



ANNUAL EARNINGS MONITORING REPORT

OF THE

**SOUTH TEXAS DIVISION
CENTERPOINT ENERGY RESOURCES CORP.
d/b/a CENTERPOINT ENERGY ENTEX AND CENTERPOINT ENERGY TEXAS GAS**

TO THE

RAILROAD COMMISSION OF TEXAS

FOR THE

Twelve Month Period Ending December 31, 2022

Check one:

This is an original submission [X]

This is a revised submission []

Date of submission : March 2, 2023

CenterPoint Energy
South Texas Division
Earnings Monitoring Report
For The Test Year Ended December 2022

Line No.	Description	FERC	Year Ended 12/31/2022	Adjustments	Adjusted Year Ended 12/31/2022
1	Operating Revenue ⁽¹⁾				
2	Gas Sales Revenues	480-485	148,517,435	(77,867,060)	70,650,376
3	Other Operating Revenues	487-496	5,839,177	(315,321)	5,523,856
4	Total Operating Revenues		<u>\$ 154,356,612</u>	<u>\$ (78,182,381)</u>	<u>\$ 76,174,231</u>
5					
6	Operating Expenses ⁽¹⁾				
7	Gas Purchased	800-813	44,902,911	(44,902,911)	-
8	Transmission of Gas	858	25,069,951	(25,069,951)	-
9	Division Operations Expenses	870-881	11,056,214	(6,159)	11,050,055
10	Division Maintenance Expenses	885-894	6,324,649	(8,059)	6,316,590
11	Customer Accounts Expense	901-916	4,908,576	(151,895)	4,756,681
12	Administrative & General Expenses	920-932	8,857,891	(47,206)	8,810,684
13	Depreciation & Amortization	403-407	14,619,789	-	14,619,789
14	Taxes Other Than Income Taxes	408.1	10,693,592	(7,389,342)	3,304,250
15	Total Operating Expenses		<u>\$ 126,433,572</u>	<u>\$ (77,575,523)</u>	<u>\$ 48,858,049</u>
16					
17	Operating Income		<u>\$ 27,923,040</u>	<u>\$ (606,858)</u>	<u>\$ 27,316,182</u>
18					
19	Federal Income Tax	409-410	4,716,788	(106,075)	4,610,713
20					
21	Total Inc before Other Inc & Deductions		<u>\$ 23,206,252</u>	<u>\$ (500,783)</u>	<u>\$ 22,705,470</u>
22					
23	Rate Base ⁽²⁾		277,731,045	-	277,731,045
24					
25	Percent Return on Rate Base		8.36%		8.18%
26					

⁽¹⁾ Supporting workpapers for Income Statement items and related adjustments can be found at 1 - Income Statement

⁽²⁾ Rate Base workpapers can be found at 2 - Rate Base

SIGNATURE PAGE
CENTERPOINT ENERGY RESOURCES CORP d/b/a CENTERPOINT ENERGY ENTEX AND CENTERPOINT ENERGY TEXAS GAS
SOUTH TEXAS DIVISION
RAILROAD COMMISSION OF TEXAS - INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT

I certify that I am the responsible official Kara Gostenhofer Ryan; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2022 to December 31, 2022 inclusive.

I understand until the issuance of a final order or decision by a regulatory authority in a rate case that is filed after the implementation of a tariff or rate schedule under this section, all amounts collected under the tariff or rate schedule before the filing of the rate case are subject to refund.

2-13-23
Date


Signature Kara Gostenhofer Ryan

VP and Chief Accounting Officer
Title

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EARNINGS MONITORING
REPORT

WORKPAPERS

CenterPoint Energy
South Texas Division
Income Statement
For The Test Year Ended December 2022

Line No.	Description	FERC	Year Ended 12/31/2022 ⁽¹⁾	Adjustments	Adjusted Year Ended 12/31/2022 ⁽⁴⁾
1	Operating Revenue				
2	Gas Sales Revenues	480-485	\$ 148,517,435 ⁽³⁾	\$ (77,867,060)	\$ 70,650,376
3	Other Operating Revenues	487-496	5,839,177 ⁽³⁾	(315,321)	5,523,856
4	Total Operating Revenue ⁽⁶⁾		<u>\$ 154,356,612</u>	<u>\$ (78,182,381)</u>	<u>\$ 76,174,231</u>
5					
6	Operating Expenses				
7	Gas Purchased	800-813	\$ 44,902,911 ⁽³⁾	\$ (44,902,911)	\$ -
8	Transmission of Gas	858	25,069,951 ⁽³⁾	(25,069,951)	-
9	Division Operations Expenses	870-881	11,056,214 ⁽³⁾	(6,159)	11,050,055
10	Division Maintenance Expenses	885-894	6,324,649 ⁽³⁾	(8,059)	6,316,590
11	Customer Accounts Expense	901-916	4,908,576 ⁽³⁾	(151,895)	4,756,681
12	Administrative & General Expenses	920-932	8,857,891 ⁽³⁾	(47,206)	8,810,684
13	Depreciation & Amortization	403-407	14,619,789	-	14,619,789
14	Taxes Other Than Income Taxes	408.1	10,693,592 ⁽³⁾	(7,389,342)	3,304,250
15	Total Operating Expenses		<u>\$ 126,433,572</u>	<u>\$ (77,575,523)</u>	<u>\$ 48,858,049</u>
16					
17	Operating Income		<u>\$ 27,923,040</u>	<u>\$ (606,858)</u>	<u>\$ 27,316,182</u>
18					
19	Federal Income Tax	409-410	⁽⁵⁾ \$ 4,716,788	⁽²⁾ \$ (106,075)	\$ 4,610,713
20	Total Inc Before Other Inc & Deductions		<u>\$ 23,206,252</u>	<u>\$ (500,783)</u>	<u>\$ 22,705,470</u>

- 22 ⁽¹⁾ Source: SW Trial Balance by FERC
23 ⁽²⁾ From: 1.e - Federal Income Tax Adjustment
24 ⁽³⁾ From: 1.b - Income Statement-Adjustment Summary
25 ⁽⁴⁾ To: Earnings Monitoring Report
26 ⁽⁵⁾ To: 1.e - Federal Income Tax Adjustment
27 ⁽⁶⁾ To: 1.f - State Margin Tax

CenterPoint Energy
 South Texas Division
 Revenue Adjustment
 For The Test Year Ended December 2022

Line No.	FERC	Account	Year End 12/31/2022 ⁽¹⁾	GRT	Gas Costs	Other	Adjusted Year End 12/31/2022	Total Adjustment
1	4800: Gas Residential Sale							
2		412002: Nat Gas Sales-Res-Energy Efficiency	(14,359)	-	-	14,359	-	-
3		412004: Nat Gas Sales-Res-Protected EDIT Refund Unbilled	(13,103)	-	-	-	-	(13,103)
4		412006: Nat Gas Sales-Res-Protected EDIT Refund	575,914	-	-	-	-	575,914
5		412007: Nat Gas Sales-Res-Protected EDIT Refund	0	-	-	-	-	0
6		412018: Nat Gas Sales-Res-Energy Eff Unbilled	(1,343)	-	-	1,343	-	-
7		412019: Gas Sales-Residential-State GRT	(1,556,603)	1,556,603	-	-	-	-
8		412020: Residential-Customer Charge/Minimum Bill	(33,642,721)	-	-	-	-	(33,642,721)
9		412021: Nat Gas Sales-Res-Distribution Chg	(12,715,970)	-	-	-	-	(12,715,970)
10		412024: Residential-Revenue Related Taxes Recovered	(3,217,151)	3,217,151	-	-	-	-
11		412092: Nat Gas Sales-Storage Inventory Charge	(88,036)	-	-	88,036	-	-
12		412093: Nat Gas Sales-Storage Return Accrual	(14,609)	-	-	14,609	-	-
13		412066: Residential Nat Gas Sales - GRIP	(12,483,389)	-	-	-	(12,483,389)	-
14		412300: Res-Gas Cost Adj	(32,553,463)	-	32,553,463	-	-	-
15		412800: Gas Sales-Res Gas Cost Rec Unbilled	(4,739,901)	-	4,739,901	-	-	-
16		412806: Gas Sales-Unbilled-Res Customer Charge	(381,215)	-	-	-	(381,215)	-
17		412807: Gas Sales-Unbilled-Res Distrib Charge	(1,178,180)	-	-	-	(1,178,180)	-
18		412808: Gas Sales-Unbilled-Res Tax Recovery	(332,107)	332,107	-	-	-	-
19		Subtotal 4800: Gas Residential Sale	(102,356,235) \$	5,105,861 \$	37,293,364 \$	118,247 \$	(59,838,664) \$	42,517,572
20	4811: Gas S Comm Sales							
21		412230: Nat Gas Sales-Comm/In/EECR	(7,246)	-	-	7,246	-	-
22		412260: Nat Gas Sales-Comm/In/EECR Unbilled	(969)	-	-	969	-	-
23		412269: Nat Gas Sales-Comm/In/Protected EDIT Refund	109,892	-	-	-	109,892	-
24		412275: Nat Gas Sales-Comm/In/Protected EDIT Ref Unbilled	(1,293)	-	-	-	(1,293)	-
25		412302: Comm-Cust Chg/Minimum Bill	(3,684,903)	-	-	-	(3,684,903)	-
26		412303: Comm-Commodity/Distr Chg	(4,577,703)	-	-	-	(4,577,703)	-
27		412304: Comm-Rev Related Taxes Recovered	(1,503,715)	1,503,715	-	-	-	-
28		412305: Comm-Gas Cost Adj	(29,316,001)	-	29,316,001	-	-	-
29		412334: Comm - State GRT	(700,167)	700,167	-	-	-	-
30		412336: Nat Gas Sales-Comm-Storage Inventory Charge	(78,828)	-	-	78,828	-	-
31		412342: Commercial Nat Gas Sales - GRIP	(2,222,201)	-	-	-	(2,222,201)	-
32		412801: Gas Sales-Unbilled-S Comm Gas Cost Rec	(2,353,484)	-	2,353,484	-	-	-
33		412809: Gas Sales-Unbilled-Small Comm Cust Charge	(65,463)	-	-	-	(65,463)	-
34		412816: Gas Sales-Unbilled-Small Comm Dist Charge	(275,149)	-	-	-	(275,149)	-
35		412817: Gas Sales-Unbilled-Small Comm Tax Rec	(149,785)	149,785	-	-	-	-
36		Subtotal 4811: Gas S Comm Sales	(44,827,014) \$	2,353,667 \$	31,669,486 \$	87,043 \$	(10,716,819) \$	34,110,196
37	4812: Gas L Comm Sales							
38		412802: Gas Sales-Unbilled-L Comm Gas Cost Rec	(886,914)	-	886,914	-	-	-
39		412818: Gas Sales-Unbilled-L Comm Cust Charge	(9,265)	-	-	-	(9,265)	-
40		412821: Gas Sales-Unbilled-L Comm Dist Charge	(50,998)	-	-	-	(50,998)	-
41		412821: Gas Sales-Unbilled-L Comm Tax Rec	(54,281)	54,281	-	-	-	-
42		Subtotal 4812: Gas L Comm Sales	(1,000,458) \$	54,281 \$	886,914 \$	- \$	(60,263) \$	941,195
43	4814: Gas SV Ind Sales							
44		412270: Industrial-Protected EDIT Refund	392	-	-	-	392	-
45		412307: Ind-Cust Chg/Minimum Bill	(6,482)	-	-	-	(6,482)	-
46		412308: Ind-Commodity/Distr Chg	(19,196)	-	-	-	(19,196)	-
47		412309: Ind-Rev Related Taxes Recovered	(11,877)	11,877	-	-	-	-
48		412310: Ind-Gas Cost Adj	(237,952)	-	237,952	-	-	-
49		412335: Ind - State GRT	(4,680)	4,680	-	-	-	-
		412337: Nat Gas Sales-Ind-Storage Inventory Charge	(631)	-	-	631	-	-

CenterPoint Energy
 South Texas Division
 Revenue Adjustment
 For The Test Year Ended December 2022

Line No.	FERC	Account	Year End 12/31/2022 ⁽¹⁾	GRT	Gas Costs	Other	Adjusted Year End 12/31/2022	Total Adjustment
50		412343: Ind Nat Gas Sales - GRIP	(6,260)	-	-	-	(6,260)	
51		412803: Gas Sales-Unbilled-S Ind Gas Cost Rec	(39,714)	-	39,714	-	-	
52		412822: Gas Sales-Unbilled-Ind Customer Charge	(611)	-	-	-	(611)	
53		412823: Gas Sales-Unbilled-Ind Distrib Charge	(2,473)	-	-	-	(2,473)	
54		412824: Gas Sales-Unbilled-Ind Tax Recovery	(3,242)	3,242	-	-	-	
55		Subtotal 4814: Gas SV Ind Sales	(332,727)	19,799	277,666	631	(34,630)	298,097
56								
57	4880: Gas Misc Service Rev	443021: Oth Oper Rev-Connect/Disconnect	(1,273,760) ⁽²⁾	-	-	-	(1,273,760)	
58		443022: Oth Oper Rev - Reconnect	(259,351) ⁽²⁾	-	-	-	(259,351)	
59		443023: Oth Oper Rev - Collection Charges	(387,457)	-	-	-	(387,457)	
60		443024: Oth Oper Rev - NSF Check Charge	(148,185) ⁽²⁾	-	-	-	(148,185)	
61		443025: Oth Oper Rev-Misc Service	(127,759)	-	-	-	(127,759)	
62		443042: Other Op Rev-Franch Tax Rec	(2,571)	2,571	-	-	-	
63		Subtotal 4880: Gas Misc Service Rev	(2,199,082)	2,571	-	-	(2,196,512)	2,571
64								
65	4893: Transp Rev-Distrib	412320: Gas Transportation - Commercial Admin Fee	(599,761)	-	-	-	(599,761)	
66		412321: Gas Transportation - Industrial Admin Fee	(255,627)	-	-	-	(255,627)	
67		412322: Gas Transportation-Comm-Cust Chg	(900,199)	-	-	-	(900,199)	
68		412323: Gas Transportation-Comm-Distr Chg	(911,356)	-	-	-	(911,356)	
69		412324: Gas Transportation-Ind-Cust Chg	(185,655)	-	-	-	(185,655)	
70		412325: Gas Transportation-Ind-Distr Chg	(505,935)	-	-	-	(505,935)	
71		412326: Gas Transportation-L Comm State Tax	(11,769)	11,769	-	-	-	
72		412327: Gas Transportation-L Comm City Tax	(80,794)	80,794	-	-	-	
73		412328: Gas Transportation-S Ind State Tax	(4,862)	4,862	-	-	-	
74		412329: Gas Transportation-S Ind City Tax	(19,277)	19,277	-	-	-	
75		421021: Gas Transp-Unbilled Tax Recovery	(1,120)	1,120	-	-	-	
76		421051: Gas Transp-Unbilled Margin	44,770	-	-	-	44,770	
77		421088: Transport Unbilled Customer Charge	(2,208)	-	-	-	(2,208)	
78		421145: Transp UB Distribution Charge	(3,335)	-	-	-	(3,335)	
79		421146: Transp UB Admin Charge	2,073	-	-	-	2,073	
80		Subtotal 4893: Transp Rev-Distrib	(3,435,254)	117,822	-	-	(3,317,432)	117,822
81								
82	4930: Rent From Gas Prop	489010: Property Rental Revenues	(9,912)	-	-	-	(9,912)	
83		Subtotal 4930: Rent From Gas Prop	(9,912)	-	-	-	(9,912)	
84								
85	4950: Other Gas Revs	443014: Oth Oper Rev-Pipeline Safety Fee	(176,797)	-	-	176,797	-	
86		443020: Other Oper Rev-Energy Eff Cost Rate	22,693	-	-	(22,693)	-	
87		443110: Oth Oper Rev- Rate Case Expense Surcharge	(4)	-	-	4	-	
88		443120: Oth Oper Rev-Hurricane Cost Surcharge	(0)	-	-	0	-	
89		443270: Oth Oper Rev-Line Break Settle-Gas	(40,821)	-	-	40,821	-	
90		Subtotal 4950: Other Gas Revs	(194,929)	-	-	194,929	-	194,929
91								
92		Total	(154,356,612)	7,654,002	70,127,429	400,950	(76,174,231)	78,182,381
93								
94								
95								
96								

⁽¹⁾ Source: SW Trial Balance by GL
⁽²⁾ From: 1, j - GRT in Misc Rev
⁽³⁾ To: 1 - Income Statement

CenterPoint Energy
 South Texas Division
 Income Statement - Adj Summary
 For The Test Year Ended December 2022

Line No.	Item	Investor Services Adj	Bad Debt Expense Adjustment	Short Term Incentive Adj	Fed & State Income Tax Adj	Revenue Adjustment	Interest on Customer Deposits	Spoon Contr Memb & Em Adj	Gas Purchases	Taxes	Total Adjustment Amount
1	Operating Revenues	-	-	-	-	(77,867,869)	-	-	-	-	(77,867,869)
2	Gas Sales Revenues	-	-	-	-	(315,831)	-	-	-	-	(315,831)
3	Other Operating Revenues	-	-	-	-	(78,182,381)	-	-	-	-	(78,182,381)
4	Total Operating Revenues	-	-	-	-	(1,171,081)	-	-	-	-	(1,171,081)
5	Operating Expenses	-	-	-	-	-	-	-	-	-	-
6	Gas Purchased	-	-	-	-	-	-	-	(44,902,911)	-	(44,902,911)
7	Transmission of Gas	-	-	-	-	-	-	-	(25,069,951)	-	(25,069,951)
8	Division Operations Expenses	-	-	(5,894)	-	(268)	-	-	-	(6,159)	(6,159)
9	Division Maintenance Expenses	-	-	(7,043)	-	(1,016)	-	-	-	-	(8,059)
10	Customer Accounts Expense	-	-	-	-	(131)	2,804	-	-	-	(151,895)
11	Administrative & General Expenses	(27,625)	(154,568)	-	-	(19,582)	-	-	-	-	(47,209)
12	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	(7,389,342)	(7,389,342)
13	Total Operating Expenses	(27,625)	(154,568)	(12,937)	-	(20,964)	-	(20,964)	(69,972,862)	(7,389,342)	(77,575,522)
14	Operating Income	27,625	154,568	12,937	-	(78,182,381)	(2,804)	20,964	69,972,862	7,389,342	(606,656)
15	Federal Income Tax	-	-	-	(106,075)	-	-	-	-	-	(106,075)
16	Total Inc before Other Inc & Deductions	27,625	154,568	12,937	-	(78,182,381)	(2,804)	20,964	69,972,862	7,389,342	(500,731)
17		-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-	-
20	Total Inc before Other Inc & Deductions	27,625	154,568	12,937	-	(78,182,381)	(2,804)	20,964	69,972,862	7,389,342	(500,731)
21		-	-	-	-	-	-	-	-	-	-
22	(1) To: 1- Income Statement	-	-	-	-	-	-	-	-	-	-

Line No.	FERC	Account	Total 12/31/2022 ⁽²⁾	Adjustment Percent Reversal	Adjustment
1	8040: Gas City Gate Purch		\$		
2		504010: COG-Nat Gas Purch-Assoc Co	-	100.00%	-
3		504019: COG-Other-Assoc Co	-	100.00%	-
4		504024: COG-Cash Out - Associated Companies	-	100.00%	-
5		504030: COG - COG - Estimate - Assoc. Co. - Std	-	100.00%	-
6		504054: COG-Nat Gas Purchase - Assoc Co. - Supplier Demand	-	100.00%	-
7		504056: COG-Cash-out Estimate Assoc Co.	-	100.00%	-
8		505004: 3rd Party Imbalance Cashout	182,198	100.00%	(182,198)
9		505005: COG-Fuel Transportation	-	100.00%	-
10		505007: COG-W/MBE Suppliers	730,052	100.00%	(730,052)
11		505008: COG-On System Transport Imbalance Settlements	(197,924)	100.00%	197,924
12		505009: COG-W/MBE Suppliers Demand	-	100.00%	-
13		505010: COG-Nat Gas Purchases	44,331,092	100.00%	(44,331,092)
14		505011: COG-Nat Gas Purchases - Compl	-	100.00%	-
15		505013: COG-Gas Cost Settlements	-	100.00%	-
16		505033: Incre Gas Cost - Winter Storm 2021	-	100.00%	-
17		505034: COG-Profit Sharing	-	100.00%	-
18		505172: Estimate - Gas Cost - R&C	5,459,972	100.00%	(5,459,972)
19		505175: Est Incre Gas Cost - Winter Storm 2021	-	100.00%	-
20		505184: Est N Gas Pur-LV Comm-Compl Svc	-	100.00%	-
21		505222: COG-Nat Gas Purchase - Supplier Demand	467,208	100.00%	(467,208)
22	8051: Pur Gas Adjustments		(12,232,089)	100.00%	12,232,089
23		505021: COG-Other-PGA/GSR Deferrals	7,717,056	100.00%	(7,717,056)
24		505163: COG - N Gas Over/Under - Residential	(154,568)	100.00%	154,568
25		505164: COG - N Gas Over/Under - Small Commercial	-	100.00%	-
26		505165: COG - N Gas Over/Under - Large Commercial	-	100.00%	-
27		505166: COG - N Gas Over/Under - Small Industrial	-	100.00%	-
28	8081: Gas Storage - Debit		-	100.00%	-
29		505018: COG-Stor Working Gas Act-W/draw	5,316,755	100.00%	(5,316,755)
30		505032: COG-Storage Withdraw- Commodity	-	100.00%	-
31		505006: COG-Fuel Storage Injection	-	100.00%	-
32	8082: Gas Storage - Credit		-	100.00%	-
33		505017: COG-Stor Working Gas Act-Inject	(6,716,840)	100.00%	6,716,840
34		505031: COG-Storage Injection- Commodity	-	100.00%	-
35		Adjustment Total -Gas Purchased 800-813	44,902,911		(44,902,911)
36					
37					
38	8580: Transmission of Gas		-	100.00%	-
39		504044: COG-PL Svc Assoc. Ccs. Std. Reservation	-	100.00%	-
40		505005: COG-Fuel Transportation	-	100.00%	-
41		507513: Gas Transp Exp-Commodity	4,826,246	100.00%	(4,826,246)
42		507514: Gas Transp Exp - Demand	17,657,978	100.00%	(17,657,978)
43		507517: Gas Transp Exp-Commodity Storage	18,755	100.00%	(18,755)
44		507519: Gas Transp Exp-Reservation Storage	2,566,971	100.00%	(2,566,971)
45		Adjustment Total -Transmission of Gas 858	25,069,951		(25,069,951)
46					
47			69,972,861.81		(69,972,861.81)
48		Total			

⁽¹⁾To: 1b - Income Statement - Adjustment
⁽²⁾Source: SW Trial Balance by GL

CenterPoint Energy
 South Texas Division
 Interest on Customer Deposits
 For The Test Year Ended December 2022

Line No.	Account	FERC	Reclass Interest to FERC 9030 ⁽²⁾	Other Interest Exp ⁽¹⁾
1	708030: Interest Exp-Customer Deposits	4310: Other Interest Exp	9030: Cust Records & Colle	\$ 2,804
2				
3		Total Reclass to 9030		<u>⁽³⁾ \$ 2,804</u>
4				

5 ⁽¹⁾ Source: SW Trial Balance by GL

6 ⁽²⁾ Note 1: Interest expense is recorded 'below the line' in FERC 431. This adjustment reclasses interest to FERC 9030.

7 ⁽³⁾ To: 1b - Income Statement

CenterPoint Energy
South Texas Division
Taxes
For The Test Year Ended December 2022

Purpose: To eliminate city and state gross receipts tax and pipeline safety fees from the test year expenses.

Line No.	FERC	Account	Total 12/31/2022 ⁽¹⁾	Adjustment Percent Reversal	Adjustment
1	4081: Other Taxes-Non-Inc	641012: SC PBOH-Benefits P/Roll Tax	13,785.16		
2		641112: BU PBOH-Benefit P/R Tax	854,926.18		
3		642612: BU AI.Structure for Tax W/I P.Brd	(95,821.50)		
4		646612: SC AI.Structure for Tax W/I P.Brd	180,210.95		
5		720040: State/Federal Regulatory Fees	194,061.00	100.00%	(194,061.00)
6		722080: Oth Taxes Exp-Sales & Use Taxes Adj	(59,670.01)	100.00%	59,670.01
7		722130: Oth Taxes Exp-Franch Fees/GRT-City	5,183,527.15	100.00%	(5,183,527.15)
8		722150: Other Taxes Expenses - Property	2,325,678.13		
9		722160: Other Taxes Exp-FICA	29,280.04		
10		722161: Benefits P/R Tax Reclass	(3,809.43)		
11		722200: Other Taxes Exp-State Gross Rcpts	2,071,423.86	100.00%	(2,071,423.86)
12					
13		Total	<u>\$10,693,591.53</u>		<u>⁽²⁾\$(7,389,342.00)</u>
14					
15					

16 ⁽¹⁾Source: SW Trial Balance by GL

17 ⁽²⁾To: 1b - Income Statement - Adjustment

CenterPoint Energy
South Texas Division
Federal Income Tax Adjustment
For The Test Year Ended December 2022

Purpose: Adjustment to reflect test year taxes based on adjusted utility net income.

Line No.	Item	Federal Income Tax Adjustment
1	Utility Income before Taxes	⁽¹⁾ \$ 27,316,182
2	Add: Permanent Depreciation Difference	⁽⁶⁾ 49,119
3	Adjusted Utility Income before Taxes with Permanent Difference	\$ 27,365,301
4	Less: Texas State Margin Tax	⁽²⁾ 571,307
5	Taxable Federal Income	\$ 26,793,994
6	Federal Tax Rate	21.00%
7	Utility Income Taxes - Federal	\$ 5,626,739
8		
9	Interest Expense:	
10	Rate Base	⁽³⁾ 277,731,045
11	Weighted Cost of Capital - LTD	⁽⁵⁾ 2.7216%
12	Interest Expense	7,558,728
13	(-) Federal Tax Rate	-21.00%
14	Tax Credit due to Interest Expense	(1,587,333)
15		
16	Total Federal Taxes (including Interest tax credit)	\$ 4,039,406
17		
18	Adjustment to Income Taxes:	
19	Total Taxes (including Interest tax credit)	4,039,406
20	Less: Actual Income Tax Expense for the Test Year Ended December 31, 2022	⁽¹⁾ 4,716,788
21	Income Tax Adjustment (FERC 4091)	\$ (677,382)
22		
23	Utility Net Income before taxes	27,316,182
24	Less: Total Federal Taxes	(4,039,406)
25	Less: State Margin Tax	(571,307)
26	Utility Net Income after tax	\$ 22,705,470
27		
28	FERC 4091	⁽⁴⁾ \$ (106,075)
29		
30		
31	⁽¹⁾ From: 1 - Income Statement	
32	⁽²⁾ From: 1.f - State Margin Tax	
33	⁽³⁾ From: 2 - Rate Base	
34	⁽⁴⁾ To: 1 - Income Statement	
35	⁽⁵⁾ Per Docket 10567	
36	⁽⁶⁾ Source: SW 1e Fed Inc Tax Adj	

CenterPoint Energy
South Texas Division
State Margin Tax
For The Test Year Ended December 2022

Purpose: An adjustment to reflect state margin tax based on non gas margin.

