

1 said, storm duty and restoration work are not within the scope of an employee's
2 typical work duties, so the costs the Company incurs for that labor is incremental
3 to the level of labor costs incurred for typical work functions. Typical labor costs
4 are part of operating and maintenance costs in the test year in the Company's last
5 rate case, which are used to determine the Company's current base rates. Those
6 test year amounts do not include SRCs for major weather events. Moreover, actual
7 levels of labor costs fluctuate between rate cases, so the test year amounts are not
8 exactly representative of the Company's so-called normal labor costs.

9 Said differently, base rate revenues compensate the Company for the
10 provision of electric service based on the historical test year cost of providing
11 service. Those revenues do not compensate the Company for restoration costs for
12 major weather events that exceed the storm reserve threshold and therefore do not
13 compensate the Company for the straight-time labor costs it incurs as part of the
14 SRCs in this case.

15 As an example, certain CERC gas utility employees are assigned to electric
16 EOP roles. Typically, their labor costs are attributable to the gas company's
17 operations, so it is reasonable to assign their straight-time labor costs for EOP
18 functions to the SRCs in this case. Similarly, normal labor costs for Service
19 Company employees who support CenterPoint Houston are properly allocated to
20 the Company for those typical tasks. When Service Company employees perform
21 EOP functions, however, their straight-time labor costs are properly recorded as
22 SRCs in this case.

1 **Q. IS ALL OF THE UNDERLYING DATA RELATED TO SRCS FOR**
2 **HURRICANE BERYL, HURRICANE FRANCINE, AND WINTER STORM**
3 **ENZO AVAILABLE?**

4 A. Yes. Attached to my testimony as Exhibit RW-4, is a detailed electronic index of
5 all of the transactions by weather event that are included in the SRC filing. This
6 electronic index is drawn from the Company's accounting records to provide detail
7 of the transactions that make up the \$1,167 million in SRCs incurred for Hurricane
8 Beryl, Hurricane Francine, and Winter Storm Enzo. CenterPoint Houston will
9 make available all documentation supporting the costs for which the Company is
10 seeking recovery. However, because of the large volume of this information, we
11 are not attaching and filing this information as a workpaper.

12 **B. Affiliate Costs**

13 **Q. ARE AFFILIATE COSTS INCLUDED IN HURRICANE BERYL SRCS?**

14 A. Yes. The SRCs for Hurricane Beryl, Hurricane Francine, and Winter Storm Enzo
15 include \$19.4 million of affiliate costs. This represents \$14.6 million of payroll
16 costs for labor provided by employees of Service Company, CERC and/or Vectren
17 Corp., \$2.9 million of third-party costs paid on behalf of CenterPoint Houston and
18 \$1.9 million of other cost categories. Exhibit RW-5 shows affiliate costs by
19 category, and the transaction detail provided in Exhibit RW-4 denotes if a
20 transaction represents an affiliate cost. During Hurricane Beryl, Hurricane
21 Francine, and Winter Storm Enzo, labor was provided to the Company by Service
22 Company, CERC and/or Vectren Corp., and third-party costs were paid by Service
23 Company on behalf of CenterPoint Houston. Directly assigned costs include third-
24 party costs incurred by the affiliates along with internal labor incurred in the

1 performance of an affiliate employee's EOP assignment to support restoration
2 efforts. For example, Ms. Kneipp addresses the roles affiliate employees played in
3 storm restoration efforts, including logistics, lodging and transportation work.

4 **Q. WERE COST OBJECTS ESTABLISHED FOR AFFILIATE COMPANIES**
5 **TO USE TO BILL CENTERPOINT HOUSTON FOR SRCS FOR EACH**
6 **WEATHER EVENT?**

7 A. Yes. Consistent with other storms, separate cost objects were created to capture
8 affiliate company support costs related to preparation and restoration efforts. Cost
9 objects were used by affiliate employees to track their time and expenses associated
10 with preparation and restoration efforts for Hurricane Beryl, Hurricane Francine,
11 and Winter Storm Enzo.

12 **Q. OF THE \$1,167 MILLION IN SRCS FOR HURRICANE BERYL,**
13 **HURRICANE FRANCINE, AND WINTER STORM ENZO, WHAT**
14 **AMOUNT WAS INCURRED DIRECTLY BY CENTERPOINT HOUSTON**
15 **AND WHAT AMOUNT WAS BILLED BY AN AFFILIATE TO**
16 **CENTERPOINT HOUSTON?**

17 A. SRCs incurred directly by CenterPoint Houston, either by CenterPoint Houston
18 employees or contractors hired by CenterPoint Houston, totaled \$1,148 million.
19 SRCs incurred by affiliates of CenterPoint Houston and then billed or charged by
20 those affiliates to CenterPoint Houston totaled \$19.4 million, as noted above.
21 Exhibit RW-5 provides a summary of the affiliate costs by category included in the
22 transactional detail of the total incurred SRCs.

1 **Q. WHAT BILLING METHODS WERE USED TO “DIRECT BILL”**
 2 **AFFILIATE COSTS TO CENTERPOINT HOUSTON?**

3 A. For labor provided to support and execute the restoration effort, the billable hour
 4 method was used to direct bill affiliate costs to CenterPoint Houston. Additional
 5 costs incurred by Service Company and CERC employees such as mileage, meals,
 6 office supplies, and other costs incurred on behalf of CenterPoint Houston by
 7 Service Company functions such as information technology and security were
 8 directly billed to CenterPoint Houston.

9 **Q. WHY WAS THE DIRECT BILLING METHOD APPROPRIATE FOR THE**
 10 **AFFILIATE COSTS ASSOCIATED WITH THE SRCS?**

11 A. Costs incurred within the Service Company that are incurred directly on behalf of
 12 any single business unit should be charged to that respective business unit.
 13 Similarly, when CERC business units incur expenses directly on behalf of another
 14 business unit, they should charge those expenses to that business unit. All system
 15 restoration work for Hurricane Beryl, Hurricane Francine, and Winter Storm Enzo
 16 was done directly on behalf of CenterPoint Houston. Therefore, it was appropriate
 17 for all electric restoration costs for each weather event to be directly billed to
 18 CenterPoint Houston.

19 **Q. PLEASE DESCRIBE THE NATURE OF INTERNAL LABOR COSTS**
 20 **FROM AFFILIATES INCLUDED IN THE CALCULATION OF SRCS.**

21 A. As described in Mr. Carroll’s, Mr. Pryor’s and Ms. Kneipp’s direct testimonies, the
 22 Company reasonably relied on affiliate employees to contribute to the Company’s

1 restoration efforts. Internal labor costs from Company affiliates represent the time
2 affiliate employees spent performing EOP tasks to support restoration efforts.

3 **Q. WHAT DO YOU UNDERSTAND TO BE THE REQUIREMENTS THAT**
4 **CENTERPOINT HOUSTON MUST ADDRESS UNDER THE AFFILIATE**
5 **COST RECOVERY STANDARD?**

6 A. There are three requirements to the affiliate cost recovery standard set out in PURA
7 § 36.058. The affiliate costs must be shown by the utility to be: (1) reasonable;
8 (2) necessary; and (3) not higher than the prices charged by the supplying affiliate
9 to its other affiliates for the same item or class of items to other affiliates or a
10 nonaffiliated person within the same market area or having the same market
11 conditions. As noted, other witnesses address the reasonableness and necessity of
12 the affiliate services provided to CenterPoint Houston in support of the storm
13 restoration efforts. I address the third point: the costs are not higher than the prices
14 charged by the supplying affiliate to its other affiliates for the same item or class of
15 items to other affiliates or a nonaffiliated person within the same market area or
16 having the same market conditions.

17 **Q. ARE THE AFFILIATE COSTS INCLUDED IN THE SRCS THE**
18 **COMPANY SEEKS TO RECOVER “NOT HIGHER THAN” THE COSTS**
19 **CHARGED BY THE AFFILIATE TO OTHERS WITHIN THE SAME**
20 **MARKET AREA OR HAVING THE SAME MARKET CONDITIONS?**

21 A. Yes. The billable hourly rate concept is consistently used by Service Company,
22 CERC and Vectren Corp. performing work directly on behalf of affiliates, ensuring
23 that the amount billed to CenterPoint Houston for services was not higher than the

1 amount charged to other affiliates for the same or similar services. In addition, the
2 affiliate services provided by Service Company, CERC and Vectren Corp. are
3 provided only to internal CNP companies and not to any external entities. The
4 amount billed to CenterPoint Houston represents the cost incurred by Service
5 Company, CERC and Vectren Corp.

6 **Q. IS THE COMPANY'S USE OF AFFILIATE EMPLOYEES AND THE**
7 **INCURRENCE OF RELATED AFFILIATE CHARGES FOR HURRICANE**
8 **BERYL, HURRICANE FRANCINE, AND WINTER STORM ENZO**
9 **SIMILAR TO THE ROLES AND COSTS FOR AFFILIATE EMPLOYEES**
10 **WHO SUPPORTED THE MAY 2024 EOP STORMS?**

11 A. Yes. The Company relied on the same processes for relying on affiliate employees
12 to support preparation and restoration efforts for Hurricane Beryl, Hurricane
13 Francine, and Winter Storm Enzo as it did for the May 2024 EOP Storms. In
14 addition, the costs were billed and determined the same way in both instances.

15 **C. Insurance and Grants**

16 **Q. PLEASE DESCRIBE THE TYPES OF PROPERTY AND DAMAGES**
17 **COVERED BY THE COMPANY'S INSURANCE PROGRAM THAT WAS**
18 **IN PLACE AT THE TIME OF HURRICANE BERYL, HURRICANE**
19 **FRANCINE, AND WINTER STORM ENZO.**

20 A. The Company's property insurance provides risk coverage for physical loss or
21 damage to physical assets of the Company, which generally excludes transmission
22 and distribution lines, poles and towers. Coverage for such assets is not
23 economically practical through the traditional insurance marketplace.

1 **Q. WHAT PROCEDURES WERE PERFORMED TO ASSESS WHETHER**
2 **THE DAMAGE CAUSED BY HURRICANE BERYL OR WINTER STORM**
3 **ENZO WOULD BE COVERED BY THE COMPANY’S INSURANCE**
4 **PROGRAM?**

5 A. The Company compared the nature of incurred damages to the terms of the
6 Company’s property insurance risk coverage to determine if any of the damaged
7 assets are insurable under the policy and would be covered by insurance.

8 **Q. WILL CENTERPOINT HOUSTON SUBMIT A CLAIM FOR RECOVERY**
9 **OF DAMAGES ASSOCIATED WITH THE SRCS RESULTING FROM**
10 **HURRICANE BERYL OR WINTER STORM ENZO?**

11 A. No. As noted above, the Company is not able to submit claims for property damage
12 to transmission and distribution assets because insurance coverage for those
13 facilities is not economically available through the traditional insurance
14 marketplace.

15 **Q. WHAT PROCEDURES DID THE COMPANY UNDERTAKE TO**
16 **IDENTIFY AVAILABLE FEDERAL OR STATE RELIEF GRANTS?**

17 A. The Company researched restoration grants across Federal, State, and Local
18 resources. The process for researching included inquiry with Cornerstone (a third-
19 party consultant), GrantExec, the Texas Division of Emergency Management, the
20 Harris County Commissioner’s Offices and the U.S. Small Business
21 Administration. The Company did not qualify for any disaster recovery grants.

1 **D. Internal Controls**

2 **Q. HOW CAN THE COMMISSION BE ASSURED THAT COST OBJECTS**
3 **FOR HURRICANE BERYL, HURRICANE FRANCINE, AND WINTER**
4 **STORM ENZO CAPTURE ONLY STORM-RELATED RESTORATION**
5 **COSTS?**

6 A. CNP, including CenterPoint Houston, the Service Company, CERC and Vectren
7 Corp., have internal controls in place to ensure that the costs accumulated in each
8 cost object are appropriate.

9 **Q. ARE THESE THE SAME INTERNAL CONTROLS THE COMPANY**
10 **RELIED ON FOR THE MAY 2024 EOP STORMS?**

11 A. Yes.

12 **Q. PLEASE DESCRIBE THE INTERNAL CONTROL PROCESS USED BY**
13 **CENTERPOINT HOUSTON TO ENSURE PROPER ACCOUNTING FOR**
14 **SRCS.**

15 A. CNP maintains a strong system of internal controls and policies governing the
16 approval of payments to suppliers and the recording of time by CNP employees.
17 CNP has processes covering Purchasing, Accounts Payable, and Payroll where
18 internal controls are reviewed and tested quarterly for effectiveness. Internal
19 controls include among other things, validating accuracy of cost by assuring goods/
20 services were received and pricing was consistent with contractual arrangements;
21 validating supporting documentation; validating the accuracy of cost objects
22 utilized; assessing appropriateness of sales taxes included on invoices; verifying
23 the reasonableness and necessity of employee costs; and validating internal labor
24 calculations. Due to the emergency nature and magnitude of the preparation and

1 restoration efforts, there was a significant volume of third-party invoices for the
2 Contractor Services and Logistics cost categories shown in Exhibit RW-1.
3 Incremental internal resources were utilized to perform internal controls procedures
4 to ensure accuracy of these costs.

5 **Q. PLEASE DESCRIBE THE PROCEDURES PERFORMED BY**
6 **CENTERPOINT HOUSTON TO ENSURE THAT CONTRACT SERVICES**
7 **COSTS WERE ACCURATE AND WERE RECORDED PROPERLY IN**
8 **THE COMPANY'S FINANCIAL RECORDS.**

9 A. Contract services costs represent third-party charges invoiced to CenterPoint
10 Houston. Validation procedures were performed on the full population of invoices
11 received. The first validation confirmed that the line-item details on the invoice,
12 including headcount and equipment for a period of time, were consistent with
13 Company records and expectations of services provided by that vendor to support
14 restoration following each of the weather events.

15 The second validation compared the pricing used in the invoice to the
16 contractual pricing terms, which included, where applicable, labor rates, per diem
17 rates, and equipment rates. If invoices included items that were reimbursements of
18 out-of-pocket costs, the Company validated these charges to confirm whether they
19 were allowed under the applicable contractual terms and agreed with all amounts
20 shown in supporting documentation provided by the vendor, thereby validating
21 such costs were reasonable.

1 Finally, based on the nature of the work associated with the invoice, the
2 Company validated the costs were accounted for using the appropriate cost object
3 associated with each of the weather events.

4 In addition to procedures performed on each individual charge, the
5 population of invoices as a whole were tracked and reviewed to ensure costs were
6 not duplicated.

7 **Q. DESCRIBE THE PROCEDURES PERFORMED BY CENTERPOINT**
8 **HOUSTON TO ENSURE THAT LOGISTICS COSTS WERE ACCURATE**
9 **AND WERE RECORDED PROPERLY IN THE COMPANY'S FINANCIAL**
10 **RECORDS.**

11 A. Logistics costs include third-party charges invoiced to CenterPoint Houston and the
12 validation procedures for these costs were similar to the procedures for Contracts
13 Service Costs. Validation procedures were performed on the full population of
14 invoices received.

15 The first validation confirmed that that line-item detail on the invoice,
16 including costs for items such as staging site resources, catering, hotels, and man-
17 camp trailers, were consistent with Company records and expectations of
18 goods/services provided by that vendor to support restoration following each of the
19 weather events.

20 The second validation compared the pricing used in the invoice to the
21 contractual pricing terms.

1 Finally, based on the nature of the work associated with the invoice, the
2 Company validated the costs were accounted for using the appropriate cost object
3 associated with each of the weather events.

4 In addition to procedures performed on each individual charge, the
5 population of invoices as a whole were tracked and reviewed to ensure costs were
6 not duplicated.

7 **Q. WERE ANY DISCREPANCIES IDENTIFIED IN THE PERFORMANCE**
8 **OF THE INTERNAL CONTROL PROCEDURES TO VALIDATE THAT**
9 **CONTRACTOR SERVICES AND LOGISTICS COSTS WERE**
10 **ACCURATE AND WERE RECORDED PROPERLY IN THE COMPANY'S**
11 **FINANCIAL RECORDS?**

12 A. Yes. If supporting documentation was insufficient or any other issues were
13 identified at any point in this review process, the vendor was contacted. For
14 example, discrepancies were identified related to contract pricing, missing time
15 sheets and missing receipts. All discrepancies were resolved with the vendor either
16 through 1) the vendor providing additional documentation, or 2) the vendor
17 providing a corrected invoice.

18 **Q. WERE THERE ANY SPECIAL TAX EXEMPTIONS RELATED TO SALES**
19 **AND USE TAX RELATED TO THE SRCS FOR HURRICANE BERYL,**
20 **HURRICANE FRANCINE AND WINTER STORM ENZO?**

21 A. Yes. For Hurricane Beryl, there were both Texas State and Federal disaster
22 declarations issued for the storm and recovery efforts. As such, labor charges to
23 repair real or tangible personal property under a disaster declaration (Texas Tax

1 Code § 151.350)⁵ are exempt from Texas sales and use taxes and this was in effect
2 for Hurricane Beryl. There were no special tax exemptions related to Hurricane
3 Francine or Winter Storm Enzo.

4 **Q. WHAT PROCEDURES WERE PERFORMED TO ENSURE SALES AND**
5 **USE TAX RELATED TO THE SRCS FOR HURRICANE BERYL, WERE**
6 **APPROPRIATELY CHARGED TO THE COMPANY?**

7 A. For Hurricane Beryl, a disaster declaration was in place for the storm and storm
8 recovery efforts. The tax department reviewed Beryl invoices on a sample basis to
9 determine if (a) the vendor charged sales tax to the Company on non-taxable labor
10 charges; and (b) if the Company self-accrued Texas sales or use tax in the
11 accounting system. The sample included 30 invoices, representing 24 of the largest
12 mutual assistance vendors. The review of the sample population showed no
13 improper taxes were charged for labor exempt under the disaster declaration.
14 Specifically, all 30 invoices had no tax charged at all to the Company, and none of
15 the 30 invoices had tax self-accrued by the Company in the accounting system.

16 **Q. DESCRIBE THE PROCEDURES USED TO ENSURE THAT EMPLOYEE**
17 **EXPENSES WERE ACCURATE AND WERE RECORDED PROPERLY IN**
18 **THE COMPANY’S FINANCIAL RECORDS.**

19 A. The Company relies on the CNP General Expense and Reimbursement Policy
20 (“GE&R”) to verify the reasonableness and necessity of employee costs. The
21 GE&R Policy is attached to my testimony as Exhibit RW-7. When submitting
22 expense reports for costs incurred in the performance of work duties, employees

⁵ Tex. Tax Code § 151.350.

1 are required to provide detailed information such as the business purpose, expense
2 type, transaction date, transaction amount, itemized receipts, mileage, and location.
3 EOP-related employee expenses are approved by an employee's EOP assigned
4 leadership using the GE&R.

5 **V. REVIEW PROCEDURES**

6 **A. Internal Audit Review**

7 **Q. WERE THERE ANY ADDITIONAL PROCEDURES PERFORMED TO**
8 **ENSURE AN EFFECTIVE PROCESS WAS FOLLOWED TO VALIDATE**
9 **SRCS FOR HURRICANE BERYL, HURRICANE FRANCINE, AND**
10 **WINTER STORM ENZO?**

11 A. Yes. Our Internal Audit Department performed a review of the processes used to
12 validate the SRCs for each of the weather events. The internal audit report is
13 attached as Exhibit RW-6.

14 **Q. PLEASE DESCRIBE THE INTERNAL AUDIT FUNCTION.**

15 A. Internal Audit ("IA") is an independent appraisal function, authorized by the Board
16 of Directors and the Audit Committee, to monitor and assess the adequacy and
17 effectiveness of the Company's operational, financial and information systems as
18 well as internal controls and processes.

19 IA reports functionally to the Audit Committee and administratively to the
20 Executive Vice President and Chief Financial Officer. The Chief Audit Executive,
21 and/or delegates, will communicate and interact directly with the Audit Committee,
22 including in executive sessions and between Audit Committee meetings as
23 appropriate.

1 To effectively execute its role, IA is authorized to review all aspects of the
2 Company's functions and operations, define the scope of internal audit activities
3 and has free and complete access to all records, property and personnel relevant to
4 the subject under review.

5 IA has no operating role or direct authority over the activities that it reviews
6 in order to ensure its objectivity and independence.

7 **Q. WHAT WAS THE SCOPE OF THE INTERNAL AUDIT REVIEW?**

8 A. IA completed an evaluation of Management's processes in connection with the
9 validation of costs for SRCs associated with Hurricane Beryl, Hurricane Francine,
10 and Winter Storm Enzo. The evaluation focused on the following cost categories:
11 (1) Payroll, (2) Contract Services (specifically Distribution Line Skills and
12 Vegetation Management), and (3) Logistics (including Hotels and Busses). The
13 evaluation focused on determining (a) the effectiveness of the storm costs
14 validation processes, and (b) whether the validation or storm cost review teams
15 followed these procedures.

16 The review period covered processes in place by each storm from the date
17 of activation of Emergency Level 2 until the date of report issuance. Activation
18 dates are as follows:

- 19 · Hurricane Beryl – July 7, 2024
- 20 · Hurricane Francine – September 8, 2024
- 21 · Winter Storm Enzo – January 20, 2025

1 **Q. WERE THE STORM REVIEW PROCESSES EFFECTIVE?**

2 A. Yes. Based on detailed discussions and walkthroughs of the validation procedures
3 for each of the weather events, IA concluded that Management has an effective
4 storm validation process in place to ensure the proper reviewing and recording of
5 incurred storm costs.

6 **Q. WERE THERE ANY FINDINGS THAT INDICATED THE PROCESS AND**
7 **PROCEDURES WERE NOT FOLLOWED WITH RESPECT TO**
8 **RECORDING AND REVIEWING THE INCURRED STORM COSTS?**

9 A. No.

10 **B. External Review**

11 **Q. DID THE COMPANY OBTAIN AN EXTERNAL REVIEW OF ITS SRCS**
12 **FOR HURRICANE BERYL, HURRICANE FRANCINE, AND WINTER**
13 **STORM ENZO?**

14 A. Yes. The Company engaged Deloitte to perform an examination engagement in
15 accordance with Statements on Standards for Attestation Engagements (“SSAEs”
16 or “attestation standards”) established by the American Institute of Certified Public
17 Accountants on the Summary of Storm Costs for the Company. The purpose of
18 Deloitte’s examination of the management assertion on the Summary of Storm
19 Costs (“Management’s Assertion”) was to express an opinion about whether
20 Management’s Assertion that \$1,167 million of incremental costs were incurred by
21 the Company during the period from July 8, 2024, through March 31, 2025, in
22 connection with Hurricane Beryl, Hurricane Francine, and Winter Storm Enzo.
23 Mr. Keefe, who is a partner with Deloitte, addresses this Deloitte engagement in
24 his direct testimony.

VI. CARRYING COSTS

Q. IS THE COMPANY ALSO REQUESTING CARRYING COSTS?

A. Yes. As stated in PURA § 36.402(b), “[s]ystem restoration costs shall include carrying costs,” which the Company is requesting based on its pre-tax weighted average cost of capital (“WACC”) as approved by the Commission in Docket No. 56211.⁶

Q HAS THE COMPANY QUANTIFIED ITS REQUEST FOR CARRYING COSTS?

A. Yes. The Company has quantified estimated carrying costs as \$107.4 million. This assumes for SRCs functionalized to Distribution that securitization bonds are issued on December 1, 2025, and for SRCs functionalized to Transmission, the recovery occurs through TCOS filings made twice per year. The calculation of carrying costs is shown on Exhibit RW-2. These carrying costs are calculated as \$1.2 million for Transmission and \$106.2 million for Distribution, as shown on that exhibit. If the precise timing of cost recovery differs from the Company’s assumptions, the carrying costs amounts would be adjusted accordingly with the potential for such amounts to be addressed in a future rate filing.

Q. HOW DID YOU CALCULATE CARRYING COSTS?

A. The Company incurred the SRCs for Hurricane Beryl, Hurricane Francine, and Winter Storm Enzo through March 2025. It is appropriate for the Company to recover carrying costs on such a significant cash outlay to compensate the Company

⁶ PURA § 36.402(b) (“System restoration costs shall include carrying costs at the electric utility’s weighted average cost of capital as last approved by the commission in a general rate proceeding from the date on which the system restoration costs were incurred until the date that transition bonds are issued or until system restoration costs are otherwise recovered pursuant to the provisions of this subchapter.”).

1 for the time-value-of-money. As contemplated by PURA § 36.402(b), the
2 Company's pre-tax WACC as authorized in Docket No. 56211 is the appropriate
3 carrying charge to be applied to the restoration costs, from the date the costs were
4 incurred until securitization bonds are issued or SRCs are otherwise recovered.
5 This WACC is 7.716%, the calculation of which is shown in Exhibit RW-2. For
6 Distribution carrying costs, the Company assumed recovery begins December 1,
7 2025. This is the same approach the Company used to calculate carrying costs
8 related to Hurricane Ike and the May 2024 EOP Storms.

9 **Q. HOW WILL THE CARRYING COSTS BE RECOVERED?**

10 A. The Company proposes recovery of Distribution carrying costs through
11 securitization and Transmission carrying costs through a future TCOS proceeding
12 or base rate case. In those filings, the approved carrying cost rate will be applied
13 to the approved SRCs to derive the total dollar amount to be recovered.

14 **VII. ACCUMULATED DEFERRED FEDERAL INCOME TAXES**

15 **Q. IF THE DISTRIBUTION SRCS ARE APPROVED IN THIS DOCKET, ARE**
16 **THERE TAX CONSEQUENCES?**

17 A. Yes.

18 **Q. WHAT IS THE IMPACT OF TIMING DIFFERENCES OF TAXABLE**
19 **INCOME AND TAX DEDUCTIONS ASSOCIATED WITH**
20 **DISTRIBUTION SRCS?**

21 A. The Company will realize immediate tax deductions for the Distribution SRCs and
22 will recognize taxable income for the securitization proceeds over the life of the
23 bonds. ADFIT will be established as a result of this timing difference. To the
24 extent ADFIT is realized, this represents a benefit in the form of a cost-free loan

1 that will be repaid as securitization debt service amounts are collected and ADFIT
2 reverses.

3 **Q. DESCRIBE HOW THE SECURITIZATION PROCEEDS ARE TREATED**
4 **FOR FEDERAL INCOME TAX PURPOSES.**

5 A. The proceeds received from the sale of the securitization bonds are taxable when
6 the debt service proceeds are collected from customers.⁷ Therefore, the Company
7 will establish a deferred income tax liability to reflect the future taxation of the
8 securitization proceeds.

9 **Q. WHAT IS THE AMOUNT OF ADFIT ASSOCIATED WITH THE**
10 **DISTRIBUTION SRCS?**

11 A. The SRCs total \$1,295 million. That total is comprised of \$13 million for
12 Transmission SRCs and \$1,282 million for Distribution. The \$1,282 million for
13 Distribution SRCs will have an associated ADFIT of approximately \$269 million
14 (current federal income tax rate of 21% times \$1,282 million) that will decrease
15 over the life of the securitization bonds.

16 **Q. WHAT IS THE COMPANY'S POSITION WITH RESPECT TO THE**
17 **TREATMENT OF ADFIT IN THIS PROCEEDING?**

18 A. Consistent with the Company's prior SRC settlement agreements in Docket
19 Nos. 37200 and 57559, CenterPoint Houston proposes that ADFIT related to the
20 Distribution SRCs be addressed as a separate credit rider and not as part of the
21 securitized balance. Securitizing the SRCs presents a unique opportunity to obtain

⁷ Rev. Proc. 2005-62, 2005-37 I.R.B. 507 (Aug. 25, 2005), as modified by Rev. Proc. 2024-15, 2024-12 I.R.B. 650 (Mar. 18, 2024).

1 low-cost financing for the Company, similar to the opportunity the Company had
2 to securitize its true-up balance and other storm-related costs. Removing the benefit
3 of the ADFIT for the Distribution SRCs from the securitization creates an
4 opportunity to maximize this low-cost financing, which will benefit customers. I
5 am recommending that the ADFIT benefit for the Distribution SRCs, when realized
6 by the Company, be returned over the term of the securitized bonds as a credit rider.

7 **Q. HOW SHOULD THE ADFIT BENEFIT ASSOCIATED WITH THE**
8 **DISTRIBUTION SRCS BE CALCULATED?**

9 A. The ADFIT benefit should be calculated using the value of ADFIT at the
10 Company's current pre-tax WACC, beginning at the point in time when the benefit
11 is realized by the Company.

