

CenterPoint Energy Entex
Louisiana Division
Legislative Advocacy and Lobbying Adjustment
For the Test Year Ended June 30, 2022

Purpose: To exclude legislative advocacy and lobbying charges.

Line No.	(A) FERC	(B) G/L Account	(C) Description	(D) Amount
1		522040	Dues & Licenses	① (31.00)
2		550086	Member Dues in Organizations	② (80.00)
3	9090	Info & Instruc Adv		(111.00) ⑤
4		522040	Dues & Licenses	① (11.00)
5		550086	Member Dues in Organizations	② (29.00)
6	9100	Misc Cust Srv & Info		(40.00) ⑤
7		522040	Dues & Licenses	① (11.00)
8		550086	Member Dues in Organizations	② (29.00)
9	9110	Supervision		(40.00) ⑤
10		522040	Dues & Licenses	① (3.00)
11		550086	Member Dues in Organizations	② (7.00) ⑤
12	9120	Demo & Selling Exps		(10.00)
13		550080	Club Membership and Expense	③ (9.00)
14		550087	Member Dues in Industry	④ 326.00
15	9302	Misc General Expenses		317.00 ⑤
16			Lobbying Adjustment Total	\$ 116.00

From:
① Worksheet 522040 Detail
② Worksheet 550086 Detail
③ Worksheet 550080 Detail
④ Worksheet 550087 Detail

To:
⑤ Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
G/L Account 522040 - Dues and Licenses
For the Test Year Ended June 30, 2022

Item	Invoice	FERC	Invoice Amount	LA Entex Amount	Lobbying %	Lobbying Amount
1	① Chamber Southwest Louisiana	N020	704.00	704.00	8.00%	(56.32)

2						
3						
4						
5						
6						
7						

Pooling FERC N020 - Marketing		
9090	55%	(31.00) ②
9100	20%	(11.00)
9110	20%	(11.00)
9120	5%	(3.00)
		<u>\$ (56.00)</u>

From:
① Worksheet 522040 - Item 1

To:
② Worksheet Lobbying Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
G/L Account 550080 - Club Membership and Expense Details
For the Test Year Ended June 30, 2022

Item	Invoice	FERC	Invoice Amount	LA Entex Amount	Lobbying %	Lobbying Amount
1 ①	Greater Iberia Chamber of Commerce	9302	310.00	310.00	3.00%	(9.30)
2						\$ (9.00) ②

From:
① Worksheet 550080 - Item 1

To:
② Worksheet Lobbying Adjustment Summary

[A] This adjustment consists of 10% of dues for the Louisiana Host PAC and 11% related to lobbying.
See the Worksheet 550086 - Item 1.

To:
2 Worksheet Lobbying Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
G/L Account 550087 - Member Dues In Industry
For the Test Year Ended June 30, 2022

Item	Invoice	FERC	Invoice Amount	LA Entex Amount	Lobbying %	Lobbying Amount	Adjustment Amount
1	① Acadian Home Builders' Association	9302	\$ 465.00	\$ 465.00		\$ 20.00	\$ (20.00) [A]
2	② American Gas Association (AGA)	9302	269,401.75	7,210.93	3.8%	274.02	[B]
3	③ American Gas Association (AGA)	9302	269,401.75	7,277.81	3.8%	278.58	[B]
4	④ American Gas Association (AGA)	9302	525,730.50	14,720.47	5.1%	750.74	[B]
5	⑤ American Gas Association (AGA)	9302					346.12 [C]
							<u>\$ 326.12 ⑥</u>

[A] Lobbying fees for this organization consist of a \$20 PAC contribution.

[B] Lobbying fees were calculated at the percentage specified by the organization and recorded below the line in G/L Account 569010 in FERC 4264 Expenditures for Civic Actions.

[C] In the LA RSP for Year Ended June 30, 2021, a manual adjustment was made as lobbying fees were calculated at a higher percentage than that specified by the organization, so a portion of lobbying fees posted to FERC 4264 were added back in this adjustment. During Test Year Ended June 30, 2022 a correcting entry was made, moving this excess portion of lobbying fees into operating expenses. As the amount of the adjustment made in that correcting entry were included in that filing, they are being removed here.

From: To:
 ① Worksheet 550087 - Item 1 ⑥ Worksheet Lobbying Adjustment Summary
 ② Worksheet 550087 - Item 2
 ③ Worksheet 550087 - Item 3
 ④ Worksheet 550087 - Item 4
 ⑤ Docket No. U-36152 RSP Filing, 2021 Entex LA Lobbying Adjustment, Worksheets 550087 Detail, 550087-Item 2 and 550087-Item 3.

CenterPoint Energy Entex
 Louisiana Division
 G/L Account 522040 - Dues and Licenses
 For the Test Year Ended June 30, 2022

The Chamber Southwest Louisiana
 P. O. Box 3110
 Lake Charles, LA 70602
 (337) 433-3632 fax: (337) 436-3727
 www.allianceswla.org

Invoice

Invoice Date: 11/22/2021
 Invoice Number: 18116



CenterPoint Energy
 Mr. Byron Hardy
 3700 Gerstner Memorial
 Lake Charles, LA 70607-3236

Thank You for Your Support!

Description	Quantity	Rate	Amount	Terms	Due Date
				Due Upon Receipt	11/23/2021
Membership Dues - 01/01/2022 - 12/31/2022	1	\$704.00	\$704.00		
		Subtotal:	\$704.00		
		Tax:	\$0.00		
		Total:	\$704.00		
		Payment/Credit Applied:	\$0.00		
		Balance:	\$704.00		

Based on conversation with Chamber, 8% of dues are used for lobbying activities.

Dues	(A) \$ 704.00	(1)
Lobbying Percentage	8.00%	
Lobbying Amount	\$ 56.32	

To:
 1 Worksheet 522040 Detail

CenterPoint Energy Entex
Louisiana Division
G/L Account 550080 - Club Membership and Expense Details
For the Test Year Ended June 30, 2022

GREATER IBERIA CHAMBER OF COMMERCE

111 West Main Street
New Iberia, Louisiana 70560
Phone: 337-354-1831
Fax: 337-357-7403

Paid 2/3/2022

INVOICE 2201 **1.15.2022**

BILL TO:
CenterPoint Energy
1053 Fourth Drive
Bossier LA 70522

QUANTITY	DESCRIPTION	TOTAL
	2022 GICC Membership Contribution	310.00

Please mail checks to the address above.

Method of Payment: **TOTAL \$310.00**

☒ **AMEX** Name: Michelle Pinn

☐ **Discover** Card # _____

☐ **MasterCard** Sec. Code: _____ Exp. Date: _____

☐ **Visa**

Fax or Email for credit card receipt: _____

Investment in the Greater Iberia Chamber of Commerce (GICC) is not tax deductible as a charitable contribution, but a major portion of the investment is deductible as a business expense.

Since GICC is a 501(c)(6) organization, under federal law, 60.0% of the investment (for 2021 and 2022) of the investment for 2021 is not deductible. Contact your tax professional for additional information.

Make all checks payable to Greater Iberia Chamber of Commerce, 1053 Fourth Drive, Bossier LA 70522. Please call 337-354-1831 for more information concerning this invoice.

THANK YOU for your investment in the Iberia business community!