Line No.	Description	Amount
1	Gross Sales ⁽¹⁾	\$ 154,356,612
2	Cost of Gas, Gross Receipts Taxes and Other ⁽²⁾	<u>(78,182,381)</u>
3	Total Non Gas Margin	\$ 76,174,231
4		
5	Texas State Margin Tax Rate	0.75%
6	State Margin Tax	⁽³⁾ \$ 571,307
7		
8		
9	⁽¹⁾ From: 1 - Income Statement	
10	⁽²⁾ From: 1a Revenue Adjustment	
11	⁽³⁾ To: 1.e - Federal Income Tax Adjustment	

CenterPoint Energy
 South Texas Division
 Misc Expense Adj - Sponsor/Contrib/BUS Ent
 For The Test Year Ended December 2022

Line No.	Operating Expenses	Account	FERC	Balance as of 12/31/2022 ⁽¹⁾	Adjustment
1	Administrative & General Expenses	522062: Employ Rel Exp-Bus Entertainment	9210: Office Supplies & Ex	91	(91)
2		550080: A & G Exp-Club Membership & Exp	9302: Misc General Exps	13,801	(13,801)
3		566030: Sponsorships/Contributions	9302: Misc General Exps	5,689	(5,689)
4			Subtotal Administrative & General Expenses	19,582 ⁽²⁾	(19,582)
5					
6	Customer Accounts Expense	522062: Employ Rel Exp-Bus Entertainment	9010: Supervision	131	(131)
7			Subtotal Customer Accounts Expense	131 ⁽²⁾	(131)
8					
9	Division Maintenance Expenses	522062: Employ Rel Exp-Bus Entertainment	8850: Maint Supv & Eng	266	(266)
10			8870: Maintenance of Mains	563	(563)
11			8920: Maint of Services	188	(188)
12			Subtotal Division Maintenance Expenses	1,016 ⁽²⁾	(1,016)
13					
14	Division Operations Expenses	522062: Employ Rel Exp-Bus Entertainment	8700: Oper Supv & Eng	266	(266)
15			Subtotal Division Operations Expenses	266 ⁽²⁾	(266)
16					
17					
18					
19					
20					
21					
22					
			Total	20,994	(20,994)

⁽¹⁾ Source: SW Trial Balance by GL
⁽²⁾ To: 1.b - Income Statement - Adjustment Summary

CenterPoint Energy
 South Texas Division
 Misc Expense Adj - Investor Relations
 For The Test Year Ended December 2022

Line No.	FERC	Cost Center	Investor Relations Adjustment ⁽¹⁾
1	9302: Misc General Exps	125205: Investor Services	(2,133)
2		125211: Treasurer & Investor Relations	(25,491)
3		Subtotal 9302: Misc General Exps	⁽²⁾ \$ <u>(27,625)</u>
4			
5	⁽¹⁾ Source: SW 1g Investor Relations		
6	⁽²⁾ To: 1.b - Income Statement Adjustment Summary		

CenterPoint Energy
South Texas Division
Misc Expense Adj - Short Term Incentive
For The Test Year Ended December 2022

Line No.	Operating Expense	Partner Cost Center	FROM_Partner FERC	To-Pooling FERC	Jurisdictional Total STI Adj by FERC ⁽²⁾
1	Division Maintenance Expenses	128004	TXME: TX Measurement	8870: Maintenance of Mains	(682)
2				8890: Maint of Meas & Reg	(511)
3				8940: Maint of Oth Equip	(170)
4		RA41333943	TXME: TX Measurement	8870: Maintenance of Mains	(2,182)
5				8890: Maint of Meas & Reg	(1,637)
6				8940: Maint of Oth Equip	(546)
7		RA41333953	8930: Maint-Mtr & Hous Reg	8930: Maint-Mtr & Hous Reg	(1,315)
8				Subtotal Division Maintenance Expenses	⁽¹⁾ \$ (7,043)
9					
10	Division Operations Expenses	128004	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(341)
11		RA41333853	N010: Gas Control	8700: Oper Supv & Eng	(892)
12				8710: Distr Load Dispatch	(3,569)
13		RA41333943	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(1,091)
14				Subtotal Division Operations Expenses	⁽¹⁾ \$ (5,894)
15					
16				Total	<u>\$ (12,937)</u>
17					
18					

19 ⁽¹⁾To: 1.b - Income Statement - Adjustment Summary

20 ⁽²⁾Source: SW 1g Short Term Incentive

CenterPoint Energy
South Texas Division
Franchise Fees in Miscellaneous Revenues
For The Test Year Ended December 2022

Line No.	FERC	Account
1		Total
2		
3	(1) Source: Gas Revenue Accounting	
4	(2) To: 1.a - Revenue Adjustment	

CenterPoint Energy
 South Texas Division
 Bad Debt Expense Adjustment
 For The Test Year Ended December 2022

Line No.	FERC	Account	Total as of 12/31/2022	Adjustment Percent Reversal	Adjustment
1	9040: Uncollectible Accts	562065: Cust&Mktg Exp-Bad Debts-Gas Costs	(1) 154,567.50	100.00%	(154,567.50)
2					
3		Total	<u>\$154,567.50</u>		<u>(2) \$(154,567.50)</u>
4					
5					

(1) Source: SW Trial Balance by GL

(2) To: 1.b - Income Statement - Adjustment Summary

CenterPoint Energy
South Texas Division
Rate Base
For The Test Year Ended December 2022

Line No.	Description	Amount
1	Net Plant	⁽¹⁾ 350,744,639
2	Add	
3	Cash Working Capital	⁽²⁾ (2,696,219)
4	Materials and Supplies	⁽³⁾ 2,229,790
5	Prepayments	⁽⁴⁾ 206,241
6	Retirement Plan Asset	⁽¹²⁾ 1,316,038
7	Deferred Asset Safety Integrity	⁽¹⁵⁾ 414,540
8	TAC \$8.209 Regulatory Asset	⁽¹³⁾ 1,052,622
9	Total	\$ 353,267,651
10		
11	Less	
12	Customer Advances	-
13	Customer Deposits	⁽⁵⁾ (4,973,310)
14	Employee Expense Related Reserves	⁽⁹⁾ (4,424,515)
15	Deferred Benefit Asset (Liability)	⁽⁸⁾ (3,718,958)
16	Bad Debt Reserve	⁽¹⁰⁾ (796,874)
17	Injuries, Damages, Workers Comp Reserves	⁽¹¹⁾ (916,539)
18	Excess Deferred Income Tax	⁽¹⁴⁾ (19,936,876)
19	Accumulated Deferred Income Taxes	⁽⁷⁾ (40,769,532)
20		
21	Total Rate Base	⁽¹⁶⁾ \$ 277,731,045
22		
23	Rate of Return ^(A)	8.1116%
24		
25	Revenue Requirement	⁽¹⁷⁾ \$ 22,528,431
26		
27		
28		
29	⁽¹⁾ From: 2.a - Summary	
30	⁽²⁾ From: 2.b - Cash Working Capital	
31	⁽³⁾ From: 2.c - Material and Supplies - Summary	
32	⁽⁴⁾ From: 2.d - Prepayments - Summary	
33	⁽⁵⁾ From: 2.e - Customer Deposits - Summary	
34	⁽⁶⁾ From: 2.f - Customer Advances	
35	⁽⁷⁾ From: 2.g - ADIT Summary	
36	⁽⁸⁾ From: 2.h - Deferred Benefit Asset/Liability - Summary	
37	⁽⁹⁾ From: 2.i - Employee Related Reserves - Summary	
38	⁽¹⁰⁾ From: 2.j - Bad Debt Reserve - Summary	
39	⁽¹¹⁾ From: 2.k - Injuries Damages Reserves - Summary	
40	⁽¹²⁾ From: 2.l - Retirement Plan Asset	
41	⁽¹³⁾ From: 2.m - 8.209 Regulatory Asset - Summary	
42	⁽¹⁴⁾ From: 2.n - EDIT Regulatory Asset and Liability	
43	⁽¹⁵⁾ From: 2.o - System Safety and Integrity	
44	⁽¹⁶⁾ To: Earnings Monitoring Report	
45	⁽¹⁷⁾ To: 2.b - Cash Working Capital	
46	^(A) Per Docket GUD No.	

CenterPoint Energy
South Texas Division
Plant in Service Summary
For The Test Year Ended December 2022

Line No.	Description	Test Year Amount
1	Gross Plant in Service	(3) 457,414,853
2	Accumulated Reserves	(2) (106,836,864)
3	RWIP	(4) 1,417,704
4	Adjustments	(5) (1,251,055)
5	Total Net Plant in Service	(1) \$ <u>350,744,639</u>
6		
7		
8	(1) To: 2 - Rate Base	
9	(2) From: 2.a - Accumulated Reserves	
10	(3) From: 2.a - Plant In Service	
11	(4) From: 2.a - RWIP	
12	(5) From: GRIP Adjustments	

CenterPoint Energy
South Texas Division
GRIP Adjustments Summary
For The Test Year Ended December 2022

Line No.	Reg Filing	Function	PP&E Type	ALA Item	Adjustment	Allocator	Balance
1	South Texas Rptg Area	Distribution Plant	37601.6951: MAINS - STEEL	End Bal: Accum. Depreciation	34,907	100.00%	34,907
2			37601.6951: MAINS - STEEL	End Bal: Asset Value	(148,744)	100.00%	(148,744)
3			37601.6952: MAINS - PLASTIC	End Bal: Accum. Depreciation	3,883	100.00%	3,883
4			37601.6952: MAINS - PLASTIC	End Bal: Asset Value	(23,637)	100.00%	(23,637)
5			37801.7000: M/R STAT EQ - ODOR EQ	End Bal: Accum. Depreciation	184	100.00%	184
6			37801.7000: M/R STAT EQ - ODOR EQ	End Bal: Asset Value	(486)	100.00%	(486)
7			37901.7010: M/R STATION EQUIPMENT - CITY GATE	End Bal: Accum. Depreciation	25,388	100.00%	25,388
8			37901.7010: M/R STATION EQUIPMENT - CITY GATE	End Bal: Asset Value	(115,012)	100.00%	(115,012)
9			38001.7023: SERVICES - PLASTIC	End Bal: Accum. Depreciation	758	100.00%	758
10			38001.7023: SERVICES - PLASTIC	End Bal: Asset Value	(3,004)	100.00%	(3,004)
11			38201.7080: METER INSTALLATIONS - DOMESTIC/SMALL	End Bal: Accum. Depreciation	1,678	100.00%	1,678
12			38201.7080: METER INSTALLATIONS - DOMESTIC/SMALL	End Bal: Asset Value	(7,465)	100.00%	(7,465)
13		General Plant	39001.7200: GEN STRUCT/IMPR	End Bal: Accum. Depreciation	40,908	100.00%	40,908
14			39001.7200: GEN STRUCT/IMPR	End Bal: Asset Value	(226,139)	100.00%	(226,139)
15			39101.7230: FURNITURE & EQUIPMENT-MISCELLANEOUS	End Bal: Accum. Depreciation	10	100.00%	10
16			39101.7230: FURNITURE & EQUIPMENT-MISCELLANEOUS	End Bal: Asset Value	(35)	100.00%	(35)
17			39101.7232: OFFICE EQUIP-GENERAL	End Bal: Accum. Depreciation	1,837	100.00%	1,837
18			39101.7232: OFFICE EQUIP-GENERAL	End Bal: Asset Value	(6,073)	100.00%	(6,073)
19			39102.7260: COMPUTER EQ - MISC	End Bal: Accum. Depreciation	69,116	100.00%	69,116
20			39102.7260: COMPUTER EQ - MISC	End Bal: Asset Value	(84,589)	100.00%	(84,589)
21			39401.7362: TOOLS/WORK EQUIP-ENT	End Bal: Accum. Depreciation	5,438	100.00%	5,438
22			39401.7362: TOOLS/WORK EQUIP-ENT	End Bal: Asset Value	(6,657)	100.00%	(6,657)
23			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Accum. Depreciation	48,005	100.00%	48,005
24			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Asset Value	(136,432)	100.00%	(136,432)
25			39801.7450: GENERAL MISCELLANEOUS EQUIPMENT	End Bal: Accum. Depreciation	330	100.00%	330
26			39801.7450: GENERAL MISCELLANEOUS EQUIPMENT	End Bal: Asset Value	(790)	100.00%	(790)
27		Intangible Plant	30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Accum. Depreciation	1,072,089	100.00%	1,072,089
28			30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Asset Value	(1,791,532)	100.00%	(1,791,532)
29		Transportation & Power Operated Equipment	39201.7320: TRUCKS	End Bal: Accum. Depreciation	13,741	100.00%	13,741
30			39201.7320: TRUCKS	End Bal: Asset Value	(17,344)	100.00%	(17,344)
31			39601.7380: POWER OPERATED EQUIPMENT	End Bal: Accum. Depreciation	2,402	100.00%	2,402
32			39601.7380: POWER OPERATED EQUIPMENT	End Bal: Asset Value	(3,789)	100.00%	(3,789)
33							
34							
35							
36				Total	<u>\$(1,251,055)</u>		<u>\$ (1,251,055)</u>

(1) To: 2.a - Summary

CenterPoint Energy
South Texas Division
Accumulated Reserves - Total
For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2021	Reserve Regulatory Adjustments	Retirements	IntraCo Transf	Accruals	InterCo Transf	Acqr from CCNC	Removal Cost
1	Intangible Plant										
2		30301	6010 PERPETUAL R & C	(2,263,502)	(18)	1,747,735	-	(1,263,819)	(1,927,601)	-	-
3		30301	6050 MISCELLANEOUS PLANT	(523,770)	(950)	-	-	(166,965)	-	-	-
4		30301	6060 SOFTWARE - MISC	(2,807,681)	(968)	1,747,735	-	(1,370,284)	(1,927,601)	-	-
5		30301	Subtotal Intangible Plant								
6											
7											
8	Distribution Plant										
9		37401	6840 LAND - GENERAL	(33,547)	-	-	-	(1,457)	-	-	-
10		37402	6890 LD RTS-ROW-GEN DIST	(48,054)	-	-	-	(2,045)	-	-	-
11		37601	6900 STRUCT-CG MLND MR	(20,075,076)	-	619,507	-	(2,283,198)	-	25,601	813,838
12		37601	6951 MAINS - STEEL	(31,259,956)	-	2,126,845	-	(4,558,339)	-	(25,601)	533,840
13		37601	6952 MAINS - PLASTIC	(431,590)	-	40,333	(825)	(116,378)	-	-	19,867
14		37801	6980 MTR STAT EQUIP-GEN	(211,567)	-	11,769	-	(52,695)	-	-	4,362
15		37901	7000 MTR STAT EQ - ODROR EQ	(1,773,894)	-	387,776	-	(520,408)	-	13	630,957
16		38001	7022 SERVICES- STEEL	(584,859)	-	689,603	(5,233,016)	(3,214,626)	-	(13)	496,026
17		38001	7023 SERVICES- PLASTIC	(26,661,014)	-	1,604,571	-	(389,788)	-	1,314	-
18		38101	7050 METERS-DOMESTIC/SMALL	(1,122,515)	-	-	-	(22,314)	-	-	-
19		38101	7055 G3810-METERS-INTELIS DOMESTIC	(2,826,090)	-	827,098	-	(441,897)	-	0	228,579
20		38201	7090 MTR INSTALL-DOM/SMALL	(796,446)	-	20,536	-	(50,262)	-	22	631
21		38301	7120 REG - DOMESTIC/HOUSE	(946,331)	-	13,841	-	(83,166)	-	-	-
22		38501	7150 IND. MTR STAT EQUIP	(269,486)	-	1,501	-	(75,344)	-	(22)	-
23		38501	7160 OTHER EQ - ONG EQUIP	(424,681)	-	-	-	(21,027)	-	-	-
24		38701	Subtotal Distribution Plant	(86,256,121)	-	3,322,339	(825)	(12,894,416)	-	1,314	2,728,069
25											
26											
27											
28	General Plant										
29		38901	7180 LAND	(1,126,404)	-	-	-	(295,759)	-	-	-
30		39002	7290 STRUCT/MPRR - GEN	(45,470)	-	5,936	825	(15,296)	(1,798)	-	-
31		39101	7230 LEASEHOLD IMPROVEMENTS	(27,268)	(81)	-	-	(4,153)	(940)	-	(1,723)
32		39101	7232 OFFICE EQUIP-GENERAL	(361,466)	(655)	165,405	-	(39,171)	-	-	-
33		39102	7260 COMPUTER EQ - MISC	(1,751,809)	(1,650)	1,289,749	-	(628,688)	(1,043,869)	(39)	-
34		39301	7355 STORES EQUIP	(129)	-	-	-	(129)	-	-	-
35		39401	7362 TOOLWORK EQUIP-ENT	(1,263,581)	-	836,190	-	(333,970)	-	(3,797)	-
36		39401	7364 SHOP EQUIP (ENTEX)	(6,176)	-	7,643	-	(467)	-	-	-
37		39501	7370 LAB EQUIP	(65,646)	(8)	675	-	(9,807)	(26,572)	39	-
38		39701	7390 COMM EQ	(3,394,181)	-	554,380	-	(456,128)	2,460	410	12,503
39		39703	7420 COMM EQ - MTR RDERTS	(53,075)	(54)	73,883	-	(30,703)	-	3,797	-
40		38901	7450 MISC EQ	(6,225,235)	(2,449)	2,933,841	825	(1,724,213)	(1,070,749)	(1,314)	12,503
41			Subtotal General Plant								
42											
43											
44	Transportation & Power Operated Equipment										
45		39201	7300 AUTOS	(65,817)	(66)	25,598	(2,149)	(31,548)	(14,518)	-	2
46		39201	7320 TRUCKS	(3,200,948)	(0)	851,009	(89,704)	(891,994)	-	-	1,156
47		39601	7340 TRAILERS	(282,353)	-	-	-	(59,462)	-	-	-
48		39601	7360 POWER OPER EQUIP	(853,074)	-	178,046	-	(170,568)	-	-	92
49			Subtotal Transportation & Power Operated Equipment	(4,402,191)	(66)	1,054,642	(91,653)	(1,521,562)	(14,518)	-	1,250
50			Total	(101,750,530)	(3,433)	12,898,538	(81,653)	(16,296,977)	(2,712,867)	0	2,714,862
51											
52											
53											

(1) For 2 a - Summary

Line No.	Asset Type	Asset Class	SUB-FCA Description	Salvage	Net Salvage	Reserve Reclass Adjustments	Reserve Other Adjustments	End Bal Accum Depr 2022
1	Innangible Plant							
2		38201	8010 REPERTUAL & C	-	-	-	-	-
3		38201	6905 MISC HIT/ANG PLANT	-	-	-	-	(3,367,605)
4		38301	6950 SOFTWARE - MISC	-	-	-	-	(691,694)
5		38301	6960 SOFTWARE - S/WP	-	-	-	-	(4,052,235)
6			Subtotal Innangible Plant					
7								
8	Distribution Plant							
9		37402	6840 LAND - GENERAL	-	-	-	-	(35,004)
10		37402	6880 LD RTS-ROW-GEN DIST	-	-	-	-	(50,099)
11		37501	6900 STRUCT-CG ML/IND MR	-	-	-	-	(20,898,665)
12		37601	6951 MAINS - STEEL	-	-	-	664	(33,583,248)
13		37601	6952 MAINS - PLASTIC	-	-	-	-	(488,594)
14		37801	6880 MTR STAT EQUIP-GEN	-	-	-	-	(1,930,349)
15		37901	7000 MTR STAT EQ - ODOOR EQ	-	-	-	-	(4,139,820)
16		37901	7010 MTR STAT EQ - CTY GT	-	-	-	-	(23,488,368)
17		38001	7022 SERVICES - STEEL	-	-	-	(860)	105,437
18		38101	7050 METERS-DOMESTIC/SMALL	(7,745)	-	-	-	(22,314)
19		38101	7055 G38101-METERS-INTELLIS DOMESTIC	-	-	-	-	(2,219,904)
20		38201	7090 MTR INSTALL-IND/LARGE	-	-	-	(7,554)	(767,359)
21		38201	7120 REG - DOMESTIC/HOUSE	-	-	-	(1,820)	(1,134,656)
22		38301	7130 IND. MTR STAT EQUIP	-	-	-	-	(343,350)
23		38501	7160 OTHER EQ - CNG EQUIP	-	-	-	-	(596,007)
24		38701	Subtotal Distribution Plant	(7,745)	-	-	(9,071)	(89,750,429)
25								
26								
27								
28	General Plant							
29		38901	7180 LAND	-	-	-	-	(1,333,961)
30		39002	7290 STRUCT/IMPR - GEN	-	-	-	-	(55,668)
31		39101	7255 LEASEHOLD IMPROVEMTS	-	-	-	-	(32,472)
32		39101	7330 FURN & EQUIP - MISC	-	-	-	-	(255,887)
33		39102	7332 OFFICE EQUIP-GENERAL	-	-	-	-	(2,136,339)
34		39301	7260 COMPUTER EQ - MISC	-	-	-	-	(257)
35		39401	7355 STORES EQUIP	-	-	-	-	(795,148)
36		39401	7362 TOOLSWORK EQUIP-ENT	-	-	-	-	1,000
37		39401	7364 SHOP EQUIP (ENTEX)	-	-	-	-	(91,319)
38		39501	7370 LAB EQUIP	-	-	-	-	(3,280,566)
39		39703	7390 COMM EQ	-	-	-	-	(1,061,852)
40		38901	7420 COMM EQ - MTR RDERTS	-	-	-	-	(8,076,750)
41			7450 MISC EQ	-	-	-	-	-
42			Subtotal General Plant					
43								
44	Transportation & Power Operated Equipment							
45		39201	7300 AUTOS	(9,218)	-	-	-	(9,725)
46		39201	7320 TRUCKS	(245,770)	-	-	-	(3,596,241)
47		39601	7340 TRAILERS	-	-	-	-	(940,815)
48			7360 POWER OPER EQUIP	(89,460)	-	-	-	(915,564)
49			Subtotal Transportation & Power Operated Equipment	(324,448)	-	-	-	(4,550,345)
50								
51								
52			Total	(332,193)	-	-	(9,071)	(106,536,865)
53								

11/10/2022 - Summary

CenterPoint Energy
South Texas Division
Accumulated Reserves - Direct
For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2021	Retirements	IntraCo Transf	Accruals	InterCo Transf	Acqr from CCNC	Removal Cost	Salvage	Net Salvage
1	Intangible Plant	30301	6010 PERPETUAL F & C	-	-	-	-	-	-	-	-	-
2		30301	6035 MISC INSTANS PLANT	(2,261,440)	1,747,735	-	(1,201,539)	(1,627,601)	-	-	-	-
3		30301	6050 SOFTWARE - MISC	(392,502)	-	-	(151,715)	-	-	-	-	-
4		30301	6060 SOFTWARE - SAP	(2,673,951)	1,747,735	-	(1,353,254)	(1,627,601)	-	-	-	-
5			Subtotal Intangible Plant									
6												
7	Distribution Plant	37401	6840 LAND - GENERAL	-	-	-	-	-	-	-	-	-
8		37402	6860 LD RT'S-ROW-GEN DIST	(33,547)	-	-	(1,457)	-	-	-	-	-
9		37502	6900 STRUCT-CG MLND MTR	(48,054)	-	-	(2,045)	-	-	-	-	-
10		37601	6951 MAINS - STEEL	(20,075,076)	619,507	-	(2,283,196)	-	25,601	813,838	-	-
11		37601	6952 MAINS - PLASTIC	(31,259,995)	2,126,845	-	(4,959,339)	-	(25,601)	533,840	-	-
12		37801	6860 MTR STAT EQUIP-GEN	(431,590)	40,333	(825)	(116,379)	-	-	19,867	-	-
13		37801	6860 MTR STAT EQ - ODOR EQ	(211,567)	11,769	-	(52,695)	-	-	4,362	-	-
14		37801	7010 MTR STAT EQ - CITY GT	(1,773,894)	397,776	-	(156,455)	-	-	630,957	-	-
15		38001	7022 SERVICES - STEEL	(594,859)	658,603	(5,233,016)	(3,214,626)	-	(13)	466,026	-	-
16		38001	7023 SERVICES - PLASTIC	(26,661,014)	1,604,571	-	(389,789)	-	1,314	-	-	-
17		38101	7050 METERS-DOMESTIC/SMALL	(1,122,515)	-	-	(22,314)	-	-	-	-	-
18		38101	7055 G.3R101-METERS-INTELIS DOMESTIC	(2,826,090)	827,099	-	(441,897)	-	0	228,579	-	-
19		38201	7080 MTR INSTALL-DOMSMALL	(736,446)	20,536	-	(50,262)	-	22	631	-	-
20		38201	7090 MTR INSTALL-INDI/LARGE	(945,331)	13,841	-	(203,166)	-	-	-	-	-
21		38301	7120 REG - DOMESTIC/HOUSE	(289,465)	1,501	-	(75,344)	-	(22)	-	-	-
22		38501	7160 IND. MTR STAT EQUIP	(484,680)	-	-	(21,027)	-	-	-	-	-
23		38701	7160 OTHER EQ - ONG EQUIP	(86,256,123)	6,322,339	(825)	(2,485,416)	-	1,314	2,728,969	(7,745)	-
24			Subtotal Distribution Plant									
25												
26												
27	General Plant	38901	7180 LAND	(1,126,404)	-	-	(205,759)	(1,798)	-	-	-	-
28		38901	7200 STRUCT/IMPR - GEN	(45,470)	5,938	-	(15,236)	-	(1,723)	-	-	-
29		39002	7225 LEASEHOLD IMPROVEMENTS	(16,075)	-	825	(3,199)	(840)	-	-	-	-
30		39101	7235 FURN & EQUIP - MISC	(250,928)	165,405	-	(89,171)	-	-	-	-	-
31		39102	7232 OFFICE EQUIP-GENERAL	(1,514,428)	1,192,630	-	(573,566)	(1,043,899)	(39)	-	-	-
32		39102	7260 COMPUTER EQ - MISC	(129)	-	-	(129)	-	-	-	-	-
33		39301	7355 STORES EQUIP	(1,263,581)	836,190	-	(333,970)	-	(3,787)	-	-	-
34		39401	7362 TOOLS/WORK EQUIP-ENT	(6,176)	-	-	(467)	-	-	-	-	-
35		39401	7364 SHOP EQUIP (ENTEX)	(54,483)	7,643	-	(9,732)	(26,572)	39	-	-	-
36		39501	7376 LAB EQUIP	(3,394,181)	554,380	-	(456,128)	2,460	410	12,903	-	-
37		39701	7390 COMM EQ	(145,594)	73,023	-	(30,029)	-	3,787	-	-	-
38		39703	7420 COMM EQ - MTR RDERTS	(7,877,418)	2,895,207	825	(1,667,345)	(1,070,749)	(1,314)	-	-	-
39		39801	7450 MISC EQ	(56,750)	18,797	-	(29,929)	-	-	-	-	-
40			Subtotal General Plant									
41												
42												
43	Transportation & Power Op	39201	7300 AUTOS	(3,201,060)	831,009	(2,149)	(89,704)	(14,518)	-	-	(7,025)	-
44		39201	7320 TRUCKS	(282,353)	178,046	-	(59,462)	-	-	1,156	(245,770)	-
45		39201	7340 TRAILERS	(853,674)	-	-	(170,598)	-	-	-	-	-
46		39601	7380 POWEROPER EQUIP	(4,393,657)	1,027,851	(91,653)	(1,149,943)	(14,518)	-	92	(69,460)	-
47			Subtotal Transportation & Power Operated Equipment									
48												
49												
50												
51												
52												
53												

(1) To: 2a - Accumulated Reserves - Total

Line No.	Asset Type	Asset Class	SUB-FCA: Description	Reserve Reclass Adjustments	Reserve Other Adjustments	End Bal Accum Depr: 2022
1	Intangible Plant	30201	6010: RETIREMENT F & C	-	-	-
2		30201	6015: MISCELLANEOUS PLANT	-	-	(3,362,854)
3		30301	6050: SOFTWARE - MSC	-	-	(544,217)
4		30301	6050: SOFTWARE - SAP	-	-	(3,507,071)
5			Subtotal Intangible Plant	-	-	-
6				-	-	-
7				-	-	-
8	Distribution Plant	37401	6840: LAND - GENERAL	-	-	(35,004)
9		37402	6880: LD RTR-SHOW-GEN DIST	-	-	(50,099)
10		37501	6900: STRUCT-CG/LIND MR	-	-	(20,888,665)
11		37601	6951: MAINS - STEEL	684	-	(33,583,248)
12		37601	6952: MAINS - PLASTIC	-	-	(488,594)
13		37801	6980: MR/STAT EQUIP-GEN	-	-	(248,131)
14		37801	7000: MR/STAT EQ - O DOR EQ	-	-	(1,800,349)
15		37901	7010: MR/STAT EQ - CTY GT	-	-	(4,189,820)
16		38001	7022: SERVICES- STEEL	-	-	(23,488,368)
17		38001	7023: SERVICES- PLASTIC	(860)	-	105,437
18		38101	7050: METERS-DOMESTIC/SMALL	-	-	(22,314)
19		38101	7050: G3810-METERS-INTELIS DOMESTIC	-	-	(2,219,904)
20		38201	7080: MTR INSTALL-DOM/SMALL	-	(7,554)	(767,359)
21		38201	7090: MTR INSTALL-IND/LARGE	-	(1,820)	(1,134,656)
22		38301	7120: REG - DOMESTIC/HOUSE	-	-	(343,350)
23		38501	7150: IND/MR/STAT EQUIP	-	-	(536,007)
24		38701	7160: OTHER EQ - ONG EQUIP	-	-	(89,750,429)
25			Subtotal Distribution Plant	-	(9,071)	-
26				-	-	-
27				-	-	-
28	General Plant	38901	7180: LAND	-	-	(1,333,961)
29		39001	7200: STRUCT/MPR - GEN	-	-	(65,668)
30		39002	7250: LEASEHOLD IMPROVEMENTS	-	-	(20,173)
31		39101	7230: FURN & EQUIP - MSC	-	-	(164,694)
32		39101	7232: OFFICE EQUIP-GENERAL	-	-	(1,539,303)
33		39102	7260: COMPUTER EQ - MSC	-	-	(257)
34		39301	7355: STORES EQUIP	-	-	(785,148)
35		39401	7362: TOOLS/WORK EQUIP-ENT	-	-	1,000
36		39401	7364: SHOP EQUIP (ENTEX)	-	-	(80,748)
37		39501	7370: LAB EQUIP	-	-	(3,280,556)
38		39701	7390: COMM EQ	-	-	(88,752)
39		39703	7420: COMM EQ - MTR RDERTS	-	-	(7,788,291)
40		38901	7450: MISC EQ	-	-	-
41			Subtotal General Plant	-	-	-
42				-	-	-
43				-	-	-
44	Transportation & Power Op	39201	7300: AUTOS	-	-	(80,574)
45		39201	7320: TRUCKS	-	-	(3,996,353)
46		39201	7340: TRAILERS	-	-	(940,815)
47		39601	7360: POWER OPER. EQUIP	-	-	(915,564)
48			Subtotal Transportation & Power Operated Equipment	-	-	(4,933,306)
49				-	-	-
50			Total	-	(9,071)	(106,369,997)
51				-	-	-
52				-	-	-
53			(*) To 2a - Accumulated Reserves - Total	-	-	-

