



ANNUAL EARNINGS MONITORING REPORT

OF THE

**HOUSTON AND TEXAS COAST DIVISIONS
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
Houston and Texas Coast Divisions
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	1,169,313,428	(759,056,891)	410,256,537	
3	Other Operating Revenues	487-496	60,066,418	(3,854,898)	56,211,520	
4	Total Operating Revenues		\$ 1,229,379,846	\$ (762,911,789)	\$ 466,468,057	
5						
6	Operating Expenses ⁽¹⁾					
7	Gas Purchased	800-813	541,620,475	(541,620,475)	-	
8	Transmission of Gas	858	173,701,495	(173,701,495)	-	
9	Manufactured Gas Production	700-742	743,245	-	743,245	
10	Division Operations Expenses	870-881	68,258,908	(65,819)	68,193,089	
11	Division Maintenance Expenses	885-894	36,198,999	(77,009)	36,121,990	
12	Customer Accounts Expense	901-916	37,575,828	(1,265,375)	36,310,453	
13	Administrative & General Expenses	920-932	73,858,779	(297,015)	73,561,764	
14	Depreciation & Amortization	403-407	94,759,277	-	94,759,277	
15	Taxes Other Than Income Taxes	408.1	68,534,304	(40,545,827)	27,988,477	
16	Total Operating Expenses		\$ 1,095,251,310	\$ (757,573,014)	\$ 337,678,295	
17						
18	Operating Income		\$ 134,128,536	\$ (5,338,775)	\$ 128,789,762	
19						
20	Federal Income Tax	409-410	19,809,825	1,754,405	21,564,230	
21						
22	Total Inc before Other Inc & Deductions		\$ 114,318,711	\$ (7,093,179)	\$ 107,225,532	
23						
24	Rate Base ⁽²⁾		1,447,206,029	-	1,447,206,029	
25						
26	Percent Return on Rate Base		7.90%		7.41%	
27						
28	⁽¹⁾ Supporting workpapers for Income Statement items and related adjustments can be found at 1 - Income Statement					
29	⁽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
HOUSTON AND TEXAS COAST DIVISIONS
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
Houston and Texas Coast Divisions
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	\$ 1,169,313,428 ⁽³⁾	\$ (759,056,891)	\$ 410,256,537
3	Other Operating Revenues	487-496	60,066,418 ⁽³⁾	(3,854,898)	56,211,520
4	Total Operating Revenue ⁽⁶⁾		\$ 1,229,379,846	\$ (762,911,789)	\$ 466,468,057
5					
6	Operating Expenses				
7	Gas Purchased	800-813	\$ 541,620,475 ⁽³⁾	\$ (541,620,475)	\$ -
8	Transmission of Gas	858	173,701,495 ⁽³⁾	(173,701,495)	-
9	Manufactured Gas Production	700-742	743,245	-	743,245
10	Division Operations Expenses	870-881	68,258,908 ⁽³⁾	(65,819)	68,193,089
11	Division Maintenance Expenses	885-894	36,198,999 ⁽³⁾	(77,009)	36,121,990
12	Customer Accounts Expense	901-916	37,575,828 ⁽³⁾	(1,265,375)	36,310,453
13	Administrative & General Expenses	920-932	73,858,779 ⁽³⁾	(297,015)	73,561,764
14	Depreciation & Amortization	403-407	94,759,277	-	94,759,277
15	Taxes Other Than Income Taxes	408.1	68,534,304 ⁽³⁾	(40,545,827)	27,988,477
16	Total Operating Expenses		\$ 1,095,251,310	\$ (757,573,014)	\$ 337,678,295
17					
18	Operating Income		\$ 134,128,536	\$ (5,338,775)	\$ 128,789,762
19					
20	Federal Income Tax	409-410	⁽⁵⁾ \$ 19,809,825	⁽²⁾ \$ 1,754,405	\$ 21,564,230
21	Total Inc Before Other Inc & Deductions		\$ 114,318,711	\$ (7,093,179)	\$ 107,225,532
22					

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

CenterPoint Energy
 Houston and Texas Coast Divisions
 Income Statement Adjustments 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	Spun Contr Memb & Em Adj	Gas Purchases	Taxes	Total Adjustment Amount
1	Operating Revenues	-	-	-	-	(759,056,891)	-	-	-	-	(759,056,891)
2	Gas Sales Revenues	-	-	-	-	3,854,899	-	-	-	-	3,854,899
3	Other Operating Revenues	-	-	-	-	-	-	-	-	-	-
4	Total Operating Revenues	-	-	-	-	(755,201,992)	-	-	-	-	(755,201,992)
5	Operating Expenses	-	-	-	-	-	-	-	-	-	-
6	Gas Purchased	-	-	-	-	-	-	-	(541,620,475)	-	(541,620,475)
7	Transmission of Gas	-	-	-	-	-	-	-	(173,701,495)	-	(173,701,495)
8	Division Operations Expenses	-	-	(58,632)	-	-	-	-	-	(9,187)	(65,919)
9	Division Maintenance Expenses	-	-	(67,677)	-	-	-	-	-	(2,099)	(77,009)
10	Customer Accounts Expense	-	-	-	-	-	22,184	-	-	-	22,184
11	Administrative & General Expenses	(265,597)	(1,285,460)	-	-	-	-	-	-	-	(1,265,375)
12	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	(31,419)	(297,015)
13	Total Operating Expenses	(265,597)	(1,285,460)	(124,309)	(124,309)	-	-	(62,037)	(715,321,969)	(40,545,827)	(60,545,827)
14	Operating Income	265,597	1,285,460	124,309	124,309	762,911,789	(22,184)	52,037	715,321,969	40,545,827	6,338,779
15	Federal Income Tax	-	-	-	-	-	-	-	-	-	1,754,405
16	Total Inc before Other Inc & Deductions	265,597	1,285,460	124,309	124,309	(1,754,405)	(22,184)	52,037	715,321,969	40,545,827	(7,093,179)
17		-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-	-	-

(1) To: 1- Income Statement

CenterPoint Energy
Houston and Texas Coast Divisions
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		\$ 9	\$ -	\$ -	\$ -	\$ 9	
2		412005: Nat Gas Sales-Res-TCAJ Refund	6,555,229	-	-	-	6,555,229	
3		412007: Nat Gas Sales-Res-Unprotected EDIT Refund	(8,936,596)	8,936,596	-	-	-	
4		412019: Gas Sales-Residential-State GRT	(266,766,259)	-	-	-	(266,766,259)	
5		412020: Residential-Customer Charge/Minimum Bill	(41,544,371)	-	-	-	(41,544,371)	
6		412021: Nat Gas Sales-Res-Distribution Chg	(19,088,482)	19,088,482	-	-	-	
7		412024: Residential-Revenue Related Taxes Recovered	(1,617,591)	-	-	1,617,591	-	
8		412092: Nat Gas Sales-Res-Storage Inventory Charge	(323,784)	-	-	323,784	-	
9		412093: Nat Gas Sales-Storage Return Accrual	(67,819,807)	-	-	-	(67,819,807)	
10		412096: Residential Nat Gas Sales - GRIP	(236,615)	-	-	-	(236,615)	
11		412273: Nat Gas Sales Res EDIT refund Unbilled	(479,983,074)	-	479,983,074	-	-	
12		412300: Res-Gas Cost Adj	(63,869,513)	-	63,869,513	-	-	
13		412800: Gas Sales-Res Gas Cost Rec Unbilled	66,658	-	-	-	66,658	
14		412806: Gas Sales-Unbilled-Res Customer Charge	(3,390,664)	-	-	-	(3,390,664)	
15		412807: Gas Sales-Unbilled-Res Distrib Charge	(2,213,826)	2,213,826	-	-	-	
16		412808: Gas Sales-Unbilled-Res Tax Recovery	-	-	-	-	-	
17		Subtotal 4800: Gas Residential Sale	\$ (949,168,484)	\$ 30,238,905	\$ 543,852,587	\$ 1,941,374	\$ (373,135,618)	\$ 576,032,866
18	4811: Gas S Comm Sales							
19		412271: Nat Gas Sales-Comm/Ind-Unprotected EDIT Refund	741,250	-	-	-	741,250	
20		412274: Nat Gas Sales-Comm/Ind EDIT refund Unbilled	(25,873)	-	-	-	(25,873)	
21		412302: Comm-Cust Chg/Minimum Bill	(18,575,754)	-	-	-	(18,575,754)	
22		412303: Comm-Commodity/Distr Chg	(11,270,731)	-	-	-	(11,270,731)	
23		412304: Comm-Rev Related Taxes Recovered	(6,193,172)	6,193,172	-	-	-	
24		412305: Comm-Gas Cost Adj	(156,854,552)	-	156,854,552	-	-	
25		412334: Comm - State GRT	(2,776,694)	2,776,694	-	-	-	
26		412336: Nat Gas Sales-Comm-Storage Inventory Charge	(521,212)	-	-	521,212	-	
27		412342: Commercial Nat Gas Sales - GRIP	(7,083,903)	-	-	-	(7,083,903)	
28		412801: Gas Sales-Unbilled-S Comm Gas Cost Rec	(11,013,073)	-	11,013,073	-	-	
29		412805: Gas Sales-Unbilled-Small Comm Cust Chge	(30,380)	-	-	-	(30,380)	
30		412816: Gas Sales-Unbilled-Small Comm Dist Chge	(412,782)	-	-	-	(412,782)	
31		412817: Gas Sales-Unbilled-Small Comm Tax Rec	(506,132)	506,132	-	-	-	
32		Subtotal 4811: Gas S Comm Sales	\$ (214,523,007)	\$ 9,475,988	\$ 167,867,625	\$ 521,212	\$ (36,658,172)	\$ 177,864,835
33	4812: Gas L Comm Sales							
34		412802: Gas Sales-Unbilled-L Comm Gas Cost Rec	(4,042,060)	-	4,042,060	-	-	
35		412818: Gas Sales-Unbilled-L Comm Cust Charge	(87,553)	-	-	-	(87,553)	
36		412819: Gas Sales-Unbilled-L Comm Dist Charge	(228,619)	-	-	-	(228,619)	
37		412821: Gas Sales-Unbilled-L Comm Tax Rec	(221,236)	221,236	-	-	-	
38		Subtotal 4812: Gas L Comm Sales	\$ (4,579,467)	\$ 221,236	\$ 4,042,060	\$ -	\$ (316,172)	\$ 4,263,296
39	4814: Gas SV Ind Sales							
40		412272: Industrial-Unprotected EDIT Refund	1,956	-	-	-	1,956	
41		412307: Ind-Cust Chg/Minimum Bill	(29,216)	-	-	-	(29,216)	
42		412308: Ind-Commodity/Distr Chg	(73,082)	-	-	-	(73,082)	
43		412309: Ind-Rev Related Taxes Recovered	(30,467)	30,467	-	-	-	
44		412310: Ind-Gas Cost Adj	(786,222)	-	786,222	-	-	
45		412335: Ind - State GRT	(14,886)	14,886	-	-	-	
46		412337: Nat Gas Sales-Ind-Storage Inventory Charge	(2,604)	-	-	2,604	-	
47		412343: Ind Nat Gas Sales - GRIP	(20,436)	-	-	-	(20,436)	
48		412803: Gas Sales-Unbilled-S Ind Gas Cost Rec	(59,935)	-	59,935	-	-	
49		412822: Gas Sales-Unbilled-Ind Customer Charge	(352)	-	-	-	(352)	
50		412823: Gas Sales-Unbilled-Ind Distrib Charge	(2,946)	-	-	-	(2,946)	
51		412824: Gas Sales-Unbilled-Ind Tax Recovery	(2,780)	2,780	-	-	-	
		Subtotal 4814: Gas SV Ind Sales	\$ (1,019,971)	\$ 48,134	\$ 845,157	\$ 2,604	\$ (124,076)	\$ 895,895

CenterPoint Energy
Houston and Texas Coast Divisions
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
52								
53	4850: Gas Intraco Transfer	411010: Nat Gas Sales-Assoc Co	(22,498)	-	-	-	(22,498)	-
54		Subtotal 4850: Gas Intraco Transfer	(22,498)	-	-	-	(22,498)	-
55								
56	4880: Gas Misc Service Rev	443010: Other Operating Revenues	(4,565)	-	-	-	(4,565)	-
57		443021: Oth Oper Rev-Connect/Disconnect	(9,840,949)	(3)	-	-	(9,840,952)	-
58		443022: Oth Oper Rev - Reconnect	(3,290,935)	-	-	-	(3,290,935)	-
59		443023: Oth Oper Rev - Collection Charges	(2,077,237)	-	-	-	(2,077,237)	-
60		443024: Oth Oper Rev - NSF Check Charge	(1,489,401)	7	-	-	(1,489,394)	-
61		443025: Oth Oper Rev-Misc Service	(1,199,777)	-	-	-	(1,199,777)	-
62		443042: Other Op Rev Franch Tax Rec	(301,582)	301,586	-	-	(17,912,859)	301,586
63		Subtotal 4880: Gas Misc Service Rev	(18,214,445)	301,586	-	-	(17,912,859)	301,586
64								
65	4883: Transp Rev-Distrib	412320: Gas Transportation - Commercial Admin Fee	(9,133,791)	-	-	-	(9,133,791)	-
66		412321: Gas Transportation - Industrial Admin Fee	(1,597,130)	-	-	-	(1,597,130)	-
67		412322: Gas Transportation-Comm-Cust Chg	(13,124,831)	-	-	-	(13,124,831)	-
68		412323: Gas Transportation-Comm-Distr Chg	(9,675,113)	-	-	-	(9,675,113)	-
69		412324: Gas Transportation-Ind-Cust Chg	(1,645,246)	-	-	-	(1,645,246)	-
70		412325: Gas Transportation-Ind-Distr Chg	(1,533,844)	-	-	-	(1,533,844)	-
71		412326: Gas Transportation-L Comm State Tax	(159,480)	159,480	-	-	-	-
72		412327: Gas Transportation-L Comm City Tax	(1,139,606)	1,139,606	-	-	-	-
73		412328: Gas Transportation-S Ind State Tax	(25,050)	25,050	-	-	-	-
74		412328: Gas Transportation-S Ind City Tax	(204,744)	204,744	-	-	-	-
75		412350: Gas Transportation - Comm Telemetry Fee	(13,320)	-	-	-	(13,320)	-
76		412351: Gas Transportation - Industrial Telemetry Fee	(7,848)	-	-	-	(7,848)	-
77		421021: Gas Transport Unbilled Tax Recovery	(84,681)	7,848	-	-	(84,681)	-
78		421098: Transport Unbilled Customer Charge	(162,111)	-	-	-	(162,111)	-
79		421145: Transp UB Distribution Charge	20,632	-	-	-	20,632	-
80		Subtotal 4883: Transp Rev-Distrib	(38,466,441)	1,535,927	-	-	(38,960,514)	1,535,927
81								
82								
83	4930: Rent From Gas Prop	488010: Rental Revenues-Assoc Co	(29,723)	-	-	-	(29,723)	-
84		488010: Property Rental Revenues	(1,652)	-	-	-	(1,652)	-
85		Subtotal 4930: Rent From Gas Prop	(31,375)	-	-	-	(31,375)	-
86								
87	4940: Gas Interdepart Rent	488012: Rental Revenues: Interdepartmental Rent	(1,316,772)	-	-	-	(1,316,772)	-
88		Subtotal 4940: Gas Interdepart Rent	(1,316,772)	-	-	-	(1,316,772)	-
89								
90	4950: Other Gas Revs	443014: Oth Oper Rev-Pipeline Safety Fee	(1,579,132)	-	-	1,579,132	-	-
91		443028: Oth Oper Rev-Wireless	(22,905)	-	-	22,905	-	-
92		443038: Oth Oper Revenue - Royalty Revenues	(7,024)	-	-	7,024	-	-
93		443110: Oth Oper Rev- Rate Case Expense Surcharge	(0)	-	-	0	-	-
94		443270: Oth Oper Rev-Line Break Settle-Gas	(408,323)	-	-	408,323	-	-
95		Subtotal 4950: Other Gas Revs	(2,017,385)	-	-	2,017,385	-	2,017,385
96								
97		Total	(1,229,379,846)	41,821,785	716,607,429	4,482,575	(468,468,057)	762,911,789

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ From: 1J - GRT in Misc Rev

⁽³⁾ To: 1 - Income Statement

Line No.	FERC	Account	Total 12/31/2022 ⁽²⁾	Adjustment Percent Reversal	Adjustment
1	8040: Gas City Gate Purch	501020: Energy Purchases Exp-LPG Mix Purch	94,340	100.00%	(94,340)
2		504010: COG-Nat Gas Purch-Asoc Co	\$ -	100.00%	\$ -
3		504019: COG-Other-Asoc 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	345,381	100.00%	(345,381)
9		505005: COG-Fuel Transportation	109,080	100.00%	(109,080)
10		505007: COG-WMBE Suppliers	13,364,651	100.00%	(13,364,651)
11		505008: COG-On System Transport Imbalance Settlements	3,210,736	100.00%	(3,210,736)
12		505009: COG-WMBE Suppliers Demand	-	100.00%	-
13		505010: COG-Nat Gas Purchases	464,830,872	100.00%	(464,830,872)
14		505011: COG-Nat Gas Purchases - Compl	-	100.00%	-
15		505013: COG-Gas Cost Settlements	-	100.00%	-
16		505024: COG-AMA Guaranteed Payment	(625,518)	100.00%	625,518
17		505026: COG-Nat Gas Inventory Charge - AMA	31,708	100.00%	(31,708)
18		505033: Inre Gas Cost - Winter Storm 2021	-	100.00%	-
19		505034: COG-Profit Sharing	-	100.00%	-
20		505172: Estimate - Gas Cost - R&C	62,069,830	100.00%	(62,069,830)
21		505175: Est Inre Gas Cost - Winter Storm 2021	-	100.00%	-
22		505184: Est N Gas Pur-LV Comm-Compl Svc	-	100.00%	-
23		505222: COG-Nat Gas Purchase - Supplier Demand	15,102,878	100.00%	(15,102,878)
24			-	100.00%	-
25	8051: Pur Gas Adjustments	505020: COG-Other-PGA/GSR Deferrals	(61,373,930)	100.00%	61,373,930
26		505021: COG-Other-Measurement & Oth Adj	85,269,178	100.00%	(85,269,178)
27		505163: COG - N Gas Over/Under - Residential	(1,285,460)	100.00%	1,285,460
28		505164: COG - N Gas Over/Under - Small Commercial	-	100.00%	-
29		505165: COG - N Gas Over/Under - Large Commercial	-	100.00%	-
30		505166: COG - N Gas Over/Under - Small Industria	-	100.00%	-
31			-	100.00%	-
32	8081: Gas Storage - Debit	505018: COG-Stor Working Gas Act-W/draw	-	100.00%	-
33		505032: COG-Storage Withdraw - Commodity	51,508,028	100.00%	(51,508,028)
34			-	100.00%	-
35	8082: Gas Storage - Credit	505006: COG-Fuel Storage Injection	-	100.00%	-
36		505017: COG-Stor Working Gas Act-Inject	-	100.00%	-
37		505031: COG-Storage Injection- Commodity	(91,131,299)	100.00%	91,131,299
38		Adjustment Total - Gas Purchased 800-813	\$ 541,620,475		⁽¹⁾ \$ (541,620,475)
39			-	100.00%	-
40			-	100.00%	-
41	8580: Transmission of Gas	504016: COG-Pipeline Svcs-Asoc Co	-	100.00%	-
42		504044: COG-PL Svc Assoc. Cos. Std. Reservation	-	100.00%	-
43		507010: Gas Transportation Exp-Asoc Co	-	100.00%	-
44		507513: Gas Transp Exp-Commodity	5,575,435	100.00%	(5,575,435)
45		507514: Gas Transp Exp - Demand	119,931,781	100.00%	(119,931,781)
46		507517: Gas Transp Exp-Commodity Storage	272,340	100.00%	(272,340)
47		507519: Gas Transp Exp-Reservation Storage	47,921,938	100.00%	(47,921,938)
48		Adjustment Total - Transmission of Gas 858	\$ 173,701,495		⁽¹⁾ \$ (173,701,495)
49			-	100.00%	-
50		Total	715,321,969.31		(715,321,969.31)
51			-	100.00%	-
52			-	100.00%	-
53		⁽¹⁾ To: 1b - Income Statement - Adjustment			
54		⁽²⁾ Source: SW Trial Balance by GL			

CenterPoint Energy
 Houston and Texas Coast Divisions
 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	\$ 22,184
2				
3		Total Reclass to 9030		<u>⁽³⁾ \$ 22,184</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
Houston and Texas Coast Divisions
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	139,010.03		
2		641112: BU PBOH-Benefit P/R Tax	3,199,874.96		
3		642612: BU AI.Structure for Tax W/I P.Brd	953,675.04		
4		646612: SC AI.Structure for Tax W/I P.Brd	1,802,624.90		
5		720040: State/Federal Regulatory Fees	1,510,579.00	100.00%	(1,510,579.00)
6		722080: Oth Taxes Exp-Sales & Use Taxes Adj	(79,257.15)	100.00%	79,257.15
7		722110: Other Taxes Exp-Excise Taxes-Fed	1,337.77		
8		722130: Oth Taxes Exp-Franch Fees/GRT-City	23,791,580.66	100.00%	(23,791,580.66)
9		722131: Oth Taxes Exp-Over/Under Recov	4,750,564.71	100.00%	(4,750,564.71)
10		722150: Other Taxes Expenses - Property	21,802,818.65		
11		722160: Other Taxes Exp-FICA	92,344.74		
12		722161: Benefits P/R Tax Reclass	(3,209.04)		
13		722200: Other Taxes Exp-State Gross Rcpts	10,572,359.75	100.00%	(10,572,359.75)
14					
15		Total	<u>\$68,534,304.02</u>		<u>⁽²⁾\$(40,545,826.97)</u>
16					
17					

18 ⁽¹⁾ Source: SW Trial Balance by GL

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

CenterPoint Energy
Houston and Texas Coast Divisions
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⁾ \$ 128,789,762
2	Add: Permanent Depreciation Difference	⁽⁶⁾ 234,578
3	Adjusted Utility Income before Taxes with Permanent Difference	\$ 129,024,340
4	Less: Texas State Margin Tax	⁽²⁾ 3,498,510
5	Taxable Federal Income	\$ 125,525,829
6	Federal Tax Rate	21.00%
7	Utility Income Taxes - Federal	\$ 26,360,424
8		
9	Interest Expense:	
10	Rate Base	⁽³⁾ 1,447,206,029
11	Weighted Cost of Capital - LTD	⁽⁵⁾ 2.7293%
12	Interest Expense	39,498,594
13	(-) Federal Tax Rate	-21.00%
14	Tax Credit due to Interest Expense	(8,294,705)
15		
16	Total Federal Taxes (including Interest tax credit)	\$ 18,065,719
17		
18	Adjustment to Income Taxes:	
19	Total Taxes (including Interest tax credit)	18,065,719
20	Less: Actual Income Tax Expense for the Test Year Ended December 31, 2022	⁽¹⁾ 19,809,825
21	Income Tax Adjustment (FERC 4091)	\$ (1,744,106)
22		
23	Utility Net Income before taxes	128,789,762
24	Less: Total Federal Taxes	(18,065,719)
25	Less: State Margin Tax	(3,498,510)
26	Utility Net Income after tax	\$ 107,225,532
27		
28	FERC 4091	⁽⁴⁾ \$ 1,754,405
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
 Houston and Texas Coast Divisions
 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⁾	\$ 1,229,379,846
2	Cost of Gas, Gross Receipts Taxes and Other ⁽²⁾	<u>(762,911,789)</u>
3	Total Non Gas Margin	\$ 466,468,057
4		
5	Texas State Margin Tax Rate	0.75%
6	State Margin Tax	⁽³⁾ \$ 3,498,510
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
 Houston and Texas Coast Divisions
 Misc Expense Adj - Sponsor/Contr/Membr/Ent
 For The Test Year Ended December 2022

Miscellaneous adjustments for: Sponsorships and Contributions, Club Memberships, and Business Entertainment

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	879	(879)
2		550080: A & G Exp-Club Membership & Exp	9302: Misc General Exps	5,788	(5,788)
3		566030: Sponsorships/Contributions	9302: Misc General Exps	24,752	(24,752)
4			Subtotal Administrative & General Expenses	31,419 ⁽²⁾	(31,419)
5					
6	Customer Accounts Expense	522062: Employ Rel Exp-Bus Entertainment	9010: Supervision	2,027	(2,027)
7			9090: Info & Instruc Adv	11	(11)
8			9100: Misc Cust Srv & Info	25	(25)
9			9110: Supervision	25	(25)
10			9120: Demo & Selling Exps	4	(4)
11			9160: Misc Sales Exps	7	(7)
12			Subtotal Customer Accounts Expense	2,099 ⁽²⁾	(2,099)
13					
14	Division Maintenance Expenses	522062: Employ Rel Exp-Bus Entertainment	8850: Maint Supv & Eng	3,090	(3,090)
15			8870: Maintenance of Mains	3,122	(3,122)
16			8920: Maint of Services	3,113	(3,113)
17			8930: Maint-Mtr & Hous Reg	7	(7)
18			Subtotal Division Maintenance Expenses	9,332 ⁽²⁾	(9,332)
19					
20	Division Operations Expenses	522062: Employ Rel Exp-Bus Entertainment	8700: Oper Supv & Eng	3,090	(3,090)
21			8740: Mains & Services Exp	3,048	(3,048)
22			8780: Meter & House Reg	3,041	(3,041)
23			8790: Customer Install Exp	7	(7)
24			Subtotal Division Operations Expenses	9,187 ⁽²⁾	(9,187)
25					
26			Total	52,037	(52,037)
27					
28					
29					
30					
31					

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

CenterPoint Energy
 Houston and Texas Coast Divisions
 Misc Expense Adj - Investor Services
 For The Test Year Ended December 2022

Line No.	FERC	Cost Center	Investor Relations Adjustment ⁽¹⁾
1	9302: Misc General Exps	125205: Investor Services	(20,450)
2		125211: Treasurer & Investor Relations	(245,147)
3		Subtotal 9302: Misc General Exps	<u>⁽²⁾ \$ (265,597)</u>
4			
5	⁽¹⁾ Source: SW 1g Investor Relations		
6	⁽²⁾ To: 1.b - Income Statement Adjustment Summary		

CenterPoint Energy
Houston and Texas Coast Divisions
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	127486	TXME: TX Measurement	8870: Maintenance of Mains	(4,984)
2				8890: Maint of Meas & Reg	(3,738)
3				8940: Maint of Oth Equip	(1,246)
4		127487	TXME: TX Measurement	8870: Maintenance of Mains	(1,566)
5				8890: Maint of Meas & Reg	(1,174)
6				8940: Maint of Oth Equip	(391)
7		RA41333941	TXME: TX Measurement	8870: Maintenance of Mains	(15,956)
8				8890: Maint of Meas & Reg	(11,967)
9				8940: Maint of Oth Equip	(3,989)
10		RA41333942	TXME: TX Measurement	8870: Maintenance of Mains	(5,013)
11				8890: Maint of Meas & Reg	(3,760)
12				8940: Maint of Oth Equip	(1,253)
13		RA41333951	8930: Maint-Mtr & Hous Reg	8930: Maint-Mtr & Hous Reg	(9,617)
14		RA41333952	8930: Maint-Mtr & Hous Reg	8930: Maint-Mtr & Hous Reg	(3,022)
15				Subtotal Division Maintenance Expenses	⁽¹⁾ \$ (67,677)
16					
17	Division Operations Expenses	127486	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(2,492)
18		127487	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(783)
19		RA41333851	N010: Gas Control	8700: Oper Supv & Eng	(6,524)
20				8710: Distr Load Dispatch	(26,098)
21		RA41333852	N010: Gas Control	8700: Oper Supv & Eng	(2,050)
22				8710: Distr Load Dispatch	(8,200)
23		RA41333941	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(7,978)
24		RA41333942	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(2,507)
25				Subtotal Division Operations Expenses	⁽¹⁾ \$ (56,632)
26					
27				Total	\$ (124,309)
28					
29					

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

⁽²⁾ Source: SW 1g Short Term Incentive

CenterPoint Energy
 Houston and Texas Coast Divisions
 Franchise Fees in Miscellaneous Revenues
 For The Test Year Ended December 2022

Line No.	FERC	Account	2022 ⁽¹⁾
1	4880: Gas Misc Service Rev	443021: Oth Oper Rev-Connect/Disconnect	3.42
2		443024: Oth Oper Rev - NSF Check Charge	-7.35
3		Total	<u>- ⁽²⁾3.93</u>
4			
5	⁽¹⁾ Source: Gas Revenue Accounting		
6	⁽²⁾ To: 1.a - Revenue Adjustment		

CenterPoint Energy
 Houston and Texas Coast Divisions
 Bad Debt Expense Adjustment
 For The Test Year Ended December 2022

Purpose: To exclude bad debt expense from customer accounting expenses.

