail, office supplies, purchases, etc. primarily drive all other cross-charges. These cross charges are allocated to the business units based on the business units proportion of total direct billings from Business Support Services.

# PM&L Analytics

## Cost Center 159092

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### **Major activities:**

Manages and coordinates activities associated with the development, strengthening and enhancement of CenterPoint Energy enterprise-wide relationships with key customers.

### **Assignment method:**

Costs are assigned to the CEHE and Gas Operations business units based on Planned Customer Count.

### **Basis of assignment:**

The major activities in this cost center are in support of both the Gas and CEHE regulated businesses, and therefore it allocates to these SBU's based on Planned Customer Count.

# BSS DEPRECIATION & OTHER

## Cost Center 156175

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### Major activities/Cost Center Overview:

Cost center is used to record depreciation expenses associated with equipment used in the provision of Company 0002 Business Support Services that has not been directly assigned. For administrative tracking and reporting, standard allocation methods are used to distribute costs to all Company 0002 Business Support Services cost centers.

### Assignment method:

Equipment depreciation expense with a return for cost of capital employed is allocated into the cost of each applicable Business Support Service cost center.

### Basis of assignment:

Depreciation expenses, with a return for cost for capital employed, are assigned to Business Support Service cost centers where they can be reasonably attributed.

Each month the over-distributed balance in this cost center represents the amount of return for the cost of capital employed recovered within the services.

# FLEET & SHOPS SERVICES ADMINISTRATION

## Cost Center 159051

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### Major Activities:

Management and Administration of all vehicles and motorized equipment.  
Management and Administration of fleet inventory including purchasing, fuel, maintenance and disposal activities

### Assignment Method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on total fleet vehicles and motorized equipment managed.

### Basis of Assignment:

Activities of this cost center primarily relate to providing vehicle and motorized equipment support for the company's regulated customer service operations. Therefore, costs are assigned based on total number of units managed.



# FLEET SUPPORT

## Cost Center 159057

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### Major Activities:

Management and Administration of all vehicles and motorized equipment.  
Management and Administration of fleet inventory including purchasing, fuel, maintenance and disposal activities

### Assignment Method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on total fleet vehicles and motorized equipment managed.

### Basis of Assignment:

Activities of this cost center primarily relate to providing vehicle and motorized equipment support for the company's regulated customer service operations. Therefore, costs are assigned based on total number of units managed.

# **FLEET Capital Support**

## **Cost Center 159101**

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### **Major Activities:**

Manage Capital Vehicle Purchase activities

### **Assignment Method:**

Labor & Payroll Burden are charged directly to Capital IO's to be distributed on Fleet Capital OH.

Direct charges are tracked and charged directly to the applicable business unit.

Assignable internal labor charges are billed directly to the applicable business unit.

All other costs are assigned based on total fleet vehicles and motorized equipment managed.

### **Basis of Assignment:**

Activities of this cost center are related to the purchase of fleet capital vehicles and are assigned to the capital IO's based on total planned Capital Spend by Business Unit.

# PM&L Operations

## Cost Center 159102

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### Major Activities:

Oversee Capital Vehicle Purchases, Investment Recovery, Purchasing, Materials & Logistics Budget

### Assignment Method:

Direct charges are tracked and charged directly to the applicable business unit.

Assignable internal labor charges are billed directly to the applicable business unit.

All other costs are assigned based on total fleet vehicles and motorized equipment managed.

### Basis of Assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on financial and economic analysis of business unit and corporate strategies to improve the profitability of the business units (internal organizations). Therefore, the fixed distribution should be correlated to the size, complexity and activity level of the business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per business unit, less fuel. Fuel costs are excluded; as for most entities, these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.

# PM&L SUPPORT DIVISION VICE PRESIDENT

## Cost Center 125123

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### Major activities/Cost Center Overview:

General activities and costs to support the office of the Division Vice President Business & Operations Support such as salaries of the Vice President and costs associated with the identifying, creating, maintaining common processes between Strategic Business Units and internal partners. Management oversight of Purchasing & Logistics, Warehouse and Materials, and Fleet, Shops & Radio.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All remaining cost are assigned based on composite ratio.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on financial and economic analysis of business unit and corporate strategies to improve the profitability of the business units (internal organizations). The costs incurred are by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Composite Ratio Formula.

# CROSS-CHARGES TO/FROM BUSINESS SUPPORT SERVICES

## Final Settlement Cost Centers

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### Major activities/Cost Center Overview:

Cost centers are established to accumulate all charges from the Business Support Services cost centers to be billed to the Business Units and other Corporate Business Services organizations, such as Finance, Legal, Communications, Government Affairs, Executive Office, Human Resources and Information Technology.

Cost centers accumulate all charges from the other Corporate Business Services organizations in support of Business Support Services operations.

For administrative tracking and reporting, a standard allocation method is used to distribute all cross charged support between all Service Company 0002 organizations.

### Assignment method:

- Support to other Service Company 0002 organizations from Business Support Services are allocated into their final settlement cost centers for the business units based on their own respective billings into each.
- Support from other Service Company 0002 organizations to Business Support Services (BSS) are allocated into the BSS final settlement cost centers based on Business Support Services total billings into each.
- Each final settlement cost center is fully allocated to the applicable business unit.

### Basis of assignment:

Final settlement cost centers are established to accumulate charges for proper FERC classification when billing to business units. All billed expenses of a like nature are grouped and allocated using designated secondary cost elements for each function and type of expense.

CenterPoint Energy Resources Corp.

# CenterPoint Energy Resources Corporation Finance

## Cost Center 104304

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### Major activities:

Costs associated with CenterPoint Energy Resources Corporation Finance including audit and legal fees associated with the issuance of debt.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
Other costs are assigned based on total assets of the CERC business units.

### Basis of assignment:

Assigned to CenterPoint Energy Resources companies only. Based on a review of the activities of this cost center, most services can be classified as financial services provided on behalf of the CERC business units (internal organizations). The costs of the department which cannot be direct billed are assigned based on the total CenterPoint Energy Resources Corporation assets per business unit.

# CenterPoint Energy Resources Corporation Insurance

## Cost Center 104396

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### Major activities:

Costs associated with CenterPoint Energy Resources Corporation insurance.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All remaining cost are assigned based on CERC operating expense (less fuel).

### Basis of assignment:

Assigned to CenterPoint Energy Resources Companies only. Based on a review of the activities of this cost center, most services/costs can be classified as insurance. Therefore, the fixed distribution should be correlated to the size, complexity and activity level of the business units' operations. The fixed distribution percentage selected is based on the amount of operating expenses per CERC business unit, less fuel costs. Fuel costs are excluded as for most entities these costs are pass-through items and recoveries are timely. This measure is a reasonable proxy for the relative transaction volumes and activity levels of each business unit.



# CenterPoint Energy Resources Corporation - Directors & Officers Cost Center 104397

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## Major activities:

Insurance for directors and officers of CenterPoint Energy Resources Corporation.  
Contracted payments for former officers and directors.

## Assignment method:

Direct charges are tracked and charged directly to the applicable CERC business unit.  
Assignable internal labor charges are billed directly to the applicable CERC business unit.  
Other costs are assigned based on total assets of the CERC business units.