CenterPoint Energy
 South Texas Division
 Accumulated Reserves - Corp
 For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB-PCA Description	Jurisdiction - Original	Begin Per. Acc Dep	Retirements	Accruals	Accruals from CCNY	Removal Cost	Salvage	End Bal. Acum. Depreciation	Alloc. Factor	Step Per. Acc Dep Allocation	Retirements Allocation	Accruals Allocation	Salvage Allocation	End Bal. Acum. Depreciation Allocation
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Enter Corp	(85,509)	-	(32,753)	-	-	-	(88,262)	6.96%	(2,471)	-	(2,290)	-	(4,751)
2		30301	6050: SOFTWARE - MISC	Enter Corp	(1,896,807)	-	(2,19,115)	-	-	-	(2,118,922)	6.96%	(32,227)	-	(15,250)	-	(4,477)
3		30301	6060: SOFTWARE - SAP	Enter Corp	(1,935,316)	-	(257,889)	-	-	-	(2,193,205)	6.96%	(34,989)	-	(17,530)	-	(152,228)
4				Subtotal Intangible Plant													
5	Distribution Plant	38101	7050: METERS-DOMESTIC/SMALL	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
6		38101	7100: RESIDENTIAL HOUSE	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
7		38101	7150: OTHER EQ-CHGE/Equip	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
8				Subtotal Distribution Plant													
9																	
10	General Plant	39001	7200: STRUCT/MPR - GEN	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
11		39002	7225: LEASEHOLD IMPROVEMENTS	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
12		39101	7250: FURN & EQUIP - MISC	Enter Corp	(160,414)	-	(14,289)	-	-	-	(176,703)	6.96%	(11,204)	-	(995)	-	(2,299)
13		39101	7250: FURN & EQUIP - MISC	Enter Corp	(1,310,246)	-	-	-	-	-	(1,310,246)	6.96%	(91,133)	-	-	-	(91,133)
14		39102	7250: OFFICE EQUIP-GENERAL	Enter Corp	(2,691,843)	1,960,786	(665,359)	-	-	-	(2,166,236)	6.96%	(185,250)	73,369	(39,349)	-	(1,507,707)
15		39102	7260: COMPUTER EQ - MISC	Enter Corp	(1,000,000)	1,000,000	-	-	-	-	-	6.96%	(69,722)	2,000,000	(15,725)	-	(4,727)
16		39102	7260: COMPUTER EQ - MISC	Enter Corp	(19,837)	9,699	(1,078)	-	-	-	(9,214)	6.96%	(1,172)	6,275	(15,725)	-	(572)
17		39101	7300: COMM EQ	Enter Corp	(106,645)	12,072	(9,439)	-	-	-	(104,012)	6.96%	(7,423)	840	(657)	-	(7,239)
18		39001	7450: MISC EQ	Tx. Meter-Regulators & Gas Support	(1,690)	(215)	(215)	-	-	-	(1,904)	8.43%	(142)	-	(18)	-	(181)
19		39001	7450: MISC EQ	Enter Corp	(4,897,445)	1,338,806	(777,501)	-	-	-	(4,316,141)	6.96%	(350,255)	98,634	(56,668)	-	(368,459)
20		39111	7475: ET COSTS-ASBESTOS REM	Subtotal General Plant													
21																	
22	Transportation & Power O	39201	7500: AUTOS	Enter Corp	(131,216)	97,574	(37,638)	-	30	(51,502)	(102,752)	6.96%	(9,133)	6,791	(2,619)	(2,163)	(7,152)
23		39201	7520: TRUCKS	Enter Corp	(8,950)	-	-	-	-	-	(8,950)	6.96%	(765)	-	-	-	(9,715)
24		39201	7530: TRAILERS	Tx Meter-Regulators & Gas Support	-	-	-	-	-	-	-	8.43%	765	-	-	-	765
25		39201	7530: TRAILERS	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
26		39001	7390: POWER OFFER EQUIP	Enter Corp	-	-	-	-	-	-	-	6.96%	-	-	-	-	-
27		39001	7390: POWER OFFER EQUIP	Subtotal Transportation & Power Operated Equip	(131,450)	97,574	(37,638)	-	30	(51,502)	(103,031)	6.96%	(9,420)	6,791	(2,619)	(2,163)	(7,039)
28																	
29																	
30					(6,994,259)	1,456,390	(1,097,095)	-	30	(31,502)	(6,606,555)		(493,984)	105,425	(77,017)	(2,193)	(467,796)
31																	
32				Total													

(1) To 2a - Accumulated Reserve - Total

CenterPoint Energy
South Texas Division
Plant in Service - Total
For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB/FA Description	End PIS Balance 2021	PIS Regulatory Adjustments to Use	True Additions	InterCo Adds	InterCo Adds	True Retirements	InterCo Retire	InterCo Retire
1	Intangible Plant			1,123							
2		30301	6010 REPERETUAL E & C	3,700,186	82	939,995	400,183	4,162,874	(1,147,755)	(400,183)	(3,306)
3		30301	6050 MISC INTANG PLANT								
4		30301	6050 SOFTWARE - MISC	1,652,370	1,096	134,778					
5		30301	6050 SOFTWARE - SAP	5,353,680	1,177	1,074,173	400,183	4,162,874	(1,147,755)	(400,183)	(3,306)
6			Subtotal Intangible Plant								
7	Distribution Plant										
8		37401	6840 LAND - GENERAL	1,327,204							
9		37501	6880 LD RTS-ROW-GEN DIST	65,488		41,579					
10		37601	6900 STRUCT-CG MLND MR	111,132							
11		37601	6951 MAINS - STEEL	55,946,213		6,952,079	70,917		(619,507)	(70,917)	
12		37801	6952 MAINS - PLASTIC	177,213,279		30,460,380	(1,305)		(2,126,845)	1,305	
13		37801	6980 MTR STAT EQUIP-GEN	2,697,294		1,191,558	7,812		(11,769)		
14		37901	7000 MTR STAT EQ - ODOR EQ	745,850							
15		37901	7010 MTR STAT EQ - CTY GT	4,470,132							
16		38001	7022 SERVICES- STEEL	2,762,296		39,083	14,350,841		(387,776)	(6,779)	
17		38001	7023 SERVICES- PLASTIC	82,994,920		12,449,277	(2,616,754)		(688,603)	(11,727,308)	
18		38101	7050 METERS-DOMESTIC/SMALL	10,860,052		417,270			(1,604,571)		
19		38101	7055 G3810+METERS-TELUS DOMESTIC			1,380,432					
20		38201	7090 MTR INSTALL-DOM/SMALL	12,585,413		2,606,622	(37,857)		(827,058)	37,857	
21		38301	7100 REG - DOMESTIC/HOUSE	1,247,659		12,800			(20,536)		
22		38501	7150 IND MTR STAT EQUIP	5,664,195		688,323			(13,841)		
23		38701	7160 OTHER EQ - CNG EQUIP	2,421,683		598,270			(1,501)		
24			Subtotal Distribution Plant	361,894,474		56,899,623	11,773,655		(6,522,358)	(11,765,862)	
25	General Plant										
26		38901	7190 LAND	1,548,844		11,167		15,010			
27		39001	7200 STRUCT/IMPR - GEN	7,016,370	6	71,397					
28		39002	7236 LEASEHOLD IMPROVEMENTS	189,344		115,509			(5,508)	(7,812)	
29		39101	7230 FURN & EQUIP - MISC	81,171	143			2,268			
30		39102	7232 OFFICE EQUIP-GENERAL	739,589	657	531,083			(185,405)		
31		39102	7290 COMPUTER EQ - MISC	2,434,338	2,665	594,409		2,740,842	(1,289,749)		(7,089)
32		39301	7355 STORES EQUIP	1,929							
33		39401	7362 TOOL/WORK EQUIP-ENT	2,238,729		281,489			(836,190)		
34		39401	7364 SHOP EQUIP (ENTEX)								
35		39501	7370 LAB EQUIP	7,643					(7,643)		
36		39701	7390 COMM EQ	160,647	11	(57)		46,872	(675)		
37		39703	7420 COMM EQ - MTR RDERTS	9,122,683		(4,333)			(954,380)		(5,232)
38		39801	7450 MISC EQ	474,648	73	291,683			(73,853)		
39			Subtotal General Plant	24,025,544	3,555	1,872,327		2,804,900	(2,833,841)	(7,812)	(12,321)
40	Transportation & Power Operated Equipment										
41		39201	7300 AUTOS	190,438	153	76,111	27,618	23,309	(25,988)		
42		39201	7320 TRUCKS	6,264,205		2,048,440	187,709		(81,009)		
43		39201	7340 TRAILERS	360,905		150,582					
44		39601	7380 POWER OPER. EQUIP	1,539,712		526,630			(178,046)		
45			Subtotal Transportation & Power Operated Equipment	8,355,260	153	2,801,763	195,227	23,309	(1,034,642)		
46			Total	999,659,357	4,885	62,848,498	12,369,665	6,991,173	(12,698,958)	(12,173,859)	(15,717)

(1) To: 2 a - Summary

Line No.	Asset Type	Asset Class	SUB-FCA Description	PIS Plant Adjustments	PIS Other Adjustments	End PIS Balance 2022
1	Inhangle Plant					
2		30201	8010: REPERTUAN & C	-	-	1,123
3		30301	6015: MISC MITANG PLANT	-	-	7,082,007
4		30301	6050: SOFTWARE - MISC	-	-	-
5		30301	6060: SOFTWARE - SAP	-	-	1,788,243
6			Subtotal Inhangle Plant	-	-	8,841,373
7	Distribution Plant					
8		37401	8840: LAND - GENERAL	-	-	1,327,204
9		37402	8880: LD RTS-ROW-GEN DIST	-	-	127,087
10		37501	6900: STRUCT-CG ML IND MR	-	-	111,132
11		37601	6951: MANS - STEEL	-	-	62,278,785
12		37601	6952: MANS - PLASTIC	-	-	205,546,814
13		37801	6880: MTR STAT EQUIP-GEN	-	-	3,706,329
14		37901	7000: MTR STAT EQ - ODOOR EQ	-	-	986,034
15		38001	7010: MTR STAT EQ - CITY GT	-	-	4,470,132
16		38001	7022: SERVICES - STEEL	-	-	16,747,645
17		38101	7023: SERVICES - PLASTIC	-	-	80,441,632
18		38101	7050: METERS-DOMESTIC/SMALL	-	-	9,672,751
19		38201	7055: 0.3810+METERS-INTELS DOMESTIC	-	-	1,380,452
20		38201	7080: MTR INSTALL-DOMSMALL	-	-	14,344,977
21		38301	7090: MTR INSTALL-IND/LARGE	-	-	1,239,923
22		38501	7120: REG - DOMESTIC/HOUSE	-	-	6,318,677
23		38701	7150: IND. MTR STAT EQUIP	-	-	2,928,452
24			Subtotal Distribution Plant	-	-	231,665
25	General Plant					
26		38901	7160: LAND	-	-	1,580,011
27		39001	7200: STRUCT/IMPR - GEN	-	-	7,182,792
28		39002	7205: LEASEHOLD IMPROVEMTS	-	-	301,108
29		39101	7230: FURN & EQUIP - MISC	-	-	83,580
30		39101	7232: OFFICE EQUIP-GENERAL	-	-	1,105,923
31		39102	7260: COMPUTER EQ - MISC	-	-	4,475,417
32		39301	7355: STORES EQUIP	-	-	1,929
33		39401	7362: TOOLSWORK EQUIP-ENT	-	-	1,684,008
34		39401	7364: SHOP EQUIP (ENTEX)	-	-	-
35		39501	7370: LAB EQUIP	-	-	206,798
36		39701	7390: COMM EQ	-	-	8,558,737
37		39703	7420: COMM EQ - MTR ROBERTS	-	-	692,541
38		39801	7450: MISC EQ	-	-	25,752,841
39			Subtotal General Plant	-	-	25,752,841
40	Transportation & Power Operated Equipment					
41		39201	7300: AUTOS	-	-	291,942
42		39201	7320: TRUCKS	-	-	7,649,346
43		39201	7340: TRAILERS	-	-	511,486
44		39601	7380: POWER OPER EQUIP	-	-	1,888,295
45			Subtotal Transportation & Power Operated Equipment	-	-	10,341,069
46			Total	-	-	457,414,655
47				-	-	457,414,655
48				-	-	457,414,655
49				-	-	457,414,655
50				-	-	457,414,655

(1) To: 2.a - Summary

CenterPoint Energy
 South Texas Division
 Plant in Service - Direct
 For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB-FCA: Description	End PIS Balance 2021	True Additions	IntraCo Adds	InterCo Adds	True Retirements	IntraCo Rate	InterCo Rate	PIS Plant Adjustments	PIS Other Adjustments
1	Intangible Plant	30301	6010 PERPETUAL F & C	1,123	-	-	-	-	-	-	-	-
2		30301	6020 MISC INTANG PLANT	3,688,072	939,995	400,183	4,162,874	(1,747,755)	(400,183)	(3,306)	(3,306)	-
3		30301	6050 SOFTWARE - MISC	1,500,861	134,778	-	-	-	-	-	-	-
4		30301	6060 SOFTWARE - SAP	5,199,955	1,074,173	400,183	4,162,874	(1,747,755)	(400,183)	(3,306)	(3,306)	-
5			Subtotal Intangible Plant	10,312,011	2,148,946	800,366	8,315,722	(3,495,510)	(800,366)	(6,612)	(6,612)	-
6	Distribution Plant	37401	6840 LAND - GENERAL	1,327,204	-	-	-	-	-	-	-	-
7		37402	6800 LD RTS-ROW-GENDIST	85,488	41,579	-	-	-	-	-	-	-
8		37501	6900 STRUCT-CG ML IND MTR	111,132	-	-	-	-	-	-	-	-
9		37601	6951 MAINS - STEEL	55,946,213	6,952,079	70,917	-	(619,507)	(70,917)	-	-	-
10		37601	6952 MAINS - PLASTIC	177,213,279	30,460,380	(1,305)	-	(2,126,845)	1,305	-	-	-
11		37801	6860 MTR STAT EQUIP-GEN	2,697,234	1,131,558	7,812	-	(11,769)	-	-	-	-
12		37801	7000 MTR STAT EQ - ODOOR EQ	745,850	251,953	-	-	-	-	-	-	-
13		37801	7010 MTR STAT EQ - CITY GT	4,470,132	39,063	14,350,841	-	(397,776)	(6,779)	-	-	-
14		38001	7022 SERVICES - STEEL	2,762,296	12,449,277	(2,616,754)	-	(658,603)	(11,727,308)	-	-	-
15		38001	7023 SERVICES - PLASTIC	82,994,920	417,270	-	-	(1,604,571)	-	-	-	-
16		38101	7050 METERS-DOMESTICSMALL	10,860,052	1,380,452	-	-	-	-	-	-	-
17		38101	7055 G38101 METERS-INTELLIS DOMESTIC	12,585,413	2,606,622	(37,857)	-	(827,058)	37,857	-	-	-
18		38201	7060 MTR INSTALL-DOMSMALL	1,247,659	12,800	-	-	(20,556)	-	-	-	-
19		38201	7065 MTR INSTALL-LARGE	5,664,195	688,323	-	-	(13,841)	-	-	-	-
20		38301	7120 REG - DOMESTICHOUSE	2,421,683	598,270	-	-	(1,501)	-	-	-	-
21		38501	7150 IND. MTR STATEQUIP	761,695	-	-	-	-	-	-	-	-
22		38701	7160 OTHER EQ - ONG EQUIP	361,894,274	56,899,823	11,773,655	-	(6,522,358)	(11,765,862)	-	-	-
23			Subtotal Distribution Plant	1,548,844	11,167	11,773,655	-	(6,522,358)	(11,765,862)	-	-	-
24			General Plant	1,548,844	11,167	11,773,655	-	(6,522,358)	(11,765,862)	-	-	-
25		39001	7180 LAND	715,539	71,197	-	-	-	-	-	-	-
26		39001	7200 STRUCT/IMPRV - GEN	109,244	115,509	-	15,010	(5,506)	-	-	-	-
27		39002	7220 LEASEHOLD IMPROVEMTS	61,123	-	-	-	-	-	(7,812)	-	-
28		39101	7230 FURN & EQUIP - MISC	648,654	531,083	-	2,268	(165,405)	-	-	-	-
29		39101	7232 OFFICE EQUIP-GENERAL	2,046,750	568,807	-	-	(1,182,630)	-	-	-	-
30		39102	7260 COMPUTER EQ - MISC	1,929	-	-	2,740,842	-	-	-	(7,089)	-
31		39301	7350 STORES EQUIP	2,238,729	261,469	-	-	(836,190)	-	-	-	-
32		39401	7362 TOOLS/WORK EQUIP-ENT	7,643	-	-	-	-	-	-	-	-
33		39401	7364 SHOP EQUIP(ENTEX)	159,104	(57)	-	-	(7,643)	-	-	-	-
34		39501	7370 LAB EQUIP	9,122,683	(4,333)	-	46,872	(554,380)	-	-	(5,232)	-
35		39701	7390 COMM EQ	464,531	291,683	-	-	(73,023)	-	-	-	-
36		39703	7420 COMM EQ - MTR RDERTS	23,515,372	1,846,725	-	2,804,190	(2,835,207)	(7,812)	(12,321)	-	-
37		39801	7450 MISC EQ	169,304	88,202	-	-	-	-	-	-	-
38			Subtotal General Plant	6,264,205	2,048,440	27,618	23,309	(81,009)	-	-	-	-
39			Transportation & Power Op	360,905	150,582	167,709	-	-	-	-	-	-
40		39201	7300 AUTOS	1,539,712	526,630	-	-	(178,046)	-	-	-	-
41		39201	7320 TRUCKS	8,334,125	291,683	195,227	23,309	(8,334,125)	-	-	-	-
42		39201	7340 TRAILERS	396,954,926	62,874,976	12,869,665	6,951,173	(11,693,133)	(12,173,689)	(15,717)	-	-
43		39601	7360 POWER OPER EQUIP	-	-	-	-	-	-	-	-	-
44			Subtotal Transportation & Power Operated Equipm	-	-	-	-	-	-	-	-	-
45			Total	361,894,274	56,899,823	11,773,655	6,951,173	(11,693,133)	(12,173,689)	(15,717)	-	-

(1) To: 2a - Plant in Service

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2022
1	Intangible Plant	30201	6010: REPERETUAL E & C	1,123
2		30201	6015: MISC INTANG PLANT	7,040,069
3		30301	6950: SOFTWARE - MISC	
4		30301	6960: SOFTWARE - SAP	1,635,739
5			Subtotal Intangible Plant	8,677,441
6				
7	Distribution Plant	37401	6840: LAND - GENERAL	1,327,204
8		37402	6860: LD RTS-ROW-GEN DIST	127,067
9		37501	6900: STRUCT-CG ML/IND MR	111,132
10		37601	6951: MAINS - STEEL	62,278,785
11		37601	6952: MAINS - PLASTIC	205,546,814
12		37801	6980: MR STAT EQUIP-GEN	3,796,329
13		37801	7000: MR STAT EQ - ODOOR EQ	986,034
14		37901	7010: MR STAT EQ - CITY GT	4,470,132
15		38001	7022: SERVICES - STEEL	16,747,645
16		38001	7023: SERVICES - PLASTIC	80,441,532
17		38101	7050: METERS-DOMESTIC/SMALL	9,672,751
18		38101	7055: G3810-METERS-INTELLIS DOMESTIC	1,360,452
19		38201	7090: MTR INSTALL-DOMSMALL	14,344,977
20		38201	7090: MTR INSTALL-IND/LARGE	1,239,923
21		38301	7120: REG - DOMESTIC/HOUSE	6,318,677
22		38501	7160: IND MR STAT EQUIP	2,928,462
23		38701	7160: OTHER EQ - CNG EQUIP	231,655
24			Subtotal Distribution Plant	472,479,562
25				
26	General Plant	38901	7180: LAND	1,560,011
27		39001	7200: STRUCT/IMPR - GEN	7,101,946
28		39002	7205: LEASEHOLD IMPROVEMENTS	301,106
29		39101	7230: FURN & EQUIP - MISC	63,689
30		39101	7232: OFFICE EQUIP-GENERAL	1,014,532
31		39102	7260: COMPUTER EQ - MISC	4,156,690
32		39301	7355: STORES EQUIP	1,929
33		39401	7362: TOOL/WORK EQUIP-ENT	1,664,008
34		39401	7364: SHOP EQUIP (ENTEX)	-
35		39501	7370: LAB EQUIP	-
36		39701	7390: COMM EQ	205,919
37		39703	7420: COMM EQ - MTR/DIERTS	8,558,737
38		38801	7450: MISC EQ	683,191
39			Subtotal General Plant	25,311,746
40				
41	Transportation & Power Op	39201	7300: AUTOS	289,537
42		39201	7320: TRUCKS	7,649,346
43		39201	7340: TRAILERS	511,486
44		39601	7390: POWER OPER EQUIP	1,888,295
45			Subtotal Transportation & Power Operated Equipm	10,318,665
46				
47			Total	456,797,451
48				
49				
50			(1) To 2.a - Plant in Service	

CenterPoint Energy
 South Texas Division
 Plant in Service - Corp
 For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB-FOA Description	Jurisdiction - Original	Begin Bal (Pre-Alloc)	True Add (Pre-Alloc)	True Retire (Pre-Alloc)	End Bal (Pre-Alloc)	Allocation Factor	Begin Bal (Post-Alloc)	True Add (Post-Alloc)	True Retire (Post-Alloc)	End Bal (Post-Alloc)
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entex Corp	163,766	-	-	163,766	6.96%	11,398	-	-	11,398
2		30301	6050: SOFTWARE - MISC	Entex Corp	-	-	-	-	6.96%	-	-	-	-
3		30301	6060: SOFTWARE - SAP	Entex Corp	2,191,150	-	-	2,191,150	6.96%	152,504	-	-	152,504
4				Subtotal Intangible Plant	2,354,917	-	-	2,354,917		163,902	-	-	163,902
5	Distribution Plant	38101	7050: METERS-DOMESTIC/SMALL	Entex Corp	-	-	-	-	6.96%	-	-	-	-
6		38301	7120: REG - DOMESTIC/HOUSE	Entex Corp	-	-	-	-	6.96%	-	-	-	-
7		38701	7160: OTHER EQ - CNG EQUIP	Entex Corp	-	-	-	-	6.96%	-	-	-	-
8				Subtotal Distribution Plant	-	-	-	-		-	-	-	-
9					-	-	-	-		-	-	-	-
10	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	12,169	-	-	12,169	6.96%	847	-	-	847
11		39002	7225: LEASEHOLD IMPROVEMTS	Entex Corp	-	-	-	-	6.96%	-	-	-	-
12		39101	7230: FURN & EQUIP - MISC	Entex Corp	285,787	-	-	285,787	6.96%	19,891	-	-	19,891
13		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	1,313,097	-	-	1,313,097	6.96%	91,392	-	-	91,392
14		39102	7260: COMPUTER EQ - MISC	Entex Corp	4,020,361	139,281	(1,060,766)	3,088,876	6.96%	279,817	9,694	(73,829)	215,682
15		39102	7260: COMPUTER EQ - MISC	TX Meters-Regulators & Gas Support	1,310,041	188,707	(276,269)	1,222,479	8.43%	110,436	15,908	(23,289)	103,055
16		39201	7300: COMM EQ	Entex Corp	22,324	-	(9,699)	12,625	6.96%	1,554	-	(675)	879
17		39601	7450: MISC EQ	Entex Corp	142,517	-	(12,072)	130,445	6.96%	9,919	-	(840)	9,079
18		39601	7450: MISC EQ	TX Meters-Regulators & Gas Support	3,220	-	-	3,220	8.43%	271	-	-	271
19				Subtotal General Plant	7,083,515	327,898	(1,358,896)	6,078,697		514,127	25,622	(98,634)	441,085
20					-	-	-	-		-	-	-	-
21	Transportation & Power Op	39201	7300: AUTOS	Entex Corp	305,849	113,628	(97,574)	321,903	6.96%	21,287	7,908	(6,791)	22,404
22		39201	7320: TRUCKS	Entex Corp	-	-	-	-	6.96%	-	-	-	-
23		39201	7340: TRAILERS	Entex Corp	-	-	-	-	6.96%	-	-	-	-
24		39601	7360: POWER OPER EQUIP	Entex Corp	-	-	-	-	6.96%	-	-	-	-
25				Subtotal Transportation & Power Operated Equip	305,849	113,628	(97,574)	321,903		21,287	7,908	(6,791)	22,404
26					-	-	-	-		-	-	-	-
27					-	-	-	-		-	-	-	-
28					-	-	-	-		-	-	-	-
29					9,770,281	441,616	(1,456,380)	8,755,517		669,316	33,510	(105,425)	627,402
30				Total									

(1) To 2.a - Plant in Service - Total

CenterPoint Energy
South Texas Division
RWIP by Jurisdiction
For The Test Year Ended December 2022

Line No.	Reg Filing	Jurisdiction	G/L 171011 ⁽¹⁾
1	Entex Rural	Beaumont Rptg Area	730,312
2		East Texas Rptg Area	1,114,681
3		Entex Mississippi Rptg Div	2,711,122
4		Entex North Louisiana	5,957,305
5		Entex South Louisiana	4,165,710
6		Houston Rptg Area	11,293,513
7		Northeast Texas Rptg Area	307,711
8		Texas Coast Rptg Area	2,718,539
9		Tyler Rptg Area	447,920
10		Subtotal Entex Rural	<u>29,446,812</u>
11			
12	Entex South Texas	South Texas Rptg Area	⁽²⁾ 1,417,704
13		Subtotal Entex South Texas	<u>1,417,704</u>
14			
15		Total	<u>\$ 30,864,516</u>
16			
17	⁽¹⁾ Source: Plant Accounting		
18	⁽²⁾ To: 2.a - Summary		

CenterPoint Energy
South Texas Division
Cash Working Capital
For The Test Year Ended December 2022

Line No.	Description	Test Year Amount ⁽¹⁾	Adjustments	Total Adjusted	Avg Daily Expense	Revenue Lag Days	Expense Lead Days	Net Lead/Lag Days	Working Capital Requirement	Working Capital Adjustment
1	Purchased Gas Cost	69,972,862	-	69,972,862	191,706	37.24	-39.86	-2.62	(502,271)	-
2	Other O&M	30,934,010 ⁽³⁾	(2,127,219)	28,806,792	76,923	37.24	-38.15	-0.91	(71,820)	-
3	Total Operation and Maintenance	100,906,872	(2,127,219)	98,779,654	270,629				\$ (574,091)	\$ -
4										
5	Federal Income Taxes									
6	Current	(1,731,187)	-	(1,731,187)	(4,743)	37.24	-37.99	-0.75	3,557	-
7	Deferred	5,876,668	-	5,876,668	16,100	37.24	-37.99	-0.75	(12,075)	-
8	State Margin Tax for CWC	571,307	-	571,307	1,565	37.24	46.71	83.95	131,401	-
9	Total FIT	4,716,788	-	4,716,788					\$ 122,882	\$ -
10										
11	Taxes Other Than Income Taxes									
12	FICA Tax	957,978	-	957,978	2,625	37.24	-15.09	22.15	58,135	-
13	Federal & State Unemployment	20,594	-	20,594	56	37.24	-11.89	25.35	1,430	-
14	State Gross Receipts	2,071,424	-	2,071,424	5,675	37.24	-67.25	-30.01	(170,311)	-
15	Local Gross Receipts	5,183,527	-	5,183,527	14,201	37.24	-99.01	-61.77	(877,223)	-
16	Ad Valorem	2,325,678 ⁽⁴⁾	(9,160)	2,316,518	6,347	37.24	-202.85	-165.61	(1,051,065)	-
17	RRC Gas Utility Tax	194,061	-	194,061	532	37.24	-88.31	-51.07	(27,153)	-
18	Total Taxes Other Than Income Taxes	10,753,262	(9,160)	10,744,102	29,436				(2,066,186)	-
19										
20	Interest on Customer Advances & Deposits	2,804	-	2,804	8	37.24	-201.30	-164.06	(1,260)	-
21										
22	Depreciation Expense	14,619,789	-	14,619,789	40,054				-	-
23										
24	Return (Rate Base Multiplied By Rate of Return)	22,528,431	-	22,527,946	61,720				\$ -	\$ -
25										
26	Subtotal	153,527,946	(2,136,379)	151,391,567					\$ (2,518,654)	\$ -
27										
28	Working Funds and Other - South Texas Only								(⁽⁵⁾)	(177,565)
29										
30										
31	Total Cash Working Capital Requirement									(⁽⁶⁾)
32										
33	(⁽¹⁾) From: 1.a - Income Statement									
34	(⁽²⁾) From: 2 - Rate Base									
35	(⁽³⁾) From: 1.c - Interest on Customer Deposits									
36	(⁽⁴⁾) To: 2 - Rate Base									
37	(⁽⁵⁾) Source: SW CWC Adjustments									
38	(⁽⁶⁾) Lead/Lag Days and Working Funds per Docket 10669									