Dues **\$ 310.00**

Lobbying Percentage **3.00%**

Lobbying Amount **\$ 9.30**

To:
Worksheet 550080 Detail

CenterPoint Energy Entex
Louisiana Division
G/L Account 550086 - Member Dues in Organization
For the Test Year Ended June 30, 2022



2706 N. Arsenal Road
Metairie, LA 70002

Associate Membership Investment Invoice

Invoice No. 220123
Invoice Date: 12/01/2021

Byrne Hardy
CenterPoint Energy
3700 Germaine Memorial Blvd
Lake Charles, LA 70607

Member ID: 140553
Date Due: 03/01/2022

Description	Qty	Rate	Amount
Dues Associate	1.00	695.00	695.00
03/01/2022 to 02/28/2023			
HOUSTEAC Voluntary Contribution	1.00	69.50	69.50
Totals:			764.50
Amount Paid:			0.00
Balance Due:			764.50

Sales Volume	Dues	HOUSTEAC	Total
\$750,000 - \$1,000,000	\$695.00	\$69.50	\$764.50
\$1,000,000 - \$1,500,000	\$895.00	\$89.50	\$984.50

Year End Rates
Your voluntary contribution of 10% of actual dues to the LRA HOUSTEAC is used to help elect pro-business legislators who understand the economic importance of the restaurant industry in Louisiana.

Actual dues investment is based on your actual annual sales volume of all company-owned Louisiana operations.

Note: In accordance with federal law, the portion of your dues (10%) not related to lobbying is not deductible as an ordinary and necessary business expense for federal income tax purposes. HOUSTEAC contributions and dues related to lobbying activities are not deductible as other charitable contributions to business expenses.
LRA Tax ID# 75-0362703

CenterPoint Energy 3700 Germaine Memorial Blvd Lake Charles, LA 70607	Member ID: Invoice Number: Due Date: Total Due:	140553 220123 03/01/2022 764.50	Payment Enclosed: \$ Make checks payable to: Louisiana Restaurant Association 2706 N. Arsenal Road Metairie, LA 70002
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Based on conversation with Chamber, 8% of dues are used for lobbying activities.

Dues	\$ 695.00
Voluntary PAC Contribution	10.00%
PAC Contribution	\$ 69.50
Lobbying Percentage	11.00%
Lobbying Amount	76.45
Total Adjustment	\$ 145.95

To:
Worksheet 550086 Detail



Terms	Due Date
Due Date	8/31/2021

Description	Quantity	Rate	Amount
Membership Dues: Associate 1	1	\$465.00	\$465.00
		Subtotal:	\$465.00
		Tax:	\$0.00
		Total:	\$465.00
		Payment/Credit Applied:	\$0.00
		Balance:	\$465.00

~~For membership to be valid through the duration of the contract above, members must maintain their payment by expiration date and must be in the membership of FIDA for payment on FIDA's policy. As a condition, for those members covered in any FIDA endorsed insurance program, continued coverage is dependent upon FIDA membership renewal.~~

Please return this portion with your payment

Amount Due \$455.00

Amount Paid \$ _____

To: **Worksheet 550087 Detail**

CenterPoint Energy Entex
Louisiana Division
G/L Account 550087 - Member Dues In Industry
For the Test Year Ended June 30, 2022

File # 400649

AMERICAN GAS ASSOCIATION

Invoice # 138579

Invoice
for
CenterPoint Energy

Oct 4, 2021

Mr. Scott E. Doyle
Executive Vice President, Natural Gas
CenterPoint Energy
1111 Louisiana Street
Houston, TX 77002

WF #00220639

DESCRIPTION	AMOUNT
Dues for 2021 membership year: \$1,077,607.00	
Fourth Quarterly Payment	\$269,401.75

REMIT PAYMENT WITH DUPLICATE COPY OF INVOICE TO:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226
Telephone (202) 824-7256
Fax (202) 824-9156

IMPORTANT IRS REQUIRED NOTICE

Dues payment, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1982. AGA estimates that the nondeductible portion of year 2021 dues -- the portion that is allocable to lobbying is 3.8%.

Dues	\$ 7,210.93	①
Lobbying Percentage	3.8%	↓
Lobbying Amount	\$ 274.02	

To:

① Worksheet 550087 Detail

CenterPoint Energy Entex
Louisiana Division
G/L Account 550087 - Member Dues In Industry
For the Test Year Ended June 30, 2022

File # 400649

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IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2021 dues - the portion that is allocable to lobbying is \$544.

Dues	\$ 7,210.93	①
Lobbying Percentage	3.8%	
Lobbying Amount	<u>\$ 274.02</u>	↓

To:
① Worksheet 550087 Detail

CenterPoint Energy Entex
Louisiana Division
G/L Account 550087 - Member Dues in Industry
For the Test Year Ended June 30, 2022

AMERICAN GAS ASSOCIATION

Invoice # 139595
WF #00062618

Invoice
for
CenterPoint Energy

Mr. Scott E. Doyle
Executive Vice President, Utility Operations
CenterPoint Energy
1111 Louisiana Street
Houston, TX 77002

WF 00062618

Apr 15, 2022

DESCRIPTION	AMOUNT
Dues for 2022 membership year: \$1,051,461.00	
Second Quarterly Payment	\$262,865.25
First Quarterly Payment	\$262,865.25
Total Amount Due	\$525,730.50

REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:
AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226
Telephone (202) 824-7256
Fax (202) 824-7256

Send payments electronically by ACH to:
Account Holder: American Gas Association
Bank: Trust Bank
Address: One Park Place, Atlanta, GA 30303
ABA Number: 021052033
Account Number: 11521323
Reference: 2022 Membership

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for Federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the non-deductible portion of your 2022 dues - the portion that is allocable to lobbying is 5.1%.

Dues	\$ 14,720.47	①
Lobbying Percentage	5.1%	
Lobbying Amount	\$ 750.74	↓

To:
① Worksheet 550087 Detail

**CenterPoint Energy Entex
Louisiana Division
Adjustment to Depreciation Expense
For the Test Year Ended June 30, 2022**

Purpose: To annualize depreciation expense as of the end of the test year.

Line No.	(A)	(B)
	Description	Amount
	4030 Depreciation	
1	Adjusted Depreciation Expense	① \$ 8,377,412
2	Less: Base Year Depreciation Expense	② \$ <u>7,517,247</u>
3	Adjustment to Depreciation Expense	<u>\$ 860,165</u> ③
	4043 Depreciation	
4	Adjusted Depreciation Expense	① \$ 13,474
5	Less: Base Year Depreciation Expense	② \$ <u>11,940</u>
6	Adjustment to Depreciation Expense	<u>\$ 1,534</u> ③
	4050 Amort Other Plant	
7	Adjusted Amortization Expense	① \$ 1,400,628
8	Less: Base Year Amortization Expense	② \$ <u>804,574</u>
9	Adjustment to Amortization Expense	<u>\$ 596,054</u> ③

From:

- ① Worksheet Adjustment
- ② FERC 6 2022

To:

- ③ Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy Enlax
Louisiana Division
Annualized Depreciation Expense
For the Test Year Ended June 30, 2022