## Basis of assignment:

The primary responsibility of this corporate center is to provide insurance for directors and officers for CenterPoint Energy Resources Corporation. The remaining costs of the department which cannot be direct billed (primarily directors and officers insurance costs) are assigned based on the total CenterPoint Energy Resources Corporation assets per business unit.

# Safety & Training

# VP Safety & Technical Training

## Cost Center 125120

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### Major activities:

Insurance for directors and officers of CenterPoint Energy Resources Corporation.  
Contracted payments for former officers and directors.

### Assignment method:

Insurance for directors and officers of CenterPoint Energy Resources Corporation.  
Contracted payments for former officers and directors.

### Basis of assignment:

Insurance for directors and officers of CenterPoint Energy Resources Corporation.  
Contracted payments for former officers and directors.

# Safety Management Systems

## Cost Center 125133

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### Major activities:

Safety communications including Good Catches, Lessons Learned, Safety Alerts and other safety messaging  
Oversight and support of Behavior-Based Safety Programs including POWER and C-SAFE  
Management of the workplace exposure monitoring programs (e.g. noise exposure, respiratory exposure, chemical exposure, etc.)  
Oversight of our contractor safety program to promote adherence to safety regulations and best practices by our contractors

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.

# Safety Information Management Systems

## Cost Center 125141

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### Major activities:

Development and implementation of safety systems for managing safety data including incidents, safety metrics, dashboards, benchmarking, OSHA recordkeeping, etc.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.

# Technical Training

## Cost Center 125142

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### Major activities:

Evaluate and build solutions for outsourced training options across the gas and electric territory for field employee skills development and specialty certifications.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.

# Technical Training Administration

## Cost Center 125143

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### Major activities:

Administrative oversight for the technical training organization.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.

# Occupational Health & Safety Info System

## Cost Center 125144

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### Major activities:

Oversight for the workers compensation, drug and alcohol testing, medical surveillance, and safety information management programs.  
Manages the processes, procedures and work of specialists in this organizations to support the enterprise.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.



# Workers Compensation

## Cost Center 125145

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### Major activities:

Management of the workers compensation program including intake of incident reporting, communication with medical providers, working with company Risk department, invoice processing, and return to work process

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.

# Drug and Alcohol Testing

## Cost Center 125146

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### Major activities:

Management of the company's drug and alcohol testing program for Department of Transportation compliance along with reasonable suspicion and safety sensitive position testing.

### Assignment method:

Direct charges are tracked and charged directly to the applicable business unit.  
Assignable internal labor charges are billed directly to the applicable business unit.  
All other costs are assigned based on Headcount B, allocating to all active employees.

### Basis of assignment:

Based on a review of the activities of this cost center, most services/costs have an emphasis on the managing of the safety management system, tracking the metrics of safety and environmental activities for the organization. These costs are cost incurred by the Service Company on behalf of its affiliates. Therefore, the costs are assigned based on Headcount B, allocating to all active employees.

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 53442  
SOAH NO. DOCKET NO. 473-22-2353**

**Texas Coast Utilities Coalition's  
REQUEST NO.: TCUC03-02**

**QUESTION:**

[Reference CEHE Response to TCUC RFI No. 1-6] Please provide a copy of the management study used to develop each of the allocation factors shown on the attachment to TCUC RFI No. 1-6.

**ANSWER:**

Please see TCUC03-02 Attachment 1.xlsx with two tabs:

- Service Company Summary - listing the cost centers by function with A&G OH percentages
- Service Company Management Survey - providing the factors and details used for the A&G study.

**SPONSOR (PREPARER):**

Mary Kirk and Michelle Townsend

**RESPONSIVE DOCUMENTS:**

TCUC03-02 Attachment 1.xlsx

**CenterPoint Energy Houston Electric, LLC**  
**2021 A&G Study - Detail Factors and Criteria**  
**RFI - TCUC 03-2 Attachment 1**  
**SERVICE Company Summary Tab**

<b>Function</b>	<b>Cost Center</b>	<b>Included in A&amp;G Overhead Description</b>	<b>A&amp;G OH %</b>
Community Relations	125056	Community Relations	16.36%
Corp Communications	125019	Corp Communications	24.55%
Finance	125004	Chief Financial Officer	16.70%
Finance	125093	Financial Services	14.50%
Finance	125096	Financial Accounting & Reporting	13.00%
Finance	125100	Chief Accounting Officer	16.70%
Finance	125101	Financial Reporting / Corporate Acctg	15.54%
Finance	125102	Federal Tax	21.25%
Finance	125109	Transaction & Ad Valorem Tax	19.17%
Finance	125112	Regulatory Reporting	14.29%
Finance	125125	Payroll & Benefits Accounting	8.33%
Finance	125130	Payroll Administration & Compliance	27.73%
Finance	125131	Fin Accounting - Gas and Monthly Close	10.56%
Finance	125132	Regulatory Reporting Gas	30.39%
Finance	125134	Tax VP	2.50%
Finance	125137	REGULATORY REPORTING - AR PROJECTED	25.59%
Finance	125138	REGULATORY REPORTING - HISTORIC	36.17%
Finance	125210	Long Term Financing	31.25%
Human Resources	125171	HR - Recruitment Strategy	27.73%
Human Resources	125175	Talent Acquisition Services	27.73%
Human Resources	125176	Talent Acquisition Support	27.73%
Human Resources	125181	HR - Learning & Org Development	27.73%
Human Resources	125187	HR - HR IT	27.73%
Human Resources	125307	SVP & Chief Human Resources Officer	17.89%
Human Resources	125410	College Relations	27.73%
Human Resources	158801	HR - Electric Operations	27.73%
Human Resources	158802	HR - Compensation	27.73%
Human Resources	158803	HR - Benefits	27.73%
Human Resources	158805	HR - Gas Operations	27.73%
Legal	125020	Corp Transactions Commercial & Finance	13.60%
Legal	125021	Central Legal	11.00%
Legal	125036	ENVIRONMENTAL SERVICES & COMPLIANCE	10.00%
Legal	125203	Corporate Insurance/Risk Management	9.00%
Legal	125421	Legal Litigation	1.67%
Legal	159044	Claims	35.41%
Regulatory	125420	Legal Regulatory	17.50%
Regulatory	159022	Regulatory Policy	17.54%
Regulatory	159027	Electric Relations	15.75%
Safety & Training	125133	Safety Management System	27.73%
Safety & Training	125141	Safety Information Management Systems	27.73%
Safety & Training	125144	Occupational Health & Safety Info System	27.73%
Safety & Training	125145	Workers Compensation	27.73%
Senior Executive	125001	President And CEO	27.73%

**CenterPoint Energy Houston Electric, LLC**  
**2021 A&G Study - Detail Information used for the Study**  
**RFI - TCUC 03-2 Attachment 1**  
**SERVICE COMPANY Management Survey Tab**