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) \$1,285,459.75	100.00%	(1,285,459.75)
2					
3		Total	<u>\$1,285,459.75</u>		<u>(2) \$(1,285,459.75)</u>
4					
5					

(1) Source: SW Trial Balance by GL

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

CenterPoint Energy
Houston and Texas Coast Divisions
Rate Base
For The Test Year Ended December 2022

Line No.	Description	Amount
1	Net Plant	⁽¹⁾ 1,783,466,693
2	Add	
3	Cash Working Capital	⁽²⁾ (21,935,152)
4	Materials and Supplies	⁽³⁾ 33,818,699
5	Prepayments	⁽⁴⁾ 1,910,332
6	Retirement Plan Asset	⁽¹²⁾ 6,689,858
7	Deferred Asset Safety Integrity	⁽¹⁵⁾ 17,954,000
8	TAC \$8.209 Regulatory Asset	⁽¹³⁾ 7,165,119
9	Total	\$ 1,829,069,548
10		
11	Less	
12	Customer Advances	-
13	Customer Deposits	⁽⁵⁾ (38,927,737)
14	Employee Expense Related Reserves	⁽⁹⁾ (19,679,703)
15	Deferred Benefit Asset (Liability)	⁽⁸⁾ (10,103,441)
16	Bad Debt Reserve	⁽¹⁰⁾ (2,173,261)
17	Injuries, Damages, Workers Comp Reserves	⁽¹¹⁾ (4,435,961)
18	EDIT Regulatory Asset and (Liability)	⁽¹⁴⁾ (108,732,020)
19	Accumulated Deferred Income Taxes	⁽⁷⁾ (197,811,396)
20		
21	Total Rate Base	⁽¹⁶⁾ \$ 1,447,206,029
22		
23	Rate of Return ^(A)	8.0237%
24		
25	Revenue Requirement	⁽¹⁷⁾ \$ 116,119,470
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. 10567	

CenterPoint Energy
Houston and Texas Coast Divisions
Net Plant in Service Summary
For The Test Year Ended December 2022

Line No.	Description	Test Year Amount
1	Gross Plant in Service	⁽³⁾ 2,679,647,948
2	Accumulated Reserves	⁽²⁾ (905,692,022)
3	RWIP	⁽⁴⁾ 14,012,052
4	Adjustments	⁽⁵⁾ (4,501,285)
5	Total Net Plant in Service	⁽¹⁾ \$ <u>1,783,466,693</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
Houston and Texas Coast Divisions
GRIP Adjustments Summary
For The Test Year Ended December 2022

Line No.	Reg Filing	Function	PP&E Type	ALA Item	Adjustment	Allocator	Balance
1	Houston Rptg Area	Distribution Plant	37601.6951: MAINS - STEEL	End Bal: Asset Value	(6,663)	100.00%	(6,663)
2		General Plant	39102.7260: COMPUTER EQ - MISC	End Bal: Accum. Depreciation	11,446	100.00%	11,446
3			39102.7260: COMPUTER EQ - MISC	End Bal: Asset Value	(75,777)	100.00%	(75,777)
4			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Accum. Depreciation	5,210	100.00%	5,210
5			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Asset Value	(6,247)	100.00%	(6,247)
6		Intangible Plant	30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Accum. Depreciation	5,740,591	100.00%	5,740,591
7			30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Asset Value	(9,120,997)	100.00%	(9,120,997)
8							
9	Texas Coast Rptg Area	Distribution Plant	37601.6951: MAINS - STEEL	End Bal: Accum. Depreciation	-	100.00%	-
10			37601.6951: MAINS - STEEL	End Bal: Asset Value	-	100.00%	-
11			38001.7023: SERVICES - PLASTIC	End Bal: Asset Value	-	100.00%	-
12		General Plant	39102.7260: COMPUTER EQ - MISC	End Bal: Accum. Depreciation	3,455	100.00%	3,455
13			39102.7260: COMPUTER EQ - MISC	End Bal: Asset Value	(22,876)	100.00%	(22,876)
14			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Accum. Depreciation	1,573	100.00%	1,573
15			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Asset Value	(1,886)	100.00%	(1,886)
16		Intangible Plant	30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Accum. Depreciation	1,750,948	100.00%	1,750,948
17			30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Asset Value	(2,780,062)	100.00%	(2,780,062)
18							
19							
20				Total	<u>\$(4,501,285)</u>		<u>\$ (4,501,285)</u>

21 ⁽¹⁾ To: 2.a - Summary

CenterPoint Energy
Houston and Texas Coast Divisions
Plant in Service - Total
For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB/FCA 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										
2		30301	6010 PERPETUAL S & C	5,331	-	-	-	-	-	-	-
3		30301	6010 PLS INTERCO-NO OTHER	59,317	-	-	-	-	-	-	-
4		30301	6035 MISC INTANG PLANT	22,465,024	369	7,667,601	3,880,845	32,676,067	(3,844,976)	(3,880,845)	(32,625)
5		30301	6050 SOFTWARE - MISC	-	-	-	-	-	-	-	-
6		30301	6050 SOFTWARE - SAP	15,364,864	5,259	1,257,628	-	-	-	-	-
7			Subtotal Intangible Plant	39,338,837	5,652	8,925,229	3,880,845	32,676,067	(3,844,976)	(3,880,845)	(32,625)
8	Production Plant										
9		30401	6080 LAND - PROD PLTS	4,911,058	-	-	4,911,058	-	-	(4,911,058)	-
10		30501	6085 STRUCT-REAL PROP-MGC	18,833,792	-	5,120,354	-	-	-	-	-
11		31101	6095 LP GAS EQ - REAL PROP	20,242,440	-	3,636,329	-	-	-	-	-
12		32001	6105 PROD - OTHER EQUIP	2,356,630	-	718,541	-	-	-	-	-
13			Subtotal Production Plant	46,343,921	-	9,475,224	4,911,058	-	-	(4,911,058)	-
14	Distribution Plant										
15		37401	6840 LAND - GENERAL	7,388,477	-	-	-	(450)	-	-	-
16		37402	6880 LD RTS-ROW-GEN DIST	1,163,383	-	25,280	-	-	-	-	-
17		37501	6900 STRUCT-CG-MIND IMR	1,195,213	-	13,807	-	-	-	-	-
18		37601	6940 MAINS - NON C.I.	3,282,178	-	-	-	-	-	-	-
19		37601	6951 MAINS - STEEL	464,105,644	-	43,728,688	772,806	51,938	(7,757,328)	(772,806)	-
20		37601	6952 MAINS - PLASTIC	536,125,793	-	120,626,659	3,336,423	-	(4,504,486)	(3,336,423)	-
21		37601	6980 MIR-STAT-EQUIP-GEN	12,990,484	-	4,165,376	220,330	-	(295,355)	(220,330)	-
22		37601	7000 MIR-STAT-EQ-ODOR EQ	3,741,427	-	124,403	-	-	(149,362)	-	-
23		37601	7010 MIR-STAT-EQ-CITY GT	25,915,648	-	27,452	27,462	-	-	(27,462)	-
24		38001	7022 SERVICES- STEEL	14,067,942	-	1,201,891	20,400,480	-	(5,132,483)	(54,107)	-
25		38001	7023 SERVICES- PLASTIC	616,909,383	-	79,348,695	(14,212,331)	-	(8,770,625)	(6,154,055)	-
26		38101	7030 METERS-DOMESTIC/SMALL	116,324,646	-	4,912,038	-	-	(16,378,403)	-	-
27		38101	7035 CSM METERS-DOMESTIC	16,699,500	-	36,166,398	-	-	-	-	-
28		38201	7050 MTR-INSTAL-IND/ARGE	109,269,300	-	2,792,000	70,955,120	-	(9,538,369)	(70,955,120)	-
29		38301	7090 MTR-INSTAL-IND/ARGE	26,270,038	-	873,965	-	-	(71,784)	-	-
30		38301	7130 REC- DOMESTIC/HOUSE	55,770,907	-	5,894,136	-	-	(119,362)	-	-
31		38501	7150 IND. MIR-STAT EQUIP	20,652	-	-	(9,261)	-	-	-	-
32		38601	7157 OTHER PROP-CUST PREM	34,482,165	-	5,322,988	-	-	(98,541)	-	-
33		38701	7160 OTHER EQ - CNG EQUIP	-	-	-	-	-	-	-	-
34			Subtotal Distribution Plant	2,051,988,153	-	306,335,651	81,491,030	51,698	(62,772,619)	(81,497,003)	-
35	General Plant										
36		38901	7180 LAND	10,900,809	-	176,891	-	-	-	-	-
37		39001	7200 STRUCT/IMPR - GEN	32,375,343	29	405,199	-	130,265	-	-	-
38		39002	7225 LEASEHOLD IMPROVEMTS	407,767	-	245,912	-	-	(24,866)	-	-
39		39101	7230 FURN & EQUIP - MISC	1,318,793	686	3,640,031	-	17,621	-	-	-
40		39101	7232 OFFICE EQUIP-GENERAL	2,473,496	3,151	3,640,031	-	-	(82,333)	-	-
41		39102	7260 COMPUTER EQ - MISC	19,830,674	10,697	4,798,081	13,086	21,196,962	(12,045,318)	(13,086)	(53,948)
42		39301	7355 STORES EQUIP	108,358	-	(11,732)	-	-	-	-	-
43		39401	7362 TOOLSWORK EQUIP-ENT	11,019,539	-	3,394,691	6,874	-	(3,162,686)	(6,874)	-
44		39501	7370 LAB EQUIP	84,188	-	-	-	-	(84,188)	-	-
45		39701	7390 COMM EQ	5,562,588	54	274,240	-	356,763	(4,988,556)	-	-
46		39703	7420 COMM EQ - MTR RDERTS	99,747,178	-	1,663,092	-	-	(9,669,366)	-	(130,220)
47		39801	7450 MISC EQ	2,669,305	345	94,450	-	-	(47,504)	-	-
48			Subtotal General Plant	186,498,017	14,982	14,721,130	19,980	21,201,630	(31,174,636)	(19,980)	(184,185)
49	Transportation & Power Operated Equipment										
50		39201	7300 AUTOS	2,101,458	734	764,188	-	58,983	(854,276)	(23,687)	-
51		39501	7320 TRUCKS	19,294,716	-	13,484,727	88,467	65,172	(4,132,280)	(2,819,191)	(19,334)
52		39601	7340 TRAILERS	2,669,305	-	1,495,024	-	-	(62,733)	(3,364)	-
53		39601	7380 POWER OPER. EQUIP	4,199,145	-	1,495,024	-	-	(62,733)	(3,364)	-
54			Subtotal Transportation & Power Operated Equipment	37,624,624	734	17,572,789	88,467	144,576	(5,143,924)	(247,391)	(19,334)
55			Total	2,360,760,364	21,347	367,690,443	90,391,301	54,674,211	(62,248,156)	(60,548,258)	(236,127)

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	Inflight Plant					
2		30201	8010: REPERUTAN & C	-	-	5,331
3		30201	8010: REPERUTAN & C	-	-	620,717
4		30301	6035: MISC INTANG PLANT	-	-	59,431,783
5		30301	6050: SOFTWARE - MISC	-	-	16,627,251
6		30301	6060: SOFTWARE - SAP	-	-	26,558,483
7			Subtotal Inflight Plant	-	-	76,558,483
8	Production Plant					
9		30401	6080: LAND - PROD PLTS	-	-	4,911,058
10		30501	6085: STRUCT-REAL PROP -MGC	-	-	23,954,147
11		31101	6095: LP GAS EQ - REAL PROP	-	-	23,878,768
12		32001	6105: PROD - OTHER EQUIP	-	-	3,075,171
13			Subtotal Production Plant	-	-	55,819,145
14	Distribution Plant					
15		37401	6840: LAND - GENERAL	-	-	7,398,027
16		37402	6880: LD RTS-ROW-GEN DIST	-	-	1,188,674
17		37501	6900: STRUCT-CG ML/IND MR	-	-	1,209,020
18		37601	6940: MANS - NON C.I.	-	-	3,282,178
19		37601	6951: MANS - STEEL	-	-	500,129,141
20		37601	6952: MANS - PLASTIC	-	-	652,247,966
21		37601	6980: MRS STAT EQUIP-GEN	-	-	16,880,505
22		37601	7000: MRS STAT EQ - ODOOR EQ	-	-	3,716,438
23		38001	7010: MRS STAT EQ - CITY GT	-	-	25,843,300
24		38001	7022: SERVICES - STEEL	-	-	30,483,734
25		38001	7023: SERVICES - PLASTIC	-	-	689,119,862
26		38101	7050: METERS-DOMESTIC/SMALL	-	(1,187)	85,434,159
27		38101	7055: MTR INST-INDUS/SMALL	-	-	42,269,939
28		38201	7060: MTR INST-INDUS/GEN	-	-	12,889,539
29		38301	7120: REC - DOMESTIC/HOUSE	-	-	20,085,216
30		38301	7130: REC - INDUSTRIAL	-	-	61,545,660
31		38501	7150: IND. MR STAT EQUIP	-	-	20,852
32		38601	7157: OTHER PROP-CUST PREM	-	-	38,772,648
33		38701	7160: OTHER EQ - CNG EQUIP	-	-	2,614,394
34			Subtotal Distribution Plant	-	(1,187)	2,365,605,962
35	General Plant					
36		38901	7180: LAND	-	-	11,077,790
37		39001	7200: STRUCT/IMPR - GEN	-	-	32,910,837
38		39002	7225: LEASEHOLD IMPROVEMTS	-	-	628,993
39		39101	7230: FURN & EQUIP - MISC	-	-	1,437,465
40		39101	7232: OFFICE EQUIP-GENERAL	-	-	5,354,346
41		39102	7260: COMPUTER EQ - MISC	-	-	33,737,167
42		39301	7355: STORES EQUIP	-	-	96,626
43		39401	7362: TOOLSWORK EQUIP-ENT	-	-	10,461,544
44		39501	7370: LAB EQUIP	-	-	-
45		39701	7390: COMM EQ	-	-	1,895,068
46		39703	7420: COMM EQ - MTR ROBERTS	-	-	91,780,694
47		39801	7450: MISC EQ	-	-	2,346,595
48			Subtotal General Plant	-	-	191,637,712
49	Transportation & Power Operated Equipment					
50		39201	7300: AUTOS	-	-	2,537,280
51		39201	7320: TRUCKS	-	-	38,473,891
52		39201	7340: TRAILERS	-	-	1,000,000
53		39601	7360: POWER OPER EQUIP	-	-	5,291,896
54			Subtotal Transportation & Power Operated Equipment	-	-	59,017,244
55			Total	-	(1,187)	2,679,647,948

⁽¹⁾ To 2 a - Summary

CenterPoint Energy
Houston and Texas Coast Divisions
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	InterCo Adds	True Retirements	IntraCo Retire	InterCo Retire	PIS Plant Adjustments	PIS Other Adjustments
1	Intangible Plant	3001	6010 PERPETUAL F & C	5,331	-	-	-	-	-	-	-	-	-
2		3001	6020 P/L INTERCON/OTHER	50,747	-	-	-	-	-	-	-	-	-
3		3001	6030 MISC INTERANG PLANT	22,355,641	7,667,601	3,880,645	32,676,067	(3,880,645)	(3,644,976)	(3,880,645)	(32,625)	-	-
4		3001	6050 SOFTWARE - MISC	-	-	-	-	-	-	-	-	-	-
5		3001	6060 SOFTWARE - SVP	13,904,024	1,257,628	-	-	-	-	-	-	-	-
6			Subtotal Intangible Plant	36,768,814	8,925,229	3,880,645	32,676,067	(3,880,645)	(3,644,976)	(3,880,645)	(32,625)	-	-
7													
8	Production Plant	3040	6080 LAND - PROD PLTS	4,911,058	-	4,911,058	-	-	-	(4,911,058)	-	-	-
9		3050	6085 STRUCT-REAL PROP -MGC	16,833,732	5,120,354	-	-	-	-	-	-	-	-
10		3110	6095 LP GAS EQ - REAL PROP	20,242,440	3,636,329	-	-	-	-	-	-	-	-
11		3200	6105 PROD - OTHER EQUIP	2,356,630	718,541	-	-	-	-	-	-	-	-
12			Subtotal Production Plant	46,343,821	9,475,224	4,911,058	-	-	-	(4,911,058)	-	-	-
13													
14	Distribution Plant	3740	6840 LAND - GENERAL	7,388,477	-	-	-	-	(450)	-	-	-	-
15		3740	6860 LD RTS-ROW-GEN DIST	1,163,389	25,280	-	-	-	-	-	-	-	-
16		3750	6900 STRUCT-OG ML IND MFR	1,195,213	13,607	-	-	-	-	-	-	-	-
17		3760	6940 MAINS - NON C.I.	3,262,178	-	-	-	-	-	-	-	-	-
18		3760	6951 MAINS - STEEL	464,105,644	43,728,688	772,806	51,898	-	(7,757,328)	(772,806)	-	-	-
19		3760	6962 MAINS - PLASTIC	536,125,789	120,626,659	3,336,423	-	-	(4,504,466)	(3,336,423)	-	-	-
20		3760	6960 MTR STAT EQUIP-GEN	12,990,484	4,165,376	220,330	-	-	(295,355)	(220,330)	-	-	-
21		3760	7000 MTR STAT EQ - CITY GT	3,741,427	124,403	-	-	-	(149,362)	-	-	-	-
22		3760	7010 MTR STAT EQ - CITY GT	25,615,648	27,452	-	-	-	-	(27,452)	-	-	-
23		3800	7023 SERVICES - STEEL	14,067,942	1,201,881	20,400,480	-	-	(5,132,483)	(20,400,480)	(54,107)	-	-
24		3800	7023 SERVICES - PLASTIC	619,969,383	79,348,665	(14,212,331)	-	-	(8,770,625)	(14,212,331)	(6,154,053)	-	-
25		3810	7050 METERS/DOMESTIC/SMALL	116,324,646	4,912,030	-	-	-	(16,376,403)	-	-	-	-
26		3810	7055 CTR INST/TECHNELLIS	6,095,530	36,166,899	-	-	-	(9,536,369)	-	-	-	-
27		3820	7090 MTR INSTALL/LARGE	109,293,036	2,895,418	70,865,120	-	-	(71,784)	(70,865,120)	-	-	-
28		3820	7130 REG - DOMESTIC/HOUSE	26,270,907	873,865	-	-	-	(119,362)	-	-	-	-
29		3830	7130 REG - INDUSTRIAL	55,770,907	5,894,135	-	-	-	-	-	-	-	-
30		3830	7130 REG - INDUSTRIAL	20,652	-	-	-	-	-	-	-	-	-
31		3850	7150 IND. MTR STAT EQUIP	34,482,165	5,322,868	(9,261)	-	-	(6,854)	13,267	-	-	-
32		3860	7157 OTHER PROP-CLUST PREM	-	-	-	-	-	-	-	-	-	-
33		3870	7160 OTHER EQ - ONG EQUIP	2,614,384	-	-	-	-	-	-	-	-	-
34			Subtotal Distribution Plant	2,051,988,153	306,335,651	81,481,030	51,898	(61,487,003)	(52,772,619)	(81,487,003)	-	(11,167)	-
35													
36	General Plant	3800	7180 LAND	10,900,809	176,881	-	-	-	-	-	-	-	-
37		3900	7200 STRUCT/IMPR - GEN	32,367,230	405,199	130,265	-	-	-	-	-	-	-
38		3900	7225 LEASEHOLD IMPROVEMTS	407,767	245,912	-	-	-	(24,666)	-	-	-	-
39		3910	7230 FURN & EQUIP - MISC	1,128,259	100,365	17,621	-	-	-	-	-	-	-
40		3910	7232 OFFICE EQUIP-GENERAL	1,598,054	3,640,031	-	-	-	(762,333)	-	-	-	-
41		3910	7260 COMPUTER EQ - MISC	16,090,607	4,562,092	13,086	-	-	-	(13,086)	-	-	-
42		3930	7355 STORES EQUIP	108,358	(11,732)	-	-	-	-	-	(53,948)	-	-
43		3940	7362 TOOLS/WORK/EQUIP-ENT	11,019,539	3,394,691	6,874	-	-	(3,952,666)	(6,874)	-	-	-
44		3950	7370 LAB EQUIP	84,188	-	-	-	-	-	-	-	-	-
45		3970	7390 COMM EQ	5,547,685	274,240	356,763	-	-	(4,382,066)	-	(130,220)	-	-
46		3970	7420 COMM EQ - MTR RD/RTS	99,747,178	1,663,092	-	-	-	(9,469,366)	-	-	-	-
47		3800	7450 MISC EQ	2,571,684	34,450	-	-	-	(609,427)	-	-	-	-
48			Subtotal General Plant	181,571,338	14,555,520	19,980	21,201,630	(19,980)	(30,226,616)	(19,980)	(164,169)	-	-
49													
50	Transportation & Power Op	3600	7300 AUTOS	1,697,546	676,160	56,663	-	-	(286,960)	(23,667)	-	-	-
51		3600	7320 RV/VS	29,254,127	13,454,127	88,467	-	-	(4,151,236)	(2,617,191)	(19,334)	-	-
52		3600	7360 TRAILERS	1,696,609	1,696,609	-	-	-	(6,643)	-	(6,364)	-	-
53		3660	7380 POWER/OPER EQUIP	4,199,145	1,495,024	-	-	-	(462,733)	-	-	-	-
54			Subtotal Transportation & Power Operated Equipm	37,471,527	17,668,111	88,467	144,576	(5,676,633)	(247,361)	(19,334)	-	-	-
55													
56			Total	2,354,689,172	366,768,136	90,391,301	54,674,211	(61,222,849)	(60,548,258)	(236,127)	(11,167)	-	-
57													
58													
59			(1) To 2 a - Plant in Service										

Line No.	Asset Type	Asset Class	SUB-FCA: Description	End PIS Balance 2022
1	Intangible Plant	30301	6010: PERPETUAL E & C	5,331
2		30301	6020: PATENT/OTHER	633
3		30301	6035: MISC INTANG PLANT	59,222,207
4		30301	6950: SOFTWARE - MISC	
5		30301	6960: SOFTWARE - SAP	15,161,652
6			Subtotal Intangible Plant	74,992,880
7				
8	Production Plant	30401	6080: LAND - PROD PLTS	4,911,058
9		30501	6085: STRUCT-REAL PROP-MGC	23,554,147
10		31101	6085: LP GAS EQ - REAL PROP	23,878,768
11		32001	6105: PROD - OTHER EQUIP	3,075,171
12			Subtotal Production Plant	55,819,145
13				
14	Distribution Plant	37401	6840: LAND - GENERAL	7,288,027
15		37402	6880: LD RTS-ROW-GEN DIST	1,188,674
16		37501	6900: STRUCT-CG ML IND MR	1,209,020
17		37601	6940: MAINS - NON C.I.	3,282,178
18		37601	6951: MAINS - STEEL	500,129,141
19		37601	6952: MAINS - PLASTIC	652,247,966
20		37601	6960: MR STAT EQUIP-GEN	16,860,505
21		37601	7000: MR STAT EQ - ODOR EQ	3,716,438
22		37601	7010: MR STAT EQ - CITY GT	25,843,300
23		38001	7022: SERVICES - STEEL	30,483,734
24		38001	7023: SERVICES - PLASTIC	689,119,862
25		38101	7050: METERS-DOMESTIC/SMALL	95,434,159
26		38101	7055: GREEN METERS/STELIS DOMESTIC	42,268,539
27		38201	7060: MTR INST ALL-IN-ONE	12,668,246
28		38201	7090: MTR INST ALL-IN-ONE	20,985,216
29		38301	7130: REC - DOMESTIC/HOUSE	61,545,660
30		38301	7130: REC - INDUSTRIAL	20,852
31		38501	7150: IND. MR STAT EQUIP	38,772,648
32		38601	7157: OTHER PROP-CUST PREM	-
33		38701	7160: OTHER EQ - CNG EQUIP	2,614,384
34			Subtotal Distribution Plant	2,395,605,967
35				
36	General Plant	38901	7180: LAND	11,077,790
37		39001	7200: STRUCT/IMPR - GEN	32,502,684
38		39002	7225: LEASEHOLD IMPROVEMTS	628,993
39		39101	7230: FURN & EQUIP - MISC	1,246,245
40		39101	7232: OFFICE EQUIP-GENERAL	4,475,752
41		39102	7260: COMPUTER EQ - MISC	30,673,877
42		39301	7355: STORES EQUIP	96,626
43		39401	7362: TOOLS/WORK EQUIP-ENT	10,461,544
44		39501	7370: LAB EQUIP	-
45		39701	7390: COMM EQ	1,796,621
46		39703	7420: COMM EQ - MTR RD/RTS	91,780,684
47		39801	7450: MISC EQ	2,256,707
48			Subtotal General Plant	187,387,524
49				
50	Transportation & Power Op	39201	7300: AUTOS	2,221,895
51		39201	7320: TRUCKS	38,473,301
52		39201	7340: TRAILERS	7,911,886
53		39601	7390: POWER OPER EQUIP	5,291,686
54			Subtotal Transportation & Power Operated Equipment	49,901,858
55				
56			Total	2,673,617,298
57				
58				
59				