12 **Q. WILL THE COMPANY REALIZE THE BENEFIT DUE TO THE ADFIT**
13 **AT THIS TIME?**

14 A. No, a benefit will not be realized as the Company is in a tax Net Operating Loss
15 ("NOL") position. Because the Company is in a NOL position, tax deductions from
16 the SRCs will not result in an immediate benefit to CenterPoint Houston or CNP
17 from a reduced tax liability or a refund. In the future, to the extent the Company is
18 no longer in a NOL position, the benefit will be realized.

19 **Q. DESCRIBE THE INTERACTION BETWEEN THE SRCS AND THE NOL.**

20 A. To the extent that the tax deduction from the SRCs results in a NOL, no current
21 benefit is being realized by the Company. When thinking about this in terms of
22 rate base, deferred tax liabilities ("DTLs") are included for the SRC deductions,
23 and a deferred tax asset ("DTA") is recorded representing the NOL carryforward

1 that is generated. When initially recorded, these two amounts will offset each other
2 in rate base. The DTLs will reverse over the life of the property, and the NOL DTA
3 will reverse when the NOL is utilized to offset taxable income.

4 **Q. HOW IS THE COMPANY'S NOL BALANCE TREATED FOR**
5 **RATEMAKING PURPOSES?**

6 A. NOLs are accounted for as a DTA and have historically been recovered through
7 inclusion of the NOL DTA in the Company's Distribution Cost Recovery Factor
8 and general rate case filings.

9 **Q. HOW SHOULD THE REGULATORY TREATMENT OF THE NOL**
10 **AFFECTED BY THE DISTRIBUTION SRCS IMPACT THE TIMING OF**
11 **THE ADFIT BENEFIT WITHIN THE PROPOSED CREDIT RIDER?**

12 A. The ADFIT benefit should be calculated beginning at the point in time the
13 Company begins recovering the NOL-related DTA, inclusive of Distribution SRC
14 impacts, through other cost recovery mechanisms.

15 **Q. HOW DO YOU PROPOSE TO REFLECT THESE COMPONENTS IN**
16 **CUSTOMER RATES?**

17 A. I propose to refund the ADFIT credit related to the Distribution SRCs through a
18 credit rider that starts concurrent with securitization charges.

19 **Q. SHOULD ANY FUTURE EVENTS BE CONSIDERED THAT WOULD**
20 **CHANGE THE ADFIT BALANCE?**

21 A. Yes. Any changes in future federal income tax rates, either increases or decreases,
22 will change the ADFIT balance. These changes should be fully reflected in future
23 ADFIT credit refunds as any changes become effective. This ensures that both

1 customers and the Company are not unfairly penalized by future changes in tax
2 rates.

3 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

4 **A. Yes.**

CenterPoint Energy Houston Electric, LLC
System Restoration Costs (SRCs)

	Distribution				Transmission			Total SRCs
	Hurricane Beryl	Hurricane Francine	Winter Storm Enzo	Total Distribution	Hurricane Beryl	Winter Storm Enzo	Total Transmission	
Payroll	\$ 69,265,747	\$ 228,605	\$ 4,744,730	\$ 74,239,082	\$ 5,806,742	\$ 431,761	\$ 6,238,503	\$ 80,477,585
Contract Services	807,195,949	19,039,120	25,961,188	852,196,257	4,720,262	70,095	4,790,357	856,986,614
Logistics	168,873,381	4,124,401	4,337,926	177,335,708	8,438	3,032	11,470	177,347,178
Materials and Supplies	30,557,904	78,322	184,225	30,820,451	654,731	8,485	663,216	31,483,667
Fleet/Fuel/Transportation	18,972,382	18	820,469	19,792,869	396,776	23,987	420,763	20,213,632
Employee Expenses	673,901	24,455	5,897	704,253	30	-	30	704,283
Total Incurred	1,095,539,264	23,494,921	36,054,435	1,155,088,620	11,586,979	537,360	12,124,339	1,167,212,959
May 2024 EOP Storms				17,500,000			-	17,500,000
Estimated Remaining Restoration Costs	-	-	-	-	-	-	-	-
Subtotal System Restoration Costs	1,095,539,264	23,494,921	36,054,435	1,172,588,620	11,586,979	537,360	12,124,339	1,184,712,959
Estimated Additional Other Expenses				2,873,176			-	2,873,176
Carrying Costs				106,204,710			1,258,022	107,462,732
Total System Restoration Costs	\$ 1,095,539,264	\$ 23,494,921	\$ 36,054,435	\$ 1,281,666,506	\$ 11,586,979	\$ 537,360	\$ 13,382,361	\$ 1,295,048,867

CenterPoint Energy Houston Electric, LLC
System Restoration Costs - TOTAL

		[A]	[B]	[C]	[D]	[E]	[F]
		Incurring Costs	Requested Recovery	Cumulative Incurred Costs	Total Carrying Costs	Cumulative Carrying Costs	Cumulative Balance
4	May 2024	[1a], [1b] \$ 17,500,000.00	\$ -	\$ 17,500,000.00	\$ 26,304.78	\$ 26,304.78	\$ 17,526,304.78
5	June 2024	\$ -	\$ -	\$ 17,500,000.00	\$ 108,889.87	\$ 135,194.65	\$ 17,635,194.65
6	July 2024	\$ 98,552,619.94	\$ -	\$ 116,052,619.94	\$ 415,717.13	\$ 550,911.78	\$ 116,603,531.72
7	August 2024	\$ 77,534,711.47	\$ -	\$ 193,587,331.41	\$ 965,309.92	\$ 1,516,221.70	\$ 195,103,553.11
8	September 2024	\$ 96,506,938.66	\$ -	\$ 290,094,270.07	\$ 1,511,962.46	\$ 3,028,184.16	\$ 293,122,454.23
9	October 2024	\$ 307,804,733.27	\$ -	\$ 597,899,003.34	\$ 2,777,338.16	\$ 5,805,522.32	\$ 603,704,525.66
10	November 2024	\$ 293,892,506.50	\$ -	\$ 891,791,509.84	\$ 4,663,747.86	\$ 10,469,270.18	\$ 902,260,780.02
11	December 2024	\$ 137,917,113.44	\$ -	\$ 1,029,708,623.28	\$ 6,034,126.97	\$ 16,503,397.15	\$ 1,046,212,020.43
12	January 2025	\$ 42,494,005.59	\$ -	\$ 1,072,202,628.87	\$ 6,632,058.32	\$ 23,135,455.47	\$ 1,095,338,084.34
13	February 2025	\$ 31,403,630.03	\$ -	\$ 1,103,606,258.90	\$ 6,902,823.67	\$ 30,038,279.14	\$ 1,133,644,538.04
14	March 2025	\$ 79,132,953.99	\$ -	\$ 1,182,739,212.89	\$ 7,289,089.04	\$ 37,327,368.18	\$ 1,220,066,581.07
15	April 2025	\$ 3,348,945.33	\$ (3,919,035.45)	\$ 1,182,169,122.77	\$ 7,590,603.24	\$ 44,917,971.42	\$ 1,227,087,094.19
16	May 2025	\$ 1,497,977.00	\$ -	\$ 1,183,667,099.77	\$ 7,628,471.29	\$ 52,546,442.71	\$ 1,236,213,542.48
17	June 2025	\$ -	\$ -	\$ 1,183,667,099.77	\$ 7,680,519.94	\$ 60,226,962.65	\$ 1,243,894,062.42
18	July 2025	\$ -	\$ -	\$ 1,183,667,099.77	\$ 7,728,238.54	\$ 67,955,201.19	\$ 1,251,622,300.96
19	August 2025	\$ -	\$ -	\$ 1,183,667,099.77	\$ 7,776,253.63	\$ 75,731,454.82	\$ 1,259,398,554.59
20	September 2025	\$ -	\$ -	\$ 1,183,667,099.77	\$ 7,824,567.01	\$ 83,556,021.83	\$ 1,267,223,121.60
21	October 2025	\$ -	\$ (2,476,111.55)	\$ 1,181,190,988.22	\$ 7,873,180.58	\$ 91,429,202.41	\$ 1,272,620,190.63
22	November 2025	\$ -	\$ -	\$ 1,181,190,988.22	\$ 7,906,712.24	\$ 99,335,914.65	\$ 1,280,526,902.87
23	December 2025	\$ -	\$ (1,175,461,794.88)	\$ 5,729,193.34	\$ 7,955,836.17	\$ 107,291,750.82	\$ 113,020,944.16
24	January 2026	\$ -	\$ -	\$ 5,729,193.34	\$ 42,348.85	\$ 107,334,099.67	\$ 113,063,293.01
25	February 2026	\$ -	\$ -	\$ 5,729,193.34	\$ 42,611.96	\$ 107,376,711.63	\$ 113,105,904.97
26	March 2026	\$ -	\$ -	\$ 5,729,193.34	\$ 42,876.71	\$ 107,419,588.34	\$ 113,148,781.68
27	April 2026	\$ -	\$ (5,729,193.34)	\$ -	\$ 43,143.10	\$ 107,462,731.44	\$ 107,462,731.44
28	May 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
29	June 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
30	July 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
31	August 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
32	September 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
33	October 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
34	November 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
35	December 2026	\$ -	\$ -	\$ -	\$ -	\$ 107,462,731.44	\$ 107,462,731.44
		<u>\$ 1,187,586,135.22</u>	<u>\$ (1,187,586,135.22)</u>		<u>\$ 107,462,731.44</u>	\$ -	\$ -

Notes:

- [1a] Interest for May-24 calculated using 15 days, which is based on costs incurred beginning May 16th
 [1b] \$17.5 million from Stipulation and Settlement Agreement in Docket No. 57271
 [2] Assumes all estimated additional expenses are incurred in the month of May 2025
 [3] For Transmission costs, assumes TCOS filings made twice a year to recover cumulative incurred cost as of March 2025
 [4] For Distribution costs, assumes a December 1, 2025 securitization bond issuance

CenterPoint Energy Houston Electric, LLC
System Restoration Costs - TRANSMISSION

	Pre-tax WACC	Annual	Monthly
1	Long-term Debt	2.433%	0.200%
2	Common Equity	5.283%	0.430%
3	Total	7.716%	0.621%

	[A]	[B]	[C]	[D]	[E]	[F]
	Incurring Costs	Requested Recovery	Cumulative Incurred Costs	Total Carrying Costs	Cumulative Carrying Costs	Cumulative Balance
4 May 2024			\$ -	\$ -	\$ -	\$ -
5 June 2024			\$ -	\$ -	\$ -	\$ -
6 July 2024	\$ 6,100,084.00		\$ 6,100,084.00	\$ 18,949.73	\$ 18,949.73	\$ 6,119,033.73
7 August 2024	\$ 4,563,403.50		\$ 10,663,487.50	\$ 52,193.26	\$ 71,142.99	\$ 10,734,630.49
8 September 2024	\$ 620,609.90		\$ 11,284,097.41	\$ 68,621.52	\$ 139,764.51	\$ 11,423,861.92
9 October 2024	\$ 94,260.61		\$ 11,378,358.02	\$ 71,268.58	\$ 211,033.09	\$ 11,589,391.11
10 November 2024	\$ 5,320.44		\$ 11,383,678.45	\$ 72,020.71	\$ 283,053.80	\$ 11,666,732.25
11 December 2024	\$ 213,067.89		\$ 11,596,746.34	\$ 73,146.59	\$ 356,200.39	\$ 11,952,946.73
12 January 2025	\$ 456,823.89		\$ 12,053,570.23	\$ 75,682.04	\$ 431,882.43	\$ 12,485,452.66
13 February 2025	\$ 78,757.95		\$ 12,132,328.18	\$ 77,816.02	\$ 509,698.45	\$ 12,642,026.63
14 March 2025	\$ (7,987.84)		\$ 12,124,340.34	\$ 78,519.33	\$ 588,217.78	\$ 12,712,558.12
15 April 2025		\$ (3,919,035.45)	\$ 8,205,304.89	\$ 78,982.35	\$ 667,200.13	\$ 8,872,505.02
16 May 2025			\$ 8,205,304.89	\$ 55,124.34	\$ 722,324.47	\$ 8,927,629.36
17 June 2025			\$ 8,205,304.89	\$ 55,466.82	\$ 777,791.29	\$ 8,983,096.18
18 July 2025			\$ 8,205,304.89	\$ 55,811.43	\$ 833,602.72	\$ 9,038,907.61
19 August 2025			\$ 8,205,304.89	\$ 56,158.19	\$ 889,760.91	\$ 9,095,065.80
20 September 2025			\$ 8,205,304.89	\$ 56,507.09	\$ 946,268.00	\$ 9,151,572.89
21 October 2025		\$ (2,476,111.55)	\$ 5,729,193.34	\$ 56,858.17	\$ 1,003,126.17	\$ 6,732,319.51
22 November 2025			\$ 5,729,193.34	\$ 41,827.49	\$ 1,044,953.66	\$ 6,774,147.00
23 December 2025			\$ 5,729,193.34	\$ 42,087.37	\$ 1,087,041.03	\$ 6,816,234.37
24 January 2026			\$ 5,729,193.34	\$ 42,348.85	\$ 1,129,389.88	\$ 6,858,583.22
25 February 2026			\$ 5,729,193.34	\$ 42,611.96	\$ 1,172,001.84	\$ 6,901,195.18
26 March 2026			\$ 5,729,193.34	\$ 42,876.71	\$ 1,214,878.55	\$ 6,944,071.89
27 April 2026		\$ (5,729,193.34)	\$ -	\$ 43,143.10	\$ 1,258,021.65	\$ 1,258,021.65
28 May 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
29 June 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
30 July 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
31 August 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
32 September 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
33 October 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
34 November 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
35 December 2026			\$ -		\$ 1,258,021.65	\$ 1,258,021.65
	\$ 12,124,340.34	\$ (12,124,340.34)		\$ 1,258,021.65	\$ -	\$ -

Notes:

- [1]
[2] Assumes all estimated additional expenses are incurred in the month of May 2025
[3] For Transmission costs, assumes TCOS filings made twice a year to recover cumulative incurred cost as of March 2025

CenterPoint Energy Houston Electric, LLC
System Restoration Costs - DISTRIBUTION

	Pre-tax WACC	Annual	Monthly
1	Long-term Debt	2.433%	0.200%
2	Common Equity	5.283%	0.430%
3	Total	7.716%	0.62129%

		[A]	[B]	[C]	[D]	[E]	[F]
		Incurring Costs	Requested Recovery	Cumulative Incurred Costs	Total Carrying Costs	Cumulative Carrying Costs	Cumulative Balance
4	May 2024	[1a], [1b] \$ 17,500,000.00		\$ 17,500,000.00	\$ 26,304.78	\$ 26,304.78	\$ 17,526,304.78
5	June 2024			\$ 17,500,000.00	\$ 108,889.87	\$ 135,194.65	\$ 17,635,194.65
6	July 2024	\$ 92,452,535.94		\$ 109,952,535.94	\$ 396,767.40	\$ 531,962.05	\$ 110,484,497.99
7	August 2024	\$ 72,971,307.97		\$ 182,923,843.91	\$ 913,116.66	\$ 1,445,078.71	\$ 184,368,922.62
8	September 2024	\$ 95,886,328.75		\$ 278,810,172.66	\$ 1,443,340.94	\$ 2,888,419.65	\$ 281,698,592.31
9	October 2024	\$ 307,710,472.67		\$ 586,520,645.32	\$ 2,706,069.58	\$ 5,594,489.23	\$ 592,115,134.55
10	November 2024	\$ 293,887,186.07		\$ 880,407,831.39	\$ 4,591,727.15	\$ 10,186,216.38	\$ 890,594,047.77
11	December 2024	\$ 137,704,045.55		\$ 1,018,111,876.94	\$ 5,960,980.38	\$ 16,147,196.76	\$ 1,034,259,073.70
12	January 2025	\$ 42,037,181.70		\$ 1,060,149,058.64	\$ 6,556,376.28	\$ 22,703,573.04	\$ 1,082,852,631.68
13	February 2025	\$ 31,324,872.08		\$ 1,091,473,930.72	\$ 6,825,007.65	\$ 29,528,580.69	\$ 1,121,002,511.41
14	March 2025	\$ 79,140,941.83		\$ 1,170,614,872.55	\$ 7,210,569.71	\$ 36,739,150.40	\$ 1,207,354,022.95
15	April 2025	\$ 3,348,945.33		\$ 1,173,963,817.88	\$ 7,511,620.89	\$ 44,250,771.29	\$ 1,218,214,589.17
16	May 2025	\$ 1,497,977.00		\$ 1,175,461,794.88	\$ 7,573,346.95	\$ 51,824,118.24	\$ 1,227,285,913.12
17	June 2025			\$ 1,175,461,794.88	\$ 7,625,053.12	\$ 59,449,171.36	\$ 1,234,910,966.24
18	July 2025			\$ 1,175,461,794.88	\$ 7,672,427.11	\$ 67,121,598.47	\$ 1,242,583,393.35
19	August 2025			\$ 1,175,461,794.88	\$ 7,720,095.44	\$ 74,841,693.91	\$ 1,250,303,488.79
20	September 2025			\$ 1,175,461,794.88	\$ 7,768,059.92	\$ 82,609,753.83	\$ 1,258,071,548.71
21	October 2025			\$ 1,175,461,794.88	\$ 7,816,322.41	\$ 90,426,076.24	\$ 1,265,887,871.12
22	November 2025			\$ 1,175,461,794.88	\$ 7,864,884.75	\$ 98,290,960.99	\$ 1,273,752,755.87
23	December 2025		\$ (1,175,461,794.88)	\$ -	\$ 7,913,748.80	\$ 106,204,709.79	\$ 106,204,709.79
24	January 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
25	February 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
26	March 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
27	April 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
28	May 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
29	June 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
30	July 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
31	August 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
32	September 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
33	October 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
34	November 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
35	December 2026			\$ -		\$ 106,204,709.79	\$ 106,204,709.79
		\$ 1,175,461,794.88	\$ (1,175,461,794.88)		\$ 106,204,709.79	\$ -	\$ -

Notes:
[1a] Interest for May-24 calculated using 15 days, which is based on costs incurred beginning May 16th
[1b] \$17.5 million from Stipulation and Settlement Agreement in Docket No. 57271
[2] Assumes all estimated additional expenses are incurred in the month of May 2025
[3] For Distribution costs, assumes a December 1, 2025 securitization bond issuance

CenterPoint Energy Houston Electric, LLC
Weighted Average Cost of Capital

Line	Description		[A] Cost	[B] Capital Structure	[C] Weighted Cost	[D] Tax Gross-up	
1	Common Equity	[1]	9.65%	43.25%	4.17%	5.283%	[3]
2	Preferred Stock		0.00%	0.00%	0.00%		
3	Preferred Trust Securities		0.00%	0.00%	0.00%		
4	Long-Term Debt	[2]	4.29%	56.75%	2.43%	2.433%	
5	Short-Term Debt		0.00%	0.00%	0.00%		
6	Total			100.00%	6.606%	7.716%	

Notes:

- [1] Cost of equity from Docket No. 56211, Final Order, March 13, 2025, Ordering Paragraph 12.
[2] Cost of debt from Docket No. 56211, Final Order, March 13, 2025, Ordering Paragraph 12.
[3] Tax gross-up calculated as weighted cost of equity divided by (1 - 0.21); does not include gross-up for state margin tax.

CenterPoint Energy Houston Electric, LLC
Monthly Compounding Interest Calculation

FORMULA:

P_n	$P_o (1 + i)^n$
P_n	Principal value at the end of n periods
P_o	Principal, or beginning amount at time 0
i	interest rate
n	Number of times per year compounding occurs

The above formula is set up to calculate a value to be received by applying compounding. Solving for the effective interest rate (i) is simply an algebraic formula which is shown below:

P_n	$P_o (1 + i)^n$
7.7160%	$1 * ((1 + i)^{(12)})$
$(1.077160)^{1/12}$	$1+i$
1.006213218	i
0.621321812%	i

Formula Source: Managerial Finance (5th edition) by J. Fred Weston and Eugene F. Brigham

PROOF:

	Monthly Interest	Compounded Interest
1	0.621321812%	0.621321812%
2	0.625182220%	1.246504032%
3	0.629066614%	1.875570646%
4	0.632975142%	2.508545788%
5	0.636907954%	3.145453742%
6	0.640865202%	3.786318944%
7	0.644847038%	4.431165982%
8	0.648853613%	5.080019595%
9	0.652885082%	5.732904677%
10	0.656941599%	6.389846276%
11	0.661023321%	7.050869597%
12	0.665130403%	7.716000000%

**CenterPoint Energy Houston Electric
Estimated Other System Restoration Expenses**

Description	Amount	Incurred Costs as of 03/31/2025	Additional To-Go Costs
Legal Costs through appeals:			
Norman Santos PC	\$ 1,000,000	\$ 70,046	\$ 929,954
Consultants:			
PA Consulting	\$ 380,000	\$ -	\$ 380,000
Deloitte & Touche	\$ 900,000	\$ 600,000	\$ 300,000
KPMG	\$ 50,176	\$ 5,230	\$ 44,946
Non-Consultants:			
Printing/Reproduction/Kennedy Reporting	\$ 8,000		\$ 8,000
Employee Related Costs (1)	\$ 30,000		\$ 30,000
Other - miscellaneous (2)	\$ 5,000		\$ 5,000
City Groups rate filing expenses (3)	\$ 500,000		\$ 500,000
Total	\$ 2,873,176	\$ 675,276	\$ 2,197,900

(1) Employee related costs include costs (travel, lodging, meals, etc.) associated with the proceeding such as meetings with intervenors and Staff and attendance at pre-hearing conferences/hearings.

(2) Other includes items for newspaper notice, etc.

(3) If it is determined that Cities expenses are to be reimbursed then these associated expenses will be added to the total amount of rate case expenses to be recovered once known.

Exhibit RW-4
TO
DIRECT TESTIMONY
OF
Russell Wright

Exhibit RW-4 to Direct Testimony of Russell Wright is voluminous and will be provided in electronic format.

**CenterPoint Energy Houston Electric, LLC
System Restoration Costs (SRCs) by Category**

Cost Category	Direct	Affiliate	Total
Payroll	\$ 65,877,927	\$ 14,599,658	\$ 80,477,585
Contract Services	854,024,556	2,962,058	856,986,614
Logistics	175,791,921	1,555,257	177,347,178
Materials & Supplies	31,475,449	8,218	31,483,667
Fleet/Fuel/Transportation	19,948,323	265,308	20,213,632
Employee Expenses	664,744	39,540	704,283
Total Incurred	<u>\$ 1,147,782,920</u>	<u>\$ 19,430,039</u>	<u>\$ 1,167,212,959</u>

Internal Audit Memo

Beryl, Francine, and Enzo Storms Cost Special Project Review

To: Kristie Colvin
Mickey Moon
Jacob Meyer
Leslie Freeman
Darren Storey

Russell Wright
Kathy Lloyd
Jeff Beitler
Kerale Hill
Kristi Keel

Chris Wood
Derenda Plunkett
Timothy Yurick
Adrian Moreno
Keira Clark

Cc: Phil Smith
Chris Foster
Patrick Peters

Barbara Duganier
Jason Ryan
Randy Pryor

Jason Wells
Darin Carroll
Deloitte

Fm: Stephanie Bundage Juvane
Matthew Winter
Jana Brown

Tate Anderson
Stacey Moses

Amy Marler-Rude
Julie Calcagno

Re: 2025-12 Hurricanes Beryl and Francine and Winter Storm Enzo Costs Review

Date: April 28, 2025

Summary

At the request of Senior Management, Internal Audit (IA) completed an evaluation of Management's validation processes performed as an internal control of costs associated with Hurricanes Beryl and Francine and Winter Storm Enzo. The review focused on the following areas: 1) Payroll; 2) Contract Services (specifically Distribution Line Skills and Vegetation Management); and 3) Logistics (including Hotels and Buses), which represent approximately 96% of the total cost of the storms. The chart below summarizes the percentage of costs incurred through March 31, 2025 in each area by storm event, based on data provided by the Branch Director for Invoice Validation for EOP.

Area	Hurricane Beryl	Hurricane Francine	Winter Storm Enzo	Total	% of Total Costs
Contract Services	\$811,916,211	\$19,039,120	\$26,031,283	\$856,986,614	73.42%
Logistics	168,881,819	4,124,401	4,340,958	177,347,178	15.19%
Payroll	75,072,489	228,605	5,176,491	80,477,585	6.89%
Materials and Supplies	31,212,635	78,322	192,710	31,483,667	2.70%
Fleet/Fuel/Transportation	19,369,158	18	844,456	20,213,632	1.73%
Employee Expenses	673,931	24,455	5,897	704,283	0.06%
Total	\$1,107,126,243	\$23,494,921	\$36,591,795	\$1,167,212,959	100%

Based on detailed discussions and walkthroughs of the validation procedures for Hurricanes Beryl and Francine and Winter Storm Enzo, IA concludes that Management has an **effective** storm validation process in place to ensure the proper reviewing and recording of incurred storm costs. Improvement opportunities identified during the review to enhance the control environment to validate the costs associated with the respective storms were considered minor in nature and addressed by Management during the review.

Internal Audit Memo Beryl, Francine, and Enzo Storms Special Project Review

Background

The Company incurred approximately \$1.167 billion in incremental costs to restore power resulting from Hurricanes Beryl and Francine and Winter Storm Enzo. In preparation of the securitization and costs recovery proceedings, IA was requested to perform a review of the Company's validation processes performed as an internal control to validate costs associated with the respective storms.

The Company has developed an Emergency, Preparedness, and Response (EPR) plan to respond to events, including natural disasters, that may significantly impact CNP's ability to provide service to customers. As part of the EPR plan, annual reviews and drills are performed to coordinate internal and external resources in preparation to respond to emergency events. Contracts for labor, lodging and materials are pre-arranged and executed to support EPR activities. Before invoices are paid in connection with these contracts, validation processes performed as an internal control are performed by assigned Emergency Operations Plan (EOP) storm cost validation teams. Additionally, an overall validation of the EOP storm costs is then conducted by the Finance Team which includes evaluating the costs posted to the Beryl, Francine, and Enzo cost objects in SAP. Cost objects contain work orders and WBS elements, which are reviewed by the Finance Team to validate the accuracy of total storm costs within the project.

Objective

To evaluate Management's processes and the effectiveness of those processes in connection with the validation of costs associated with Hurricanes Beryl and Francine and Winter Storm Enzo.

Scope

The scope of review focused on the following categories of storm costs:

- Payroll
- Contract Services (specifically Distribution Line Skills and Vegetation Management)
- Logistics (including Hotels and Buses)

The review period covered processes in place by each storm from the date of activation of Emergency Level 2 until the date of report issuance. Activation dates are as follows:

- Hurricane Beryl – July 7, 2024
- Hurricane Francine – September 8, 2024
- Winter Storm Enzo – January 20, 2025



Accounting and Control Policies

Policy Number: 31

General Expense and Reimbursement Policy

This General Expense and Reimbursement Policy (GE&R) document covers these topics:

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General Expense and Reimbursement Policy

Section 1 - Introduction

1.1 Purpose of Policy

The purpose of this document is to provide uniform guidelines relating to:

- Travel and general expenses incurred by employees on behalf of CenterPoint Energy and its subsidiaries (the Company)
- Travel and general expenses paid using Company authorized methods
- The procurement of goods and services using the OnePay Card

1.2 Scope of Policy

The policy applies to all individuals who incur travel, entertainment, and general business expenses on behalf of the Company.

Business Units may at their own discretion adopt more restrictive travel and expense procedures for their employees.

This policy cannot specifically cover all possible business circumstances. Employees should discuss with their immediate management the approval of any expenses that may be in question or not covered by this policy prior to incurring the expense.

1.3 Compliance

The Company assumes no obligation to approve expenses or reimburse employees for expenses that are not in compliance with this policy. If expenses are not approved and the OnePay card was used, the Company will take the necessary steps to recover funds from the employee. Further, non-compliance with the policy may subject individuals to disciplinary action up to and including termination of employment.

1.4 Policy Administration and Interpretation

This document is maintained and updated by the Vice President and Chief Accounting Officer (VP and CAO). For specific interpretation of General Expense requirements, contact the OnePay Compliance Line. For specific interpretation of Travel requirements, contact the Corporate Travel Manager.

1.5 Policy Exception

While expected to be occasional in nature, in those instances where expenditures addressed in this policy do not conform to the stated policy, approval of the exception must be obtained from the SVP of the respective business area. Where practical, the exception must be approved before the expense is incurred. All policy exceptions are required to be documented by the employee in the OnePay system.

1.6 Procedural Documentation and Training

Detailed documentation including step-by-step procedures for expense reporting, training, FAQs, contacts, and other information associated with CNP's integrated process for general expense and reimbursement can be found on the OnePay Portal on the CNP intranet.