**2021 A&G Study**

Empl Based % 27.73%

Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Community Relations	DIRECTOR COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	LEAD COORDINATOR COMMUNITY RELATIONS	125056	Community Relations	0.00%	Does not support capital activities
Community Relations	SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	SENIOR SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	LEAD SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	SENIOR SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	SENIOR SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	0.00%	Does not support capital activities
Community Relations	SENIOR SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	SENIOR SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	SENIOR SPECIALIST COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Community Relations	MANAGER COMMUNITY RELATIONS	125056	Community Relations	20.00%	Community Relations and stakeholder outreach in support of various capital projects across our businesses
Corp Communications	SPECIALIST COMMUNICATIONS	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	SENIOR SPECIALIST COMMUNICATIONS	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	SENIOR SPECIALIST COMMUNICATIONS	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	LEAD DIGITAL CONTENT	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	VP CORP COMM COMMUNITY RELS FAC & SECR	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	SUMMER INTERN	125019	Corp Communications	0.00%	Does not support capital activities
Corp Communications	VIDEO PRODUCTION MANAGER	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	SENIOR SPECIALIST COMMUNICATIONS	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses
Corp Communications	COMMUNICATIONS COORDINATOR	125019	Corp Communications	0.00%	Does not support capital activities
Corp Communications	SENIOR SPECIALIST COMMUNICATIONS	125019	Corp Communications	30.00%	External and internal communications to our stakeholders in support of various capital projects across businesses

Empl Based %	27.73%
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185

Empl Based %	27.73%
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186

Empl Based %	27.73%
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[illegible]



CenterPoint Energy Houston Electric, LLC  
2021 A&G Study - Detail Information used for the Study  
RFI - TCUC 03-2 Attachment 1  
SERVICE COMPANY Management Survey Tab

## 2021 A&amp;G Study

Empl Based %	27.73%
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[illegible]

Empl Based %	27.73%
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189

Empl Based %	27.73%
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190

Empl Based %	27.73%
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[illegible]

**CenterPoint Energy Houston Electric, LLC**  
**2021 A&G Study - Detail Information used for the Study**  
**RFI - TCUC 03-2 Attachment 1**  
**SERVICE COMPANY Management Survey Tab**

**2021 A&G Study**

Empl Based % 27.73%

Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	SUPERVISOR CUSTOMER SERVICE SALES	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	TELE SALES & SERVICE REPRESENTATIVE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	SENIOR REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	TELE SALES & SERVICE REPRESENTATIVE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	TELE SALES & SERVICE REPRESENTATIVE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	SUPERVISOR CUSTOMER SERVICE SALES	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	SUPERVISOR CUSTOMER SERVICE SALES	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	SENIOR REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	TELE SALES & SERVICE REPRESENTATIVE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	LEAD REPRESENTATIVE CUSTOMER SERVICE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	TELE SALES & SERVICE REPRESENTATIVE	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Customer Operations	ASSOCIATE REPRESENTATIVE CUSTOMER SVC	159098	Houston Contact Center - Frontline Leade	0.00%	Reviewed, does not currently support capital activities
Finance	EVP & CHIEF FINANCIAL OFFICER	125004	Chief Financial Officer	16.70%	Oversight and direction over total company capitalization and financing activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	FINANCIAL MANAGER	125008	Process Improvement Finance	0.00%	Capital activites are directly billed, no A&G overhead at this time

CenterPoint Energy Houston Electric, LLC  
2021 A&G Study - Detail Information used for the Study  
RFI - TCUC 03-2 Attachment 1  
SERVICE COMPANY Management Survey Tab

2021 A&G Study

Empl Based % 27.73%

Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Finance	ADVISOR PROJECT MANAGER	125008	Process Improvement Finance	0.00%	Capital activites are directly billed, no A&G overhead at this time
Finance	LEAD SPECIALIST PROCESS PROJECT	125008	Process Improvement Finance	0.00%	Capital activ/tes are directly billed, no A&G overhead at this time
Finance	ADVISOR PROJECT MANAGER	125008	Process Improvement Finance	0.00%	Capital activ/tes are directly billed, no A&G overhead at this time
Finance	SENIOR PROCESSOR ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	ASSOCIATE ANALYST ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	SENIOR PROCESSOR ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	ASSOCIATE ANALYST ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	SUPERVISOR ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	PROCESSOR ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	SENIOR PROCESSOR ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	SENIOR PROCESSOR ACCOUNTS PAYABLE	125037	Accounts Payable	0.00%	A/P bills costs to construction OH, no A&G impact
Finance	SUPERVISOR REMITTANCE SERVICES	125038	Check Print	0.00%	Reviewed, does not currently support capital activities
Finance	SENIOR PROCESSOR FINANCIAL TRANSACTIONS	125038	Check Print	0.00%	Reviewed, does not currently support capital activities
Finance	MANAGER PROCESS PROJECT	125070	Financial Acctg Systems and Processes	0.00%	Reviewed, direct charges to capital projects as needed
Finance	LEAD SPECIALIST PROCESS PROJECT	125070	Financial Acctg Systems and Processes	0.00%	Reviewed, direct charges to capital projects as needed
Finance	SENIOR ADMINISTRATIVE ASSISTANT	125093	Financial Services	14.50%	Oversight of accounts payable and payroll activities
Finance	DIRECTOR FINANCIAL SERVICES	125093	Financial Services	14.50%	Oversight of accounts payable and payroll activities
Finance	DIRECTOR ACCOUNTING	125096	Financial Accounting & Reporting	13.00%	
Finance	SENIOR ADMINISTRATIVE ASSISTANT	125096	Financial Accounting & Reporting	13.00%	
Finance	SR VP & CHIEF ACCOUNTING OFFICER	125100	Chief Accounting Officer	16.70%	Oversight and direction over total company capitalization and financing activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	VP ACCOUNTING	125100	Chief Accounting Officer	16.70%	Oversight and direction over total company capitalization and financing activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	CONTROLS COMPLIANCE ANALYST II	125101	Financial Reporting / Corporate Acctg	6.00%	Control testing, evaluation, design, support and training for property and regulatory RCMs.
Finance	ANALYST FINANCIAL REPORTING	125101	Financial Reporting / Corporate Acctg	21.00%	External Reporting spends approximately 45-85% of their time working on financial reporting compliance, including XBRL tagging and review and consolidations and approximately 25% is related to capital items. Additionally, certain members focus a considerable about of preparation and review time of the statement of cash flows. Given the amount of cash spent on capital projects as well as the regulatory implications of that spend, approximately 50% of the prep/review time is related to capital.

CenterPoint Energy Houston Electric, LLC  
2021 A&G Study - Detail Information used for the Study  
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SERVICE COMPANY Management Survey Tab

2021 A&G Study

Empl Based % 27.73%

Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Finance	MANAGER FINANCIAL REPORTING	125101	Financial Reporting / Corporate Acctg	20.00%	External Reporting spends approximately 45-85% of their time working on financial reporting compliance, including XBRL tagging and review and consolidations and approximately 25% is related to capital items. Additionally, certain members focus a considerable about of preparation and review time of the statement of cash flows. Given the amount of cash spent on capital projects as well as the regulatory implications of that spend, approximately 50% of the prep/review time is related to capital.
Finance	SR ANALYST FINANCIAL REPORTING	125101	Financial Reporting / Corporate Acctg	17.00%	External Reporting spends approximately 45-85% of their time working on financial reporting compliance, including XBRL tagging and review and consolidations and approximately 25% is related to capital items. Additionally, certain members focus a considerable about of preparation and review time of the statement of cash flows. Given the amount of cash spent on capital projects as well as the regulatory implications of that spend, approximately 50% of the prep/review time is related to capital.
Finance	MANAGER FINANCIAL CONTROLS COMPLIANCE	125101	Financial Reporting / Corporate Acctg	6.00%	Control testing, evaluation, design, support and training for property and regulatory RCMs.
Finance	DIRECTOR AND ASSISTANT CONTROLLER	125101	Financial Reporting / Corporate Acctg	15.40%	Oversight of financial reporting (~21% capital per 2021 study), accounting research/benefits accounting (~20% capital per 2021 study), financial controls compliance (6% capital), regulatory reporting Indiana/Ohio (~15% reg affairs in most recent 2015 study), financial accounting Indiana/Ohio (~15% capital in most recent 2015 study).
Finance	MANAGER RESEARCH & BENEFITS ACCOUNTING	125101	Financial Reporting / Corporate Acctg	25.00%	15% Participation in capital project meetings to identify unusual or embedded accounting issues Research of technical accounting questions for capital projects, inventory, etc.; Documentation of conclusions in accounting memos 10% on review of benefit plans that are partially capitalized
Finance	SENIOR ANALYST FINANCIAL CONTROLS COMPL	125101	Financial Reporting / Corporate Acctg	6.00%	Control testing, evaluation, design, support and training for property and regulatory RCMs.