(1) To 2.a - Plant in Service

CenterPoint Energy
 Houston and Texas Coast Divisions
 Corporate Plant in Service
 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	66.91%	109,576	-	-	109,576
2		30301	6050: SOFTWARE - MISC	Entex Corp	-	-	-	-	66.91%	-	-	-	-
3		30301	6060: SOFTWARE - SAP	Entex Corp	2,191,150	-	-	2,191,150	66.91%	1,466,099	-	-	1,466,099
4				Subtotal Intangible Plant	2,354,917	-	-	2,354,917		1,575,675	-	-	1,575,675
5													
6	Distribution Plant	38101	7050: METERS-DOMESTIC/SMALL	Entex Corp	-	-	-	-	66.91%	-	-	-	-
7		38301	7120: REG - DOMESTIC/HOUSE	Entex Corp	-	-	-	-	66.91%	-	-	-	-
8		38701	7160: OTHER EQ - CNG EQUIP	Entex Corp	-	-	-	-	66.91%	-	-	-	-
9				Subtotal Distribution Plant	-	-	-	-		-	-	-	-
10													
11	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	12,169	-	-	12,169	66.91%	8,142	-	-	8,142
12		39002	7225: LEASEHOLD IMPROVEMTS	Entex Corp	-	-	-	-	66.91%	-	-	-	-
13		39101	7230: FURN & EQUIP - MISC	Entex Corp	295,787	-	-	295,787	66.91%	191,220	-	-	191,220
14		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	1,313,097	-	-	1,313,097	66.91%	878,593	-	-	878,593
15		39102	7260: COMPUTER EQ - MISC	Entex Corp	4,020,361	139,281	(1,060,766)	3,088,876	66.91%	2,060,023	93,193	(709,758)	2,073,458
16		39102	7260: COMPUTER EQ - MISC	TX Meters-Regulators & Gas Support	1,310,041	188,707	(276,269)	1,222,479	80.97%	1,060,740	152,768	(223,695)	989,842
17		39201	7300: COMM EQ	Entex Corp	22,324	-	(9,699)	12,625	66.91%	14,937	-	(6,489)	8,447
18		39601	7450: MISC EQ	Entex Corp	142,517	-	(12,072)	130,445	66.91%	85,358	-	(6,078)	87,281
19		39601	7450: MISC EQ	TX Meters-Regulators & Gas Support	3,220	-	-	3,220	80.97%	2,607	-	-	2,607
20				Subtotal General Plant	7,083,515	327,988	(1,358,806)	6,072,697		4,941,021	245,989	(948,020)	4,239,990
21													
22	Transportation & Power Op	39201	7300: AUTOS	Entex Corp	305,849	113,028	(97,574)	321,303	66.91%	204,644	76,028	(65,286)	215,385
23		39201	7320: TRUCKS	Entex Corp	-	-	-	-	66.91%	-	-	-	-
24		39201	7340: TRAILERS	Entex Corp	-	-	-	-	66.91%	-	-	-	-
25		39601	7360: POWER/OPER EQUIP	Entex Corp	-	-	-	-	66.91%	-	-	-	-
26				Subtotal Transportation & Power Operated Equip	305,849	113,028	(97,574)	321,303		204,644	76,028	(65,286)	215,385
27													
28				Total	9,770,281	441,616	(1,456,380)	8,755,517		6,721,939	322,017	(1,013,307)	6,030,650
29													
30				(1) To 2.a - Plant in Service - Total									

CenterPoint Energy
Houston and Texas Coast Divisions
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 E & C	(119,163)	-	-	-	(16,623)	-	-	-
3		30301	6030 FULMINTCO IN OTHER	(10,531,677)	(65)	3,644,976	-	(9,193,338)	(12,872,200)	-	-
4		30301	6035 MISC INTANG PLANT	-	-	-	-	-	-	-	-
5		30301	6060 SOFTWARE - MISC	(4,942,852)	(4,600)	-	-	(1,532,569)	-	-	-
6		30301	Subtotal Intangible Plant	(15,593,692)	(4,645)	3,644,976	-	(10,982,359)	(12,872,200)	-	-
7											
8	Production Plant										
9		30401	6080 LAND - PROD PLTS	-	-	-	-	-	-	-	-
10		30501	6085 STRUCT-REAL PROP-MGC	(500,232)	-	-	-	(392,908)	-	-	-
11		31101	6095 LP GAS EQ - REAL PROP	(771,245)	-	-	-	(975,289)	-	-	-
12		32001	6105 PROD - OTHER EQUIP	(225,157)	-	-	-	(160,931)	-	-	-
13			Subtotal Production Plant	(1,496,634)	-	-	-	(1,229,107)	-	-	-
14	Distribution Plant										
15		37401	6840 LAND - GENERAL	-	-	-	-	-	-	-	-
16		37402	6880 LD RTS-ROW-GEN DIST	(362,372)	-	-	-	(16,054)	-	-	-
17		37501	6900 STRUCT-CG MLND IMR	(562,245)	-	-	-	(22,140)	-	-	-
18		37601	6940 MAINS - NON C.I.	(4,441,197)	-	-	-	-	-	-	-
19		37601	6951 MAINS - STEEL	(229,246,596)	-	7,757,329	-	(18,800,818)	(26,069)	23,401	4,358,482
20		37601	6952 MAINS - PLASTIC	(40,461,101)	-	4,594,486	-	(15,112,005)	-	(23,401)	1,535,559
21		37601	6980 MTR STAT EQUIP-GEN	(4,389,275)	-	2,995,355	-	(486,620)	-	2,448	40,186
22		37601	7000 MTR STAT EQ - ODDR EQ	(1,527,120)	-	149,392	-	(59,728)	-	-	3,921
23		37601	7010 MTR STAT EQ - CITY GT	(14,339,920)	-	5,152,483	(9,514,168)	(84,035)	-	-	2,715
24		38001	7022 SERVICES - STEEL	(5,434,042)	-	8,770,625	-	(23,897,690)	-	-	3,492,263
25		38001	7050 METERS-DOMESTIC SMALL	(283,748,849)	-	16,378,403	9,314,279	(3,081,600)	-	278	3,435,177
26		38001	7055 METERS-DOMESTIC MISC	(39,593,358)	-	(3,081,600)	-	(3,081,600)	-	255,198	-
27		38201	7090 MTR INSTAL-DOMESTIC	(38,341,018)	-	9,536,398	-	(3,368,720)	-	(2,254)	630,848
28		38201	7095 MTR INSTAL-DOMESTIC	(21,621,134)	-	119,382	-	(1,527,042)	-	(5,281)	20,258
29		38301	7130 REG - DOMESTIC HOUSE	(14,240)	-	-	-	(797)	-	-	-
30		38301	7135 REG - INDUSTRIAL	(14,240)	-	-	-	(797)	-	-	-
31		38501	7150 IND. MTR STAT EQUIP	(2,397,314)	-	36,541	(695)	(1,066,151)	-	4,908	2,489
32		38501	7157 OTHER PROP-CUST PREM	-	-	-	-	-	-	-	-
33		38601	7160 OTHER EQ - CNG EQUIP	(1,991,121)	-	52,772,189	-	(70,327)	(26,069)	-	-
34		38701	Subtotal Distribution Plant	(784,851,454)	-	79,137	(601)	(75,657,524)	(26,069)	25,906	13,721,888
35											
36											
37	General Plant										
38		38901	7180 LAND	-	-	-	-	-	-	-	-
39		38901	7200 STRUCT/IMPR - GEN	(6,285,405)	-	-	-	(966,328)	-	(14,224)	-
40		38902	7225 LEASEHOLD IMPROVEMTS	165,388	-	24,686	-	(109,453)	-	(7,058)	-
41		38901	7230 FURN & EQUIP - MISC	(588,032)	(390)	-	-	(87,083)	(7,368)	1,746	-
42		38901	7232 OFFICE EQUIP-GENERAL	(1,540,130)	(3,145)	782,333	-	(102,794)	-	4,387	-
43		38902	7260 COMPUTER EQ - MISC	(15,197,435)	(6,688)	12,045,318	-	(4,981,311)	(8,125,549)	(300)	-
44		38901	7355 STORES EQUIP	(7,267)	-	-	-	(5,956)	-	1,764	-
45		39401	7362 TOOLSWORK EQUIP-ENT	(6,591,252)	-	3,952,696	-	(1,680,881)	-	(83,879)	-
46		39401	7364 SHOP EQUIP (ENTEX)	231	-	-	-	-	-	-	-
47		39501	7368 GARAGE EQ (ENTEX)	25,981	-	-	-	-	-	-	-
48		39501	7370 LAB EQUIP	(71,579)	-	84,188	-	(5,147)	-	-	-
49		39700	7420 COMM EQ - MTR RDERTS	(5,269,772)	(40)	4,389,536	-	(282,474)	(282,259)	(16,851)	-
50		39700	7420 COMM EQ - MTR RDERTS	(24,054,036)	-	9,469,386	-	(4,836,343)	21,008	(8,116)	120,284
51		39801	7450 MISC EQ	(892,239)	(257)	417,824	-	(458,318)	-	86,523	-
52			Subtotal General Plant	(92,124,269)	(10,239)	31,174,926	-	(3,259,859)	(8,229,865)	(23,559)	120,284
53											
54	Transportation & Power Operated Equipment										
55		39201	7300 AUTOS	(864,890)	(315)	354,276	13,469	(297,284)	(38,502)	-	523
56		39201	7320 TRUCKS	(17,314,125)	(15)	4,151,236	64,721	(4,193,361)	(32,105)	-	8,950
57		39201	7340 TRAILERS	(1,178,928)	-	235,679	1,518	(383,152)	-	-	305
58		39601	7390 POWER OPER EQUIP	(2,625,613)	-	-	-	(402,733)	-	-	731
59			Subtotal Transportation & Power Operated Equipment	(21,983,556)	(330)	5,143,244	79,738	(5,384,225)	(70,607)	-	10,508
60											
61			Total	(883,109,791)	(15,705)	92,735,708	79,137	(105,599,099)	(21,389,722)	46	13,852,699
62											
63											
64			10 Total 2a - 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	Innighite Plant							
2		30201	8010: REPER-TUAL E & C	-	-	-	-	-
3		30301	6000: F&I INTERCON-MOTHER	-	-	-	-	(1,05,576)
4		30301	6035: MISC INTANG PLANT	-	-	-	-	(20,052,354)
5		30301	6050: SOFTWARE - MISC	-	-	-	-	(6,500,011)
6		30301	6060: SOFTWARE - SAP	-	-	-	-	(5,687,940)
7			Subtotal Innighite Plant	-	-	-	-	(2,625,741)
8								
9	Production Plant							
10		30401	6080: LAND - PROD PLTS	-	-	-	-	(893,140)
11		30501	6085: STRUCT-REAL PROP-MGC	-	-	-	-	(1,346,512)
12		31101	6095: LP GAS EQ - REAL PROP	-	-	-	-	(386,089)
13		32001	6105: PROD - OTHER EQUIP	-	-	-	-	(2,625,741)
14			Subtotal Production Plant	-	-	-	-	-
15	Distribution Plant							
16		37401	6840: LAND - GENERAL	-	-	-	-	(378,426)
17		37402	6880: LD RTS-ROW-GEN DIST	-	-	-	-	(584,385)
18		37501	6900: STRUCT-CG ML IND MR	-	-	-	-	(4,441,197)
19		37601	6940: MAINS - NON C.I.	-	-	-	-	(235,034,275)
20		37601	6951: MAINS - STEEL	-	-	-	(19)	(149,556,462)
21		37601	6952: MAINS - PLASTIC	-	-	-	-	(4,506,906)
22		37601	6980: MIR STAT EQUIP-GEN	-	-	-	-	(1,610,534)
23		37601	7000: MIR S TAT EQ - ODOR EQ	-	-	-	-	(15,241,240)
24		38001	7010: MIR S TAT EQ - CITY GT	-	-	-	(211)	(7,031,664)
25		38001	7023: SERVICES - STEEL	-	-	-	(2,200)	(263,028,062)
26		38001	7023: SERVICES - PLASTIC	(476,346)	-	-	-	(27,102,525)
27		38101	7090: METERS-DOMESTIC SMALL	-	-	-	-	(4,400,000)
28		38201	7090: MTR INST ALL DOMESTIC	-	-	-	(220,113)	(32,002,875)
29		38201	7090: MTR INST ALL DOMESTIC	-	-	-	(268)	(22,691,682)
30		38301	7130: REG - DOMESTIC/HOUSE	-	-	-	-	(23,067,322)
31		38301	7130: REG - INDUSTRIAL	-	-	-	-	(15,037)
32		38501	7150: IND. MIR STAT EQUIP	-	-	-	-	(3,420,222)
33		38601	7157: OTHER PROP-CUST PREM	-	-	-	-	-
34		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	-	(2,051,449)
35			Subtotal Distribution Plant	(476,346)	-	-	(222,807)	(794,114,848)
36								
37								
38	General Plant							
39		38901	7180: LAND	-	-	-	-	(6,271,653)
40		39001	7200: STRUCT/IMPR - GEN	-	-	-	-	73,543
41		39002	7225: LEASEHOLD IMPROVEMTS	-	-	-	-	(661,177)
42		39101	7230: FURN & EQUIP - MISC	-	-	-	-	(879,349)
43		39101	7232: OFFICE EQUIP-GENERAL	-	-	-	-	(16,266,175)
44		39102	7260: COMPUTER EQ - MISC	-	-	-	-	(11,459)
45		39301	7355: STORES EQUIP	-	-	-	-	(4,403,126)
46		39401	7362: TOOLSWORK EQUIP-ENT	-	-	-	-	25,991
47		39401	7364: SHOP EQUIP (ENTEX)	-	-	-	-	7,462
48		39501	7366: GARAGE EQ (ENTEX)	-	-	-	-	(1,402,641)
49		39701	7390: COMM EQ	-	-	-	-	(19,336,629)
50		39703	7420: COMM EQ - MTR RDERTS	-	-	-	-	(394,653)
51			Subtotal General Plant	-	-	-	-	(8,241,016)
52								
53								
54								
55	Transportation & Power Operated Equipment							
56		39201	7300: AUTOS	(68,968)	-	-	-	(921,660)
57		39201	7320: TRUCKS	(1,256,928)	-	-	-	(18,571,627)
58		39201	7340: TRAILERS	(30,939)	-	-	-	(1,364,517)
59		39601	7360: POWER OPER EQUIP	(151,296)	-	-	-	(2,863,874)
60			Subtotal Transportation & Power Operated Equipment	(1,537,131)	-	-	-	(23,721,678)
61			Total	(2,013,477)	-	-	(222,807)	(905,692,022)
62								
63								
64								

⁽¹⁾ To: 2.a - Summary

CenterPoint Energy
Houston and Texas Coast Divisions
Accum Reserves - Direct
For The Test Year Ended December 2022

Line No.	Asset Type	Asset Class	SUB-FCA: Description	End PIS Balance 2021	Retirements	IntnlCo Transf	Accruals	InterCo Transf	Acqr from CCNC	Removal Cost	Salvage	Net Salvage
1	Intangible Plant	30301	6010 PERPETUAL F & C	(119,163)	-	-	(16,422)	-	-	-	-	-
2		30301	6035 PUL INTERCONV/OTHER	(10,598,003)	3,644,876	-	(9,171,423)	(12,972,230)	-	-	-	-
3		30301	6035 MISC/TANIC PLANT	-	-	-	-	-	-	-	-	-
4		30301	6050 SOFTWARE - MISC	(3,676,261)	-	-	(1,405,988)	-	-	-	-	-
5		30301	6050 SOFTWARE - SAP	(14,303,407)	3,644,876	-	(10,593,834)	(12,972,230)	-	-	-	-
6			Subtotal Intangible Plant									
7												
8												
9	Production Plant	30401	6080 LAND - PROD PLTS	-	-	-	-	-	-	-	-	-
10		30501	6085 STRUCT-REAL PROP -MGC	(500,232)	-	-	(392,908)	-	-	-	-	-
11		31101	6095 LP GAS EQ - REAL PROP	(771,245)	-	-	(575,288)	-	-	-	-	-
12		32001	6105 PROD - OTHER EQUIP	(225,157)	-	-	(180,831)	-	-	-	-	-
13			Subtotal Production Plant	(1,496,634)	-	-	(1,129,107)	-	-	-	-	-
14												
15	Distribution Plant	37401	6840 LAND - GENERAL	-	-	-	(16,054)	-	-	-	-	-
16		37402	6880 LD RTS-ROW-GEN DIST	(362,372)	-	-	(22,140)	-	-	-	-	-
17		37501	6900-STRUCT-CG ML IND MR	(562,245)	-	-	-	-	-	-	-	-
18		37601	6940-MAINS - NON C.I.	(4,441,197)	-	-	-	-	-	-	-	-
19		37601	6951-MAINS - STEEL	(229,246,596)	7,757,329	-	(18,800,819)	(26,069)	23,401	4,359,482	-	-
20		37601	6952-MAINS - PLASTIC	(140,461,101)	4,594,498	-	(15,112,005)	-	(23,401)	1,535,559	-	-
21		37601	6980-MR STAT EQUIP-GEN	(4,359,275)	295,355	-	(486,620)	-	2,448	40,196	-	-
22		37601	7000-MR STAT EQ - ODOOR EQ	(1,527,120)	149,332	-	(236,728)	-	-	3,921	-	-
23		37601	7010-MR STAT EQ - CITY GT	(14,339,920)	-	-	(904,035)	-	-	2,715	-	-
24		38001	7022-SERVICES - STEEL	(5,434,042)	5,152,483	(9,514,165)	(727,920)	-	(65)	3,482,263	-	-
25		38001	7023-SERVICES - PLASTIC	(283,748,949)	8,770,625	9,514,279	(25,987,690)	-	278	3,435,177	-	-
26		38101	7034-TRANSFORMERS - SMALL	(39,593,398)	16,378,403	-	(3,081,224)	-	295,199	-	-	-
27		38101	7034-TRANSFORMERS - MEDIUM	(1,916,541)	1,016,541	-	(1,016,541)	-	(200,190)	-	-	-
28		38201	7099-MTR INSTALL-DOMESTIC	(39,341,019)	9,536,399	-	(3,768,730)	-	(2,254)	830,848	-	-
29		38201	7099-MTR INSTALL-INDU/LARGE	(21,621,134)	11,784	-	(1,157,042)	-	(5,281)	20,258	-	-
30		38301	7120-REG - DOMESTIC/HOUSE	(21,193,797)	119,382	-	(1,992,907)	-	-	-	-	-
31		38301	7130-REG - INDUSTRIAL	(14,240)	-	-	(797)	-	-	-	-	-
32		38501	7150 IND_MR STAT EQUIP	(2,397,314)	36,541	-	(1,066,151)	-	4,908	2,489	-	-
33		38601	7157 OTHER PROP-CUST PREM	-	-	-	-	-	-	-	-	-
34		38701	7165 OTHER EQ - CNG EQUIP	(1,991,121)	-	-	(70,327)	-	-	-	-	-
35			Subtotal Distribution Plant	(784,851,454)	52,772,169	(601)	(75,057,624)	(26,069)	25,906	13,721,869	(476,346)	-
36												
37												
38	General Plant	38801	7180 LAND	-	-	-	-	-	-	-	-	-
39		38801	7200-STRUCT/IMPR - GEN	(6,285,495)	-	-	(966,328)	-	(14,224)	-	-	-
40		38802	7225-LEASEHOLD IMPROVEMTS	165,388	24,696	-	(109,453)	(15,607)	(7,058)	-	-	-
41		39101	7230-FURN & EQUIP - MISC	(479,771)	-	-	(57,522)	(7,398)	1,746	-	-	-
42		39101	7232-OFFICE EQUIP-GENERAL	(666,588)	762,333	-	(102,794)	-	4,387	-	-	-
43		39102	7260-COMPUTER EQ - MISC	(12,896,682)	11,111,865	-	(4,461,519)	(8,125,549)	(300)	-	-	-
44		39301	7355-STORES EQUIP	(7,267)	-	-	(5,995)	-	1,764	-	-	-
45		39401	7362-TOOLS/WORK EQUIP-ENT	(6,591,252)	3,952,696	-	(1,680,681)	-	(83,679)	-	-	-
46		39401	7364-SHOP EQUIP (ENTEX)	231	-	-	-	-	-	-	-	-
47		39401	7366-GARAGE EQ (ENTEX)	25,961	-	-	-	-	-	-	-	-
48		39501	7370-LAB EQUIP	(71,579)	84,188	-	(5,147)	-	-	-	-	-
49		39701	7430-COMM EQ	(5,276,547)	4,352,066	-	(281,734)	(292,259)	(16,851)	-	-	-
50		39703	7420-COMM EQ - MTR RDERTS	(2,664,036)	9,499,386	-	(4,936,343)	21,006	-	120,294	-	-
51		39801	7450-MISC EQ	(657,742)	9,897,427	-	(11,625)	-	86,673	-	-	-
52			Subtotal General Plant	(52,926,379)	30,226,619	-	(12,129,619)	(8,929,805)	(23,659)	120,294	-	-
53												
54												
55	Transportation & Power Op	39201	7300 AUTOS	(777,407)	288,990	13,499	(272,101)	(38,902)	-	502	(67,860)	-
56		39201	7320 TRUCKS	(17,315,213)	4,151,236	64,721	(4,193,361)	(32,105)	-	8,950	(1,296,028)	-
57		39201	7340 TRAILERS	(1,178,928)	235,679	1,518	(383,152)	-	-	305	(99,839)	-
58		39601	7380 POWER OPER EQUIP	(2,625,613)	402,733	-	(480,429)	-	-	731	(151,298)	-
59			Subtotal Transportation & Power Operated Equipment	(21,867,161)	5,078,638	79,738	(5,339,042)	(70,607)	-	10,488	(1,516,053)	-
60												
61			Total	(978,377,034)	91,722,399	79,137	(104,859,626)	(21,899,723)	46	13,852,679	(1,992,369)	-

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: REPERUTAL E & C	-	-	-	
2		30301	6030: FIL INTERCO-M/OTHER	-	-	(105,675)	
3		30301	6035: MISC INTANG PLANT	-	-	(29,008,686)	
4		30301	6050: SOFTWARE - MSC	-	-	-	
5		30301	6060: SOFTWARE - SAP	-	-	(5,882,240)	
6				Subtotal Intangible Plant	-	-	(34,224,465)
7					-	-	-
8				-	-	-	
9	Production Plant	30401	6080: LAND - PROD PLTS	-	-	-	
10		30501	6085: STRUCT-REAL PROP-MGC	-	-	(893,140)	
11		31101	6095: LP GAS EQ - REAL PROP	-	-	(1,346,512)	
12		32001	6105: PROD - OTHER EQUIP	-	-	(386,089)	
13				Subtotal Production Plant	-	-	(2,625,741)
14				-	-	-	
15	Distribution Plant	37401	6840: LAND - GENERAL	-	-	-	
16		37402	6880: LD RTS-ROW-GEN DIST	-	-	(378,426)	
17		37501	6900: STRUCT-CG ML IND MR	-	-	(584,385)	
18		37601	6940: MAINS - NON-C.I.	-	-	(4,441,197)	
19		37601	6951: MAINS - STEEL	-	(13)	(235,894,275)	
20		37601	6952: MAINS - PLASTIC	-	-	(149,566,462)	
21		37601	6980: MTR STAT EQUIP-GEN	-	-	(4,500,906)	
22		37601	7000: MTR STAT EQ - ODDR EQ	-	-	(1,610,534)	
23		37500	7010: MTR STAT EQ - CITY GT	-	-	(15,241,240)	
24		38001	7022: SERVICES - STEEL	-	(211)	(7,031,664)	
25		38001	7023: SERVICES - PLASTIC	-	(2,203)	(263,028,062)	
26		38101	7050: MTR-ROW-STAT SMALL	-	-	(27,102,825)	
27		38101	7055: MTR-ROW-STAT MEDIUM	-	-	(4,441,250)	
28		38201	7090: MTR INSTALL-DOMESTIC	(220,113)	-	(32,002,876)	
29		38201	7090: MTR INSTALL-DOMESTIC	(286)	-	(22,691,892)	
30		38301	7130: REG - DOMESTICHOUSE	-	-	(3,420,222)	
31		38301	7130: REG - INDUSTRIAL	-	-	(15,037)	
32		38501	7150: IND. MTR STAT EQUIP	-	-	-	
33		38601	7157: OTHER PROP-CUST PREM	-	-	-	
34		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	
35				Subtotal Distribution Plant	(222,807)	-	(794,114,848)
36					-	-	-
37					-	-	-
38	General Plant	38901	7180: LAND	-	-	-	
39		38901	7200: STRUCT/IMPR - GEN	-	-	(6,271,653)	
40		38902	7225: LEASEHOLD IMPROVEMTS	-	-	73,543	
41		39101	7230: FURN & EQUIP - MISC	-	-	(542,945)	
42		39101	7232: OFFICE EQUIP-GENERAL	-	-	(2,663)	
43		39102	7260: COMPUTER EQ - MISC	-	-	(14,372,363)	
44		39301	7355: STORES EQUIP	-	-	(11,459)	
45		39401	7362: TOOLSWORK EQUIP-ENT	-	-	(4,403,126)	
46		39401	7364: SHOP EQUIP (ENTEX)	-	-	231	
47		39401	7368: GARAGE EQ (ENTEX)	-	-	25,961	
48		39501	7370: LAB EQUIP	-	-	7,462	
49		39701	7390: COMM EQ	-	-	(1,387,345)	
50		39700	7420: COMM EQ - MTR RDRERTS	-	-	(19,368,029)	
51		39801	7450: MISC EQ	-	-	(23,467)	
52				Subtotal General Plant	-	-	(46,276,453)
53					-	-	-
54					-	-	-
55		Transportation & Power Op.	39201	7300: AUTOS	-	-	(652,909)
56			39201	7320: TRUCKS	-	-	(18,572,700)
57			39201	7340: TRAILERS	-	-	(1,864,517)
58			39601	7390: POWER OPER. EQUIP	-	-	(2,863,874)
59				Subtotal Transportation & Power Operated Equipment	-	-	(23,654,000)
60					-	-	-
61			Total	(222,807)	-	(991,195,596)	