CenterPoint Energy
 South Texas Division
 Materials and Supplies
 For The Test Year Ended December 2022

Line No.	FERC	Period	133030 Allocation ⁽²⁾	133999: Materials & Supplies ⁽¹⁾	Total
1	1540: Matls Oper Supplies	Dec - 2021	64,097	1,774,097	1,838,193
2		Jan - 2022	43,092	1,833,083	1,876,175
3		Feb - 2022	64,951	1,822,086	1,887,037
4		Mar - 2022	77,627	2,057,392	2,135,019
5		Apr - 2022	63,432	2,068,101	2,131,532
6		May - 2022	39,974	2,040,801	2,080,775
7		Jun - 2022	56,074	2,107,526	2,163,601
8		Jul - 2022	42,026	2,667,773	2,709,799
9		Aug - 2022	61,885	2,050,674	2,112,560
10		Sep - 2022	65,531	2,421,465	2,486,996
11		Oct - 2022	48,660	2,581,803	2,630,463
12		Nov - 2022	55,000	2,478,475	2,533,475
13		Dec - 2022	34,033	2,367,618	2,401,651
14	13 Month Average Balance		\$ 55,106	\$ 2,174,684	(3) \$ 2,229,790

15
 16 ⁽¹⁾ From: 2.c - Materials and Supplies 133998- 133999

17 ⁽²⁾ From: 2.c - Mat and Supplies 133030 Allocation

18 ⁽³⁾ To: 2 - Rate Base

CenterPoint Energy
 South Texas Division
 Materials & Supplies FERC 1540
 For The Test Year Ended December 2022

Line No.	Company	FERC	Period	Jurisdictional Balance	Total ⁽²⁾
1	CenterPoint Energy Entex	1540: Matis Oper Supplies	Dec - 2021	1,774,097	1,774,097
2			Jan - 2022	1,833,083	1,833,083
3			Feb - 2022	1,822,086	1,822,086
4			Mar - 2022	2,057,392	2,057,392
5			Apr - 2022	2,068,101	2,068,101
6			May - 2022	2,040,801	2,040,801
7			Jun - 2022	2,107,526	2,107,526
8			Jul - 2022	2,667,773	2,667,773
9			Aug - 2022	2,050,674	2,050,674
10			Sep - 2022	2,421,465	2,421,465
11			Oct - 2022	2,581,803	2,581,803
12			Nov - 2022	2,478,475	2,478,475
13			Dec - 2022	2,367,618	2,367,618
14					
15					

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ To: 2.c - Materials and Supplies Summary

CenterPoint Energy
 South Texas Division
 GL Account 133030 Materials and Supplies-Inventory WIP
 For The Test Year Ended December 2022

Line No.	Company	Period	Cumulative Entex Balance	Net Plant Allocator ⁽²⁾	Jurisdictional Balance ⁽³⁾
1	CenterPoint Energy Entex	Dec - 2021	⁽¹⁾ 545,505	11.75%	64,097
2		Jan - 2022	390,676	11.03%	43,092
3		Feb - 2022	588,855	11.03%	64,951
4		Mar - 2022	703,777	11.03%	77,627
5		Apr - 2022	575,085	11.03%	63,432
6		May - 2022	362,412	11.03%	39,974
7		Jun - 2022	508,381	11.03%	56,074
8		Jul - 2022	381,014	11.03%	42,026
9		Aug - 2022	561,065	11.03%	61,885
10		Sep - 2022	594,118	11.03%	65,531
11		Oct - 2022	441,164	11.03%	48,660
12		Nov - 2022	498,640	11.03%	55,000
13		Dec - 2022	⁽¹⁾ 308,548	11.03%	34,033
14					
15					
16	⁽¹⁾ Source: SW 2c M&S 133030				
17	⁽²⁾ From: PY Net Plant - Allocation Bases & CY Net Plant - Allocation Bases				
18	⁽³⁾ To: 2.c - Materials and Supplies Summary				

CenterPoint Energy
 South Texas Division
 Prepayments - 13 month Average
 For The Test Year Ended December 2022

Line No.	Company	13 Month Period	Amount Account 139010 ⁽²⁾	Amount Account 144010 ⁽¹⁾	Jurisdictional Total Amount
1	CenterPoint Energy Entex	Dec - 2021	254,425	4,167	258,592
2		Jan - 2022	257,590	-	257,590
3		Feb - 2022	223,581	57,102	280,683
4		Mar - 2022	190,966	51,391	242,358
5		Apr - 2022	158,351	56,841	215,193
6		May - 2022	127,267	49,736	177,003
7		Jun - 2022	135,472	42,631	178,103
8		Jul - 2022	101,881	35,526	137,407
9		Aug - 2022	68,290	31,487	99,778
10		Sep - 2022	34,699	23,616	58,315
11		Oct - 2022	98,217	22,912	121,130
12		Nov - 2022	333,139	15,937	349,075
13		Dec - 2022	296,946	8,961	305,907
14	13 Month Average Balance		\$ 175,448	\$ 30,793 ⁽³⁾	\$ 206,241

15

16 ⁽¹⁾ From: 2d - Prepayments-144010

17 ⁽²⁾ From: 2d - Prepayments-139010

18 ⁽³⁾ To: 2 - Rate Base

CenterPoint Energy
 South Texas Division
 Prepayments 139010
 For The Test Year Ended December 2022

Line No.	Company	13 Month Period	Cumulative Balance Entex	Jurisdiction Allocation Factor ⁽²⁾	Jurisdictional Balance ⁽¹⁾
1	CenterPoint Energy Entex	Dec - 2021	⁽³⁾ 3,681,988	6.91%	254,425
2		Jan - 2022	3,701,008	6.96%	257,590
3		Feb - 2022	3,212,373	6.96%	223,581
4		Mar - 2022	2,743,769	6.96%	190,966
5		Apr - 2022	2,275,164	6.96%	158,351
6		May - 2022	1,828,550	6.96%	127,267
7		Jun - 2022	1,946,441	6.96%	135,472
8		Jul - 2022	1,463,811	6.96%	101,881
9		Aug - 2022	981,182	6.96%	68,290
10		Sep - 2022	498,553	6.96%	34,699
11		Oct - 2022	1,411,169	6.96%	98,217
12		Nov - 2022	4,786,473	6.96%	333,139
13		Dec - 2022	⁽³⁾ 4,266,469	6.96%	296,946
14					
15					
16	⁽¹⁾ To: 2.d Prepayments - Summary				
17	⁽²⁾ From: Allocation Factors CY & Allocation Factors PY				
18	⁽³⁾ Source: SW 2d Prepayments - 139010				

CenterPoint Energy
South Texas Division
Prepayments 144010
For The Test Year Ended December 2022

Line No.	Account	13 Month Period	Balance Rollforward Monthly	Adjustment ⁽³⁾	Balance ⁽¹⁾
1	Prepayments - Other	Dec - 2021	(1,731)	-	4,167
2		Jan - 2022	(4,167)	-	-
3		Feb - 2022	57,102	-	57,102
4		Mar - 2022	188,351	(194,061)	51,391
5		Apr - 2022	(188,611)	194,061	56,841
6		May - 2022	(7,105)	-	49,736
7		Jun - 2022	(7,105)	-	42,631
8		Jul - 2022	(7,105)	-	35,526
9		Aug - 2022	(4,038)	-	31,487
10		Sep - 2022	(7,872)	-	23,616
11		Oct - 2022	(703)	-	22,912
12		Nov - 2022	(6,976)	-	15,937
13		Dec - 2022	(6,976)	-	8,961
14					
15					
16	⁽¹⁾ To: 2.d Prepayments - Summary				
17	⁽²⁾ Source: SW Trial Balance by GL				
18	⁽³⁾ Source: SW 2d Prepayments - 144010				

CenterPoint Energy
South Texas Division
Customer Deposits
For The Test Year Ended December 2022

Line No.	Description	Jurisdictional Balance
1	2350: Customer Deposits	⁽¹⁾⁽²⁾ \$ (4,973,310)
2		
3		
4	⁽¹⁾ From: 2.e - Customer Deposits	
5	⁽²⁾ To: 2 - Rate Base	

CenterPoint Energy
 South Texas Division
 Account 255010 Customer Deposits-Miscellaneous
 For The Test Year Ended December 2022

Line No.	FERC	Account	Entex ⁽²⁾	Jurisdictional Balance ⁽¹⁾	Other Entex Divisions
1	2350: Customer Deposits	255010: Customer Deposits-Miscellaneous	\$ (63,352,892)	⁽³⁾ \$ (4,973,310)	\$ (58,379,581)
2					
3					
4	⁽¹⁾ Source: Financial Accounting Gas				
5	⁽²⁾ Source: SW 2e Customer Deposits				
6	⁽³⁾ To: 2.e - Customer Deposits - Summary				

CenterPoint Energy
South Texas Division
Summary of Accumulated Deferred Income Taxes
For The Test Year Ended December 2022

Line No.	Item	Adjusted ADIT	Factor	Direct Amount	Jurisdictional Total
1	Bad debts	\$ 2,206,266		⁽³⁾ \$ 167,344	\$ 167,344
2	Inventory (263A)	509,345	⁽⁸⁾ 6.52%	-	33,209
3	Over/Under Recovery of Gas Costs	(4,697,134)		⁽²⁾ (2,306,048)	(2,306,048)
4	Over/Under Recovery of Franchise Fee & Gross Receipt. Tr	1,277,903		⁽¹¹⁾ -	-
5	Total Current Assets/(Liabilities)	\$ (703,621)		\$ (2,138,705)	\$ (2,105,495)
6					
7	Depreciation	(291,809,156)	⁽⁹⁾ 11.03%	-	(32,186,550)
8	Cost of Removal	62,672,835	⁽⁹⁾ 11.03%	-	6,912,814
9	Contributions in Aid of Construction	30,692,555	⁽⁹⁾ 11.03%	-	3,385,389
10	Tax Overhead Capitalization	(11,076,838)	⁽⁹⁾ 11.03%	-	(1,221,775)
11	Repairs & Maintenance	(142,188,029)	⁽⁹⁾ 11.03%	-	(15,683,340)
12	Self Developed Software	(5,467,251)	⁽⁹⁾ 11.03%	-	(603,038)
13	Mixed Service Cost	(14,245,637)	⁽⁹⁾ 11.03%	-	(1,571,294)
14	481 Adjustment	(25,240,302)	⁽⁹⁾ 11.03%	-	(2,784,005)
15	Casualty Loss	(1,359,725)	⁽¹⁰⁾ 9.40%	-	(127,814)
16	AFUDC Debt	681,899	⁽⁹⁾ 11.03%	-	75,213
17	Net Property, Plant & Equipment	\$ (397,339,649)		\$ -	\$ (43,804,400)
18					
19	Known and Measurable ADIT Change				
20	Regulatory Obligations	(2,988,721)		⁽¹²⁾ 472,877	472,877
21	Reserves for Injuries & Damages	1,802,530		⁽¹⁾ 192,473	192,473
22	Employee Benefits	6,791,205		⁽¹³⁾ 721,025	721,025
23	Federal Benefit on Deferred State Income Taxes	6,037,256		⁽⁶⁾ 508,941	508,941
24	ADIT on EDIT Regulatory Asset/Liability	37,902,111		⁽⁷⁾ 4,186,744	4,186,744
25	Miscellaneous Others	-	⁽⁹⁾ 11.03%	-	-
26	Total Noncurrent Assets/Liabilities	\$ (347,795,268)		\$ 6,082,060	\$ (37,722,339)
27					
28	Total Accum Deferred Fed Inc. Taxes	(348,498,888)		3,943,356	(39,827,835)
29					
30	Accumulated Deferred State Income Taxes ("ADSIT")	(25,371,747)		⁽¹⁴⁾ (941,698)	(941,698)
31					
32	Total ADIT	\$ (373,870,635)		\$ 3,001,658	⁽¹⁵⁾ \$ (40,769,532)
33					

34 ⁽¹⁾ From: 2.g - ADIT-Injuries and Damages

35 ⁽²⁾ From: 2.g - ADIT-Over Under Gas Costs

36 ⁽³⁾ From: 2.g - ADIT-Bad Debt Reserve

37 ⁽⁴⁾ From: 2.g - ADIT as Adjusted

38 ⁽⁵⁾ From: 2.g - ADIT-Employee Benefits

39 ⁽⁶⁾ From: 2.g - State Tax

40 ⁽⁷⁾ From: 2n EDIT Regulatory Asset and Liability

41 ⁽⁸⁾ From: Allocation Factors - CY

42 ⁽⁹⁾ From: CY Net Plant - Allocation Bases

43 ⁽¹⁰⁾ From: SW 2g ADIT Casualty Loss Allocator

44 ⁽¹¹⁾ From: 2.g - ADIT OU Franchise Fees

45 ⁽¹²⁾ Note 1: Sum of 2.g - ADIT 8.209 Reg Asset + 2.g - ADIT System Safety Integrity + 2.g - ADIT Deferred Benefit Asset

46 ⁽¹³⁾ Note 2: Sum of 2.g - ADIT Employee Benefits + 2.g - ADIT Benefit Restoration + 2.l - Retirement Plan Asset

47 ⁽¹⁴⁾ Note 3: Sum of 2.g State Tax + 2.n EDIT Regulatory Asset and Liability

48 ⁽¹⁵⁾ To: 2 - Rate Base

CenterPoint Energy
 South Texas Division
 ADIT- 8.209 Reg Asset
 For The Test Year Ended December 2022

Line No.	FERC	Account	Jurisdiction	8.209 Regulatory Asset by Jurisdiction ⁽¹⁾	ADIT %	ADIT @ 21%
1	1823	179043: Reg Asset- 08.209	South Texas Rptg Area	1,052,622	-21.00%	(221,051)
2			Subtotal 179043: Reg Asset- 08.209	<u>\$ 1,052,622</u>		<u>⁽²⁾ \$ (221,051)</u>
3						
4						

5 ⁽¹⁾ Source: SW Trial Balance by GL

6 ⁽²⁾ To: 2.g - ADIT Summary

CenterPoint Energy
 South Texas Division
 ADIT - Bad Debt Reserve
 For The Test Year Ended December 2022

Line No.	FERC	Account	Balance as of December 31 2022 ⁽²⁾	ADIT %	ADIT @ 21%
1	1441: Acc Prov Uncoll-Commodity	123010: Accum Prov-Uncoll Accis-Commodity	(786,372)	-21.00%	165,138
2	1444: Acc Prov Un A/R - Other	123050: Accum Prov for Uncoll Accts-Other	(10,502)	-21.00%	2,205
3	Total Bad Debt Reserve		<u>\$ (796,874)</u>		<u>(1) \$ 167,344</u>

5 ⁽¹⁾ To: 2g - ADIT-Summary
 6 ⁽²⁾ From: 2] Bad Debt Reserve - Summary

CenterPoint Energy
 South Texas Division
 ADIT - Benefit Restoration
 For The Test Year Ended December 2022

Line No.	Account	Per Actuarial Report - Entex ⁽¹⁾	Jurisdiction Allocation Factor ⁽²⁾	Jurisdiction Amount	ADIT %	ADIT @ -21%
1	259040: Benefit Restoration Plan-ASC 715	\$ (2,881,000)	11.28%	\$ (324,977)	-21.00% ⁽³⁾	\$ 68,245
2						
3						
4	⁽¹⁾ Source: SW 2g-ADIT Benefit Restoration					
5	⁽²⁾ From: Allocation Factors CY					
6	⁽³⁾ To: 2.g - ADIT Summary					

CenterPoint Energy
 South Texas Division
 ADIT - Deferred Benefit (Asset/Liability)
 For The Test Year Ended December 2022

Line No.	Reg Filing	FERC	Account	Jurisdiction	Deferred Benefit Asset by Jurisdiction ⁽¹⁾	ADIT %	ADIT @ 21%
1	Entex South Texas	1823: Oth Regulatory Asset	179042: Regulatory Assets - Pension Deferral	South Texas Rptg Area	-	-21.00%	-
2							
3							
4		2540: Oth Regulatory Liab	257032: Reg Liability Pension Deferral	South Texas Rptg Area	(3,718,958) ⁽¹⁾	-21.00% ⁽²⁾	780,981
5							
6							
7				Subtotal Entex South Texas	<u>\$ (3,718,958)</u>		<u>\$ 780,981</u>
8							
9				Total	<u>\$ (3,718,958)</u>		<u>\$ 780,981</u>
10							
11							
12							
13							
14							

⁽¹⁾ Source: SW Trial Balance by GL
⁽²⁾ 2.g - ADIT Summary

CenterPoint Energy
 South Texas Division
 ADIT - Over/Under Franchise Fees
 For The Test Year Ended December 2022

Line No.	FERC	Jurisdiction	Cumulative Balance	ADIT %	ADIT @ 21%
1	1823: Oth Regulatory Asset	Entex Corp	-		-
2		Subtotal 1823: Oth Regulatory Asset	\$ -	-21.00%	\$ -
3					
4	2360: Taxes Accrued	Entex Corp	-	-21.00%	-
5		South Texas Rptg Area	-	-21.00%	-
6		Subtotal 2360: Taxes Accrued	\$ -		(2) \$ -
7					
8					

(1) Source: SW Trial Balance by GL

(2) To: 2.g - ADIT Summary

CenterPoint Energy
 South Texas Division
 ADIT - System Safety Integrity
 For The Test Year Ended December 2022

Line No.	FERC	Account	Jurisdiction	Deferred Asset System Safety Integrity ⁽¹⁾	ADIT %	ADIT @ 21% ⁽²⁾
1	1823: Oth Regulatory Asset	178045: Reg Asset - System Safety and Integrity South Texas Rptg Area	South Texas Rptg Area	\$ 414,540	-21.00%	\$(87,053)
2			Subtotal 179045: Reg Asset - System Safety and Integrity	\$ 414,540		\$(87,053)
3						
4	2540: Oth Regulatory Liab	257045: Reg Liability - System Safety and Integri South Texas Rptg Area	South Texas Rptg Area	\$ -	-21.00%	-
5			Subtotal 257045: Reg Liability - System Safety and Integrity	\$ -		-
6						
7						
8						
9						

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ 2.g - ADIT Summary

CenterPoint Energy
 South Texas Division
 ADIT - Employee Expense Related Reserves
 For The Test Year Ended December 2022

Line No	Account	Entex Amount ⁽¹⁾	Adjustments	Entex Adjusted Amount	Allocator to Use ⁽³⁾	Jurisdiction Allocated	Jurisdiction Direct	Jurisdictional Total	ADIT %	Amount
1	2400R0: Curr&Acct Liab-Payroll Ben-Other	(1,842,760)	-	(1,842,760)	11.28%	(207,866)	-	(207,866)	-21.00%	43,652
2	259020: Savings Restoration Plan	(151,644)	-	(151,644)	11.28%	(17,105)	-	(17,105)	-21.00%	3,592
3	259021: Normal Restoration of Accounts Plan	(29,850,000)	(6,728,000)	(36,578,000)		-	-	-	-21.00%	826,606
4	259042: PostRetirement Welfare Plan-ASC 715	(1,892,006)		(1,892,006)	11.28%	(213,418)	(3,931,458)	(3,931,458)	-21.00%	44,818
5	259043: Postemployment Benefits-ASC 712	(591,000)	156,660	(434,340)	11.28%	(49,068)	-	(49,068)	-21.00%	10,304
6	265020: Onr Delr CR-Deferred Comp	(49,643)	-	(49,643)	11.28%	(5,600)	-	(5,600)	-21.00%	1,176
7	265025: Onr Delr CR-Deferred Compensation - Miscellaneous									
8	Total Jurisdiction Amount	\$ (34,477,733)	\$ (6,571,340)	\$ (41,049,073)		\$ (493,057)	\$ (3,931,458)	\$ (4,424,515)		\$ 929,148

⁽¹⁾ From: 2 Employee Expense Related Reserves
⁽²⁾ From: 2.1 - PostRetirement-Employee Expense Related Reserves
⁽³⁾ From: Allocation Factors CY
⁽⁴⁾ From: 2.1 - Employee Expense Related Reserves-Summary
⁽⁵⁾ To: 2.g - ADIT Summary

CenterPoint Energy
 South Texas Division
 ADIT - Injuries and Damages Reserve
 For The Test Year Ended December 2022

Line No.	FERC	Account	Jurisdictional Amount	ADIT %	ADIT @ 21%
1	2282: AccumProv-Inj/Damage	258010: Injuries & Damages-Auto Liability	(3) (368,251)	-21.00%	77,333
2		258020: Injuries & Damages-Gen Liability	(3) (420,470)	-21.00%	88,299
3		258030: Injuries & Damages-Workers' Comp	(1) (127,818)	-21.00%	26,842
4	Total Injuries and Damages Reserve		<u>\$ (916,539)</u>		<u>(2) \$ 192,473</u>

(1) From: 2k Summary - Injuries and Damages Reserve

(2) To: 2.g - ADIT Summary

(3) Source: SW Trial Balance by GL

CenterPoint Energy
 South Texas Division
 ADIT - Over/Under Gas Cost by Division
 For The Test Year Ended December 2022

Line No.	FERC	Jurisdiction	Cumulative Balance ⁽¹⁾	ADIT %	ADIT @ 21%
1	1910: Unrec Pur Gas Csts	South Texas Rptg Area	10,981,182	-21.00%	(2,306,048)
2		Subtotal 1910: Unrec Pur Gas Csts	⁽¹⁾ 10,981,182		(2,306,048)
3			\$		(2,306,048)
4					
5					
6					

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ To: 2 g - ADIT Summary

Line No.	Category	Account	Adj. Temp Diff	Adj. DFIT	Adj. Other DSIT	Adj. TMT	Adj. Total DSIT	Adj. Federal Benefit on DSIT	Adj. FIT Benefit DSIT	Adj. Total Deferred Taxes
1	Bad Debts									
2		123010: Accum Prov/Uncll Accts-Commodity	4,858,890	1,020,387	42,061	-	42,061	(8,833)	(8,833)	1,053,995
3		123011: Accum Prov/Uncll Accts-Unlabeled-Commodity	1,352,001	283,920	11,704	-	11,704	(2,458)	(2,458)	293,186
4		123040: Accum Prov/Uncll Accts-FGA	2,903,184	609,669	25,131	-	25,131	(5,278)	(5,278)	629,522
5		123050: Accum Prov/Uncll Accts-Other	1,391,951	292,310	-	-	-	(2,530)	-	-
6		Subtotal Bad Debts	10,506,027	2,206,286	90,945	-	90,945	(19,086)	(19,086)	301,829
7										2,278,112
8	Over/Under Recovery of Gas Costs	221143: O/U Rovy of Purch Gas Costs-Base	(164,237,627)	(34,489,902)	(1,421,716)	(1,062,486)	(2,484,211)	521,684	521,684	(96,452,428)
9		221144: O/U Recovery-Gas Purch Cost Unbilled	154,558,715	32,457,330	1,337,931	999,679	2,337,810	(490,940)	(490,940)	34,304,200
10		221146: Est Rev-O/U Rovy-Fuel Recovery	(12,588,394)	(2,664,583)	(108,837)	(82,084)	(191,921)	40,303	40,303	(2,816,180)
11		Subtotal Over/Under Recovery of Gas Costs	(22,387,306)	(4,697,154)	(193,622)	(144,700)	(338,321)	71,047	71,047	(4,984,408)
12										
13	O/U Recovery of Franchise Fees & St. Gs. Rpt. Tax	147016: Reg Asset - O/U State GR Tax	-	-	-	-	-	-	-	-
14		147017: Reg Asset - O/U Franchise Fees	-	-	-	-	-	-	-	-
15		147018: Reg Asset - AMA	-	-	-	-	-	-	-	-
16		221149: Over/Under Recovery of City Franchise Fees	-	-	-	-	-	-	-	-
17		221151: Over/Under Recovery of State Gress Receipt Taxes	6,085,251	1,277,903	52,677	-	52,677	(11,062)	(11,062)	1,319,517
18		221154: Net O/U State GR Tax	-	-	-	-	-	-	-	-
19		221155: Net O/U City Franchise Reclass	-	-	-	-	-	-	-	-
20		Subtotal O/U Recovery of Franchise Fees & St. Gs. Rpt. Tax	6,085,251	1,277,903	52,677	-	52,677	(11,062)	(11,062)	1,319,517
21	Inventory	INV263A: Inventory (263A) (137010, 137015)	2,425,454	509,345	20,996	15,691	36,687	(7,704)	(7,704)	538,328
22		MSC263A: Mined Service Cost (263A)	-	-	-	-	-	-	-	-
23		Subtotal Inventory	2,425,454	509,345	20,996	15,691	36,687	(7,704)	(7,704)	538,328
24										
25	Regulatory Obligations	147022: O/U Reg Asset - Extraordinary Gas Costs True-Up	-	-	-	-	-	-	-	-
26		179015: Regulatory Assets - Gas Cost Write-offs	-	-	-	-	-	-	-	-
27		179022: Regulatory Assets - EECRF O/U	(0)	(0)	(0)	(0)	(0)	0	0	(0)
28		179024: Reg Asset Relief Prog Incremental Costs	-	-	-	-	-	-	-	-
29		179030: Regulatory Assets-Other	-	-	-	-	-	-	-	-
30		179034: Regulatory Assets-Rate Case Expense	-	-	-	-	-	-	-	-
31		179042: Regulatory Assets - Pension Deferral	-	-	-	-	-	-	-	-
32		179043: Reg Asset- 08.209	-	-	-	-	-	-	-	-
33		179043: Reg Asset - Depreciation Expense	(12,746,872)	(2,676,843)	(110,343)	(82,483)	(192,806)	40,489	40,489	(2,829,160)
34		179044: Regulatory Asset - System Safety and Integrity	(2,625,741)	(551,406)	(22,730)	(16,987)	(39,716)	8,340	8,340	(962,781)
35		179045: Reg Asset - System Safety and Integrity	(18,388,541)	(3,857,394)	(159,007)	(118,831)	(27,837)	58,346	58,346	(4,076,865)
36		179051: Regulatory Assets Extraordinary Gas Costs	-	-	-	-	-	-	-	-
37		179053: Reg Asset Unl Extraord Gas Unbilled	-	-	-	-	-	-	-	-
38		179056: 2021 Winter Storm Unl	-	-	-	-	-	-	-	-
39		179059: Regulatory Assets - Severance	-	-	-	-	-	-	-	-
40		179062: Def - TX Rate Case Exp	-	-	-	-	-	-	-	-
41		179064: Reg Asset Ben Plans-AOCI Offset	-	-	-	-	-	-	-	-
42		179068: Reg Asset - Unrecovered Post Retirement	-	-	-	-	-	-	-	-
43		179075: Regulatory Assets-Asset Retire Oblig	-	-	-	-	-	-	-	-
44		179087: Contra Reg Assets- 8.209 Equity	(2,546,737)	(471,815)	(19,449)	-	(19,449)	4,084	4,084	(487,179)
45		179100: Reg Assets-AMA	-	-	-	-	-	-	-	-
46		179100: Contra Equity 8.209 Reg Asset- Unrecognized	-	-	-	-	-	-	-	-
47		221138: Regulatory Liability- Reserve	-	-	-	-	-	-	-	-
48		257010: Proj Liability- Reserve	-	-	-	-	-	-	-	-
49		257016: Proj Liability of Extraordinary Gas Costs	-	-	-	-	-	-	-	-
50		257022: Regulatory Liability - EECRF	-	-	-	-	-	-	-	-
51		257029: Reg Liability - Other	2,422,811	508,748	20,971	15,672	36,644	(7,695)	(7,695)	537,687
52		257032: Reg Liability Pension Deferral	18,983,559	3,986,547	164,330	-	164,330	(34,509)	(34,509)	4,116,388
53		257045: Reg Liability - System Safety and Integrity	349,718	73,441	3,027	-	3,027	(636)	(636)	75,832
54		265192: Oth Def CR-Reg Liab-Asset Ret Oblig	-	-	-	-	-	-	-	-
55		265193: Oth Def CR-AMA Regulatory Liability	-	-	-	-	-	-	-	-
56		265194: AMA Regulatory Liability Reclass	-	-	-	-	-	-	-	-
57		ROIT: Regulatory Obligations Income Tax	-	-	-	-	-	-	-	-
58		Subtotal Regulatory Obligations	(14,232,003)	(2,968,721)	(123,199)	(202,606)	(323,606)	86,419	86,419	(3,246,108)
59										
60	Injuries & Damages	258010: Injuries & Damages-Auto Liability	1,370,420	287,788	11,863	-	11,863	(2,491)	(2,491)	297,180