CenterPoint Energy Houston Electric, LLC  
2021 A&G Study - Detail Information used for the Study  
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SERVICE COMPANY Management Survey Tab

2021 A&G Study

Empl Based % 27.73%

Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Finance	LEAD ANALYST FINANCIAL REPORTING	125101	Financial Reporting / Corporate Acctg	24.00%	External Reporting spends approximately 45-85% of their time working on financial reporting compliance, including XBRL tagging and review and consolidations and approximately 25% is related to capital items. Additionally, certain members focus a considerable amount of preparation and review time of the statement of cash flows. Given the amount of cash spent on capital projects as well as the regulatory implications of that spend, approximately 50% of the prep/review time is related to capital.
Finance	LEAD ANALYST ACCOUNTING RESEARCH	125101	Financial Reporting / Corporate Acctg	15.00%	Participation in capital project meetings to identify unusual or embedded accounting issues Research of technical accounting questions for capital projects, inventory, etc.; Documentation of conclusions in accounting memos
Finance	TAX ANALYST II	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	SENIOR ANALYST TAX	125102	Federal Tax	80.00%	Assist with fixed asset components for tax depreciation calculations for tax compliance and tax provision; property-related deferred Federal income tax liabilities; rate case support
Finance	MANAGER INCOME TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	DIRECTOR TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	MANAGER INCOME TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	SENIOR PROCESSOR TAX	125102	Federal Tax	0.00%	Reviewed, does not currently support capital activities
Finance	MANAGER TAX COMPLIANCE & SPECIAL PROJ	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	LEAD ANALYST FINANCIAL STMT REPORTING	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	LEAD ANALYST TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	MANAGER INCOME TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	ANALYST TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	ANALYST TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	SENIOR ANALYST TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	MANAGER INCOME TAX	125102	Federal Tax	60.00%	Manage fixed asset components for tax depreciation calculations for tax compliance and tax provision; property-related deferred Federal income tax liabilities; rate case support



CenterPoint Energy Houston Electric, LLC  
2021 A&G Study - Detail Information used for the Study  
RFI - TCUC 03-2 Attachment 1  
SERVICE COMPANY Management Survey Tab

2021 A&G Study

Empl Based % 27.73%

Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Finance	ANALYST TAX	125102	Federal Tax	80.00%	Assist with fixed asset components for tax depreciation calculations for tax compliance and tax provision; property-related deferred Federal income tax liabilities; rate case support
Finance	ANALYST TAX	125102	Federal Tax	10.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	SENIOR ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	LEAD ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ASSOCIATE ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	MANAGER PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	MANAGER PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ASSOCIATE ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	DIRECTOR PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	LEAD PROCESSOR PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	SENIOR ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	LEAD PROCESSOR PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	LEAD ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	LEAD ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	SENIOR ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	SENIOR ANALYST PROPERTY ACCOUNTING	125104	Property Accounting	0.00%	Property bills to construction OH, no A&G impact
Finance	ANALYST TAX	125109	Transaction & Ad Valorem Tax	5.00%	Support property tax calculations on capital projects
Finance	MANAGER PROPERTY TAX	125109	Transaction & Ad Valorem Tax	10.00%	Support property tax calculations on capital projects; annual budgets; rate cases
Finance	DIRECTOR TAX INDIRECT	125109	Transaction & Ad Valorem Tax	15.00%	Support property tax calculations on capital projects; annual budget process; rate cases; oversee sales tax audits on capital projects & review taxability of capital purchases
Finance	SENIOR ANALYST TAX	125109	Transaction & Ad Valorem Tax	40.00%	Research taxability of capital purchases; defend/contest sales tax audits on capital purchases; sales/use tax return processing & support
Finance	MANAGER TRANSACTION TAX	125109	Transaction & Ad Valorem Tax	30.00%	Research taxability of capital purchases & review internal sales tax accrual system logic; defend/contest sales tax audits on capital purchases; sales/use tax return processing & support
Finance	LEAD PROCESSOR TAX	125109	Transaction & Ad Valorem Tax	15.00%	Research taxability of capital purchases; audit support; sales/use tax return processing & support
Finance	SENIOR ANALYST REGULATORY REPORTING	125112	Regulatory Reporting	2.88%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support

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Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Finance	SENIOR ANALYST REGULATORY REPORTING	125112	Regulatory Reporting	18.31%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	MANAGER REGULATORY REPORTING	125112	Regulatory Reporting	25.40%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	LEAD ANALYST REGULATORY REPORTING	125112	Regulatory Reporting	7.81%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	LEAD ANALYST REGULATORY REPORTING	125112	Regulatory Reporting	17.07%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	LEAD ANALYST BENEFITS ACCOUNTING	125125	Payroll & Benefits Accounting	5.00%	Majority of time is accounting related to compensation, such as LTIP and COLL, which are not direct capital costs. Will start to support quarterly IBNR adjustment for H&W(estimated around 5% of total time
Finance	LEAD ANALYST BENEFITS ACCOUNTING	125125	Payroll & Benefits Accounting	20.00%	Percent based on estimate hours spent on benefit plans that are capitalized mutliplied by the burden rate of 29%
Finance	SENIOR ANALYST BENEFITS ACCOUNTING	125125	Payroll & Benefits Accounting	0.00%	Provide accounting related to compensation, such as LTIP which are not direct capital costs
Finance	SUPERVISOR PAYROLL ADMINISTRATION	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	SENIOR ANALYST PAYROLL	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	PROCESSOR PAYROLL	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	SENIOR ANALYST BENEFITS & PAYROLL ACCTG	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	SENIOR ANALYST PAYROLL	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.

