



CenterPoint Energy
1111 Louisiana Street
Houston, TX 77002-5231
P.O. Box 2628
Houston, TX 77252-2628

September 30, 2022

RECEIVED

SEP 30 2022

LA Public Service Commission

Mr. Brandon Frey, Executive Secretary
Louisiana Public Service Commission
P. O. Box 91154
Baton Rouge, Louisiana 70821-9154

RE: CenterPoint Energy Entex Filing under the provisions of Rider RSP-R4

Dear Mr. Frey:

Attached are four (4) copies of supporting workpapers for the Rider RSP-R4 filing for the period ended June 30, 2022 for CenterPoint Energy Entex filed this same date. These workpapers are being provided in hard copy and electronic format.

Also included are two letters with status updates of the open DNR violations.

If you have any questions concerning these workpapers, please call Drake Bettis, Manager, Regulatory & Rates, at 713-207-5911.

Sincerely,


Drake Bettis
Manager, Regulatory & Rates

Attachments

cc: Mr. John Shirley, Attorney for CenterPoint Energy w/att.
Mr. Tony A. Gardner Vice President Regional Operations wo/att.
Mr. Jim Dicharry, Manager, Regulatory Affairs

WORKPAPERS FOR ENTEX LOUISIANA RSP FILING

ADJUSTED TEST YEAR INCOME STATEMENT

ADJUSTED TEST YEAR TAXES OTHER THAN INCOME TAXES (FERC 4081)

ADJUSTMENTS

UNBILLED GAS REVENUE ADJUSTMENT

GAS COST ADJUSTMENT

FRANCHISE TAX ADJUSTMENT

POST RETIREMENT ADJUSTMENT

RESEARCH AND DEVELOPMENT ADJUSTMENT

PIPELINE SAFETY FEE ADJUSTMENT

INTEREST ON CUSTOMER DEPOSITS ADJUSTMENT

LOBBYING/LEGISLATIVE ADJUSTMENT

DEPRECIATION EXPENSE ADJUSTMENT

EDIT REVENUE ADJUSTMENT

RETURN ON EDIT ADJUSTMENT

EXECUTIVE RETENTION BONUS

RATE BASE ITEMS

PLANT IN SERVICE/ ACCUMULATED DEPRECIATION/ RWIP

MATERIALS AND SUPPLIES

PREPAYMENTS

GAS STORAGE UNDERGROUND

CUSTOMER ADVANCES

CUSTOMER DEPOSITS

ACCUMULATED DEFERRED INCOME TAXES

TCJA ITEM

REGULATORY ASSETS AND LIABILITIES

DNR VIOLATION UPDATES

LETTER FOR 2021

LETTER FOR JANUARY - JUNE 2022

CenterPoint Energy Elex
 Louisiana Division
 Income Statement with Adjustments
 Test Year Ended June 30, 2022