CenterPoint Energy
 Houston and Texas Coast Divisions
 Accum 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	Accr from CCNC	Removal Cost	Salvage	Net Salvage
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62

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

64

Line No.	Asset Type	Asset Class	SUB-FCA: Description	Reserve Reclas Adjustments	Reserve Other Adjustments	End Bal Accum Depr 2022
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63 (1) To 2.a - Accumulated Reserve - Total

CenterPoint Energy
Houston and Texas Coast Divisions
Corporate Accumulated Reserves
For The 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. Acrm. Depreciation	Allocator	Step Per. Acc Dep Allocation	Retirements Allocation	Accruals Allocation	Salvage Allocation	End Bal. Acrm. Depreciation
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entlex Corp	(35,509)	-	(32,753)	-	-	-	(89,282)	66.91%	(23,759)	-	(21,915)	-	(45,674)
2		30301	6050: SOFTWARE - MISC	Entlex Corp	(1,896,807)	-	(2,19,115)	-	-	-	(2,18,622)	66.91%	(1,271,161)	-	(146,610)	-	(1,417,771)
3		30301	6060: SOFTWARE - SAP	Entlex Corp	(1,935,316)	-	(257,869)	-	-	-	(2,187,184)	66.91%	(1,294,520)	-	(189,525)	-	(1,483,445)
4				Subtotal Intangible Plant													
5	Distribution Plant	38101	7050: METERS-DOMESTIC/SMALL	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
6		38101	7100: RESERVE HOUSE	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
7		38101	7120: RESERVE HOUSE	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
8		38101	7160: OTHER EQ-CHGE/Equip	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
9				Subtotal Distribution Plant													
10	General Plant	39001	7200: STRUCT/MPR - GEN	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
11		39002	7225: LEASEHOLD IMPROVEMENTS	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
12		39101	7250: FURN & EQUIP - MISC	Entlex Corp	(160,414)	-	(14,289)	-	-	-	(176,703)	66.91%	(108,671)	-	(9,561)	-	(116,232)
13		39101	7230: OFFICE EQUIP - MISC	Entlex Corp	(1,310,246)	-	-	-	-	-	(1,310,246)	66.91%	(876,696)	-	-	-	(433,550)
14		39102	7280: COMPUTER EQ - GENERAL	Entlex Corp	(2,691,843)	1,965,786	(665,359)	-	-	-	(2,169,236)	66.91%	(1,760,955)	709,756	(376,262)	-	(1,434,463)
15		39102	7290: COMPUTER EQ - MISC	Entlex Corp	(1,165,245)	749,811	(415,434)	-	-	-	(415,434)	66.91%	(278,523)	229,811	(188,712)	-	(693,426)
16		39101	7300: COMM EQ - MISC	Entlex Corp	(18,837)	9,699	(1,078)	-	-	-	(8,214)	66.91%	(11,065)	6,489	(720)	-	(4,496)
17		39101	7390: COMM EQ	Entlex Corp	(106,645)	12,072	(9,139)	-	-	-	(104,012)	66.91%	(71,366)	8,079	(6,315)	-	(69,594)
18		39801	7450: MISC EQ	Tx. Melex-Regulators & Gas Support	(1,690)	-	(215)	-	-	-	(1,904)	89.97%	(1,388)	-	(174)	-	(1,542)
19		39801	7450: MISC EQ	Tx. Melex-Regulators & Gas Support	(1,690)	-	(215)	-	-	-	(1,904)	89.97%	(1,388)	-	(174)	-	(1,542)
20		39811	7475: ET COSTS-ASBESTOS REM	Entlex Corp	(4,897,445)	1,358,806	(777,501)	-	-	-	(4,316,141)	66.91%	(3,366,819)	949,620	(546,555)	-	(2,965,352)
21				Subtotal General Plant													
22	Transportation & Power O	39201	7500: AUTOS	Entlex Corp	(131,216)	97,574	(37,638)	-	30	(51,502)	(102,752)	66.91%	(67,746)	65,286	(25,162)	(21,076)	(68,752)
23		39201	7510: TRUCKS	Entlex Corp	(1,171)	-	-	-	-	-	(1,171)	66.91%	(771)	-	-	-	(1,171)
24		39201	7520: TRUCKS	Tx. Melex-Regulators & Gas Support	8,959	-	-	-	-	-	9,699	69.97%	7,254	-	-	-	7,254
25		39201	7530: TRAILERS	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
26		39201	7540: TRAILERS	Entlex Corp	-	-	-	-	-	-	-	66.91%	-	-	-	-	-
27		39601	7390: POWER OFFER EQUIP	Entlex Corp	(131,450)	97,574	(37,638)	-	30	(51,502)	(103,031)	66.91%	(66,225)	65,286	(25,162)	(21,076)	(67,676)
28				Subtotal Transportation & Power Operated Equip													
29				Total	(6,994,259)	1,456,390	(1,097,095)	-	30	(31,502)	(6,606,555)		(4,749,462)	1,033,307	(740,273)	(21,076)	(4,486,496)
30																	
31																	
32																	

(1) To 2a - Accumulated Reserve - Total

CenterPoint Energy
Houston and Texas Coast Divisions
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		Northeast Texas Rptg Area	307,711
7		South Texas Rptg Area	1,417,704
8		Tyler Rptg Area	447,920
9		Subtotal Entex Rural	<u>16,852,464</u>
10			
11	Entex Texas Gulf	Houston Rptg Area	11,293,513
12		Texas Coast Rptg Area	2,718,539
13		Subtotal Entex Texas Gulf	<u>⁽²⁾14,012,052</u>
14			
15		Total	<u>\$ 30,864,516</u>
16			
17	⁽¹⁾ Source: Plant Accounting		
18	⁽²⁾ To: 2.a - Summary		

CenterPoint Energy
 Houston and Texas Coast Divisions
 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	715,321,969	-	715,321,969	1,959,786	33.87	-40.96	-7.09	(13,894,884)	-
2	Other O&M	216,635,739	-	216,635,739	593,523	33.87	-32.43	1.44	854,673	-
3	Total Operation and Maintenance	931,957,728	-	931,957,728	2,553,309				\$ (13,040,212)	\$ -
4										
5	Federal Income Taxes									
6	Current	(9,054,287)	-	(9,054,287)	(24,806)	33.87	-37.01	-3.14	77,892	-
7	Deferred	25,365,602	-	25,365,602	69,495				-	-
8	State Margin Tax for CWC	3,498,510	-	3,498,510	9,585				-	-
9	Total FIT	19,809,825	-	19,809,825					77,892	\$ -
10										
11	Taxes Other Than Income Taxes									
12	Taxes Other Than Income Taxes	68,534,304	-	68,534,304	187,765	33.87	-73.90	-40.03	(7,516,242)	-
13										
14	Total Taxes Other Than Income Taxes	68,534,304	-	68,534,304	187,765				(7,516,242)	\$ -
15										
16	Interest on Customer Advances & Deposits	22,184	-	22,184	61	33.87	-198.31	-164.44	(9,985)	-
17										
18	Depreciation Expense	94,759,277	-	94,759,277	259,614				-	-
19										
20	Return (Rate Base Multiplied By Rate of Return)	116,119,470	-	116,088,134	318,050					
21										
22	Subtotal	1,231,202,789	-	1,231,171,453						
23										
24	Working Funds and Other - Houston and Texas Coast Only									(1,446,586)
25										
26										
27	Total Cash Working Capital Requirement									(21,935,152)
28										
29	(1) From: 1.a - Income Statement									
30	(2) From: 2 - Rate Base									
31	(3) From: 1.c - Interest on Customer Deposits									
32	(4) To: 2 - Rate Base									
33	(5) Source: SW CWC Adjustments									
34	(A) Lead/Lag Days and Working Funds per Docket 10667									

CenterPoint Energy
 Houston and Texas Coast Divisions
 Materials and Supplies
 For The Test Year Ended December 2022

Line No.	FERC	Period	133030 Allocation ⁽²⁾	133998: Mat & Suppl-Init Entry of Stk Bal	133999: Materials & Supplies ⁽¹⁾	Total
1	1540: Matls Oper Supplies	Dec - 2021	317,866	(0)	28,018,800	28,336,666
2		Jan - 2022	213,543	(0)	27,257,972	27,471,515
3		Feb - 2022	321,868	(0)	27,104,120	27,425,988
4		Mar - 2022	384,684	(0)	30,464,695	30,849,379
5		Apr - 2022	314,341	(0)	31,864,190	32,178,531
6		May - 2022	198,095	(0)	32,790,158	32,988,252
7		Jun - 2022	277,881	(0)	34,174,817	34,452,698
8		Jul - 2022	208,262	(0)	35,053,035	35,261,297
9		Aug - 2022	306,678	(0)	37,138,731	37,445,409
10		Sep - 2022	324,745	(0)	36,326,726	36,651,470
11		Oct - 2022	241,140	(0)	37,848,560	38,089,699
12		Nov - 2022	272,557	(0)	38,324,741	38,597,297
13		Dec - 2022	168,652	(0)	39,726,239	39,894,891
14	13 Month Average Balance		\$ 273,101	\$ (0)	\$ 33,545,599 ⁽³⁾	\$ 33,818,699

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
 Houston and Texas Coast Divisions
 Materials & Supplies FERC 1540
 For The Test Year Ended December 2022

Line No.	Company	FERC	Period	Houston Rptg Area	Texas Coast Rptg Area	Total ⁽²⁾
1	CenterPoint Energy Entex	1540: Matis Oper Supplies	Dec - 2021	27,167,723	851,077	28,018,800
2			Jan - 2022	26,409,367	848,605	27,257,972
3			Feb - 2022	26,193,144	910,976	27,104,120
4			Mar - 2022	29,515,341	949,354	30,464,695
5			Apr - 2022	30,848,318	1,015,872	31,864,190
6			May - 2022	31,756,428	1,033,730	32,790,158
7			Jun - 2022	33,149,356	1,025,461	34,174,817
8			Jul - 2022	33,996,847	1,056,189	35,053,035
9			Aug - 2022	36,102,761	1,035,970	37,138,731
10			Sep - 2022	35,307,597	1,019,128	36,326,726
11			Oct - 2022	36,861,893	986,667	37,848,560
12			Nov - 2022	37,317,993	1,006,748	38,324,741
13			Dec - 2022	38,688,784	1,037,455	39,726,239
14						
15						

⁽¹⁾ Source: SW Trial Balance by GL

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

CenterPoint Energy
 Houston and Texas Coast Divisions
 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	58.27%	317,866
2		Jan - 2022	390,676	54.66%	213,543
3		Feb - 2022	588,855	54.66%	321,868
4		Mar - 2022	703,777	54.66%	384,684
5		Apr - 2022	575,085	54.66%	314,341
6		May - 2022	362,412	54.66%	198,095
7		Jun - 2022	508,381	54.66%	277,881
8		Jul - 2022	381,014	54.66%	208,262
9		Aug - 2022	561,065	54.66%	306,678
10		Sep - 2022	594,118	54.66%	324,745
11		Oct - 2022	441,164	54.66%	241,140
12		Nov - 2022	498,640	54.66%	272,557
13		Dec - 2022	⁽¹⁾ 308,548	54.66%	168,652
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
Houston and Texas Coast Divisions
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	2,454,781	22,917	2,477,698
2		Jan - 2022	2,476,344	-	2,476,344
3		Feb - 2022	2,149,399	377,401	2,526,799
4		Mar - 2022	1,835,856	339,661	2,175,516
5		Apr - 2022	1,522,313	411,671	1,933,984
6		May - 2022	1,223,483	360,212	1,583,695
7		Jun - 2022	1,302,363	308,753	1,611,117
8		Jul - 2022	979,436	257,295	1,236,731
9		Aug - 2022	656,509	235,304	891,813
10		Sep - 2022	333,582	176,478	510,060
11		Oct - 2022	944,213	186,574	1,130,787
12		Nov - 2022	3,202,629	136,339	3,338,968
13		Dec - 2022	2,854,695	86,104	2,940,799
14	13 Month Average Balance		\$ 1,687,354	\$ 222,978 ⁽³⁾	\$ 1,910,332

15

16 ⁽¹⁾ From: 2d - Prepayments-144010

17 ⁽²⁾ From: 2d - Prepayments-139010

18 ⁽³⁾ To: 2 - Rate Base

CenterPoint Energy
Houston and Texas Coast Divisions
General Ledger Account 139010 Prepayments-Insurance
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	66.67%	2,454,781
2		Jan - 2022	3,701,008	66.91%	2,476,344
3		Feb - 2022	3,212,373	66.91%	2,149,399
4		Mar - 2022	2,743,769	66.91%	1,835,856
5		Apr - 2022	2,275,164	66.91%	1,522,313
6		May - 2022	1,828,550	66.91%	1,223,483
7		Jun - 2022	1,946,441	66.91%	1,302,363
8		Jul - 2022	1,463,811	66.91%	979,436
9		Aug - 2022	981,182	66.91%	656,509
10		Sep - 2022	498,553	66.91%	333,582
11		Oct - 2022	1,411,169	66.91%	944,213
12		Nov - 2022	4,786,473	66.91%	3,202,629
13		Dec - 2022	⁽³⁾ 4,266,469	66.91%	2,854,695
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
 Houston and Texas Coast Divisions
 General Ledger Account 144010 Prepayments - Other
 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	(16,717)	-	22,917
2		Jan - 2022	(22,917)	-	-
3		Feb - 2022	377,401	-	377,401
4		Mar - 2022	1,472,839	(1,510,579)	339,661
5		Apr - 2022	(1,438,568)	1,510,579	411,671
6		May - 2022	(51,459)	-	360,212
7		Jun - 2022	(51,459)	-	308,753
8		Jul - 2022	(51,459)	-	257,295
9		Aug - 2022	(21,990)	-	235,304
10		Sep - 2022	(58,826)	-	176,478
11		Oct - 2022	10,096	-	186,574
12		Nov - 2022	(50,235)	-	136,339
13		Dec - 2022	(50,235)	-	86,104
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
Houston and Texas Coast Divisions
Customer Deposits
For The Test Year Ended December 2022

Line No.	Description	Jurisdictional Balance
1	2350: Customer Deposits	⁽¹⁾⁽²⁾ \$ (38,927,737)
2		
3		
4	⁽¹⁾ From: 2.e - Customer Deposits	
5	⁽²⁾ To: 2 - Rate Base	

CenterPoint Energy
 Houston and Texas Coast Divisions
 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⁾ \$ (38,927,737)	\$ (24,425,154)
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
Houston and Texas Coast Divisions
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⁾ \$ 456,385	\$ 456,385
2	Inventory (263A)	509,345	⁽⁸⁾ 76.61%	-	390,209
3	Over/Under Recovery of Gas Costs	(4,697,134)		⁽²⁾ (1,421,177)	(1,421,177)
4	Over/Under Recovery of Franchise Fee & Gross Receipt. Tr	1,277,903		⁽¹¹⁾ 1,277,903	1,277,903
5	Total Current Assets/(Liabilities)	\$ (703,621)		\$ 313,111	\$ 703,320
6					
7	Depreciation	(291,809,156)	⁽⁹⁾ 54.66%	-	(159,502,885)
8	Cost of Removal	62,672,835	⁽⁹⁾ 54.66%	-	34,256,972
9	Contributions in Aid of Construction	30,692,555	⁽⁹⁾ 54.66%	-	16,776,550
10	Tax Overhead Capitalization	(11,076,838)	⁽⁹⁾ 54.66%	-	(6,054,600)
11	Repairs & Maintenance	(142,188,029)	⁽⁹⁾ 54.66%	-	(77,719,977)
12	Self Developed Software	(5,467,251)	⁽⁹⁾ 54.66%	-	(2,988,399)
13	Mixed Service Cost	(14,245,637)	⁽⁹⁾ 54.66%	-	(7,786,665)
14	481 Adjustment	(25,240,302)	⁽⁹⁾ 54.66%	-	(13,796,349)
15	Casualty Loss	(1,359,725)	⁽¹⁰⁾ 82.50%	-	(1,121,773)
16	AFUDC Debt	681,899	⁽⁹⁾ 54.66%	-	372,726
17	Net Property, Plant & Equipment	\$ (397,339,649)		\$ -	\$ (217,564,400)
18					
19	Known and Measurable ADIT Change				
20	Regulatory Obligations	(2,988,721)		⁽¹²⁾ (3,153,292)	(3,153,292)
21	Reserves for Injuries & Damages	1,802,530		⁽¹⁾ 931,552	931,552
22	Employee Benefits	5,378,325		⁽¹³⁾ 3,074,780	3,074,780
23	Federal Benefit on Deferred State Income Taxes	6,049,486		⁽⁶⁾ 4,898,269	4,898,269
24	ADIT on EDIT Regulatory Asset/Liability	37,902,111		⁽⁷⁾ 22,833,724	22,833,724
25	Miscellaneous Others	-		-	-
26	Total Noncurrent Assets/Liabilities	\$ (349,195,917)		\$ 28,585,033	\$ (188,979,367)
27					
28	Total Accum Deferred Fed Inc. Taxes	(349,899,538)		28,898,143	(188,276,047)
29					
30	Accumulated Deferred State Income Taxes ("ADSIT")	(25,429,987)		⁽¹⁴⁾ (9,535,350)	(9,535,350)
31					
32	Total ADIT	\$ (375,329,525)		\$ 19,362,794	⁽¹⁵⁾ \$ (197,811,396)
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
Houston and Texas Coast Divisions
ADIT as Adjusted
For The Test Year Ended December 2022

Line No.	Category	Account	Book Balance	Reference	Temporary Difference (Manual)	DFIT %	DSIT %	Manual Adjustment to DPH	Manual Adjustment to DSIT	Temporary Difference	Adjustment*	Return to Accrual
1	Bad Debts	123010: Accum Prov-Unsold Accts-Commodity	(4,858,890)	-	-	21.00%	0.8656%	-	-	-	-	-
2		123011: Accum Prov-Unsold Accts-Unbilled-Commodity	(1,352,001)	-	-	21.00%	0.8656%	-	-	-	-	-
3		123015: Accum Prov-Unsold Accts-PCA	(2,903,184)	-	-	21.00%	0.8656%	-	-	-	-	-
4		123040: Accum Prov-Unsold Accts-Services	-	-	-	21.00%	0.8656%	-	-	-	-	-
5		123050: Accum Prov for Uncoll Accts-Other	(1,391,951)	-	-	21.00%	0.8656%	-	-	-	-	-
6		Subtotal Bad Debts	(10,506,027)	-	-	-	-	-	-	-	-	-
7												
8	Over/Under Recovery of Gas Costs	221143: OU Rcvy of Purch Gas Costs-Base	164,237,627	-	-	21.00%	0.8656%	-	-	(184,237,627)	-	-
9		221144: OU Recovery-Gas Purch Cost Unbilled	(154,558,715)	-	-	21.00%	0.8656%	-	-	154,558,715	-	-
10		221146: Est Rev-OU Rcvy-Fuel Recovery	12,688,394	-	-	21.00%	0.8656%	-	-	(12,688,394)	-	-
11		Subtotal Over/Under Recovery of Gas Costs	22,367,306	-	-	-	-	-	-	(22,367,306)	-	-
12												
13	OU Recovery of Franchise Fees & St. Grs. Rpt.	147016: Reg Asset - OU State GR Tax	-	-	-	21.00%	0.8656%	-	-	-	-	-
14		147017: Reg Asset - OU Franchise Fees	-	-	-	21.00%	0.8656%	-	-	-	-	-
15		147018: Reg Asset - AMA	-	-	-	21.00%	0.8656%	-	-	-	-	-
16		221148: Over/Under Recovery of City Franchise Fees	(6,085,251)	-	-	21.00%	0.8656%	-	-	6,085,251	-	-
17		221151: Over/Under Recovery of State Gross Receipt Taxes	-	-	-	21.00%	0.8656%	-	-	-	-	-
18		221154: Net OU State GR Tax	-	-	-	21.00%	0.8656%	-	-	-	-	-
19		221155: Net OU City Franchise Reclass	-	-	-	21.00%	0.8656%	-	-	-	-	-
20		Subtotal OU Recovery of Franchise Fees & St. Grs. Rpt. Tax	(6,085,251)	-	-	-	-	-	-	6,085,251	-	-
21	Inventory	INV(263A: Inventory (263A) (137010, 137015)	-	2,425,454	-	21.00%	0.8656%	-	-	2,425,454	-	-
22		MSC(263A: Misc Service Cost (263A)	-	2,425,454	-	21.00%	0.8656%	-	-	2,425,454	-	-
23		Subtotal Inventory	-	2,425,454	-	-	-	-	-	2,425,454	-	-
24												
25												
26	Regulatory Obligations	147022: OU Reg Asset - Extraordinary Gas Costs True-Up	1,119,341,574	-	-	21.00%	0.8656%	-	-	(1,119,341,574)	1,119,341,574	-
27		179015: Regulatory Assets - Gas Cost Writeoffs	2,903,184	-	-	21.00%	0.8656%	-	-	(2,903,184)	2,903,184	-
28		179022: Regulatory Assets - EECRF OU	704,088	-	-	21.00%	0.8656%	-	-	(704,088)	704,088	-
29		179024: Reg Asset Relief Prog Incremental Costs	4,697,787	-	-	21.00%	0.8656%	-	-	(4,697,787)	4,697,787	-
30		179030: Regulatory Assets-Other	5,603,797	-	-	21.00%	0.8656%	-	-	(5,603,797)	5,603,797	-
31		179034: Regulatory Assets-Rate Case Expense	429,842	-	-	21.00%	0.8656%	-	-	(429,842)	429,842	-
32		179042: Regulatory Assets - Pension Deferral	-	-	-	21.00%	0.8656%	-	-	-	-	-
33		179043: Reg Asset- 08 209	12,746,872	-	-	21.00%	0.8656%	-	-	(12,746,872)	-	-
34		179044: Regulatory Asset - Depreciation Expense	2,625,741	-	-	21.00%	0.8656%	-	-	(2,625,741)	-	-
35		179045: Reg Asset - System Safety and Integrity	18,368,541	-	-	21.00%	0.8656%	-	-	(18,368,541)	-	-
36		179051: Regulatory Assets Extraordinary Gas Costs	16,721,614	-	-	21.00%	0.8656%	-	-	(16,721,614)	16,721,614	-
37		179053: Reg Asset Un EdmondGas Unbilled	(3,350,343)	-	-	21.00%	0.8656%	-	-	3,350,343	(3,350,343)	-
38		179056: 2021 Winter Storm UI	12,530,898	-	-	21.00%	0.8656%	-	-	(12,530,898)	12,530,898	-
39		179059: Regulatory Assets - Severance	-	-	-	21.00%	0.8656%	-	-	-	-	-
40		179062: Dif - TX Rate Case Exp	(3,899,094)	-	-	21.00%	0.8656%	-	-	3,899,094	(3,899,094)	-
41		179064: Reg Asset Ben Plans-AOCI Offset	2,246,737	-	-	21.00%	0.8656%	-	-	(2,246,737)	-	-
42		179068: Reg Asset - Uncovered Post Retirement	87,144,935	-	-	21.00%	0.8656%	-	-	(87,144,935)	87,144,935	-
43		179070: Regulatory Assets-Asset Retire Oblig	(6,999,662)	-	-	21.00%	0.8656%	-	-	6,999,662	(6,999,662)	-
44		179087: Contra Reg Assets- 8 209 Equity	-	-	-	21.00%	0.8656%	-	-	-	-	-
45		179100: Reg Assets-AMA	129,275	-	-	21.00%	0.8656%	-	-	(129,275)	129,275	-
46		21 139: Regulatory Assets- 8 209	(12,952,150)	-	-	21.00%	0.8656%	-	-	12,952,150	(12,952,150)	-
47		257016: Regulatory Assets-Reg Asset- Unrecognized Liability Pension	(511,801)	-	-	21.00%	0.8656%	-	-	511,801	(511,801)	-
48		257016: Reg Liability# Extraordinary Gas Costs	(23,232,135)	-	-	21.00%	0.8656%	-	-	23,232,135	(23,232,135)	-
49		257022: Regulatory Liability - EECRF	(2,683)	-	-	21.00%	0.8656%	-	-	2,683	(2,683)	-
50		257029: Reg Liability - Other	(2,422,611)	-	-	21.00%	0.8656%	-	-	2,422,611	-	-
51		257032: Reg Liability Pension Deferral	(18,983,558)	-	-	21.00%	0.8656%	-	-	18,983,558	-	-
52		257045: Reg Liability - System Safety and Integrity	(349,718)	-	-	21.00%	0.8656%	-	-	349,718	-	-
53		265192: Oth Dif CR-Reg Lib-Asset Ret Oblig	(58,832,929)	-	-	21.00%	0.8656%	-	-	58,832,929	(58,832,929)	-
54		265193: Oth Dif CR-Reg Lib-Asset Ret Oblig	-	-	-	21.00%	0.8656%	-	-	-	-	-
55		265194: AMA Regulatory Liability Reclass	-	-	-	21.00%	0.8656%	-	-	-	-	-
56		ROIT: Regulatory Obligations Income Tax	-	-	-	21.00%	0.8656%	-	-	-	-	-
57		Subtotal Regulatory Obligations	3,325,724	(14,107)	-	21.00%	0.8656%	-	-	(3,339,831)	3,339,831	-
58			1,158,075,004	(14,107)	-	-	-	-	-	(1,158,089,111)	1,143,867,108	-
59			(1,370,420)	-	-	21.00%	0.8656%	-	-	1,370,420	-	-
60	Injuries & Damages	258010: Injuries & Damages-Auto Liability	-	-	-	21.00%	0.8656%	-	-	-	-	-

CenterPoint Energy
Houston and Texas Coast Divisions
ADIT as Adjusted
For The Test Year Ended December 2022