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<b>Function</b>	<b>Employee Title</b>	<b>Center</b>	<b>Cost Center Description</b>	<b>Applicable to Capital</b>	<b>Activities</b>
Finance	SENIOR ANALYST PAYROLL TAX	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	SENIOR ANALYST BENEFITS & PAYROLL ACCTG	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	ASSOCIATE ANALYST PAYROLL	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	ASSOCIATE ANALYST PAYROLL	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	ANALYST PAYROLL	125130	Payroll Administration & Compliance	27.73%	Time spent supporting employee personnel compensation and analysis. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Finance	SENIOR ANALYST CLOSE SYSTEMS	125131	Fin Accounting - Gas and Monthly Close	19.00%	Setting up and running the overhead and settlement jobs. Running the unsettled report. Running overhead and settlements. Creating the Error resolution report and managing it to resolution. Running the overhead and allocation jobs on workday 1. Working with the business units in error resolution. Running the FERC correction process, CEHE allocations and Gas allocations on WD2. Managing the error resolution process. Running the Ready for Unitization and Trailing charge jobs.
Finance	MANAGER GAS GENERAL ACCOUNTING	125131	Fin Accounting - Gas and Monthly Close	2.11%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	MANAGER REGULATORY REPORTING	125132	Regulatory Reporting Gas	41.14%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	SENIOR ANALYST REGULATORY REPORTING	125132	Regulatory Reporting Gas	19.26%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	SENIOR ANALYST REGULATORY REPORTING	125132	Regulatory Reporting Gas	20.85%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support

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Finance	LEAD ANALYST REGULATORY REPORTING	125132	Regulatory Reporting Gas	40.34%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	VP TAX	125134	Tax VP	5.00%	Tax Preparation, Investigation, Calculation, Budgeting & Planning for Plant / Capital,
Finance	SENIOR EXECUTIVE ASSISTANT	125134	Tax VP	0.00%	Reviewed, does not currently support capital activities
Finance	LEAD ANALYST REGULATORY REPORTING	125137	REGULATORY REPORTING - AR PROJECTED	31.40%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	LEAD ANALYST REGULATORY REPORTING	125137	REGULATORY REPORTING - AR PROJECTED	24.82%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	MANAGER REG REPORTING - ARKANSAS PY	125137	REGULATORY REPORTING - AR PROJECTED	20.56%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	SENIOR ANALYST REGULATORY REPORTING	125138	REGULATORY REPORTING - HISTORIC	42.45%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	MANAGER REG REPORTING - ARKANSAS HIS	125138	REGULATORY REPORTING - HISTORIC	26.98%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	SENIOR ANALYST REGULATORY REPORTING	125138	REGULATORY REPORTING - HISTORIC	39.07%	Time spent supporting regulatory filings for recovery of construction activities. Please see separate file for capital % for each rate filing used to calculate level of support
Finance	SENIOR ANALYST FINANCE	125139	CUST TRANSFORMATION & BS SVC	0.00%	Reviewed, does not currently support capital activities
Finance	MANAGER FP&A	125139	CUST TRANSFORMATION & BS SVC	0.00%	Reviewed, does not currently support capital activities
Finance	DIRECTOR FP&A CUST TRANSFORMATION&BS SVC	125139	CUST TRANSFORMATION & BS SVC	0.00%	Reviewed, does not currently support capital activities
Finance	SENIOR ANALYST FINANCE	125139	CUST TRANSFORMATION & BS SVC	0.00%	Reviewed, does not currently support capital activities
Finance	LEAD ANALYST FINANCE	125139	CUST TRANSFORMATION & BS SVC	0.00%	Reviewed, does not currently support capital activities
Finance	FINANCIAL ASSISTANT II	125202	Cash Management	0.00%	Reviewed, does not currently support capital activities
Finance	SENIOR ANALYST TREASURY	125202	Cash Management	0.00%	Reviewed, does not currently support capital activities
Finance	FINANCIAL ASSISTANT II	125202	Cash Management	0.00%	Reviewed, does not currently support capital activities
Finance	MANAGER CASH MANAGEMENT	125202	Cash Management	0.00%	Reviewed, does not currently support capital activities
Finance	EXECUTIVE ASSISTANT	125210	Long Term Financing	0.00%	Reviewed, does not currently support capital activities
Finance	DIRECTOR AND ASSISTANT TREASURER	125210	Long Term Financing	50.00%	25% Regulatory support that includes supporting capital structure, cost of debt and financing of the capital; 25% compliance for outstanding debt to support capital spend
Finance	LEAD ANALYST TREASURY	125210	Long Term Financing	25.00%	25% Regulatory support that includes supporting capital structure, cost of debt and financing of the capital

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Finance	FINANCIAL ANALYST II	125210	Long Term Financing	65.00%	25% Regulatory support that includes supporting capital structure, cost of debt and financing of the capital; 40% compliance for outstanding debt to support capital spend
Finance	SENIOR ANALYST CREDIT RISK MANAGEMENT	125210	Long Term Financing	50.00%	She spends approximately 50% of her time on generation projects and RFPs, specifically looking at RFP counterparties credit and qualifications per our internal guidelines
Finance	RISK CONTROL ANALYST	125210	Long Term Financing	50.00%	Regulatory support that includes supporting capital structure, cost of debt and financing of the capital
Finance	MANAGER TREASURY	125210	Long Term Financing	10.00%	Management oversight of RFP process
Finance	VP AND TREASURER	125210	Long Term Financing	0.00%	Reviewed, does not currently support capital activities
Finance	DIRECTOR INVESTOR RELATIONS	125211	Investor Relations	0.00%	Reviewed, does not currently support capital activities
Finance	INVESTOR RELATIONS MANAGER	125211	Investor Relations	0.00%	Reviewed, does not currently support capital activities
Finance	ANALYST FINANCE	125218	Business Services	0.00%	Reviewed, does not currently support capital activities
Finance	FINANCIAL MANAGER	125218	Business Services	0.00%	Reviewed, does not currently support capital activities
Finance	LEAD ANALYST FINANCE	125218	Business Services	0.00%	Reviewed, does not currently support capital activities
Finance	LEAD ANALYST FINANCE	125218	Business Services	0.00%	Reviewed, does not currently support capital activities
Finance	MANAGER FP&A BUSINESS SERVICES	125218	Business Services	0.00%	Reviewed, does not currently support capital activities
Finance	LEAD ANALYST FINANCE	125218	Business Services	0.00%	Reviewed, does not currently support capital activities
Finance	AUDIT COORDINATOR	125404	Internal Audit	0.00%	Reviewed, does not currently support capital activities
Finance	AUDITOR	125404	Internal Audit	0.00%	Reviewed, does not currently support capital activities
Finance	SENIOR AUDITOR	125404	Internal Audit	0.00%	Reviewed, does not currently support capital activities
Finance	SENIOR AUDITOR	125404	Internal Audit	0.00%	Reviewed, does not currently support capital activities
Finance	DIRECTOR INTERNAL AUDIT	125404	Internal Audit	0.00%	Reviewed, does not currently support capital activities
Finance	AUDIT MANAGER	125404	Internal Audit	0.00%	Reviewed, does not currently support capital activities
Human Resources	DIRECTOR TALENT ACQUISITION	125171	HR - Recruitment Strategy	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	RECRUITER	125171	HR - Recruitment Strategy	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR RECRUITER	125171	HR - Recruitment Strategy	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR RECRUITER	125171	HR - Recruitment Strategy	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	HR COMPLIANCE MANAGER	125175	Talent Acquisition Services	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER HRRIT	125176	Talent Acquisition Support	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ANALYST HUMAN RESOURCES	125176	Talent Acquisition Support	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.