South Louisiana Direct

Sub-Plant	Asset class	FERC	Sub-Plant	End Bal. Asset value	Monthly Depr Rate	Amort & Opr Amt	Annualize Amount	Allocation	Allocated Annualized Amt.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
163010 & 163020	Plant in Service	4030	INT - ORGAN. COSTS	2,813.95	No depr	-	-	100.00%	-
		4043	INT-FRANCH/CONSENTS	1,459.44	No depr	-	-	100.00%	-
		4050	INTERCONNECTS - DEFAULT	2,030,518.86	0.2717416667%	5,517.77	68,213.24	100.00%	68,213.24
		4050	INT-PL INTERC/INTHE	-	1.0608666667%	-	-	100.00%	-
		4050	INT-PL INTERC/INTHE	9,427,844.59	1.0608666667%	107,132.41	1,203,872.04	100.00%	1,203,872.04
		4050	INT-PL INTERC/INTHE	-	1.0608666667%	-	-	100.00%	-
		4050	INT-PL INTERC/INTHE	1,037,724.71	0.8333333333%	9,947.71	119,372.52	100.00%	119,372.52
		4050	INT-PL INTERC/INTHE	32,754.29	0.1201666667%	42.31	507.72	100.00%	507.72
		4030	TR - LAND RIGHTS	319,022.48	0.1016666667%	515.75	6,169.00	100.00%	6,169.00
		4030	TR - RIGHTS OF WAY	139,165.83	No depr	-	-	100.00%	-
		4030	DIST - LAND RIGHTS	1,331,268.31	0.1775000000%	2,383.00	28,350.00	100.00%	28,350.00
		4030	DIST-STRUC-CITY GTWL	583,510.97	0.1808333333%	1,113.53	13,362.38	100.00%	13,362.38
		4030	DIST - MARINS	20,054.22	0.3316666667%	66.50	822.00	100.00%	822.00
		4030	DIST - MARINS	47,243,302.71	0.2066666667%	97,836.19	1,171,633.92	100.00%	1,171,633.92
		4030	DIST-MR STAT EQ-GEN	84,970,867.85	0.2350000000%	151,878.54	1,823,718.46	100.00%	1,823,718.46
		4030	DIST-MR STAT EQ-GEN	2,959,301.51	0.3591666667%	10,828.82	127,945.84	100.00%	127,945.84
		4030	DIST-MR STAT EQ-GEN	75,008.49	0.8441666667%	408.17	4,898.04	100.00%	4,898.04
		4030	DIST - SERVICES	4,481,954.36	0.2566666667%	11,529.35	138,352.20	100.00%	138,352.20
		4030	DIST - SERVICES	10,737,767.31	0.3308333333%	35,524.11	426,289.32	100.00%	426,289.32
		4030	DIST - METERS	57,020,880.03	0.4441666667%	253,207.74	3,039,212.88	100.00%	3,039,212.88
		4030	DIST - METERS	1,182,498.32	0.1875000000%	19,088.89	229,874.08	100.00%	229,874.08
		4030	DIST - METER INSTALL	771,374.88	0.2275000000%	1,860.68	22,768.16	100.00%	22,768.16
		4030	DIST - REGULATOR	8,422,126.80	0.3466666667%	19,160.34	229,874.08	100.00%	229,874.08
		4030	DIST - REGULATOR	5,745,920.81	0.3016666667%	17,333.53	208,002.38	100.00%	208,002.38
		4030	DIST - IND. MR STAT	148,395.45	0.1833333333%	242.38	2,908.58	100.00%	2,908.58
		4030	DIST - OTHER EQUIP	871,998.13	0.2316666667%	2,020.13	24,241.58	100.00%	24,241.58
		4030	ASSET RET COST - GEN	680,898.79	0.2641666667%	1,781.72	21,140.84	100.00%	21,140.84
		4030	ASSET RET COST - GEN	12,511,484.77	ARO	-	-	100.00%	-
		4030	ASSET RET COST - GEN	1,568,701.00	ARO	-	-	100.00%	-
		4030	GEN - LAND	5,832,299.05	No depr	-	-	100.00%	-
		4030	GEN - 6 TRUC/IMPR	-	0.1400000000%	8,165.22	97,802.64	100.00%	97,802.64
		4043	GEN - LEASEHLD IMPR	-	0.5235833333%	-	-	100.00%	-
		4043	GEN - LEASEHLD IMPR	214,456.41	0.0000000000%	1,122.80	13,473.60	100.00%	13,473.60
		4030	GEN - OFF FURN/EQUIP	2,327.76	0.0000000000%	-	-	100.00%	-
		4030	GEN - OFF FURN/EQUIP	434,696.87	0.4166666667%	1,811.24	21,734.68	100.00%	21,734.68
		4030	GEN - COMPUTER HW	4,163,028.71	0.7681666667%	32,174.46	386,053.52	100.00%	386,053.52
		4030	GEN - COMPUTER HW	-	0.0000000000%	-	-	100.00%	-
		4030	GEN - TRANSP EQUIP	947,900.55	0.7100000000%	8,730.10	80,761.20	100.00%	80,761.20
		4030	GEN - TRANSP EQUIP	4,570,585.95	0.7100000000%	32,451.02	389,412.24	100.00%	389,412.24
		4030	GEN - TRANSP EQUIP	545,842.50	0.7100000000%	3,874.08	46,488.72	100.00%	46,488.72
		4030	GEN - STORES EQUIP	-	0.5568333333%	-	-	100.00%	-
		4030	GEN - STORES EQUIP	1,704,068.07	0.6941666667%	11,926.07	141,948.84	100.00%	141,948.84
		4030	GEN - TOOLS SHOP CAR	-	0.6941666667%	-	-	100.00%	-
		4030	GEN - TOOLS SHOP CAR	19,350.86	0.6941666667%	127.39	1,520.68	100.00%	1,520.68
		4030	GEN - TOOLS SHOP CAR	-	0.6941666667%	-	-	100.00%	-
		4030	GEN - POWER OP. EQ	995,155.89	0.0000000000%	2,728.39	32,740.68	100.00%	32,740.68
		4030	GEN - POWER OP. EQ	48,150.54	0.4166666667%	200.83	2,407.58	100.00%	2,407.58
		4030	GEN-COMM EQ-TELECM	8,105,772.30	0.1875000000%	13,571.17	162,828.04	100.00%	162,828.04
		4030	GEN-COMM EQ-MTR RD	222,716.78	0.5558333333%	1,248.08	14,832.72	100.00%	14,832.72
		4030	GEN - MISC EQUIPMENT	-	-	-	-	100.00%	-
		Result		\$ 273,122,894.49		\$ 864,871.05	\$ 10,287,735.72		\$ 10,287,735.72
		Total LA		\$ 273,122,894.49		\$ 864,871.05	\$ 10,287,735.72		\$ 10,287,735.72

CenterPoint Energy Entex
Louisiana Division
Louisiana Direct Plant In Service
For the Test Year Ended June 30, 2022