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General Expense and Reimbursement Policy

Section 2 - Ineligible Expenses

2.1 Ineligible Expenses

Employees are expected to exercise reasonable judgment with respect to business and entertainment expenses and are expected to spend the Company funds prudently. Business expenses will only be approved if they are reasonable, appropriately documented, properly authorized, and comply with this policy.

The following expenses will not be reimbursed under this policy (lists are not intended to be all-inclusive):

- Annual fees for personal credit cards
- Auto repairs for personal vehicles
- Baby-sitting
- Barbers and hairstylists
- Computer expenses (Such as desktops, laptops, printers, monitors, flat screens, and projectors)
- Computer software: See Technology Self Portal
- Employee relocation expenses
- Gambling
- Hotel or rental car club membership dues
- Lost baggage
- Meals and entertainment at adult entertainment locations
- Non-exempt employee overtime meal allowances
- Parking tickets or traffic violations
- Personal expenses incurred during business travel
- Personal expenses such as:
 - Accident insurance (domestic)
 - Entertainment
 - Reading materials (such as magazines, books, or newspapers)
 - Property insurance
 - Pet care
 - Political contributions
 - Services for personal devices (such as for cellular phones, tablets, and wifi) or personal residence (even if used for business purposes)
 - Shoeshine
 - Souvenirs and/or personal gifts
 - Towing charges associated with parking violations

Purchases that require warranty provisions, insurance requirements, on-site services, or vendor-supplied terms and conditions must be handled in accordance with the CNP Purchasing Policy.



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General Expense and Reimbursement Policy

Section 3 - Documentation of Expenses

3.1 Documentation Requirements

The Company requires that all expenses incurred under this policy be substantiated with the following documentation.

General Expenses:

- Itemized receipts are required as supporting documentation on all expenses including out of pocket or OnePay card. Itemized receipts are defined as receipts that show the business name, date, item(s) purchased, price of each item, and the total amount of the bill.
- Mileage incurred must be calculated using the mileage calculator provided within Concur – this requires employees to input and record the start and end location of each trip.
 - Mileage will be reimbursed at the IRS established rate at the time the mileage was incurred
 - Under IRS regulations, employees will not be reimbursed for mileage associated with their normal commutes, regardless of their remote work location.
 - When an employee travels from their home to an off-site location, only the difference between the mileage to the off-site location and the mileage of the employee's normal commute is eligible for reimbursement. Employees must deduct the mileage of their normal commute when they claim mileage for travel from their homes to off-site locations.
- Vendor invoices and receipts must be legible and unaltered and must also include all supporting information provided by the vendor
- Employees are required to provide a business-specific description of the trip or expenditure into the reporting system
- The attendees and locations of any meals and entertainment expenditures must be submitted with the report documentation. All attendees must be electronically entered into the reporting system
- Business related transactions on a OnePay card that include a personal component must be appropriately documented and split between business and personal expense types
- In the event that receipts are not available for submission and cannot be submitted the expense may still be reimbursable if it is in accordance with this policy and the missing receipt process: Reference [Section 3.2](#) for more information.
- Inadequate supporting documentation may result in the denial of a payment or reimbursement



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Travel Expenses:

- All air, lodging, and vehicle rental receipts are required and include the hotel folio.
- A copy of the employee travel itinerary showing reservations through Corporate Travel Services is required to be attached and will serve as air receipt. The itinerary should include:
 - The dates of departure and return for each trip
 - The destinations and locations (name of city or town)
 - The business purpose for the trip or expenditure
- Air / Rail receipts for services not booked through Corporate Travel Services or OnePay require the e-ticket showing passenger, routing, class of service and pricing.

3.2 Missing Receipts

- In the event that receipts cannot be submitted, employees must:
 - Request copies of the receipts from the vendor(s)
 - Request copies of the CNP Corporate Travel Services itinerary and payment documentation
 - Utilize the missing receipt affidavit within Concur
 - Provide supporting payment documentation (credit card charge slip, credit card statements, cancelled check or other record of payment)
- A missing receipt form cannot be submitted for:
 - Airfare and Associated Charges (Baggage fees, etc.)
 - Lodging
 - Car rental
 - Cash Reimbursements
- Inadequate supporting documentation may result in the denial of a payment or reimbursement.

3.3 Timing of Trip Expense Report Completion and Submission

- The Company requires filing of trip expense reports on the OnePay System within 30 days after the date the trip was completed, or mileage was incurred.
- Employees must submit all out of town travel expenses for a single business trip on one expense report. These expenses include:
 - Airfare
 - Lodging
 - Car rental
 - Entertainment costs
 - Out of pocket expenses
 - Any other associated costs
 - Conference registration fees
 - Meals
 - Tips
- Employees on extended work assignments must file trip expense reports on the OnePay System monthly.

**Accounting and Control Policies****Policy Number: 31****General Expense and Reimbursement Policy**

- Employees who do not submit their trip expenses within 120 days of the charge date will have their credit card limit reduced to \$1 and their credit card limit will not be returned until:
 - All outstanding credit card charges are submitted into OnePay for review and approval
 - The Business Unit Vice President sends a request to the OnePay Compliance group for reinstatement
 - The 120 day rule does not apply to credit card charges for future events

3.4 Timing of General Expense Report Completion and Submission

- The Company requires filing of general expense reports in the OnePay System within the same month of the statement ending date for that billing period. This requirement means charges incurred on or before the 22nd of the month are to be filed in that month
 - Employees should only submit one general expense report per month
- Employees who do not submit their expenses within 120 days of the charge date will have their credit card limit reduced to \$1 and their credit card limit will not be returned until:
 - All outstanding credit card charges are submitted into OnePay for review and approval
 - The Business Unit Vice President sends a request to the OnePay Compliance group for reinstatement
 - The 120-day rule does not apply to credit card charges for future events
- Any out-of-pocket expenses older than 120 days will not be eligible for reimbursement



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General Expense and Reimbursement Policy**3.5 Retention of Documentation**

- The employee entering the expense must ensure that documents have been scanned and are legible as a part of the OnePay System process
- Once uploaded into the OnePay system, the electronic version of the receipt is the official document of record for the expense
- The employee must properly dispose of the hardcopy receipt documents when his/her manager has approved his/her general and trip expense reports

3.6 Timing of OnePay Compliance Group Requests

- Employees who do not respond to written (email) requests from the OnePay Compliance group within ten (10) business days will have their credit card limits reduced to \$1 and their credit card limit will not be returned until:
 - A satisfactory response is received by the OnePay Compliance group
 - The Business Unit Vice President sends a memo to the OnePay Compliance group requesting reinstatement

Section 4 - OnePay Card**4.1 Introduction**

The Company maintains the OnePay Card program to:

- Minimize the out-of-pocket cost incurred by employees
- Reduce the number of accounts payable (AP) transactions by streamlining the procurement for certain business-related goods and services
- Provide employees with a method to pay for travel, meals, and entertainment expenses when on company business

All general business and travel expenses associated with company business are required to be incurred using a OnePay Card. Manager approval is required for an employee to be issued a OnePay Card.

The OnePay Card is not intended for personal use. However, personal expenses incurred in conjunction with business use are permitted.

Reference: See OnePay Application & Acknowledgement Form to access the OnePay Card request form.



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General Expense and Reimbursement Policy**4.2 Appropriate Purchases for OnePay Cards**

The OnePay Card should not be used for any items which are under contract, require procurement involvement, require the submission of a purchase requisition to Procurement Operations, or is available through the BuyRight catalog. See Procurement Policy for more information.

OnePay card holders are required to use their OnePay card for all general business and travel expenses associated with company business, which are subject to management approval.

Examples of items where the OnePay Card should be used include (lists are not intended to be all-inclusive):

- Business travel
- Meals
- Catering
- Corporate event equipment rentals such as chairs, tables, tents, lighting, inflatable, etc.
- Conference / seminar fees
- Registration fees
- Training courses
- Entertainment
- Subscriptions / newspapers
- Books / reference materials
- Data retrieval services
- Offsite services
- Automotive parts and repair services on company vehicles
- Cellular service (for corporate owned devices) and equipment
- Professional dues and licenses
- Gift certificates
- Event Sponsorships / Donations up to \$25,000 that have been approved through the Annual Contributions & Membership budget process. Amounts greater than \$25,000 require SVP approval.



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4.3 Expenditure Limits for OnePay Card Use

Expenditure limits for OnePay card use will be established at the time of issuance and cannot exceed the authorization level of the approver as defined by the Authorization Policy. The standard default will be \$5,000 per transaction and an aggregate monthly spend of \$10,000. Management may approve a higher transaction / monthly limit for a cardholder when required to fulfill job duties.

It is a violation of this policy to divide a single transaction into separate components or to disaggregate related items for the purpose of circumventing the limits established by this policy.

Reference: See the Authorization Policy for more information.

4.4 Convenience Checks / Cash Advances

The Company restricts the use of the convenience check / cash advance feature of the OnePay Card. Request for use of this feature must be approved by the SVP and CAO or his/her designee.

4.5 Sales, Use, Excise and Other Applicable Taxes

OnePay Card users must pay applicable sales, use, excise or other applicable taxes to the vendor at the time of purchase.

4.6 Card Cancellation

- The employee must return OnePay Cards to management upon resignation or termination
- Management must collect, dispose, and cancel OnePay Cards upon employee / cardholder termination or resignation
- Management must process any outstanding charges that remain in the terminated employee profile in OnePay

4.7 Emergency or EOP

- Employees are authorized to purchase items on their OnePay Card outside of this policy that are time sensitive and impact their ability to effectively respond to the emergency
- See EOP Manual for additional guidelines or instructions



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General Expense and Reimbursement Policy

Section 5 – Employee Reimbursement - Requestor Responsibilities

- Employees must electronically (online) attach all required receipts and / or required documentation and review it to ensure electronic receipts are complete, accurate, and legible in the OnePay System.

Reference: See Section 3 for more information.

- Employees must use correct expense types when entering expenses into the OnePay System. Miscellaneous should only be used if no other expense type category fits the item being reimbursed. All transactions coded to the Miscellaneous account will require detailed descriptions and receipts.
- Employees must use a business-specific description of the reimbursement as required. The description is required to use appropriate business language and reflect the nature and purpose of the reimbursement.
- Business-related transactions on a OnePay Card that include a personal component must be appropriately documented and split between business and personal. The Company will be reimbursed for the personal component through an employee payroll deduction if the out-of-pocket amount owed the employee for business-related expenses is not sufficient to cover the personal expenditure.
- Employees must properly itemize expenses where required.
- List all attendees where required in the OnePay Reporting System.

Section 6 - Management Approval

Because of their familiarity with the expenses incurred for their cost center / project, management and approvers have the primary responsibility for ensuring that expenses are reviewed and approved in accordance with these criteria:

- The expense was incurred for the Company's business.
- The accounting information accurately reflects the proper company codes, general ledger accounts, cost object (cost center, internal order, WBS), amounts, etc.
- The employee provided accurate detailed description of the goods or services.
- The supporting documentation must be accurate, legible and in accordance with Section 3 – Documentation of Expenses.
- Approvers cannot approve their own documents or expense reports.
- The senior level company employee in attendance paid for the expense.
- Exceptions to the policy are properly documented and approved.
- Expense reports are approved within seven days of the employee submission date. Reports not approved in seven days will be reviewed for possible escalation to the next level of management.
- Suspected fraud situations on the OnePay Card are reported to their Manager and their Human Resources representative.
- Approvers must have approval authority in management levels of supervisor or higher.
- Approvers may not delegate their approval authority in the OnePay System to an employee who does not have the required authorization level per the CNP Authorization Policy.



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Section 7 - Meals and Entertainment

7.1 Travel Meals

- Travel meals are defined as meals taken by employees or authorized non-employees who are traveling overnight on business of the Company and eating alone or as meals taken by the employee while away from his or her normal work location on a business day trip and eating alone
- Reimbursement or processing of travel meal expense is determined according to actual and reasonable costs determined by the approver. Meal costs include tax, tips and restaurant parking

7.2 Business Meals

- Business meals are defined as meals taken with customers, vendors or other employees where specific business of the Company discussions take place
- The senior level employee of the Company in attendance at the business meal must pay for the expense if the bill is presented in a traditional fashion (i.e., after the conclusion of the meal, as would occur in a restaurant setting.) Situations where the bill is presented in a non-traditional fashion may necessitate an exception to the aforementioned requirement (i.e., on-site meetings / events in which a subordinate employee makes the arrangements for the meeting / event and pays for the bill with their OnePay card either online or in advance of the actual meal.)
- For recognition meals or events, the senior level employee of the Company in attendance from the hosting department must pay for the expense
- The amount of business meal expenses to be reimbursed is based on reasonable actual costs as determined by the approver – Meal costs include tax, tips, and restaurant parking

Reference: See Corporate Travel Policy for information about group meetings & event planning.



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General Expense and Reimbursement Policy**7.3 Other Meals**

- Other meals are defined as occasional meals taken while working on business of the Company outside of normal work schedule or work routine. Advance authorization is required by CNP management and cannot be based on the number of hours worked.
- Employees are prohibited from submitting a meal allowance as defined by the CNP Human Resources Overtime Status and Pay Policy if the employer furnished food on the job at the job/work location.
- Non-Exempt employees are prohibited from using their CNP credit card to purchase an overtime meal. Overtime meal expenses for non-exempt employees are reimbursed through the CNP Payroll system.

Reference: See Human Resources for information about the CNP Human Resources Overtime Status and Pay Policy.

7.4 Per Diem (As pertains to Bargaining-Unit Employees)

- Per Diem meal reimbursement is allowed in limited circumstances, as allowed by union contracts, using the guidelines established by the Internal Revenue Service for that city and/or work location.
- Per Diem meal amounts issued in excess of the non-taxable amount established by the Internal Revenue Service will be taxable income to the employee.

7.5 Entertainment

Employees are allowed to incur reasonable entertainment expenditures. Entertainment includes outings with customers, clients, vendors and others who are seeking to do business with the Company and includes visits to venues such as clubs, theaters, concerts, and sporting events.

- All entertainment and gifts must comply with the Company Ethics and Compliance Code.

Reference: See Human Resources for information about the Company Ethics and Compliance Code.

- Employees will be reimbursed for entertainment expenses, including meals if both of these conditions are true:
 - The customer or client(s) entertained has a potential or actual business relationship with the Company.
 - The business discussion will benefit the Company.
- The host of the event must pay for the associated expenses.
- Similar outings involving employees only are not classified as entertainment.



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7.6 Tipping for Meals and Entertainment

- Tips included on qualifying meals and entertainment expenditures will be reimbursed.
- Tips typically range from 15% - 20% of the bill.
- Amounts in excess of the range must be included in the documentation of the expense report.

7.7 Documentation Requirements for Business Meals, Gifts and Entertainment

Employees must substantiate within the OnePay System:

- The attendees and/or recipients including name, title and company
- Business-specific purpose for any meals, gifts and entertainment expenditures
- Itemized receipt(s) as required by Section 3.1

7.8 Alcoholic Beverages

See CNP Drug & Alcohol Policy located on the intranet.

Section 8 - Employee Recognition and Awards

All employee recognition and awards must conform to the Corporate Human Resources Employee Recognition and Awards Policy.

Reference: See Human Resources for information about the Corporate Human Resources Employee Recognition and Awards Policy.

All gifts and gift certificates given to employees as recognition or awards are required to be imputed as earnings for the recipient(s).

- Gifts/gift cards are only allowed to be given to active employees of CenterPoint Energy and should never be given to contractors

If the gifts and/or gift certificates are procured via the OnePay card, then use the expense type "Employee Recognition – Gifts/Gift Certificates - Taxable" and list the recipients in the attendee section with the corresponding amount given. If the gift certificates are procured by any other means, then report to Payroll. (Reporting Instructions).

WORKPAPERS
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Order	Order Typ	WBS ord. header	Main WorkCtr	Functional Loc.	Description	Functional Loc. FUNC	Functional Loc. Short	Functional Loc. Name	Trans [1]	Dist [1]	Total
112840048	HSG1	HLP/24/0016/SB/E	HSM100	SUB	2024Prep/storm efforts for Beryl	SUB [2]	SUB	SUB	62.10%	37.90%	100.00%
112915259	HSG1	HLP/24/0016/DT/E05E1	HSM100	SUB	2024 Beryl - Substation Support to Distr	SUB [2]	SUB	SUB	62.10%	37.90%	100.00%
115417531	HSG1	HLP/25/0002/SB/E	HSM100	SUB	SUBSTATION - January 2025 Winter Storm P	SUB [2]	SUB	SUB	62.10%	37.90%	100.00%
115470051	HSM2	HLP/00/0800/CM/OTHER-DE	HSM_CYP	SUB-FZ1--DIST-SITE	FZ - AC BARD UNIT NOT WORKING ENZO STORM	DIST	SUB-FZ1-	FRANZ	21.00%	79.00%	100.00%
115470526	HSM2	HLP/00/0800/CM/OTHER-DE	HSM_CYP	SUB-STL1-DIST-SITE	STL1- Main Water Valve Leak STORM ENZO	DIST	SUB-STL1	STONE LAKE	37.40%	62.60%	100.00%
115470708	HSM2	HLP/00/0800/CM/RELAY-TE	HSM_BEL	SUB-HOC1-TRAN-SITE	HOC1-PT1 ALARM ON GV 19 STORM ENZO	TRAN	SUB-HOC1	HO CLARKE 69KV	84.00%	16.00%	100.00%
115470832	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_UDG	SUB-MP2--DIST-TR05	MP2- TR05 TGAS ALARM STORM ENZO	DIST	SUB-MP2-	MAGNOLIA PARK 35KV	57.00%	43.00%	100.00%
115470834	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_BEL	SUB-BR1--DIST-TR03	BI TR# 3 JANUARY 2025 WINTER STORM ENZO	DIST	SUB-BR1-	BRAYS	36.00%	64.00%	100.00%
115473003	HSM2	HLP/00/0800/CM/OTHER-DE	HSM_BEL	SUB-KB1--DIST-TR04	KB1 LOW VOLTAGE BUS 4 STORM ENZO	DIST	SUB-KB1-	KIRBY	15.00%	85.00%	100.00%
115491872	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_SHC	SUB-HA1--DIST-TR03	HA1- TR#3 TGAS STORM ENZO	DIST	SUB-HA1-	HALL	27.00%	73.00%	100.00%
115491921	HSM2	HLP/00/0800/CM/BRKR-TE	HSM_UDG	SUB-GS4--DIST-TR05	GS4- TR5 TGAS STORM ENZO	DIST	SUB-GS4-	GABLE STREET 12KV GIS	52.00%	48.00%	100.00%
115492975	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_SBR	SUB-WO1--DIST-TR04	WO1- TR4 LOW LTC OIL STORM ENZO 2025	DIST	SUB-WO1-	WHITE OAK	86.00%	14.00%	100.00%
115493233	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_SUG	SUB-UL1--DIST-TR02	UL1- TR2- NEW PRIMARY FUSES STORM ENZO	DIST	SUB-UL1-	ULRICH	17.00%	83.00%	100.00%
115496536	HSM2	HLP/00/0800/CM/BRKR-DE	HSM_WEB	SUB-GL1--DIST-06F0	GL1 - No Reclose 06F0 STORM ENZO	DIST	SUB-GL1-	GALVESTON 26TH ST	45.00%	55.00%	100.00%
115497072	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_GPT	SUB-BY1--DIST-TR02	SUB-BY1-TR2 T-GAS STORM ENZO	DIST	SUB-BY1-	BERRY	17.00%	83.00%	100.00%
115497076	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_GPT	SUB-RU1--DIST-TR01	SUB-RU1- T-GAS TR1 STORM ENZO	DIST	SUB-RU1-	RITTENHOUSE	16.00%	84.00%	100.00%
115497527	HSM2	HLP/00/0800/CM/SCADA-DE	HSM_CYP	SUB-CYF1-DIST-SITE	CYF1- 138B LINE POTENTIAL STORM ENZO	DIST	SUB-CYF1	CY-FAIR	35.00%	65.00%	100.00%
115498006	HSM2	HLP/00/0800/CM/SCADA-DE	HSM_CYP	SUB-TWN1-DIST-SITE	TWN1-STORM ENZO DOWN RTU	DIST	SUB-TWN1	TWINWOOD	37.40%	62.60%	100.00%
115498395	HSM2	HLP/00/0800/CM/XFMR-TE	HSM_HUM	SUB-GBY2-TRAN-AU05	GBY2 AUTO #5 BUCHHOLZ RLY BAD STORM ENZO	TRAN	SUB-GBY2	GREENS BAYOU 138KV	100.00%	0.00%	100.00%
115498435	HSM2	HLP/00/0800/CM/OTHER-DE	HSM_SBR	SUB-TAN1-TRAN-T3HS	TAN1-TR2-ENZO-025 STORM	TRAN	SUB-TAN1	TANNER	92.19%	7.81%	100.00%
115498525	HSM2	HLP/00/0800/CM/BRKR	HSM_SBR	SUB-EC1--DIST-14A0	EC1-14AO STORM ENZO	DIST	SUB-EC1-	ECHO	17.00%	83.00%	100.00%
115498798	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_BEL	SUB-KB1--DIST-TR04	KB1- T-GAS ALARM TRF 4 STORM ENZO	DIST	SUB-KB1-	KIRBY	15.00%	85.00%	100.00%
115499166	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_SBR	SUB-SR1--DIST-TR01	SR - TR1 TGAS Alarm STORM ENZO	DIST	SUB-SR1-	SAUER	34.00%	66.00%	100.00%
115499370	HSM2	HLP/00/0800/CM/OTHER-TE	HSM_BRZ	SUB	LINE 82 AE1- TRIP Winter storm Enzo	SUB [2]	SUB	SUB	62.10%	37.90%	100.00%
115499373	HSM2	HLP/00/0800/CM/OTHER-TE	HSM_BRZ	SUB	LINE 26 STRAT TRIP Winter storm Enzo	SUB [2]	SUB	SUB	62.10%	37.90%	100.00%
115499916	HSM2	HLP/00/0800/CM/RELAY-TE	HSM_BRZ	SUB-CTZ1-TRAN-LN01	CTZ1-LN48-JCK-LOCKOUT-ENZO STORM	TRAN	SUB-CTZ1	CTZ1JCK148	92.19%	7.81%	100.00%
115499917	HSM2	HLP/00/0800/CM/RELAY-TE	HSM_BRZ	SUB-CTZ1-TRAN-LN02	CTZ1-LN48-MRE-FLAGS-ENZO STORM	TRAN	SUB-CTZ1	CTZ1MRE148	92.19%	7.81%	100.00%
115499920	HSM2	HLP/00/0800/CM/XFMR-TE	HSM_HUM	SUB-GBY2-TRAN-AU05	GBY2 AUTO 5 TRIP STORM ENZO	TRAN	SUB-GBY2	GREENS BAYOU 138KV	100.00%	0.00%	100.00%
115500374	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_BRZ	SUB-VL1--DIST-TR02	VL1- TR 2 trip STORM ENZO	DIST	SUB-VL1-	VELASCO	72.00%	28.00%	100.00%
115509180	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_FTB	SUB-WR1--DIST-TR04	WR1- TRF4 TGAS ALARM STORM ENZO	DIST	SUB-WR1-	WHARTON	29.00%	71.00%	100.00%
115511174	HSM2	HLP/00/0800/CM/RELAY-TE	HSM_BTN	SUB-EP---TRAN-SITE	SUB-EP-- BROKEN FIBER STORM ENZO	TRAN	SUB-EP--	ENPROD	92.19%	7.81%	100.00%
115511617	HSM2	HLP/00/0800/CM/RELAY-TE	HSM_BTN	SUB-TX---TRAN-LN01	TX1 LN87 - SRB LINE OP STORM ENZO	TRAN	SUB-TX--	SRB2TX--87	92.19%	7.81%	100.00%
115512903	HSM2	HLP/00/0800/CM/XFMR-DE	HSM_BEL	SUB-BL1--DIST-TR01	BI1-Tr1-Tgas STORM ENZO	DIST	SUB-BL1-	BLUERIDGE	32.00%	68.00%	100.00%
115522945	HSM2	HLP/00/0800/CM/RELAY-TE	HSM_BRZ	SUB-BFP--TRAN-082F	LN82 Biport_Riwood_LO_ STORM ENZO	TRAN	SUB-BFP-	BFP-RIC-82	92.19%	7.81%	100.00%

NOTES:

[1] This listing of Substation work orders were utilized for restoration work after Hurricane Beryl and Winter STorm Enzo. Costs charged to these work orders have been functionalized between Transmission and Distribution using percentages from WP II-Plant Functionalization, from Docket No 56211

[2] These work orders captured the cost of damage assessment for multiple substationss. The average T&D split for all other substation work orders is used to functionalize costs in this work order. See calculation below

Station Equipment	E35301	916,041,506	77,609,060	92.19%	7.81%
Station Equipment	E36201	452,923,107	758,044,059	37.40%	62.60%
		1,368,964,612	835,653,119	62.10%	37.90%

STATE OF TEXAS

§
§
§

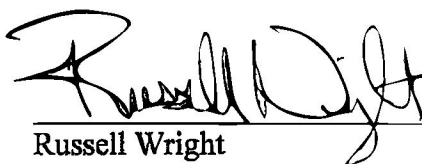
COUNTY OF HARRIS

AFFIDAVIT OF RUSSELL WRIGHT

BEFORE ME, the undersigned authority, on this day personally appeared Russell Wright, who having been placed under oath by me did depose as follows:

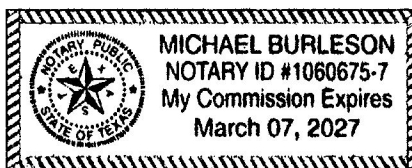
1. "My name is Russell Wright and my current position is Vice President of Financial Planning and Analysis, for CenterPoint Energy Service Company, LLC."
2. "I am of sound mind and capable of making this affidavit. The facts stated herein are true and correct based on my personal knowledge."
3. "I have prepared the foregoing direct testimony, and the information contained in this document is true and correct to the best of my knowledge."

Further affiant sayeth not.



Russell Wright

SUBSCRIBED AND SWORN TO BEFORE ME by the said Russell Wright on this
25th day of April 2025.





Notary Public, State of Texas

My commission expires: March 7, 2027

DIRECT TESTIMONY

OF

JOHN R. DURLAND

ON BEHALF OF

CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC

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LIST OF EXHIBITS

EXHIBIT JRD-1	Professional Qualifications of John R. Durland
EXHIBIT JRD-2	Allocation Determination

EXECUTIVE SUMMARY OF JOHN R. DURLAND

1
2 My testimony supports recovery of system restoration costs (“SRCs”) attributable
3 to Hurricane Beryl (July 2024), Hurricane Francine (September 2024), Winter Storm Enzo
4 (January 2025), and deferred costs from Docket No. 57271. I discuss the functionalization
5 of costs related to transmission restoration, which are recovered through the Electric
6 Reliability Council of Texas-wide Transmission Cost of Service (“TCOS”) mechanism,
7 and the recovery of restoration costs related to the distribution function recovered from
8 Retail Electric Providers (“REPs”) through a new storm rider in CenterPoint Energy
9 Houston Electric, LLC’s (“CenterPoint Houston” or the “Company”) Tariff for Retail
10 Delivery Service. I also propose an allocation methodology for retail rates using the
11 allocation factors approved in Docket No. 57271.

DIRECT TESTIMONY OF JOHN R. DURLAND

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.

A. My name is John R. Durland. I am the Director of Rates for CenterPoint Energy Service Company, LLC, a wholly owned indirect subsidiary of CenterPoint Energy, Inc., in Houston, Texas. My business address is 1111 Louisiana St., Houston, Texas 77002.

Q. WHAT ARE YOUR RESPONSIBILITIES AS DIRECTOR OF RATES?

A. My duties include the development and implementation of cost of service, cost allocation, rate design, and tariffs for energy delivery.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PREVIOUS WORK EXPERIENCE.

A. Exhibit JRD-1, included with this direct testimony, summarizes my education and professional experience.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS ("COMMISSION") OR ANY OTHER REGULATORY BODY?

A. Yes. I have previously filed testimony at the Commission in several proceedings. A list of these proceedings is provided in Exhibit JRD-1.

Q. WHAT EXHIBITS HAVE YOU INCLUDED WITH YOUR TESTIMONY?

A. I have prepared or supervised the preparation of the exhibits listed in the table of contents.

1 wholesale transmission tariff in a separate proceeding establishing rates in
2 CenterPoint Houston's Tariff for Wholesale Delivery Service.