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Human Resources	LEAD COORDINATOR HR	125176	Talent Acquisition Support	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER EMPLOYEE LEARNING	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR SPECIALIST TECHNICAL TRAINING	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR SPECIALIST LEARNING & ORG DEV	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	INSTRUCTIONAL DEVELOPMENT SPECIALIST	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	TRAINING SUPPORT SPECIALIST	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	INSTRUCTIONAL DESIGNER	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ADMINISTRATIVE ASSISTANT	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SPECIALIST LEARNING TECHNOLOGY	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR SPECIALIST LEARNING TECHNOLOGY	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER LEARNING TECHNOLOGY	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SPECIALIST LEARNING & ORG DEV	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST BUSINESS	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	INSTRUCTIONAL DEVELOPMENT SPECIALIST	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR SPECIALIST TECHNICAL TRAINING	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.

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<b>Function</b>	<b>Employee Title</b>	<b>Center</b>	<b>Cost Center Description</b>	<b>Applicable to Capital</b>	<b>Activities</b>
Human Resources	SPECIALIST LEARNING & ORG DEV	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ASSOCIATE SPECIALIST LEARNING CONTENT	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER LEARNING CONTENT	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	DIRECTOR LEARNING & ORGANIZATIONAL DEV	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SPECIALIST TECHNICAL TRAINING	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR SPECIALIST TECHNICAL TRAINING	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR TRAINING SPECIALIST	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SPECIALIST TECHNICAL TRAINING	125181	HR - Learning & Org Development	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST HRIT	125187	HR - HR IT	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ANALYST HRIT	125187	HR - HR IT	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST HRIT	125187	HR - HR IT	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER HRIT	125187	HR - HR IT	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SVP AND CHIEF HUMAN RESOURCES OFFICER	125307	SVP & Chief Human Resources Officer	17.89%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ADMINISTRATIVE ASSISTANT	125307	SVP & Chief Human Resources Officer	17.89%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	VP HUMAN RESOURCES	125307	SVP & Chief Human Resources Officer	17.89%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.

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<b>Function</b>	<b>Employee Title</b>	<b>Center</b>	<b>Cost Center Description</b>	<b>Applicable to Capital</b>	<b>Description of Work Performed in Role Supporting Capital Activities</b>
Human Resources	EXECUTIVE ASSISTANT	125307	SVP & Chief Human Resources Officer	17.89%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	LEAD COORDINATOR RECRUITING	125410	College Relations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	RECRUITER	125410	College Relations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ASSOCIATE RECRUITER	125410	College Relations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR COORDINATOR RECRUITING	125410	College Relations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	DIRECTOR HR AND DIVERSITY & INCLUSION	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	INTERN	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	LEAD BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	LEAD SPECIALIST LABOR RELATIONS	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER HUMAN RESOURCES	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.



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Human Resources	ANALYST HUMAN RESOURCES	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ASSOCIATE BUSINESS PARTNER HR	158801	HR - Electric Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	DIRECTOR COMPENSATION & HRIT	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ANALYST COMPENSATION	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER COMPENSATION	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST COMPENSATION	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST COMPENSATION	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST COMPENSATION	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ANALYST COMPENSATION	158802	HR - Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ANALYST BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	MANAGER BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	ASSOCIATE ANALYST BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR ANALYST BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.

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				Empl Based %	27.73%
		Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Human Resources	ANALYST BENEFITS	158803	HR - Benefits	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	BUSINESS PARTNER HR	158805	HR - Gas Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158805	HR - Gas Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	BUSINESS PARTNER HR	158805	HR - Gas Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	BUSINESS PARTNER HR	158805	HR - Gas Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	DIRECTOR LABOR RELATIONS	158805	HR - Gas Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Human Resources	SENIOR BUSINESS PARTNER HR	158805	HR - Gas Operations	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Legal	ASSOCIATE GENERAL COUNSEL COMMERCIAL	125020	Corp Transactions Commercial & Finance	30.00%	Negotiate, draft and review transaction documents
Legal	ASSOCIATE GENERAL COUNSEL COMP & BENE	125020	Corp Transactions Commercial & Finance	18.00%	Support broad-based benefits and compensation programs that impact all employees, including those engaged in capital activities
Legal	DIRECTOR CORPORATE FINANCE LEGAL	125020	Corp Transactions Commercial & Finance	0.00%	Reviewed, does not currently support capital activities
Legal	LEAD PARALEGAL TRANSACTION & CONTRACT	125020	Corp Transactions Commercial & Finance	0.00%	Reviewed, does not currently support capital activities
Legal	COUNSEL II	125020	Corp Transactions Commercial & Finance	20.00%	Negotiate, draft and review transaction documents
Legal	SVP AND GENERAL COUNSEL	125021	Central Legal	22.00%	General support of all legal matters, including capital projects and matters, extrapolated from rest of legal population for approximation of 22%
Legal	SR EXECUTIVE ASSISTANT	125021	Central Legal	0.00%	General support for GC and SVP Regulatory on all matters, including their capital matters, so averaged their respective percentages.
Legal	DIRECTOR ENVIRONMENT COMPLIANCE POLICY	125036	ENVIRONMENTAL SERVICES & COMPLIANCE	10.00%	Leadership and tech support of business units, procurement, survey and right of way, and other teams on construction, design, and planning. Time is not currently recorded on time sheet.
Legal	MANAGER INSURANCE RISK MANAGEMENT	125203	Corporate Insurance/Risk Management	30.00%	Risk assessment; risk monitoring; governance teams; bid review/analysis; contract language development, review, and negotiation; procure BR policies (Projects: SCGT, Renewable Gen, Troy Solar, Ash Disposal/Ash Pond Project, EMP). Corporate contract review on capital purchases.
Legal	ANALYST RISK MANAGEMENT	125203	Corporate Insurance/Risk Management	2.50%	Risk review, analysis, budgeting, risk transfer and retention for capital projects