Source : Plant Accounting ALA Rollforward Reports

Bal.Sht.A clAPC		Asset class		SUB - FCA	Per Start: Asset value	End Bal: Asset value
163000	CCNC	CG30301	CCNC-INT-PL INTERCON	6030	\$ -	\$ -
		CG30301	CCNC-INT-PL INTERCON	6035		
		CG37601	CCNC-DIST-MAINS	6951	493,719.22	2,605,464.45
				6952	6,559,499.55	7,143,938.72
		CG37801	CCNC-DIST-M/R ST-GEN	6980	896,649.13	850,251.54
		CG37801	CCNC-DIST-M/R ST-GEN	7000	2,992.37	9,841.75
		CG38001	CCNC-DIST-SERVICES	7022	27,796.71	50,607.96
				7023	657,526.36	2,000,801.83
		CG38101	CCNC-DIST-METERS	7050	14,034.76	8,820.06
		CG38101	CCNC-DIST-METERS	7055		1,024,830.14
		CG38201	CCNC-DIST-MTR INSTAL	7080	43,614.38	185,334.58
				7090	3.61	10,506.08
		CG38301	CCNC-DIST-REGULATORS	7120	159,168.89	68,245.19
		CG38501	CCNC-DIST-IND M/R ST	7150	8,538.18	10,189.55
		CG39001	CCNC-GENERAL-S & I	7200	18,922.34	-
		CG39002	CCNC-GEN-LH IMPROVE	7225		-
		CG39101	CCNC-GEN-OFFICE F&F	7230		711.42
		CG39102	CCNC-GEN-HARDWARE	7260	15,035.08	27,406.85
		CG39401	CCNC-GEN-TLS SHP GAR	7362	71,814.14	65,884.99
		CG39701	CCNC-GEN-TELECOM EQ	7390	105.87	501.53
		CG39703	CCNC-GEN-COMM-MTR RD	7420	122,656.13	124,709.55
		CG39801	CCNC-GEN-MISC EQ	7450	5,695.43	7,018.65
163010	Plant in Service	G30101	INT-ORGAN. COSTS	6000	2,913.85	2,913.85
		G30201	INT-FRANCH/CONSENTS	6010	1,459.44	1,459.44
		G30301	INT-PL INTERCNT/OTHE	6030	1,425,378.86	2,030,518.86
		G30301	INT-PL INTERCNT/OTHE	6035	1,506,566.60	5,427,944.58
		G30301	INT-PL INTERCNT/OTHE	6050		-
		G30301	INT-PL INTERCNT/OTHE	6060	980,658.47	1,193,724.71
		G36502	TR-LAND RIGHTS	6580	32,754.29	32,754.29
		G36520	TR-RIGHTS OF WAY	6630	319,022.48	319,022.48
		G36701	TR-MAINS	6690		-
		G36901	TR-MEAS/REG STA EQ	6730		-
		G37401	DIST-LAND	6840	129,165.83	129,165.83
		G37402	DIST-LAND RIGHTS	6880	1,131,922.83	1,331,266.31
		G37501	DIST-STRUC-CTY GT/ML	6900	480,520.54	583,510.07
		G37601	DIST-MAINS	6950	20,654.22	20,654.22
				6951	36,681,957.29	44,637,838.26
				6952	51,713,048.99	57,526,929.13
		G37801	DIST-M/R STAT EQ-GEN	6980	2,273,861.26	2,309,049.97
				7000	50,340.55	65,166.71
		G37901	DIST-M/R STAT EQ-CG	7010	4,491,954.36	4,491,954.36
		G38001	DIST-SERVICES	7022	11,098,010.53	10,687,259.35
				7023	45,401,116.53	55,020,978.20
		G38101	DIST-METERS	7050	9,422,130.89	9,602,337.73
		G38101	DIST-METERS	7055		157,666.18
		G38201	DIST-METER INSTALL	7080	7,939,392.67	8,236,792.32
				7090	782,789.46	760,868.88
		G38301	DIST-REGULATORS	7120	5,418,064.11	5,677,675.42
				7130	148,395.45	148,395.45
		G38501	DIST-IND. M/R STAT	7150	857,343.07	861,808.58
		G38601	DIST-OTH PROP-CUST	7160	686,898.79	686,898.79
		G38701	DIST-OTHER EQUIP	7166	16,785,763.59	12,511,484.77
	Exclude ARO	G38802	DIST-RET COSTS	7167	5,654,349.52	4,527,547.26
	Exclude ARO	G38801	GEN-LAND	7180	418,949.30	1,566,701.00
		G39001	GEN-STRUCT/MPR	7200	4,959,015.25	5,832,299.05
		G39002	GEN-LEASEHLD IMPR	7225	190,276.18	214,456.41
		G39101	GEN-OFF FURN/EQUIP	7230		1,616.36
				7232	435,459.12	434,696.67
		G39102	GEN-COMPUTER H/W	7260	1,776,877.26	4,155,621.86
		G39201	GEN-TRANSP. EQUIP	7300	554,509.48	947,900.85
				7320	4,090,204.42	4,570,565.95
				7340	344,027.87	545,642.50
		G39301	GEN-STORES EQUIP	7355		
		G39401	GEN-TOOLS SHOP GAR	7362	1,453,007.15	1,638,183.11
				7364	18,350.96	18,350.96
				7366		-
		G39501	GEN-LAB EQUIPMENT	7370	235.44	-
		G39601	GEN-POWER OP. EQ	7380	1,038,994.32	995,155.88
		G39701	GEN-COMM EQ-TELECOM	7390	10,425.94	47,648.01
		G39703	GEN-COMM EQ-MTR RD	7420	7,884,854.45	7,881,062.75
		G39801	GEN-MISC EQUIPMENT	7450	208,883.18	215,361.14
		G39901	GEN-OTH TANG PROP	7455		
		Result			\$ 237,778,376.54	\$ 273,122,894.49

Agrees to prior period

To:
Worksheet Adjustment

CenterPoint Energy Entex
Louisiana Division
Corporate Plant In Service
For the Test Year Ended June 30, 2022

Source : Plant Accounting ALA Rollforward Reports

Bal.Sht.A ct.APC		Asset class		SUB - FCA	Per Start: Asset value	End Bal: Asset value
163000	CCNC	G39102	CCNC-GEN-HARDWARE	7200	\$ -	\$ 2,927.19
163000	CCNC	G39102	CCNC-GEN-HARDWARE	7260	13,777.56	7,804.27
163010	Plant in Service	G30301	INT-PL INTERCNT/OTHE	6035	120,095.31	163,766.32
				6050		
				6060	2,191,150.32	2,191,150.32
		G36901	TR-MEAS/REG STA EQ	6730		
	Exclude ARO	G37601	DIST-MAINS	6965	0.01	0.01
		G38701	DIST-OTHER EQUIP	7160		
	Exclude ARO	G38801	DIST-RET COSTS	7166		
	Exclude ARO			7167		
	Exclude ARO	G38802	DIST-RET COSTS	7166		
	Exclude ARO			7167		
		G39001	GEN-STRUCT/IMPR	7200	12,168.74	12,168.74
		G39002	GEN-LEASEHLD IMPR	7225		
		G39101	GEN-OFF FURN/EQUIP	7230	285,786.64	285,786.64
				7232	1,313,096.91	1,313,096.91
		G39102	GEN-COMPUTER H/W	7260	3,951,740.94	4,017,979.35
		G39201	GEN-TRANSP. EQUIP	7300	244,360.46	275,006.39
				7320		
				7340		
		G39601	GEN-POWER OP. EQ	7380		
		G39701	GEN-COMM EQ-TELECM	7390	22,323.52	22,323.52
		G39801	GEN-MISC EQUIPMENT	7260		
				7450	142,517.34	142,517.34
		G39901	GEN-OTH TANG PROP	7455		
	Exclude ARO	G39911	ASSET RET COST - GEN	7475	290,495.99	2,681,006.18
		Result			\$ 8,587,513.74	\$ 11,115,533.18