Adjustments

Source: 5349.Z722

FERC Account	Account Description	Total	Unbilled Revenue	Cost of Gas	Franchise Taxes	Post Retirement & Development	Research Pipeline Safety	Interest on Deposits	Lobbying/Legislative	Depreciation Expense	EDWT and TCJA Revenue Adjustment	Return on EDWT Revenue	Executive Retention Bonus	Adjusted Year Ended June 30, 2022
4030	Depreciation	7,008,039								850,165				0,300,204
4043	Amort Lin/Term Gas Plant	11,940								1,534				13,474
4050	Amort Other Plant	804,674								898,054				1,400,020
4061	Other Taxes-Non-Inc	5,190,039												2,600,060
4091	Inc Taxes-Oper Inc	(4,462,168)												(4,462,168)
4101	Prof For Del Int Gas	(59,134,742)												(59,134,742)
4111	Gas & Comm Sales	(22,169,096)	189,235	27,803,690	(2,425,672)		(176,007)				(190,441)	(8,948)		(27,039,776)
4912	Gas L Comm Sales	(23,636)	26,530	12,904,141	636,622						(82,064)	(85,228)		(8,377,771)
4913	Gas Forfeited Dnc	(937,811)												
4970	Gas Forfeited Dnc	(1,144,060)												
4980	Gas Misc Service Rev	(3,620,780)	91,948				117,141				(15,401)	(95,091)		(1,026,939)
4990	Tramp Rev-Debit	(162,287)												
4990	Other Gas Revs	25,738,171		(25,738,171)										
5000	Gas City Gas Purch	1,195,116		(1,195,116)										
5000	Gas City Gas Purch	12,125		(12,125)										
5001	Gas Storage - Credit	(31,910)		31,910										
5002	Gas Storage - Debit	13,392,268		(13,392,268)										
5003	Transmission of Gas	397,136												
5004	Oper Supv & Eng	34,194												
5005	Maint & Serv Exp	2,050,710												
5006	Maint-Mesa & Reg Sta	177,278												
5007	Maint-Mesa & Reg Sta	907,681												
5008	Customer Install Exp	307,566												
5009	Other Utility Expense	1,798,456												
5010	Rents	265,038												
5050	Maint Supv & Eng	403,768												
5070	Maintenance of Maint	2,814,231												
5070	Maint-Mesa & Reg Sta	262,042												
5080	Maint-Mesa & Reg Sta	87,278												
5090	Maint-Mesa & Reg Sta	169,501												
5090	Maint-Mesa & Reg Sta	135,269												
5090	Maint of Otr Equip	312,130												
5020	Meter Reading Exp	228,023												
5030	Cust Records & Coll	2,615,343												
5040	Uncollectible Accts	488,535												
5060	Cust Assistance Exp	3,147												
5060	Info & Intranet-Adv	8,854												
5060	Info & Intranet-Adv	5,813												
5110	Supplies - Inv & Inv	5,913												
5120	Debit & Selling Exp	1,932												
5130	Advertising Exp	7,020												
5160	Misc Sales Exp	243												
5200	Admin & Gen Bal-in	37,361												
5210	Office Supplies & Ex	860,086												
5230	Outside Services Emp	21,910												
5240	Property Insurance	721,422												
5250	Travel	2,116,303												
5280	Enrol Personnel-Ben	5,269												
5301	Gen Advertising Exp	2,639,769												
5302	Misc General Exp	137,058												
5303	Maint Gen Plant	246,646												
5303	Maint Gen Plant	(8,719,769)	593,271	(419,228)	(28,223)	(75,235)	(19,347)	(441)	189,651	1,457,735	(237,806)	(100,487)	(102,051)	245,919
														(7,426,853)

CenterPoint Energy Enterprises
 Other Than Income Taxes
 For the Year Ended June 30, 2022