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Legal	DIRECTOR INSURANCE RISK MANAGEMENT	125203	Corporate Insurance/Risk Management	7.50%	Risk review, analysis, budgeting, risk transfer and retention for capital projects
Legal	LEAD ANALYST INSURANCE RISK MANAGEMENT	125203	Corporate Insurance/Risk Management	2.50%	Risk review, analysis, budgeting, risk transfer and retention for capital projects
Legal	SENIOR ANALYST INSURANCE RISK MGMT	125203	Corporate Insurance/Risk Management	2.50%	Risk review, analysis, budgeting, risk transfer and retention for capital projects
Legal	SR RISK ANALYST	125402	Enterprise Risk	0.00%	Reviewed, does not currently support capital activities
Legal	ASSOCIATE GENERAL COUNSEL	125421	Legal Litigation	0.00%	Reviewed, does not currently support capital activities
Legal	LEGAL ADMINISTRATIVE ASSISTANT III	125421	Legal Litigation	0.00%	Reviewed, does not currently support capital activities
Legal	DEPUTY GEN CNSL & CHIEF E&C COMPL OFCR	125421	Legal Litigation	3.00%	Leadership and support of legal, survey and right of way and other teams on construction and other capital projects.
Legal	ASSOCIATE GENERAL COUNSEL LITIGATION	125421	Legal Litigation	5.00%	Advise/counsel and provide litigation support for SROW capital activities (indirect billing only)
Legal	LITIGATION PARALEGAL	125421	Legal Litigation	2.00%	Provide litigation support for capital activities
Legal	COUNSEL II	125421	Legal Litigation	0.00%	(SROW cap costs are direct billing)
Legal	COUNSEL II	125422	Legal Securities and Governance	0.00%	Reviewed, does not currently support capital activities
Legal	SENIOR ANALYST PROJECT	125422	Legal Securities and Governance	0.00%	Reviewed, does not currently support capital activities
Legal	ASSOCIATE GEN COUNSEL AND CORP SECRETARY	125422	Legal Securities and Governance	0.00%	Reviewed, does not currently support capital activities
Legal	LEAD PARALEGAL CORPORATE	125422	Legal Securities and Governance	0.00%	Reviewed, does not currently support capital activities
Legal	SPECIALIST CLAIMS	159044	Claims	12.00%	The adjusters handle restoration claims for Gas and Electric repairs,
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	SR CLAIMS COORDINATOR	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	MANAGER CLAIMS	159044	Claims	50.00%	Research, bill and collect on damages to the system that result in c
Legal	SPECIALIST CLAIMS	159044	Claims	12.00%	The adjusters handle restoration claims for Gas and Electric repairs,
Legal	SENIOR SPECIALIST CLAIMS	159044	Claims	20.00%	Restoration and claims related to Capital work by our contractors.
Legal	SENIOR SPECIALIST CLAIMS	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	SUPERVISOR CLAIMS	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in c
Legal	SENIOR SPECIALIST CLAIMS	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	SENIOR SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in c
Legal	SENIOR CLAIMS COORDINATOR	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	SENIOR SPECIALIST DAMAGE CLAIMS	159044	Claims	90.00%	Research, bill and collect on damages to the system that result in c
Legal	ASSOCIATE SPECIALIST CLAIMS	159044	Claims	12.00%	The adjusters handle restoration claims for Gas and Electric repairs,
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	90.00%	Research, bill and collect on damages to the system that result in c
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in c
Legal	SR CLAIMS COORDINATOR	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	ASSOCIATE SPECIALIST CLAIMS	159044	Claims	12.00%	The adjusters handle restoration claims for Gas and Electric repairs,
Legal	SPECIALIST CLAIMS	159044	Claims	12.00%	The adjusters handle restoration claims for Gas and Electric repairs,
Legal	MANAGER CLAIMS	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	CLAIMS REPRESENTATIVE I	159044	Claims	12.00%	The adjusters handle restoration claims for Gas and Electric repairs,
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in c
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in c
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	90.00%	Research, bill and collect on damages to the system that result in c
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in c
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	90.00%	Research, bill and collect on damages to the system that result in c

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Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Legal	CLAIMS COORDINATOR	159044	Claims	0.00%	Reviewed, does not currently support capital activities
Legal	ASSOCIATE SPECIALIST DAMAGE CLAIMS	159044	Claims	75.00%	Research, bill and collect on damages to the system that result in capital repair or replacement orders.
Regulatory	ASSOCIATE GENERAL COUNSEL	125420	Legal Regulatory	0.00%	Reviewed, does not currently support capital activities
Regulatory	SENIOR PARALEGAL REGULATORY	125420	Legal Regulatory	5.00%	Support for attorneys working on DCRF, TCOS, GRIP, CCNs and acquisition of property for capital assets
Regulatory	COUNSEL II	125420	Legal Regulatory	26.00%	Support for FRP, RRA, PBRC and RSP and various other legal advice associated with capital project, including municipal acquisitions.
Regulatory	SVP REGULATORY SERVICES & GOVT AFFAIRS	125420	Legal Regulatory	18.00%	Oversees work of direct and indirect employees and % of time applicable to capital is based on overall average for the group
Regulatory	SENIOR PARALEGAL REGULATORY	125420	Legal Regulatory	0.00%	Reviewed, does not currently support capital activities
Regulatory	ASSISTANT GENERAL COUNSEL	125420	Legal Regulatory	25.00%	Support for DCRF, TCOS, GRIP, CCNs and acquisition of property for capital assets
Regulatory	ASSOCIATE GEN COUNSEL & DIR REG AFFAIRS	125420	Legal Regulatory	25.00%	Support for DCRF, TCOS, GRIP, CCNs and acquisition of property for capital assets
Regulatory	SENIOR COUNSEL	125420	Legal Regulatory	25.00%	Support for DCRF, TCOS, GRIP, CCNs and acquisition of property for capital assets
Regulatory	ASSOCIATE GENERAL COUNSEL	125420	Legal Regulatory	26.00%	Support for FRP, RRA, PBRC and RSP and various other legal advice associated with capital project, including municipal acquisitions.
Regulatory	SENIOR COUNSEL	125420	Legal Regulatory	25.00%	Support for CEHE capital activities and various other legal advice associated with pole attachment projects
Regulatory	SENIOR ANALYST REGULATORY & RATES	159022	Regulatory Policy	5.00%	Provides support in the DCRF coordination activity as necessary
Regulatory	SUPERVISOR REG & LITIGATION SUPPORT	159022	Regulatory Policy	16.00%	Admin support which includes reviewing, assembling, distribution and mailing
Regulatory	MANAGER REGULATORY & RATES	159022	Regulatory Policy	24.00%	Coordinator of AR FRP which includes support of capital witnesses, review of capital workpapers, and capital data requests
Regulatory	REGULATORY MANAGER ERCOT	159022	Regulatory Policy	10.00%	CEHE transmission capital projects go through ERCOT review, and he supports our engineering team with that process.
Regulatory	ANALYST REGULATORY & RATES	159022	Regulatory Policy	25.00%	Support on TCOS, and DCRF schedules and tariffs.
Regulatory	REGULATORY POLICY MANAGER	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	REGULATORY MANAGER	159022	Regulatory Policy	9.00%	Witness, review of filing
Regulatory	VP REGULATORY RELATIONS & POLICY	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	ASSOCIATE ANALYST REGULATORY & RATES	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	REGULATORY MANAGER	159022	Regulatory Policy	33.00%	Coordinator of DCRF which includes review of capital work orders, workpapers, testimony and capital data requests; Support for the capital related gas interim mechanisms and rate case which includes review of workpapers, testimony and RFIs