Line No.	Category	Account	Book Balance	Reference	Temporary Difference (Manual)	DFIT %	DSIT %	Manual Adjustment to DPH	Manual Adjustment to CSIT	Temporary Difference	Adjustment*	Return to Accrual
61		259020: Injuries & Damages-Gen Liability	(5,376,590)	-	-	21.00%	0.8656%	-	-	5,376,590	-	-
62		259030: Injuries & Damages-Workers' Comp	(1,836,467)	-	-	21.00%	0.8656%	-	-	1,836,467	-	-
63		Subtotal Injuries & Damages	(8,583,476)	-	-	-	-	-	-	8,583,476	-	-
64												
65	Employee Benefits	232001: Accrued - Severance	(861,235)	-	-	21.00%	0.8656%	-	-	861,235	(861,235)	-
66		240000: Deferred Compensation	-	-	-	21.00%	0.8656%	-	-	-	-	-
67		240080: Curr&Accr Lab-Payroll Ben-Other	(1,842,780)	-	-	21.00%	0.8656%	-	-	1,842,780	-	-
68		240085: Curr&Accr Lab-Suppl Emp Benefits	(76,000)	-	-	21.00%	0.8656%	-	-	76,000	-	-
69		240080: Curr&Accr Lab-Annual Incent Comp	(15,110,289)	(15,110,289)	-	21.00%	0.8656%	-	-	-	-	-
70		259020: Savings Restoration Plan	(151,644)	-	-	21.00%	0.8656%	-	-	151,644	-	-
71		259021: Normn Restoration of Accounts Plan	-	-	-	21.00%	0.8656%	-	-	-	-	-
72		259040: Benefit Restoration Plan-ASC 715	-	-	-	21.00%	0.8656%	-	-	-	-	-
73		259041: Net retirement plan asset	-	-	-	21.00%	0.8656%	-	-	-	-	-
74		259042: PostRetirement Welfare Plan-ASC 715	(29,950,000)	-	-	21.00%	0.8656%	-	-	29,950,000	-	-
75		259043: Postemployment Benefits-ASC 712	(1,892,006)	-	-	21.00%	0.8656%	-	-	1,892,006	-	-
76		285020: Oh Del CR-Deferred Comp	(591,660)	-	-	21.00%	0.8656%	-	-	591,660	-	-
77		285030: Oh Del CR-Long-Term Incentives	(49,643)	-	-	21.00%	0.8656%	-	-	49,643	-	-
78		Miscellaneous	-	-	-	21.00%	0.8656%	-	-	-	-	-
79		289008: LTD/Deferred Payroll Tax	-	-	-	21.00%	0.8656%	-	-	-	-	-
80		289012: AOCI - ASC 716 Benefit Plans	(4,149,364)	(4,149,364)	-	21.00%	0.8656%	-	-	4,149,364	(4,149,364)	-
81		289012: Benefit Minimum Liability	-	-	-	21.00%	0.8656%	-	-	-	-	-
82		289012: Benefit Minimum Liability Tax Adjustment	-	(5,772,632)	-	21.00%	0.8656%	-	-	5,772,632	(5,772,632)	-
83		289012: State-Risk-Share Compensation	-	-	-	21.00%	0.8656%	-	-	-	-	-
84		Subtotal Employee Benefits	(54,674,601)	(13,687,000)	-	-	-	-	-	41,187,601	(15,576,527)	-
85	PF&E	481HADJ: 481 Adjustment - Repair	-	-	(120,191,914)	21.00%	0.8656%	-	-	(120,191,914)	-	-
86		AFUDCD: AFUDC - Debt	-	-	3,247,136	21.00%	0.8656%	-	-	3,247,136	-	-
87		AFUDCE: AFUDC - Equity	-	-	(10,311,281)	21.00%	0.8656%	-	-	(10,311,281)	10,311,281	-
88		ARO: ARO	-	-	(253,110,729)	21.00%	0.8656%	-	-	253,110,729	-	-
89		CIAC: CIAC	-	-	146,155,022	21.00%	0.8656%	-	-	146,155,022	-	-
90		COR: Cost of Removal	-	-	298,442,072	21.00%	0.8656%	-	-	298,442,072	-	-
91		CSLTLS: Casualty Loss	-	-	(6,474,879)	21.00%	0.8656%	-	-	(6,474,879)	-	-
92		DFRCTN: Depreciation	-	-	(1,389,567,411)	21.00%	0.8656%	-	-	1,389,567,411	-	-
93		MDSRV/GST: Mixed Services Cost	-	-	(67,836,386)	21.00%	0.8656%	-	-	67,836,386	-	-
94		OVHDCAP: Overhead Capitalization	-	-	(52,746,847)	21.00%	0.8656%	-	-	52,746,847	-	-
95		RRWTC: Repairs and Maintenance	-	-	(677,085,652)	21.00%	0.8656%	-	-	677,085,652	-	-
96		SFDVSTF: Self-Developed Software	-	-	(26,034,529)	21.00%	0.8656%	-	-	26,034,529	-	-
97		Subtotal PF&E	-	-	(2,155,515,552)	21.00%	0.8656%	-	-	(2,155,515,552)	253,421,985	-
98												
99	Other Temporary Differences	184035: OUI Rovy of Energy Eff Cost Rate	-	-	-	21.00%	0.8656%	-	-	-	-	-
100		282010: Asset Retirement Obligation-ASC 410	(282,345,524)	-	-	21.00%	0.8656%	-	-	282,345,524	-	-
101		283010: Accrual - Severance (Long-Term)	-	-	-	21.00%	0.8656%	-	-	-	-	-
102		289007: Oh Del CR-Financial Other	-	-	-	21.00%	0.8656%	-	-	-	-	-
103		Subtotal Other Temporary Differences	(282,345,524)	-	-	-	-	-	-	282,345,524	-	-
104												
105	Carryover	GBCC: GBCC Carryover	-	-	-	21.00%	0.8656%	-	-	-	-	-
106		LCPDRSP: Net Operating Loss - Federal	-	-	250,999,948	21.00%	0.8656%	-	-	250,999,948	(250,999,948)	-
107		Subtotal Carryover	-	-	250,999,948	-	-	-	-	250,999,948	(250,999,948)	-
108												
109	Misc: Other	FAS158: FAS 158 Pw-Measurement Rate Diff Adjustment	-	-	-	21.00%	0.8656%	-	-	-	-	-
110		OMFA: Other Misc. Fed. Adj.	-	-	-	21.00%	0.8656%	-	-	-	-	-
111		OMSA: Other Misc. State Adj.	-	-	-	21.00%	0.8656%	-	-	-	-	-
112		Subtotal Misc. Other	-	-	-	-	-	-	-	-	-	-
113												
114	ADIT on EDIT Regulatory Assets/Liabilities	FAOERA: Federal ADIT on EDIT Regulatory Asset	-	(7,140,221)	-	21.00%	0.8656%	-	-	7,140,221	-	-
115		FAOERL: Federal ADIT on EDIT Regulatory Liability	-	45,042,332	-	21.00%	0.8656%	-	-	(45,042,332)	-	-
116		SACERA: State ADIT on EDIT Regulatory Asset	-	-	(479,589)	21.00%	0.8656%	-	-	479,589	-	-
117		SACERL: State ADIT on EDIT Regulatory Liability	-	-	3,856,679	21.00%	0.8656%	-	-	(3,856,679)	-	-
118		Subtotal ADIT on EDIT Regulatory Assets/Liabilities	-	-	37,302,111	21.00%	0.8656%	-	-	(37,302,111)	-	-
119												
120	Total		\$ 816,247,431	\$ (11,079,653)	\$ (1,904,515,004)			\$ 37,302,111	\$ 3,377,689	\$ (2,733,836,689)	\$ 1,140,702,618	\$ -

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	12,049	-	12,049	(2,530)	(2,530)	301,829
6		Subtotal Bad Debts	10,506,027	2,206,286	90,945	-	90,945	(19,086)	(19,086)	2,278,112
7										
8	Over/Under Recovery of Gas Costs									
9		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)
10		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
11		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)
12		Subtotal Over/Under Recovery of Gas Costs	(22,357,306)	(4,697,154)	(193,622)	(144,700)	(339,321)	71,047	71,047	(4,954,408)
13	OU Recovery of Franchise Fees & St. Gs. Rpt. Tax									
14		147017: Reg Asset - O/U State GR Tax	-	-	-	-	-	-	-	-
15		147018: Reg Asset - O/U Franchise Fees	-	-	-	-	-	-	-	-
16		221149: Over/Under Recovery of City Franchise Fees	-	-	-	-	-	-	-	-
17		221151: Over/Under Recovery of State Gress Receipt Taxes	-	-	-	-	-	-	-	-
18		221154: Net O/U State GR Tax	6,086,251	1,277,903	52,677	-	52,677	(11,062)	(11,062)	1,319,517
19		221155: Net O/U City Franchise Reclass	-	-	-	-	-	-	-	-
20		Subtotal OU Recovery of Franchise Fees & St. Gs. Rpt. Tax	6,086,251	1,277,903	52,677	-	52,677	(11,062)	(11,062)	1,319,517
21	Inventory									
22		INV263A: Inventory (263A) (137010, 137015)	2,425,454	509,345	20,996	15,691	36,687	(7,704)	(7,704)	539,328
23		MSC263A: Meed Service Cost (263A)	-	-	-	-	-	-	-	-
24		Subtotal Inventory	2,425,454	509,345	20,996	15,691	36,687	(7,704)	(7,704)	539,328
25										
26	Regulatory Obligations									
27		147022: O/U Reg Asset - Extraordinary Gas Costs True-Up	-	-	-	-	-	-	-	-
28		179015: Regulatory Assets - Gas Cost Write-offs	-	-	-	-	-	-	-	-
29		179022: Regulatory Assets - EECRF O/U	(0)	(0)	(0)	(0)	(0)	0	0	(0)
30		179024: Reg Asset Relief Prog Incremental Costs	-	-	-	-	-	-	-	-
31		179030: Regulatory Assets-Other	-	-	-	-	-	-	-	-
32		179034: Regulatory Assets-Rate Case Expense	-	-	-	-	-	-	-	-
33		179042: Regulatory Assets - Pension Deferral	-	-	-	-	-	-	-	-
34		179043: Reg Asset- 08.2.09	(12,746,872)	(2,676,843)	(110,343)	(82,463)	(192,806)	40,489	40,489	(2,829,160)
35		179045: Regulatory Asset - Depreciation Expense	(2,625,741)	(551,406)	(22,730)	(16,987)	(39,716)	8,340	8,340	(862,781)
36		179051: Regulatory Assets Extraordinary Gas Costs	(18,388,541)	(3,857,394)	(159,007)	(118,831)	(27,837)	58,346	58,346	(4,076,865)
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		179065: Reg Asset Ben Plans-AOC Offset	-	-	-	-	-	-	-	-
42		179075: Regulatory Assets-Unrecovered Post Retirement	-	-	-	-	-	-	-	-
43		179079: Regulatory Assets-Asset Retire Oblig	-	-	-	-	-	-	-	-
44		179087: Contra Reg Assets- 8.29 Equity	(2,546,737)	(471,815)	(19,449)	-	(19,449)	4,084	4,084	(487,179)
45		179100: Reg Assets-AMA	-	-	-	-	-	-	-	-
46		179101: Contra Equity 6.209 Reg Asset- Unrecognized	-	-	-	-	-	-	-	-
47		221138: Regulatory Liability- Reserve	-	-	-	-	-	-	-	-
48		257010: Progn Inventory Reserve	-	-	-	-	-	-	-	-
49		257016: Reg 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	-	-	-	-	-	-	-	-
54		265192: Oth Def CR-Reg Liab-Asset Ret Oblig	349,718	73,441	3,027	-	3,027	(636)	(636)	75,832
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									
		259010: 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. FTB 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	395,658	15,897	-	15,897	(3,338)	(3,338)	399,217
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)	399,586
68		240065: Curr&Accr Lib-Supp Emp Benefits	76,000	15,960	658	-	658	(139)	(139)	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	29,950,000	6,289,500	259,261	-	259,261	(54,445)	(54,445)	6,494,316
75		259043: Postemployment Benefits-ASC 715	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	48,643	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		SBDC - State Incentive Compensation	-	-	-	-	-	-	-	-
83		Subtotal Employee Benefits	25,611,073	5,378,325	221,701	-	221,701	(46,557)	(46,557)	5,553,469
84										
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)	(41,889)	(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)	(21,018,195)	4,413,821	4,413,821	(308,413,531)
93		MXDSRVCS: Mixed Services Cost	(97,836,366)	(14,245,837)	(897,223)	(438,851)	(1,028,073)	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		RPRMTC: Repairs and Maintenance	(677,085,852)	(142,188,029)	(5,861,166)	(4,380,239)	(10,241,405)	2,150,695	2,150,695	(150,278,749)
96		SLFDVST: Self Developed Software	(26,034,528)	(5,467,251)	(225,367)	(188,421)	(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										
99	Other Temporary Differences	184035: OUI Roy of Energy Eff Cost Rate	-	-	-	-	-	-	-	-
100		263010: Asset Retirement Obligation- ASC 410	-	-	-	-	-	-	-	-
101		263010: Accrued - Severance (Long-Term)	-	-	-	-	-	-	-	-
102		269007: On Def CR-Financial Other	-	-	-	-	-	-	-	-
103		Subtotal Other Temporary Differences	-	-	-	-	-	-	-	-
104										
105	Carryover	SBDC: SBDC Carryover	-	-	-	-	-	-	-	-
106		NTOPALSSF: Net Operating Loss - Federal	-	-	-	-	-	-	-	-
107		Subtotal Carryover	-	-	-	-	-	-	-	-
108										
109	Misc. Other	FAS158: FAS 158 Res-Measurement Rate Diff Adjustment	-	-	-	-	-	-	-	-
110		OMFA: Other Misc. Fed Adj	-	-	-	-	-	-	-	-
111		OMSA: Other Misc. State Adj	-	-	-	-	-	-	-	-
112		Subtotal Misc. Other	-	-	-	-	-	-	-	-
113										
114	ADIT on EDIT Regulatory Assets/Liabilities	FAOERA: Federal ADIT on EDIT Regulatory Asset	-	(7,140,221)	-	-	-	-	-	(7,140,221)
115		FAOERL: Federal ADIT on EDIT Regulatory Liability	-	45,042,332	-	-	-	-	-	45,042,332
116		SAOERA: State ADIT on EDIT Regulatory Asset	-	-	(478,589)	-	(478,589)	100,714	-	(479,589)
117		SAOERL: State ADIT on EDIT Regulatory Liability	-	-	3,856,678	-	3,856,678	(809,802)	-	3,856,678
118		Subtotal ADIT on EDIT Regulatory Assets/Liabilities	-	37,802,111	3,377,089	-	3,377,089	-	-	41,279,200
119										
120	Total		(1,875,481,959) \$	(355,949,024) \$	(12,857,940) \$	(12,972,047) \$	(26,429,987) \$	5,340,297 \$	6,049,486 \$	(975,329,595)

CenterPoint Energy
 Houston and Texas Coast Divisions
 ADIT - 8.209 Regulatory 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	Houston Rptg Area	6,231,509	-21.00%	(1,308,617)
2			Texas Coast Rptg Area	933,610	-21.00%	(196,058)
3			Subtotal 179043: Reg Asset- 08.209	<u>\$ 7,165,119</u>		⁽²⁾ <u>\$ (1,504,675)</u>
4						
5						

6 ⁽¹⁾ Source: SW Trial Balance by GL

7 ⁽²⁾ To: 2.g - ADIT Summary

CenterPoint Energy
 Houston and Texas Coast Divisions
 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 Texas Gulf	Houston Rptg Area	1823: Oth Regulatory Asset	179280: Reg NC Asset EDIT - Other	16,455,213	-21.00%	(3,455,595)
2			2540: Oth Regulatory Liab	257033: Reg NC Liab EDIT - Plant	(87,793,633)	-21.00%	18,436,663
3				257034: Reg NC Liab EDIT - Plant Other	(1,023,221)	-21.00%	214,876
4				257036: Reg NC Liab EDIT - Other	9	-21.00%	(2)
5				257037: REG NC LIAB EDIT - ARAM AMORT	(11,041,282)	-21.00%	2,318,669
6				Subtotal Houston Rptg Area	(63,402,914)		17,514,612
7							
8		Texas Coast Rptg Area	1823: Oth Regulatory Asset	179280: Reg NC Asset EDIT - Other	5,097,597	-21.00%	(1,070,495)
9			2540: Oth Regulatory Liab	257033: Reg NC Liab EDIT - Plant	(27,571,400)	-21.00%	5,789,994
10				257034: Reg NC Liab EDIT - Plant Other	652,486	-21.00%	(137,022)
11				257036: Reg NC Liab EDIT - Other	(42,518)	-21.00%	8,929
12				257037: REG NC LIAB EDIT - ARAM AMORT	(3,154,028)	-21.00%	662,346
13				Subtotal Texas Coast Rptg Area	(25,017,863)		5,253,751
14							
15							
16							
17							
18				Total	\$ (108,420,777)		\$ 22,768,363
19							

⁽¹⁾ Source: SW Trial Balance by GL

CenterPoint Energy
 Houston and Texas Coast Divisions
 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	(1,117,247)	-21.00%	234,622
2	1444: Acc Prov Un A/R - Other	123050: Accum Prov for Uncoll Accts-Other	(1,056,014)	-21.00%	221,763
3	Total Bad Debt Reserve		<u>\$ (2,173,261)</u>		<u>(1) \$ 456,385</u>

5 ⁽¹⁾ To: 2g - ADIT-Summary

6 ⁽²⁾ From: 2] Bad Debt Reserve - Summary

CenterPoint Energy
 Houston and Texas Coast Divisions
 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 Texas Gulf	1823: Oth Regulatory Asset	179042: Regulatory Assets - Pension Deferral	Houston Rplg Area	-	-21.00%	-
2				Texas Coast Rplg Area	-	-21.00%	-
3							
4							
5		2540: Oth Regulatory Liab	257032: Reg Liability Pension Deferral	Houston Rplg Area	(7,175,453)	-21.00%	1,506,845
6				Texas Coast Rplg Area	(2,927,989)	-21.00%	614,878
7							
8							
9							
10				Subtotal Entex Texas Gulf	<u>\$ (10,103,441)</u>		<u>(2) \$ 2,121,723</u>
11				Total	<u>\$ (10,103,441)</u>		<u>(2) \$ 2,121,723</u>
12							
13							
14							
15							
16							

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ 2.g - ADIT Summary

CenterPoint Energy
 Houston and Texas Coast Divisions
 ADIT - Deferred 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: OH Regulatory Asset	178045: Reg Asset - System Safety and Integrity	Houston Rptg Area	\$ 14,436,937	-21.00%	(3,031,757)
2			Texas Coast Rptg Area	\$ 3,517,063	-21.00%	(738,983)
3			Subtotal 179045: Reg Asset - System Safety and Integrity	\$ 17,954,000		\$ (3,770,340)
4						
5						
6						
7						
8						

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ 2g - ADIT Summary

CenterPoint Energy
 Houston and Texas Coast Divisions
 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)	57.34%	(1,056,650)	-	(1,056,650)	-21.00%	221,897
2	259020: Savings Restoration Plan	(151,644)	-	(151,644)	57.34%	(86,953)	-	(86,953)	-21.00%	18,260
3	259021: Normal Restoration of Accounts Plan	(29,950,000) ⁽⁴⁾	-	(29,950,000)	57.34%	(17,173,330) ⁽⁵⁾	-	(17,173,330)	-21.00%	3,606,369
4	259042: PostRetirement Welfare Plan-ASC 715	(1,892,006)	-	(1,892,006)	57.34%	(1,084,876)	-	(1,084,876)	-21.00%	227,824
5	259043: Postemployment Benefits-ASC 712	(591,000)	156,660	(434,340)	57.34%	(249,428)	-	(249,428)	-21.00%	52,360
6	265020: Onr Def CR-Deferred Comp	(436,643)	-	(436,643)	57.34%	(248,466)	-	(248,466)	-21.00%	53,978
7	265025: Onr Def CR-Deferred Compensation - Miscellaneous	(34,477,733)	156,660	(34,321,073)		(19,679,703)	-	(19,679,703)		4,132,738
8	Total Jurisdiction Amount									
9										

⁽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
 Houston and Texas Coast Divisions
 ADIT - Over Under of Franchise and State Gross Receipts Tax
 For The Test Year Ended December 2022

Line No.	FERC	Jurisdiction	Cumulative Balance	ADIT %	ADIT @ 21%
1	1823: Oth Regulatory Asset	Entex Corp	-	-21.00%	-
2		Houston Rptg Area	-	-21.00%	-
3		Subtotal 1823: Oth Regulatory Asset	\$ -		\$ -
4					
5	2360: Taxes Accrued	Entex Corp	-	-21.00%	-
6		Houston Rptg Area	(6,085,251)	-21.00%	1,277,903
7		Texas Coast Rptg Area	-	-21.00%	-
8		Subtotal 2360: Taxes Accrued	\$ (6,085,251)		(2) \$ 1,277,903
9					
10					
11	(1) Source: SW Trial Balance by GL				
12	(2) To: 2.g - ADIT Summary				

CenterPoint Energy
 Houston and Texas Coast Divisions
 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)	57.34%	\$ (1,651,965)	-21.00% ⁽³⁾	\$ 346,913
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
 Houston and Texas Coast Divisions
 ADIT - Injuries and Damages
 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) (375,026)	-21.00%	78,756
2		258020: Injuries & Damages-Gen Liability	(3) (2,832,155)	-21.00%	594,752
3		258030: Injuries & Damages-Workers' Comp	(1) (1,228,780)	-21.00%	258,044
4	Total Injuries and Damages Reserve		<u>\$ (4,435,961)</u>		<u>(2) \$ 931,552</u>

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

(2) To: 2.g - ADIT Summary

(3) Source: SW Trial Balance by GL

CenterPoint Energy
 Houston and Texas Coast Divisions
 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 Cssts	Houston Rptg Area	6,767,508	-21.00%	(1,421,177)
2		Texas Coast Rptg Area	-		-
3		Subtotal 1910: Unrec Pur Gas Cssts	<u>6,767,508</u>	<u>-21.00%</u>	<u>(1,421,177)</u>
4			\$		ca \$
5			<u>6,767,508</u>		<u>(1,421,177)</u>

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ To: 2g - ADIT Summary

CenterPoint Energy
Houston and Texas Coast Divisions
ADIT - State and Federal Deferred Income 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) 4,484,315	(2) (28,619,261)	(2) (1,295,041)
2	Revised Balance - DSIT Adjusted	627,637	(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	2,718,429	(9,998,915)	(569,003)
8	Mississippi Deferred State Tax (Line 1 - Line 4) * Line 6	1,734,521	(6,379,911)	(363,058)
9	Federal Tax Rate	21.00%	21.00%	21.00%
10	Jurisdiction Allocation Rate	80.97%	80.97%	80.97%
11	Federal Tax Amount of Adjsuted DSIT (Line 2 * Line 9)	131,804	(6,010,045)	(171,245)
12	Allocation of State Deferred Income Tax-Jurisdiction (Line 4 * Line 10)	25,395	(9,911,077)	(293,905)
13	Allocation of Federal Deferred State Income Tax (Line 11 * Line 10)	106,721	(4,866,333)	(138,657)
14				
15	Total Allocation of State Deferred Income Tax for Jurisdiction			(1) (10,179,587)
16	Total Allocation of Federal Deferred Income Tax for Jurisdiction			(1) 4,898,269
17				
18				
19	(1) To: 2.g - ADIT Summary			
20	(2) From: 2.g - ADIT as Adjusted			

CenterPoint Energy
 Houston and Texas Coast Divisions
 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	(10,103,441)
2	Total Regulatory Asset (Liability)		<u>⁽²⁾ \$ (10,103,441)</u>
3			
4			
5	⁽¹⁾ Source: SW Trial Balance by GL		
6	⁽²⁾ To: 2 - Rate Base		

CenterPoint Energy
 Houston and Texas Coast Divisions
 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)	57.34%	(1,056,650)	-	(1,056,650)
2	2283	259020: Savings Restoration Plan	(151,644)	-	(151,644)	57.34%	(86,953)	-	(86,953)
3	2283	259021: Noram Restoration of Accounts Plan	-	-	-	-	-	-	-
4	2283	259042: Post Retirement Welfare Plan-ASC 715	(29,950,000)	-	(29,950,000)	57.34%	(17,173,330) ⁽²⁾	-	(17,173,330)
5	2283	259043: Postemployment Benefits-ASC 712	(1,892,006)	-	(1,892,006)	57.34%	(1,084,876)	-	(1,084,876)
6	2530	265020: Oth Def CR-Deferred Comp	(691,660)	156,660 ⁽⁴⁾	(435,000)	57.34%	(249,429)	-	(249,429)
7	2530	265025: Oth Def CR-Deferred Compensation - Miscellaneous	(49,643)	-	(49,643)	57.34%	(28,465)	-	(28,465)
8		Total	<u>(34,477,733)</u>	<u>156,660</u>	<u>(34,321,073)</u>		<u>(19,679,703)</u>	<u>-</u>	<u>(19,679,703)</u>
9									

⁽¹⁾ Source: SW 21 Employee Expense Reserve

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

⁽³⁾ From: Allocation Factor CY

⁽⁴⁾ From: SW 21 EE Deferred Comp

⁽⁵⁾ To: 2 - Rate Base

⁽⁶⁾ From: SW 21 Postretirement-Emp EE

CenterPoint Energy
 Houston and Texas Coast Divisions
 Bad Debt Reserve
 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⁾ \$ (1,117,247)
2	1444	123050: Accum Prov for Uncoll Accts-Other	⁽²⁾ \$ (1,056,014)
3	Total Bad Debt Reserve		<u>⁽³⁾ \$ (2,173,261)</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
 Houston and Texas Coast Divisions
 Bad Debt Reserve, Write Offs & Accruals GL 123010
 For The Test Year Ended December 2022

Line No.	Period	Accruals	Writeoffs	Less: COVID Bad Debt	Ending Balance ⁽¹⁾
1	Dec - 2021	(47,567)	129,237	-	(874,135)
2	Jan - 2022	(134,836)	174,027	-	(834,944)
3	Feb - 2022	(142,423)	70,750	-	(906,617)
4	Mar - 2022	817,220	34,193	(864,857)	(920,061)
5	Apr - 2022	(111,929)	129,932	-	(902,058)
6	May - 2022	(108,515)	168,472	-	(842,101)
7	Jun - 2022	(296,998)	272,422	-	(866,678)
8	Jul - 2022	(107,725)	273,501	-	(700,902)
9	Aug - 2022	(118,307)	270,505	-	(548,704)
10	Sep - 2022	(216,554)	242,319	-	(522,939)
11	Oct - 2022	(500,677)	281,930	-	(741,686)
12	Nov - 2022	(338,593)	118,476	-	(961,803)
13	Dec - 2022	(309,042)	153,599	-	(1,117,247)
14					
15					
16	⁽¹⁾ Source: SW 2j Bad Debt 123010				
17	⁽²⁾ To: 2j - Bad Debt Reserve - Summary				