✕ Agrees to prior period

To:
① Worksheet Adjustment

CenterPoint Energy Entox
Louisiana Division
Depreciation and Amortization Expense
For the Test Year Ended June 30, 2022

Land column	7 2021	8 2021	9 2021	10 2021	11 2021	12 2021	1 2022	2 2022	3 2022	4 2022	5 2022	6 2022	7 2022	8 2022	Total
700911 CCRC Depreciation Expenses	\$ 23,466.88	\$ 22,504.41	\$ 21,710.04	\$ 24,215.37	\$ 24,597.51	\$ 28,433.15	\$ 29,316.51	\$ 31,150.64	\$ 31,503.54	\$ 30,266.47	\$ 27,737.91	\$ 29,095.74	\$ 32,402.17	\$ 29,095.74	\$ 324,026.17
702010 Depreciation Exp	565,700.21	609,011.28	673,852.59	570,888.09	591,105.45	588,959.29	584,322.47	600,332.76	610,921.38	634,043.21	644,040.60	655,175.80	7,192,921.20	655,175.80	7,192,921.20
• 4030 Depreciation	589,237.19	582,118.87	595,562.53	501,214.46	505,702.06	514,989.44	523,535.98	531,483.39	542,328.92	564,328.68	571,776.51	584,874.54	7,517,347.37	584,874.54	7,517,347.37
• 704920 Asset-Limit Term PR	1,013.30	1,013.30	1,013.30	988.68	988.68	988.68	988.68	988.68	988.68	988.68	988.68	988.68	11,939.82	988.68	11,939.82
• 4043 Asset-Limit-Term Gas Plant	1,013.30	1,013.30	1,013.30	988.68	988.68	988.68	988.68	988.68	988.68	988.68	988.68	988.68	11,939.82	988.68	11,939.82
700012 CCRC Amortization Expense	37,938.93	37,938.91	37,938.99	37,803.58	37,715.38	54,713.72	58,870.49	68,127.73	65,364.52	119,113.67	120,659.11	120,565.94	804,573.87	120,565.94	804,573.87
704010 Amort-Intangibles	37,938.93	37,938.91	37,938.99	37,803.58	37,715.38	54,713.72	58,870.49	68,127.73	65,364.52	119,113.67	120,659.11	120,565.94	804,573.87	120,565.94	804,573.87
• 4060 Asset-Limit-Term Gas Plant	37,938.93	37,938.91	37,938.99	37,803.58	37,715.38	54,713.72	58,870.49	68,127.73	65,364.52	119,113.67	120,659.11	120,565.94	804,573.87	120,565.94	804,573.87
** Natural Account Sorted by FERC Account	\$ 528,179.42	\$ 531,067.88	\$ 534,514.91	\$ 540,096.92	\$ 544,497.22	\$ 670,892.04	\$ 691,299.35	\$ 700,506.00	\$ 708,683.32	\$ 784,432.33	\$ 793,426.50	\$ 808,462.27	\$ 8,333,761.06	\$ 808,462.27	\$ 8,333,761.06

To: Worksheet Summary

Source: SAP GR55, ZF10, RRENTXLA

**CenterPoint Energy Entex
Louisiana Division
Allocation Factors
For the Test Year Ended June 30, 2022**

2022 Allocation Factors

ENTEX ALLOC		
(Based on Avg Customer Count for 12 mos end June 2021)		
Beaumont	85,041	3.88%
East Texas	106,884	4.88%
South Texas	152,500	6.96%
Houston	1,115,044	50.91%
Texas Coast	350,345	16.00%
Louisiana Entex	116,029	5.30%
Mississippi	132,769	6.06%
Louisiana Arkla	131,433	6.00%
	2,190,045	100.00%

Source: Financial Planning

To:
1 Adjustment Worksheet

To: ☒ Worksheet Adjustment
☐ Worksheet Adjustment

Amortization Act

CenterPoint Energy Entex
Louisiana Division
EDIT Refund Adjustment
For the Test Year Ended June 30, 2022

Purpose: The purpose of this schedule is to exclude the retract/rebills related to Unprotected EDIT refunds and TCJA refunds. This schedule also removes the Protected EDIT refunds which are considered outside of the band.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total Before Adjustment	(E) Test Year Adjustment
1	4800	412005	Nat Gas Sales-Res-TCJA Refund	① \$ (26)	\$ 26
2	4800	412006	Nat Gas Sales-Res-Protected EDIT Refund	↓ 190,467	(190,467)
3	Total FERC 4800		Gas Residential Sale	\$ 190,441	\$ (190,441) ②
4	4811	412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	① \$ 82,064	\$ (82,064)
5	Total FERC 4811		Gas S Comm Sales	\$ 82,064	\$ (82,064) ②
6	4893	421002	Gas Transportation-Ind-Protected EDIT Re	① \$ 4,195	\$ (4,195)
7	4893	421009	Gas Transportation-Comm-Protected EDIT R	↓ 11,206	(11,206)
8	Total FERC 4893		Transp Rev-Distrib	\$ 15,401	\$ (15,401) ②
9			TOTAL ADJUSTMENT		\$ (287,906)

From:
① Worksheet Adjustment Detail

To:
② Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy Extra
Louisiana Division
Revenue FERC 4800-4850
For the Test Year Ended June 30, 2022