3 **Q. PLEASE EXPLAIN THE COMPANY'S PROPOSAL TO RECOVER**
4 **DISTRIBUTION-RELATED SRCS IN MORE DETAIL.**

5 A. The Company proposes to recover distribution-related SRCs through a
6 Commission approved securitization and an associated securitization rider
7 established in a future financing order proceeding filed under Public Utility
8 Regulatory Act ("PURA") Chapter 36(I) and Chapter 39(G). If securitizing the
9 distribution-related SRCs is shown to benefit ratepayers in that proceeding, the
10 Company would recover approved costs through an associated securitization rider
11 assessed to REPs through the Company's Tariff for Retail Delivery Service. If
12 securitizing the distribution-related SRCs is not shown to benefit ratepayers,
13 CenterPoint Houston would propose to recover approved costs through an
14 appropriate surcharge assessed to REPs through the Company's Tariff for Retail
15 Delivery Service.

16 **Q. HOW DOES CENTERPOINT HOUSTON PROPOSE TO ALLOCATE**
17 **SRCS?**

18 A. CenterPoint Houston's proposed periodic billing requirement allocation factors
19 ("PBRAFs") in this proceeding are those that were agreed to by parties and
20 approved by the Commission in Docket No. 57271.¹ The allocators approved in

¹ *Application of CenterPoint Energy Houston Electric, LLC for Determination of System Restoration Costs*, Docket No. 57271, Stipulation and Settlement Agreement (Mar. 19, 2025).

that docket were derived by blending the allocators proposed by the Company and parties in the settlement agreement in that docket.

Q. WHAT ARE THE PROPOSED PBRAFS FOR EACH RATE CLASS APPROVED IN DOCKET NO. 57271?

A. CenterPoint Houston proposes the following PBRAFs:

System Restoration Charge Class:	Proposed PBRF:
Residential	55.4597 %
Secondary <= 10 kVA	1.5261 %
Secondary > 10 kVA	31.7972 %
Primary Service	2.4092 %
Lighting Services	8.8078 %

Q. IN ADDITION TO THE ALLOCATION FACTORS APPROVED IN DOCKET NO. 57271, IS THE COMPANY PROVIDING OTHER ALLOCATION FACTORS FOR ILLUSTRATIVE PURPOSES?

A. Yes. While I recommend approval of the allocation factors approved in Docket No. 57271, I am also providing two additional allocators: (1) the allocators initially proposed by the Company in Docket No. 57271, which were derived from using the net plant in service for the Customer, Meter and Distribution functions and the operations and maintenance (“O&M”) for the Distribution Function by rate class used to establish rates in the Company’s penultimate Commission-approved base rate proceeding, Docket No. 49421; and (2) the allocators determined using the same methodology, but from the Company’s last approved base rate proceeding, Docket No. 56211.²

² See Exhibit JRD-2.

1 **Q. WHY ARE THREE ALLOCATION METHODOLOGIES BEING**
2 **PROVIDED IN THIS TESTIMONY?**

3 A. I am providing three allocation methods for comparison purposes. I believe that
4 the settlement allocation method from Docket No. 57271 is the most appropriate to
5 maintain consistency and because the issue was recently agreed upon by parties and
6 approved by the Commission. However, I am also providing the allocation factors
7 derived from the Company's penultimate Commission-approved base rate
8 proceeding and the Company's last Commission-approved base rate proceeding as
9 illustrative examples of the differences in these allocators.

10 **Q. WHAT GUIDELINES HAVE YOU USED TO DETERMINE THE**
11 **ALTERNATE CLASS ALLOCATION FACTORS THAT YOU PROVIDED**
12 **IN THIS DOCKET?**

13 A. The alternate allocation factors were determined based on a reading of PURA
14 § 36.403(g) that suggests storm recovery costs be allocated to customers in the
15 same way that facilities and expenses are allocated in current base rates. A
16 summary of the allocation methodologies resulting from each of the Company's
17 prior two base rate proceedings is below:

18 Docket 49421: Directly applies the allocation method from the base rates
19 that existed at the time of the storms by using the net plant in service for the
20 Customer, Meter and Distribution functions and the O&M for the
21 Distribution Function by rate class used to establish rates.

22 Docket 56211: Uses the same methodology, but accounts for the changes to
23 base rates resulting from the Company's most recent rate case.

1 **Q. WHY DID THE COMPANY ALLOCATE COST USING THE BLENDED**
2 **ALLOCATION METHOD ESTABLISHED IN THE SETTLEMENT**
3 **AGREEMENT IN DOCKET 57271?**

4 A. PURA section 36.403(g) states “system restoration costs shall be functionalized
5 and allocated to customers in the same manner as the corresponding facilities and
6 related expenses are functionalized and allocated in the electric utility's current base
7 rates.” The allocators approved in Docket No. 57271, were derived by blending
8 the allocators determined by the Company using the allocation method outlined in
9 PURA section 36.403(g) and the allocation method proposed by parties. Given the
10 recent approval of that blended methodology by the Commission, the Company has
11 proposed it again in this proceeding.

12 **Q. WHAT IS YOUR RECOMMENDATION?**

13 A. For the reasons stated above, I recommend that the Company’s proposal to use the
14 PBRAFs approved in Docket No. 57271 be adopted.

15 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

16 A. Yes.

John Durland
Director of Rates
CenterPoint Energy Service Company, LLC
1111 Louisiana Street, Houston, Texas 77002

CURRENT RESPONSIBILITIES

Implementation of strategy for cost of service, cost allocation, rate design, and tariffs for delivery rates for CenterPoint Energy Houston Electric, LLC and gas cost adjustments in Texas.

PREVIOUS PROFESSIONAL EMPLOYMENT

CenterPoint Energy Service Company, LLC, 2018–2022
Manager of Rates

CenterPoint Energy Service Company, LLC, 2016–2018
Manager of Energy Efficiency Compliance

CPS Energy, 2010–2016
Energy Efficiency Programs Manager

EDUCATION

Texas A&M Kingsville, MBA
Eastern Kentucky University, BBA

PREVIOUS TESTIMONY:
Public Utility Commission of Texas

Docket No. 57980 – *Application of CenterPoint Energy Houston Electric, LLC to Reduce Temporary Emergency Electric Energy Facility Capacity and Rates*

Docket No. 57559 – *Application of CenterPoint Energy Houston Electric, LLC for a Financing Order for System Restoration Costs Associated with May 2024 Emergency Operations Plan Storms*

Docket No. 57271 – *Application of CenterPoint Energy Houston Electric, LLC for Determination of System Restoration Costs*

Docket No. 56211 – *Application of CenterPoint Energy Houston Electric, LLC for Authority to Change Rates*

Docket No. 54830 – *Application of CenterPoint Energy Houston Electric, LLC to Amend its Temporary Emergency Electric Energy Facilities Rider*

Docket No. 54825 – *Application of CenterPoint Energy Houston Electric, LLC for Approval to Amend its Distribution Cost Recovery Factor*

Docket No. 53442 – *Application of CenterPoint Energy Houston Electric, LLC for Approval to Amend its Distribution Cost Recovery Factor*

Docket No. 52194 – *Application of CenterPoint Energy Houston Electric, LLC for Approval of an Adjustment to its Energy Efficiency Cost Recovery Factor*

Docket No. 50908 – *Application of CenterPoint Energy Houston Electric, LLC for Approval of an Adjustment to its Energy Efficiency Cost Recovery Factor*

Docket No. 50791 – *Complaint of Reigning Glory Church Against CenterPoint Energy Houston Electric, LLC*

Docket No. 50653 – *Application of CenterPoint Energy Houston Electric, LLC For Interim Update of Wholesale Transmission Rates*

Docket No. 49583 – *Application of CenterPoint Energy Houston Electric, LLC for Approval of an Adjustment to its Energy Efficiency Cost Recovery Factor*

Docket No. 48420 – *Application of CenterPoint Energy Houston Electric, LLC for Approval of an Adjustment to its Energy Efficiency Cost Recovery Factor*

Docket No. 47232 – *Application of CenterPoint Energy Houston Electric, LLC for Approval of an Adjustment to its Energy Efficiency Cost Recovery Factor*

CenterPoint Energy Houston Electric, LLC
Distribution Allocation Factors

Docket No. 56211

	Residential	Secondary <=10 kW	Secondary > 10 kW	Primary	Transmission	Lighting	Total
Distribution Net Plant In Service Docket No. 56211	\$ 4,559,344,863	\$ 113,657,570	\$ 2,505,507,938	\$ 184,897,259	\$ -	\$ 510,099,597	\$ 7,873,507,228
Distribution Net Plant Allocation Factor	57.9074%	1.4435%	31.8220%	2.3483%	0.0000%	6.4787%	100.0000%
Distribution O&M Docket No. 56211	\$ 119,458,177	\$ 2,491,089	\$ 63,361,157	\$ 5,748,610	\$ -	\$ 2,607,477	\$ 193,666,510
Distribution O&M Allocation Factor	61.6824%	1.2863%	32.7166%	2.9683%	0.0000%	1.3464%	100.0000%
Blended Distribution Allocation Basis	\$ 4,678,803,040	\$ 116,148,659	\$ 2,568,869,095	\$ 190,645,869	\$ -	\$ 512,707,074	\$ 8,067,173,737
Blended Distribution Allocation Factor	57.9980%	1.4398%	31.8435%	2.3632%	0.0000%	6.3555%	100.0000%

Docket No. 49421 (In Thousands)

	Residential	Secondary <=10 kW	Secondary > 10 kW	Primary	Transmission	Lighting	Total
Distribution Net Plant In Service Docket No. 49421	\$ 2,839,847	\$ 74,172	\$ 1,504,009	\$ 116,656	\$ -	\$ 392,549	\$ 4,927,233
Distribution Net Plant Allocation Factor	57.6357%	1.5053%	30.5244%	2.3676%	0.0000%	7.9669%	100.0000%
Distribution O&M Docket No. 49421	\$ 141,914	\$ 3,073	\$ 73,376	\$ 6,656	\$ -	\$ 4,225	\$ 229,244
Distribution O&M Allocation Factor	61.9053%	1.3406%	32.0077%	2.9037%	0.0000%	1.8428%	100.0000%
Blended Distribution Allocation Basis	\$ 2,981,761	\$ 77,245	\$ 1,577,385	\$ 123,312	\$ -	\$ 396,773	\$ 5,156,477
Blended Distribution Allocation Factor	57.8256%	1.4980%	30.5904%	2.3914%	0.0000%	7.6947%	100.0000%

Docket No. 57271

	Residential	Secondary <=10 kW	Secondary > 10 kW	Primary	Transmission	Lighting	Total
Settlement Allocation Factor	55.4597%	1.5261%	31.7972%	2.1092%	0.0000%	8.8078%	100%

WORKPAPERS
OF
JOHN R. DURLAND

PUBLIC UTILITY COMMISSION OF TEXAS
CenterPoint Energy Houston Electric
(in thousands)

			Residential	Secondary <=10 kW	Secondary > 10 kW	Primary	Transmission	Lighting	TX Retail Total	Wholesale	Total
Distribution Net Plant In Service Docket No. 49421			Total	TX Retail							
Distribution Model			4,670,371	4,670,371	2,659,285	58,546	1,453,447	109,185	-	389,908	4,670,371
Metering Model			190,705	190,705	117,093	11,408	43,398	7,026	11,780	-	190,705
Distribution Customer Service Model			78,473	78,473	63,469	4,218	7,164	444	537	2,641	78,473
Total Net Plant In Service Docket No. 49412			4,939,549	4,939,549	2,839,847	74,172	1,504,009	116,656	12,317	392,549	4,939,549
ALLOC <small>(Class)</small>			57.49%	1.50%	30.45%	2.36%	0.25%	7.95%	100.00%		100.00%

PUBLIC UTILITY COMMISSION OF TEXAS
CenterPoint Energy Houston Electric

			Residential	Secondary <=10 kW	Secondary > 10 kW	Primary	Transmission	Lighting	TX Retail Total	Wholesale	Total
Distribution Net Plant In Service Docket No. 49421											
	Total	TX Retail									
Distribution Model	7,418,766,274	7,418,766,274	4,228,394,730	90,401,116	2,410,977,354	179,880,501	-	509,112,572	7,418,766,274		7,418,766,274
Metering Model	337,795,196	337,795,196	225,478,118	16,930,047	76,898,615	4,061,498	14,426,918	-	337,795,196		337,795,196
Distribution Customer Service Model	132,267,324	132,267,324	105,472,015	6,326,407	17,631,969	955,260	894,649	987,025	132,267,324		132,267,324
Total Net Plant In Service Docket No. 49412	7,888,828,794	7,888,828,794	4,559,344,863	113,657,570	2,505,507,938	184,897,259	15,321,566	510,099,597	7,888,828,794		7,888,828,794
ALLOC <small>(Class)</small>			57.79%	1.44%	31.76%	2.34%	0.19%	6.47%	100.00%		100.00%

PUBLIC UTILITY COMMISSION OF TEXAS
DOCKET NO 49421 (CEHE base-rate case)
TEST YEAR ENDING 12/31/2018

DISTRIBUTION FUNCTIONAL REV. REQ.
(all dollar amounts in thousands)

WP/Schedule J/3.6

					CLASS ALLOCATION									
Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Operating and Maintenance Expenses	II-D-2	385,472	0	385,472			238,295	5,162	123,321	11,155	0	6,507	1,032	385,472
Depreciation & Amortization Expenses	II-E-1	243,442	0	243,442			139,206	3,502	75,944	5,350	0	18,793	648	243,442
Taxes Other Than Federal Income Tax	II-E-2	229,949	0	229,949			96,365	2,869	97,637	9,815	17,728	5,214	320	229,949
Federal Income Tax	II-E-3	19,769	0	19,769			11,262	248	6,153	463	0	1,591	52	19,769
Return on Rate Base	II-B	232,006	0	232,006			132,139	2,909	72,208	5,428	0	18,708	615	232,006
TOTAL COST OF SERVICE		1,110,639	0	1,110,639			617,267	14,690	375,264	32,211	17,728	50,814	2,666	1,110,639
Less: Other Revenues	II-E-5	30,501	0	30,501			17,683	430	9,230	690	0	2,385	83	30,501
		0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
TOTAL ADJUSTED REVENUE REQUIREMENT		1,080,137	0	1,080,137			599,583	14,260	366,034	31,521	17,728	48,429	2,583	1,080,137

PUBLIC UTILITY COMMISSION OF TEXAS
XXXXXX COMPANY
II-B SUMMARY OF RATE BASE
TEST YEAR ENDING X/XX/XXXX
DOCKET XXXXX

					CLASS ALLOCATION									
Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Original Cost of Plant	II-B-1	6,696,344	0	6,696,344		na	3,765,657	85,188	2,077,171	149,286	0	603,209	15,833	6,696,344
General Plant	II-B-2	359,056	0	359,056		na	222,275	4,813	114,926	10,426	0	5,655	961	359,056
Communications Equipment	II-B-3	310,994	0	310,994			192,522	4,169	99,542	9,030	0	4,898	833	310,994
Capitalization Adjustments		-13,833	0	-13,833			-8,006	-177	-5,040	-493	0	-100	-17	(13,833)
Total Plant		7,352,562	0	7,352,562		na	4,172,448	93,994	2,286,599	168,249	0	613,662	17,610	7,352,562
Minus: Accumulated Depreciation	II-B-5	-2,682,191	0	-2,682,191		na	-1,513,163	-35,447	-833,152	-59,064	0	-236,124	-5,240	(2,682,191)
Net Plant In Service		4,670,371	0	4,670,371		na	2,659,285	58,546	1,453,447	109,185	0	377,538	12,370	4,670,371
Other Rate Base Items:														
CWIP	II-B-4	0	0	0		na	0	0	0	0	0	0	0	-
Plant Held for Future Use	II-B-6	684	0	684		na	390	9	213	16	0	55	2	684
Accumulated Provisions	II-B-7	-4,306	0	-4,306		na	-2,671	-58	-1,379	-126	0	-60	-12	(4,306)
Accumulated Deferred Federal Income Taxes	II-B-7	-662,571	0	-662,571		na	-377,264	-8,306	-206,196	-15,490	0	-53,560	-1,755	(662,571)
Materials & Supplies	II-B-8	61,915	0	61,915		na	35,254	776	19,268	1,447	0	5,005	164	61,915
Cash Working Capital	II-B-9	15,955	0	15,955			9,863	214	5,104	462	0	269	43	15,955
Prepayments	II-B-10	74,305	0	74,305			42,309	931	23,124	1,737	0	6,007	197	74,305
Other Rate Base Items														
Customer Deposits & Advances	II-B-11	0	0	0			0	0	0	0	0	0	0	-
Regulatory Liabilities	II-B-11	-565,367	0	-565,367		na	-321,917	-7,087	-175,946	-13,217	0	-45,703	-1,497	(565,367)
Regulatory Assets	II-B-12	74,202	0	74,202		na	42,250	930	23,092	1,735	0	5,998	197	74,202
Subtotal		-1,005,183	0	-1,005,183		na	-571,787	-12,591	-312,719	-23,436	0	-81,988	-2,662	(1,005,183)
TOTAL RATE BASE		3,665,188	0	3,665,188			2,087,498	45,956	1,140,728	85,749	0	295,550	9,708	3,665,188
Rate of Return		6.3300%	0.0000%	6.3300%			6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	
RETURN ON RATE BASE		232,006	0	232,006			132,139	2,909	72,208	5,428	0	18,708	615	232,006

PUBLIC UTILITY COMMISSION OF TEXAS II-B-1 RATE BASE ACCOUNTS - PLANT TEST YEAR ENDING XXX/XXXX DOCKET XXXXX						FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER									
						CLASS ALLOCATION									
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Intangible Plant-Gross															
		II-B-1													
301.01	Organization		0		0	93	NCP3	-	-	-	-	-	-	-	-
302.01	Franchise & Consents		0		0	93	NCP3	-	-	-	-	-	-	-	-
303.01	Misc Intangible Plant - MF S/W				0	73	DOMXAG	-	-	-	-	-	-	-	-
303.02	Misc Intangible Plant - NMF S/W		83,701		83,701	73	DOMXAG	51,815	1,122	26,791	2,430	-	1,318	224	83,701
Subtotal			83,701	0	83,701			51,815	1,122	26,791	2,430	0	1,318	224	83,701
Transmission Plant-Gross															
		II-B-1													
350.01	Land and Land Fees		806		806	93	NCP3	439	10	324	33	-	-	-	806
350.02	Land and Land Rights		2		2	93	NCP3	1	0	1	0	-	-	-	2
352.01	Structures and Improvements		7,015	0	7,015	93	NCP3	3,821	86	2,819	289	-	-	-	7,015
353.01	Station Equipment		77,609		77,609	93	NCP3	42,271	950	31,186	3,202	-	-	-	77,609
354.01	Towers and Fixtures		0		0	93	NCP3	-	-	-	-	-	-	-	-
355.01	Poles and Fixtures		0	0	0	93	NCP3	-	-	-	-	-	-	-	-
356.01	O.H. Conductors & Devices		0		0	93	NCP3	-	-	-	-	-	-	-	-
357.01	Underground Conduit		0		0	93	NCP3	-	-	-	-	-	-	-	-
358.01	Underground Conductors		0		0	93	NCP3	-	-	-	-	-	-	-	-
359.01	Roads and Trails		0		0	93	NCP3	-	-	-	-	-	-	-	-
Subtotal			85,432	0	85,432			46,532	1,046	34,330	3,524	0	0	0	85,432
Distribution Plant-Gross															
		II-B-1													
360.01	Land Owned in Fees		10,235		10,235	93	NCP3	5,575	125	4,113	422	-	-	-	10,235
360.02	Land and Land Rights		1,115		1,115	93	NCP3	607	14	448	46	-	-	-	1,115
361.01	Structures and Improvements		68,857		68,857	93	NCP3	37,504	843	27,670	2,841	-	-	-	68,857
362.01	Station Equipment		758,044		758,044	93	NCP3	412,881	9,278	304,613	31,272	-	-	-	758,044
364.01	<u>Poles,Towers & Fixtures</u>				0	3	SEC<10	-	-	-	-	-	-	-	-
A364.01	Poles,Towers & Fixtures-Secondary		110,346		110,346	95	NCP5	63,486	1,430	45,430	-	-	-	-	110,346
B364.01	Poles,Towers & Fixtures-Primary		723,437		723,437	94	NCP4	399,131	8,993	285,615	29,697	-	-	-	723,437
365.01	<u>O.H. Conductors & Devices</u>				0	3	SEC<10	-	-	-	-	-	-	-	-
A365.01	O.H. Conductors & Devices-Secondary		89,368		89,368	95	NCP5	51,416	1,159	36,793	-	-	-	-	89,368
B365.01	O.H. Conductors & Devices-Primary		917,555		917,555	94	NCP4	506,229	11,406	362,254	37,665	-	-	-	917,555
366.01	Underground Conduits		588,107		588,107	29	A366	446,923	2,378	127,156	11,651	-	-	-	588,107
367.01	U.G. Conductors & Devices		1,066,097		1,066,097	30	A367	806,245	3,919	235,110	20,823	-	-	-	1,066,097
368.01	<u>Line Transformers</u>				0	3	SEC<10	-	-	-	-	-	-	-	-
A368.01	Line Transformers-Secondary		1,158,956		1,158,956	95	NCP5	666,786	15,024	477,147	-	-	-	-	1,158,956
B368.01	Line Transformers-Primary		217,158		217,158	94	NCP4	119,809	2,700	85,735	8,914	-	-	-	217,158
369.01	Services		200,437		200,437	34	A369Wt	150,718	25,752	23,968	-	-	-	-	200,437
370.01	Meters - Meters		0		0	35	A370M	-	-	-	-	-	-	-	-
A370.01	Meters - Transformers		0		0	36	A370T	-	-	-	-	-	-	-	-
370.03	Automated Meters - Meters		0		0	37	A370M A	-	-	-	-	-	-	-	-
A370.03	Automated Meters - Transformers		0		0	38	A370T A	-	-	-	-	-	-	-	-
373.01	Street Lighting and Signal Systems		604,289		604,289	39	A373S	-	-	-	-	-	601,890	2,399	604,289
373.02	Security Lighting		13,210		13,210	40	A373M	-	-	-	-	-	-	13,210	13,210
374.01	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
374.03	Asset Retirement Cost Dist Plant		0		0	3	SEC<10	-	-	-	-	-	-	-	-
Subtotal			6,527,211	0	6,527,211			3,667,310	83,020	2,016,051	143,332	0	601,890	15,609	6,527,211
TOTAL INT, TRAN, DIST PLANT-GROSS															
		II-B-1	6,696,344	0	6,696,344			3,765,657	85,188	2,077,171	149,286	0	603,209	15,833	6,696,344
TOTAL TRAN, DIST PLANT-GROSS															
		II-B-1	6,612,643	0	6,612,643			3,713,842	84,066	2,050,381	146,856	0	601,890	15,609	6,612,643

PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																
FINAL ORDER FINAL ORDER FINAL ORDER								FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	CLASS ALLOCATION									
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
General Plant-Gross																
389.01	Land and Land Fees		26,332		26,332	73	DOMXAG	16,301	353	8,428	765	-	415	71	26,332	
389.02	Land and Land Rights		140		140	73	DOMXAG	87	2	45	4	-	2	0	140	
390.01	Structures and Improvements		207,859		207,859	73	DOMXAG	128,676	2,786	66,531	6,036	-	3,274	557	207,859	
391.01	Office Furniture & Equip.		7,861		7,861	73	DOMXAG	4,866	105	2,516	228	-	124	21	7,861	
392.01	Transportation Equipment		81,764		81,764	73	DOMXAG	50,616	1,096	26,171	2,374	-	1,288	219	81,764	
393.01	Store Equipment		145		145	73	DOMXAG	90	2	46	4	-	2	0	145	
394.01	Tools, Shop & Garage Equip.		15,070		15,070	73	DOMXAG	9,329	202	4,824	438	-	237	40	15,070	
395.01	Laboratory Equipment		3,711		3,711	73	DOMXAG	2,297	50	1,188	108	-	58	10	3,711	
396.01	Power Operated Equipment		8,609		8,609	73	DOMXAG	5,329	115	2,756	250	-	136	23	8,609	
Subtotal			351,491	0	351,491			217,592	4,712	112,504	10,206	0	5,536	941	351,491	
General Plant - Miscellaneous																
398.01	Misc. Equipment		7,565		7,565	73	DOMXAG	4,683	101	2,421	220	-	119	20	7,565	
399	Asset Retirement Cost Gen Plant		0		0	73	DOMXAG	-	-	-	-	-	-	-	-	
Subtotal			7,565	0	7,565			4,683	101	2,421	220	0	119	20	7,565	
TOTAL GENERAL PLANT GROSS			II-B-2	359,056	0	359,056		222,275	4,813	114,926	10,426	0	5,655	961	7,565	
PUBLIC UTILITY COMMISSION OF TEXAS II-B-3 RATE BASE ACCOUNTS - COMMUNICATION EQUIP. TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																
FINAL ORDER FINAL ORDER FINAL ORDER								FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	CLASS ALLOCATION									
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
Communication Equipment																
397.01	Communication Equipment		214,216		214,216	73	DOMXAG	132,611	2,872	68,566	6,220	-	3,374	574	214,216	
397.02	Computer Equipment		96,778		96,778	73	DOMXAG	59,911	1,297	30,977	2,810	-	1,524	259	96,778	
Subtotal			310,994	0	310,994			192,522	4,169	99,542	9,030	0	4,898	833	310,994	
TOTAL COMMUNICATION EQUIPMENT			310,994	0	310,994			192,522	4,169	99,542	9,030	0	4,898	833	310,994	
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.			II-B-2-3	670,051	0	670,051		414,797	8,982	214,468	19,456	0	10,554	1,794	670,051	
1	Adjustment to Remove Capital Project S/101318/CG/Tools	ALJ Number Run Sc	0		0	93	NCP3	-	-	-	-	-	-	-	-	
2	Adjustment to Remove Changes in Capitalization Policy	ALJ Number Run Sc	-7,489		-7,489	93	NCP3	(4,079)	(92)	(3,010)	(309)	-	-	-	(7,489)	
3	Adjustment to Remove Capitalized Incentive Compensation		-6,156		-6,156	73	DOMXAG	(3,811)	(83)	(1,970)	(179)	-	(97)	(16)	(6,156)	
4	Adjustment to Remove Capitalized Non-Qualified Pension Expense		-188		-188	73	DOMXAG	(116)	(3)	(60)	(5)	-	(3)	(1)	(188)	
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)			II-B-1-3	7,352,562	0	7,352,562		4,172,448	93,994	2,286,599	168,249	0	613,662	17,610	7,352,562	
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)			II-B-1-3	7,268,861	0	7,268,861		4,120,632	92,872	2,259,808	165,819	0	612,344	17,386	7,268,861	
PUBLIC UTILITY COMMISSION OF TEXAS II-B-4 RATE BASE ACCOUNTS - CWIP TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																
FINAL ORDER FINAL ORDER FINAL ORDER								FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	CLASS ALLOCATION									
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
Construction Work in Progress																
1070	Construction Work In Progress		0		0	1	DA	-	-	-	-	-	-	-	-	
Subtotal			0	0	0			0	0	0	0	0	0	0	-	
TOTAL CWIP			II-B-4	0	0	0		0	0	0	0	0	0	0	-	