Source: SAP ZFZZ

Line column	7/20/21	8/20/21	9/20/21	10/20/21	11/20/21	12/20/21	1/20/22	2/20/22	3/20/22	4/20/22	5/20/22	6/20/22	Total	Adjustment	Adjusted Total
641012 SG PBOH-Benefits P/Rol Tax	\$ 1,429,453	\$ 1,494,098	\$ 1,308,774	\$ 1,541,853	\$ 1,168,469	\$ 972,000	\$ 860,695	\$ 878,654	\$ 991,854	\$ 1,037,775	\$ 1,151,029	\$ 989,118	\$ 14,473,689	\$	\$ 14,473,689
641112 BU PBOH-Benefits P/R Tax	\$ 97,659,684	\$ 52,717,486	\$ 83,194,377	\$ 48,102,033	\$ 48,009,000	\$ 77,748,980	\$ 90,459,200	\$ 47,799,444	\$ 61,721,110	\$ 57,295,444	\$ 66,791,233	\$ 69,803,099	\$ 698,328,300	\$	\$ 698,328,300
642812 BU AISR- Payroll TX	\$ 10,042,671	\$ 18,492,411	\$ 18,297,911	\$ 6,952,271	\$ 17,013,133	\$ 37,180,889	\$ 603,998	\$ 16,179,489	\$ 14,102,120	\$ 35,819,231	\$ 27,007,121	\$ 27,656,114	\$ (22,088,377)	\$ 6.91	\$ (22,088,377)
646012 SG AISR-Part Tx	\$ 11,740,281	\$ 11,030,461	\$ 10,070,226	\$ 12,165,330	\$ 13,763,333	\$ 1,443,000	\$ 12,357,462	\$ 6,163,637	\$ 12,848,442	\$ 11,363,953	\$ 11,598,537	\$ 10,991,133	\$ 127,940,306	\$	\$ 127,940,306
720040 State/Federal Regulatory Fees	\$ 13,163,765	\$ 1,164,133	\$ 8,297,433	\$ 6,184,333	\$ (23,071)	\$ 20,540,600	\$ 879,200	\$ 17,388,200	\$ 7,289,416	\$ (1,099,011)	\$ (703,327)	\$ 30,997,116	\$ 1,000,000	\$	\$ 1,000,000
722110 State Tax-Fed	\$ 325,221	\$	\$	\$ 13,111	\$	\$	\$ 139,331	\$ 1,065,269	\$ 779,110	\$ 779,110	\$	\$ 3,285,774	\$	\$	\$ 3,285,774
722130 French Fee-City	\$ 103,144,895	\$ 105,165,006	\$ 127,428,775	\$ 132,398,897	\$ 224,210,007	\$ 201,900,777	\$ 609,792,477	\$ 383,947,891	\$ 205,590,521	\$ 161,309,227	\$ 143,013,001	\$ 154,884,098	\$ 2,423,572,233	\$	\$ 2,423,572,233
722160 Property Tax	\$ 191,000,533	\$ 151,000,533	\$ 151,000,533	\$ 151,000,533	\$ 151,000,533	\$ 29,835,096	\$ 176,104,117	\$ 52,816,637	\$ 178,104,117	\$ 176,104,117	\$ 176,104,117	\$ 3,750,000	\$ 66,326,000	\$	\$ 66,326,000
722161 Benefits P/R Tax Reclass	\$ 191,919,849	\$ 8,006	\$ (346,416)	\$ (252,865)	\$ (55,511)	\$ (312,200)	\$ 49,446	\$ (198,744)	\$ (180,072)	\$ (255,100)	\$ (270,627)	\$ (178,659)	\$ 1,712,392,133	\$	\$ 1,712,392,133
722190 State Franchise Tax	\$ 393,873,117	\$ 306,642,311	\$ 312,658,008	\$ 339,431,800	\$ 419,692,100	\$ 359,383,237	\$ 751,744,131	\$ 721,987,031	\$ 423,453,333	\$ 310,644,238	\$ 306,647,265	\$ 493,112,264	\$ 8,189,933,248	\$	\$ 8,189,933,248
4011 Other Taxes-Non-tax	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2.81	\$ 2,810,000
Total	\$ 313,873,117	\$ 306,642,311	\$ 312,658,008	\$ 339,431,800	\$ 419,692,100	\$ 359,383,237	\$ 751,744,131	\$ 721,987,031	\$ 423,453,333	\$ 310,644,238	\$ 306,647,265	\$ 493,112,264	\$ 8,189,933,248	\$ 2.81	\$ 8,192,743,092

Summary With Adjustments

	Total	Franchise Tax	Pipeline Safety	Adjusted Total
641012 SG PBOH-Benefits P/Rol Tax	\$ 1,429,453	\$	\$	\$ 1,429,453
641112 BU PBOH-Benefits P/R Tax	\$ 97,659,684	\$	\$	\$ 97,659,684
642812 BU AISR- Payroll TX	\$ 10,042,671	\$	\$	\$ 10,042,671
646012 SG AISR-Part Tx	\$ 11,740,281	\$	\$	\$ 11,740,281
720040 State/Federal Regulatory Fees	\$ 13,163,765	\$	\$	\$ 13,163,765
722110 State Tax-Fed	\$ 325,221	\$	\$	\$ 325,221
722130 French Fee-City	\$ 103,144,895	\$	\$	\$ 103,144,895
722160 Property Tax	\$ 191,000,533	\$	\$	\$ 191,000,533
722161 Benefits P/R Tax Reclass	\$ 191,919,849	\$	\$	\$ 191,919,849
722190 State Franchise Tax	\$ 393,873,117	\$ 306,642,311	\$ 312,658,008	\$ 393,873,117
4011 Other Taxes-Non-tax	\$	\$	\$	\$ 2,810,000
Total	\$ 1,189,385,653	\$ 306,642,311	\$ 312,658,008	\$ 1,189,385,653