Source: ZAP ZF-19

GL Account	OL Description	7/2021	8/2021	9/2021	10/2021	11/2021	12/2021	1/2022	2/2022	3/2022	4/2022	5/2022	6/2022	Total
412004	Nat Gas Sales-Res-Protected EDIT (Rel) Unb	(490.30)	(600.26)	982.60	304.92	7,004.22	167.69	16,653.01	(3,313.91)	(14,303.80)	(6,913.34)	(2,227.42)	310.24	(149.00)
412005	Nat Gas Sales-Res-TCJA Rollout					9,976.37	19,271.02	27,817.71	(47,771.1)		14,003.08	0.73	7,051.62	190,407.31
412006	Nat Gas Sales-Res-Protected EDIT Return			7,012.76	7,164.00									
412007	Residential-Customer Charge/Minimum Billed	(1,199,810.00)	(1,225,240.76)	(1,204,988.76)	(1,210,760.76)	(1,214,982.50)	(1,217,852.00)	(1,217,852.00)	(1,207,490.00)	(1,334,013.76)	(1,225,292.50)	(1,223,852.50)	(1,221,345.00)	(14,701,203.76)
412008	Nat Gas Sales-Res-Distribution Chg	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(3,494,043.71)	(40,177,015.98)
412009	Nat Gas Sales-Res-WNA	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(75,346.81)	(903,588.54)
412010	Residential-Revenue Related Taxes													0.00
412011	Nat Gas Sales-Res-Protected EDIT Return													
412012	Nat Gas Sales-Res-Protected EDIT Return													
412013	Nat Gas Sales-Res-Protected EDIT Return													
412014	Nat Gas Sales-Res-Protected EDIT Return													
412015	Nat Gas Sales-Res-Protected EDIT Return													
412016	Nat Gas Sales-Res-Protected EDIT Return													
412017	Nat Gas Sales-Res-Protected EDIT Return													
412018	Nat Gas Sales-Res-Protected EDIT Return													
412019	Nat Gas Sales-Res-Protected EDIT Return													
412020	Nat Gas Sales-Res-Protected EDIT Return													
412021	Nat Gas Sales-Res-Protected EDIT Return													
412022	Nat Gas Sales-Res-Protected EDIT Return													
412023	Nat Gas Sales-Res-Protected EDIT Return													
412024	Nat Gas Sales-Res-Protected EDIT Return													
412025	Nat Gas Sales-Res-Protected EDIT Return													
412026	Nat Gas Sales-Res-Protected EDIT Return													
412027	Nat Gas Sales-Res-Protected EDIT Return													
412028	Nat Gas Sales-Res-Protected EDIT Return													
412029	Nat Gas Sales-Res-Protected EDIT Return													
412030	Nat Gas Sales-Res-Protected EDIT Return													
412031	Nat Gas Sales-Res-Protected EDIT Return													
412032	Nat Gas Sales-Res-Protected EDIT Return													
412033	Nat Gas Sales-Res-Protected EDIT Return													
412034	Nat Gas Sales-Res-Protected EDIT Return													
412035	Nat Gas Sales-Res-Protected EDIT Return													
412036	Nat Gas Sales-Res-Protected EDIT Return													
412037	Nat Gas Sales-Res-Protected EDIT Return													
412038	Nat Gas Sales-Res-Protected EDIT Return													
412039	Nat Gas Sales-Res-Protected EDIT Return													
412040	Nat Gas Sales-Res-Protected EDIT Return													
412041	Nat Gas Sales-Res-Protected EDIT Return													
412042	Nat Gas Sales-Res-Protected EDIT Return													
412043	Nat Gas Sales-Res-Protected EDIT Return													
412044	Nat Gas Sales-Res-Protected EDIT Return													
412045	Nat Gas Sales-Res-Protected EDIT Return													
412046	Nat Gas Sales-Res-Protected EDIT Return													
412047	Nat Gas Sales-Res-Protected EDIT Return													
412048	Nat Gas Sales-Res-Protected EDIT Return													
412049	Nat Gas Sales-Res-Protected EDIT Return													
412050	Nat Gas Sales-Res-Protected EDIT Return													
412051	Nat Gas Sales-Res-Protected EDIT Return													
412052	Nat Gas Sales-Res-Protected EDIT Return													
412053	Nat Gas Sales-Res-Protected EDIT Return													
412054	Nat Gas Sales-Res-Protected EDIT Return													
412055	Nat Gas Sales-Res-Protected EDIT Return													
412056	Nat Gas Sales-Res-Protected EDIT Return													
412057	Nat Gas Sales-Res-Protected EDIT Return													
412058	Nat Gas Sales-Res-Protected EDIT Return													
412059	Nat Gas Sales-Res-Protected EDIT Return													
412060	Nat Gas Sales-Res-Protected EDIT Return													
412061	Nat Gas Sales-Res-Protected EDIT Return													
412062	Nat Gas Sales-Res-Protected EDIT Return													
412063	Nat Gas Sales-Res-Protected EDIT Return													
412064	Nat Gas Sales-Res-Protected EDIT Return													
412065	Nat Gas Sales-Res-Protected EDIT Return													
412066	Nat Gas Sales-Res-Protected EDIT Return													
412067	Nat Gas Sales-Res-Protected EDIT Return													
412068	Nat Gas Sales-Res-Protected EDIT Return													
412069	Nat Gas Sales-Res-Protected EDIT Return													
412070	Nat Gas Sales-Res-Protected EDIT Return													
412071	Nat Gas Sales-Res-Protected EDIT Return													
412072	Nat Gas Sales-Res-Protected EDIT Return													
412073	Nat Gas Sales-Res-Protected EDIT Return													
412074	Nat Gas Sales-Res-Protected EDIT Return													
412075	Nat Gas Sales-Res-Protected EDIT Return													
412076	Nat Gas Sales-Res-Protected EDIT Return													
412077	Nat Gas Sales-Res-Protected EDIT Return													
412078	Nat Gas Sales-Res-Protected EDIT Return													
412079	Nat Gas Sales-Res-Protected EDIT Return													
412080	Nat Gas Sales-Res-Protected EDIT Return													
412081	Nat Gas Sales-Res-Protected EDIT Return													
412082	Nat Gas Sales-Res-Protected EDIT Return													
412083	Nat Gas Sales-Res-Protected EDIT Return													
412084	Nat Gas Sales-Res-Protected EDIT Return													
412085	Nat Gas Sales-Res-Protected EDIT Return													
412086	Nat Gas Sales-Res-Protected EDIT Return													
412087	Nat Gas Sales-Res-Protected EDIT Return													
412088	Nat Gas Sales-Res-Protected EDIT Return													
412089	Nat Gas Sales-Res-Protected EDIT Return													
412090	Nat Gas Sales-Res-Protected EDIT Return													
412091	Nat Gas Sales-Res-Protected EDIT Return													
412092	Nat Gas Sales-Res-Protected EDIT Return													
412093	Nat Gas Sales-Res-Protected EDIT Return													
412094	Nat Gas Sales-Res-Protected EDIT Return													
412095	Nat Gas Sales-Res-Protected EDIT Return													
412096	Nat Gas Sales-Res-Protected EDIT Return													
412097	Nat Gas Sales-Res-Protected EDIT Return													
412098	Nat Gas Sales-Res-Protected EDIT Return													
412099	Nat Gas Sales-Res-Protected EDIT Return													
412100	Nat Gas Sales-Res-Protected EDIT Return													
412101	Nat Gas Sales-Res-Protected EDIT Return													
412102	Nat Gas Sales-Res-Protected EDIT Return													
412103	Nat Gas Sales-Res-Protected EDIT Return													
412104	Nat Gas Sales-Res-Protected EDIT Return													
412105	Nat Gas Sales-Res-Protected EDIT Return													
412106	Nat Gas Sales-Res-Protected EDIT Return													
412107	Nat Gas Sales-Res-Protected EDIT Return													
412108	Nat Gas Sales-Res-Protected EDIT Return													
412109	Nat Gas Sales-Res-Protected EDIT Return													
412110	Nat Gas Sales-Res-Protected EDIT Return													
412111	Nat Gas Sales-Res-Protected EDIT Return													
412112	Nat Gas Sales-Res-Protected EDIT Return													
412113	Nat Gas Sales-Res-Protected EDIT Return													
412114	Nat Gas Sales-Res-Protected EDIT Return													
412115	Nat Gas Sales-Res-Protected EDIT Return													

Adjustment Detail

CenterPoint Energy Enlarx
Louisiana Division
Revenue FERC 4000-4950
For the Test Year Ended June 30, 2022