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Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Regulatory	DIRECTOR REGULATORY & RATES	159022	Regulatory Policy	29.00%	Oversees work of direct and indirect employees and % of time applicable to capital is based on overall average for the group
Regulatory	LEAD ANALYST REGULATORY & RATES	159022	Regulatory Policy	15.00%	Review of tax related costs associated with capital, CEHE earnings report in conjunction with DCRF and TCOS.
Regulatory	REGULATORY Affairs LA GAS MANAGER	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	SR EXECUTIVE ASSISTANT	159022	Regulatory Policy	0.00%	Departmental Exec Admin support
Regulatory	LEAD ANALYST REGULATORY & RATES	159022	Regulatory Policy	23.00%	Coordinator of GRIPs which includes, reviewing schdls/wps, communication, assembling, documenting city status, discovery, implementation.
Regulatory	LEAD ANALYST REGULATORY & RATES	159022	Regulatory Policy	11.00%	Supports of FRP, RSP, RRA, PBRC & GRIPs which includes preparing workpapers, discovery questions, implementation of rates (simulate & test bills)
Regulatory	SENIOR ANALYST REGULATORY & RATES	159022	Regulatory Policy	11.00%	Supports of FRP, RSP, RRA, PBRC & GRIPs which includes preparing workpapers, discovery questions, implementation of rates (simulate & test bills)
Regulatory	REGULATORY Affairs MS GAS MANAGER	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	SENIOR ANALYST REGULATORY & RATES	159022	Regulatory Policy	30.00%	TCOS, DCRF application, workpapers and schedules and testimony, as needed
Regulatory	MANAGER REGULATORY & RATES	159022	Regulatory Policy	35.00%	Compile and review testimony, schedules and workpapers, and rate implementation
Regulatory	ANALYST REGULATORY COMPLIANCE	159022	Regulatory Policy	16.00%	Admin support which includes reviewing, assembling, distribution and mailing
Regulatory	MANAGER REGULATORY & RATES	159022	Regulatory Policy	10.00%	Coordinator of RSP, RRA & PBRC which includes review of capital workpapers and capital data requests
Regulatory	ANALYST REGULATORY & RATES	159022	Regulatory Policy	5.00%	Support policy objectives (laws/rules) to enable operations to pursue capital projects and participation in docketed projects
Regulatory	DIRECTOR REGULATORY AFFAIRS TX GAS	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	DIRECTOR REG REL & GOV AFF SGO	159022	Regulatory Policy	10.00%	Support of capital rating filings and interactions that support capital projects
Regulatory	SENIOR ANALYST REGULATORY & RATES	159022	Regulatory Policy	19.00%	Supports AR FRP which includes support of capital witnesses, review of capital workpapers, and capital data requests
Regulatory	SENIOR ANALYST REGULATORY & RATES	159022	Regulatory Policy	25.00%	Supports the application of the allocation methodology and COSS's
Regulatory	SENIOR COORDINATOR REGULATORY	159022	Regulatory Policy	27.00%	Admin support
Regulatory	SENIOR SPECIALIST REGULATORY SYSTEM	159022	Regulatory Policy	21.00%	Admin support which includes reviewing, assembling, distribution and mailing
Regulatory	DIRECTOR REGULATORY & RATES	159022	Regulatory Policy	15.00%	Oversees work of direct and indirect employees and % of time applicable to capital is based on overall average for the group
Regulatory	COORDINATOR REGULATORY	159022	Regulatory Policy	16.00%	Admin support which includes reviewing, assembling, distribution and mailing

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Function	Employee Title	Cost Center	Cost Center Description	% of Time Applicable to Capital	Description of Work Performed in Role Supporting Capital Activities
Regulatory	MANAGER REGULATORY & RATES	159022	Regulatory Policy	45.00%	Supports TCOS & CCNs which includes support of capital witnesses, review of capital workpapers, and capital data requests
Regulatory	VP RATES & REGULATORY PORTFOLIO MGMT	159022	Regulatory Policy	22.00%	Oversees work of direct and indirect employees and % of time applicable to capital is based on overall average for the group
Regulatory	MANAGER REGULATORY & RATES	159022	Regulatory Policy	11.00%	Supports of FRP, RSP, RRA, PBRC & GRIPS which includes review of workpapers, discovery questions, tariffs and implementation of rates (simulate & test bills)
Regulatory	DIRECTOR GOVERNMENT POLICY	159022	Regulatory Policy	10.00%	Support policy objectives (laws/rules) to enable operations to pursue capital projects/recover costs and participation in docketed projects
Regulatory	ASSOCIATE COORDINATOR REGULATORY	159022	Regulatory Policy	16.00%	Admin support which includes reviewing, assembling, distribution and mailing
Regulatory	SENIOR ANALYST REGULATORY & RATES	159022	Regulatory Policy	45.00%	Supports TCOS which includes support of capital witnesses, review of capital workpapers, and capital data requests
Regulatory	VP ELEC REGULATORY RELATIONS & POLICY	159027	Electric Relations	18.00%	Support the preparation of PUCT capital recovery filings and participation in dockets, general outreach to PUCT re: capital projects
Regulatory	DIRECTOR REGULATORY AFFAIRS TX ELECTRIC	159027	Electric Relations	20.00%	Support the preparation of PUCT capital recovery filings and participation in dockets, general outreach to PUCT re: capital projects
Regulatory	SENIOR COORDINATOR REGULATORY	159027	Electric Relations	3.00%	Support preparation of PUCT capital recovery filings
Regulatory	REGULATORY MANAGER	159027	Electric Relations	22.00%	Support the preparation of PUCT capital recovery filings and participation in dockets, general outreach to PUCT re: capital projects
Safety & Training	INDUSTRIAL HYGIENE SPECIALIST	125133	Safety Management System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	EMPLOYEE SAFETY LEADER	125133	Safety Management System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	MANAGER ELECTRIC SAFETY	125133	Safety Management System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	INDUSTRIAL HYGIENE SPECIALIST	125133	Safety Management System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	INCIDENT PREVENTION LEADER	125133	Safety Management System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	SAFETY MANAGEMENT SYSTEMS SPECIALIST	125133	Safety Management System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.

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				% of Time	Description of Work Performed in Role Supporting Capital Activities
Function	Employee Title	Cost Center	Cost Center Description	Applicable to Capital	
Safety & Training	SAFETY BUSINESS ANALYST	125141	Safety Information Management Systems	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	BUSINESS ANALYST I	125144	Occupational Health & Safety Info System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	SAFETY SVCS & INFO SYSTEMS MANAGER	125144	Occupational Health & Safety Info System	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Safety & Training	MEDICAL CASE MANAGEMENT SPECIALIST	125145	Workers Compensation	27.73%	Support of employees performing capital activities. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Senior Executive	PRESIDENT AND CEO	125001	President And CEO	27.73%	Oversight and direction over total company capitalization. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Senior Executive	EXECUTIVE ASSISTANT TO THE CHAIRMAN	125001	President And CEO	27.73%	Oversight and direction over total company capitalization. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Senior Executive	EXECUTIVE OFFICE ASSISTANT	125001	President And CEO	27.73%	Oversight and direction over total company capitalization. Allocation % is the estimated 2021 percent of total company labor billed to capital.
Senior Executive	EXECUTIVE ASSISTANT TO CEO & ADMIN SUPV	125001	President And CEO	27.73%	Oversight and direction over total company capitalization. Allocation % is the estimated 2021 percent of total company labor billed to capital.

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 53442  
SOAH NO. DOCKET NO. 473-22-2353**

**Texas Coast Utilities Coalition's  
REQUEST NO.: TCUC03-03**

**QUESTION:**

[Reference CEHE Response to TCUC RFI No. 1-3] Of the amount that was expensed for the cyclical pole inspection and treatment program in the base rate case of \$2,146,340, what amount would have been capitalized under the current capitalization policy to include costs related to remedial treatment product costs?

**ANSWER:**

CenterPoint Energy estimates that \$1,953,460 of the \$2,146,340 expensed for the cyclical pole inspection and treatment program in the base rate case would have been capitalized under the current capitalization policy to include costs related to remedial treatment product costs.

**SPONSOR (PREPARER):**

Mary Kirk

**RESPONSIVE DOCUMENTS:**

None



## **CERTIFICATE OF SERVICE**

I hereby certify that on this 20<sup>th</sup> day of May 2022, a true and correct copy of the foregoing document was served upon all parties of record by email pursuant to Order Suspending Rules - PUC Docket No. 50664.

  
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The following files are not convertible:

TCUC03-02 Attachment 1.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact [centralrecords@puc.texas.gov](mailto:centralrecords@puc.texas.gov) if you have any questions.