PUBLIC UTILITY COMMISSION OF TEXAS II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
							FINAL ORDER	FINAL ORDER	FINAL ORDER						
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary ≤ 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Intangible Plant															
Accumulated Depreciation															
II-B-5															
301	Organization		0		0	93	NCP3	-	-	-	-	-	-	-	-
302	Franchise & Consents		0		0	93	NCP3	-	-	-	-	-	-	-	-
303.01	Misc Intangible Plant - MF S/W		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
303.02	Misc Intangible Plant - NMF S/W		-43,404		-43,404	73	DOMXAG	(26,869)	(582)	(13,893)	(1,260)	-	(684)	(116)	(43,404)
	Subtotal		-43,404	0	-43,404			-26,869	-582	-13,893	-1,260	0	-684	-116	(43,404)
Transmission Plant															
Accumulated Depreciation															
II-B-5															
350.01	Land and Land Fees		0		0	93	NCP3	-	-	-	-	-	-	-	-
350.02	Land and Land Rights		0		0	93	NCP3	(0)	(0)	(0)	(0)	-	-	-	(0)
352.01	Structures and Improvements		-652		-652	93	NCP3	(355)	(8)	(262)	(27)	-	-	-	(652)
353.01	Station Equipment		-12,853		-12,853	93	NCP3	(7,001)	(157)	(5,165)	(530)	-	-	-	(12,853)
354.01	Towers and Fixtures		0		0	93	NCP3	-	-	-	-	-	-	-	-
355.02	Poles and Fixtures		0		0	93	NCP3	-	-	-	-	-	-	-	-
356.01	O.H. Conductors & Devices		0		0	93	NCP3	-	-	-	-	-	-	-	-
357.01	Underground Conduit		0		0	93	NCP3	-	-	-	-	-	-	-	-
358.01	Underground Conductors		0		0	93	NCP3	-	-	-	-	-	-	-	-
359.01	Roads and Trails		0		0	93	NCP3	-	-	-	-	-	-	-	-
	Subtotal		-13,505	0	-13,505			-7,356	-165	-5,427	-557	0	0	0	(13,505)
Distribution Plant															
Accumulated Depreciation															
II-B-5															
360.01	Land and Land Fees		0		0	93	NCP3	-	-	-	-	-	-	-	-
360.02	Land and Land Rights		-614		-614	93	NCP3	(335)	(8)	(247)	(25)	-	-	-	(614)
361.01	Structures and Improvements		-23,190		-23,190	93	NCP3	(12,631)	(284)	(9,319)	(957)	-	-	-	(23,190)
362.01	Station Equipment		-216,941		-216,941	93	NCP3	(118,160)	(2,655)	(87,176)	(8,950)	-	-	-	(216,941)
364.01	Poles,Towers & Fixtures		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A364.01	Poles,Towers & Fixtures-Secondary		-46,691		-46,691	95	NCP5	(26,863)	(605)	(19,223)	-	-	-	-	(46,691)
B364.01	Poles,Towers & Fixtures-Primary		-306,109		-306,109	94	NCP4	(168,885)	(3,805)	(120,853)	(12,566)	-	-	-	(306,109)
365.01	O.H. Conductors & Devices		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A365.01	O.H. Conductors & Devices-Secondary		-32,892		-32,892	95	NCP5	(18,924)	(426)	(13,542)	-	-	-	-	(32,892)
B365.01	O.H. Conductors & Devices-Primary		-337,708		-337,708	94	NCP4	(186,319)	(4,198)	(133,328)	(13,863)	-	-	-	(337,708)
366.01	Underground Conduits		-214,109		-214,109	29	A366	(162,709)	(866)	(46,293)	(4,242)	-	-	-	(214,109)
367.01	U.G. Conductors & Devices		-367,555		-367,555	30	A367	(277,967)	(1,351)	(81,058)	(7,179)	-	-	-	(367,555)
368.01	Line Transformers		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A368.01	Line Transformers-Secondary		-470,332		-470,332	95	NCP5	(270,598)	(6,097)	(193,638)	-	-	-	-	(470,332)
B368.01	Line Transformers-Primary		-88,128		-88,128	94	NCP4	(48,621)	(1,096)	(34,793)	(3,618)	-	-	-	(88,128)
369.01	Services		-82,547		-82,547	34	A369Wt	(62,071)	(10,605)	(9,871)	-	-	-	-	(82,547)
370.01	Meters - Meters		0		0	35	A370M	-	-	-	-	-	-	-	-
A370.01	Meters - Transformers		0		0	36	A370T	-	-	-	-	-	-	-	-
370.02	Advanced Meters		0		0	12	D2	-	-	-	-	-	-	-	-
370.03	Automated Meters - Meters		0		0	37	A370M A	-	-	-	-	-	-	-	-
A370.03	Automated Meters - Transformers		0		0	38	A370T A	-	-	-	-	-	-	-	-
373.01	Street Lighting and Signal Systems		-233,182		-233,182	39	A373S	-	-	-	-	-	(232,256)	(926)	(233,182)
373.02	Security Lighting		-3,657		-3,657	40	A373M	-	-	-	-	-	-	(3,657)	(3,657)
374.01	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
374.03	Asset Retirement Cost Dist Depreciation/Amortization		0		0	1	DA	-	-	-	-	-	-	-	-
	Subtotal		-2,423,656	0	-2,423,656			-1,354,082	-31,997	-749,340	-51,399	0	-232,256	-4,583	-2,423,656
TOTAL INT, TRAN, DIST PLANT-ACCUM DEP.															
II-B-5															
TOTAL TRAN, DIST PLANT-ACCUM DEP.															
II-B-5															
TOTAL INT, TRAN, DIST PLANT-NET															
II-B-1 - II-B-5															
TOTAL TRAN, DIST PLANT-NET															
II-B-1 - II-B-5															
General Plant															
Accumulated Depreciation															
II-B-5															
389.01	Land and Land Fees		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
389.02	Land and Land Rights		-31		-31	73	DOMXAG	(19)	(0)	(10)	(1)	-	(0)	(0)	(31)
390.01	Structures and Improvements		-73,181		-73,181	73	DOMXAG	(45,303)	(981)	(23,423)	(2,125)	-	(1,153)	(196)	(73,181)
391.01	Office Furniture & Equip.		-2,234		-2,234	73	DOMXAG	(1,383)	(30)	(715)	(65)	-	(35)	(6)	(2,234)
392.01	Transportation Equipment		-29,554		-29,554	73	DOMXAG	(18,296)	(396)	(9,460)	(858)	-	(465)	(79)	(29,554)
393.01	Store Equipment		-12		-12	73	DOMXAG	(8)	(0)	(4)	(0)	-	(0)	(0)	(12)
394.01	Tools, Shop & Garage Equip.		-2,134		-2,134	73	DOMXAG	(1,321)	(29)	(683)	(62)	-	(34)	(6)	(2,134)
395.01	Laboratory Equipment		-1,510		-1,510	73	DOMXAG	(935)	(20)	(483)	(44)	-	(24)	(4)	(1,510)
396.01	Power Operated Equipment		-2,895		-2,895	73	DOMXAG	(1,792)	(39)	(927)	(84)	-	(46)	(8)	(2,895)
	Subtotal		-111,552	0	-111,552			-69,056	-1,495	-35,705	-3,239	0	-1,757	-299	(111,552)
397.01	Communication Equipment		-56,164		-56,164	73	DOMXAG	(34,768)	(753)	(17,977)	(1,631)	-	(885)	(150)	(56,164)
397.02	Computer Equipment		-44,462		-44,462	73	DOMXAG	(27,524)	(596)	(14,231)	(1,291)	-	(700)	(119)	(44,462)
398.01	Miscellaneous Equipment		-1,714		-1,714	73	DOMXAG	(1,061)	(23)	(548)	(50)	-	(27)	(5)	(1,714)
399.11	Asset Retirement Cost Gen Plant		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
	Subtotal		-102,339	0	-102,339			-63,354	-1,372	-32,756	-2,972	0	-1,612	-274	(102,339)
RWIP Salvage and Removal															
TOTAL ACCUM. DEP. FOR GENERAL PLANT															
II-B-5															
1								-125,142	-2,710	-64,704	-5,870	0	-3,184	-541	(202,150)
2	Adjustment to Remove Changes in Capitalization Policy		438		438	93	NCP3	238	5	176	18	-	-	-	438
3	Adjustment to Remove Capitalized Incentive Compensation		81		81	93	NCP3	44	1	33	3	-	-	-	81
4	Adjustment to Remove Capitalized Non-Qualified Pension Expense		5		5	93	NCP3	3	0	2	0	-	-	-	5
TOTAL ACCUMULATED DEPRECIATION															
II-B-2 - II-B-5															
TOTAL GENERAL PLANT-NET															
II-B-2 - II-B-5															
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)															
II-B-1-3 - II-B-5															
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)															
II-B-1-3 - II-B-5															

PUBLIC UTILITY COMMISSION OF TEXAS II-B-6 RATE BASE ACC. - PLANT HELD FOR FUTURE USE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
1050	Plant Held for Future Use	II-B-6	684		684	43	DISTPLT	390	9	213	16	-	55	2	684
TOTAL PLANT HELD FOR FUTURE USE															
PUBLIC UTILITY COMMISSION OF TEXAS II-B-7 RATE BASE ACCOUNTS - ACCUM PROVISIONS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Other Accumulated Provisions															
2281	Property Insurance Reserve	II-B-7	11,532		11,532	43	DISTPLT	6,566	145	3,589	270	-	932	31	11,532
2282	Injuries and Damages - Auto Liability		-1,165		-1,165	43	DISTPLT	(663)	(15)	(363)	(27)	-	(94)	(3)	(1,165)
2282	Injuries and Damages - General Liability		-10,169		-10,169	43	DISTPLT	(5,790)	(127)	(3,165)	(238)	-	(822)	(27)	(10,169)
2282	Injuries and Damages - Workers Compensation		-4,504		-4,504	78	DISO&M	(2,784)	(60)	(1,441)	(130)	-	(76)	(12)	(4,504)
Subtotal			-4,306	0	-4,306			-2,671	-58	-1,379	-126	0	-60	-12	(4,306)
Accumulated Deferred Federal Income Taxes															
1900	Deferred Income Tax-Federal		120,305		120,305	43	DISTPLT	68,501	1,508	37,440	2,813	-	9,725	319	120,305
2820	Def Inc Taxes-Fed-Accel Depr		-790,645		-790,645	43	DISTPLT	(450,189)	(9,911)	(246,053)	(18,484)	-	(63,913)	(2,094)	(790,645)
2830	Def Inc Taxes-Federal-Other		7,769		7,769	43	DISTPLT	4,424	97	2,418	182	-	628	21	7,769
Subtotal			-662,571	0	-662,571			-377,264	-8,306	-206,196	-15,490	0	-53,560	-1,755	(662,571)
TOTAL ACCUMULATED PROVISIONS															
PUBLIC UTILITY COMMISSION OF TEXAS II-B-8 RATE BASE ACC. - MATERIALS & SUPPLIES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Working Capital-Material and Supplies															
1540	Materials and Supplies	II-B-8	61,536		61,536	43	DISTPLT	35,038	771	19,150	1,439	-	4,974	163	61,536
1630	Undistributed M&S Expenses		379		379	43	DISTPLT	216	5	118	9	-	31	1	379
Subtotal			61,915	0	61,915			35,254	776	19,268	1,447	0	5,005	164	61,915
TOTAL MATERIALS & SUPPLIES															

PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-9 RATE BASE ACCOUNTS - CASH WORKING CAPITAL TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																	
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
						CLASS ALLOCATION											
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS		
Other Rate Base Items																	
Working Capital																	
II-B-9																	
	Cash Working Capital		15,955		15,955	78	DISO&M	9,863	214	5,104	462	-	269	43	15,955		
	Subtotal		15,955	0	15,955			9,863	214	5,104	462	0	269	43	15,955		
TOTAL CASH WORKING CAPITAL						II-B-9		9,863	214	5,104	462	0	269	43	15,955		
TOTAL CASH WORKING CAPITAL						II-B-9		0	0	0	0	0	0	0	0		0
PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																	
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
						CLASS ALLOCATION											
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS		
Other Rate Base Items																	
Working Capital																	
II-B-10																	
Prepayments																	
	1650 Prepay Insurance		3,612		3,612	43	DISTPLT	2,056	45	1,124	84	-	292	10	3,612		
	1650 Other Taxes		3,202		3,202	43	DISTPLT	1,823	40	997	75	-	259	8	3,202		
	1650 Prepay Other		1,736		1,736	43	DISTPLT	988	22	540	41	-	140	5	1,736		
	1650 Executive Benefits		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	1650 Prepaid Pension Assets		65,756		65,756	43	DISTPLT	37,441	824	20,464	1,537	-	5,316	174	65,756		
	Subtotal		74,305	0	74,305			42,309	931	23,124	1,737	0	6,007	197	74,305		
TOTAL PREPAYMENTS						II-B-10		42,309	931	23,124	1,737	0	6,007	197	74,305		
WORKING CAPITAL TOTAL						II-B-8-10		87,426	1,921	47,497	3,646	0	11,281	404	152,175		
PUBLIC UTILITY COMMISSION OF TEXAS II-B-11 RATE BASE ACCOUNTS - OTHER TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																	
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
						CLASS ALLOCATION											
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS		
Other Rate Base Items																	
Customer Deposits & Advances																	
	2350 Customer Deposits		0		0	19	C1	-	-	-	-	-	-	-	-		
	2350 Customer Deposits-ROW Damage		0		0	19	C1	-	-	-	-	-	-	-	-		
	2521 Customer Advances for Construction		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	Subtotal Customer Deposits & Advances		0	0	0			0	0	0	0	0	0	0	0		-
Non-Tax Related Regulatory Liabilities																	
	2540 Regulatory Liability TCJA Refund		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Regulatory Liability TCRF O/U		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Regulatory Liability EECRF		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Reg Liability AMS		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Reg Liability ADFT Retrospective		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Reg Liability Ite Residual		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Reg Liability Pension		-38,221		-38,221	43	DISTPLT	(21,763)	(479)	(11,895)	(894)	-	(3,090)	(101)	(38,221)		
	2540 Reg Liability Pension BRP and Postretirement		-4,355		-4,355	43	DISTPLT	(2,480)	(55)	(1,355)	(102)	-	(352)	(12)	(4,355)		
	2540 Reg Liability Interest Rate Hedge		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	Subtotal Non-Tax Regulatory Liabilities		-42,577	0	-42,577			-24,243	-534	-13,250	-995	0	-3,442	-113	(42,577)		
Tax Related Regulatory Liabilities																	
	2540 Reg NC Liab EDIT - Plant		-522,791		-522,791	43	DISTPLT	(297,674)	(6,554)	(162,696)	(12,222)	-	(42,261)	(1,385)	(522,791)		
	2540 Reg NC Liab EDIT - Other Plant		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Reg NC Liab EDIT - ARAM Amortization		0		0	43	DISTPLT	-	-	-	-	-	-	-	-		
	2540 Reg Liability Interest Rate Hedge - Tax					43	DISTPLT	-	-	-	-	-	-	-	-		
	Subtotal Tax Regulatory Liabilities		-522,791	0	-522,791			-297,674	-6,554	-162,696	-12,222	0	-42,261	-1,385	(522,791)		
TOTAL OTHER REG LIAB RATE BASE ITEMS						II-B-11		-321,917	-7,087	-175,946	-13,217	0	-45,703	-1,497	(565,367)		

PUBLIC UTILITY COMMISSION OF TEXAS
XXXXXX COMPANY
II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
TEST YEAR ENDING X/XX/XXXX
DOCKET XXXXX

FINAL ORDER							FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Non-Tax Related Regulatory Assets															
II-B-12															
1823	Regulatory Assets-Bad Debt		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-AMS Reconciliation		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-Hurricane Harvey		72,123		72,123	43	DISTPLT	41,066	904	22,445	1,686	-	5,830	191	72,123
1823	Regulatory Assets-AMS Opt Out		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-Expedited Switch		0	0	0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Reg Assets-ADFIT Credit Over/Under		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-DCRF Rate Case Expense		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-General Rate Case Expense		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - 2010 Rate Case		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - SMT		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets- EECRF RCE Before Approval		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets -- Asset Retire Oblig		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - Interest Rate Hedge MTM				0	43	DISTPLT	-	-	-	-	-	-	-	-
Subtotal Non-Tax Regulatory Assets			72,123	0	72,123			41,066	904	22,445	1,686	0	5,830	191	72,123
Tax Related Regulatory Assets															
1823	Regulatory Assets- Margin Tax		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Reg Asset-Postretirement (RDS)		3,543		3,543	43	DISTPLT	2,017	44	1,103	83	-	286	9	3,543
1823	Equity AFUDC		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Equity AFUDC Amortization		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC Amortization		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Excess Accum. Deferred Taxes & Other		-31,547		-31,547	43	DISTPLT	(17,963)	(395)	(9,818)	(738)	-	(2,550)	(84)	(31,547)
1823	Excess Accum. Deferred Taxes Amortization		30,083		30,083	43	DISTPLT	17,129	377	9,362	703	-	2,432	80	30,083
1823	Investment Tax Credit		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Investment Tax Credit Amortization		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Non-Current Excess Accum. Deferred Taxes & Other		0		0	43	DISTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - Interest Rate Hedge MTM Tax				0	43	DISTPLT	-	-	-	-	-	-	-	-
Subtotal Tax Regulatory Assets			2,079	0	2,079			1,184	26	647	49	0	168	6	2,079
TOTAL REGULATORY ASSETS							II-B-12								
TOTAL OTHER RATE BASE ITEMS							II-B-6-12								
TOTAL RATE BASE							II-B-1-12								
Rate of Return							6.330%								
RETURN ON RATE BASE							232,006								

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PUBLIC UTILITY COMMISSION OF TEXAS II-D-2 ADMINISTRATIVE & GENERAL EXPENSE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Administrative & General Expenses															
II-D-2															
9200	Admin. & General Salaries		-49		-49	73	DOMXAG	(31)	(1)	(16)	(1)	-	(1)	(0)	(49)
9210	Office Supplies		1,122		1,122	73	DOMXAG	695	15	359	33	-	18	3	1,122
9230	Outside Services		708		708	73	DOMXAG	438	9	227	21	-	11	2	708
9240	Property Insurance Exp.		6,701		6,701	43	DISTPLT	3,815	84	2,085	157	-	542	18	6,701
9250	Injuries & Damages		11,868		11,868	73	DOMXAG	7,347	159	3,799	345	-	187	32	11,868
9260	Pensions & Benefits		34,407		34,407	73	DOMXAG	21,300	461	11,013	999	-	542	92	34,407
9280	Regulatory Commission		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
9301	General Advertising Expense		87		87	73	DOMXAG	54	1	28	3	-	1	0	87
9302	Misc. General Expense		92,893		92,893	73	DOMXAG	57,505	1,245	29,733	2,697	-	1,463	249	92,893
9310	Rents		6,753		6,753	73	DOMXAG	4,181	91	2,162	196	-	106	18	6,753
9350	Maint. of General Plant		1,739		1,739	73	DOMXAG	1,076	23	556	50	-	27	5	1,739
TOTAL A&G EXPENSE								96,381	2,088	49,946	4,498	0	2,897	418	156,229
II-D-2															
TOTAL O&M & A&G EXPENSE								238,295	5,162	123,321	11,155	0	6,507	1,032	385,472
II-D-1-2															
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER								141,914	3,073	73,376	6,656	0	3,611	614	229,244
II-D-1-2															
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER								238,295	5,162	123,321	11,155	0	6,507	1,032	385,472

PUBLIC UTILITY COMMISSION OF TEXAS II-E-1 DEPRECIATION & AMORTIZATION EXPENSE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary ≈ 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Depreciation and Amortization Expense															
Intangible Plant															
301	Organization		0		0	93	NCP3	-	-	-	-	-	-	-	-
302	Franchise and Consents		0		0	93	NCP3	-	-	-	-	-	-	-	-
303.01	Misc Intangible Plant - MF S/W		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
303.02	Misc Intangible Plant - NMF S/W		9,824		9,824	73	DOMXAG	6,082	132	3,145	285		155	26	9,824
Subtotal			9,824	0	9,824			6,082	132	3,145	285	0	155	26	9,824
Transmission Plant															
350.01	Land and Land Rights		0		0	93	NCP3	-	-	-	-	-	-	-	-
350.02	Land and Land Rights		0		0	93	NCP3	0	0	0	0	-	-	-	0
352.01	Structures and Improvements		112		112	93	NCP3	61	1	45	5	-	-	-	112
353.01	Station Equipment		1,498		1,498	93	NCP3	816	18	602	62	-	-	-	1,498
354.01	Towers and Fixtures		0		0	93	NCP3	-	-	-	-	-	-	-	-
355.01	Poles and Fixtures		0		0	93	NCP3	-	-	-	-	-	-	-	-
356.01	O.H. Conductors & Devices		0		0	93	NCP3	-	-	-	-	-	-	-	-
357.01	Underground Conduit		0		0	93	NCP3	-	-	-	-	-	-	-	-
358.01	Underground Conductors		0		0	93	NCP3	-	-	-	-	-	-	-	-
359.01	Roads and Trails		0		0	93	NCP3	-	-	-	-	-	-	-	-
Subtotal			1,611	0	1,611			877	20	647	66	0	0	0	1,611
Distribution															
360.01	Land and Land Fees		0		0	93	NCP3	-	-	-	-	-	-	-	-
360.02	Land and Land Rights		18		18	93	NCP3	10	0	7	1	-	-	-	18
361.01	Structures and Improvements		1,097		1,097	93	NCP3	597	13	441	45	-	-	-	1,097
362.01	Station Equipment		15,972		15,972	93	NCP3	8,700	196	6,418	659	-	-	-	15,972
364.01	Poles,Towers & Fixtures		0		0	1	DA	-	-	-	-	-	-	-	-
A364.01	Poles,Towers & Fixtures-Secondary		3,329		3,329	95	NCP5	1,915	43	1,371	-	-	-	-	3,329
B364.01	Poles,Towers & Fixtures-Primary		21,827		21,827	94	NCP4	12,042	271	8,617	896	-	-	-	21,827
365.01	O.H. Conductors & Devices		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A365.01	O.H. Conductors & Devices-Secondary		2,874		2,874	95	NCP5	1,654	37	1,183	-	-	-	-	2,874
B365.01	O.H. Conductors & Devices-Primary		29,508		29,508	94	NCP4	16,280	367	11,650	1,211	-	-	-	29,508
366.01	Underground Conduits		11,474		11,474	29	A366	8,720	46	2,481	227	-	-	-	11,474
367.01	U.G. Conductors & Devices		34,747		34,747	30	A367	26,278	128	7,663	679	-	-	-	34,747
368.01	Line Transformers		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A368.01	Line Transformers-Secondary		42,784		42,784	95	NCP5	24,615	555	17,614	-	-	-	-	42,784
B368.01	Line Transformers-Primary		8,017		8,017	94	NCP4	4,423	100	3,165	329	-	-	-	8,017
369.01	Services		8,995		8,995	34	A369Wt	6,764	1,156	1,076	-	-	-	-	8,995
370.01	Meters - Meters		0		0	35	A370M	-	-	-	-	-	-	-	-
A370.01	Meters - Transformers		0		0	36	A370T	-	-	-	-	-	-	-	-
370.03	Automated Meters - Meters		0		0	37	A370M A	-	-	-	-	-	-	-	-
A370.03	Automated Meters - Transformers		0		0	38	A370T A	-	-	-	-	-	-	-	-
373.01	Street Lighting and Signal Systems		18,212		18,212	39	A373S	-	-	-	-	-	18,140	72	18,212
373.02	Security Lighting		462		462	40	A373M	-	-	-	-	-	-	462	462
374.01	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
Subtotal			199,317	0	199,317			111,998	2,912	61,686	4,047	0	18,140	534	199,317
General Plant															
389.01	Land and Land Fees		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
389.02	Land and Land Rights		3		3	73	DOMXAG	2	0	1	0	-	0	0	3
390.01	Structures and Improvements		3,733		3,733	73	DOMXAG	2,311	50	1,195	108	-	59	10	3,733
391.01	Office Furniture		277		277	73	DOMXAG	172	4	89	8	-	4	1	277
392.01	Transportation equipment		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
393.01	Store Equipment		10		10	73	DOMXAG	6	0	3	0	-	0	0	10
394.01	Tools, Shop & Garage Equip		724		724	73	DOMXAG	448	10	232	21	-	11	2	724
395.01	Lab Equip		145		145	73	DOMXAG	89	2	46	4	-	2	0	145
396.01	Power Operated Equipment		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
397.01	Communication equi		9,365		9,365	73	DOMXAG	5,798	126	2,998	272	-	148	25	9,365
397.02	Computer Equipment		12,083		12,083	73	DOMXAG	7,480	162	3,867	351	-	190	32	12,083
398.01	Misc Equip		340		340	73	DOMXAG	210	5	109	10	-	5	1	340
Subtotal			26,680		26,680			16,517	358	8,540	775	0	420	71	26,680
Amortization Expense															
A4074	Non-standard metering service - Docket No. 41906		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
B4074	Expedited Switches - Docket No. 38339		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
C4074	Hurricane Harvey		14,790		14,790	73	DOMXAG	9,156	198	4,734	429	-	233	40	14,790
D4074	Ils Residual		-816		-816	73	DOMXAG	(505)	(11)	(261)	(24)	-	(13)	(2)	(816)
A4073	Pension PURA 36.065 Deferral - Docket No. 38339		-7,807		-7,807	73	DOMXAG	(4,833)	(105)	(2,499)	(227)	-	(123)	(21)	(7,807)
B4073	Smart Meter Texas - Docket No 47364		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
5	Bad debt		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
C4073	Texas Margin Tax - Docket No. 38339		0		0	73	DOMXAG	-	-	-	-	-	-	-	-
Subtotal			6,167	0	6,167			3,818	83	1,974	179	0	97	17	6,167
1	Depreciation on Adjustment to Remove Capital Project S/101318/CG/Tools		0		0	93	NCP3	-	-	-	-	-	-	-	-
2	Depreciation on Adjustment for Changes in Capitalization Policy		-254		-254	51	DISTRB	(145)	(3)	(79)	(6)	-	(20)	(1)	(254)
3	Depreciation on Adjustment for Capitalized Incentive Compensation		-195		-195	73	DOMXAG	(121)	(3)	(62)	(6)	-	(3)	(1)	(195)
4	Depreciation on Adjustment for Capitalized Non-Qualified Pension Expense		-6		-6	73	DOMXAG	(4)	(0)	(2)	(0)	-	(0)	(0)	(6)
TOTAL DEPRECIATION & AMORTIZATION															
II-E-1			243,144	0	243,144			139,022	3,498	75,849	5,341	0	18,788	647	243,144
MISC. OTHER EXPENSES FROM SCHEDULE II-E-4															
II-E-4			297		297	73	DOMXAG	184	4	95	9	-	5	1	297
AMORTIZATION FROM SCHEDULE II-E-4.1															
II-E-4.1			0		0	73	DOMXAG	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION & AMORTIZATION EXPENSE															
			243,442	0	243,442			139,206	3,502	75,944	5,350	0	18,793	648	243,444

PUBLIC UTILITY COMMISSION OF TEXAS II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																
							FINAL ORDER	FINAL ORDER	FINAL ORDER		FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	CLASS ALLOCATION									
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary ≈< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
Taxes Other than Income Taxes																
Payroll-Related																
4081	FICA		5,863		5,863	78	DISO&M	3,624	79	1,876	170	-	99	16	5,863	
4081	FUTA		197		197	78	DISO&M	122	3	63	6	-	3	1	197	
Total Payroll			6,060	0	6,060			3,746	81	1,939	175	0	102	16	6,060	
Property Related																
4081	Ad Valorem Tax		56,600		56,600	43	DISTPLT	32,228	710	17,614	1,323	-	4,575	150	56,600	
Total Property			56,600	0	56,600			32,228	710	17,614	1,323	0	4,575	150	56,600	
Other																
4081	Sales & Use Tax		0		0	78	DISO&M	-	-	-	-	-	-	-	-	
Subtotal			0	0	0			0	0	0	0	0	0	0	0	
Revenue Related																
4081	Texas Gross Margin Tax		14,213		14,213	73	DOMXAG	8,798	191	4,549	413	-	224	38	14,213	
4081	Municipal Franchise Fees		153,245		153,245	70	FRAN	51,688	1,890	73,588	7,908	17,728	326	116	153,245	
4081	Deferred SIT/Local		-169		-169	43	DISTPLT	(96)	(2)	(53)	(4)	-	(14)	(0)	(169)	
Total Revenue Related			167,288	0	167,288			60,390	2,079	78,084	8,317	17,728	537	154	167,288	
TOTAL TAXES OTHER THAN INCOME TAXES			229,949	0	229,949			96,365	2,869	97,637	9,815	17,728	5,214	320	229,949	
PUBLIC UTILITY COMMISSION OF TEXAS II-E-3 FEDERAL INCOME TAXES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																
							FINAL ORDER	FINAL ORDER	FINAL ORDER		FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	CLASS ALLOCATION									
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary ≈< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
Federal Income Taxes																
Return on Rate Base																
			232,006		232,006			132,139	2,909	72,208	5,428	0	18,708	615	232,006	
			<div>2.7400000%</div>													
Deductions:																
	Synchronized Interest		-95,897		-95,897	51	DISTRB	(54,618)	(1,202)	(29,846)	(2,244)	-	(7,733)	(254)	(95,897)	
	Amortization of Protected Excess DFIT		-13,697		-13,697	43	DISTPLT	(7,799)	(172)	(4,263)	(320)	-	(1,107)	(36)	(13,697)	
	Amortization of Non-protected Excess DFIT		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Research & Development Credit		-931		-931	43	DISTPLT	(530)	(12)	(290)	(22)	-	(75)	(2)	(931)	
	Medicare drug subsidy		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	AFUDC Equity		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Restricted Stock Excess Tax Benefit		-35		-35	43	DISTPLT	(20)	(0)	(11)	(1)	-	(3)	(0)	(35)	
Subtotal			-110,561	0	-110,561			-62,967	-1,386	-34,410	-2,586	0	-8,918	-293	-110,561	
Additions:																
	Non-deductible Club Dues		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Non-deductible Parking and Transit		72		72	43	DISTPLT	41	1	23	2	-	6	0	72	
	Nondeductible Lobbying Expenses		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Meals & Entertainment		368		368	43	DISTPLT	210	5	115	9	-	30	1	368	
	Fines & Penalties		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Diesel Fuel Credit Disallowance		2		2	43	DISTPLT	1	0	1	0	-	0	0	2	
	Permanent Depreciation Difference		3,204		3,204	43	DISTPLT	1,824	40	997	75	-	259	8	3,204	
	Medicare Drug Subsidy		933		933	43	DISTPLT	531	12	290	22	-	75	2	933	
Subtotal			4,579		4,579			2,608	57	1,425	107	0	370	12	4,579	
Taxable Component of Return			126,025		126,025			71,779	1,580	39,223	2,949	-	10,160	334	126,025	
Tax Factor			0.2658228		0			0.265823	0.265823	0.265823	0.265823	0.265823	0.265823	0.265823		
Federal Income Taxes Before Adjust.			33,500		33,500			19,080	420	10,426	784	-	2,701	89	33,500	
Tax Credits																
	Amortization of Protected Excess DFIT		-13,697		-13,697	43	DISTPLT	(7,799)	(172)	(4,263)	(320)	-	(1,107)	(36)	(13,697)	
	Amortization of Non-protected Excess DFIT		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Research & Development Credit		-931		-931	43	DISTPLT	(530)	(12)	(290)	(22)	-	(75)	(2)	(931)	
	Other - Medicare drug subsidy		933		933	43	DISTPLT	531	12	290	22	-	75	2	933	
	Restricted Stock Excess Tax Benefit		-35		-35	43	DISTPLT	(20)	(0)	(11)	(1)	-	(3)	(0)	(35)	
Subtotal			0	0	0			0	0	0	0	0	0	0	-	
TOTAL FEDERAL INCOME TAXES			19,769		19,769			11,262	248	6,153	463	0	1,591	52	19,769	