Source: ZAP ZF13

GL Account	GL Description	7 2021	8 2021	9 2021	10 2021	11 2021	12 2021	1 2022	2 2022	3 2022	4 2022	5 2022	6 2022	Total
421153	Gas Transportation-Comm-EDIT Return Urb		431.11	162.85	5,950.37	337.68	(13,611.00)	168.49	49.71	(12,600)	19.40	2.65	3.54	(6,247.22)
4493	Transp Rev-Distrib	246.17	(276,216.43)	(276,951.93)	(370,330.07)	(297,417.23)	(369,547.40)	(380,940.80)	(325,789.83)	(330,861.51)	(285,369.03)	(291,078.49)	(270,764.71)	(3,020,769.68)
443014	Oil Oper Rev-Pipeline Safety Fee	0.00	0	0	5.64	(1.26)	0	(4.38)	(172,392.00)	(2,786.00)	(12.00)	0.00	4.50	(176,195.60)
443038	Oil Oper Revenue - Royalty Revenues	0	0	(14.45)	0	0	0	0	0	0	0	0	0	(14.45)
443270	Oil Oper Rev-Line Break Sello-Gas	(528.70)	(810.38)	(84.39)	(334.45)	(287.33)	(570.94)	(1,430.42)	(155.13)	(1,141.08)	(441.01)	(651.30)	(748.94)	(7,087.02)
4650	Other Gas Revs	(528.10)	(918.35)	(86.23)	(328.41)	(288.23)	(570.24)	(1,434.50)	(172,547.13)	(3,007.40)	(453.01)	(651.30)	(748.94)	(182,288.37)
	Natural Account Sorted by FERC Account	(5,722,942.38)	(3,587,700.02)	(4,887,739.89)	(4,942,812.81)	(7,140,570.89)	(9,573,812.17)	(18,450,321.71)	(11,087,298.29)	(7,525,871.20)	(5,535,272.51)	(5,335,742.35)	(5,535,272.51)	(84,460,743.72)
	Total													207,808.00

Total

Unbilled EDIT and TCA amounts were adjusted in Worksheet 2022 Enlarx LA Unbilled Rev Adjustments

Source GAP

To: Worksheet Summary EDIT Adj, difference due to rounding

CenterPoint Energy Entex
Louisiana Division
Return on EDIT Adjustment
For the Test Year Ended June 30, 2022

Purpose: Return on EDIT has a separate true-up calculation outside of the RSP band calculation. Return on EDIT is recorded as a debit to revenue and must be credited back to the income statement to remove its impact from the RSP calculation.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total Before Adjustment	(E) Test Year Adjustment
1	4800	412047	Nat Gas Sales-Res- EDIT Return	\$ 9,948	\$ (9,948)
2	Total FERC 4800		Gas Residential Sale	\$ 9,948	\$ (9,948)
3	4811	412223	Nat Gas Sales-Comm/Ind- EDIT Return	\$ 95,228	\$ (95,228)
4	Total FERC 4811		Gas S Comm Sales	\$ 95,228	\$ (95,228)
5	4893	421006	Gas Transportation-Comm- EDIT Return	\$ 41,170	\$ (41,170)
6	4893	421151	Gas Transportation-Ind- EDIT Return	14,521	(14,521)
7	Total FERC 4893		Transp Rev-Distrib	\$ 55,691	\$ (55,691)
8			TOTAL ADJUSTMENT	\$ 160,867	\$ (160,867)

From:
① SAP Results

To:
② Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Return on EDIT Adjustment
For the Test Year Ended June 30, 2022

Source: SAP ZF22 RRENTXSLA

GL Account	GL Account Description	Total
412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	(149.06)
412005	Nat Gas Sales-Res-TCJA Refund	(26.46)
412006	Nat Gas Sales-Res-Protected EDIT Refund	190,467.31
412020	Residential-Customer Charge/Minimum Bill	(14,701,263.75)
412021	Nat Gas Sales-Res-Distribution Chg	(11,682,915.96)
412022	Nat Gas Sales-Res-WNA	(695,598.54)
412024	Residential-Revenue Related Taxes Recove	(1,762,427.15)
412047	Nat Gas Sales-Res- EDIT Return	9,948.43 ✓
412048	Nat Gas Sales-Res- EDIT Return Unbilled	(42,370.65)
412300	Res-Gas Cost Adj	(27,803,696.33)
412600	Gas Sales-Res Gas Cost Rec Unbilled	(199,820.59)
412806	Gas Sales-Unbilled-Res Customer Charge	114,778.12
412807	Gas Sales-Unbilled-Res Distrib Charge	(57,582.28)
412808	Gas Sales-Unbilled-Res Tax Recovery	(4,090.24)
4800	Gas Residential Sale	(56,634,747.15)
412223	Nat Gas Sales-Comm/Ind- EDIT Return	95,228.11 ✓
412242	Nat Gas Sales-Comm/Ind-WNA	(188,617.11)
412251	Nat Gas Sales-Comm/Ind-Unbilled WNA	0.00
412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	82,064.42
412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	(76.00)
412276	Nat Gas Sales-Comm/Ind- EDIT Return Unbl	(31,148.28)
412302	Comm-Cust Chg/Minimum Bill	(1,558,820.00)
412303	Comm-Commodity/Distr Chg	(6,830,333.96)
412304	Comm-Rev Related Taxes Recovered	(636,622.15)
412305	Comm-Gas Cost Adj	(12,904,140.61)
412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	(159,715.27)
412809	Gas Sales-Unbill-Small Comm Cust Chrg	12,378.67
412816	Gas Sales-Unbill-Small Comm Dist Chrg	(43,955.62)
412817	Gas Sales-Unbilled-Small Comm Tax Rec	(5,338.18)
4811	Gas S Comm Sales	(22,169,095.98)
412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	(22,613.33)
412818	Gas Sales-Unbill-Lrge Comm Cust Charge	106.14
412819	Gas Sales-Unbill-Lrge Comm Dist Charge	(316.42)
412821	Lrge Comm Unbil Tax	(4,012.11)
4812	Gas L Comm Sales	(26,835.72)
412320	Gas Transportation - Commercial Admin Fe	(111,740.00)
412321	Gas Transportation - Industrial Admin Fe	(41,640.00)
412322	Gas Transportation-Comm-Cust Chg	(11,033.00)
412323	Gas Transportation-Comm-Distr Chg	(2,620,892.88)
412324	Gas Transportation-Ind-Cust Chg	(40,139.20)
412325	Gas Transportation-Ind-Distr Chg	(797,301.38)
412350	Gas Transportation - Comm Telemetry Fee	(7,110.00)
412351	Gas Transportation - Ind Telemetry Fee	(180.00)
421002	Gas Transportation-Ind-Protected EDIT Re	4,194.83
421005	Gas Transportation-Comm- EDIT Return	41,169.88 ✓
421007	Gas Transp Unbilled Protected EDIT refund	(762.55)
421009	Gas Transportation-Comm-Protected EDIT R	11,206.35
421098	Transport Unbilled Customer Charge	(16.00)
421145	Transp UB Distribution Charge	(54,569.75)
421146	Transp UB Admin Charge	(250.00)
421151	Gas Transportation-Ind- EDIT Return	14,521.44 ✓
421153	Gas Transportation-Comm- EDIT Return Unb	(6,247.32)
4893	Transp Rev-Distrib	(3,620,789.58)
Total		✓(82,451,468.43)

✓ Agrees to Worksheet Return on EDIT

✓ Σ 160,867.86

FERC Trial Balance (ZF23) Report Name: FERC-022	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRENTXSLA Entex South Louisi	
Cost Center: 1	
Rolling Period: 7, 2021 to 6, 2022	
Lead Column	Total
* 4800 Gas Residential Sale	(56,634,747.15)
* 4811 Gas S Comm Sales	(22,169,095.98)
* 4812 Gas L Comm Sales	(26,835.72)
* 4814 Gas SV Ind Sales	
* 4893 Transp Rev-Distrib	(3,620,789.58)
** Natural Account Sorted by	(82,451,468.43) ✓

CenterPoint Energy Entex
Louisiana Division
Executive Retention Expense
As of Test Year End June 30, 2022

Purpose: To remove Executive Retention Expense from the test year.