Line No.	Category	Account	Adj. Temp Diff	Adj. DFIT	Adj. Other DSIT	Adj. TMT	Adj. Total DSIT	Adj. Federal Benefit on DSIT	Adj. FIT Benefit DSIT	Adj. Total Deferred Taxes
61		259020: Injuries & Damages-Gen Liability	5,376,590	1,129,084	46,542	-	46,542	(9,774)	(9,774)	1,165,862
62		259030: Injuries & Damages-Workers' Comp	1,838,467	385,658	15,897	-	15,897	(3,338)	(3,338)	389,217
63		Subtotal Injuries & Damages	8,583,476	1,802,530	74,303	-	74,303	(15,604)	(15,604)	1,881,229
64										
65	Employee Benefits	232001: Accrued - Severance	-	-	-	-	-	-	-	-
66		240060: Deferred Compensation	-	-	-	-	-	-	-	-
67		240060: Curr&Accr Lib-Payroll Ben-Other	1,842,780	366,984	15,952	-	15,952	(3,350)	(3,350)	369,586
68		240065: Curr&Accr Lib-Supp Emp Benefits	76,000	15,960	658	-	658	(138)	(138)	16,460
69		240080: Curr&Accr Lib-Annual Incent Comp	-	-	-	-	-	-	-	-
70		259020: Savings Restoration Plan	-	-	-	-	-	-	-	-
71		259021: Nonann Restoration of Accounts Plan	151,644	31,845	1,313	-	1,313	(276)	(276)	32,882
72		259040: Benefit Restoration Plan-ASC 715	2,881,000	605,010	24,939	-	24,939	(5,237)	(5,237)	624,712
73		259041: Net retirement plan asset	(11,667,000)	(2,450,070)	(100,995)	-	(100,995)	21,209	21,209	(2,629,866)
74		259042: Postretirement Welfare Plan-ASC 715	36,076,000	7,702,380	317,502	-	317,502	(66,675)	(66,675)	7,953,206
75		259043: Postemployment Benefits-ASC 712	1,892,008	397,321	16,378	-	16,378	(3,439)	(3,439)	410,200
76		269220: On Def CR-Deferred Comp	435,000	91,350	3,766	-	3,766	(791)	(791)	94,325
77		269225: On Def CR-Long-Term Incentives	49,643	10,425	430	-	430	(90)	(90)	10,764
78		269300: LT Deferred Payroll Tax	-	-	-	-	-	-	-	-
79		269300: LT Deferred Payroll Tax	-	-	-	-	-	-	-	-
80		269312: AOCI - ASC 715 Benefit Plans	-	-	-	-	-	-	-	-
81		269312: AOCI - ASC 715 Benefit Plans	-	-	-	-	-	-	-	-
82		269312: AOCI - ASC 715 Benefit Plans	-	-	-	-	-	-	-	-
83		269312: AOCI - ASC 715 Benefit Plans	-	-	-	-	-	-	-	-
84		Subtotal Employee Benefits	32,339,073	6,791,205	278,942	-	278,942	(58,788)	(58,788)	7,012,369
85	PP&E	481ADJ: 481 Adjustment - Repair	(120,191,914)	(25,240,302)	(1,040,436)	(777,552)	(1,817,988)	381,778	381,778	(26,676,513)
86		AFUDCD: AFUDC - Debt	3,247,136	661,899	28,109	21,007	49,115	(10,314)	(10,314)	729,700
87		AFUDCE: AFUDC - Equity	-	-	-	-	-	-	-	-
88		ARO: ARO	-	-	-	-	-	-	-	-
89		CIAC: CIAC	146,155,022	30,692,555	1,265,185	945,514	2,210,699	(464,247)	(464,247)	32,439,007
90		COR: Cost of Removal	298,442,072	62,672,835	2,893,451	1,930,697	4,514,149	(947,971)	(947,971)	66,239,013
91		CSLTSS: Casualty Loss	(6,474,879)	(1,359,725)	(56,050)	(41,888)	(97,937)	20,567	20,567	(1,437,065)
92		DPRTN: Depreciation	(1,389,567,411)	(291,809,156)	(12,028,733)	(6,389,482)	(21,019,195)	4,413,821	4,413,821	(308,413,531)
93		MXDSRVCS: Mixed Services Cost	(97,836,366)	(14,245,637)	(897,223)	(438,851)	(1,029,073)	215,475	215,475	(15,066,235)
94		OVHDCAP: Overhead Capitalization	(52,746,847)	(11,076,838)	(456,601)	(341,233)	(797,834)	167,545	167,545	(11,707,126)
95		RRMTC: Repairs and Maintenance	(677,085,852)	(142,188,029)	(5,861,166)	(4,380,239)	(10,241,405)	2,150,695	2,150,695	(150,279,739)
96		SLFDVST: Self Developed Software	(26,034,528)	(5,467,251)	(225,367)	(188,424)	(393,781)	82,696	82,696	(5,778,346)
97		Subtotal PP&E	(1,892,093,557)	(397,339,649)	(16,378,830)	(12,240,431)	(28,612,261)	6,010,045	6,010,045	(419,948,865)
98	Other Temporary Differences	184035: OUI Roy of Energy Eff Cost Rate	-	-	-	-	-	-	-	-
99		262010: Asset Retirement Obligation- ASC 410	-	-	-	-	-	-	-	-
100		263010: Accrual - Severance (Long-Term)	-	-	-	-	-	-	-	-
101		269007: On Def CR-Financial Other	-	-	-	-	-	-	-	-
102		Subtotal Other Temporary Differences	-	-	-	-	-	-	-	-
103										
104	Carryover	GBCC: GBC Carryover	-	-	-	-	-	-	-	-
105		NTOPALSF: Net Operating Loss - Federal	-	-	-	-	-	-	-	-
106		Subtotal Carryover	-	-	-	-	-	-	-	-
107										
108	Misc. Other	FAS158: FAS 158 Res Measurement Rate Diff Adjustment	-	-	-	-	-	-	-	-
109		OMFA: Other Misc. Fed Adj	-	-	-	-	-	-	-	-
110		OMSA: Other Misc. State Adj	-	-	-	-	-	-	-	-
111		Subtotal Misc. Other	-	-	-	-	-	-	-	-
112										
113		FAOERA: Federal ADIT on EDIT Regulatory Asset	-	(7,140,221)	-	-	-	-	-	(7,140,221)
114	ADIT on EDIT Regulatory Assets/Liabilities	FAOERL: Federal ADIT on EDIT Regulatory Liability	-	45,042,332	-	-	(479,589)	100,714	-	45,042,332
115		SACOERA: State ADIT on EDIT Regulatory Asset	-	-	-	-	-	-	-	(479,589)
116		SACOERL: State ADIT on EDIT Regulatory Liability	-	-	-	-	-	-	-	3,856,678
117		Subtotal ADIT on EDIT Regulatory Assets/Liabilities	-	37,902,111	3,377,089	-	3,377,089	-	-	4,129,200
118										
119										
120		Total	(1,868,753,959)	(354,536,444)	(12,796,699)	(12,972,647)	(25,371,747)	5,329,067	6,037,256	(973,970,655)

CenterPoint Energy
 South Texas Division
 ADIT - EDIT Summary
 For The Test Year Ended December 2022

Line No.	Reg Filing	Jurisdiction	FERC	Account	EDIT Regulatory Asset/(Liability) ⁽¹⁾	ADIT %	ADIT @ 21%
1	Entex South Texas	South Texas Rptg Area	1823: Oth Regulatory Asset	179280: Reg NC Asset EDIT - Other	4,089,469	-21.00%	(858,788)
2			2540: Oth Regulatory Liab	257033: Reg NC Liab EDIT - Plant	(21,820,707)	-21.00%	4,582,348
3				257034: Reg NC Liab EDIT - Plant Other	(368,423)	-21.00%	77,369
4				257036: Reg NC Liab EDIT - Other	(36,202)	-21.00%	7,602
5				257037: REG NC LIAB EDIT - ARAM AMORT	(1,124,140)	-21.00%	236,069
6				Subtotal South Texas Rptg Area	(19,260,003)		4,044,601
7							
8							
9							
10				Total	\$ (19,260,003)		\$ 4,044,601
11							
12							
13							

⁽¹⁾ Source: SW Trial Balance by GL

CenterPoint Energy
South Texas Division
ADIT - State Tax
For The Test Year Ended December 2022

Line No.	Line	1900: Acc Deferred Inc Tax	2820: Def Inc Tax-Oth Prop	2830: Def Inc Taxes-Oth
1	Cumulative Balance - DSIT Unadjusted	(2) 4,542,555	(2) (28,619,261)	(2) (1,295,041)
2	Revised Balance - DSIT Adjusted	685,877	(28,619,261)	(815,452)
3	Adjustments	(2) (3,856,678)	-	(2) 479,589
4	Texas Deferred State Tax - TMT	(2) 31,363	(2) (12,240,431)	(2) (362,980)
5	Rate for Louisiana Jurisdiction	61.05%	61.05%	61.05%
6	Rate for Mississippi Jurisdiction	38.95%	38.95%	38.95%
7	Louisiana Deferred State Tax (Line 1 - Line 4) * Line 5	2,753,984	(9,998,915)	(569,003)
8	Mississippi Deferred State Tax (Line 1 - Line 4) * Line 6	1,757,207	(6,379,911)	(363,058)
9	Federal Tax Rate	21.00%	21.00%	21.00%
10	Jurisdiction Allocation Rate	8.43%	8.43%	8.43%
11	Federal Tax Amount of Adjsuted DSIT (Line 2 * Line 9)	144,034	(6,010,045)	(171,245)
12	Allocation of State Deferred Income Tax-Jurisdiction (Line 4 * Line 10)	2,644	(1,031,868)	(30,599)
13	Allocation of Federal Deferred State Income Tax (Line 11 * Line 10)	12,142	(506,647)	(14,436)
14				
15	Total Allocation of State Deferred Income Tax for Jurisdiction			(1) (1,059,824)
16	Total Allocation of Federal Deferred Income Tax for Jurisdiction			(1) 508,941
17				
18				
19	(1) To: 2.g - ADIT Summary			
20	(2) From: 2.g - ADIT as Adjusted			

CenterPoint Energy
 South Texas Division
 Deferred Benefit Asset/(Liability)
 For The Test Year Ended December 2022

Line No.	FERC	Account	Amount ⁽¹⁾
1	Oth Regulatory Liab	257032: Reg Liability Pension Deferral	(3,718,958)
2	Total Regulatory Asset (Liability)		<u>⁽²⁾ \$ (3,718,958)</u>
3			
4			
5	⁽¹⁾ Source: SW Trial Balance by GL		
6	⁽²⁾ To: 2 - Rate Base		

CenterPoint Energy
 South Texas Division
 Employee Expense Related Reserves
 For The Test Year Ended December 2022

Line No.	FERC	Account	Entex Amount ⁽¹⁾	Adjustments	Entex Adjusted Amount	Gross Labor Allocation ⁽⁵⁾	Jurisdiction Allocated	Jurisdiction Direct	Jurisdictional Total
1	2283	240060: Curr&Accr Liab-Payroll Ben-Other	(1,842,780)	-	(1,842,780)	11.28%	(207,866)	-	(207,866)
2	2283	259020: Savings Restoration Plan	(151,644)	-	(151,644)	11.28%	(17,105)	-	(17,105)
3	2283	259021: Noram Restoration of Accounts Plan	-	-	-	-	-	-	-
4	2283	259042: PostRetirement Welfare Plan-ASC 715	(29,950,000)	(6,728,000) ⁽⁶⁾	(36,678,000)	11.28%	(413,418)	(3,931,458)	(3,931,458)
5	2283	259043: Postemployment Benefits-ASC 712	(1,892,006)	-	(1,892,006)	11.28%	(213,418)	-	(213,418)
6	2530	265020: Oth Def CR-Deferred Comp	(591,660)	156,660 ⁽⁴⁾	(435,000)	11.28%	(49,068)	-	(49,068)
7	2530	265025: Oth Def CR-Deferred Compensation - Miscellaneous	(49,643)	-	(49,643)	11.28%	(5,600)	-	(5,600)
8		Total	<u>\$ (34,477,733)</u>	<u>\$ (6,571,340)</u>	<u>\$ (41,049,073)</u>		<u>\$ (483,057)</u>	<u>\$ (3,931,458)</u>	<u>\$ (4,424,515)</u>

⁽¹⁾ Source: SW 2: Employee Expense Reserve

⁽²⁾ From: 2.1 - Postretirement - Employee Expense Related Reserves

⁽³⁾ From: Allocation Factor CY

⁽⁴⁾ From: SW 2: EE Deferred Comp

⁽⁵⁾ To: 2 - Rate Base

⁽⁶⁾ From: SW 2: Postretirement-Emp EE

CenterPoint Energy
South Texas Division
Post Retirement
For The Test Year Ended December 2022

Line No.	Description	Amount
1	FAS 106 Postretirement (Unrecovered)-Entex Jurisdictional	⁽¹⁾ (205,821)
2		
3	Postretirement 12/31/2022 - Entex	⁽²⁾ (36,678,000)
4	Current Year Jurisdiction Allocation Factors ⁽³⁾	11.28%
5	Net Benefit Liability - Jurisdiction Total (Ln 3 x Ln 4)	(4,137,278)
6	Adjustment - Unrecovered Postretirement Liability - Ln 1	205,821
7	Adjusted GL Account 259042 FAS 106 (Ln 5 + Ln 6)	<u>⁽⁴⁾ \$ (3,931,458)</u>

10 ⁽¹⁾ Source: SW 2i Unrec Postretirement Amz

11 ⁽²⁾ Source: SW 2i PostRetirement-Emp EE

12 ⁽³⁾ From: Allocation Factors CY

13 ⁽⁴⁾ To: 2.i - Employee Expense Related Reserves - Summary

CenterPoint Energy
 South Texas Division
 Bad Debt Reserve Summary
 For The Test Year Ended December 2022

Line No.	FERC	Account	Balance as of December 31, 2022
1	1441	123010: Accum Prov-Uncoll Accts-Commodity	⁽¹⁾ \$ (786,372)
2	1444	123050: Accum Prov for Uncoll Accts-Other	⁽²⁾ \$ (10,502)
3	Total Bad Debt Reserve		<u>⁽³⁾ \$ (796,874)</u>
4			
5			
6	⁽¹⁾ From: 2.j - Bad Debt Reserve-123010		
7	⁽²⁾ From: 2.j - Bad Debt Reserve-123050		
8	⁽³⁾ To: 2 - Rate Base		

CenterPoint Energy
South Texas Division
Bad Debt 123010
For The Test Year Ended December 2022

Line No.	Period	Accruals	Writeoffs	Less: COVID Bad Debt	Ending Balance ⁽¹⁾
1	Dec - 2021	(417)	30,167	-	(192,255)
2	Jan - 2022	(34,955)	37,640	-	(189,570)
3	Feb - 2022	(41,925)	27,148	-	(204,347)
4	Mar - 2022	(32,660)	15,544	(473,986)	(695,449)
5	Apr - 2022	(28,549)	29,534	-	(694,463)
6	May - 2022	(27,659)	36,107	-	(686,016)
7	Jun - 2022	(124,165)	53,881	-	(756,300)
8	Jul - 2022	(27,450)	62,696	-	(721,054)
9	Aug - 2022	(29,567)	63,995	-	(686,626)
10	Sep - 2022	(29,904)	55,356	-	(661,173)
11	Oct - 2022	(68,365)	63,781	-	(665,757)
12	Nov - 2022	(72,169)	25,250	-	(712,677)
13	Dec - 2022	(117,755)	44,059	-	(786,372)
14					
15					
16	⁽¹⁾ Source: SW 2j Bad Debt 123010				
17	⁽²⁾ To: 2j - Bad Debt Reserve - Summary				

CenterPoint Energy
 South Texas Division
 Bad Debt 123050
 For The Test Year Ended December 2022

Line No.	FERC	Account	Jurisdictional Balance ⁽²⁾
1	1444	123050: Accum Prov for Uncoll Accts-Other	⁽¹⁾ \$ (10,502)
2			
3			
4		⁽¹⁾ To: 2.j - Bad Debt Reserve - Summary	
5		⁽²⁾ Source: SW Trial Balance by GL	

CenterPoint Energy
 South Texas Division
 Injuries and Damages Reserve Summary
 For The Test Year Ended December 2022

Line No.	FERC	Account	Reserves
1	2282	258010: Injuries & Damages-Auto Liability	⁽²⁾ (368,251)
2	2282	258020: Injuries & Damages-Gen Liability	⁽²⁾ (420,470)
3	2282	258030: Injuries & Damages-Workers' Comp	⁽¹⁾ (127,818)
4	Total Injuries and Damages Reserve		<u>⁽³⁾ \$ (916,539)</u>
5			
6	⁽¹⁾ From: 2.k - 258030 - Injuries and Damages Reserve		
7	⁽²⁾ Source: SW Trial Balance by GL		
8	⁽³⁾ To: 2 - Rate Base		

CenterPoint Energy
 South Texas Division
 258030 - Injuries and Damages Reserve
 For The Test Year Ended December 2022

Line No.	FERC	Account	Workers Compensation	Jurisdiction Allocation Factor	Jurisdictional Balance
1	2282	258030: Injuries & Damages-Workers' Comp	(3) (1,836,467)	(2)6.96%	(1) (127,818)
2					
3					
4		(1) To: 2.k - Injuries and Damages Reserve - Summary			
5		(2) From: Allocation Factors - CY			
6		(3) Source: SW 2k Injuries and Damages			

CenterPoint Energy
 South Texas Division
 Retirement Plan Asset
 For The Test Year Ended December 2022

Line No.	Account	Per Actuarial Report - Entex ⁽¹⁾	Jurisdiction Allocation Factor ⁽²⁾	Jurisdiction Amount	ADIT %	ADIT @ 21%
1	259041: Net retirement plan asset	\$ 11,667,000	11.28%	⁽⁴⁾ \$ 1,316,038	-21.00%	⁽³⁾ \$ (276,368)
2						
3						
4	⁽¹⁾ Source: SW 2I Retirement Plan Asset					
5	⁽²⁾ From: Allocation Factors CY					
6	⁽³⁾ To: 2.g - ADIT Summary					
7	⁽⁴⁾ To: 2 - Rate Base					

CenterPoint Energy
 South Texas Division
 Regulatory Asset related to Texas Administrative Code §8.209
 For The Test Year Ended December 2022

Line No.	FERC	Account	Balance ⁽¹⁾
1	1823: Oth Regulatory Asset	179043: Reg Asset- 08.209	⁽²⁾ \$ 1,052,622
2			
3			
4	⁽¹⁾ Source: SW Trial Balance by GL		
5	⁽²⁾ To: 2 - Rate Base		

CenterPoint Energy
South Texas Division
EDIT Regulatory Asset and Liability
For The Test Year Ended December 2022

Line No.	Description	Jurisdictional Balance
1	Balance	⁽²⁾ \$ (19,260,003)
2	Adjustments ^(A)	(676,873)
3	Adjusted Balance	<u>⁽¹⁾ \$ (19,936,876)</u>
4	Fed %	21.00%
5	Fed Amount	⁽³⁾ 4,186,744
6	State Margin %	0.75%
7	State %	0.59%
8	State Amount	⁽³⁾ 118,126
9	Total	<u><u>\$ 4,304,870</u></u>

10

11 ⁽¹⁾ To: 2 - Rate Base

12 ⁽²⁾ Source: SW Trial Balance by GL

13 ⁽³⁾ To: 2g ADIT Summary

14 ^(A) Note: Adjustments reflect the ADIT line items that are not included as part of rate base from Docket GUD No.

CenterPoint Energy
 South Texas Division
 Deferred Asset Safety Integrity
 For The Test Year Ended December 2022

Line No.	FERC	Account	Jurisdictional Balance ⁽¹⁾
1	1823: Oth Regulatory Asset	179045: Reg Asset - System Safety and Integrity	⁽²⁾ \$ 414,540
2			
3	⁽¹⁾ Source: SW Trial Balance by GL		
4	⁽²⁾ To: 2- Rate Base		

CenterPoint Energy
 South Texas Division
 CY Allocation Bases Net Plant Direct
 For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Plant Allocation Percentage
1	Net Plant - Direct Allocator	CenterPoint Energy	Ente	Entex Corp	2,123,464	2,699,922,468	0.00%
2				Tx Meters-Regulators & Gas Support	682,558	2,699,922,468	0.00%
3				Subtotal Entex Corp (to allocate)	2,806,023		0.00%
4							
5			Entex Rural	Beaumont Rptg Area	102,882,045	2,699,922,468	3.81%
6				East Texas Rptg Area	255,530,029	2,699,922,468	9.46%
7				Entex Mississippi Rptg Div	251,308,593	2,699,922,468	9.31%
8				Entex South Louisiana	140,478,451	2,699,922,468	5.20%
9				Houston Rptg Area	1,124,177,613	2,699,922,468	41.64%
10				Houston, Conroe & Tx Coast Rptg Area	616,438	2,699,922,468	0.02%
11				State of Louisiana	176,316,014	2,699,922,468	6.53%
12				Texas Coast Rptg Area	350,918,687	2,699,922,468	13.00%
13				Subtotal Entex Rural	2,402,227,871		88.97%
14							
15			Entex South Texas	South Texas Rptg Area	297,694,597	2,699,922,468	11.03%
16				Subtotal Entex South Texas	297,694,597	2,699,922,468	11.03%
17							

CenterPoint Energy
 South Texas Division
 Allocation Bases Net Plant Direct
 For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Plant Allocation Percentage
1	Net Plant - Direct Allocator	CenterPoint Energy Entex	Entex Corp (to allocate)	Tx Meters-Regulators & Gas Support	635,632	2,290,837,135	0.00%
2			Entex Corp (to allocate)	Entex Corp	2,886,485	2,290,837,135	0.00%
3				Subtotal Entex Corp (to allocate)	<u>3,522,317</u>		<u>0.00%</u>
4							
5			Entex Rural	Beaumont Rptg Area	95,032,120	2,290,837,135	4.15%
6				East Texas Rptg Area	236,819,686	2,290,837,135	10.34%
7				Houston Rptg Area	1,016,546,991	2,290,837,135	44.37%
8				Houston, Conroe & Tx Coast Rptg Area	604,831	2,290,837,135	0.03%
9				Texas Coast Rptg Area	317,718,531	2,290,837,135	13.87%
10				Entex South Louisiana	117,620,739	2,290,837,135	5.13%
11				Entex Mississippi Rptg Div	237,318,546	2,290,837,135	10.36%
12				State of Louisiana	-	2,290,837,135	0.00%
13				Subtotal Entex Rural	<u>2,021,661,445</u>		<u>88.25%</u>
14							
15			Entex South Texas	South Texas Rptg Area	289,175,690	2,290,837,135	11.75%
16				Subtotal Entex South Texas	<u>289,175,690</u>	2,290,837,135	<u>11.75%</u>
17							

CenterPoint Energy
South Texas Division
Allocation Factors-Current
For The Test Year Ended December 2022

Line No.	Allocator	Company	Rtg Filing	Jurisdiction	Numerator-Jurisdictional Total	Total	Denominator by Company/Rtg Filing	Percentage
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural		6,937,912	243,385,147	218,190,849	2.85%
2				Beaumont Rptg Area	18,287,489	243,385,147	218,190,849	7.51%
3				East Texas Rptg Area	21,664,562	243,385,147	218,190,849	8.90%
4				Entex Mississippi Rptg Div	17,865,486	243,385,147	218,190,849	7.34%
5				Entex North Louisiana	19,157,060	243,385,147	218,190,849	7.87%
6				Entex South Louisiana	99,649,952	243,385,147	218,190,849	40.94%
7				Houston Rptg Area	1,677,190	243,385,147	218,190,849	0.69%
8				Northeast Texas Rptg Area	31,297,264	243,385,147	218,190,849	12.86%
9				Texas Coast Rptg Area	1,653,955	243,385,147	218,190,849	0.68%
10				Tyler Rptg Area	218,190,849	243,385,147	218,190,849	89.64%
11				Subtotal Entex Rural	25,194,289	243,385,147	25,194,289	10.35%
12				South Texas Rptg Area	25,194,289	243,385,147	25,194,289	10.35%
13				Subtotal Entex South Texas	243,385,147	243,385,147	1,988,911,937	99.99%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural		54,736	2,190,043	2,037,543	2.50%
15				Beaumont Rptg Area	76,554	2,190,043	2,037,543	3.50%
16				East Texas Rptg Area	132,769	2,190,043	2,037,543	6.06%
17				Entex Mississippi Rptg Div	131,433	2,190,043	2,037,543	6.00%
18				Entex North Louisiana	116,029	2,190,043	2,037,543	5.30%
19				Entex South Louisiana	1,115,044	2,190,043	2,037,543	50.91%
20				Houston Rptg Area	21,816	2,190,043	2,037,543	1.00%
21				Northeast Texas Rptg Area	-	2,190,043	2,037,543	
22				Oklahoma Rptg Area	-	2,190,043	2,037,543	
23				State of Arkansas	350,345	2,190,043	2,037,543	16.00%
24				Texas Coast Rptg Area	38,817	2,190,043	2,037,543	1.77%
25				Tyler Rptg Area	2,037,543	2,190,043	2,037,543	93.04%
26				Subtotal Entex Rural	152,500	2,190,043	152,500	6.96%
27				South Texas Rptg Area	152,500	2,190,043	152,500	6.96%
28				Subtotal Entex South Texas	152,500	2,190,043	22,565,473	100.00%
29				Subtotal CenterPoint Energy Entex	2,190,043	2,190,043	22,565,473	100.00%
30				Entex South Texas	53,925	2,146,161	1,997,939	2.51%
31	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural		75,842	2,146,161	1,997,939	3.53%
32				Beaumont Rptg Area	131,014	2,146,161	1,997,939	6.10%
33				East Texas Rptg Area	130,115	2,146,161	1,997,939	6.06%
34				Entex Mississippi Rptg Div	116,262	2,146,161	1,997,939	5.42%
35				Entex North Louisiana	1,094,148	2,146,161	1,997,939	50.98%
36				Entex South Louisiana	21,752	2,146,161	1,997,939	1.01%
37				Houston Rptg Area	-	2,146,161	1,997,939	
38				Northeast Texas Rptg Area	-	2,146,161	1,997,939	
39				Oklahoma Rptg Area	336,657	2,146,161	1,997,939	15.69%
40				State of Arkansas	38,225	2,146,161	1,997,939	1.78%
41				Texas Coast Rptg Area	1,997,939	2,146,161	1,997,939	93.06%
42				Tyler Rptg Area	1,997,939	2,146,161	1,997,939	93.06%
43				Subtotal Entex Rural	148,222	2,146,161	148,222	6.91%
44				South Texas Rptg Area	148,222	2,146,161	148,222	6.91%
45				Subtotal Entex South Texas	148,222	2,146,161	148,222	6.91%
46				Subtotal CenterPoint Energy Entex	2,146,161	2,146,161	22,565,473	99.99%
47				Entex South Texas	54,736	1,809,813	1,657,312	3.02%
48	Entex Tx Gas Support Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural		76,554	1,809,813	1,657,312	4.23%
49				Beaumont Rptg Area	1,115,044	1,809,813	1,657,312	61.61%
50				East Texas Rptg Area	21,816	1,809,813	1,657,312	1.21%
51				Houston Rptg Area		1,809,813	1,657,312	
				Northeast Texas Rptg Area		1,809,813	1,657,312	