CenterPoint Energy
 Houston and Texas Coast Divisions
 Bad Debt Reserve, Write Offs & Accruals GL 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⁾ \$ (1,056,014)
2			
3			
4		⁽¹⁾ To: 2.j - Bad Debt Reserve - Summary	
5		⁽²⁾ Source: SW Trial Balance by GL	

CenterPoint Energy
 Houston and Texas Coast Divisions
 Injuries and Damages Reserve
 For The Test Year Ended December 2022

Line No.	FERC	Account	Reserves
1	2282	258010: Injuries & Damages-Auto Liability	⁽²⁾ (375,026)
2	2282	258020: Injuries & Damages-Gen Liability	⁽²⁾ (2,832,155)
3	2282	258030: Injuries & Damages-Workers' Comp	⁽¹⁾ (1,228,780)
4	Total Injuries and Damages Reserve		<u>⁽³⁾ \$ (4,435,961)</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
 Houston and Texas Coast Divisions
 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)66.91%	(1) (1,228,780)
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
 Houston and Texas Coast Divisions
 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	57.34%	⁽⁴⁾ \$ 6,689,858	-21.00%	⁽³⁾ \$ (1,404,870)
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
 Houston and Texas Coast Divisions
 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⁾ \$ 7,165,119
2			
3			
4	⁽¹⁾ Source: SW Trial Balance by GL		
5	⁽²⁾ To: 2 - Rate Base		

CenterPoint Energy
Houston and Texas Coast Divisions
EDIT Regulatory Asset and Liabilities
For The Test Year Ended December 2022

Line No.	Description	Jurisdictional Balance
1	Balance	⁽²⁾ \$ (108,420,777)
2	Adjustments ^(A)	(311,243)
3	Adjusted Balance	⁽¹⁾ \$ (108,732,020)
4	Fed %	21.00%
5	Fed Amount	⁽³⁾ 22,833,724
6	State Margin %	0.75%
7	State %	0.59%
8	State Amount	⁽³⁾ 644,237
9	Total	\$ 23,477,961

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. 10567

CenterPoint Energy
 Houston and Texas Coast Divisions
 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⁾ \$ 17,954,000
2			
3	⁽¹⁾ Source: SW Trial Balance by GL		
4	⁽²⁾ To: 2- Rate Base		

CenterPoint Energy
 Houston and Texas Coast Divisions
 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				South Texas Rptg Area	297,694,597	2,699,922,468	11.03%
10				State of Louisiana	176,316,014	2,699,922,468	6.53%
11				Subtotal Entex Rural	1,224,209,730		45.34%
12							
13			Entex Texas Gulf	Houston Rptg Area	1,124,177,613	2,699,922,468	41.64%
14				Houston, Conroe & Tx Coast Rptg Area	616,438	2,699,922,468	0.02%
15				Texas Coast Rptg Area	350,918,687	2,699,922,468	13.00%
16				Subtotal Entex Texas Gulf	1,475,712,738		54.66%
17							

CenterPoint Energy
 Houston and Texas Coast Divisions
 Allocation Bases Net Plant - Prior Year
 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	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				South Texas Rptg Area	269,175,690	2,290,837,135	11.75%
8				Entex South Louisiana	117,620,739	2,290,837,135	5.13%
9				Entex Mississippi Rptg Div	237,318,546	2,290,837,135	10.36%
10				State of Louisiana	-	2,290,837,135	0.00%
11				Subtotal Entex Rural	<u>955,966,782</u>		<u>41.73%</u>
12							
13			Entex Texas Gulf	Houston Rptg Area	1,016,546,991	2,290,837,135	44.37%
14				Houston, Conroe & Tx Coast Rptg Area	604,831	2,290,837,135	0.03%
15				Texas Coast Rptg Area	317,718,531	2,290,837,135	13.87%
16				Subtotal Entex Texas Gulf	<u>1,334,870,353</u>		<u>58.27%</u>
17							

CenterPoint Energy
 Houston and Texas Coast Divisions
 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
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	6,937,912	243,385,147	112,437,931	2.85%
2				East Texas Rptg Area	18,287,489	243,385,147	112,437,931	7.51%
3				Entex Mississippi Rptg Div	21,664,562	243,385,147	112,437,931	8.90%
4				Entex North Louisiana	17,865,486	243,385,147	112,437,931	7.34%
5				Entex South Louisiana	19,157,060	243,385,147	112,437,931	7.87%
6				Northeast Texas Rptg Area	1,677,190	243,385,147	112,437,931	0.69%
7				South Texas Rptg Area	25,194,299	243,385,147	112,437,931	10.35%
8				Tyler Rptg Area	1,653,955	243,385,147	112,437,931	0.68%
9				Subtotal Entex Rural	112,437,931	243,385,147	112,437,931	46.19%
10			Entex Texas Gulf	Houston Rptg Area	99,649,952	243,385,147	130,947,216	40.94%
11				Texas Coast Rptg Area	31,297,264	243,385,147	130,947,216	12.86%
12				Subtotal Entex Texas Gulf	130,947,216	243,385,147	261,894,432	53.80%
13				Subtotal CenterPoint Energy Entex	243,385,147	243,385,147	1,161,387,883	99.89%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,736	2,190,043	724,655	2.50%
15				East Texas Rptg Area	76,554	2,190,043	724,655	3.50%
16				Entex Mississippi Rptg Div	132,769	2,190,043	724,655	6.06%
17				Entex North Louisiana	131,433	2,190,043	724,655	6.00%
18				Entex South Louisiana	116,029	2,190,043	724,655	5.30%
19				Northeast Texas Rptg Area	21,816	2,190,043	724,655	1.00%
20				Oklahoma Rptg Area	-	2,190,043	724,655	0.00%
21				South Texas Rptg Area	152,500	2,190,043	724,655	6.96%
22				State of Arkansas	-	2,190,043	724,655	0.00%
23				Tyler Rptg Area	38,817	2,190,043	724,655	1.77%
24				Subtotal Entex Rural	724,655	2,190,043	724,655	33.09%
25				Houston Rptg Area	1,115,044	2,190,043	1,465,389	50.91%
26			Entex Texas Gulf	Texas Coast Rptg Area	350,345	2,190,043	1,465,389	16.00%
27				Subtotal Entex Texas Gulf	1,465,389	2,190,043	1,465,389	68.31%
28				Subtotal CenterPoint Energy Entex	2,190,043	2,190,043	10,177,323	100.00%
29				Beaumont Rptg Area	53,925	2,146,161	715,356	2.51%
30				East Texas Rptg Area	75,842	2,146,161	715,356	2.51%
31	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Entex Mississippi Rptg Div	131,014	2,146,161	715,356	3.53%
32				Entex North Louisiana	130,115	2,146,161	715,356	6.10%
33				Entex South Louisiana	116,262	2,146,161	715,356	6.06%
34				Northeast Texas Rptg Area	21,752	2,146,161	715,356	5.42%
35				Oklahoma Rptg Area	-	2,146,161	715,356	1.01%
36				South Texas Rptg Area	148,222	2,146,161	715,356	6.91%
37				State of Arkansas	-	2,146,161	715,356	0.00%
38				Tyler Rptg Area	38,225	2,146,161	715,356	1.78%
39				Subtotal Entex Rural	715,356	2,146,161	715,356	33.32%
40				Houston Rptg Area	1,094,148	2,146,161	1,430,805	50.98%
41			Entex Texas Gulf	Texas Coast Rptg Area	336,657	2,146,161	1,430,805	15.69%
42				Subtotal Entex Texas Gulf	1,430,805	2,146,161	1,430,805	66.67%
43				Subtotal CenterPoint Energy Entex	2,146,161	2,146,161	99,999	99.99%
44				Beaumont Rptg Area	54,736	1,809,813	344,424	3.02%
45			Entex Rural	East Texas Rptg Area	76,554	1,809,813	344,424	4.23%
46				Entex TX Gas Support Customer (CY as of June)				
47								
48								
49								
50								
51								

CenterPoint Energy
 Houston and Texas Coast Divisions
 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				Northeast Texas Rptg Area	21,816	1,809,813	344,424	1.21%
53				South Texas Rptg Area	152,500	1,809,813	344,424	8.43%
54				Tyler Rptg Area	38,817	1,809,813	344,424	2.14%
55				Subtotal Entex Rural	344,424			19.03%
56								
57		Entex Texas Gulf		Houston Rptg Area	1,115,044	1,809,813	1,465,389	61.61%
58				Texas Coast Rptg Area	350,345	1,809,813	1,465,389	19.36%
59				Subtotal Entex Texas Gulf	1,465,389			80.97%
60								
61				Subtotal CenterPoint Energy Entex	1,809,813		4,652,897	100.00%
62								
63	Entex Tx Gas Support Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	53,925	1,768,771	337,965	3.05%
64				East Texas Rptg Area	75,842	1,768,771	337,965	4.29%
65				Northeast Texas Rptg Area	21,752	1,768,771	337,965	1.23%
66				South Texas Rptg Area	148,222	1,768,771	337,965	8.36%
67				Tyler Rptg Area	38,225	1,768,771	337,965	2.16%
68				Subtotal Entex Rural	337,965			19.11%
69								
70			Entex Texas Gulf	Houston Rptg Area	1,094,148	1,768,771	1,430,805	61.86%
71				Texas Coast Rptg Area	336,657	1,768,771	1,430,805	19.03%
72				Subtotal Entex Texas Gulf	1,430,805			80.89%
73								
74				Subtotal CenterPoint Energy Entex	1,768,771			100.00%
75								
76	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	1,637,868	43,878,173	10,264,546	3.73%
77				East Texas Rptg Area	-	43,878,173	10,264,546	
78				Entex Mississippi Rptg Div	559,682	43,878,173	10,264,546	1.28%
79				Entex North Louisiana	3,483,445	43,878,173	10,264,546	7.94%
80				Entex South Louisiana	23,078	43,878,173	10,264,546	0.05%
81				Northeast Texas Rptg Area	2,859,521	43,878,173	10,264,546	6.52%
82				South Texas Rptg Area	1,700,953	43,878,173	10,264,546	3.88%
83				Tyler Rptg Area	1,700,953	43,878,173	10,264,546	23.40%
84				Subtotal Entex Rural	10,264,546			
85								
86			Entex Texas Gulf	Houston Rptg Area	33,613,626	43,878,173	33,613,626	76.61%
87				Texas Coast Rptg Area		43,878,173	33,613,626	76.61%
88				Subtotal Entex Texas Gulf	33,613,626			76.61%
89								
90				Subtotal CenterPoint Energy Entex	43,878,173			100.01%
91								
92	Gross Labor Allocator	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	4,088,586	127,852,154	54,547,517	3.20%
93				East Texas Rptg Area	11,397,338	127,852,154	54,547,517	8.91%
94				Entex Mississippi Rptg Div	11,436,877	127,852,154	54,547,517	8.95%
95				Entex North Louisiana	1,702,877	127,852,154	54,547,517	1.33%
96				Entex South Louisiana	9,807,022	127,852,154	54,547,517	7.67%
97				Northeast Texas Rptg Area	1,469,914	127,852,154	54,547,517	1.15%
98				South Texas Rptg Area	14,423,522	127,852,154	54,547,517	11.28%
99				Tyler Rptg Area	221,381	127,852,154	54,547,517	0.17%
100				Subtotal Entex Rural	54,547,517		436,380,137	42.66%
101								
102			Entex Texas Gulf	Houston Rptg Area	55,293,828	127,852,154	73,304,637	43.25%

CenterPoint Energy
 Houston and Texas Coast Divisions
 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				Texas Coast Rptg Area	18,010,809	127,852,154	73,304,637	14.09%
104				Subtotal Entex Texas Gulf	73,304,637		146,609,275	57.34%
105				Subtotal CenterPoint Energy Entex	127,852,154		582,989,411	100.00%
106				Beaumont Rptg Area	4,921,393	205,483,552	94,141,549	2.40%
107	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	East Texas Rptg Area	20,822,350	205,483,552	94,141,549	10.13%
108				Entex Mississippi Rptg Div	16,231,871	205,483,552	94,141,549	7.90%
109				Entex North Louisiana	12,740,219	205,483,552	94,141,549	6.20%
110				Entex South Louisiana	13,821,707	205,483,552	94,141,549	6.73%
111				Northeast Texas Rptg Area	2,747,041	205,483,552	94,141,549	1.34%
112				South Texas Rptg Area	23,784,598	205,483,552	94,141,549	11.57%
113				Tyler Rptg Area	(927,625)	205,483,552	94,141,549	-0.45%
114				Subtotal Entex Rural	94,141,549		111,342,003	45.62%
115				Houston Rptg Area	82,410,877	205,483,552	111,342,003	40.11%
116				Texas Coast Rptg Area	28,931,126	205,483,552	111,342,003	14.08%
117				Subtotal Entex Texas Gulf	111,342,003		222,684,007	54.19%
118				Subtotal CenterPoint Energy Entex	205,483,552		975,816,398	100.01%
119								
120								

CenterPoint Energy
 Houston and Texas Coast Divisions
 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					
2				Beaumont Rptg Area	6,944,632	202,668,795	86,286,211	3.44%
3				East Texas Rptg Area	16,674,934	202,668,795	86,286,211	8.25%
4				Entex Mississippi Rptg Div	18,110,486	202,668,795	86,286,211	8.96%
5				Entex North Louisiana	3,039,741	202,668,795	86,286,211	1.50%
6				Entex South Louisiana	15,654,202	202,668,795	86,286,211	7.85%
7				Northeast Texas Rptg Area	1,594,088	202,668,795	86,286,211	0.79%
8				South Texas Rptg Area	22,838,592	202,668,795	86,286,211	11.30%
9				Tyler Rptg Area	1,229,536	202,668,795	86,286,211	0.61%
10				Subtotal Entex Rural	86,286,211	690,289,687	42,705	42.70%
11				Houston Rptg Area	87,636,240	202,668,795	115,762,584	43.37%
12				Texas Coast Rptg Area	28,146,344	202,668,795	115,762,584	13.93%
13				Subtotal Entex Texas Gulf	115,782,584	231,565,168	57,306	57.30%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Subtotal CenterPoint Energy Entex	202,668,795			100.00%
15				Beaumont Rptg Area	53,925	2,446,161	715,356	2.51%
16				East Texas Rptg Area	75,842	2,446,161	715,356	3.53%
17				Entex Mississippi Rptg Div	131,014	2,446,161	715,356	6.10%
18				Entex North Louisiana	130,115	2,446,161	715,356	6.06%
19				Entex South Louisiana	116,292	2,446,161	715,356	5.42%
20				Northeast Texas Rptg Area	21,752	2,446,161	715,356	1.01%
21				Oklahoma Rptg Area	148,222	2,446,161	715,356	6.91%
22				South Texas Rptg Area	-	2,446,161	715,356	
23				State of Arkansas	38,225	2,446,161	715,356	1.78%
24				Tyler Rptg Area	715,356	2,446,161	715,356	33.32%
25				Subtotal Entex Rural	1,094,148	2,446,161	1,430,805	50.98%
26				Houston Rptg Area	336,657	2,446,161	1,430,805	15.69%
27				Texas Coast Rptg Area	1,430,805	2,446,161	1,430,805	68.67%
28				Subtotal Entex Texas Gulf	2,446,161			99.99%
29				Subtotal CenterPoint Energy Entex	2,446,161			100.00%
30				Subtotal CenterPoint Energy Entex	2,446,161			100.00%
31	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,005	1,981,152	579,743	2.73%
32				East Texas Rptg Area	76,006	1,981,152	579,743	3.84%
33				Entex Mississippi Rptg Div	128,211	1,981,152	579,743	6.47%
34				Entex North Louisiana	-	1,981,152	579,743	
35				Entex South Louisiana	115,826	1,981,152	579,743	5.85%
36				Northeast Texas Rptg Area	21,856	1,981,152	579,743	1.10%
37				Oklahoma Rptg Area	-	1,981,152	579,743	
38				South Texas Rptg Area	145,979	1,981,152	579,743	7.37%
39				State of Arkansas	-	1,981,152	579,743	
40				Tyler Rptg Area	37,858	1,981,152	579,743	1.91%
41				Subtotal Entex Rural	579,743	1,981,152	579,743	29.27%
42				Houston Rptg Area	1,076,165	1,981,152	1,401,409	54.32%
43				Texas Coast Rptg Area	325,244	1,981,152	1,401,409	16.42%
44				Subtotal Entex Texas Gulf	1,401,409	1,981,152	1,401,409	70.74%
45				Subtotal CenterPoint Energy Entex	1,981,152			100.01%
46				Beaumont Rptg Area	53,925	1,768,771	337,965	3.05%
47				East Texas Rptg Area	75,842	1,768,771	337,965	4.29%
48				Entex Mississippi Rptg Div	131,014	1,768,771	337,965	6.10%
49				Entex North Louisiana	130,115	1,768,771	337,965	6.06%
50	Entex TX Gas Support Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Entex South Louisiana	116,292	1,768,771	337,965	5.42%
51				Northeast Texas Rptg Area	21,752	1,768,771	337,965	1.01%
				Oklahoma Rptg Area	148,222	1,768,771	337,965	6.91%
				South Texas Rptg Area	-	1,768,771	337,965	
				State of Arkansas	38,225	1,768,771	337,965	1.78%
				Tyler Rptg Area	715,356	1,768,771	337,965	33.32%
				Subtotal Entex Rural	1,094,148	1,768,771	1,430,805	50.98%
				Houston Rptg Area	336,657	1,768,771	1,430,805	15.69%
				Texas Coast Rptg Area	1,430,805	1,768,771	1,430,805	68.67%
				Subtotal Entex Texas Gulf	2,446,161			99.99%
				Subtotal CenterPoint Energy Entex	2,446,161			100.00%

CenterPoint Energy
 Houston and Texas Coast Divisions
 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				Northeast Texas Rptg Area	21,752	1,768,771	337,965	1.23%
53				South Texas Rptg Area	148,222	1,768,771	337,965	8.38%
54				Tyler Rptg Area	38,225	1,768,771	337,965	2.16%
55				Subtotal Entex Rural	337,965			19.11%
56								
57			Entex Texas Gulf	Houston Rptg Area	1,094,148	1,768,771	1,430,805	61.86%
58				Texas Coast Rptg Area	336,657	1,768,771	1,430,805	19.03%
59				Subtotal Entex Texas Gulf	1,430,805			80.89%
60								
61				Subtotal CenterPoint Energy Entex	1,768,771		4,551,437	100.00%
62								
63	Entex Tx Gas Support Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,005	1,737,115	335,706	3.11%
64				East Texas Rptg Area	76,006	1,737,115	335,706	4.38%
65				Northeast Texas Rptg Area	21,858	1,737,115	335,706	1.26%
66				South Texas Rptg Area	145,979	1,737,115	335,706	8.40%
67				Tyler Rptg Area	37,858	1,737,115	335,706	2.18%
68				Subtotal Entex Rural	335,706			19.33%
69								
70			Entex Texas Gulf	Houston Rptg Area	1,076,165	1,737,115	1,401,409	61.95%
71				Texas Coast Rptg Area	325,244	1,737,115	1,401,409	18.72%
72				Subtotal Entex Texas Gulf	1,401,409			80.67%
73								
74				Subtotal CenterPoint Energy Entex	1,737,115			100.00%
75								
76	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	588,343	19,068,369	3,568,215	3.09%
77				East Texas Rptg Area	-	19,068,369	3,568,215	1.88%
78				Entex Mississippi Rptg Div	358,262	19,068,369	3,568,215	0.03%
79				Entex North Louisiana	5,380	19,068,369	3,568,215	6.76%
80				Entex South Louisiana	-	19,068,369	3,568,215	18.72%
81				Northeast Texas Rptg Area	1,289,009	19,068,369	3,568,215	81.29%
82				South Texas Rptg Area	1,327,221	19,068,369	15,500,155	
83				Tyler Rptg Area	3,568,215	19,068,369	15,500,155	
84				Subtotal Entex Rural	15,500,155			100.01%
85								
86			Entex Texas Gulf	Houston Rptg Area	15,500,155	19,068,369	15,500,155	3.37%
87				Texas Coast Rptg Area	15,500,155	19,068,369	15,500,155	9.16%
88				Subtotal Entex Texas Gulf	15,500,155			9.66%
89				Subtotal CenterPoint Energy Entex	19,068,369			8.32%
90								
91				Beaumont Rptg Area	4,077,128	120,891,066	52,514,771	3.37%
92	Gross Labor Allocator	CenterPoint Energy Entex	Entex Rural	East Texas Rptg Area	11,076,230	120,891,066	52,514,771	9.16%
93				Entex Mississippi Rptg Div	11,556,035	120,891,066	52,514,771	9.66%
94				Entex North Louisiana	-	120,891,066	52,514,771	8.32%
95				Entex South Louisiana	10,061,797	120,891,066	52,514,771	1.20%
96				Northeast Texas Rptg Area	1,451,173	120,891,066	52,514,771	11.63%
97				South Texas Rptg Area	14,060,207	120,891,066	52,514,771	0.19%
98				Tyler Rptg Area	232,202	120,891,066	52,514,771	43.43%
99				Subtotal Entex Rural	52,514,771			
100								
101			Entex Texas Gulf	Houston Rptg Area	51,785,425	120,891,066	68,376,295	42.84%
102								

CenterPoint Energy
 Houston and Texas Coast Divisions
 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				Texas Coast Rptg Area	16,590,870	120,891,066	68,376,295	13.72%
104				Subtotal Entex Texas Gulf	68,376,295		136,752,591	56.65%
105				Subtotal CenterPoint Energy Entex	120,891,066		556,870,759	99.89%
106				Beaumont Rptg Area	5,938,685	210,290,635	85,618,668	2.82%
107	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	East Texas Rptg Area	20,884,971	210,290,635	85,618,668	9.93%
108				Entex Mississippi Rptg Div	16,407,180	210,290,635	85,618,668	7.80%
109				Entex North Louisiana	2,208,143	210,290,635	85,618,668	1.05%
110				Entex South Louisiana	13,984,648	210,290,635	85,618,668	6.65%
111				Northeast Texas Rptg Area	2,817,003	210,290,635	85,618,668	1.94%
112				South Texas Rptg Area	23,941,167	210,290,635	85,618,668	11.38%
113				Tyler Rptg Area	(563,128)	210,290,635	85,618,668	-0.27%
114				Subtotal Entex Rural	85,618,685		684,950,947	40.70%
115				Houston Rptg Area	94,325,941	210,290,635	124,671,767	44.86%
116				Texas Coast Rptg Area	30,345,825	210,290,635	124,671,767	14.43%
117				Subtotal Entex Texas Gulf	124,671,767		249,343,533	59.29%
118				Subtotal CenterPoint Energy Entex	210,290,635		99,999,999	99.99%
119								
120								

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				\$ (20,626)	\$ (111,460)	\$ (112,216)	\$ (120,762)	\$ (207,220)	\$ (260,887)	\$ (833,172)	6.8%	
2	East Texas				(16,275)	(58,355)	(118,134)	(91,253)	(92,830)	(220,689)	(597,536)	4.9%	
3	Louisiana				(10,293)	(17,853)	(69,222)	(268,636)	(159,650)	(432,255)	(1,105,045)	9.0%	
4	Mississippi	(2,794)	2,794	(4,289)	(142,847)							0.0%	
5	Houston				(56,926)	(431,241)	(1,893,007)	(1,354,971)	(971,645)	(1,798,367)	(6,506,156)	52.9% A	
6	South Texas	(1,942)	(41,945)	(25,968)	(35,685)	(225,219)	(157,799)	(365,020)	(280,782)	(524,710)	(1,659,071)	13.5%	
7	Texas Coast	(2,547)	(25,519)		(12,220)	(109,294)	(171,584)	(449,269)	(209,988)	(436,728)	(1,417,149)	11.5% A	
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%

AFUDC Equity Perm Depreciation
2022 Total (364,304) 1

Houston &	
Texas Coast	(364,304) 1
	64.4% Sum A
	(234,578) 1

Test Year Total (From Above)
AFUDC Equity Percent
AFUDC Equity Perm Depr

1 Agrees to 1e Federal Income Tax Adjustment

1 Source: 2021 PowerTax Report 216 * CY Adds Multiplier

CenterPoint Energy
Houston and Texas Coast Division
Misc Expense Adj
For The Test Year Ended December 31, 2022

Source: SAP Z11B (Houston and Texas Coast Division)

Cost Elem.	Cost element name	Cost Center	±	Val.in rep.cur.	Total quantity	PUM	CO p
646620	SC Non Labor Other	125205	■	20,449.75-			
		125205	□ ■■	20,449.75-			
646608	SC Labor	125211	■	115,087.20-			
646609	SC Alloc.PBOH-Ben.		■	21,688.11-			
646611	SC Al. PBOH W.Comp		■	138.00-			
646612	SC Al.StrucPyrll Tx		■	8,084.16-			
646617	SC Misc NonRcvrblExp		■	23,015.89-			
646618	SC Misc. Bus Expen.		■	51.58-			
646619	SC Alloc. Ben. Other		■	20.13			
646620	SC Non Labor Other		■	77,102.08-			
		125211	□ ■■	245,146.89-			
			■■■	265,596.64-			✓1

✓1 Agrees to 1g Investor Services

CenterPoint Energy
 Houston and Texas Coast Division
 Misc Expense Adj
 For The Test Year Ended December 31, 2022

Source: SAP ZFAT (Texas Gulf Division)

Year	Period	Posting Date	DocumentNo	RefDocum	CoCd	Account	DT	Cost Center	WBS Eleme...	Profit Ctr	Source Object	PaCC	Partner Object	Partne...	Func...	Quantity	Transactn curr	Text	
								RA41333951							8930			9,616.72	
								RA41333952										3,021.55	
															8930			12,638.27	
								RA41333851							N010			32,622.20	
								RA41333852										10,249.86	
															N010			42,872.06	
								127486							TXME			12,460.02	
								127487										3,914.92	
								RA41333941										39,889.96	
								RA41333942										12,533.34	
															TXME			68,798.24	
																		124,308.57	

✓1 Agrees to 1g Short Term Incentive

CenterPoint Energy
Houston and Texas Coast Division
General Ledger Account 133030 Materials & 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:2022 Period: 12

Lead column	YTD
133030 Materials & Suppl-Inventory WIP	308,548.20
* 1540 Matls Oper Supplies	308,548.20
** Functional area	308,548.20