Line No.	(A)		(B) Description	(C) Expense Jul 2021-Jun 2022	
	Cost Center	FERC			
1	125309		Executive Retention	\$	12,441,492
2			Allocation Factor to SLA		0.82%
3		9302	Total Expense to SLA	\$	102,405 1

Source: FP&A

To:
1 Workpaper 2022 Entex LA FERC Income Statement

**CenterPoint Energy Entex
Louisiana Division
Plant in Service and Accumulated Depreciation
13 Month Average from June 2021 through June 2022**

Line No.	(A) Description	(B) Amount	(C) Total
1	Plant in Service	① \$ 232,520,523	
2	Reserves		
3	Accumulated Depreciation	① \$ (89,761,096)	
4	RWIP	② \$ 2,117,116	\$ (87,643,980)
5	Net Plant in Service - 13 Month Average		<u>\$ 144,876,543</u> ③

From:
① Worksheet 13 Month Plant
② Worksheet RWIP

To:
③ Entex Rate Base Schedule

[illegible]

Project Report of Training

11

Tab:
Worksheet Summary Plant Balance

3.3 Research Method

[illegible]

CenterPoint Energy Entex
South Louisiana Division
Retirement Work In Progress
13 Month Average from June 2021 through June 2022

Source: Plant Accounting

Period	Account 178985				Account 171011				Total	Total RWIP
	Corporate	Allocator	LA Portion	LA Direct	Corporate	Allocator	LA Portion	LA Direct		
6.2021	\$	5.77%	\$	\$	\$	5.77%	\$	\$	1,070,984	1,070,984
7.2021	-	5.77%	0	-	-	5.77%	-	-	1,108,567	1,108,567
8.2021	-	5.77%	0	-	-	5.77%	-	-	1,458,700	1,458,700
9.2021	-	5.77%	0	-	-	5.77%	-	-	1,868,062	1,868,062
10.2021	-	5.77%	0	-	-	5.77%	-	-	2,403,440	2,403,440
11.2021	-	5.42%	0	-	-	5.42%	-	-	2,583,987	2,583,987
12.2021	-	5.42%	0	-	-	5.42%	-	-	2,632,308	2,632,308
1.2022	38	5.30%	2	-	-	5.30%	-	-	2,978,173	2,978,173
2.2022	(6,262)	5.30%	(332)	-	-	5.30%	-	-	1,930,584	1,930,584
3.2022	-	5.30%	0	-	-	5.30%	-	-	2,059,612	2,059,612
4.2022	0	5.30%	0	-	-	5.30%	-	-	2,268,206	2,268,206
5.2022	-	5.30%	0	-	-	5.30%	-	-	2,385,281	2,385,281
6.2022	-	5.30%	0	-	-	5.30%	-	-	2,775,931	2,775,931
									\$	\$
									13 Month Average	2,117,116

From: 1 Worksheet Allocation Factors

To: 2 Worksheet Summary Plant Balances

✓ Agree to prior-period

CenterPoint Energy Entex
Louisiana Division
Allocation Factors
For Calendar Years 2021 and 2022

2022 Allocation Factors

ENTEX ALLOC		
(Based on Avg Customer Count for 12 mos end June 2021)		
Beaumont	85,041	3.88%
East Texas	106,884	4.88%
South Texas	152,500	6.96%
Houston	1,115,044	50.91%
Texas Coast	350,345	16.00%
Louisiana Entex	116,029	5.30%
Mississippi	132,769	6.06%
Louisiana Arkla	131,433	6.00%
	2,190,045	100.00%

2021 Allocation Factors (Nov. & Dec 2021 only)

ENTEX ALLOC		
Beaumont	83,980	3.91%
East Texas	105,764	4.93%
South Texas	148,222	6.91%
Houston	1,094,148	50.98%
Texas Coast	336,657	15.69%
Louisiana Entex	116,262	5.42%
Mississippi	131,014	6.10%
Louisiana Arkla	130,115	6.06%
	2,146,162	100.00%

2021 Allocation Factors (through Oct 2021)

ENTEX CLASSIC		
(Based on Avg Customer Count for 12 mos end June 2020)		
Beaumont	83,980	4.17%
East Texas	105,764	5.25%
South Texas	148,222	7.35%
Houston	1,094,148	54.27%
Texas Coast	336,657	16.70%
Louisiana Entex	116,262	5.77%
Mississippi	131,014	6.50%
	2,016,047	100.00%

Source: Gas Reporting & Performance

To:
ENTEX 2021-2022 RWIP worksheet

CenterPoint Energy Entex
Louisiana Division
Materials and Supplies
13 Month Average from June 2021 through June 2022

Line No.	(A) Period	(B) Louisiana Amount
1	006/2021	① \$ 2,274,756
2	007/2021	2,461,547
3	008/2021	2,630,428
4	009/2021	2,739,940
5	010/2021	2,837,486
6	011/2021	3,024,938
7	012/2021	3,246,824
8	001/2022	3,503,044
9	002/2022	3,618,806
10	003/2022	3,953,453
11	004/2022	4,305,001
12	005/2022	4,712,329
13	006/2022	4,765,661
14	13 Month Average	\$ 3,390,324 ②

From:

① Worksheet SAP Support

To:

② Entex Rate Base Schedule

CenterPoint Energy Entex
Louisiana Division
Materials and Supplies FERC 1540
June 2021 - June 2022

Company code	Profit Center	Functional area	Fiscal year/period	Cumulative Balance	
0082	CenterPoint Energy Entex	1540	006/2021	\$ √2	2,274,755.76 ①
0082	CenterPoint Energy Entex	1540	007/2021		2,461,546.54
0082	CenterPoint Energy Entex	1540	008/2021		2,630,427.81
0082	CenterPoint Energy Entex	1540	009/2021		2,739,940.40
0082	CenterPoint Energy Entex	1540	010/2021		2,837,485.65
0082	CenterPoint Energy Entex	1540	011/2021		3,024,937.56
0082	CenterPoint Energy Entex	1540	012/2021		3,246,824.17
0082	CenterPoint Energy Entex	1540	001/2022		3,503,044.93
0082	CenterPoint Energy Entex	1540	002/2022		3,618,806.07
0082	CenterPoint Energy Entex	1540	003/2022		3,953,453.49
0082	CenterPoint Energy Entex	1540	004/2022		4,305,000.97
0082	CenterPoint Energy Entex	1540	005/2022		4,712,328.92
0082	CenterPoint Energy Entex	1540	006/2022	\$ √1	4,765,661.43 ↓

Source: SAP ZFAT

FERC Trial Balance (ZFAT)

Company: 0082 CenterPoint Energy Entex

Profit Center Group: RRENTXLA Name: Entex Louisiana Reporting Division

Fiscal Year: 2021 Period: 6

Lead column	YTD
133999 Materials & Supplies	2,274,755.76
* 1540 Matls Oper Supplies	2,274,755.76
** Functional area	2,274,755.76 √2

FERC Trial Balance (ZFAT)

Company: 0062 0062,0082

Profit Center Group: RRENTXSLA Name: Entex South Louisiana Reporting Division

Fiscal Year: 2022 Period: 6

Lead column	YTD
* 133999 Materials & Supplies	4,765,661.43
* 1540 Matls Oper Supplies	4,765,661.43
** Functional area	4,765,661.43 √1

To:
① Materials & Supplies Summary