CenterPoint Energy
South Texas Division
Allocation Factors-Current
For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator-Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
52				Texas Coast Rptg Area	350,345	1,809,813	1,809,813	19.36%
53				Tyler Rptg Area	38,817	1,809,813	1,809,813	2.14%
54				Subtotal Entex Rural	1,657,312			91.57%
55								
56				South Texas Rptg Area	152,500	1,809,813	1,809,813	8.43%
57				Subtotal Entex South Texas	152,500			8.43%
58				Subtotal CenterPoint Energy Entex	1,809,813		10,096,374	100.00%
59								
60	Entex TX Gas Support Customer (PY as of June)	CenterPoint Energy Entex		Beaumont Rptg Area	53,925	1,768,771	1,768,771	3.05%
61				East Texas Rptg Area	75,842	1,768,771	1,768,771	4.29%
62				Houston Rptg Area	1,094,148	1,768,771	1,768,771	61.86%
63				Northeast Texas Rptg Area	21,752	1,768,771	1,768,771	1.23%
64				Texas Coast Rptg Area	336,657	1,768,771	1,768,771	19.03%
65				Tyler Rptg Area	38,225	1,768,771	1,768,771	2.16%
66				Subtotal Entex Rural	1,620,548			91.62%
67								
68				South Texas Rptg Area	148,222	1,768,771	1,768,771	8.38%
69				Subtotal Entex South Texas	148,222		148,222	8.38%
70				Subtotal CenterPoint Energy Entex	1,768,771		100,000	100.00%
71								
72	Gas Storage	CenterPoint Energy Entex		Beaumont Rptg Area	1,637,866	43,878,173	41,018,652	3.73%
73				East Texas Rptg Area	-	43,878,173	41,018,652	
74				Entex Mississippi Rptg Div	559,682	43,878,173	41,018,652	1.28%
75				Entex North Louisiana	3,483,445	43,878,173	41,018,652	7.94%
76				Entex South Louisiana	23,078	43,878,173	41,018,652	0.05%
77				Houston Rptg Area	33,613,626	43,878,173	41,018,652	76.61%
78				Northeast Texas Rptg Area	-	43,878,173	41,018,652	
79				Texas Coast Rptg Area	-	43,878,173	41,018,652	
80				Tyler Rptg Area	1,700,953	43,878,173	41,018,652	3.88%
81				Subtotal Entex Rural	41,018,652			93.49%
82								
83				South Texas Rptg Area	2,859,521	43,878,173	2,859,521	6.52%
84				Subtotal Entex South Texas	2,859,521		2,859,521	6.52%
85				Subtotal CenterPoint Energy Entex	43,878,173		100,011	100.01%
86								
87	Gross Labor Allocator	CenterPoint Energy Entex		Beaumont Rptg Area	4,088,596	127,852,154	113,428,632	3.20%
88				East Texas Rptg Area	11,397,338	127,852,154	113,428,632	8.91%
89				Entex Mississippi Rptg Div	11,436,877	127,852,154	113,428,632	8.95%
90				Entex North Louisiana	1,702,877	127,852,154	113,428,632	1.33%
91				Entex South Louisiana	9,807,022	127,852,154	113,428,632	7.67%
92				Houston Rptg Area	55,283,828	127,852,154	113,428,632	43.25%
93				Northeast Texas Rptg Area	1,469,914	127,852,154	113,428,632	1.15%
94				Texas Coast Rptg Area	18,010,809	127,852,154	113,428,632	14.09%
95				Tyler Rptg Area	221,381	127,852,154	113,428,632	0.17%
96				Subtotal Entex Rural	113,428,632		1,020,857,689	88.72%
97								
98				South Texas Rptg Area	14,423,522	127,852,154	14,423,522	11.28%
99				Subtotal Entex South Texas	14,423,522		14,423,522	11.28%
100				Subtotal CenterPoint Energy Entex	127,852,154		1,035,281,211	100.00%
101	O&M % for Total Payroll	CenterPoint Energy Entex		Beaumont Rptg Area	4,921,393	205,483,552	181,698,959	2.40%
102				East Texas Rptg Area	20,822,350	205,483,552	181,698,959	10.13%

CenterPoint Energy
 South Texas Division
 Allocation Factors-Current
 For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator-Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
103					16,231,871	205,483,552	181,688,959	7.90%
104				Entex Mississippi Rptg Div	12,740,219	205,483,552	181,688,959	6.20%
105				Entex North Louisiana	13,821,707	205,483,552	181,688,959	6.73%
106				Entex South Louisiana	82,410,877	205,483,552	181,688,959	40.11%
107				Houston Rptg Area	2,747,041	205,483,552	181,688,959	1.34%
108				Northeast Texas Rptg Area	28,931,126	205,483,552	181,688,959	14.08%
109				Texas Coast Rptg Area	(927,625)	205,483,552	181,688,959	-0.45%
110				Tyler Rptg Area	181,688,959	205,483,552	23,784,593	88.44%
111				Subtotal Entex Rural	23,784,593	205,483,552	23,784,593	11.57%
112				South Texas Rptg Area	23,784,593	205,483,552	23,784,593	11.57%
113				Subtotal Entex South Texas	23,784,593	205,483,552	1,659,075,226	100.01%
114				Subtotal CenterPoint Energy Entex	205,483,552	205,483,552		

CenterPoint Energy
South Texas Division
Allocation Factors-Prior
For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural		6,944,632	202,668,795	179,230,202	3.44%
2				Beaumont Rptg Area	16,674,934	202,668,795	179,230,202	8.25%
3				East Texas Rptg Area	18,110,486	202,668,795	179,230,202	8.96%
4				Entex Mississippi Rptg Div	5,039,741	202,668,795	179,230,202	1.80%
5				Entex North Louisiana	15,654,202	202,668,795	179,230,202	7.85%
6				Houston Rptg Area	87,636,240	202,668,795	179,230,202	43.37%
7				Northeast Texas Rptg Area	1,594,088	202,668,795	179,230,202	0.79%
8				Texas Coast Rptg Area	28,146,344	202,668,795	179,230,202	13.93%
9				Tyler Rptg Area	1,229,536	202,668,795	179,230,202	0.61%
10				Subtotal Entex Rural	179,230,202	202,668,795	179,230,202	88.70%
11				South Texas Rptg Area	22,838,592	202,668,795	22,838,592	11.30%
12				Subtotal Entex South Texas	22,838,592	202,668,795	22,838,592	11.30%
13				Subtotal CenterPoint Energy Entex	202,668,795	202,668,795	202,668,795	100.00%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural		53,925	2,446,161	1,997,939	2.51%
15				Beaumont Rptg Area	75,842	2,446,161	1,997,939	3.53%
16				East Texas Rptg Area	131,014	2,446,161	1,997,939	6.10%
17				Entex Mississippi Rptg Div	130,115	2,446,161	1,997,939	6.06%
18				Entex North Louisiana	116,292	2,446,161	1,997,939	5.42%
19				Entex South Louisiana	1,094,148	2,446,161	1,997,939	50.98%
20				Houston Rptg Area	21,752	2,446,161	1,997,939	1.01%
21				Northeast Texas Rptg Area	-	2,446,161	1,997,939	-
22				Oklahoma Rptg Area	-	2,446,161	1,997,939	-
23				State of Arkansas	336,657	2,446,161	1,997,939	15.69%
24				Texas Coast Rptg Area	38,225	2,446,161	1,997,939	1.76%
25				Tyler Rptg Area	1,997,939	2,446,161	1,997,939	93.08%
26				Subtotal Entex Rural	1,997,939	2,446,161	1,997,939	93.08%
27				South Texas Rptg Area	148,222	2,446,161	148,222	6.91%
28				Subtotal Entex South Texas	148,222	2,446,161	148,222	6.91%
29				Subtotal CenterPoint Energy Entex	2,146,161	2,446,161	2,146,161	89.99%
30				Entex South Texas	148,222	2,446,161	148,222	6.91%
31	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural		54,005	1,881,152	1,885,173	2.73%
32				Beaumont Rptg Area	76,006	1,881,152	1,885,173	3.64%
33				East Texas Rptg Area	128,211	1,881,152	1,885,173	6.47%
34				Entex Mississippi Rptg Div	-	1,881,152	1,885,173	-
35				Entex North Louisiana	115,826	1,881,152	1,885,173	5.85%
36				Entex South Louisiana	1,076,165	1,881,152	1,885,173	54.32%
37				Houston Rptg Area	21,858	1,881,152	1,885,173	1.10%
38				Northeast Texas Rptg Area	-	1,881,152	1,885,173	-
39				Oklahoma Rptg Area	-	1,881,152	1,885,173	-
40				State of Arkansas	325,244	1,881,152	1,885,173	16.42%
41				Texas Coast Rptg Area	37,858	1,881,152	1,885,173	1.91%
42				Tyler Rptg Area	1,835,173	1,881,152	1,835,173	92.64%
43				Subtotal Entex Rural	1,835,173	1,881,152	1,835,173	92.64%
44				South Texas Rptg Area	145,979	1,881,152	145,979	7.37%
45				Subtotal Entex South Texas	145,979	1,881,152	145,979	7.37%
46				Subtotal CenterPoint Energy Entex	1,981,152	1,881,152	1,981,152	100.01%
47				Entex South Texas	145,979	1,881,152	145,979	7.37%
48	Entex TX Gas Support Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural		53,925	1,768,771	1,620,548	3.05%
49				Beaumont Rptg Area	75,842	1,768,771	1,620,548	4.29%
50				East Texas Rptg Area	1,094,148	1,768,771	1,620,548	61.86%
51				Houston Rptg Area	21,752	1,768,771	1,620,548	1.23%
				Northeast Texas Rptg Area	-	1,768,771	1,620,548	-

CenterPoint Energy
 South Texas Division
 Allocation Factors—Prior
 For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
52				Texas Coast Rptg Area	336,657	1,768,771	1,620,548	19.03%
53				Tyler Rptg Area	38,225	1,768,771	1,620,548	2.16%
54				Subtotal Entex Rural	1,620,548			91.82%
55								
56			Entex South Texas	South Texas Rptg Area	148,222	1,768,771	148,222	8.38%
57				Subtotal Entex South Texas	148,222		148,222	8.38%
58				Subtotal CenterPoint Energy Entex	1,768,771		9,871,512	100.00%
59								
60	Entex TX Gas Support Customer (PY as of June)	CenterPoint Energy Entex		Beaumont Rptg Area	54,005	1,737,115	1,591,137	3.11%
61			Entex Rural	East Texas Rptg Area	76,006	1,737,115	1,591,137	4.38%
62				Houston Rptg Area	1,076,165	1,737,115	1,591,137	61.95%
63				Northeast Texas Rptg Area	21,858	1,737,115	1,591,137	1.26%
64				Texas Coast Rptg Area	325,244	1,737,115	1,591,137	18.72%
65				Tyler Rptg Area	37,658	1,737,115	1,591,137	2.18%
66				Subtotal Entex Rural	1,591,137		91,600	91.60%
67								
68			Entex South Texas	South Texas Rptg Area	145,979	1,737,115	145,979	8.40%
69				Subtotal Entex South Texas	145,979		8,400	8.40%
70				Subtotal CenterPoint Energy Entex	1,737,115		145,979	100.00%
71								
72	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	588,343	19,068,369	17,779,361	3.09%
73				East Texas Rptg Area	-	19,068,369	17,779,361	
74				Entex Mississippi Rptg Div	358,262	19,068,369	17,779,361	1.88%
75				Entex North Louisiana	-	19,068,369	17,779,361	
76				Entex South Louisiana	5,380	19,068,369	17,779,361	0.03%
77				Houston Rptg Area	15,500,155	19,068,369	17,779,361	81.29%
78				Northeast Texas Rptg Area	-	19,068,369	17,779,361	
79				Texas Coast Rptg Area	-	19,068,369	17,779,361	
80				Tyler Rptg Area	1,327,221	19,068,369	17,779,361	6.96%
81				Subtotal Entex Rural	17,779,361		93,250	93.25%
82								
83			Entex South Texas	South Texas Rptg Area	1,289,009	19,068,369	1,289,009	6.76%
84				Subtotal Entex South Texas	1,289,009		6,760	6.76%
85				Subtotal CenterPoint Energy Entex	19,068,369		1,289,009	100.01%
86								
87	Gross Labor Allocator	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	4,077,128	120,891,066	106,830,859	3.37%
88				East Texas Rptg Area	11,076,230	120,891,066	106,830,859	9.16%
89				Entex Mississippi Rptg Div	11,556,035	120,891,066	106,830,859	9.56%
90				Entex North Louisiana	-	120,891,066	106,830,859	
91				Entex South Louisiana	10,061,797	120,891,066	106,830,859	8.32%
92				Houston Rptg Area	51,785,425	120,891,066	106,830,859	42.94%
93				Northeast Texas Rptg Area	1,451,173	120,891,066	106,830,859	1.20%
94				Texas Coast Rptg Area	16,590,870	120,891,066	106,830,859	13.72%
95				Tyler Rptg Area	232,202	120,891,066	106,830,859	0.19%
96				Subtotal Entex Rural	106,830,859		88,360	88.36%
97								
98			Entex South Texas	South Texas Rptg Area	14,060,207	120,891,066	14,060,207	11.63%
99				Subtotal Entex South Texas	14,060,207		14,060,207	11.63%
100				Subtotal CenterPoint Energy Entex	120,891,066		975,537,941	99.99%
101	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	5,938,885	210,290,635	186,349,468	2.82%
102				East Texas Rptg Area	20,884,971	210,290,635	186,349,468	9.93%

CenterPoint Energy
 South Texas Division
 Allocation Factors-Prior
 For The Test Year Ended December 2022

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
103					16,407,180	210,290,635	186,349,468	7.80%
104				Entex Mississippi Rptg Div	2,208,143	210,290,635	186,349,468	1.05%
105				Entex North Louisiana	13,984,648	210,290,635	186,349,468	6.65%
106				Entex South Louisiana	94,325,941	210,290,635	186,349,468	44.86%
107				Houston Rptg Area	2,817,003	210,290,635	186,349,468	1.34%
108				Northeast Texas Rptg Area	30,345,625	210,290,635	186,349,468	14.43%
109				Texas Coast Rptg Area	(563,128)	210,290,635	186,349,468	-0.27%
110				Tyler Rptg Area	186,349,468	210,290,635	1,677,145,213	88.61%
111				Subtotal Entex Rural	23,941,167	210,290,635	23,941,167	11.38%
112			Entex South Texas	Subtotal Entex Rptg Area	23,941,167	210,290,635	23,941,167	11.38%
113				Subtotal Entex South Texas	23,941,167	210,290,635	23,941,167	11.38%
114				Subtotal CenterPoint Energy Entex	210,290,635	210,290,635	23,941,167	99.99%

EARNINGS MONITORING
REPORT

SUPPLEMENTAL WORKPAPERS

CenterPoint Entex
 AFUDC Equity Depreciation Permanent Difference
 Entex by Division
 Year End 2022

Row	Division	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Grand Total	Percent
		Total Entex 481010-Cap Equity (AFUDC)											
1	Beaumont												
2	East Texas												
3	Louisiana												
4	Mississippi												
5	Houston												
6	South Texas												
7	Texas Coast												
8	North Louisiana												
9	Grand Total	\$ (7,283)	\$ (64,670)	\$ (30,257)	\$ (142,847)	\$ (152,025)	\$ (953,422)	\$ (2,521,963)	\$ (2,649,912)	\$ (1,922,115)	\$ (3,860,519)	\$ (12,305,012)	100.0%

2022 Total (364,304) ⬇

AFUDC Equity Perm Depreciation

Test Year Total (364,304) From Above
 South Texas AFUDC Equity Percent 13.5% ⬇
 South Texas AFUDC Equity Perm Depr \$ (49,119) Row 18 X Row 19

✓ Agrees to 1.e Federal Income Tax Adjustment

ⓘ Source: 2021 Powertax Report 216 * CY Adds Multiplier

CenterPoint Energy Entex
 South Texas
 Misc Expense Adj - Investor Relations
 For The Test Year Ended December 31, 2022

Source: SAP Z11B (South Texas Division)

Layout	INVESTOR_REL Investor Relations	Active		
Cost Center	125205... Investor Services...			
Report currency	USD US Dollar			
Cost Elem.	Cost element name	Cost Center	Val in rep. cur.	CO partner object name
646620	SC Non Labor Other	125205	2,133.31-	
		125205	2,133.31-	
646608	SC Labor	125211	11,965.03-	
646609	SC Alloc.PBOH-Ben.		2,254.76-	
646611	SC Al. PBOH W.Comp		14.34-	
646612	SC Al. StrucPyrll Tx		840.49-	
646617	SC Misc NonRcvr Exp		2,395.21-	
646618	SC Misc. Bus Expen.		5.35-	
646619	SC Alloc. Ben. Other		2.09	
646620	SC Non Labor Other	125211	8,018.15-	
			25,491.24-	
			27,624.55-	

Agrees to 1.g - Investor Relations

CenterPoint Energy Entex
 South Texas

Misc Expense Adj - Short Term Incentive
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT (South Texas Division)

Cost Center	WBS Eleme...	Profit Ctr	Source Object	PaCC	Partner Object	Partne...	Func. ...	Quantity	Trans. cur.
RA41333953							8930	■	1,315.26
RA41333953								■	1,315.26
RA41333943							TXME	■	5,455.59
RA41333943								■	5,455.59
RA41333853							N010	■	4,461.61
RA41333853								■	4,461.61
128004							TXME	■	1,704.10
128004							9200	■	0.00
128004								■	1,704.10
								■	12,936.56

✓ Agrees to 1.g - Short Term Incentive

Source: SAP G/L Detail

Year	Period	Pstng Date	Document...	RefDocum...	CoCd	Account	DT	Cost Ctr	WBS Elem.	Profit Ctr	SourceObj	PaCC	Partner Object	Partner...	Func. Al...	Quant...	Trans cur.	Text
2022	10	10/31/2022	100225079		0082	550020	A0	RA41334003		1128000		0082			8740		0.29	NTXP00L5 20200101 TXTF TX TFO
																	0.29	

Nothing to report for Hurrican Harvey ✓

✓ Agrees to 1.J Hurricane Harvey Adjustment

CenterPoint Energy
 South Texas Division
 Cash Working Capital Adjustments
 For The Year Ended December 31, 2022

Excludable Items from Cash Working Capital	Amount In Cost of Service
Bad Debt Expense (GL 562060, 562100)	629,483
Transportation Depreciation (GL 702050)	707,790
Injuries & Damages & Workers Comp Amortization (GL 518130, 560090, 560100)	(688,792)
Prepayment Amortization (GL 560110, 560030, 560020, 560070, 560115, 560120)	421,638
Materials & Supplies (GL 535016, 535020, 530987, 530998, 530999)	1,001,349
Pipeline Awareness Amortization (GL 562142)	185,222
GPS Insight Amortization (543050)	632
Employee Expenses (GL 518070, 518162, 518090)	148,934
Retirement Plan Asset (GL 518011, 518016, 718011, 718016)	(141,258)
Deferred Benefit Liability Gas Utility Regulatory Act \$ 104,059	(465,048)
TAC \$8,209 Regulatory Asset - Property Tax	9,160
Unrecovered Post Retirement Amortization (GL Account 518031)	493,969
Total Excludable Items	2,136,379

9,160 Ad Valorem Adjustment
 \$ 2,127,218.60 O&M Adjustment

Agrees to 2.b Cash Working Capital (Adjustments column)

Bad Debt Expense			
FERC Trial Balance (ZFAT)			
Company: 0082 CenterPoint Energy Entex			
Profit Center Group: RRSTX Name: South Texas Reporting Area			
Fiscal Year: 2022 Period: 12			
Lead column		Cur Period	YTD
562060	Cost/MTkg Exp-Bad Debts-Accrued	117,754.71	635,123.23
562100	Bad Dbt-Accr-Non Com	913.37	(5,640.02)
* 9040	Uncollectible Accts	118,668.08	629,483.21
**	Functional area	118,668.08	629,483.21

629,483

Transportation Depreciation Expense			
FERC Trial Balance (ZF16) Report Name: FERC-016			
Company: 0082 CenterPoint Energy Entex			
Profit Center Group: RRSTX South Texas Report			
Cost Center: *			
Rolling Period: 1, 2022 to 12, 2022			
Lead column		Total	
702050	Depr-Transportation	10,905.24	
* 9020	Meter Reading Exp	10,905.24	
702050	Depr-Transportation	1,139,037.48	
* CLRT	Clearing Transportation	1,139,037.48	
**	Natural Account Sorted by FERC Accto	1,149,942.72	

1,149,942.72 Expense Rate
 61.550% Expense Rate
 707,789.74

CenterPoint Energy
 South Texas Division
 Cash Working Capital Adjustments
 For The Year Ended December 31, 2022

Injuries & Damages & Workers Comp Amortization

FERC Trial Balance (ZF16) Report Name: FERC-016
 Company: 0082 CenterPoint Energy Entex
 Profit Center Group: RRSTX South Texas Report
 Cost Center: *
 Rolling Period: 1, 2022 to 12, 2022

Lead column	Total
518130 Workers Compensation	(969.80)
560090 Ins-Gen Liab	(821,059.17)
560100 Insurance Exp-Auto Liability	1,996.00
* 9250 Injuries & Damages	(820,032.97)
560100 Insurance Exp-Auto Liability	121,241.41
* CLRT Clearing Transportation	121,241.41
** Natural Account Sorted by FERC Acco	(698,791.56)

Prepayment Amortization

FERC Trial Balance (ZF16) Report Name: FERC-016
 Company: 0082 CenterPoint Energy Entex
 Profit Center Group: RRSTX South Texas Reporting Area
 Cost Center: *
 Rolling Period: 1, 2022 to 12, 2022

Lead column	Total
560030 Insurance Exp-Blanket Crime	4,181.03
560110 Insurance Exp-Property	49,031.46
* 9240 Property Insurance	53,212.49
560020 Claims/Settlements	(46,416.50)
560070 Insurance Exp-Excess Liability	407,287.05
560115 Insurance Exp-Other	1,171.53
560120 Insurance Exp-Umbrella Liability	6,383.06
* 9250 Injuries & Damages	368,425.14
** Natural Account Sorted by FERC Account	421,637.63

421,637.63

CenterPoint Energy
 South Texas Division
 Cash Working Capital Adjustments
 For The Year Ended December 31, 2022

Materials & Supplies Expense

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2022 to 12, 2022	
	Total
* 8700 Oper Supv & Eng	(14,534.14)
* 8740 Mains & Services Exp	76,362.14
* 8760 Meas & Reg Sta Exps	29.20
* 8780 Meter & House Reg	241,436.21
* 8790 Customer Install Exp	2,593.93
* 8800 Other Utility Expense	233.65
* 8850 Maint Supv & Eng	(14,534.14)
* 8870 Maintenance of Mains	400,064.75
* 8890 Maint of Meas. & Reg	61,657.92
* 8900 Maint-Meas & Reg Sta	3,436.70
* 8920 Maint of Services	174,103.32
* 8930 Maint-Mtr. & House Reg	55,111.00
* 8940 Maint of Oth Equip	8,781.80
* 9010 Supervision	(7,267.07)
* 9020 Meter Reading Exp	1,438.07
* 9030 Cust Records & Cotle	12,650.34
* 9210 Office Supplies & Ex	1,601,348.64
** Natural Account Sorted by FERC Account	1,001,348.64

1,001,348.64

Pipeline Awareness Amortization

Year	Period	Pricing Date	Document	RefDocum	CoCd	Account	DT	Cost C.	WBS Ele.	Profit Ctr	SourceObj	PaCC	Partner Object	Partner	Func. Ar.	Quantity	Trans cur	Text
2022	12	12/15/2022	1367514429	111294088	0082	562142	SR	1128000							9000	1,543.50	TPAA annual membership	
	10	10/15/2022	1365659604	11162711	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	9	09/15/2022	1361574289	110974846	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	8	08/15/2022	1359465991	110711400	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	7	07/15/2022	1356712589	110531240	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	6	06/15/2022	1354636613	110408964	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	5	05/15/2022	1352344740	110220270	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	4	04/15/2022	1350386406	110729813	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	3	03/15/2022	1348402278	110000950	0082	562142	SR								9000	1,543.50	TPAA annual membership	
	2	02/29/2022	1346849580	109901709	0082	562142	SA								9000	3,087.00	TPAA annual membership	
18,622.00																		

18,622

GPS In Sight Amortization

Year	Period	Pricing Date	Document	RefDocum	CoCd	Account	DT	Cost C.	WBS Ele.	Profit Ctr	SourceObj	PaCC	Partner Object	Partner	Func. Ar.	Quantity	Trans cur	Text
2022	12	12/31/2022	1367873805	109650651	0082	540050	SA	126205							9020	127.10	Moving GPS Year Trusep charges to Vehicles CC	
	11	11/15/2022	1367514436	111294095	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	10	10/15/2022	1365659613	11162718	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	9	09/15/2022	1361574296	110974852	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	8	08/15/2022	1359465999	110711416	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	7	07/15/2022	1356712597	110531246	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	6	06/15/2022	1354636620	110408970	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	5	05/15/2022	1352344748	110220276	0082	540050	SR								9020	42.08	Monthly amortization - GPS InSight - Entex Corp In	
	4	04/30/2022	1350746335	110149326	0082	540050	SA								9020	168.32	Monthly amortization - GPS InSight - Entex Corp In	
	3	03/31/2022	1348402278	110000950	0082	540050	RC								9020	128.24	GPS InSight Jan-March Accrual	
			1346849570	110009575	0082	540050	AC								9020	128.24	GPS InSight Jan-March Accrual	
632.06																		

632.06

CenterPoint Energy
 South Texas Division
 Cash Working Capital Adjustments
 For The Year Ended December 31, 2022

Employee Expense

FERC Trial Balance (ZF16) Report Name: FERC-016 Company: 0082 CenterPoint Energy Entex Profit Center Group: RRSTX South Texas Reporting Area Cost Center: * Rolling Period: 1, 2022 to 12, 2022		
Lead column		Total
518090 Sal/Burden Exp-Long-Term Disability	170,544.16	170,544.16
* 9260 Empl Pensions&Ben	170,544.16	170,544.16
518090 Sal/Burden Exp-Long-Term Disability	(21,609.89)	(21,609.89)
* 9302 Misc General Exps	(21,609.89)	(21,609.89)
** Natural Account Sorted by FERC Account	148,934.27	148,934.27

Retirement Plan Asset

FERC Trial Balance (ZFAT) Company:0082 CenterPoint Energy Entex Profit Center Group: RRSTX Name: South Texas Reporting Area Fiscal Year:2022 Period: 12		
Lead column		YTD
518011 Pension - Service Cost	239,571.21	239,571.21
518016 Pension NonQualified - Service Cost	760.85	760.85
718011 Pension - Non-Service Cost	(454,553.68)	(454,553.68)
* 718016 Pension NonQualified-NonService Cost	21,451.06	21,451.06
* 9260 Empl Pensions&Ben	(192,750.56)	(192,750.56)
518011 Pension - Service Cost	48,917.46	48,917.46
* 518016 Pension NonQualified - Service Cost	2,574.67	2,574.67
* 9302 Misc General Exps	51,492.13	51,492.13
** Functional area	(141,258.43)	(141,258.43)

Deferred Benefit Liability Gas Utility Regulatory Act § 104.059

FERC Trial Balance (ZF16) Report Name: FERC-016 Company: 0082 CenterPoint Energy Entex Profit Center Group: RRSTX South Texas Reporting Area Cost Center: * Rolling Period: 1, 2022 to 12, 2022		
Lead column		Total
704036 Amortization - Defer	(455,048.16)	(455,048.16)
* 4074 Unrec Reg Exp-Credit	(455,048.16)	(455,048.16)
** Natural Account Sorted by FERC Account	(455,048.16)	(455,048.16)

CenterPoint Energy
South Texas Division
Cash Working Capital Adjustments
For The Year Ended December 31, 2022

Year	Period Ending Date	Document#	ReDocumnt Code	Account	DT	Cost	WBS Elm	Profit Ctr	SourceObj	PaCC	PartnerObj	Partner PC	Fnc Area	Quantity	Trans cur	Text
2022	12/15/2022	1367514414	11129263	0882	704036	SR	128000						4074			37,920.65- Pension amortization
	10/15/2022	1365659886	11093246	0882	704036	SR							4074			37,920.65- Pension amortization
	09/15/2022	1367396303	11001131	0882	704036	SR							4074			37,920.65- Pension amortization
	08/15/2022	1361742687	110874824	0882	704036	SR							4074			37,920.65- Pension amortization
	07/15/2022	1369445972	10709471	0882	704036	SR							4074			37,920.65- Pension amortization
	06/15/2022	1365712668	10531210	0882	704036	SR							4074			37,920.65- Pension amortization
	05/15/2022	1364635394	10408014	0882	704036	SR							4074			37,920.65- Pension amortization
	04/15/2022	1362944720	10291620	0882	704036	SR							4074			37,920.65- Pension amortization
	03/15/2022	1360983886	10120703	0882	704036	SR							4074			37,920.65- Pension amortization
	02/15/2022	1348402266	10056958	0882	704036	SR							4074			37,920.65- Pension amortization
	01/15/2022	1346303039	108967328	0882	704036	SR							4074			37,920.65- Pension amortization
	01/15/2022	1344464355	109198675	0882	704036	SR							4074			37,920.65- Pension amortization
																495,048.15-

TAC §8.019 Regulatory Asset (Property Tax only - depreciation 0 leading days)

Doc. Type	SR (Recurring GL Entry)	Normal document
Doc. Number	11129264	Company Code
Doc. Date	12/15/2022	Posting Date
Doc. Type	1483.02	Fiscal Year
Ref. Doc.	1483.02	Period
Doc. Currency	USD	
Doc. Ref. Text	8.209 Amortization	

TR	Account	Account	Short Text	Assignment	TR	Amount	Material	Cost Ctr	Clring	Disc
4	44702015	Depreciation Exp- De	S. Texas			3,440.77		128000		
5	44701010	Misc Non-Oper Rev	S. Texas			16,583.20		128000		
6	450170043	Reg Asset- 08.209	S. Texas			20,787.34-		128000		
7	450170017	Contra Reg Asset 8.2	S. Texas			12,008.87		128000		
8	450193310	Misc Non-Oper Rev	S. Texas			24,098.67		128000		

753.31 Property Tax
9,160.00 12 months

Year	Period Ending Date	Document	ReDocum	CoCd	Account	DT	Cost C	WBS Ele	Profit Ctr	SourceObj	PaCC	Partner	Fnc Ar	Quantity	Trans cur	Text
2022	12/15/2022	1367514415	11129264	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	11/15/2022	1365659887	11093247	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	10/15/2022	1363739504	11001192	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	09/15/2022	1361670268	110874825	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	08/15/2022	1359445973	110711382	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	07/15/2022	1356712669	110531211	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	06/15/2022	1354636392	110408015	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	05/15/2022	1352344721	110216421	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	04/15/2022	1350386387	110129794	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	03/15/2022	1348402257	110009029	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	02/15/2022	1346303204	108867329	0882	179043	SR							1823			20,787.34- S. Texas Amortization
	01/15/2022	1344464356	109788616	0882	179043	SR							1823			20,787.34- S. Texas Amortization
																248,448.08-

Unrecovered Postretirement Amortization

FERC Trial Balance (ZF16)	Report Name: FERC-016
Company: 0082	CenterPoint Energy Entex
Profit Center Group: RRSTX	South Texas Reporting Area
Cost Center: *	
Rolling Period: 1, 2022 to 12, 2022	
Lead column	Total
518031 Sal/Burden Exp-Unrec	493,969.20
* 9260 Empl Pensions&Ben	493,969.20
** Natural Account Sorted by FERC Account	493,969.20

CenterPoint Energy
 South Texas Division
 GL Account 133030 Materials and Supplies-Inventory WIP
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 Fiscal Year:2021 Period: 12

Lead column	Cur Period	YTD
133030 Materials & Suppl-Inventory WIP	66,198.26	545,505.08
* 1540 Matls Oper Supplies	66,198.26	545,505.08
** Functional area	66,198.26	545,505.08

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 Fiscal Year:2022 Period: 12

Lead column	Cur Period	YTD
133030 Materials & Suppl-Inventory WIP	(190,091.71)	308,548.20
* 1540 Matls Oper Supplies	(190,091.71)	308,548.20
** Functional area	(190,091.71)	308,548.20

✓ Agrees to 2.c Materials and Supplies 133030 Allocation

CenterPoint Energy
 South Texas Division
 Materials and Supplies
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: RRSTX Name: South Texas Reporting Area
 Fiscal Year:2021 Period: 12

Lead column	Cur Period	YTD
133999 Materials & Supplies	45,073.12	1,774,096.51
* 1540 Matls Oper Supplies	45,073.12	1,774,096.51
** Functional area	45,073.12	1,774,096.51



FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: RRSTX Name: South Texas Reporting Area
 Fiscal Year:2022 Period: 12

Lead column	Cur Period	YTD
133999 Materials & Supplies	(110,856.22)	2,367,618.40
* 1540 Matls Oper Supplies	(110,856.22)	2,367,618.40
** Functional area	(110,856.22)	2,367,618.40



✓ Agrees to 2.c Mat and Supplies 133998-133999

CenterPoint Energy
 South Texas Division
 Prepayments 139010
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 Fiscal Year:2021 Period: 12

Lead column	Cur Period	YTD
139010 Prepayments-Insurance	(431,783.75)	3,681,988.14
* 1650 Prepayments	(431,783.75)	3,681,988.14
** Functional area	(431,783.75)	3,681,988.14



FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 Fiscal Year:2022 Period: 12

Lead column	Cur Period	YTD
139010 Prepayments-Insurance	(520,003.58)	4,266,469.39
* 1650 Prepayments	(520,003.58)	4,266,469.39
** Functional area	(520,003.58)	4,266,469.39



✓ Agrees to 2.d Prepayments - 139010

CenterPoint Energy
 South Texas Division
 Prepayments 144010
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: RRSTX Name: South Texas Reporting Area
 Fiscal Year:2021 Period: 12

Lead column	Cur Period	YTD
144010 Prepayments - Other	(1,731.25)	4,166.66
* 1650 Prepayments	(1,731.25)	4,166.66
** Functional area	(1,731.25)	4,166.66

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: RRSTX Name: South Texas Reporting Area
 Fiscal Year:2022 Period: 12

Lead column	Cur Period	YTD
144010 Prepayments - Other	(6,975.80)	8,960.71
* 1650 Prepayments	(6,975.80)	8,960.71
** Functional area	(6,975.80)	8,960.71

Source: SAP G/L Detail
 Pipeline User Fee expense posted to prepayments in March and was reclassified to expense in April 2022.