✓1

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

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

✓1

✓1 Agrees to 2.c Mat and Supplies 133030 Allocation

CenterPoint Energy
Houston and Texas Coast Division
General Ledger Account 139010 Prepayments-Insurance
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
139010 Prepayments-Insurance	4,266,469.39
* 1650 Prepayments	4,266,469.39
** Functional area	4,266,469.39

✓1

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

Lead column	YTD
139010 Prepayments-Insurance	3,681,988.14
* 1650 Prepayments	3,681,988.14
** Functional area	3,681,988.14

✓1

✓1 Agrees to 2.d Prepayments - 139010

CenterPoint Energy
Houston and Texas Coast Division
General Ledger Account 144010 Prepayments-Other
For The Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRTXGULF Name: Texas Gulf	
Fiscal Year:2022 Period: 12	
Lead column	YTD
144010 Prepayments - Other	86,104.18
* 1650 Prepayments	86,104.18
** Functional area	86,104.18 ✓

✓ Agrees to 2.d Prepayments - 144010

Year	Period	Pstng Date	Document	RefDocument	CoCd	Account	DT	Cost C.	WBS Ele.	Profit Ctr	SourceObj	PaCC	PartnerO.	Partner	Func. Ar.	Quantity	Trans cur.	Text			
2022	4	04/30/2022	1350750467	110149327	0082	144010	SA			1127237					1650		340,151.00-	PIPELINE USER FEE			
						144010	SA			1127150								1650		1,170,428.00-	PIPELINE USER FEE
2022	3	03/11/2022	1347186773	1701806440	0082	144010	PA			1127237					1650		340,151.00	PIPELINE USER FEE			
						144010	PA			1127150							1650		1,170,428.00	PIPELINE USER FEE	
						144010	PA			1127237								1650		322,354.00-	PIPELINE USER FEE
						144010	PA			1127150								1650		1,121,577.00-	PIPELINE USER FEE
						144010	PA			1127237								1650		322,354.00-	PIPELINE USER FEE
						144010	PA			1127150								1650		1,121,577.00-	PIPELINE USER FEE
						144010	PA			1127237								1650		322,354.00	PIPELINE USER FEE
						144010	PA			1127150								1650		1,121,577.00-	PIPELINE USER FEE
						144010	PA			1127237								1650		322,354.00	PIPELINE USER FEE
						144010	PA			1127150								1650		1,121,577.00	PIPELINE USER FEE
= 0.00																					

A Removed Pipeline user fee - The fee was not a prepayment and was reclassified to expense in April 2022

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRTXGULF Name: Texas Gulf	
Fiscal Year:2021 Period: 12	
Lead column	YTD
144010 Prepayments - Other	22,916.66
* 1650 Prepayments	22,916.66
** Functional area	22,916.66

CenterPoint Energy
Entex
Account 255010 Customer Deposits-Miscellaneous
As of December 31, 2022

Source: Financial Accounting Gas


	Houston/TX Coast	Other Entex Divisions	Entex
Balance @ 12/31/2022	\$ (38,927,737.48) ✓ ₁	\$ (24,425,154.12) \$	\$ (63,352,891.60) ✓

Source: SAP ZFAT

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

✓₁ Agrees to 2.e Customer Deposits

CenterPoint Energy
Houston and Texas Coast 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%
Houston and Texas Coast Division		82.50% 		

CenterPoint Energy
Actuarial Report For Benefit Restoration Plan
For the 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)	\$ (436)	\$ 805	\$ 0	\$ (5,850)	\$ 805
016	CERC Corporate	104397	\$ 435	\$ (568)	\$ 1,163	\$ 0	\$ 1,030	\$ 1,163
0437	CE MRT	205163	251	(101)	342	0	492	342
0437	CEGT	206755	(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	(3,059)	(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

✓1 Agrees to 2.g ADIT - - Benefit Restoration

CenterPoint Energy
Houston and Texas Coast 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> ✓

Source: SAP ZFAT

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

CenterPoint Energy
Houston and Texas Coast Division
Actuarial Report For Postretirement
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) \$	(29,950,000) \$ ✓ ₂	(6,728,000) ✓ ₂

* 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
0016	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	1,324
CERC	CERC Subtotal		\$ (75,340)	\$ (3,795)	\$ 2,982	\$ 0	\$ (76,153)	\$ 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

9

Source: AON Hewitt Associates

- ✓₁ Agrees to 2.i Postretirement - Employee Expense Related Reserves
- ✓₂ Agrees to SW 2g & 2i Emp Ben SAP

CenterPoint Energy
Houston and Texas Coast Division
Deferred Comp Adjustment
For The Test Year Ended December 31, 2022

Source: AON Hewitt Associates

Company	Accrued Cost @12/31/2022	GL 265020 @12/31/2022	Adjustments (AOCI)
Entex	\$ (435,000) ✓	\$ (591,660) ✓ ₂	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	101452	\$ 0	\$ (932)	\$ (932)	\$ (4,473)	\$ (932)	\$ (5,405)
016	CERC Corporate	104397	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0437	CE MRT	205163	0	(118)	(118)	0	(118)	(118)
0437	CEGT	206755	0	(170)	(170)	(50)	(170)	(220)
0437	CEFS	209004	0	(327)	(327)	0	(327)	(327)
062A	CE Arkla	115270	0	0	0	0	0	0
016	Ark / Ok (Summit)	104373	0	(108)	(108)	(20)	(108)	(128)
072A	CE Minnesota Gas	124341	0	(283)	(283)	(62)	(283)	(365)
016	CES (Discontinued)	104316	0	(661)	(661)	(604)	(661)	(1,265)
080	CE Intrastate Pipelines	158205	0	(4)	(4)	(20)	(4)	(24)
082A	CE Entex	127026	0	231	231	(666)	231	(435) ✓
	Subtotal CE Resources Corp.		\$ 0	\$ (1,440)	\$ (1,440)	\$ (1,442)	\$ (1,440)	\$ (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
8

- ✓ Agrees to 2.i Employee Expense Reserve - Summary
- ✓₂ Agrees to SW 2g & 2i Emp Ben SAP

CenterPoint Energy
Houston and Texas Coast Division
Injuries, Damages and Workers Compensation General Ledger Balances
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)

✓ Agrees to 2.k 258030 Injuries and Damages Reserve

CenterPoint Energy
Houston and Texas Coast Divisions
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	(Accrued)/Prepaid Benefit Cost, 12/31/2022	Benefit Payments	Discount Rate:	5.15%
								Long-Term Rate:	6.50%
003A	CE Houston Electric	101452	\$ 176,841	\$ (60,457)	\$ 12,295	\$ 0	\$ 128,679	\$	159,548
016	CERC Corporate	104397	\$ 8,861	\$ (6,898)	\$ 0	\$ 0	\$ 1,963	\$	17,209
0437	CE MRT	205183	9,302	(7,690)	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
062A	CE Arkla	115270	0	0	0	0	0		0
016	Ark / Ok (Summit)	104373	24,821	(21,648)	0	0	3,173		102,292
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
060	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
062A	CE Entex	127026	28,384	(21,959)	5,242	0	11,667	✓1	43,574
	Subtotal CE Resources Corp.		\$ 112,406	\$ (91,113)	\$ 9,635	\$ 0	\$ 30,928	\$	263,118
002A	CE Corporate—Allocated	125308/125311	\$ 13,641	\$ (13,845)	\$ 5,070	\$ 0	\$ 4,866	\$	39,007
002B	CE Corporate—Unallocated	125310	\$ 12,786	\$ (5,048)	\$ 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

✓1 Agrees to 2.I Retirement Plan Asset

CenterPoint Energy
Houston and Texas Coast Divisions
For the Test Year Ended December 31, 2022

Source: SAP ZFAT

FERC Trial Balance (ZFAT)		
Company:0082 CenterPoint Energy Entex		
Profit Center Group: RRHOUCOAST Name: Texas Gulf		
Fiscal Year:2022 Period: 12		
Lead column	Cur Period	YTD
* 1010 Plant in service	(508,303.95)	2,672,502,114.04
* 1060 Comp Const Not Class	42,429,861.02	158,495,828.54
* 1070 Constr Work in Prog	(43,250,115.90)	82,698,213.23
* 1080 Acc Prov For Depr	9,735,275.86	(885,034,107.11)
* 1110 Acc Prov-Amort Plt	(1,038,318.50)	(34,494,188.16)
* 1140 Acquisition Adj		5,088,683.79
* 1150 Amort Acq Adj		(5,088,683.79)
* 1310 Cash	(258.11)	456.48
* 1421 Customer A/R - Commodity	(11,188.30)	1,742,910.49
* 1430 Other Accts Rec	8,994,768.76	14,074,396.35
* 1441 Acc Prov Uncoll-Commodity	(679,829.78)	(4,235,104.49)
* 1444 Acc Prov Un A/R - Other	(126,339.02)	(1,056,013.67)
* 1510 Fuel Stock	38,313.32	960,373.12
* 1540 Matls Oper Supplies	1,401,498.47	39,726,238.85
* 1630 Stores Exp Undist	191,078.83	(575,593.48)
* 1641 Gas Str Undrgrnd-Cur	(9,744,328.36)	64,020,789.80
* 1650 Prepayments	1,036,176.60	1,172,515.59
* 1730 Accrued Util Rev	35,641,550.09	138,020,736.91
* 1823 Oth Regulatory Asset	5,096,652.69	70,784,064.18
* 1840 Clearing Accts	(17,021.25)	(1,532,947.93)
* 1860 Misc Deferred Debits		
* 1900 Acc Deferred Inc Tax	(63,685.00)	(5,060,908.00)
* 1910 Unrec Pur Gas Csts	(24,904,333.11)	936,984,651.15
* 2160 Unap Rtn'd Earnings		(443,283,705.75)
* 2282 AccumProv-Inj/Damage	(111,382.88)	(3,207,180.85)
* 2300 Asset Retirement Obligtns	17,934,088.21	(70,184,874.77)
* 2320 Accounts Payable	(35,138,381.45)	(108,698,230.99)
* 2360 Taxes Accrued	(5,981,698.64)	(16,803,556.51)
* 2370 Interest Accrued	(1,518.25)	(19,557.69)
* 2420 Misc Curr & Acc Liab	(7,015,887.06)	(5,880,462.77)
* 2530 Oth Defered Credits		(2,719.29)
* 2540 Oth Regulatory Liab	4,205,686.24	(165,124,415.04)
* 2820 Def Inc Tax-Oth Prop	(353,838.00)	(1,918,410.13)
* 2830 Def Inc Taxes-Oth		(7,912,858.00)
* 4030 Depreciation	7,001,286.42	86,063,371.68
* 4043 Amrt Lmt-Trm Gas Plantt	9,878.03	109,452.84
* 4050 Amort Other Plant	1,042,484.52	10,762,871.55
* 4073 Unrec Reg Exp-Debits		457,437.45
* 4074 Unrec Reg Exp-Credit	(87,900.03)	(2,633,856.33)
* 4081 Other Taxes-Non-Inc	7,530,032.15	68,534,304.02
* 4091 Inc Taxes-Oper Inc	(4,356,476.00)	(5,555,777.00)
* 4101 Prov For Def Inc Tax	8,604,913.00	25,365,602.00
* 4170 Rev-Nonutility Oper	(385,008.88)	(1,796,798.74)
* 4191 AFUDC Other	(287,969.71)	(2,235,094.83)
* 4211 Gain On Disp of Prop		(2,669.53)
* 4261 Donations	48,407.37	149,419.35
* 4263 Penalties	93,000.00	524,586.48
* 4264 Expd For Civic Act	70,861.28	1,115,886.37
* 4265 Other Deductions	8,253.70	148,234.80
* 4300 In-Debt To Assoc Cos	7,700,291.13	43,628,185.40

CenterPoint Energy
Houston and Texas Coast Divisions
For the Test Year Ended December 31, 2022

* 4310	Other Interest Exp	(2,790,666.56)	(14,270,821.44)
* 4320	Borrowed AFUDC-CR	(148,430.36)	(1,152,052.48)
* 4390	Adj To Retained Earn		657,594.48
* 4800	Gas Residential Sale	(157,036,060.16)	(949,168,484.21)
* 4811	Gas S Comm Sales	(26,165,527.40)	(214,523,007.18)
* 4812	Gas L Comm Sales	247,079.24	(4,579,467.41)
* 4814	Gas SV Ind Sales	(86,797.85)	(1,019,970.78)
* 4850	Gas Intraco Transfer	(2,713.97)	(22,498.26)
* 4880	Gas Misc Service Rev	(1,329,436.06)	(18,214,445.00)
* 4893	Transp Rev-Distrib	(3,418,967.53)	(38,486,441.31)
* 4930	Rent From Gas Prop	(2,476.88)	(31,374.87)
* 4940	Gas Interdepart Rent	(109,730.99)	(1,316,771.88)
* 4950	Other Gas Revs	(22,266.25)	(2,017,384.93)
* 7100	Manuf gas ops Sup & Eng	6,632.12	44,594.83
* 7170	LPG expenses	17,685.66	118,919.17
* 7350	Misc prod exp	18,791.03	126,351.65
* 7400	Manuf gas maint Sup & Eng	6,632.12	44,594.83
* 7410	Manuf gas maint of struct	5,526.78	37,162.29
* 7420	Manuf gas maint of prod	55,267.63	371,621.95
* 8040	Gas City Gate Purch	87,864,785.17	558,633,958.05
* 8051	Pur Gas Adjustments	24,904,333.11	22,609,787.42
* 8081	Gas Storage - Debit	7,190,146.88	51,508,028.42
* 8082	Gas Storage - Credit	(3,597,220.16)	(91,131,299.08)
* 8130	Other Gas Supply Expenses	15,799.26	15,799.26
* 8320	Gas stor-maint wells	2,744.59	16,128.14
* 8580	Transmission of Gas	23,108,560.31	173,701,494.50
* 8660	Maintenance Value	6,907.06	6,907.06
* 8700	Oper Supv & Eng	268,513.85	1,784,142.35
* 8710	Distr Load Dispatch	217,672.58	644,316.44
* 8740	Mains & Services Exp	1,705,823.74	24,237,195.40
* 8760	Meas & Reg Sta Exps	53,736.07	591,725.06
* 8780	Meter & House Reg	1,036,237.36	10,657,986.99
* 8790	Customer Install Exp	1,270,029.04	11,628,215.79
* 8800	Other Utility Expense	1,617,519.79	18,036,465.84
* 8810	Rents	53,119.51	678,860.01
* 8850	Maint Supv & Eng	272,257.59	1,803,784.14
* 8870	Maintenance of Mains	1,117,017.17	16,115,467.62
* 8890	Maint of Meas & Reg	345,804.98	2,842,026.16
* 8900	Maint-Meas & Reg Sta	(73,554.34)	1,042,605.61
* 8910	Maint-Meas & Reg-Cit	9.87	1,708.25
* 8920	Maint of Services	875,782.61	9,569,406.79
* 8930	Maint-Mtr & Hous Reg	285,263.68	3,479,596.80
* 8940	Maint of Oth Equip	147,821.17	1,344,403.92
* 9010	Supervision	127,409.03	475,211.58
* 9020	Meter Reading Exp	161,040.69	2,096,542.37
* 9030	Cust Records & Colle	3,238,071.92	30,256,349.94
* 9040	Uncollectible Accts	390,206.95	3,853,528.21
* 9050	Misc Cust Accts Exp		1,064.33
* 9090	Info & Instruc Adv	22,407.20	363,485.84
* 9100	Misc Cust Srv & Info	2,596.58	176,780.26
* 9110	Supervision	2,596.58	176,780.26
* 9120	Demo & Selling Exps	370.92	25,254.33
* 9130	Advertising Exps	(763.79)	100,322.71
* 9160	Misc Sales Exps	741.96	50,508.39
* 9200	Admin & Gen Salaries	512,782.29	2,309,429.20
* 9210	Office Supplies & Ex	1,452,516.60	8,350,047.53
* 9230	Outside Services Emp	48,212.07	600,964.82
* 9240	Property Insurance	25,652.33	323,643.56
* 9250	Injuries & Damages	380,237.68	2,511,165.33
* 9260	Empl Pensions&Ben	4,134,528.11	25,271,778.29

CenterPoint Energy
Houston and Texas Coast Divisions
For the Test Year Ended December 31, 2022

* 9301	Gen Advertising Exp	2,215.52	48,305.84
* 9302	Misc General Exps	4,074,457.80	31,842,511.78
* 9310	Rents	16,151.42	1,815,758.67
* 9320	Maint Gen Plant	51,816.61	785,173.96
* CLRO	Clearing Other		
* CLRP	Clearing Production Order		
* CLRS	Clearing Stores		
* CLRT	Clearing Transportation		
**	Functional area	(2,672,524.56)	2,338,645,047.20

CenterPoint Energy
Houston and Texas Coast Divisions
For the Test Year Ended December 31, 2022

FERC ACCT	ferc descrie	GL Number	GL Description	EMR Schedule Source	Texas Gulf
1010	Plant in service	Other	Other		2,672,502,114
1010 Total					2,672,502,114
1060	Comp Const Not Class	Other	Other		158,495,829
1060 Total					158,495,829
1070	Constr Work in Prog	Other	Other		82,698,213
1070 Total					82,698,213
1080	Acc Prov For Depr	Other	Other		(885,034,107)
1080 Total					(885,034,107)
1110	Acc Prov-Amort Pkt	Other	Other		(34,494,188)
1110 Total					(34,494,188)
1140	Acquisition Adj	Other	Other		5,088,684
1140 Total					5,088,684
1150	Amort Acq Adj	Other	Other		(5,088,684)
1150 Total					(5,088,684)
1310	Cash	Other	Other		456
1310 Total					456
1421	Customer A/R - Commodity	Other	Other		1,742,910
1421 Total					1,742,910
1430	Other Accts Rec	Other	Other		14,074,396
1430 Total					14,074,396
1441	Acc Prov Uncoll-Commodity	123010	Accum Prov-Uncoll Accts-Commodity	2g ADIT Bad Debt Reserve; 2j Bad Debt	(1,948,119)
1441	Acc Prov Uncoll-Commodity	123011	Uncoll UB-Commodity	2j Bad Debt	(422,330)
1441	Acc Prov Uncoll-Commodity	Other	Other		(1,864,655)
1441 Total					(4,235,104)
1444	Acc Prov Un A/R - Other	123050	Accum Prov for Uncoll Accts-Other	2g ADIT Bad Debt Reserve; 2j Bad Debt	(1,056,014)
1444 Total					(1,056,014)
1510	Fuel Stock	Other	Other		960,373
1510 Total					960,373
1540	Matls Oper Supplies	133998	Mat & Suppl-Init Entry of Stk Bal	2c M&S 133998-133999	(0)
1540	Matls Oper Supplies	133999	Materials & Supplies	2c M&S 133998-133999	39,726,239
1540 Total					39,726,239
1630	Stores Exp Undist	Other	Other		(575,593)
1630 Total					(575,593)
1641	Gas Str Undrgrnd-Cur	Other	Other		64,020,790
1641 Total					64,020,790
1650	Prepayments	144010	Prepayments - Other	2d Prepayments	86,104
1650	Prepayments	Other	Other		1,086,411
1650 Total					1,172,516
1730	Accrued Util Rev	Other	Other		138,020,737
1730 Total					138,020,737
1823	Oth Regulatory Asset	179043	Reg Asset- 08.209	2g ADIT 8.209; 2m 8.209 Reg Asset	7,165,119
1823	Oth Regulatory Asset	179045	Reg Asset - System Safety and Integrity	2g ADIT SSI; 2o System Safety Integrity	17,954,000
1823	Oth Regulatory Asset	179280	Reg NC Asset EDIT - Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	21,552,810
1823	Oth Regulatory Asset	Other	Other		24,112,135
1823 Total					70,784,064
1840	Clearing Accts	Other	Other		(1,532,948)
1840 Total					(1,532,948)
1860	Misc Deferred Debits	Other	Other		0
1860 Total					0
1900	Acc Deferred Inc Tax	Other	Other		(5,060,908)
1900 Total					(5,060,908)
1910	Unrec Pur Gas Csts	147015	O/U Reg Asset - CY Gas True Up	2g ADIT Over-Under Gas Cost	6,767,508
1910	Unrec Pur Gas Csts	221135	Net Over/Under Reclas	2g ADIT Over-Under Gas Cost	(6,767,508)
1910	Unrec Pur Gas Csts	221143	O/U Rcvy of Purch Gas Costs-Base	2g ADIT Over-Under Gas Cost	102,415,334
1910	Unrec Pur Gas Csts	221144	O/U-Recovery-Gas Purch Cost Unbilled	2g ADIT Over-Under Gas Cost	(102,920,571)
1910	Unrec Pur Gas Csts	221146	Est Rev-O/U Rcvy-Fuel Recovery	2g ADIT Over-Under Gas Cost	7,272,746
1910	Unrec Pur Gas Csts	Other	Other		930,217,143
1910 Total					936,984,651
2160	Unap Rtrnd Earnings	Other	Other		(443,283,706)
2160 Total					(443,283,706)
2282	AccumProv-Inj/Damage	258010	Injuries & Damages-Auto Liability	2g ADIT Injures & Damages; 2k Injuries & Damages	(375,026)
2282	AccumProv-Inj/Damage	258020	Injuries & Damages-Gen Liability	2g ADIT Injures & Damages; 2k Injuries & Damages	(2,832,155)
2282	AccumProv-Inj/Damage	Other	Other		-
2282 Total					(3,207,181)
2300	Asset Retirement Obligtns	Other	Other		(70,184,875)
2300 Total					(70,184,875)
2320	Accounts Payable	Other	Other		(108,698,231)
2320 Total					(108,698,231)
2360	Taxes Accrued	221149	O/U Rec City Fran Fe	2g ADIT OU Franchise Fees at 21%	(6,085,251)
2360	Taxes Accrued	Other	Other		(10,718,306)
2360 Total					(16,803,557)

2370	Interest Accrued	Other	Other		(19,558)
2370 Total					(19,558)
2420	Misc Curr & Acc Liab	232010	Curr&Accr Liab-Miscellaneous	0	(7,414,369)
2420	Misc Curr & Acc Liab	232017	Curr&Accr Liab-CIAC	0	(382,037)
2420	Misc Curr & Acc Liab	232050	Curr&Accr Liab-Gas Imbalance	0	1,915,943
2420 Total					(5,880,463)
2530	Oth Deferred Credits	Other	Other		(2,719)
2530 Total					(2,719)
2540	Oth Regulatory Liab	257032	Reg Liability Pension Deferral	2g Def Ben Asset; 2h Def Ben Asset Liability	(10,103,441)
2540	Oth Regulatory Liab	257033	Reg NC Liab EDIT - Plant	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(115,365,033)
2540	Oth Regulatory Liab	257034	Reg NC Liab EDIT - Plant Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(370,735)
2540	Oth Regulatory Liab	257036	Reg NC Liab EDIT - Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(42,509)
2540	Oth Regulatory Liab	257037	REG NC LIAB EDIT - ARAM AMORT	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(14,195,310)
2540	Oth Regulatory Liab	Other	Other		(25,047,387)
2540 Total					(165,124,415)
2820	Def Inc Tax-Oth Prop	Other	Other	(blank)	(1,918,410)
2820 Total					(1,918,410)
2830	Def Inc Taxes-Oth	Other	Other		(7,912,858)
2830 Total					(7,912,858)
4030	Depreciation	Other	Other		86,063,372
4030 Total					86,063,372
4043	Amrt Lmt-Trm Gas Plantt	Other	Other		109,453
4043 Total					109,453
4050	Amort Other Plant	Other	Other		10,762,872
4050 Total					10,762,872
4073	Unrec Reg Exp-Debits	Other	Other		457,437
4073 Total					457,437
4074	Unrec Reg Exp-Credit	Other	Other		(2,633,856)
4074 Total					(2,633,856)
4081	Other Taxes-Non-Inc	641012	SC PBOH-Benefits P/Roll Tax	1d Taxes	139,010
4081	Other Taxes-Non-Inc	641112	BU PBOH-Benefit P/R Tax	1d Taxes	3,199,875
4081	Other Taxes-Non-Inc	642612	BU AI.Structure for Tax W/I P.Brd	1d Taxes	953,675
4081	Other Taxes-Non-Inc	646612	SC AI.Structure for Tax W/I P.Brd	1d Taxes	1,802,625
4081	Other Taxes-Non-Inc	720040	State/Federal Regulatory Fees	1d Taxes	1,510,579
4081	Other Taxes-Non-Inc	722080	Oth Taxes Exp-Sales & Use Taxes Adj	1d Taxes	(79,257)
4081	Other Taxes-Non-Inc	722110	Other Taxes Exp-Excise Taxes-Fed	1d Taxes	1,338
4081	Other Taxes-Non-Inc	722130	Oth Taxes Exp-Franch Fees/GRT-City	1d Taxes	23,791,581
4081	Other Taxes-Non-Inc	722131	Oth Taxes Exp-Over/Under Recov	1d Taxes	4,750,565
4081	Other Taxes-Non-Inc	722150	Other Taxes Expenses - Property	1d Taxes	21,802,819
4081	Other Taxes-Non-Inc	722160	Other Taxes Exp-FICA	1d Taxes	92,345
4081	Other Taxes-Non-Inc	722161	Benefits P/R Tax Reclass	1d Taxes	(3,209)
4081	Other Taxes-Non-Inc	722200	Other Taxes Exp-State Gross Rcpts	1d Taxes	10,572,360
4081 Total					68,534,304
4091	Inc Taxes-Oper Inc	Other	Other		(5,555,777)
4091 Total					(5,555,777)
4101	Prov For Def Inc Tax	Other	Other		25,365,602
4101 Total					25,365,602
4170	Rev-Nonutility Oper	Other	Other		(1,796,799)
4170 Total					(1,796,799)
4191	AFUDC Other	Other	Other		(2,235,095)
4191 Total					(2,235,095)
4211	Gain On Disp of Prop	Other	Other		(2,670)
4211 Total					(2,670)
4261	Donations	Other	Other		149,419
4261 Total					149,419
4263	Penalties	Other	Other		524,586
4263 Total					524,586
4264	Expd For Civic Act	Other	Other		1,115,886
4264 Total					1,115,886
4265	Other Deductions	Other	Other		148,235
4265 Total					148,235
4300	In-Debt To Assoc Cos	Other	Other		43,628,185
4300 Total					43,628,185
4310	Other Interest Exp	708030	Interest Exp-Customer Deposits	1c Interest on Customer Deposits	22,184
4310	Other Interest Exp	Other	Other		(14,293,006)
4310 Total					(14,270,821)
4320	Borrowed AFUDC-CR	Other	Other		(1,152,052)
4320 Total					(1,152,052)
4390	Adj To Retained Earn	Other	Other		657,594
4390 Total					657,594
4800	Gas Residential Sale	412005	Nat Gas Sales-Res-TCIA Refund	1a Revenue Adj	9
4800	Gas Residential Sale	412007	Nat Gas Sales-Res-Un	1a Revenue Adj	6,555,229
4800	Gas Residential Sale	412019	Gas Sales-Residential-State GRT	1a Revenue Adj	(8,936,596)
4800	Gas Residential Sale	412020	Res-Cust Chg Min Bil	1a Revenue Adj	(266,766,259)
4800	Gas Residential Sale	412021	Nat Gas Sales-Res-Distribution Chg	1a Revenue Adj	(41,544,371)
4800	Gas Residential Sale	412024	Res-Fran Tax Rcv	1a Revenue Adj	(19,088,482)
4800	Gas Residential Sale	412092	Nat Gas Sales-Res-St	1a Revenue Adj	(1,617,591)