PUBLIC UTILITY COMMISSION OF TEXAS II-E-4 OTHER EXPENSES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER		
							CLASS ALLOCATION									
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
<u>Misc.Other Expenses</u>																
Misc.Items																
431	Interest On Customer Deposits	II-E-4	297		297	12	D2	139	3	101	10	44	-	-	297	
403	Decommissioning Expense				0	3	SEC<10	-	-	-	-	-	-	-	-	
	Subtotal		297	0	297			139	3	101	10	44	0	0	297	
TOTAL OTHER EXPENSES EXCLUDING FIT																473,391
TOTAL OTHER EXPENSES INCLUDING FIT																493,160
PUBLIC UTILITY COMMISSION OF TEXAS II-E-5 OTHER REVENUE ITEMS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER		
							CLASS ALLOCATION									
Account Number	Description	Reference Schedule	DIST	Commission Adjustment to DIST	Commission-Adopted DIST	CAF #	Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
Other Revenues:																
Non-Electric Revenue																
4211	Gain On Disp of Prop		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
4500	Forfeited Discount		1,023		1,023	19	C1	899	61	56	0	0	2	5	1,023	
4510	Miscellaneous Service Revenue		20,142		20,142	43	DISTPLT	11,469	252	6,268	471	-	1,628	53	20,142	
4540	Rent from Electric Property		9,336		9,336	43	DISTPLT	5,316	117	2,905	218	-	755	25	9,336	
4560	Other Electric Revenue		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
4561	Revenues from Transmission of Electricity of Others		0		0	43	DISTPLT	-	-	-	-	-	-	-	-	
	Subtotal		30,501	0	30,501			17,683	430	9,230	690	0	2,385	83	30,501	
TOTAL OTHER REVENUES																30,501

875

PUBLIC UTILITY COMMISSION OF TEXAS
XXXXXX COMPANY
CLASS ALLOCATION FACTORS
TEST YEAR ENDING XXX/XXXX
DOCKET XXXXX

				CLASS ALLOCATION								
CAF #	Description	CAF Label		Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting Unmetered	Wholesale Distribution	ERCOT TEXAS
Class Allocation Factors					1	2	3	4	6	7	8	9
1	Direct Assigned	DA	1	DA								0.00%
2	Residential	RES	2	RES	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	Secondary <=10 kVA	SEC<10	3	SEC<10	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	Secondary >10 kVA	SEC>10	4	SEC>10	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
5	Primary	Prim	5	Prim	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
6	Transmission	TRAN	6	TRAN	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
7	Lighting - SLS	SLS	7	SLS	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
8	Lighting - MLS	MLS	8	MLS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
9			9		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Generation Demand - A&E 4CP	D1	10	D1	51.13%	0.99%	26.42%	3.38%	17.87%	0.17%	0.04%	100.00%
11			11		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Transmission Demand - ERCOT 4CP	D2	12	D2	46.65%	0.88%	34.07%	3.48%	14.92%	0.00%	0.00%	100.00%
13	Dist Demand - Sub Level - 4CP	D3	13	D3	54.83%	1.03%	40.04%	4.10%	0.00%	0.00%	0.00%	100.00%
14	Dist Demand - Line Level - 4CP	D4	14	D4	55.54%	1.05%	39.34%	4.07%	0.00%	0.00%	0.00%	100.00%
15	Dist Dem-Line Level-4CP-Secondary	D5	15	D5	57.90%	1.09%	41.01%	0.00%	0.00%	0.00%	0.00%	100.00%
16			16		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	Mwh - Generation Level	E1	17	E1	32.68%	1.04%	36.58%	4.69%	24.73%	0.23%	0.06%	100.00%
18			18		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Customer Count - Total	C1	19	C1	87.82%	5.92%	5.51%	0.04%	0.01%	0.20%	0.51%	100.00%
20	Customer Count - Secondary Volt	C2	20	C2	88.49%	5.96%	5.55%	0.00%	0.00%	0.00%	0.00%	100.00%
21	Customer Count - Overhead Dist	C3	21	C3	78.41%	9.47%	12.03%	0.09%	0.00%	0.00%	0.00%	100.00%
22	Customer Count - Res/Comm Dist	C4	22	C4	88.45%	5.96%	5.55%	0.04%	0.00%	0.00%	0.00%	100.00%
23			23		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	Dist Land, Struct, Station Eqpt	A360-2	24	A360-2	54.47%	1.22%	40.18%	4.13%	0.00%	0.00%	0.00%	100.00%
25	Dist Poles, Towers, Fixtures	A364	25	A364	55.48%	1.25%	39.70%	3.56%	0.00%	0.00%	0.00%	100.00%
26	Dist OH Lines & Devices	A365	26	A365	55.38%	1.25%	39.63%	3.74%	0.00%	0.00%	0.00%	100.00%
27	O. H. Poles and Conductors	A364-5	27	A364-5	55.43%	1.25%	39.66%	3.66%	0.00%	0.00%	0.00%	100.00%
28	Poles, Lines, Services	A364,5,9	28	A364,5,9	57.31%	2.36%	37.02%	3.31%	0.00%	0.00%	0.00%	100.00%
29	Dist UG Conduits	A366	29	A366	75.99%	0.40%	21.62%	1.98%	0.00%	0.00%	0.00%	100.00%
30	Dist UG Conductors & Devices	A367	30	A367	75.63%	0.37%	22.05%	1.95%	0.00%	0.00%	0.00%	100.00%
31	Dist UG Conduits, Conductors & Devices	A366-7	31	A366-7	75.75%	0.38%	21.90%	1.96%	0.00%	0.00%	0.00%	100.00%
32	Dist Line Transformers	A368	32	A368	57.88%	1.30%	41.42%	-0.60%	0.00%	0.00%	0.00%	100.00%
33	Distribution - Services	A369	33	A369	75.19%	12.85%	11.96%	0.00%	0.00%	0.00%	0.00%	100.00%
34	Distribution - Services - Wt. Factors	A369Wt	34	A369Wt	75.19%	12.85%	11.96%	0.00%	0.00%	0.00%	0.00%	100.00%
35	Metering excl Transformers-Wt. Fact	A370M	35	A370M	0.00%	0.35%	82.28%	12.88%	4.49%	0.00%	0.00%	100.00%
36	Metering-Transformers-Wt. Factors	A370T	36	A370T	0.00%	0.00%	10.86%	25.15%	63.99%	0.00%	0.00%	100.00%
37	Metering (AMS) excl Transformers-Wt. Fact	A370M A	37	A370M A	88.61%	5.97%	5.41%	0.02%	0.00%	0.00%	0.00%	100.00%
38	Metering (AMS)-Transformers-Wt. Factors	A370T A	38	A370T A	3.90%	15.11%	80.37%	0.62%	0.00%	0.00%	0.00%	100.00%
39	Lighting Plant - SLS	A373S	39	A373S	0.00%	0.00%	0.00%	0.00%	99.60%	0.40%	0.00%	100.00%
40	Lighting Plant - MLS	A373M	40	A373M	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
41			41		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	Net Transmission Plant	TRANPLT	42	TRANPLT	56.94%	1.25%	31.12%	2.34%	0.00%	8.08%	0.26%	100.00%
43	Net Distribution Plant	DISTPLT	43	DISTPLT	56.94%	1.25%	31.12%	2.34%	0.00%	8.08%	0.26%	100.00%
44	Net Metering Plant	METPLT	44	METPLT	56.94%	1.25%	31.12%	2.34%	0.00%	8.08%	0.26%	100.00%
45	Net Customer Service Plant	CUSTPLT	45	CUSTPLT	56.94%	1.25%	31.12%	2.34%	0.00%	8.08%	0.26%	100.00%
46			46		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	COS excl. Revenue Related Expenses	RevRel	47	RevRel	53.31%	1.33%	32.42%	3.07%	7.15%	2.58%	0.14%	100.00%
48	Metering Materials & Supplies	Met_M&S	48	Met_M&S	6.17%	7.20%	9.74%	7.14%	69.76%	0.00%	0.00%	100.00%
49			49		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	Rate Base - Transmission	TRANRB	50	TRANRB	56.95%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
51	Rate Base - Distribution	DISTRB	51	DISTRB	56.95%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
52	Rate Base - Metering	METRB	52	METRB	56.95%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
53	Rate Base - Customer Service	CUSTRB	53	CUSTRB	56.95%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
54			54		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	Street Lighting Oper Exp	A585	55	A585	0.00%	0.00%	0.00%	0.00%	0.00%	85.47%	14.53%	100.00%
56	Street Lighting Maint Exp	A596	56	A596	0.00%	0.00%	0.00%	0.00%	0.00%	85.47%	14.53%	100.00%
57	Customer Installation Expense	A587	57	A587	88.45%	5.96%	5.55%	0.04%	0.00%	0.00%	0.00%	100.00%
58			58		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	Dist Operation Expense Accts 581-7	A581-7	59	A581-7	68.98%	1.61%	26.72%	2.48%	0.00%	0.18%	0.03%	100.00%
60	Dist Maintenance Exp Accts 591-7	A591-7	60	A591-7	55.92%	1.11%	36.46%	3.26%	0.00%	2.78%	0.47%	100.00%
61	Meter Oper Exp ex Transformers-Wt Fc	A586M	61	A586M	72.96%	4.98%	18.98%	2.29%	0.79%	0.00%	0.00%	100.00%
62	Meter Maint ex Transformers-Wt Fact	A597M	62	A597M	76.46%	5.15%	15.18%	2.38%	0.83%	0.00%	0.00%	100.00%
63	Meter Oper Exp - Transformers-Wt Fc	A586T	63	A586T	0.53%	2.06%	20.34%	21.80%	55.26%	0.00%	0.00%	100.00%
64	Meter Maint - Transformers-Wt Fact	A597T	64	A597T	0.07%	0.26%	10.82%	25.07%	63.78%	0.00%	0.00%	100.00%
65			65		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66	Metering Reading Expense-Wt. Fact	A902	66	A902	80.44%	5.45%	12.49%	1.20%	0.41%	0.00%	0.00%	100.00%
67	Customer Records&Coll-Wt Fact	A903	67	A903	85.83%	5.79%	7.32%	0.39%	0.13%	0.26%	0.28%	100.00%
68	Cust Info Exp - Wt. Fact	A907-10	68	A907-10	62.44%	4.08%	6.91%	0.16%	0.20%	25.23%	0.97%	100.00%
69	Customer Bad Debt	A904	69	A904	87.30%	12.70%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70	City Franchise	FRAN	70	FRAN	33.73%	1.23%	48.02%	5.16%	11.57%	0.21%	0.08%	100.00%
71			71		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
72	O&M excl A&G - Tran	TOMXAG	72	TOMXAG	61.91%	1.34%	32.01%	2.90%	0.00%	1.58%	0.27%	100.00%
73	O&M excl A&G - Dist	DOMXAG	73	DOMXAG	61.91%	1.34%	32.01%	2.90%	0.00%	1.58%	0.27%	100.00%
74	O&M excl A&G - Metering	MOMXAG	74	MOMXAG	61.91%	1.34%	32.01%	2.90%	0.00%	1.58%	0.27%	100.00%
75	O&M excl A&G - Cust Serv	CUOMXAG	75	CUOMXAG	61.91%	1.34%	32.01%	2.90%	0.00%	1.58%	0.27%	100.00%
76			76		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
77	Transmission O&M	TRAO&M	77	TRAO&M	61.82%	1.34%	31.99%	2.89%	0.00%	1.69%	0.27%	100.00%
78	Distribution O&M	DISO&M	78	DISO&M	61.82%	1.34%	31.99%	2.89%	0.00%	1.69%	0.27%	100.00%
79	Metering O&M	METO&M	79	METO&M	61.82%	1.34%	31.99%	2.89%	0.00%	1.69%	0.27%	100.00%
80	Customer Service O&M	CUSO&M	80	CUSO&M	61.82%	1.34%	31.99%	2.89%	0.00%	1.69%	0.27%	100.00%
81			81		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82	Taxable Income - Transmission	TTXINC	82	ITXINC	56.96%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
83	Taxable Income - Distribution	DTXINC	83	DTXINC	56.96%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
84	Taxable Income - Metering	MTXINC	84	MTXINC	56.96%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
85	Taxable Income - Customer Service	CUTXINC	85	CUTXINC	56.96%	1.25%	31.12%	2.34%	0.00%	8.06%	0.26%	100.00%
86			86		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87	Total Cost of Service - Transmission	TRACOS	87	TRACOS	46.65%	0.88%	34.07%	3.48%	14.92%	0.00%	0.00%	100.00%
88	Total Cost of Service - Distribution	DISCOS	88	DISCOS	55.98%	1.21%	33.47%	2.86%	1.46%	4.79%	0.24%	100.00%
89	Total Cost of Service - Metering	METCOS	89	METCOS	67.48%	4.91%	19.25%	3.68%	4.67%	0.00%	0.00%	100.00%
90	Total Cost of Service - Cust Serv	CUSCOS	90	CUSCOS	80.87%	5.37%	9.11%	0.56%	0.68%	3.07%	0.34%	100.00%
91	Total Cost of Service - All Functions	TOTCOS	91	TOTCOS	53.32%	1.33%	32.42%	3.07%	7.15%	2.58%	0.14%	100.00%
92			92		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
93	Dist demand - sub level - NCP	NCP3	93	NCP3	54.47%	1.22%	40.18%	4.13%	0.00%	0.00%	0.00%	100.00%
94	Dist demand - line level - NCP	NCP4	94	NCP4	55.17%	1.24%	39.48%	4.10%	0.00%	0.00%	0.00%	100.00%
95	Dist demand - secondary - NCP	NCP5	95	NCP5	57.53%	1.30%	41.17%	0.00%	0.00%	0.00%	0.00%	100.00%

PUBLIC UTILITY COMMISSION OF TEXAS DOCKET NO 49421 (CEHE base-rate case) TEST YEAR ENDING 12/31/2018 METERING FUNCTIONAL REV. REQ. (all dollar amounts in thousands)					WP/Schedule J/3.7									
ORDERORDERORDER					ORDERORDERORDERORDERORDERORDERORDERORDER									
					CLASS ALLOCATION									
Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Operating and Maintenance Expenses	II-D-2	46,689	0	46,689			33,631	2,313	8,421	1,295	1,029	0	0	46,689
Depreciation & Amortization Expenses	II-E-1	20,105	0	20,105			12,478	957	4,117	985	1,569	0	0	20,105
Taxes Other Than Federal Income Tax	II-E-2	5,267	0	5,267			3,339	305	1,152	185	286	0	0	5,267
Federal Income Tax	II-E-3	374	0	374			231	22	85	14	23	0	0	374
Return on Rate Base	II-B	9,051	0	9,051			5,565	541	2,056	333	556	0	0	9,051
TOTAL COST OF SERVICE		81,486	0	81,486			55,244	4,137	15,830	2,811	3,463	0	0	81,486
Less: Other Revenues	II-E-5	90	0	90			56	5	21	3	6	0	0	90
		0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
TOTAL ADJUSTED REVENUE REQUIREMENT		81,395	0	81,395			55,189	4,132	15,810	2,807	3,457	0	0	81,395
PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B SUMMARY OF RATE BASE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX														
ORDERORDERORDER					ORDERORDERORDERORDERORDERORDERORDERORDER									
					CLASS ALLOCATION									
Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Original Cost of Plant	II-B-1	289,790	0	289,790		na	145,244	14,446	70,070	20,111	39,919	0	0	289,790
General Plant	II-B-2	25,240	0	25,240		na	18,197	1,249	4,546	699	551	0	0	25,240
Communications Equipment	II-B-3	33,840	0	33,840			24,397	1,674	6,094	937	738	0	0	33,840
Capitalization Adjustments		-1,559	0	-1,559			-1,211	-83	-214	-29	-23	0	0	(1,559)
Total Plant		347,311	0	347,311		na	186,626	17,286	80,496	21,718	41,185	0	0	347,311
Minus: Accumulated Depreciation	II-B-5	-156,606	0	-156,606		na	-69,533	-5,878	-37,097	-14,691	-29,405	0	0	(156,606)
Net Plant In Service		190,705	0	190,705		na	117,093	11,408	43,398	7,026	11,780	0	0	190,705
Other Rate Base Items:														
CWIP	II-B-4	0	0	0		na	0	0	0	0	0	0	0	-
Plant Held for Future Use	II-B-6	40	0	40		na	25	2	9	1	2	0	0	40
Accumulated Provisions	II-B-7	-1,231	0	-1,231		na	-834	-66	-245	-39	-47	0	0	(1,231)
Accumulated Deferred Federal Income Taxes	II-B-7	-26,682	0	-26,682		na	-16,383	-1,596	-6,072	-983	-1,648	0	0	(26,682)
Materials & Supplies	II-B-8	2,219	0	2,219		na	1,362	133	505	82	137	0	0	2,219
Cash Working Capital	II-B-9	1,932	0	1,932			1,392	96	349	54	43	0	0	1,932
Prepayments	II-B-10	11,112	0	11,112			6,823	665	2,529	409	686	0	0	11,112
Other Rate Base Items														
Customer Deposits & Advances	II-B-11	0	0	0			0	0	0	0	0	0	0	-
Regulatory Liabilities	II-B-11	-43,683	0	-43,683		na	-26,821	-2,613	-9,941	-1,609	-2,698	0	0	(43,683)
Regulatory Assets	II-B-12	8,572	0	8,572		na	5,263	513	1,951	316	530	0	0	8,572
Subtotal		-47,720	0	-47,720		na	-29,173	-2,867	-10,916	-1,769	-2,995	0	0	(47,720)
TOTAL RATE BASE		142,985	0	142,985			87,920	8,541	32,482	5,257	8,785	0	0	142,985
Rate of Return		6.3300%	0.0000%	6.3300%			6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	
RETURN ON RATE BASE		9.051	0	9.051			5,565	541	2,056	333	556	0	0	9.051

PUBLIC UTILITY COMMISSION OF TEXAS II-B-1 RATE BASE ACCOUNTS - PLANT TEST YEAR ENDING XXX/XXXX DOCKET XXXXX																	
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
							CLASS ALLOCATION										
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS		
Intangible Plant Gross																	
		II-B-1															
301.01	Organization		0		0	13	D3	-	-	-	-	-	-	-	-	-	-
302.01	Franchise & Consents		0		0	13	D3	-	-	-	-	-	-	-	-	-	-
303.01	Misc Intangible Plant - MF S/W				0	74	MOMXAG	-	-	-	-	-	-	-	-	-	-
303.02	Misc Intangible Plant - NMF S/W		99,667		99,667	74	MOMXAG	71,855	4,931	17,949	2,759	2,174	-	-	-	-	99,667
Subtotal			99,667	0	99,667			71,855	4,931	17,949	2,759	2,174	0	0			99,667
Transmission Plant-Gross																	
		II-B-1															
350.01	Land and Land Fees		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
350.02	Land and Land Rights		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
352.01	Structures and Improvements		0	0	0	12	D2	-	-	-	-	-	-	-	-	-	-
353.01	Station Equipment		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
354.01	Towers and Fixtures		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
355.01	Poles and Fixtures		0	0	0	12	D2	-	-	-	-	-	-	-	-	-	-
356.01	O.H. Conductors & Devices		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
357.01	Underground Conduit		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
358.01	Underground Conductors		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
359.01	Roads and Trails		0		0	12	D2	-	-	-	-	-	-	-	-	-	-
Subtotal			0	0	0			0	0	0	0	0	0	0	0		-
Distribution Plant-Gross																	
		II-B-1															
360.01	Land Owned in Fees		0		0	13	D3	-	-	-	-	-	-	-	-	-	-
360.02	Land and Land Rights		0		0	13	D3	-	-	-	-	-	-	-	-	-	-
361.01	Structures and Improvements		0		0	13	D3	-	-	-	-	-	-	-	-	-	-
362.01	Station Equipment		0		0	13	D3	-	-	-	-	-	-	-	-	-	-
364.01	<u>Poles,Towers & Fixtures</u>		0		0	3	SEC<10	-	-	-	-	-	-	-	-	-	-
A364.01	Poles,Towers & Fixtures-Secondary				0	15	D5	-	-	-	-	-	-	-	-	-	-
B364.01	Poles,Towers & Fixtures-Primary				0	14	D4	-	-	-	-	-	-	-	-	-	-
365.01	<u>O.H. Conductors & Devices</u>		0		0	3	SEC<10	-	-	-	-	-	-	-	-	-	-
A365.01	O.H. Conductors & Devices-Secondary				0	15	D5	-	-	-	-	-	-	-	-	-	-
B365.01	O.H. Conductors & Devices-Primary				0	14	D4	-	-	-	-	-	-	-	-	-	-
366.01	Underground Conduits		0		0	29	A366	-	-	-	-	-	-	-	-	-	-
367.01	U.G. Conductors & Devices		0		0	30	A367	-	-	-	-	-	-	-	-	-	-
368.01	<u>Line Transformers</u>		0		0	3	SEC<10	-	-	-	-	-	-	-	-	-	-
A368.01	Line Transformers-Secondary				0	15	D5	-	-	-	-	-	-	-	-	-	-
B368.01	Line Transformers-Primary				0	14	D4	-	-	-	-	-	-	-	-	-	-
369.01	Services		0		0	34	A369Wt	-	-	-	-	-	-	-	-	-	-
370.01	Meters - Meters		20,810		20,810	35	A370M	-	73	17,122	2,681	933	-	-	-	-	20,810
A370.01	Meters - Transformers		57,526		57,526	36	A370T	-	-	6,246	14,469	36,811	-	-	-	-	57,526
370.03	Automated Meters - Meters		81,491		81,491	37	A370M A	72,207	4,865	4,406	14	-	-	-	-	-	81,491
A370.03	Automated Meters - Transformers		30,296		30,296	38	A370T A	1,182	4,577	24,348	189	-	-	-	-	-	30,296
373.01	Street Lighting and Signal Systems		0		0	39	A373S	-	-	-	-	-	-	-	-	-	-
373.02	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-	-	-
374.01	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-	-	-
374.03	Asset Retirement Cost Dist Plant		0		0	1	DA	-	-	-	-	-	-	-	-	-	-
Subtotal			190,123	0	190,123			73,389	9,515	52,121	17,353	37,745	0	0			190,123
TOTAL INT, TRAN, DIST PLANT-GROSS																	
		II-B-1	289,790	0	289,790			145,244	14,446	70,070	20,111	39,919	0	0			289,790
TOTAL TRAN, DIST PLANT-GROSS																	
		II-B-1	190,123	0	190,123			73,389	9,515	52,121	17,353	37,745	0	0			190,123

879

880

PUBLIC UTILITY COMMISSION OF TEXAS II-B-6 RATE BASE ACC. - PLANT HELD FOR FUTURE USE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
1050	Plant Held for Future Use	II-B-6	40		40	44	METPLT	25	2	9	1	2	-	-	40
TOTAL PLANT HELD FOR FUTURE USE															
PUBLIC UTILITY COMMISSION OF TEXAS II-B-7 RATE BASE ACCOUNTS - ACCUM. PROVISIONS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Other Accumulated Provisions															
2281	Property Insurance Reserve	II-B-7	0		0	44	METPLT	-	-	-	-	-	-	-	-
2282	Injuries and Damages - Auto Liability		-82		-82	44	METPLT	(50)	(5)	(19)	(3)	(5)	-	-	(82)
2282	Injuries and Damages - General Liability		-415		-415	44	METPLT	(255)	(25)	(94)	(15)	(26)	-	-	(415)
2282	Injuries and Damages - Workers Compensation		-733		-733	79	METO&M	(528)	(36)	(132)	(20)	(16)	-	-	(733)
Subtotal			-1,231	0	-1,231			-834	-66	-245	-39	-47	0	0	(1,231)
Accumulated Deferred Federal Income Taxes															
1900	Deferred Income Tax-Federal		5,205		5,205	44	METPLT	3,196	311	1,184	192	322	-	-	5,205
2820	Def Inc Taxes-Fed-Accel Depr		-31,687		-31,687	44	METPLT	(19,456)	(1,895)	(7,211)	(1,167)	(1,957)	-	-	(31,687)
2830	Def Inc Taxes-Federal-Other		-200		-200	44	METPLT	(123)	(12)	(45)	(7)	(12)	-	-	(200)
Subtotal			-26,682	0	-26,682			-16,383	-1,596	-6,072	-983	-1,648	0	0	(26,682)
TOTAL ACCUMULATED PROVISIONS															
PUBLIC UTILITY COMMISSION OF TEXAS II-B-8 RATE BASE ACC. - MATERIALS & SUPPLIES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Working Capital-Material and Supplies															
1540	Materials and Supplies	II-B-8	2,205		2,205	44	METPLT	1,354	132	502	81	136	-	-	2,205
1630	Undistributed M&S Expenses		14		14	44	METPLT	8	1	3	0	1	-	-	14
Subtotal			2,219	0	2,219			1,362	133	505	82	137	0	0	2,219
TOTAL MATERIALS & SUPPLIES															

<div>PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-9 RATE BASE ACCOUNTS - CASH WORKING CAPITAL TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX</div>																

PUBLIC UTILITY COMMISSION OF TEXAS
XXXXXX COMPANY
II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
TEST YEAR ENDING X/XX/XXXX
DOCKET XXXXX

						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
						CLASS ALLOCATION									
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Non-Tax Related Regulatory Assets II-B-12															
1823	Regulatory Assets-Bad Debt		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-AMS Reconciliation		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-Hurricane Harvey		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-AMS Opt Out		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-Expedited Switch		1,159	0	1,159	44	METPLT	712	69	264	43	72	-	-	1,159
1823	Reg Assets-ADFTT Credit Over/Under		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-DCRF Rate Case Expense		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-General Rate Case Expense		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - 2010 Rate Case		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - SMT		6,939		6,939	44	METPLT	4,261	415	1,579	256	429	-	-	6,939
1823	Regulatory Assets- EECRF RCE Before Approval		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets -- Asset Retire Oblig		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - Interest Rate Hedge MTM				0	44	METPLT	-	-	-	-	-	-	-	-
Subtotal Non-Tax Regulatory Assets			8,098	0	8,098			4,972	484	1,843	298	500	0	0	8,098
Tax Related Regulatory Assets															
1823	Regulatory Assets- Margin Tax		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Reg Asset-Postretirement (RDS)		577		577	44	METPLT	354	35	131	21	36	-	-	577
1823	Equity AFUDC		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Equity AFUDC Amortization		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC Amortization		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Excess Accumn. Deferred Taxes & Other		-2,218		-2,218	44	METPLT	(1,362)	(133)	(505)	(82)	(137)	-	-	(2,218)
1823	Excess Accumn. Deferred Taxes Amortization		2,115		2,115	44	METPLT	1,298	126	481	78	131	-	-	2,115
1823	Investment Tax Credit		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Investment Tax Credit Amortization		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Non-Current Excess Accumn. Deferred Taxes & Other		0		0	44	METPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - Interest Rate Hedge MTM Tax				0	44	METPLT	-	-	-	-	-	-	-	-
Subtotal Tax Regulatory Assets			474	0	474			291	28	108	17	29	0	0	474
TOTAL REGULATORY ASSETS			8,572	0	8,572			5,263	513	1,951	316	530	0	0	8,572
TOTAL OTHER RATE BASE ITEMS			-47,720	0	-47,720			-29,173	-2,867	-10,916	-1,769	-2,995	0	0	(47,720)
TOTAL RATE BASE			142,985	0	142,985			87,920	8,541	32,482	5,257	8,785	0	0	142,985
Rate of Return			6.330%		6.330%			6.330%	6.330%	6.330%	6.330%	6.330%	6.330%	6.330%	6.330%
RETURN ON RATE BASE			9.051	0	9.051			5,565	541	2,056	333	556	0	0	9,051