Year	Period	Pstng Date	Document...	RefDocumnt	CoCd	Account	DT	Profit Ctr	Func. Ar...	Trans cur.	Text
2022	4	04/30/2022	1350750467	110149327	0082	144010	SA	1128075	1650	194,061.00-	Pipeline User Fee
	3	03/11/2022	1347186773	1701806440	0082	144010	PA		1650	194,061.00	PIPELINE USER FEE
			1347181950	1701806410	0082	144010	PA		1650	181,683.00-	PIPELINE USER FEE
	03/10/2022	1347181941	1701806409	0082	144010	PA		1650	181,683.00-	PIPELINE USER FEE	
		1347139857	1701805720	0082	144010	PA		1650	181,683.00	PIPELINE USER FEE	
	03/09/2022	1347096812	1701805729	0082	144010	PA		1650	181,683.00	PIPELINE USER FEE	
										0.00	

Agrees to 2.d Prepayments - 144010

SW 2d Prepayments - 144010

CenterPoint Energy
 South Texas Division
 Account 255010 Customer Deposits-Miscellaneous
 For The Test Year Ended December 31, 2022

Source: Financial Accounting Gas

Balance @ 12/31/2021 \$ (4,973,310.44) ✓1 \$ (58,379,581.16) Other Entex Divisions Entex \$ (63,352,891.60) ✓1

Source: SAP ZFAT

FAT Trial Balance (ZFAT)			
Company:0082 CenterPoint Energy Entex		Name: *	
Profit Center Group: *		Fiscal Year:2022 Period: 12	
Lead column		Cur Period	YTD
255010	Customer Deposits-Miscellaneous	(313,390.41)	(63,352,891.60)
*	2350 Customer Deposits	(313,390.41)	(63,352,891.60)
**	Functional area	(313,390.41)	(63,352,891.60)

✓1 Agrees to 2.e Customer Deposits

CenterPoint Energy
 South Texas Division
 ADIT Benefit Restoration
 For The Test Year Ended December 31, 2022

Source: Aon Hewitt



CenterPoint Energy, Inc.
 Proprietary & Confidential

Nonqualified Retirement Benefits

* Development of Prepaid (Accrued) Cost, December 31, 2022 (000s)

Division	Cost Center	(Accrued) Prepaid 1/1/2022	(Expense) Income	Contributions	Special Adjustments	(Accrued) Prepaid 12/31/2022	2022 Benefit Payments	
003A	CE Houston Electric	101452	\$ (6,219)	\$ (438)	\$ 805	\$ 0	\$ (5,850)	\$ 805
016	CERC Corporate	104397	\$ 435	\$ (668)	\$ 1,163	\$ 0	\$ 1,030	\$ 1,163
0437	CE MRT	205183	251	(101)	342	0	492	342
0437	CEGT	208755	(370)	29	57	0	(284)	57
0437	CEFS	209004	213	(47)	185	0	351	185
062A	CE Arkla	115270	0	0	0	0	0	0
016	Ark / Ok (Summit)	104373	(1,690)	26	245	0	(1,420)	245
072A	CE Minnesota Gas	124341	(715)	(212)	160	0	(767)	160
016	CES (Discontinued)	104316	195	(123)	166	0	238	166
082A	CE Entex	127026	(3,050)	(385)	563	0	(2,881)	563
	Subtotal CE Resources Corp.		\$ (4,740)	\$ (1,381)	\$ 2,881	\$ 0	\$ (3,241)	\$ 2,881
002A	CE Corporate—Allocated	125308/125311	\$ (18,382)	\$ (2,562)	\$ 3,919	\$ 0	\$ (17,026)	\$ 3,919
002B	CE Corporate—Unallocated	125310	\$ (137)	\$ 15	\$ 0	\$ 0	\$ (122)	\$ 0
	Grand Total		\$ (29,479)	\$ (4,364)	\$ 7,605	\$ 0	\$ (26,239)	\$ 7,605

* Numbers may not add due to rounding

02017 2022 CNP BRP Disclosure

Disclosure

✓ Agrees to 2.g ADIT Benefit Restoration

✓1

CenterPoint Energy
South Texas Division
Casualty Loss Allocator
For The Test Year Ended December 31, 2022

	<u>HOUSTON</u>	<u>TEXAS COAST</u>	<u>SOUTHEAST</u>	<u>SOUTH TEXAS</u>
Allocation Percentage for Harvey Casualty Loss	63.90%	18.60%	8.10%	9.40%
	South Texas	9.40% ✓		

✓ Agrees to 2.g ADIT Summary

CenterPoint Energy
 South Texas Division
 Employee Benefits
 As of December 31, 2022

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 Fiscal Year:2022 Period: 12

Lead column	YTD
240060 Curr&Accr Liab-Payroll Ben-Other	(1,842,780.12)
259020 Savings Restoration Plan	(151,644.25)
259042 PostRetirement Welfare Plan-ASC 715	(29,950,000.00)
259043 Postemployment Benefits-ASC 712	(1,892,006.00)
* 2283 Pensions&Benefits	(33,836,430.37)
265020 Oth Def CR-Deferred Comp	(591,660.10)
265025 ODC-Defer Comp-Misc	(49,642.84)
* 2530 Oth Deferred Credits	(641,302.94)
** Functional area	(34,477,733.31)

	Total Entex
240060	(1,842,780.12)
259020	(151,644.25)
259021	-
259042	(29,950,000.00)
259043	(1,892,006.00)
265020	(591,660.10)
265025	(49,642.84)
	<u>(34,477,733.31)</u> ✓1

Source: SAP ZFAT

- ✓ Agrees to 2.g ADIT- Employee Benefits
- ✓ Agrees to 2.i Employee Expense Related Reserves - Summary

CenterPoint Energy
 South Texas Division
 Unrecovered Postretirement Amortization
 For The Test Year Ended December 31, 2022

Date	Amortization	Balance	G/L 179068	Months Remaining
Beginning Balance	2,469,846.00		2,469,846.00	60
Jun-18	(41,164.10)		2,428,681.90	59
Jul-18	(41,164.10)		2,387,517.80	58
Aug-18	(41,164.10)		2,346,353.70	57
Sep-18	(41,164.10)		2,305,189.60	56
Oct-18	(41,164.10)		2,264,025.50	55
Nov-18	(41,164.10)		2,222,861.40	54
Dec-18	(41,164.10)		2,181,697.30	53
Jan-19	(41,164.10)		2,140,533.20	52
Feb-19	(41,164.10)		2,099,369.10	51
Mar-19	(41,164.10)		2,058,205.00	50
Apr-19	(41,164.10)		2,017,040.90	49
May-19	(41,164.10)		1,975,876.80	48
Jun-19	(41,164.10)		1,934,712.70	47
Jul-19	(41,164.10)		1,893,548.60	46
Aug-19	(41,164.10)		1,852,384.50	45
Sep-19	(41,164.10)		1,811,220.40	44
Oct-19	(41,164.10)		1,770,056.30	43
Nov-19	(41,164.10)		1,728,892.20	42
Dec-19	(41,164.10)		1,687,728.10	41
Jan-20	(41,164.10)		1,646,564.00	40
Feb-20	(41,164.10)		1,605,399.90	39
Mar-20	(41,164.10)		1,564,235.80	38
Apr-20	(41,164.10)		1,523,071.70	37
May-20	(41,164.10)		1,481,907.60	36
Jun-20	(41,164.10)		1,440,743.50	35
Jul-20	(41,164.10)		1,399,579.40	34
Aug-20	(41,164.10)		1,358,415.30	33
Sep-20	(41,164.10)		1,317,251.20	32
Oct-20	(41,164.10)		1,276,087.10	31
Nov-20	(41,164.10)		1,234,923.00	30
Dec-20	(41,164.10)		1,193,758.90	29
Jan-21	(41,164.10)		1,152,594.80	28
Feb-21	(41,164.10)		1,111,430.70	27
Mar-21	(41,164.10)		1,070,266.60	26
Apr-21	(41,164.10)		1,029,102.50	25
May-21	(41,164.10)		987,938.40	24
Jun-21	(41,164.10)		946,774.30	23
Jul-21	(41,164.10)		905,610.20	22
Aug-21	(41,164.10)		864,446.10	21
Sep-21	(41,164.10)		823,282.00	20
Oct-21	(41,164.10)		782,117.90	19
Nov-21	(41,164.10)		740,953.80	18
Dec-21	(41,164.10)		699,789.70	17
Jan-22	(41,164.10)		658,625.60	16
Feb-22	(41,164.10)		617,461.50	15
Mar-22	(41,164.10)		576,297.40	14
Apr-22	(41,164.10)		535,133.30	13
May-22	(41,164.10)		493,969.20	12
Jun-22	(41,164.10)		452,805.10	11
Jul-22	(41,164.10)		411,641.00	10
Aug-22	(41,164.10)		370,476.90	9
Sep-22	(41,164.10)		329,312.80	8
Oct-22	(41,164.10)		288,148.70	7
Nov-22	(41,164.10)		246,984.60	6
Dec-22	(41,164.10)		205,820.50	5
Jan-23	(41,164.10)		164,656.40	4
Feb-23	(41,164.10)		123,492.30	3
Mar-23	(41,164.10)		82,328.20	2
Apr-23	(41,164.10)		41,164.10	1
May-23	(41,164.10)		(0.00)	0

✓ Agrees to 2.i Post Retirement - Employee Expense Related Reserves

CenterPoint Energy
 South Texas Division
 Postretirement Adjustment
 For the Test Year Ended December 31, 2022

Source: HR

Company	[A] Accrued Cost @12/31/22	[B] Net Benefit Liab @12/31/22 GL 259042	[C]=[A - B] Adjustments (AOCl)
Entex	\$ ✓ ₁ (36,678,000)	\$ ✓ ₂ (29,950,000)	\$ (6,728,000) ②

Source: Aon Hewitt

* Accrued cost represents the cumulative GAAP expenses that have not been reflected in rates due to accounting change from cash to accrual basis for rate making purposes.

CenterPoint Energy, Inc.
 Proprietary & Confidential

Accounting Requirements—Postretirement Medical and Life Plan

Development of ASC 715 Prepaid (Accrued) Cost, December 31, 2022 (000s)

Division	Cost Center	(Accrued) Prepaid 1/1/2022	(Expense) Income	Contributions	Special Adjustments	(Accrued) Prepaid 12/31/2022	1/1/2022-12/31/2022 Benefit Payments ¹	
003A	CE Houston Electric	101452	\$ (122,723)	\$ 6,172	\$ 929	\$ 0	\$ (115,622)	\$ 5,519
002R	CERC Corporate	104397	\$ 4,815	\$ (368)	\$ 59	\$ 0	\$ 4,506	\$ 59
024A	CE MRT	205163	388	292	6	0	686	114
0027	CEGT	206755	(3,882)	(675)	451	0	(4,106)	451
036A	CEFS	209004	(1,975)	(140)	99	0	(2,016)	99
0015	Ark / Ok (Summit)		(28,934)	(66)	1,014	0	(27,986)	1,014
072A	CE Minnesota Gas	124341	(8,857)	(621)	(42)	0	(9,520)	1,036
002U	CES (Discontinued)	104316	(886)	(90)	68	0	(908)	68
080A	CE Intrastate Pipelines	158205	(59)	(13)	0	0	(72)	0
086A	Mobile Energy Solutions	141029	(57)	(5)	3	0	(59)	3
082A	CE Entex	127026	(35,893)	(2,109)	1,324	0	(36,678) ✓	1,324
CERC	CERC Subtotal		\$ (75,340)	\$ (3,795)	\$ 2,982	\$ 0	\$ (78,153)	\$ 4,168
002A	CE Corporate—Allocated	125308	(46,393)	(2,347)	1,719	0	(47,021)	1,719
002B	CE Corporate—Unallocated	125310	(6,154)	379	0	0	(5,775)	0
Total	Total CenterPoint Energy		\$ (250,610)	\$ 409	\$ 5,630	\$ 0	\$ (244,571)	\$ 11,406

¹ Gross benefit payments minus employee contributions.

02017 2022 ASC715 PostRetMed - Disclosure 01/17/2023

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✓
 ✓
 Agrees to 2.i Post Retirement - Employee Expense Related Reserves
 Agrees to SW 2g & 2i Emp Ben SAP

CenterPoint Energy
 Deferred Comp Adjustment
 For the Test Year Ended December 2022

Source: Aon Hewitt

Company	Accrued Cost @12/31/2022	GL 265020 @12/31/2022	Adjustments (AOCI)
Entex	\$ (435,000) ✓	\$ (591,660) ✓	156,660



CenterPoint Energy, Inc.
 Proprietary & Confidential

Accounting Requirements—DCP

Amounts Recognized in AOCI as of December 31, 2022 (000s)

Discount Rate: 5.00%

Division	Cost Center	Amounts Recognized in AOCI			Reconciliation with Accrued Cost			
		Prior Service Cost	Net Loss/(Gain)	Total	Net Pension (Liability)	Amounts Recognized in AOCI	(Accrued) Pension Cost	
003A	CE Houston Electric	\$ 0	\$ (932)	\$ (932)	\$ (4,473)	\$ (932)	\$ (5,405)	
016	CERC Corporate	104397	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
0437	CE MRT	205163	0	(118)	(118)	(118)	(118)	
0437	CEGT	206755	0	(170)	(170)	(50)	(220)	
0437	CEFS	209004	0	(327)	(327)	0	(327)	
062A	CE Arkla	115270	0	0	0	0	0	
016	Ark / Ok (Summit)	104373	0	(108)	(108)	(20)	(128)	
072A	CE Minnesota Gas	124341	0	(283)	(283)	(82)	(365)	
016	CES (Discontinued)	104316	0	(661)	(661)	(604)	(1,265)	
080	CE Intrastate Pipelines	158205	0	(4)	(4)	(20)	(24)	
082A	CE Entex	127026	0	231	231	(666)	(435) ✓	
	Subtotal CE Resources Corp.		\$ 0	\$ (1,440)	\$ (1,440)	\$ (1,442)	\$ (2,882)	
002A	CE Corporate—Allocated	125308/125311	\$ 0	\$ 734	\$ 734	\$ (9,738)	\$ 734	\$ (9,004)
002B	CE Corporate—Unallocated	125310	\$ 0	\$ (1,736)	\$ (1,736)	\$ (8,472)	\$ (1,736)	\$ (10,208)
	Grand Total		\$ 0	\$ (3,374)	\$ (3,374)	\$ (24,125)	\$ (3,374)	\$ (27,499)

02017 2022 CNP DCP Disclosure_20230117

Disclosure
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✓ Agrees to 2i Summary - Employee Expense Related Reserves

CenterPoint Energy
 South Texas Division
 Bad Debt 123010
 For The Ties Year Ended December 31, 2022

Source: Financial Accounting Gas

Month	South Texas				Other Divisions				Total Enter			
	Year	Write Offs	Accruals/Adjustments	Adjusted Balance	Year	Write Offs	Accruals/Adjustments	Adjusted Balance	Year	Write Offs	Accruals/Adjustments	Adjusted Balance
December	2021	\$ 37,640.40	(34,956.07)	\$(1,004,458.98)	2021	\$ 269,310.29	(549,902.16)	\$(7,149,486.44)	2021	\$ 298,959.69	(594,857.23)	\$(1,006,888.73)
January	2022	27,148.17	(41,926.04)	(1,016,530.52)	139,779.77	(204,346.52)	(7,853,545.37)	18,336.36	168,829.94	(59,770.87)	(7,113,745.20)	(1,705,900.94)
February	2022	15,544.48	(32,660.43)	(1,033,646.47)	81,279.16	(1,304,026.36)	(6,468,239.85)	18,336.36	96,823.64	1,271,365.93	(5,745,553.63)	(2,219,918.24)
March	2022	29,544.22	(28,546.11)	(1,032,661.36)	241,539.03	(694,468.48)	(6,516,691.05)	(1,380,754.76)	271,373.25	(318,836.34)	(5,739,016.72)	(2,054,269.77)
April	2022	36,106.53	(27,658.99)	(1,024,213.82)	413,837.89	(285,226.86)	(6,359,480.12)	(7,792,186.52)	450,044.42	(284,385.95)	(5,738,361.25)	(2,215,441.35)
May	2022	53,880.82	(124,164.54)	(1,094,487.54)	524,005.37	(614,903.23)	(6,450,377.98)	(7,398,661.87)	577,886.19	(739,067.77)	(5,786,542.83)	(1,786,062.76)
June	2022	62,695.76	(27,449.68)	(1,059,251.46)	909,179.48	(515,045.97)	(6,056,245.47)	7,807.27	971,874.24	(542,496.65)	(4,995,164.24)	(1,415,266.03)
July	2022	63,994.96	(25,567.22)	(1,024,823.82)	775,150.05	(685,026.94)	(5,277,663.65)	(7,062,272.78)	839,144.91	(476,136.45)	(4,995,164.24)	(1,415,266.03)
August	2022	63,994.96	(25,567.22)	(1,024,823.82)	775,150.05	(685,026.94)	(5,277,663.65)	(7,062,272.78)	839,144.91	(476,136.45)	(4,995,164.24)	(1,415,266.03)
September	2022	63,994.96	(25,567.22)	(1,024,823.82)	775,150.05	(685,026.94)	(5,277,663.65)	(7,062,272.78)	839,144.91	(476,136.45)	(4,995,164.24)	(1,415,266.03)
October	2022	63,781.33	(68,368.39)	(1,050,955.28)	522,654.20	(736,263.96)	(5,737,989.16)	(7,072,900.04)	598,035.53	(736,263.96)	(4,995,164.24)	(1,415,266.03)
November	2022	65,249.90	(72,169.21)	(1,050,955.28)	144,536.14	(791,076.78)	(6,374,521.55)	(7,708,130.68)	169,786.04	(853,245.99)	(5,686,603.59)	(2,098,854.70)
December	2022	44,059.41	(117,754.71)	(1,124,569.89)	227,915.74	(696,048.40)	(6,842,654.21)	(8,177,263.34)	271,975.15	(813,803.11)	(6,210,891.41)	(2,629,982.66)

Source: SAP ZFAT

TIES Trial Balance (2511)
 Company:0082 CenterPoint Energy Enter
 Profit Center Group: *
 Fiscal Year:2022 Period: 12 Name: *
 Lead Column: *
 YTD

Account	Cur Period	YTD
123010 Acct Prov Uncoll1 Accts-Commodity	810,171.84	(4,856,869.41)
123011 Uncoll1 UB-Commodity	(1,352,001.00)	(1,352,001.00)
* 1441 Acct Prov Uncoll1-Commodity	(541,827.96)	(6,210,891.41)
** Functional area	(541,827.96)	(6,210,891.41)

TIES Trial Balance (2510)
 Company:0082 CenterPoint Energy Enter
 Profit Center Group: *
 Fiscal Year:2021 Period: 12 Name: *
 Lead Column: *
 YTD

Account	Cur Period	YTD
123010 Acct Prov Uncoll1 Accts-Commodity	814,156.08	(5,154,817.73)
123011 Uncoll1 UB-Commodity	(814,796.08)	(814,796.08)
* 1441 Acct Prov Uncoll1-Commodity	(2,514.92)	(6,397,592.73)
** Functional area	(2,514.92)	(6,397,592.73)

✓1 Agrees to 2] Bad Debt Reserve - 123010

CenterPoint Energy
 South Texas Division
 Injuries and Damages Reserve Summary
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 Fiscal Year:2022 Period: 12

Lead column	YTD
258030 Injuries & Damages-Workers' Comp	(1,836,466.90)
* 2282 AccumProv-Inj/Damage	(1,836,466.90)
** Functional area	(1,836,466.90)

✓1

- ✓1 Agrees to 2.k - 258030 Injuries and Damages Reserve
- ✓2 Agrees to 2.k - Summary Injuries and Damages Reserve

CenterPoint Energy
 South Texas Division
 Entex Actuarial Report
 For The Test Year Ended December 31, 2022

Source: Aon Hewitt



CenterPoint Energy, Inc.

Development of Prepaid (Accrued) Cost, December 31, 2022 (000s)*

Division	Cost Center	(Accrued)/Prepaid Benefit Cost, 1/1/2022	Pension Expense	Contributions	Special Adjustments	Discount Rate: 5.15%		Long-Term Rate: 6.50%	
						(Accrued)/Prepaid Benefit Cost, 12/31/2022	Benefit Payments		
003A	CE Houston Electric	101452	\$ 176,841	\$ (80,457)	\$ 12,295	\$ 0	\$ 128,679	\$ 159,548	
016	CERC Corporate	104397	\$ 8,881	\$ (6,898)	\$ 0	\$ 0	\$ 1,983	\$ 17,209	
0437	CE MRT	205163	9,302	(7,890)	0	0	1,612	16,785	
0437	CEGT	206755	24,076	(18,181)	0	0	5,895	36,946	
0437	CEFS	209004	3,537	(2,759)	0	0	778	8,628	
082A	CE Arkla	115270	0	0	0	0	0	0	
016	Ark / Ok (Summit)	104373	24,821	(21,648)	0	0	3,173	102,262	
072A	CE Minnesota Gas	124341	18,932	(10,745)	3,886	0	12,073	22,979	
016	CES (Discontinued)	104316	(942)	534	0	0	(408)	6,795	
080	CE Intrastate Pipelines	158205	(33)	(247)	0	0	(280)	675	
016	Mobile Energy Solutions	104320	0	(57)	0	0	(57)	849	
0550	VUHI	165999	(4,532)	(1,463)	507	0	(5,488)	6,386	
082A	CE Entex	127026	28,384	(21,959)	5,242	0	11,667	43,574	
	Subtotal CE Resources Corp.		\$ 112,406	\$ (91,113)	\$ 9,835	\$ 0	\$ 30,628	\$ 263,118	
002A	CE Corporate—Allocated	125308/125311	\$ 13,641	\$ (13,845)	\$ 5,070	\$ 0	\$ 4,866	\$ 39,007	
002B	CE Corporate—Unallocated	125310	\$ 12,788	\$ (5,046)	\$ 0	\$ 0	\$ 7,740	\$ 5,530	
	Grand Total		\$ 315,674	\$ (170,461)	\$ 27,000	\$ 0	\$ 172,213	\$ 467,203	

* Numbers may not add due to rounding

Proprietary & Confidential | 02017 2022 CNP RP Disclosure_20230116

✓ Agrees to 2.I Retirement Plan Asset

CenterPoint Energy
 South Texas Division
 For the Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)			
Company:0082 CenterPoint Energy Entex			
Profit Center Group: RRSTX		Name: South Texas Reporting Area	
Fiscal Year:2022		Period: 12	
Lead column		Cur Period	YTD
* 1010	Plant in service	615,713.05	460,367,799.16
* 1060	Comp Const Not Class	3,831,855.10	22,627,961.88
* 1070	Constr Work in Prog	(7,103,907.16)	16,957,112.74
* 1080	Acc Prov For Depr	1,888,375.32	(111,342,175.62)
* 1110	Acc Prov-Amort Plt	(121,243.38)	(3,961,952.63)
* 1140	Acquisition Adj		695,547.48
* 1150	Amort Acq Adj	(1,783.45)	(347,773.73)
* 1421	Customer A/R - Commodity	(2,229.18)	36,876.91
* 1430	Other Accts Rec	1,561.89	892,676.08
* 1441	Acc Prov Uncoll-Commodity	(133,231.88)	(942,500.05)
* 1444	Acc Prov Un A/R - Other	(244.42)	(10,501.92)
* 1540	Matls Oper Supplies	(110,856.22)	2,367,618.40
* 1630	Stores Exp Undist	93,904.34	(119,928.49)
* 1641	Gas Str Undrgrnd-Cur	(825,235.21)	3,544,917.78
* 1650	Prepayments	(6,975.80)	8,960.71
* 1730	Accrued Util Rev	7,781,068.86	16,809,418.92
* 1823	Oth Regulatory Asset	344,607.65	10,150,832.17
* 1840	Clearing Accts	(59,829.82)	(438,345.51)
* 1860	Misc Deferred Debits	(7.36)	(7.36)
* 1900	Acc Deferred Inc Tax	(28,425.00)	(762,199.00)
* 1910	Unrec Pur Gas Csts	3,700,293.42	52,676,343.07
* 2160	Unap Rtned Earnings		(83,281,358.83)
* 2282	AccumProv-Inj/Damage	(19,771.09)	(788,721.25)
* 2300	Asset Retirement Obligtns	2,642,419.19	(12,407,229.89)
* 2320	Accounts Payable	(7,613,277.36)	(14,374,781.70)
* 2360	Taxes Accrued	(1,181,713.94)	(5,230,564.23)
* 2370	Interest Accrued	(195.35)	(870,497.66)
* 2420	Misc Curr & Acc Liab	49.17	4,965.13
* 2530	Oth Defered Credits		(484.48)
* 2540	Oth Regulatory Liab	261,685.73	(27,483,812.17)
* 2820	Def Inc Tax-Oth Prop	(52,433.00)	(453,815.55)
* 4030	Depreciation	1,188,860.43	14,004,824.48
* 4043	Amrt Lmt-Trm Gas Plantt	1,425.79	15,235.51
* 4050	Amort Other Plant	121,279.12	1,370,849.59
* 4074	Unrec Reg Exp-Credit	(38,656.23)	(771,120.36)
* 4081	Other Taxes-Non-Inc	1,286,588.16	10,693,591.53
* 4091	Inc Taxes-Oper Inc	(904,892.00)	(1,159,880.00)
* 4101	Prov For Def Inc Tax	2,313,111.00	5,876,668.00
* 4170	Rev-Nonutility Oper	(38,593.86)	(190,992.54)
* 4191	AFUDC Other	(61,055.10)	(524,709.64)
* 4250	Misc Amort	1,783.45	21,401.46
* 4261	Donations	4,220.82	18,935.22
* 4263	Penalties	2,500.00	58,494.11