4800	Gas Residential Sale	412093	Nat Gas Sales-Storage Return Accrual	1a Revenue Adj	(323,784)
4800	Gas Residential Sale	412096	Residential Nat Gas Sales - GRIP	1a Revenue Adj	(67,819,807)
4800	Gas Residential Sale	412273	Nat Gas Sales Res EDIT refund Unbilled	1a Revenue Adj	(236,615)
4800	Gas Residential Sale	412300	Res-Gas Cost Adj	1a Revenue Adj	(479,983,074)
4800	Gas Residential Sale	412800	Gas Sales-Res Gas Cost Rec Unbilled	1a Revenue Adj	(63,869,513)
4800	Gas Residential Sale	412806	Gas Sales-Unbilled-Res Customer Charge	1a Revenue Adj	66,858
4800	Gas Residential Sale	412807	Gas Sales-Unbilled-Res Distrib Charge	1a Revenue Adj	(3,390,664)
4800	Gas Residential Sale	412808	Gas Sales-Unbilled-Res Tax Recovery	1a Revenue Adj	(2,213,826)
4800 Total					(949,168,484)
4811	Gas S Comm Sales	412271	Nat Gas Sales-Comm/Ind-Unprotected EDIT	1a Revenue Adj	741,250
4811	Gas S Comm Sales	412274	Nat Gas Sales Comm/I	1a Revenue Adj	(25,873)
4811	Gas S Comm Sales	412302	Comm-Cust Chg/Minimum Bill	1a Revenue Adj	(18,575,754)
4811	Gas S Comm Sales	412303	Comm-Commodity/Distr Chg	1a Revenue Adj	(11,270,731)
4811	Gas S Comm Sales	412304	Comm-Rev Related Taxes Recovered	1a Revenue Adj	(6,193,172)
4811	Gas S Comm Sales	412305	Comm-Gas Cost Adj	1a Revenue Adj	(156,854,552)
4811	Gas S Comm Sales	412334	Comm - State GRT	1a Revenue Adj	(2,776,694)
4811	Gas S Comm Sales	412336	Nat Gas Sales-Comm-S	1a Revenue Adj	(521,212)
4811	Gas S Comm Sales	412342	Commercial Nat Gas Sales - GRIP	1a Revenue Adj	(7,083,903)
4811	Gas S Comm Sales	412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	1a Revenue Adj	(11,013,073)
4811	Gas S Comm Sales	412809	Gas Sales-Unbill-Small Comm Cust Chrg	1a Revenue Adj	(30,380)
4811	Gas S Comm Sales	412816	Gas Sales-Unbill-Small Comm Dist Chrg	1a Revenue Adj	(412,782)
4811	Gas S Comm Sales	412817	Gas Sales-Unbilled-Small Comm Tax Rec	1a Revenue Adj	(506,132)
4811 Total					(214,523,007)
4812	Gas L Comm Sales	412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	1a Revenue Adj	(4,042,060)
4812	Gas L Comm Sales	412818	Gas Sales-Unbill-Lrge Comm Cust Charge	1a Revenue Adj	(87,553)
4812	Gas L Comm Sales	412819	Gas Sales-Unbill-Lrge Comm Dist Charge	1a Revenue Adj	(228,619)
4812	Gas L Comm Sales	412821	Gas Sales-Unbilled-Lrge Comm Tax Rec	1a Revenue Adj	(221,236)
4812 Total					(4,579,467)
4814	Gas SV Ind Sales	412272	Industrial-Unprotected EDIT Refund	1a Revenue Adj	1,956
4814	Gas SV Ind Sales	412307	Ind-Cust Chg/Minimum Bill	1a Revenue Adj	(29,216)
4814	Gas SV Ind Sales	412308	Ind-Commodity/Distr Chg	1a Revenue Adj	(73,082)
4814	Gas SV Ind Sales	412309	Ind-Rev Related Taxes Recovered	1a Revenue Adj	(30,467)
4814	Gas SV Ind Sales	412310	Ind-Gas Cost Adj	1a Revenue Adj	(786,222)
4814	Gas SV Ind Sales	412335	Ind - State GRT	1a Revenue Adj	(14,886)
4814	Gas SV Ind Sales	412337	Nat Gas Sales-Ind-St	1a Revenue Adj	(2,604)
4814	Gas SV Ind Sales	412343	Ind Nat Gas Sales - GRIP	1a Revenue Adj	(20,436)
4814	Gas SV Ind Sales	412803	Gas Sales-Unbilled-S Ind Gas Cost Rec	1a Revenue Adj	(58,935)
4814	Gas SV Ind Sales	412822	Gas Sales-Unbilled-Ind Customer Charge	1a Revenue Adj	(352)
4814	Gas SV Ind Sales	412823	Gas Sales-Unbilled-Ind Distrib Charge	1a Revenue Adj	(2,946)
4814	Gas SV Ind Sales	412824	Gas Sales-Unbilled-Ind Tax Recovery	1a Revenue Adj	(2,780)
4814 Total					(1,019,971)
4850	Gas Intraco Transfer	411010	Nat Gas Sales-Assoc Co	1a Revenue Adj	(22,498)
4850 Total					(22,498)
4880	Gas Misc Service Rev	443010	Other Operating Revenues	1a Revenue Adj	(4,565)
4880	Gas Misc Service Rev	443021	Oth Oper Rev-Connect/Disconnect	1a Revenue Adj, 1j GRT	(9,840,949)
4880	Gas Misc Service Rev	443022	Oth Oper Rev - Reconnect	1a Revenue Adj, 1j GRT	(3,290,935)
4880	Gas Misc Service Rev	443023	Oth Oper Rev - Collection Charges	1a Revenue Adj	(2,077,237)
4880	Gas Misc Service Rev	443024	Oth Oper Rev - NSF Check Charge	1a Revenue Adj, 1j GRT	(1,499,401)
4880	Gas Misc Service Rev	443025	Oth Oper Rev-Misc Service	1a Revenue Adj	(1,199,777)
4880	Gas Misc Service Rev	443042	Other Op Rev Franch Tax Rec	1a Revenue Adj	(301,582)
4880 Total					(18,214,445)
4893	Transp Rev-Distrib	412320	Gas Trans-Comm Admin	1a Revenue Adj	(9,133,791)
4893	Transp Rev-Distrib	412321	Gas Trans-Ind Admin	1a Revenue Adj	(1,597,130)
4893	Transp Rev-Distrib	412322	Gas Transportation-Comm-Cust Chg	1a Revenue Adj	(13,124,831)
4893	Transp Rev-Distrib	412323	Gas Transportation-Comm-Distr Chg	1a Revenue Adj	(9,675,113)
4893	Transp Rev-Distrib	412324	Gas Transportation-Ind-Cust Chg	1a Revenue Adj	(1,645,246)
4893	Transp Rev-Distrib	412325	Gas Transportation-Ind-Distr Chg	1a Revenue Adj	(1,533,844)
4893	Transp Rev-Distrib	412326	Gas Transportation-L Comm State Tax	1a Revenue Adj	(159,480)
4893	Transp Rev-Distrib	412327	Gas Transportation-L Comm City Tax	1a Revenue Adj	(1,138,806)
4893	Transp Rev-Distrib	412328	Gas Transportation-S Ind State Tax	1a Revenue Adj	(25,050)
4893	Transp Rev-Distrib	412329	Gas Transportation-S Ind City Tax	1a Revenue Adj	(204,744)
4893	Transp Rev-Distrib	412350	Gas Transportation - Comm Telemetry Fee	1a Revenue Adj	(13,320)
4893	Transp Rev-Distrib	412351	Gas Transportation - Ind Telemetry Fee	1a Revenue Adj	(1,080)
4893	Transp Rev-Distrib	421021	Gas Transp-Unbilled Tax Recovery	1a Revenue Adj	(7,848)
4893	Transp Rev-Distrib	421098	Transport Unbilled Customer Charge	1a Revenue Adj	(84,681)
4893	Transp Rev-Distrib	421145	Transp UB Distribution Charge	1a Revenue Adj	(162,111)
4893	Transp Rev-Distrib	421146	Transp UB Admin Charge	1a Revenue Adj	20,632
4893 Total					(38,486,441)
4930	Rent From Gas Prop	488010	Rental Revenues-Assoc Co	1a Revenue Adj	(29,723)
4930	Rent From Gas Prop	489010	Property Rental Revenues	1a Revenue Adj	(1,652)
4930 Total					(31,375)
4940	Gas Interdepart Rent	488012	Rental Revenue- Interdepartmental Rent	1a Revenue Adj	(1,316,772)
4940 Total					(1,316,772)
4950	Other Gas Revs	443014	Oth Oper Rev-Pipeline Safety Fee	1a Revenue Adj	(1,579,132)
4950	Other Gas Revs	443029	Oth Oper Rev-Wireless	1a Revenue Adj	(22,905)
4950	Other Gas Revs	443038	Oth Oper Revenue - Royalty Revenues	1a Revenue Adj	(7,024)
4950	Other Gas Revs	443110	Rate Case Exp Surch	1a Revenue Adj	(0)

4950	Other Gas Revs	443270	Oth Oper Rev-Line Break Settle-Gas	1a Revenue Adj	(408,323)
4950 Total					(2,017,385)
7100	Manuf gas ops Sup & Eng	Other	Other		44,595
7100 Total					44,595
7170	LPG expenses	Other	Other		118,919
7170 Total					118,919
7350	Misc prod exp	Other	Other		126,352
7350 Total					126,352
7400	Manuf gas maint Sup & Eng	Other	Other		44,595
7400 Total					44,595
7410	Manuf gas maint of struct	Other	Other		37,162
7410 Total					37,162
7420	Manuf gas maint of prod	Other	Other		371,622
7420 Total					371,622
8040	Gas City Gate Purch	501020	Energy Purchases Exp-LPG Mix Purch	1b Gas Purchases	94,340
8040	Gas City Gate Purch	505005	COG-Fuel Transportation	1b Gas Purchases	109,080
8040	Gas City Gate Purch	505007	COG-WMBE Suppliers	1b Gas Purchases	13,364,651
8040	Gas City Gate Purch	505008	On Sys Trans Imb Set	1b Gas Purchases	3,210,736
8040	Gas City Gate Purch	505010	COG-Nat Gas Purchases	1b Gas Purchases	464,930,872
8040	Gas City Gate Purch	505024	COG-AMA Guaranteed Payment	1b Gas Purchases	(625,518)
8040	Gas City Gate Purch	505026	COG-Nat Gas Inventory Charge - AMA	1b Gas Purchases	31,708
8040	Gas City Gate Purch	505172	Estimate - Gas Cost - R&C	1b Gas Purchases	62,069,830
8040	Gas City Gate Purch	505222	COG-Nat Gas Purchase - Supplier Demand	1b Gas Purchases	15,102,878
8040	Gas City Gate Purch	Other	Other		345,381
8040 Total					558,633,958
8051	Pur Gas Adjustments	505020	COG-Other-PGA/GSR Deferrals	1b Gas Purchases	(61,373,930)
8051	Pur Gas Adjustments	505021	COG-Other-Measurement & Oth Adj	1b Gas Purchases	85,269,178
8051	Pur Gas Adjustments	505163	COG - N Gas Over/Under - Residential	1b Gas Purchases	(1,285,460)
8051 Total					22,609,787
8081	Gas Storage - Debit	505032	COG-Storage Withdraw- Commodity	1b Gas Purchases	51,508,028
8081 Total					51,508,028
8082	Gas Storage - Credit	505031	COG-Storage Injection- Commodity	1b Gas Purchases	(91,131,299)
8082 Total					(91,131,299)
8130	Other Gas Supply Expenses	Other	Other		15,799
8130 Total					15,799
8320	Gas stor-maint wells	Other	Other		16,128
8320 Total					16,128
8580	Transmission of Gas	507513	Gas Transp Exp-Commodity	1b Gas Purchases	5,575,435
8580	Transmission of Gas	507514	Gas Transp Exp - Demand	1b Gas Purchases	119,931,781
8580	Transmission of Gas	507517	Gas Transp Exp-Commodity Storage	1b Gas Purchases	272,340
8580	Transmission of Gas	507519	Gas Transp Exp-Reservation Storage	1b Gas Purchases	47,921,938
8580 Total					173,701,495
8660	Maintenance Value	Other	Other		6,907
8660 Total					6,907
8700	Oper Supv & Eng	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	3,090
8700	Oper Supv & Eng	Other	Other		1,781,052
8700 Total					1,784,142
8710	Distr Load Dispatch	Other	Other		644,316
8710 Total					644,316
8740	Mains & Services Exp	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	3,048
8740	Mains & Services Exp	Other	Other		24,234,147
8740 Total					24,237,195
8760	Meas & Reg Sta Exps	Other	Other		591,725
8760 Total					591,725
8780	Meter & House Reg	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	3,041
8780	Meter & House Reg	Other	Other		10,654,946
8780 Total					10,657,987
8790	Customer Install Exp	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	7
8790	Customer Install Exp	Other	Other		11,628,209
8790 Total					11,628,216
8800	Other Utility Expense	Other	Other		18,036,466
8800 Total					18,036,466
8810	Rents	Other	Other		678,860
8810 Total					678,860
8850	Maint Supv & Eng	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	3,090
8850	Maint Supv & Eng	Other	Other		1,800,694
8850 Total					1,803,784
8870	Maintenance of Mains	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	3,122
8870	Maintenance of Mains	Other	Other		16,112,346
8870 Total					16,115,468
8890	Maint of Meas & Reg	Other	Other		2,842,026
8890 Total					2,842,026
8900	Maint-Meas & Reg Sta	Other	Other		1,042,606
8900 Total					1,042,606
8910	Maint-Meas & Reg-Cit	Other	Other		1,708
8910 Total					1,708
8920	Maint of Services	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	3,113

8920	Maint of Services	Other	Other		9,566,294
8920 Total					9,569,407
8930	Maint-Mtr & Hous Reg	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	7
8930	Maint-Mtr & Hous Reg	Other	Other		3,479,590
8930 Total					3,479,597
8940	Maint of Oth Equip	Other	Other		1,344,404
8940 Total					1,344,404
9010	Supervision	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	2,027
9010	Supervision	Other	Other		473,184
9010 Total					475,212
9020	Meter Reading Exp	Other	Other		2,096,542
9020 Total					2,096,542
9030	Cust Records & Colle	Other	Other		30,256,350
9030 Total					30,256,350
9040	Uncollectible Accts	562065	Cust&Mktg Exp-Bad Debts-Gas Costs	1k Bad Debt Exp	1,285,460
9040	Uncollectible Accts	Other	Other		2,568,068
9040 Total					3,853,528
9050	Misc Cust Accts Exp	Other	Other		1,064
9050 Total					1,064
9090	Info & Instruct Adv	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	11
9090	Info & Instruct Adv	Other	Other		363,475
9090 Total					363,486
9100	Misc Cust Srv & Info	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	25
9100	Misc Cust Srv & Info	Other	Other		176,755
9100 Total					176,780
9110	Supervision	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	25
9110	Supervision	Other	Other		176,755
9110 Total					176,780
9120	Demo & Selling Exps	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	4
9120	Demo & Selling Exps	Other	Other		25,251
9120 Total					25,254
9130	Advertising Exps	Other	Other		100,323
9130 Total					100,323
9160	Misc Sales Exps	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	7
9160	Misc Sales Exps	Other	Other		50,501
9160 Total					50,508
9200	Admin & Gen Salaries	Other	Other		2,309,429
9200 Total					2,309,429
9210	Office Supplies & Ex	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	879
9210	Office Supplies & Ex	Other	Other		8,349,169
9210 Total					8,350,048
9230	Outside Services Emp	Other	Other		600,965
9230 Total					600,965
9240	Property Insurance	Other	Other		323,644
9240 Total					323,644
9250	Injuries & Damages	Other	Other		2,511,165
9250 Total					2,511,165
9260	Empl Pensions&Ben	Other	Other		25,271,778
9260 Total					25,271,778
9301	Gen Advertising Exp	Other	Other		48,306
9301 Total					48,306
9302	Misc General Exps	550080	A & G Exp-Club Membership & Exp	1g Sponsor	5,788
9302	Misc General Exps	566030	Sponsorships/Contributions	1g Sponsor	24,752
9302	Misc General Exps	Other	Other		31,811,972
9302 Total					31,842,512
9310	Rents	Other	Other		1,815,759
9310 Total					1,815,759
9320	Maint Gen Plant	Other	Other		785,174
9320 Total					785,174
CLRO	Clearing Other	Other	Other		0
CLRO Total					0
CLRP	Clearing Production Order	Other	Other		(0)
CLRP Total					(0)
CLRS	Clearing Stores	Other	Other		0
CLRS Total					0
CLRT	Clearing Transportation	Other	Other		0
CLRT Total					0
Grand Total					2,338,645,047

CenterPoint Energy
Houston and Texas Coast Divisions
For the Test Year Ended December 31, 2022

FERC ACCT	FERC Description	Texas Gulf	Income Statement
1010	Plant in service	2,672,502,114.04	
1060	Comp Const Not Class	158,495,828.54	
1070	Constr Work in Prog	82,698,213.23	
1080	Acc Prov For Depr	(885,034,107.11)	
1110	Acc Prov-Amort Plt	(34,494,188.16)	
1140	Acquisition Adj	5,088,683.79	
1150	Amort Acq Adj	(5,088,683.79)	
1421	Customer A/R - Commodity	1,742,910.49	
1430	Other Accts Rec	14,074,396.35	
1441	Acc Prov Uncoll-Commodity	(4,235,104.49)	
1444	Acc Prov Un A/R - Other	(1,056,013.67)	
1510	Fuel Stock	960,373.12	
1540	Matls Oper Supplies	39,726,238.85	
1630	Stores Exp Undist	(575,593.48)	
1641	Gas Str Undrgrnd-Cur	64,020,789.80	
1650	Prepayments	1,172,515.59	
1730	Accrued Util Rev	138,020,736.91	
1823	Oth Regulatory Asset	70,784,064.18	
1840	Clearing Accts	(1,532,947.93)	
1900	Acc Deferred Inc Tax	(5,060,908.00)	
1910	Unrec Pur Gas Csts	936,984,651.15	
2160	Unap Rtn Earnings	(443,283,705.75)	
2282	AccumProv-Inj/Damage	(3,207,180.85)	
2300	Asset Retirement Obligtns	(70,184,874.77)	
2320	Accounts Payable	(108,698,230.99)	
2360	Taxes Accrued	(16,803,556.51)	
2370	Interest Accrued	(19,557.69)	
2420	Misc Curr & Acc Liab	(5,880,462.77)	
2530	Oth Defered Credits	(2,719.29)	
2540	Oth Regulatory Liab	(165,124,415.04)	
2820	Def Inc Tax-Oth Prop	(1,918,410.13)	
2830	Def Inc Taxes-Oth	(7,912,858.00)	
4030	Depreciation	86,063,371.68	Depreciation & Amortization
4043	Amrt Lmt-Trm Gas Plantt	109,452.84	Depreciation & Amortization
4050	Amort Other Plant	10,762,871.55	Depreciation & Amortization

Trial Balance by FERC

4073	Unrec Reg Exp-Debits	457,437.45	Depreciation & Amortization
4074	Unrec Reg Exp-Credit	(2,633,856.33)	Depreciation & Amortization
4081	Other Taxes-Non-Inc	68,534,304.02	Taxes Other Than Income Taxes
4091	Inc Taxes-Oper Inc	(5,555,777.00)	Federal Income Tax
4101	Prov For Def Inc Tax	25,365,602.00	Federal Income Tax
4170	Rev-Nonutility Oper	(1,796,798.74)	
4191	AFUDC Other	(2,235,094.83)	
4261	Donations	149,419.35	
4263	Penalties	524,586.48	
4264	Expd For Civic Act	1,115,886.37	
4265	Other Deductions	148,234.80	
4300	In-Debt To Assoc Cos	43,628,185.40	
4310	Other Interest Exp	(14,270,821.44)	
4320	Borrowed AFUDC-CR	(1,152,052.48)	
4390	Adj To Retained Earn	657,594.48	
4800	Gas Residential Sale	(949,168,484.21)	Gas Sales Revenues
4811	Gas S Comm Sales	(214,523,007.18)	Gas Sales Revenues
4812	Gas L Comm Sales	(4,579,467.41)	Gas Sales Revenues
4814	Gas SV Ind Sales	(1,019,970.78)	Gas Sales Revenues
4850	Gas Intraco Transfer	(22,498.26)	Gas Sales Revenues
4880	Gas Misc Service Rev	(18,214,445.00)	Other Operating Revenues
4893	Transp Rev-Distrib	(38,486,441.31)	Other Operating Revenues
4930	Rent From Gas Prop	(31,374.87)	Other Operating Revenues
4940	Gas Interdepart Rent	(1,316,771.88)	Other Operating Revenues
4950	Other Gas Revs	(2,017,384.93)	Other Operating Revenues
7100	Manuf gas ops Sup & Eng	44,594.83	Manufactured Gas Production
7170	LPG expenses	118,919.17	Manufactured Gas Production
7350	Misc prod exp	126,351.65	Manufactured Gas Production
7400	Manuf gas maint Sup & Eng	44,594.83	Manufactured Gas Production
7410	Manuf gas maint of struct	37,162.29	Manufactured Gas Production
7420	Manuf gas maint of prod	371,621.95	Manufactured Gas Production
8040	Gas City Gate Purch	558,633,958.05	Gas Purchased
8051	Pur Gas Adjustments	22,609,787.42	Gas Purchased
8081	Gas Storage - Debit	51,508,028.42	Gas Purchased
8082	Gas Storage - Credit	(91,131,299.08)	Gas Purchased
8580	Transmission of Gas	173,701,494.50	Transmission of Gas
8700	Oper Supv & Eng	1,784,142.35	Division Operations Expenses
8710	Distr Load Dispatch	644,316.44	Division Operations Expenses
8740	Mains & Services Exp	24,237,195.40	Division Operations Expenses
8760	Meas & Reg Sta Exps	591,725.06	Division Operations Expenses

CenterPoint Energy
Houston and Texas Coast Division
Texas Gulf EMR Supplemental Workpapers - Final 2022.xlsx

Page 26 of 27

8780	Meter & House Reg	10,657,986.99	Division Operations Expenses
8790	Customer Install Exp	11,628,215.79	Division Operations Expenses
8800	Other Utility Expense	18,036,465.84	Division Operations Expenses
8810	Rents	678,860.01	Division Operations Expenses
8850	Maint Supv & Eng	1,803,784.14	Division Maintenance Expenses
8870	Maintenance of Mains	16,115,467.62	Division Maintenance Expenses
8890	Maint of Meas & Reg	2,842,026.16	Division Maintenance Expenses
8900	Maint-Meas & Reg Sta	1,042,605.61	Division Maintenance Expenses
8910	Maint-Meas & Reg-Cit	1,708.25	Division Maintenance Expenses
8920	Maint of Services	9,569,406.79	Division Maintenance Expenses
8930	Maint-Mtr & Hous Reg	3,479,596.80	Division Maintenance Expenses
8940	Maint of Oth Equip	1,344,403.92	Division Maintenance Expenses
9010	Supervision	475,211.58	Customer Accounts Expense
9020	Meter Reading Exp	2,096,542.37	Customer Accounts Expense
9030	Cust Records & Colle	30,256,349.94	Customer Accounts Expense
9040	Uncollectible Accts	3,853,528.21	Customer Accounts Expense
9050	Misc Cust Accts Exp	1,064.33	Customer Accounts Expense
9090	Info & Instruc Adv	363,485.84	Customer Accounts Expense
9100	Misc Cust Srv & Info	176,780.26	Customer Accounts Expense
9110	Supervision	176,780.26	Customer Accounts Expense
9120	Demo & Selling Exps	25,254.33	Customer Accounts Expense
9160	Misc Sales Exps	50,508.39	Customer Accounts Expense
9200	Admin & Gen Salaries	2,309,429.20	Administrative & General Expenses
9210	Office Supplies & Ex	8,350,047.53	Administrative & General Expenses
9230	Outside Services Emp	600,964.82	Administrative & General Expenses
9240	Property Insurance	323,643.56	Administrative & General Expenses
9250	Injuries & Damages	2,511,165.33	Administrative & General Expenses
9260	Empl Pensions&Ben	25,271,778.29	Administrative & General Expenses
9301	Gen Advertising Exp	48,305.84	Administrative & General Expenses
9302	Misc General Exps	31,842,511.78	Administrative & General Expenses
9310	Rents	1,815,758.67	Administrative & General Expenses
9320	Maint Gen Plant	785,173.96	Administrative & General Expenses
CLRO	Clearing Other	-	
CLRP	Clearing Production Order	-	
CLRS	Clearing Stores	-	
CLRT	Clearing Transportation	-	
9130	Advertising Exps	100,322.71	
1280	Oth Spec Funds		
1310	Cash	456.48	
1460	Accts Rec-Assoc Cos		

Trial Balance by FERC

1860	Misc Deferred Debits	-
2110	Misc Paid-in Capital	
2190	Acc Oth Comprehensive Inc	
2230	Adv from Assoc Comp	
2281	Accum Prov-Prop Ins	
2283	Pensions&Benefits	
2330	Notes Pay-Assoc Co	
2340	AP-Assoc Comp	
2350	Customer Deposits	
2410	Tax Collect Payable	
2521	Cust advances for constru	
4210	Misc NonOper Income	
4211	Gain On Disp of Prop	(2,669.53)
4250	Misc Amort	
4870	Gas Forfeited Disc	
9080	Cust Assistance Exp	
9280	Regulatory Comm Exp	
8130	Other Gas Supply Expenses	15,799.26
8320	Gas stor-maint wells	16,128.14
8660	Maintenance Value	6,907.06
9350	Maint of Gen Plant	