PUBLIC UTILITY COMMISSION OF TEXAS II-D-1 OPERATIONS AND MAINTENANCE EXPENSE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX								FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
								FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
								CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS	
Transmission Expense																
Operation II-D-1																
5600	Oper Supv & Eng		0		0	13	D3	-	-	-	-	-	-	-	-	-
5610	Load Dispatching		0		0	13	D3	-	-	-	-	-	-	-	-	-
5611	Load Dispatching		0		0	13	D3	-	-	-	-	-	-	-	-	-
5612	Load Dispatching		0		0	13	D3	-	-	-	-	-	-	-	-	-
5613	Load Dispatching		0		0	13	D3	-	-	-	-	-	-	-	-	-
5614	Scheduling, Control, and Dispatching Services		0		0	13	D3	-	-	-	-	-	-	-	-	-
5615	Reliability, Planning, and Standards		0		0	13	D3	-	-	-	-	-	-	-	-	-
5617	General Studies		0		0	13	D3	-	-	-	-	-	-	-	-	-
5620	Station Exp		0		0	13	D3	-	-	-	-	-	-	-	-	-
5630	Overhead Line Exp		0		0	13	D3	-	-	-	-	-	-	-	-	-
5640	Underground Line Exp		0		0	13	D3	-	-	-	-	-	-	-	-	-
5650	Transmission of Electricity by Others		0		0	13	D3	-	-	-	-	-	-	-	-	-
5660	Misc Transmission Ex		0		0	13	D3	-	-	-	-	-	-	-	-	-
5670	Rents		0		0	13	D3	-	-	-	-	-	-	-	-	-
Subtotal			0	0	0			0	0	0	0	0	0	0	0	-
Maintenance																
5680	Maintenance Super. & Engin.		0		0	13	D3	-	-	-	-	-	-	-	-	-
5690	Maint. of Structures		0		0	13	D3	-	-	-	-	-	-	-	-	-
5700	Maint. of Station Equipment		0		0	13	D3	-	-	-	-	-	-	-	-	-
5710	Maint. of Overhead Lines		0		0	13	D3	-	-	-	-	-	-	-	-	-
5720	Maint. of Underground Lines		0		0	13	D3	-	-	-	-	-	-	-	-	-
5730	Maint. of Misc. Trans.Plant		0		0	13	D3	-	-	-	-	-	-	-	-	-
Subtotal			0	0	0			0	0	0	0	0	0	0	0	-
TOTAL TRANSMISSION EXPENSE																
Distribution Expense II-D-1																
Operation																
5800	Oper Supervising & Engineering		0		0	59	A581-7	-	-	-	-	-	-	-	-	-
5810	Load Dispatching		0		0	13	D3	-	-	-	-	-	-	-	-	-
5820	Station Expenses		0		0	24	A360-2	-	-	-	-	-	-	-	-	-
5830	Overhead Line Expense		0		0	26	A365	-	-	-	-	-	-	-	-	-
5840	Underground Line Expense		0		0	31	A366-7	-	-	-	-	-	-	-	-	-
5850	Street Lights		0		0	55	A585	-	-	-	-	-	-	-	-	-
5860	Meter Expenses - Meters	29,997			29,997	61	A586M	21,886	1,493	5,694	687	238	-	-	-	29,997
5860	Meter Expenses - Transformers	812			812	63	A586T	4	17	165	177	449	-	-	-	812
5870	Customer Installation Expense		0		0	57	A587	-	-	-	-	-	-	-	-	-
5880	Misc Distribution Expenses		0		0	59	A581-7	-	-	-	-	-	-	-	-	-
5890	Rents		0		0	59	A581-7	-	-	-	-	-	-	-	-	-
Subtotal 580-589			30,809	0	30,809			21,890	1,510	5,859	864	686	0	0	0	30,809
Distribution-Operation-Total																
Maintenance																
5900	Maintenance Super.& Engin.		0		0	60	A591-7	-	-	-	-	-	-	-	-	-
5910	Maint. of Structures		0		0	24	A360-2	-	-	-	-	-	-	-	-	-
5920	Maint. of Station Equipment		0		0	24	A360-2	-	-	-	-	-	-	-	-	-
5930	Maint. of Overhead Lines		0		0	26	A365	-	-	-	-	-	-	-	-	-
5940	Maint. of Underground Lines		0		0	31	A366-7	-	-	-	-	-	-	-	-	-
5950	Maint. of Line Transformers		0		0	32	A368	-	-	-	-	-	-	-	-	-
5960	Maint. of Street Lights		0		0	56	A596	-	-	-	-	-	-	-	-	-
5970	Maint. of Meters - Meters	7,663			7,663	62	A597M	5,860	395	1,163	182	63	-	-	-	7,663
5970	Maint. of Meters - Transformers	187			187	64	A597T	0	0	20	47	119	-	-	-	187
5980	Maint. of Misc. Dist. Plant.		0		0	60	A591-7	-	-	-	-	-	-	-	-	-
5982	Maint. of Misc. Dist. Plant. - OTHER				0	60	A591-7	-	-	-	-	-	-	-	-	-
Subtotal 590-598			7,851	0	7,851			5,860	395	1,184	229	183	0	0	0	7,851
TOTAL DISTRIBUTION EXPENSE																
Customer Accounting Expenses																
9010	Supervision		0		0	67	A903	-	-	-	-	-	-	-	-	-
9020	Meter Reading Expense	1,462			1,462	66	A902	1,176	80	183	18	6	-	-	-	1,462
9030	Customer Records & Collection		0		0	67	A903	-	-	-	-	-	-	-	-	-
9040	Uncollectible Accounts		0		0	47	RevRel	-	-	-	-	-	-	-	-	-
9050	Misc. Customer Account Exp.		0		0	67	A903	-	-	-	-	-	-	-	-	-
Subtotal Customer Accounting			1,462	0	1,462			1,176	80	183	18	6	0	0	0	1,462
Cust. Service & Information Expense																
9060	Cust. Service & Inform.		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9070	Supervision		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9080	Customer Assistance		0		0	47	RevRel	-	-	-	-	-	-	-	-	-
9090	Inform. & Instruct. Adv. Exp.		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9100	Misc. Cust. Service & Inform.		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
Subtotal 906-910			0	0	0			0	0	0	0	0	0	0	0	-
TOTAL-CUSTOMER SERVICE & INFO.																
Sales Expense																
9110	Supervision		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9120	Demonstrating & Selling Exp.		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9130	Advertising Exp.		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9160	Misc. Sales Exp.		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
9170	Sales Expense		0		0	68	A907-10	-	-	-	-	-	-	-	-	-
Subtotal -Sales			0	0	0			0	0	0	0	0	0	0	0	-
TOTAL SALES EXPENSE																
TOTAL O&M EXPENSE		II-D-1	40,122	0	40,122			28,926	1,985	7,226	1,110	875	0	0		40,122

PUBLIC UTILITY COMMISSION OF TEXAS II-D-2 ADMINISTRATIVE & GENERAL EXPENSE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Administrative & General Expenses															
II-D-2															
9200	Admin. & General Salaries		-8		-8	74	MOMXAG	(6)	(0)	(1)	(0)	(0)	-	-	(8)
9210	Office Supplies		183		183	74	MOMXAG	132	9	33	5	4	-	-	183
9230	Outside Services		86		86	74	MOMXAG	62	4	15	2	2	-	-	86
9240	Property Insurance Exp.		274		274	44	METPLT	168	16	62	10	17	-	-	274
9250	Injuries & Damages		31		31	74	MOMXAG	22	2	6	1	1	-	-	31
9260	Pensions & Benefits		88		88	74	MOMXAG	64	4	16	2	2	-	-	88
9280	Regulatory Commission		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
9301	General Advertising Expense		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
9302	Misc. General Expense		4,671		4,671	74	MOMXAG	3,368	231	841	129	102	-	-	4,671
9310	Rents		1,100		1,100	74	MOMXAG	793	54	198	30	24	-	-	1,100
9350	Maint. of General Plant		143		143	74	MOMXAG	103	7	26	4	3	-	-	143
TOTAL A&G EXPENSE								4,705	328	1,196	184	154	0	0	6,567
II-D-1-2															
TOTAL O&M & A&G EXPENSE								33,631	2,313	8,421	1,295	1,029	0	0	46,689
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER								28,926	1,985	7,226	1,110	875	0	0	40,122
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER								33,631	2,313	8,421	1,295	1,029	0	0	46,689

PUBLIC UTILITY COMMISSION OF TEXAS II-E-1 DEPRECIATION & AMORTIZATION EXPENSE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Depreciation and Amortization Expense		II-E-1													
Intangible Plant		II-E-1													
301	Organization		0		0	13	D3	-	-	-	-	-	-	-	-
302	Franchise and Consents		0		0	13	D3	-	-	-	-	-	-	-	-
303.01	Misc Intangible Plant - MF S/W		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
303.02	Misc Intangible Plant - NMF S/W		11,699		11,699	74	MOMXAG	8,434	579	2,107	324	255	-	-	11,699
Subtotal			11,699	0	11,699			8,434	579	2,107	324	255	0	0	11,699
Transmission Plant															
350.01	Land and Land Rights		0		0	13	D3	-	-	-	-	-	-	-	-
350.02	Land and Land Rights		0		0	13	D3	-	-	-	-	-	-	-	-
352.01	Structures and Improvements		0		0	13	D3	-	-	-	-	-	-	-	-
353.01	Station Equipment		0		0	13	D3	-	-	-	-	-	-	-	-
354.01	Towers and Fixtures		0		0	13	D3	-	-	-	-	-	-	-	-
355.01	Poles and Fixtures		0		0	13	D3	-	-	-	-	-	-	-	-
356.01	O.H. Conductors & Devices		0		0	13	D3	-	-	-	-	-	-	-	-
357.01	Underground Conduit		0		0	13	D3	-	-	-	-	-	-	-	-
358.01	Underground Conductors		0		0	13	D3	-	-	-	-	-	-	-	-
359.01	Roads and Trails		0		0	13	D3	-	-	-	-	-	-	-	-
Subtotal			0	0	0			0	0	0	0	0	0	0	-
Distribution		II-E-1													
360.01	Land and Land Fees		0		0	13	D3	-	-	-	-	-	-	-	-
360.02	Land and Land Rights		0		0	13	D3	-	-	-	-	-	-	-	-
361.01	Structures and Improvements		0		0	13	D3	-	-	-	-	-	-	-	-
362.01	Station Equipment		0		0	13	D3	-	-	-	-	-	-	-	-
364.01	Poles,Towers & Fixtures		0		0	1	DA	-	-	-	-	-	-	-	-
A364.01	Poles,Towers & Fixtures-Secondary		0		0	15	D5	-	-	-	-	-	-	-	-
B364.01	Poles,Towers & Fixtures-Primary		0		0	14	D4	-	-	-	-	-	-	-	-
365.01	O.H. Conductors & Devices		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A365.01	O.H. Conductors & Devices-Secondary		0		0	15	D5	-	-	-	-	-	-	-	-
B365.01	O.H. Conductors & Devices-Primary		0		0	14	D4	-	-	-	-	-	-	-	-
366.01	Underground Conduits		0		0	29	A366	-	-	-	-	-	-	-	-
367.01	U.G. Conductors & Devices		0		0	30	A367	-	-	-	-	-	-	-	-
368.01	Line Transformers		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A368.01	Line Transformers-Secondary		0		0	15	D5	-	-	-	-	-	-	-	-
B368.01	Line Transformers-Primary		0		0	14	D4	-	-	-	-	-	-	-	-
369.01	Services		0		0	34	A369Wt	-	-	-	-	-	-	-	-
370.01	Meters - Meters		684		684	35	A370M	-	2	563	88	31	-	-	684
A370.01	Meters - Transformers		1,892		1,892	36	A370T	-	-	205	476	1,211	-	-	1,892
370.03	Automated Meters - Meters		1,816		1,816	37	A370M A	1,609	108	98	0	-	-	-	1,816
A370.03	Automated Meters - Transformers		675		675	38	A370T A	26	102	543	4	-	-	-	675
373.01	Street Lighting and Signal Systems		0		0	39	A373S	-	-	-	-	-	-	-	-
373.02	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
374.01	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
Subtotal			5,068	0	5,068			1,636	213	1,409	569	1,241	0	0	5,068
General Plant															
389.01	Land and Land Fees		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
389.02	Land and Land Rights		0		0	74	MOMXAG	0	0	0	0	0	-	-	0
390.01	Structures and Improvements		49		49	74	MOMXAG	36	2	9	1	1	-	-	49
391.01	Office Furniture		4		4	74	MOMXAG	3	0	1	0	0	-	-	4
392.01	Transportation equipment		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
393.01	Store Equipment		0		0	74	MOMXAG	0	0	0	0	0	-	-	0
394.01	Tools, Shop & Garage Equip		9		9	74	MOMXAG	6	0	2	0	0	-	-	9
395.01	Lab Equip		653		653	74	MOMXAG	471	32	118	18	14	-	-	653
396.01	Power Operated Equipment		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
397.01	Communication equi		1,055		1,055	74	MOMXAG	761	52	190	29	23	-	-	1,055
397.02	Computer Equipment		1,211		1,211	74	MOMXAG	873	60	218	34	26	-	-	1,211
398.01	Misc Equip		3		3	74	MOMXAG	2	0	1	0	0	-	-	3
Subtotal			2,985		2,985			2,152	148	538	83	65	0	0	2,985
Amortization Expense		II-E-4.1													
A4074	Non-standard metering service - Docket No. 41906		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
B4074	Expedited Switches - Docket No. 38339		235		235	74	MOMXAG	169	12	42	6	5	-	-	235
C4074	Hurricane Harvey		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
D4074	Ike Residual		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
A4073	Pension PURA 36.065 Deferral - Docket No. 38339		-1,271		-1,271	74	MOMXAG	(917)	(63)	(229)	(35)	(28)	-	-	(1,271)
B4073	Smart Meter Texas - Docket No 47364		1,405		1,405	74	MOMXAG	1,013	70	253	39	31	-	-	1,405
5	Bad debt		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
C4073	Texas Margin Tax - Docket No. 38339		0		0	74	MOMXAG	-	-	-	-	-	-	-	-
Subtotal			368	0	368			266	18	66	10	8	0	0	368
1	Depreciation on Adjustment to Remove Capital Project S/101318/CG/Tools		0		0	12	D2	-	-	-	-	-	-	-	-
2	Depreciation on Adjustment for Changes in Capitalization Policy		-18		-18	52	METRb	(11)	(1)	(4)	(1)	(1)	-	-	(18)
3	Depreciation on Adjustment for Capitalized Incentive Compensation		-32		-32	74	MOMXAG	(23)	(2)	(6)	(1)	(1)	-	-	(32)
4	Depreciation on Adjustment for Capitalized Non-Qualified Pension Expense		-1		-1	74	MOMXAG	(1)	(0)	(0)	(0)	(0)	-	-	(1)
TOTAL DEPRECIATION & AMORTIZATION			20,069	0	20,069			12,453	955	4,110	984	1,568	0	0	20,069
MISC. OTHER EXPENSES FROM SCHEDULE II-E-4			36		36	74	MOMXAG	26	2	6	1	1	-	-	36
AMORTIZATION FROM SCHEDULE II-E-4.1			0		0	74	MOMXAG	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION & AMORTIZATION EXPENSE			20,105	0	20,105			12,478	957	4,117	985	1,569	0	0	20,105

PUBLIC UTILITY COMMISSION OF TEXAS II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES TEST YEAR ENDING XXX/XXXX DOCKET XXXXX															
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	CLASS ALLOCATION								
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Taxes Other than Income Taxes															
II-E-2															
Payroll-Related															
4081	FICA		955		955	79	METO&M	688	47	172	26	21	-	-	955
4081	FUTA		32		32	79	METO&M	23	2	6	1	1	-	-	32
Total Payroll			987	0	987			711	49	178	27	22	0	0	987
Property Related															
4081	Ad Valorem Tax		3,287		3,287	44	METPLT	2,018	197	748	121	203	-	-	3,287
Total Property			3,287	0	3,287			2,018	197	748	121	203	0	0	3,287
Other															
4081	Sales & Use Tax		0		0	79	METO&M	-	-	-	-	-	-	-	-
Subtotal			0	0	0			0	0	0	0	0	0	0	0
II-E-2															
Revenue Related															
4081	Texas Gross Margin Tax		1,004		1,004	44	METPLT	617	60	229	37	62	-	-	1,004
4081	Municipal Franchise Fees		0		0	70	FRAN	-	-	-	-	-	-	-	-
4081	Deferred SIT/Local		-11		-11	44	METPLT	(7)	(1)	(2)	(0)	(1)	-	-	(11)
Total Revenue Related			993	0	993			610	59	226	37	61	0	0	993
TOTAL TAXES OTHER THAN INCOME TAXES								3,339	305	1,152	185	286	0	0	5,267
PUBLIC UTILITY COMMISSION OF TEXAS II-E-3 FEDERAL INCOME TAXES TEST YEAR ENDING XXX/XXXX DOCKET XXXXX							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	CLASS ALLOCATION								
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Federal Income Taxes															
II-E-3															
Return on Rate Base			9,051		9,051			5,565	541	2,056	333	556	0	0	9,051
			2.740000%												
Deductions:															
	Synchronized Interest		-3,741		-3,741	52	METRFB	(2,300)	(223)	(850)	(138)	(230)	-	-	(3,741)
	Amortization of Protected Excess DFTT		-963		-963	44	METPLT	(591)	(58)	(219)	(35)	(59)	-	-	(963)
	Amortization of Non-protected Excess DFTT		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Research & Development Credit		-65		-65	44	METPLT	(40)	(4)	(15)	(2)	(4)	-	-	(65)
	Medicare drug subsidy		0		0	44	METPLT	-	-	-	-	-	-	-	-
	AFUDC Equity		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Restricted Stock Excess Tax Benefit		-6		-6	44	METPLT	(4)	(0)	(1)	(0)	(0)	-	-	(6)
Subtotal			-4,775	0	-4,775			-2,935	-285	-1,085	-176	-294	0	0	-4,775
Additions:															
	Non-deductible Club Dues		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Non-deductible Parking and Transit		12		12	44	METPLT	7	1	3	0	1	-	-	12
	Nondeductible Lobbying Expenses		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Meals & Entertainment		60		60	44	METPLT	37	4	14	2	4	-	-	60
	Fines & Penalties		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Diesel Fuel Credit Disallowance		0		0	44	METPLT	0	0	0	0	0	-	-	0
	Permanent Depreciation Difference		225		225	44	METPLT	138	13	51	8	14	-	-	225
	Medicare Drug Subsidy		152		152	44	METPLT	93	9	35	6	9	-	-	152
Subtotal			449		449			276	27	102	17	28	0	0	449
Taxable Component of Return			4,725		4,725			2,906	282	1,073	174	290	-	-	4,725
Tax Factor			0.2658228		0			0.265823	0.265823	0.265823	0.265823	0.265823	0.265823	0.265823	
Federal Income Taxes Before Adjust.			1,256		1,256			772	75	285	46	77	-	-	1,256
Tax Credits															
	Amortization of Protected Excess DFTT		-963		-963	44	METPLT	(591)	(58)	(219)	(35)	(59)	-	-	(963)
	Amortization of Non-protected Excess DFTT		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Research & Development Credit		-65		-65	44	METPLT	(40)	(4)	(15)	(2)	(4)	-	-	(65)
	Other - Medicare drug subsidy		152		152	44	METPLT	93	9	35	6	9	-	-	152
	Restricted Stock Excess Tax Benefit		-6		-6	44	METPLT	(4)	(0)	(1)	(0)	(0)	-	-	(6)
Subtotal			0	0	0			0	0	0	0	0	0	0	-
TOTAL FEDERAL INCOME TAXES								231	22	85	14	23	0	0	374

PUBLIC UTILITY COMMISSION OF TEXAS II-E-4 OTHER EXPENSES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
<u>Misc.Other Expenses</u>															
Misc.Items															
431	Interest On Customer Deposits	II-E-4	36		36	12	D2	17	0	12	1	5	-	-	36
403	Decommissioning Expense				0	3	SEC<10	-	-	-	-	-	-	-	-
	Subtotal		36	0	36			17	0	12	1	5	0	0	36
TOTAL OTHER EXPENSES EXCLUDING FIT															
TOTAL OTHER EXPENSES INCLUDING FIT															
PUBLIC UTILITY COMMISSION OF TEXAS II-E-5 OTHER REVENUE ITEMS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested MET	Commission Adjustment to MET	Commission-Adopted MET	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Revenues:															
Non-Electric Revenue															
4211	Gain On Disp of Prop		0		0	44	METPLT	-	-	-	-	-	-	-	-
4500	Forfeited Discount		0		0	19	C1	-	-	-	-	-	-	-	-
4510	Miscellaneous Service Revenue		90		90	44	METPLT	56	5	21	3	6	-	-	90
4540	Rent from Electric Property		0		0	44	METPLT	-	-	-	-	-	-	-	-
4560	Other Electric Revenue		0		0	44	METPLT	-	-	-	-	-	-	-	-
4561	Revenues from Transmission of Electricity of Others		0		0	44	METPLT	-	-	-	-	-	-	-	-
	Subtotal		90	0	90			56	5	21	3	6	0	0	90
TOTAL OTHER REVENUES															

889

PUBLIC UTILITY COMMISSION OF TEXAS
XXXXXX COMPANY
CLASS ALLOCATION FACTORS
TEST YEAR ENDING XXX/XXXX
DOCKET XXXXX

				CLASS ALLOCATION								
CAF #	Description	CAF Label		Class Allocation Factor Name	Residential	Secondary =< 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting Unmetered	Wholesale Distribution	ERCOT TEXAS
Class Allocation Factors					1	2	3	4	6	7	8	9
1	Direct Assigned	DA	1	DA								0.00%
2	Residential	RES	2	RES	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	Secondary <=10 kVA	SEC<10	3	SEC<10	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	Secondary >10 kVA	SEC>10	4	SEC>10	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
5	Primary	Prim	5	Prim	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
6	Transmission	TRAN	6	TRAN	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
7	Lighting - SLS	SLS	7	SLS	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
8	Lighting - MLS	MLS	8	MLS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
9			9		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Generation Demand - A&E 4CP	D1	10	D1	51.13%	0.99%	26.42%	3.38%	17.87%	0.17%	0.04%	100.00%
11			11		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Transmission Demand - ERCOT 4CP	D2	12	D2	46.65%	0.88%	34.07%	3.48%	14.92%	0.00%	0.00%	100.00%
13	Dist Demand - Sub Level - 4CP	D3	13	D3	54.83%	1.03%	40.04%	4.10%	0.00%	0.00%	0.00%	100.00%
14	Dist Demand - Line Level - 4CP	D4	14	D4	55.54%	1.05%	39.34%	4.07%	0.00%	0.00%	0.00%	100.00%
15	Dist Dem-Line Level-4CP-Secondary	D5	15	D5	57.90%	1.09%	41.01%	0.00%	0.00%	0.00%	0.00%	100.00%
16			16		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	Mwh - Generation Level	E1	17	E1	32.68%	1.04%	36.58%	4.69%	24.73%	0.23%	0.06%	100.00%
18			18		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Customer Count - Total	C1	19	C1	87.82%	5.92%	5.51%	0.04%	0.01%	0.20%	0.51%	100.00%
20	Customer Count - Secondary Volt	C2	20	C2	88.49%	5.96%	5.55%	0.00%	0.00%	0.00%	0.00%	100.00%
21	Customer Count - Overhead Dist	C3	21	C3	78.41%	9.47%	12.03%	0.09%	0.00%	0.00%	0.00%	100.00%
22	Customer Count - Res/Comm Dist	C4	22	C4	88.45%	5.96%	5.55%	0.04%	0.00%	0.00%	0.00%	100.00%
23			23		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	Dist Land, Struct, Station Eqpt	A360-2	24	A360-2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	Dist Poles, Towers, Fixtures	A364	25	A364	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Dist OH Lines & Devices	A365	26	A365	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	O. H. Poles and Conductors	A364-5	27	A364-5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	Poles, Lines, Services	A364,5,9	28	A364,5,9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	Dist UG Conduits	A366	29	A366	75.99%	0.40%	21.62%	1.98%	0.00%	0.00%	0.00%	100.00%
30	Dist UG Conductors & Devices	A367	30	A367	75.63%	0.37%	22.05%	1.95%	0.00%	0.00%	0.00%	100.00%
31	Dist UG Conduits, Conductors & Devices	A366-7	31	A366-7	75.75%	0.38%	21.90%	1.96%	0.00%	0.00%	0.00%	100.00%
32	Dist Line Transformers	A368	32	A368	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	Distribution - Services	A369	33	A369	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Distribution - Services - Wt. Factors	A369Wt	34	A369Wt	75.19%	12.85%	11.96%	0.00%	0.00%	0.00%	0.00%	100.00%
35	Metering excl Transformers-Wt. Fact	A370M	35	A370M	0.00%	0.35%	82.28%	12.88%	4.49%	0.00%	0.00%	100.00%
36	Metering-Transformers-Wt. Factors	A370T	36	A370T	0.00%	0.00%	10.86%	25.15%	63.99%	0.00%	0.00%	100.00%
37	Metering (AMS) excl Transformers-Wt. Fact	A370M A	37	A370M A	88.61%	5.97%	5.41%	0.02%	0.00%	0.00%	0.00%	100.00%
38	Metering (AMS) -Transformers-Wt. Factors	A370T A	38	A370T A	3.90%	15.11%	80.37%	0.62%	0.00%	0.00%	0.00%	100.00%
39	Lighting Plant - SLS	A373S	39	A373S	0.00%	0.00%	0.00%	0.00%	0.00%	99.60%	0.40%	100.00%
40	Lighting Plant - MLS	A373M	40	A373M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
41			41		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	Net Transmission Plant	TRANPLT	42	TRANPLT	61.40%	5.98%	22.76%	3.68%	6.18%	0.00%	0.00%	100.00%
43	Net Distribution Plant	DISTPLT	43	DISTPLT	61.40%	5.98%	22.76%	3.68%	6.18%	0.00%	0.00%	100.00%
44	Net Metering Plant	METPLT	44	METPLT	61.40%	5.98%	22.76%	3.68%	6.18%	0.00%	0.00%	100.00%
45	Net Customer Service Plant	CUSTPLT	45	CUSTPLT	61.40%	5.98%	22.76%	3.68%	6.18%	0.00%	0.00%	100.00%
46			46		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	COS excl. Revenue Related Expenses	RevRel	47	RevRel	53.31%	1.33%	32.42%	3.07%	7.15%	2.58%	0.14%	100.00%
48	Metering Materials & Supplies	Met_M&S	48	Met_M&S	6.17%	7.20%	9.74%	7.14%	69.76%	0.00%	0.00%	100.00%
49			49		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	Rate Base - Transmission	TRANRB	50	TRANRB	61.49%	5.97%	22.72%	3.68%	6.14%	0.00%	0.00%	100.00%
51	Rate Base - Distribution	DISTRB	51	DISTRB	61.49%	5.97%	22.72%	3.68%	6.14%	0.00%	0.00%	100.00%
52	Rate Base - Metering	METRB	52	METRB	61.49%	5.97%	22.72%	3.68%	6.14%	0.00%	0.00%	100.00%
53	Rate Base - Customer Service	CUSTRB	53	CUSTRB	61.49%	5.97%	22.72%	3.68%	6.14%	0.00%	0.00%	100.00%
54			54		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	Street Lighting Oper Exp	A585	55	A585	0.00%	0.00%	0.00%	0.00%	0.00%	85.47%	14.53%	100.00%
56	Street Lighting Maint Exp	A596	56	A596	0.00%	0.00%	0.00%	0.00%	0.00%	85.47%	14.53%	100.00%
57	Customer Installation Expense	A587	57	A587	88.45%	5.96%	5.55%	0.04%	0.00%	0.00%	0.00%	100.00%
58			58		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	Dist Operation Expense Accts 581-7	A581-7	59	A581-7	71.05%	4.90%	19.02%	2.80%	2.23%	0.00%	0.00%	100.00%
60	Dist Maintenance Exp Accts 591-7	A591-7	60	A591-7	74.64%	5.03%	15.08%	2.92%	2.33%	0.00%	0.00%	100.00%
61	Meter Oper Exp ex Transfmers-Wt Fe	A586M	61	A586M	72.96%	4.98%	18.98%	2.29%	0.79%	0.00%	0.00%	100.00%
62	Meter Maint ex Transfmers-Wt Fact	A597M	62	A597M	76.46%	5.15%	15.18%	2.38%	0.83%	0.00%	0.00%	100.00%
63	Meter Oper Exp - Transfmers-Wt Fe	A586T	63	A586T	0.53%	2.06%	20.34%	21.80%	55.26%	0.00%	0.00%	100.00%
64	Meter Maint - Transfmers-Wt Fact	A597T	64	A597T	0.07%	0.26%	10.82%	25.07%	63.78%	0.00%	0.00%	100.00%
65			65		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66	Metering Reading Expense-Wt. Fact	A902	66	A902	80.44%	5.45%	12.49%	1.20%	0.41%	0.00%	0.00%	100.00%
67	Customer Records&Coll-Wt Fact	A903	67	A903	85.83%	5.79%	7.32%	0.39%	0.13%	0.26%	0.28%	100.00%
68	Cust Info Exp - Wt. Fact	A907-10	68	A907-10	62.44%	4.08%	6.91%	0.16%	0.20%	25.23%	0.97%	100.00%
69	Customer Bad Debt	A904	69	A904	87.30%	12.70%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70	City Franchise	FRAN	70	FRAN	33.73%	1.23%	48.02%	5.16%	11.57%	0.21%	0.08%	100.00%
71			71		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
72	O&M excl A&G - Tran	TOMXAG	72	TOMXAG	72.09%	4.95%	18.01%	2.77%	2.18%	0.00%	0.00%	100.00%
73	O&M excl A&G - Dist	DOMXAG	73	DOMXAG	72.09%	4.95%	18.01%	2.77%	2.18%	0.00%	0.00%	100.00%
74	O&M excl A&G - Metering	MOMXAG	74	MOMXAG	72.09%	4.95%	18.01%	2.77%	2.18%	0.00%	0.00%	100.00%
75	O&M excl A&G - Cust Serv	CUOMXAG	75	CUOMXAG	72.09%	4.95%	18.01%	2.77%	2.18%	0.00%	0.00%	100.00%
76			76		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
77	Transmission O&M	TRAO&M	77	TRAO&M	72.03%	4.95%	18.04%	2.77%	2.20%	0.00%	0.00%	100.00%
78	Distribution O&M	DISO&M	78	DISO&M	72.03%	4.95%	18.04%	2.77%	2.20%	0.00%	0.00%	100.00%
79	Metering O&M	METO&M	79	METO&M	72.03%	4.95%	18.04%	2.77%	2.20%	0.00%	0.00%	100.00%
80	Customer Service O&M	CUSO&M	80	CUSO&M	72.03%	4.95%	18.04%	2.77%	2.20%	0.00%	0.00%	100.00%
81			81		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82	Taxable Income - Transmission	TTXINC	82	ITXINC	61.50%	5.97%	22.71%	3.68%	6.14%	0.00%	0.00%	100.00%
83	Taxable Income - Distribution	DTXINC	83	DTXINC	61.50%	5.97%	22.71%	3.68%	6.14%	0.00%	0.00%	100.00%
84	Taxable Income - Metering	MTXINC	84	MTXINC	61.50%	5.97%	22.71%	3.68%	6.14%	0.00%	0.00%	100.00%
85	Taxable Income - Customer Service	CUTXINC	85	CUTXINC	61.50%	5.97%	22.71%	3.68%	6.14%	0.00%	0.00%	100.00%
86			86		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87	Total Cost of Service - Transmission	TRACOS	87	TRACOS	46.65%	0.88%	34.07%	3.48%	14.92%	0.00%	0.00%	100.00%
88	Total Cost of Service - Distribution	DISCOS	88	DISCOS	55.98%	1.21%	33.47%	2.86%	1.46%	4.79%	0.24%	100.00%
89	Total Cost of Service - Metering	METCOS	89	METCOS	67.48%	4.91%	19.25%	3.68%	4.67%	0.00%	0.00%	100.00%
90	Total Cost of Service - Cust Serv	CUSCOS	90	CUSCOS	80.87%	5.37%	9.11%	0.56%	0.68%	3.07%	0.34%	100.00%
91	Total Cost of Service - All Functions	TOTCOS	91	TOTCOS	53.32%	1.33%	32.42%	3.07%	7.15%	2.58%	0.14%	100.00%