CenterPoint Energy
 South Texas Division
 For the Test Year Ended December 31, 2022

* 4264	Expd For Civic Act	6,988.17	110,232.46
* 4265	Other Deductions	854.38	15,427.82
* 4300	In-Debt To Assoc Cos	801,353.36	4,540,294.97
* 4310	Other Interest Exp	(124,942.33)	(872,462.91)
* 4320	Borrowed AFUDC-CR	(30,838.56)	(265,027.61)
* 4390	Adj To Retained Earn		81,747.02
* 4800	Gas Residential Sale	(16,696,944.41)	(102,356,235.25)
* 4811	Gas S Comm Sales	(6,820,314.08)	(44,827,014.46)
* 4812	Gas L Comm Sales	(618,414.18)	(1,001,458.51)
* 4814	Gas SV Ind Sales	(74,733.13)	(332,727.03)
* 4880	Gas Misc Service Rev	(175,064.79)	(2,199,082.28)
* 4893	Transp Rev-Distrib	(301,716.48)	(3,435,253.74)
* 4930	Rent From Gas Prop		(9,912.20)
* 4950	Other Gas Revs	(1,145.66)	(194,928.69)
* 8040	Gas City Gate Purch	14,914,925.94	50,972,596.76
* 8051	Pur Gas Adjustments	(3,700,293.42)	(4,669,600.64)
* 8081	Gas Storage - Debit	1,115,805.35	5,316,755.29
* 8082	Gas Storage - Credit	(431,605.91)	(6,716,840.13)
* 8580	Transmission of Gas	3,104,940.40	25,069,950.53
* 8700	Oper Supv & Eng	181,177.63	774,915.71
* 8710	Distr Load Dispatch	3,228.92	36,466.55
* 8740	Mains & Services Exp	291,251.90	4,343,215.96
* 8760	Meas & Reg Sta Exps	1,994.13	121,837.19
* 8780	Meter & House Reg	174,276.09	1,732,371.04
* 8790	Customer Install Exp	149,715.70	1,573,375.44
* 8800	Other Utility Expense	198,917.23	2,160,726.96
* 8810	Rents	24,967.08	313,305.09
* 8850	Maint Supv & Eng	180,552.66	772,405.49
* 8870	Maintenance of Mains	177,051.42	2,671,498.26
* 8890	Maint of Meas & Reg	61,388.08	364,969.44
* 8900	Maint-Meas & Reg Sta	691.91	19,554.30
* 8910	Maint-Meas & Reg-Cit	4.30	743.58
* 8920	Maint of Services	51,470.81	1,586,332.96
* 8930	Maint-Mtr & Hous Reg	43,147.52	524,573.22
* 8940	Maint of Oth Equip	56,575.86	384,571.85
* 9010	Supervision	102,240.67	405,903.74
* 9020	Meter Reading Exp	47,156.54	479,667.16
* 9030	Cust Records & Colle	352,656.36	3,136,069.17
* 9040	Uncollectible Accts	129,416.62	784,050.71
* 9080	Cust Assistance Exp		110.06
* 9090	Info & Instruc Adv	1,821.62	60,299.25
* 9100	Misc Cust Srv & Info	467.34	13,997.68
* 9110	Supervision	467.34	13,997.68
* 9120	Demo & Selling Exps	70.36	3,175.16
* 9130	Advertising Exps	(79.50)	10,440.39
* 9160	Misc Sales Exps	123.95	864.54
* 9200	Admin & Gen Salaries	72,169.57	460,523.88
* 9210	Office Supplies & Ex	66,264.43	690,907.68
* 9230	Outside Services Emp	6,067.10	93,352.28
* 9240	Property Insurance	4,217.67	53,212.49
* 9250	Injuries & Damages	60,153.64	(433,664.47)
* 9260	Empl Pensions&Ben	640,377.17	4,333,781.41
* 9301	Gen Advertising Exp	500.92	4,261.60
* 9302	Misc General Exps	430,858.07	3,435,796.57
* 9310	Rents	789.81	172,357.35
* 9320	Maint Gen Plant	6,672.00	47,362.04
* CLRS	Clearing Stores		
* CLRT	Clearing Transportation		
**	Functional area	2,264,423.25	304,111,468.53

FERC ACCT	Lead column	YTD	Income Statement
1010	* 1010 Plant in service	460,367,799.16	0
1060	* 1060 Comp Const Not Class	22,627,961.88	0
1070	* 1070 Constr Work in Prog	16,957,112.74	0
1080	* 1080 Acc Prov For Depr	(111,342,175.62)	0
1110	* 1110 Acc Prov-Amort Plt	(3,961,952.63)	0
1140	* 1140 Acquisition Adj	695,547.48	0
1150	* 1150 Amort Acq Adj	(347,773.73)	0
1421	* 1421 Customer A/R - Commodity	36,876.91	0
1430	* 1430 Other Accts Rec	892,676.08	0
1441	* 1441 Acc Prov Uncoll-Commodity	(942,500.05)	0
1444	* 1444 Acc Prov Un A/R - Other	(10,501.92)	0
1540	* 1540 Matls Oper Supplies	2,367,618.40	0
1630	* 1630 Stores Exp Undist	(119,928.49)	0
1641	* 1641 Gas Str Undrgrnd-Cur	3,544,917.78	0
1650	* 1650 Prepayments	8,960.71	0
1730	* 1730 Accrued Util Rev	16,809,418.92	0
1823	* 1823 Oth Regulatory Asset	10,150,832.17	0
1840	* 1840 Clearing Accts	(438,345.51)	0
1860	* 1860 Misc Deferred Debits	(7.36)	0
1900	* 1900 Acc Deferred Inc Tax	(762,199.00)	0
1910	* 1910 Unrec Pur Gas Csts	52,676,343.07	0
2160	* 2160 Unap Rtnd Earnings	(83,281,358.83)	0
2282	* 2282 AccumProv-Inj/Damage	(788,721.25)	0
2300	* 2300 Asset Retirement Obligtns	(12,407,229.89)	0
2320	* 2320 Accounts Payable	(14,374,781.70)	0
2360	* 2360 Taxes Accrued	(5,230,564.23)	0
2370	* 2370 Interest Accrued	(870,497.66)	0
2420	* 2420 Misc Curr & Acc Liab	4,965.13	0
2530	* 2530 Oth Defered Credits	(484.48)	0
2540	* 2540 Oth Regulatory Liab	(27,483,812.17)	0
2820	* 2820 Def Inc Tax-Oth Prop	(453,815.55)	0
4030	* 4030 Depreciation	14,004,824.48	Depreciation & Amortization
4043	* 4043 Amrt Lmt-Trm Gas Plantt	15,235.51	Depreciation & Amortization
4050	* 4050 Amort Other Plant	1,370,849.59	Depreciation & Amortization
4074	* 4074 Unrec Reg Exp-Credit	(771,120.36)	Depreciation & Amortization
4081	* 4081 Other Taxes-Non-Inc	10,693,591.53	Taxes Other Than Income Taxes
4091	* 4091 Inc Taxes-Oper Inc	(1,159,880.00)	Federal Income Tax
4101	* 4101 Prov For Def Inc Tax	5,876,668.00	Federal Income Tax
4170	* 4170 Rev-Nonutility Oper	(190,992.54)	0
4191	* 4191 AFUDC Other	(524,709.64)	0
4250	* 4250 Misc Amort	21,401.46	0
4261	* 4261 Donations	18,935.22	0
4263	* 4263 Penalties	58,494.11	0
4264	* 4264 Expd For Civic Act	110,232.46	0
4265	* 4265 Other Deductions	15,427.82	0
4300	* 4300 In-Debt To Assoc Cos	4,540,294.97	0
4310	* 4310 Other Interest Exp	(872,462.91)	0
4320	* 4320 Borrowed AFUDC-CR	(265,027.61)	0
4390	* 4390 Adj To Retained Earn	81,747.02	0
4800	* 4800 Gas Residential Sale	(102,356,235.25)	Gas Sales Revenues
4811	* 4811 Gas S Comm Sales	(44,827,014.46)	Gas Sales Revenues
4812	* 4812 Gas L Comm Sales	(1,001,458.51)	Gas Sales Revenues
4814	* 4814 Gas SV Ind Sales	(332,727.03)	Gas Sales Revenues
4880	* 4880 Gas Misc Service Rev	(2,199,082.28)	Other Operating Revenues
4893	* 4893 Transp Rev-Distrib	(3,435,253.74)	Other Operating Revenues
4930	* 4930 Rent From Gas Prop	(9,912.20)	Other Operating Revenues
4950	* 4950 Other Gas Revs	(194,928.69)	Other Operating Revenues

	8040 *	8040 Gas City Gate Purch	50,972,596.76	Gas Purchased	
	8051 *	8051 Pur Gas Adjustments	(4,669,600.64)	Gas Purchased	
	8081 *	8081 Gas Storage - Debit	5,316,755.29	Gas Purchased	
	8082 *	8082 Gas Storage - Credit	(6,716,840.13)	Gas Purchased	
	8580 *	8580 Transmission of Gas	25,069,950.53	Transmission of Gas	
	8700 *	8700 Oper Supv & Eng	774,915.71	Division Operations Expenses	
	8710 *	8710 Distr Load Dispatch	36,466.55	Division Operations Expenses	
	8740 *	8740 Mains & Services Exp	4,343,215.96	Division Operations Expenses	
	8760 *	8760 Meas & Reg Sta Exps	121,837.19	Division Operations Expenses	
	8780 *	8780 Meter & House Reg	1,732,371.04	Division Operations Expenses	
	8790 *	8790 Customer Install Exp	1,573,375.44	Division Operations Expenses	
	8800 *	8800 Other Utility Expense	2,160,726.96	Division Operations Expenses	
	8810 *	8810 Rents	313,305.09	Division Operations Expenses	
	8850 *	8850 Maint Supv & Eng	772,405.49	Division Maintenance Expenses	
	8870 *	8870 Maintenance of Mains	2,671,498.26	Division Maintenance Expenses	
	8890 *	8890 Maint of Meas & Reg	364,969.44	Division Maintenance Expenses	
	8900 *	8900 Maint-Meas & Reg Sta	19,554.30	Division Maintenance Expenses	
	8910 *	8910 Maint-Meas & Reg-Cit	743.58	Division Maintenance Expenses	
	8920 *	8920 Maint of Services	1,586,332.96	Division Maintenance Expenses	
	8930 *	8930 Maint-Mtr & Hous Reg	524,573.22	Division Maintenance Expenses	
	8940 *	8940 Maint of Oth Equip	384,571.85	Division Maintenance Expenses	
	9010 *	9010 Supervision	405,903.74	Customer Accounts Expense	
	9020 *	9020 Meter Reading Exp	479,667.16	Customer Accounts Expense	
	9030 *	9030 Cust Records & Colle	3,136,069.17	Customer Accounts Expense	
	9040 *	9040 Uncollectible Accts	784,050.71	Customer Accounts Expense	
	9080 *	9080 Cust Assistance Exp	110.06	Customer Accounts Expense	
	9090 *	9090 Info & Instruc Adv	60,299.25	Customer Accounts Expense	
	9100 *	9100 Misc Cust Srv & Info	13,997.68	Customer Accounts Expense	
	9110 *	9110 Supervision	13,997.68	Customer Accounts Expense	
	9120 *	9120 Demo & Selling Exps	3,175.16	Customer Accounts Expense	
	9130 *	9130 Advertising Exps	10,440.39	Customer Accounts Expense	
	9160 *	9160 Misc Sales Exps	864.54	Customer Accounts Expense	
	9200 *	9200 Admin & Gen Salaries	460,523.88	Administrative & General Expenses	
	9210 *	9210 Office Supplies & Ex	690,907.68	Administrative & General Expenses	
	9230 *	9230 Outside Services Emp	93,352.28	Administrative & General Expenses	
	9240 *	9240 Property Insurance	53,212.49	Administrative & General Expenses	
	9250 *	9250 Injuries & Damages	(433,664.47)	Administrative & General Expenses	
	9260 *	9260 Empl Pensions&Ben	4,333,781.41	Administrative & General Expenses	
	9301 *	9301 Gen Advertising Exp	4,261.60	Administrative & General Expenses	
	9302 *	9302 Misc General Exps	3,435,796.57	Administrative & General Expenses	
	9310 *	9310 Rents	172,357.35	Administrative & General Expenses	
	9320 *	9320 Maint Gen Plant	47,362.04	Administrative & General Expenses	
CLRS	*	CLRS Clearing Stores	-		0
CLRT	*	CLRT Clearing Transportation	-		0
Functional	**	Functional area	304,111,468.53		

Row Labels	FERC DESC	GL Number	EMR Schedule Source	Sum of YTD
1010 Total	Plant in service	Other		460,367,799.16
				460,367,799.16
1060 Total	Comp Const Not Class	Other		22,627,961.88
				22,627,961.88
1070 Total	Constr Work in Prog	Other		16,957,112.74
				16,957,112.74
1080 Total	Acc Prov For Depr	Other		(111,342,175.62)
				(111,342,175.62)
1110 Total	Acc Prov-Amort Plt	Other		(3,961,952.63)
				(3,961,952.63)
1140 Total	Acquisition Adj	Other		695,547.48
				695,547.48
1150 Total	Amort Acq Adj	Other		(347,773.73)
				(347,773.73)
1421 Total	Customer A/R - Commodity	Other		36,876.91
				36,876.91
1430 Total	Other Accts Rec	Other		892,676.08
				892,676.08
1441 Total	Acc Prov Uncoll-Commodity	123010 123011 Other	2g ADIT Bad Debt Reserve; 2j Bad Debt 2j Bad Debt	(520,438.77) (130,145.00) (291,916.28)
				(942,500.05)
1444 Total	Acc Prov Un A/R - Other	123050	2g ADIT Bad Debt Reserve; 2j Bad Debt	(10,501.92)
				(10,501.92)
1540 Total	Matis Oper Supplies	133999	2c M&S 133998-133999	2,367,618.40
				2,367,618.40
1630 Total	Stores Exp Undist	Other		(119,928.49)
				(119,928.49)
1641 Total	Gas Str Undrgrnd-Cur	Other		3,544,917.78
				3,544,917.78
1650 Total	Prepayments	144010	2d Prepayments	8,960.71
				8,960.71
1730 Total	Accrued Util Rev	Other		16,809,418.92
				16,809,418.92
1823 Total	Oth Regulatory Asset	179043 179045 179280 Other	2g ADIT 8,209; 2m 8,209 Reg Asset 2g ADIT SSI; 2o System Safety Integrity 2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	1,052,621.77 414,540.44 4,089,468.79 4,594,201.17
				10,150,832.17
1840 Total	Clearing Accts	Other		(438,345.51)
				(438,345.51)

1860	Misc Deferred Debits	Other	(7.36)
1860 Total			(7.36)
1900	Acc Deferred Inc Tax	Other	(762,199.00)
1900 Total			(762,199.00)
1910	Unrec Pur Gas Csts	147015 2g ADIT Over-Under Gas Cost	10,981,182.37
		221135 2g ADIT Over-Under Gas Cost	(10,981,182.37)
		221143 2g ADIT Over-Under Gas Cost	19,426,863.18
		221144 2g ADIT Over-Under Gas Cost	(10,334,535.32)
		221146 2g ADIT Over-Under Gas Cost	1,888,854.51
		Other	41,695,160.70
1910 Total			52,676,343.07
2160	Unap Rtn Earnings	Other	(83,281,358.83)
2160 Total			(83,281,358.83)
2282	Accum Prov-Inj/Damage	258010 2g ADIT Injures & Damages; 2k Injuries & Damages	(368,251.48)
		258020 2g ADIT Injures & Damages; 2k Injuries & Damages	(420,469.77)
		Other	-
2282 Total			(788,721.25)
2300	Asset Retirement Obligtns	Other	(12,407,229.89)
2300 Total			(12,407,229.89)
2320	Accounts Payable	Other	(14,374,781.70)
2320 Total			(14,374,781.70)
2360	Taxes Accrued	Other	(5,230,564.23)
2360 Total			(5,230,564.23)
2370	Interest Accrued	Other	(870,497.66)
2370 Total			(870,497.66)
2420	Misc Curr & Acc Liab	232050 2n EDIT	4,965.13
2420 Total			4,965.13
2530	Oth Deferred Credits	Other	(484.48)
2530 Total			(484.48)
2540	Oth Regulatory Liab	257032 2g Def Ben Asset; 2h Def Ben Asset Liability	(3,718,958.19)
		257033 2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(21,820,707.00)
		257034 2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(368,423.18)
		257036 2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(36,202.00)
		257037 2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(1,124,140.00)
		Other	(415,381.80)
2540 Total			(27,483,812.17)
2820	Def Inc Tax-Oth Prop	Other	(453,815.55)
2820 Total			(453,815.55)
4030	Depreciation	Other	14,004,824.48
4030 Total			14,004,824.48
4043	Amrt Lmt-Trm Gas Plantt	Other	15,235.51
4043 Total			15,235.51
4050	Amort Other Plant	Other	1,370,849.59
4050 Total			1,370,849.59

4074	Unrec Reg Exp-Credit	Other	(771,120.36)
4074 Total			(771,120.36)
4081	Other Taxes-Non-Inc	1d Taxes	13,785.16
		1d Taxes	854,926.18
		1d Taxes	(95,821.50)
		1d Taxes	180,210.95
		1d Taxes	194,061.00
		1d Taxes	(59,670.01)
		1d Taxes	5,183,527.15
		1d Taxes	2,325,678.13
		1d Taxes	29,280.04
		1d Taxes	(3,809.43)
		1d Taxes	2,071,423.86
4081 Total			10,693,591.53
4091	Inc Taxes-Oper Inc	Other	(1,159,880.00)
4091 Total			(1,159,880.00)
4101	Prov For Def Inc Tax	Other	5,876,668.00
4101 Total			5,876,668.00
4170	Rev-Nonutility Oper	Other	(190,992.54)
4170 Total			(190,992.54)
4191	AFUDC Other	Other	(524,709.64)
4191 Total			(524,709.64)
4250	Misc Amort	Other	21,401.46
4250 Total			21,401.46
4261	Donations	Other	18,935.22
4261 Total			18,935.22
4263	Penalties	Other	58,494.11
4263 Total			58,494.11
4264	Expd For Civic Act	Other	110,232.46
4264 Total			110,232.46
4265	Other Deductions	Other	15,427.82
4265 Total			15,427.82
4300	In-Debt To Assoc Cos	Other	4,540,294.97
4300 Total			4,540,294.97
4310	Other Interest Exp	708030	2,803.66
		Other	(875,266.57)
4310 Total			(872,462.91)
4320	Borrowed AFUDC-CR	Other	(265,027.61)
4320 Total			(265,027.61)
4390	Adj To Retained Earn	Other	81,747.02
4390 Total			81,747.02
4800	Gas Residential Sale	412002	(14,358.83)
		412004	(13,103.06)
		412006	575,913.72

4800	Gas Residential Sale				0.38
412007	1a Revenue Adj				
412018	1a Revenue Adj			(1,343.43)	
412019	1a Revenue Adj			(1,556,603.27)	
412020	1a Revenue Adj			(33,642,721.04)	
412021	1a Revenue Adj			(12,715,970.04)	
412024	1a Revenue Adj			(3,217,150.79)	
412092	1a Revenue Adj			(88,035.82)	
412093	1a Revenue Adj			(14,609.20)	
412096	1a Revenue Adj			(12,483,388.70)	
412300	1a Revenue Adj			(32,553,462.79)	
412800	1a Revenue Adj			(4,739,900.76)	
412806	1a Revenue Adj			(381,214.67)	
412807	1a Revenue Adj			(1,178,180.13)	
412808	1a Revenue Adj			(332,106.82)	
4800 Total				(102,356,235.25)	
4811	Gas S Comm Sales				
412230	1a Revenue Adj			(7,245.90)	
412260	1a Revenue Adj			(969.03)	
412269	1a Revenue Adj			109,892.41	
412275	1a Revenue Adj			(1,292.82)	
412302	1a Revenue Adj			(3,684,902.72)	
412303	1a Revenue Adj			(4,577,703.38)	
412304	1a Revenue Adj			(1,503,715.34)	
412305	1a Revenue Adj			(29,316,001.15)	
412334	1a Revenue Adj			(700,166.70)	
412336	1a Revenue Adj			(78,827.67)	
412342	1a Revenue Adj			(2,222,200.87)	
412801	1a Revenue Adj			(2,353,484.47)	
412809	1a Revenue Adj			(65,462.79)	
412816	1a Revenue Adj			(275,148.60)	
412817	1a Revenue Adj			(149,785.43)	
4811 Total				(44,827,014.46)	
4812	Gas L Comm Sales				
412802	1a Revenue Adj			(886,914.05)	
412818	1a Revenue Adj			(9,265.15)	
412819	1a Revenue Adj			(50,997.89)	
412821	1a Revenue Adj			(54,281.42)	
4812 Total				(1,001,458.51)	
4814	Gas SV Ind Sales				
412270	1a Revenue Adj			392.22	
412307	1a Revenue Adj			(6,481.53)	
412308	1a Revenue Adj			(19,196.24)	
412309	1a Revenue Adj			(11,877.40)	
412310	1a Revenue Adj			(237,952.25)	
412335	1a Revenue Adj			(4,680.09)	
412337	1a Revenue Adj			(631.33)	
412343	1a Revenue Adj			(6,260.41)	

4814	Gas SV Ind Sales					(39,713.84)
		412803	1a Revenue Adj			(610.85)
		412822	1a Revenue Adj			(2,473.47)
		412823	1a Revenue Adj			(3,241.84)
		412824	1a Revenue Adj			(332,727.03)
4814 Total						(1,273,760.00)
4880	Gas Misc Service Rev					(259,350.60)
		443021	1a Revenue Adj, 1j GRT			(387,457.00)
		443022	1a Revenue Adj, 1j GRT			(148,185.00)
		443023	1a Revenue Adj			(127,759.00)
		443024	1a Revenue Adj, 1j GRT			(2,570.68)
		443025	1a Revenue Adj			(2,199,082.28)
4880 Total						(599,760.50)
4893	Transp Rev-Distrib					(255,627.00)
		412320	1a Revenue Adj			(900,199.18)
		412321	1a Revenue Adj			(911,355.80)
		412322	1a Revenue Adj			(185,854.52)
		412323	1a Revenue Adj			(505,934.55)
		412324	1a Revenue Adj			(11,768.82)
		412325	1a Revenue Adj			(80,793.87)
		412326	1a Revenue Adj			(4,862.40)
		412327	1a Revenue Adj			(19,276.88)
		412328	1a Revenue Adj			(1,119.89)
		412329	1a Revenue Adj			44,769.85
		421021	1a Revenue Adj			(2,208.13)
		421051	1a Revenue Adj			(3,334.55)
		421098	1a Revenue Adj			2,072.50
		421145	1a Revenue Adj			(3,435,253.74)
		421146	1a Revenue Adj			(9,912.20)
4893 Total						(9,912.20)
4930	Rent From Gas Prop					(9,912.20)
4930 Total						(176,796.79)
4950	Other Gas Revs					22,693.11
		443014	1a Revenue Adj			(4.20)
		443020	1a Revenue Adj			(0.12)
		443110	1a Revenue Adj			(40,820.69)
		443120	1a Revenue Adj			(194,928.69)
4950 Total						730,051.51
8040	Gas City Gate Purch					(197,924.20)
		505007	1b Gas Purchases			44,331,092.03
		505008	1b Gas Purchases			5,459,971.76
		505010	1b Gas Purchases			467,207.84
		505172	1b Gas Purchases			182,197.82
		505222	1b Gas Purchases			50,972,596.76
		Other	(blank)			(12,232,089.12)
8040 Total						
8051	Pur Gas Adjustments					
		505020	1b Gas Purchases			

8051	Pur Gas Adjustments	505021	1b Gas Purchases	7,717,055.98
		505163	1b Gas Purchases	(154,567.50)
8051 Total				(4,669,600.64)
8081	Gas Storage - Debit	505032	1b Gas Purchases	5,316,755.29
8081 Total				5,316,755.29
8082	Gas Storage - Credit	505031	1b Gas Purchases	(6,716,840.13)
8082 Total				(6,716,840.13)
8580	Transmission of Gas	507513	1b Gas Purchases	4,826,246.40
		507514	1b Gas Purchases	17,657,977.62
		507517	1b Gas Purchases	18,755.31
		507519	1b Gas Purchases	2,566,971.20
8580 Total				25,069,950.53
8700	Oper Supv & Eng	522062	1g Sponsor	265.60
		Other		774,650.11
8700 Total				774,915.71
8710	Distr Load Dispatch	Other		36,466.55
8710 Total				36,466.55
8740	Mains & Services Exp	Other		4,343,215.96
8740 Total				4,343,215.96
8760	Meas & Reg Sta Exps	Other		121,837.19
8760 Total				121,837.19
8780	Meter & House Reg	Other		1,732,371.04
8780 Total				1,732,371.04
8790	Customer Install Exp	Other		1,573,375.44
8790 Total				1,573,375.44
8800	Other Utility Expense	Other		2,160,726.96
8800 Total				2,160,726.96
8810	Rents	Other		313,305.09
8810 Total				313,305.09
8850	Maint Supv & Eng	522062	1g Sponsor	265.59
		Other		772,139.90
8850 Total				772,405.49
8870	Maintenance of Mains	522062	1g Sponsor	562.50
		Other		2,670,935.76
8870 Total				2,671,498.26
8890	Maint of Meas & Reg	Other		364,969.44
8890 Total				364,969.44
8900	Maint-Meas & Reg Sta	Other		19,554.30
8900 Total				19,554.30
8910	Maint-Meas & Reg-Cit	Other		743.58
8910 Total				743.58
8920	Maint of Services	522062	1g Sponsor	187.50
		Other		1,586,145.46
8920 Total				1,586,332.96

8930	Maint-Mtr & Hous Reg	Other	524,573.22
8930 Total			524,573.22
8940	Maint of Oth Equip	Other	384,571.85
8940 Total			384,571.85
9010	Supervision	522062 Other	131.03 405,772.71
9010 Total			405,903.74
9020	Meter Reading Exp	Other	479,667.16
9020 Total			479,667.16
9030	Cust Records & Colle	Other	3,136,069.17
9030 Total			3,136,069.17
9040	Uncollectible Accts	562065 Other	154,567.50 629,483.21
9040 Total			784,050.71
9080	Cust Assistance Exp	Other	110.06
9080 Total			110.06
9090	Info & Instruc Adv	Other	60,299.25
9090 Total			60,299.25
9100	Misc Cust Srv & Info	Other	13,997.68
9100 Total			13,997.68
9110	Supervision	Other	13,997.68
9110 Total			13,997.68
9120	Demo & Selling Exps	Other	3,175.16
9120 Total			3,175.16
9130	Advertising Exps	Other	10,440.39
9130 Total			10,440.39
9160	Misc Sales Exps	Other	864.54
9160 Total			864.54
9200	Admin & Gen Salaries	Other	460,523.88
9200 Total			460,523.88
9210	Office Supplies & Ex	522062 Other	91.45 690,816.23
9210 Total			690,907.68
9230	Outside Services Emp	Other	93,352.28
9230 Total			93,352.28
9240	Property Insurance	Other	53,212.49
9240 Total			53,212.49
9250	Injuries & Damages	Other	(433,664.47)
9250 Total			(433,664.47)
9260	Empl Pensions&Ben	Other	4,333,781.41
9260 Total			4,333,781.41
9301	Gen Advertising Exp	Other	4,261.60
9301 Total			4,261.60
9302	Misc General Exps	550080 1g Sponsor	13,800.98

9302	Misc General Exps	566030	1g Sponsor	5,689.42
		Other		3,416,306.17
9302 Total				3,435,796.57
9310	Rents	Other		172,357.35
9310 Total				172,357.35
9320	Maint Gen Plant	Other		47,362.04
9320 Total				47,362.04
(blank)	Clearing Stores	Other		(0.00)
	Clearing Transportation	Other		0.00
(blank) Total				0.00
Grand Total				304,111,468.53