PUBLIC UTILITY COMMISSION OF TEXAS DOCKET NO 49421 (CEHE base-rate case) TEST YEAR ENDING 12/31/2018 CUSTOMER SERVICE FUNCTIONAL REV. REQ. (all dollar amounts in thousands)					WP/Schedule J/3.8									
					CLASS ALLOCATION									
Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Operating and Maintenance Expenses	II-D-2	60,375	0	60,375			48,832	3,245	5,512	342	413	1,828	203	60,375
Depreciation & Amortization Expenses	II-E-1	10,589	0	10,589			8,564	569	967	60	72	321	36	10,589
Taxes Other Than Federal Income Tax	II-E-2	2,148	0	2,148			1,737	115	196	12	15	65	7	2,148
Federal Income Tax	II-E-3	-636	0	-636			-514	-34	-58	-4	-4	-19	-2	-636
Return on Rate Base	II-B	2,610	0	2,610			2,111	140	238	15	18	79	9	2,610
TOTAL COST OF SERVICE		75,086	0	75,086			60,730	4,036	6,855	425	514	2,274	253	75,086
Less: Other Revenues	II-E-5	0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
		0	0	0			0	0	0	0	0	0	0	0
TOTAL ADJUSTED REVENUE REQUIREMENT		75,086	0	75,086			60,730	4,036	6,855	425	514	2,274	253	75,086
PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B SUMMARY OF RATE BASE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX														
ORDER					ORDER									
					CLASS ALLOCATION									
Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Original Cost of Plant	II-B-1	67,860	0	67,860		na	54,885	3,647	6,195	384	464	2,055	229	67,860
General Plant	II-B-2	23,699	0	23,699		na	19,168	1,274	2,163	134	162	718	80	23,699
Communications Equipment	II-B-3	45,913	0	45,913			37,134	2,468	4,191	260	314	1,390	155	45,913
Capitalization Adjustments		-1,117	0	-1,117			-903	-60	-102	-6	-8	-34	-4	(1,117)
Total Plant		136,354	0	136,354		na	110,284	7,329	12,448	772	933	4,129	460	136,354
Minus: Accumulated Depreciation	II-B-5	-57,881	0	-57,881		na	-46,814	-3,111	-5,284	-328	-396	-1,753	-195	(57,881)
Net Plant In Service		78,473	0	78,473		na	63,469	4,218	7,164	444	537	2,376	264	78,473
Other Rate Base Items:														
CWIP	II-B-4	0	0	0		na	0	0	0	0	0	0	0	-
Plant Held for Future Use	II-B-6	49	0	49		na	39	3	4	0	0	1	0	49
Accumulated Provisions	II-B-7	-690	0	-690		na	-558	-37	-63	-4	-5	-21	-2	(690)
Accumulated Deferred Federal Income Taxes	II-B-7	-7,758	0	-7,758		na	-6,275	-417	-708	-44	-53	-235	-26	(7,758)
Materials & Supplies	II-B-8	0	0	0		na	0	0	0	0	0	0	0	-
Cash Working Capital	II-B-9	2,499	0	2,499			2,021	134	228	14	17	76	8	2,499
Prepayments	II-B-10	6,577	0	6,577			5,319	353	600	37	45	199	22	6,577
Other Rate Base Items														
Customer Deposits & Advances	II-B-11	0	0	0			0	0	0	0	0	0	0	-
Regulatory Liabilities	II-B-11	-38,684	0	-38,684		na	-31,288	-2,079	-3,532	-219	-265	-1,171	-130	(38,684)
Regulatory Assets	II-B-12	762	0	762		na	617	41	70	4	5	23	3	762
Subtotal		-37,245	0	-37,245		na	-30,124	-2,002	-3,400	-211	-255	-1,128	-126	(37,245)
TOTAL RATE BASE		41,228	0	41,228			33,345	2,216	3,764	233	282	1,248	139	41,228
Rate of Return		6.3300%	0.0000%	6.3300%			6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	6.3300%	
RETURN ON RATE BASE		2,610	0	2,610			2,111	140	238	15	18	79	9	2,610

PUBLIC UTILITY COMMISSION OF TEXAS II-B-1 RATE BASE ACCOUNTS - PLANT TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX							FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER FINAL ORDER								
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary ≤10 kW	Secondary >10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Intangible Plant-Gross		II-B-1													
301.01	Organization		0		0	13	D3	-	-	-	-	-	-	-	-
302.01	Franchise & Consents		0		0	13	D3	-	-	-	-	-	-	-	-
303.01	Misc Intangible Plant - MF S/W				0	75	CUOMXAG	-	-	-	-	-	-	-	-
303.02	Misc Intangible Plant - NMF S/W		67,860		67,860	75	CUOMXAG	54,885	3,647	6,195	384	464	2,055	229	67,860
	Subtotal		67,860	0	67,860			54,885	3,647	6,195	384	464	2,055	229	67,860
Transmission Plant-Gross		II-B-1													
350.01	Land and Land Fees		0		0	12	D2	-	-	-	-	-	-	-	-
350.02	Land and Land Rights		0		0	12	D2	-	-	-	-	-	-	-	-
352.01	Structures and Improvements		0	0	0	12	D2	-	-	-	-	-	-	-	-
353.01	Station Equipment		0		0	12	D2	-	-	-	-	-	-	-	-
354.01	Towers and Fixtures		0		0	12	D2	-	-	-	-	-	-	-	-
355.01	Poles and Fixtures		0	0	0	12	D2	-	-	-	-	-	-	-	-
356.01	O.H. Conductors & Devices		0		0	12	D2	-	-	-	-	-	-	-	-
357.01	Underground Conduit		0		0	12	D2	-	-	-	-	-	-	-	-
358.01	Underground Conductors		0		0	12	D2	-	-	-	-	-	-	-	-
359.01	Roads and Trails		0		0	12	D2	-	-	-	-	-	-	-	-
	Subtotal		0	0	0			0	0	0	0	0	0	0	-
Distribution Plant-Gross		II-B-1													
360.01	Land Owned in Fees		0		0	13	D3	-	-	-	-	-	-	-	-
360.02	Land and Land Rights		0		0	13	D3	-	-	-	-	-	-	-	-
361.01	Structures and Improvements		0		0	13	D3	-	-	-	-	-	-	-	-
362.01	Station Equipment		0		0	13	D3	-	-	-	-	-	-	-	-
364.01	<u>Poles,Towers & Fixtures</u>		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A364.01	Poles,Towers & Fixtures-Secondary				0	15	D5	-	-	-	-	-	-	-	-
B364.01	Poles,Towers & Fixtures-Primary				0	14	D4	-	-	-	-	-	-	-	-
365.01	<u>O.H. Conductors & Devices</u>		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A365.01	O.H. Conductors & Devices-Secondary				0	15	D5	-	-	-	-	-	-	-	-
B365.01	O.H. Conductors & Devices-Primary				0	14	D4	-	-	-	-	-	-	-	-
366.01	Underground Conduits		0		0	29	A366	-	-	-	-	-	-	-	-
367.01	U.G. Conductors & Devices		0		0	30	A367	-	-	-	-	-	-	-	-
368.01	<u>Line Transformers</u>		0		0	3	SEC<10	-	-	-	-	-	-	-	-
A368.01	Line Transformers-Secondary				0	15	D5	-	-	-	-	-	-	-	-
B368.01	Line Transformers-Primary				0	14	D4	-	-	-	-	-	-	-	-
369.01	Services		0		0	34	A369Wt	-	-	-	-	-	-	-	-
370.01	Meters - Meters		0		0	35	A370M	-	-	-	-	-	-	-	-
A370.01	Meters - Transformers		0		0	36	A370T	-	-	-	-	-	-	-	-
370.03	Automated Meters - Meters		0		0	37	A370M A	-	-	-	-	-	-	-	-
A370.03	Automated Meters - Transformers		0		0	38	A370T A	-	-	-	-	-	-	-	-
373.01	Street Lighting and Signal Systems		0		0	39	A373S	-	-	-	-	-	-	-	-
373.02	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
374.01	Security Lighting		0		0	40	A373M	-	-	-	-	-	-	-	-
374.03	Asset Retirement Cost Dist Plant		0		0	1	DA	-	-	-	-	-	-	-	-
	Subtotal		0	0	0			0	0	0	0	0	0	0	0
TOTAL INT, TRAN, DIST PLANT-GROSS		II-B-1	67,860	0	67,860			54,885	3,647	6,195	384	464	2,055	229	67,860
TOTAL TRAN, DIST PLANT-GROSS		II-B-1	0	0	0			0	0	0	0	0	0	0	-

PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																			
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
						CLASS ALLOCATION													
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS				
General Plant-Gross II-B-2																			
389.01	Land and Land Fees		63		63	75	CUOMXAG	51	3	6	0	0	2	0	63				
389.02	Land and Land Rights		12		12	75	CUOMXAG	10	1	1	0	0	0	0	12				
390.01	Structures and Improvements		1,691		1,691	75	CUOMXAG	1,367	91	154	10	12	51	6	1,691				
391.01	Office Furniture & Equip.		2,297		2,297	75	CUOMXAG	1,858	123	210	13	16	70	8	2,297				
392.01	Transportation Equipment		13,517		13,517	75	CUOMXAG	10,933	727	1,234	77	92	409	46	13,517				
393.01	Store Equipment		0		0	75	CUOMXAG	-	-	-	-	-	-	-	-				
394.01	Tools, Shop & Garage Equip.		0		0	75	CUOMXAG	-	-	-	-	-	-	-	-				
395.01	Laboratory Equipment		723		723	75	CUOMXAG	584	39	66	4	5	22	2	723				
396.01	Power Operated Equipment		4,028		4,028	75	CUOMXAG	3,258	216	368	23	28	122	14	4,028				
Subtotal			22,331	0	22,331			18,061	1,200	2,039	126	153	676	75	22,331				
General Plant - Miscellaneous																			
398.01	Misc. Equipment		1,368		1,368	75	CUOMXAG	1,107	74	125	8	9	41	5	1,368				
399	Asset Retirement Cost Gen Plant		0		0	75	CUOMXAG	-	-	-	-	-	-	-	-				
Subtotal			1,368	0	1,368			1,107	74	125	8	9	41	5	1,368				
TOTAL GENERAL PLANT GROSS			23,699	0	23,699			19,168	1,274	2,163	134	162	718	80	1,368				
PUBLIC UTILITY COMMISSION OF TEXAS II-B-3 RATE BASE ACCOUNTS - COMMUNICATION EQUIP. TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																			
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
						CLASS ALLOCATION													
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS				
Communication Equipment II-B-3																			
397.01	Communication Equipment		32,748		32,748	75	CUOMXAG	26,486	1,760	2,990	185	224	992	110	32,748				
397.02	Computer Equipment		13,165		13,165	75	CUOMXAG	10,648	708	1,202	75	90	399	44	13,165				
Subtotal			45,913	0	45,913			37,134	2,468	4,191	260	314	1,390	155	45,913				
TOTAL COMMUNICATION EQUIPMENT			45,913	0	45,913			37,134	2,468	4,191	260	314	1,390	155	45,913				
TOTAL GENERAL PLANT GROSS INCLUDE. COMM. EQUIP.			69,611	0	69,611			56,302	3,741	6,355	394	476	2,108	235	69,611				
1	Adjustment to Remove Capital Project S/101318/CG/Tools	ALJ Number Run Sc	0		0	12	D2	-	-	-	-	-	-	-	-				
2	Adjustment to Remove Changes in Capitalization Policy	ALJ Number Run Sc	-494		-494	75	CUOMXAG	(400)	(27)	(45)	(3)	(3)	(15)	(2)	(494)				
3	Adjustment to Remove Capitalized Incentive Compensation		-604		-604	75	CUOMXAG	(489)	(32)	(55)	(3)	(4)	(18)	(2)	(604)				
4	Adjustment to Remove Capitalized Non-Qualified Pension Expense		-18		-18	75	CUOMXAG	(15)	(1)	(2)	(0)	(0)	(1)	(0)	(18)				
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)			136,354	0	136,354			110,284	7,329	12,448	772	933	4,129	460	136,354				
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)			68,494	0	68,494			55,398	3,681	6,253	388	468	2,074	231	68,494				
PUBLIC UTILITY COMMISSION OF TEXAS II-B-4 RATE BASE ACCOUNTS - CWIP TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX																			
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER
						CLASS ALLOCATION													
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS				
Construction Work in Progress																			
1070	Construction Work In Progress		0		0	1	DA	-	-	-	-	-	-	-	-				
Subtotal			0	0	0			0	0	0	0	0	0	0	0				
TOTAL CWIP			0	0	0			0	0	0	0	0	0	0	0				

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PUBLIC UTILITY COMMISSION OF TEXAS II-B-6 RATE BASE ACC. - PLANT HELD FOR FUTURE USE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	CLASS ALLOCATION								
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
1050	Plant Held for Future Use	II-B-6	49		49	45	CUSTPLT	39	3	4	0	0	1	0	49
TOTAL PLANT HELD FOR FUTURE USE															
								39	3	4	0	0	1	0	49
PUBLIC UTILITY COMMISSION OF TEXAS II-B-7 RATE BASE ACCOUNTS - ACCUM. PROVISIONS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	CLASS ALLOCATION								
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Other Accumulated Provisions															
2281	Property Insurance Reserve	II-B-7	0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
2282	Injuries and Damages - Auto Liability		-77		-77	45	CUSTPLT	(62)	(4)	(7)	(0)	(1)	(2)	(0)	(77)
2282	Injuries and Damages - General Liability		-171		-171	45	CUSTPLT	(138)	(9)	(16)	(1)	(1)	(5)	(1)	(171)
2282	Injuries and Damages - Workers Compensation		-442		-442	80	CUSO&M	(358)	(24)	(40)	(3)	(3)	(13)	(1)	(442)
Subtotal			-690	0	-690			-558	-37	-63	-4	-5	-21	-2	(690)
Accumulated Deferred Federal Income Taxes															
1900	Deferred Income Tax-Federal		2,954		2,954	45	CUSTPLT	2,389	159	270	17	20	89	10	2,954
2820	Def Inc Taxes-Fed-Accel Depr		-12,486		-12,486	45	CUSTPLT	(10,099)	(671)	(1,140)	(71)	(85)	(378)	(42)	(12,486)
2830	Def Inc Taxes-Federal-Other		1,774		1,774	45	CUSTPLT	1,435	95	162	10	12	54	6	1,774
Subtotal			-7,758	0	-7,758			-6,275	-417	-708	-44	-53	-235	-26	(7,758)
TOTAL ACCUMULATED PROVISIONS															
								-6,833	-454	-771	-48	-58	-256	-28	(8,448)
PUBLIC UTILITY COMMISSION OF TEXAS II-B-8 RATE BASE ACC. - MATERIALS & SUPPLIES TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	CLASS ALLOCATION								
							Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Working Capital-Material and Supplies															
1540	Materials and Supplies	II-B-8	0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1630	Undistributed M&S Expenses		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
Subtotal			0	0	0			0	0	0	0	0	0	0	-
TOTAL MATERIALS & SUPPLIES															
								0	0	0	0	0	0	0	-

PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-9 RATE BASE ACCOUNTS - CASH WORKING CAPITAL TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
						CLASS ALLOCATION									
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Working Capital															
II-B-9															
	Cash Working Capital		2,499		2,499	80	CUSO&M	2,021	134	228	14	17	76	8	2,499
	Subtotal		2,499	0	2,499			2,021	134	228	14	17	76	8	2,499
TOTAL CASH WORKING CAPITAL															
II-B-9															
TOTAL CASH WORKING CAPITAL															
II-B-9															
TOTAL CASH WORKING CAPITAL															
PUBLIC UTILITY COMMISSION OF TEXAS XXXXXX COMPANY II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
						CLASS ALLOCATION									
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Working Capital															
II-B-10															
Prepayments															
	1650 Prepay Insurance		61		61	45	CUSTPLT	49	3	6	0	0	2	0	61
	1650 Other Taxes		33		33	45	CUSTPLT	27	2	3	0	0	1	0	33
	1650 Prepay Other		29		29	45	CUSTPLT	24	2	3	0	0	1	0	29
	1650 Executive Benefits		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	1650 Prepaid Pension Assets		6,454		6,454	45	CUSTPLT	5,220	347	589	37	44	195	22	6,454
	Subtotal		6,577	0	6,577			5,319	353	600	37	45	199	22	6,577
TOTAL PREPAYMENTS															
II-B-10															
TOTAL PREPAYMENTS															
II-B-8-10															
WORKING CAPITAL TOTAL															
PUBLIC UTILITY COMMISSION OF TEXAS II-B-11 RATE BASE ACCOUNTS - OTHER TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
						CLASS ALLOCATION									
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Customer Deposits & Advances															
	2350 Customer Deposits		0		0	19	C1	-	-	-	-	-	-	-	-
	2350 Customer Deposits-ROW Damage		0		0	19	C1	-	-	-	-	-	-	-	-
	2521 Customer Advances for Construction		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	Subtotal Customer Deposits & Advances		0	0	0			0	0	0	0	0	0	0	-
Non-Tax Related Regulatory Liabilities															
	2540 Regulatory Liability TCJA Refund		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Regulatory Liability TCRF O/U		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Regulatory Liability EECRF		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Reg Liability AMS		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Reg Liability ADFIT Retrospective		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Reg Liability lke Residual		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Reg Liability Pension		-3,751		-3,751	45	CUSTPLT	(3,034)	(202)	(342)	(21)	(26)	(114)	(13)	(3,751)
	2540 Reg Liability Pension BRP and Postretirement		-427		-427	45	CUSTPLT	(346)	(23)	(39)	(2)	(3)	(13)	(1)	(427)
	2540 Reg Liability Interest Rate Hedge		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	Subtotal Non-Tax Regulatory Liabilities		-4,179	0	-4,179			-3,380	-225	-381	-24	-29	-127	-14	(4,179)
Tax Related Regulatory Liabilities															
	2540 Reg NC Liab EDIT - Plant		-34,506		-34,506	45	CUSTPLT	(27,908)	(1,855)	(3,150)	(195)	(236)	(1,045)	(116)	(34,506)
	2540 Reg NC Liab EDIT - Other Plant		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Reg NC Liab EDIT - ARAM Amortization		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
	2540 Reg Liability Interest Rate Hedge - Tax					45	CUSTPLT	-	-	-	-	-	-	-	-
	Subtotal Tax Regulatory Liabilities		-34,506	0	-34,506			-27,908	-1,855	-3,150	-195	-236	-1,045	-116	(34,506)
TOTAL OTHER REG LIAB RATE BASE ITEMS															
II-B-11															
TOTAL OTHER REG LIAB RATE BASE ITEMS															

PUBLIC UTILITY COMMISSION OF TEXAS
XXXXXX COMPANY
II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
TEST YEAR ENDING X/XX/XXXX
DOCKET XXXXX

						FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
						CLASS ALLOCATION									
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary ≤ 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Other Rate Base Items															
Non-Tax Related Regulatory Assets															
II-B-12															
1823	Regulatory Assets-Bad Debt		511		511	45	CUSTPLT	414	27	47	3	3	15	2	511
1823	Regulatory Assets-AMS Reconciliation		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-Hurricane Harvey		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-AMS Opt Out		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-Expedited Switch		0	0	0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Reg Assets-ADFTT Credit Over/Under		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-DCRF Rate Case Expense		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets-General Rate Case Expense		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - 2010 Rate Case		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - SMT		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets- EECRF RCE Before Approval		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets -- Asset Retire Oblig		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - Interest Rate Hedge MTM				0	45	CUSTPLT	-	-	-	-	-	-	-	-
Subtotal Non-Tax Regulatory Assets			511	0	511			414	27	47	3	3	15	2	511
Tax Related Regulatory Assets															
1823	Regulatory Assets- Margin Tax		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Reg Asset-Postretirement (RDS)		348		348	45	CUSTPLT	281	19	32	2	2	11	1	348
1823	Equity AFUDC		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Equity AFUDC Amortization		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Net-of Tax Debt AFUDC Amortization		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Excess Accum. Deferred Taxes & Other		-2,082		-2,082	45	CUSTPLT	(1,684)	(112)	(190)	(12)	(14)	(63)	(7)	(2,082)
1823	Excess Accum. Deferred Taxes Amortization		1,986		1,986	45	CUSTPLT	1,606	107	181	11	14	60	7	1,986
1823	Investment Tax Credit		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Investment Tax Credit Amortization		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Non-Current Excess Accum. Deferred Taxes & Other		0		0	45	CUSTPLT	-	-	-	-	-	-	-	-
1823	Regulatory Assets - Interest Rate Hedge MTM Tax				0	45	CUSTPLT	-	-	-	-	-	-	-	-
Subtotal Tax Regulatory Assets			251	0	251			203	13	23	1	2	8	1	251
TOTAL REGULATORY ASSETS			II-B-12	762	0	762		617	41	70	4	5	23	3	762
TOTAL OTHER RATE BASE ITEMS			II-B-6-12	-37,245	0	-37,245		-30,124	-2,002	-3,400	-211	-255	-1,128	-126	(37,245)
TOTAL RATE BASE			II-B-1-12	41,228	0	41,228		33,345	2,216	3,764	233	282	1,248	139	41,228
Rate of Return				6.330%		6.330%		6.330%	6.330%	6.330%	6.330%	6.330%	6.330%	6.330%	6.330%
RETURN ON RATE BASE				2,610	0	2,610		2,111	140	238	15	18	79	9	2,610

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PUBLIC UTILITY COMMISSION OF TEXAS II-D-2 ADMINISTRATIVE & GENERAL EXPENSE TEST YEAR ENDING X/XX/XXXX DOCKET XXXXX															
							FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	FINAL ORDER	
							CLASS ALLOCATION								
Account Number	Description	Reference Schedule	Requested TDCS	Commission Adjustment to TDCS	Commission-Adjusted TDCS	CAF #	Class Allocation Factor Name	Residential	Secondary <= 10 kW	Secondary > 10 kW	Primary	Transmission	Lighting SLS	Lighting MLS	ERCOT TEXAS
Administrative & General Expenses						II-D-2									
9200	Admin. & General Salaries		-5		-5	75	CUOMXAG	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(5)
9210	Office Supplies		110		110	75	CUOMXAG	89	6	10	1	1	3	0	110
9230	Outside Services		111		111	75	CUOMXAG	90	6	10	1	1	3	0	111
9240	Property Insurance Exp.		113		113	45	CUSTPLT	91	6	10	1	1	3	0	113
9250	Injuries & Damages		2,836		2,836	75	CUOMXAG	2,294	152	259	16	19	86	10	2,836
9260	Pensions & Benefits		3,241		3,241	75	CUOMXAG	2,621	174	296	18	22	98	11	3,241
9280	Regulatory Commission		0		0	75	CUOMXAG	-	-	-	-	-	-	-	-
9301	General Advertising Expense		14		14	75	CUOMXAG	11	1	1	0	0	0	0	14
9302	Misc. General Expense		15,180		15,180	75	CUOMXAG	12,277	816	1,386	86	104	460	51	15,180
9310	Rents		663		663	75	CUOMXAG	536	36	61	4	5	20	2	663
9350	Maint. of General Plant		174		174	75	CUOMXAG	141	9	16	1	1	5	1	174
TOTAL A&G EXPENSE						II-D-2	18,147 1,206 2,048 127 153 679 76 22,437								
TOTAL O&M & A&G EXPENSE						II-D-1-2	48,832 3,245 5,512 342 413 1,828 203 60,375								
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER							30,685 2,039 3,464 215 259 1,149 128 37,939								
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER							48,832 3,245 5,512 342 413 1,828 203 60,375								