Footnote

- ⓪ Worksheet 2022 Enbridge LA Franchise Tax Adjustments
- ⓪ Worksheet 2022 Enbridge LA Pipeline Safety Fee Adjustment

⓪ Rectifying amount that should have been posted to FERIC 4284

CenterPoint Energy Entex
 Louisiana Division
 Unbilled Revenue Adjustment
 For the Test Year Ended June 30, 2022

Purpose: To remove earned but not billed revenue.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total	(E) Unbilled Revenue Adjustment
1	4800	412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	① \$ (149)	\$ 149
2	4800	412048	Nat Gas Sales-Res- EDIT Return Unbilled	(42,371)	42,371
3	4800	412800	Gas Sales-Res Gas Cost Rec Unbilled	(199,821)	199,821
4	4800	412806	Gas Sales-Unbilled-Res Customer Charge	114,778	(114,778)
5	4800	412807	Gas Sales-Unbilled-Res Distrib Charge	(57,582)	57,582
6	4800	412808	Gas Sales-Unbilled-Res Tax Recovery	(4,090)	4,090
7	Total FERC 4800		Gas Residential Sales	\$ (189,235)	\$ 189,235 ②
8	4811	412275	Nat Gas Sales-Comm/Ind-Protected EDIT Ref Unbille	① \$ (76)	\$ 76
9	4811	412276	Nat Gas Sales-Comm/Ind- EDIT Return Unbi	(31,148)	31,148
10	4811	412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	(159,715)	159,715
11	4811	412809	Gas Sales-Unbill-Small Comm Cust Chrg	12,379	(12,379)
12	4811	412816	Gas Sales-Unbill-Small Comm Dist Chrg	(43,956)	43,956
13	4811	412817	Gas Sales-Unbilled-Small Comm Tax Rec	(5,338)	5,338
14	Total FERC 4811		Gas S Comm Sales	\$ (227,854)	\$ 227,854 ②
15	4812	412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	① \$ (22,613)	\$ 22,613
16	4812	412818	Gas Sales-Unbill-Lrge Comm Cust Charge	106	(106)
17	4812	412819	Gas Sales-Unbill-Lrge Comm Dist Charge	(317)	317
18	4812	412821	Lrge Comm Unbill Tax	(4,012)	4,012
19	Total FERC 4812		Gas L Comm Sales	\$ (26,836)	\$ 26,836 ②
20	4893	421007	Gas Transp Unbilled Protected EDIT refun	① \$ (763)	\$ 763
21	4893	421098	Transport Unbilled Customer Charge	(16)	16
22	4893	421145	Transp UB Distribution Charge	(54,570)	54,570
23	4893	421146	Transp UB Admin Charge	(250)	250
24	4893	421153	Gas Transportation-Comm- EDIT Return Unb	(6,247)	6,247
25	Total FERC 4893		Transp Rev-Distrib	\$ (61,846)	\$ 61,846 ②
26	Total Adjustment			\$ (505,771)	\$ 505,771

From:
 ① Worksheet Entex LA 2022 Revenues
 To:
 ② Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Revenue Accounts
For the Test Year Ended June 30, 2022

Source: SAP ZF22, RRENTEXSLA

GL Account	GL Account Description	Total
412004	Nat Gas Sls-Res-Pr E	(149.06)
412005	Nat Gas Sales-Res-TCJA Refund	(26.45)
412006	Nat Gas Sls-Res-Pr E	190,467.31
412011	Gas-Res-Commodity Billed	0.00
412020	Res-Cust Chg Min Bll	(14,701,263.75)
412021	Gas-Res-Distr Chg	(11,632,915.96)
412022	Nat Gas Sales-Res-WNA	(895,594.54)
412024	Res-Fran Tin Rev	(1,762,427.15)
412030	Gas-Res-Unbill WNA	0.00
412047	Nat Gas Sls-Res- EDI	8,948.43
412048	Nat Gas Sales-Res- E	(42,370.65)
412300	Res-Gas Cost Adj	(27,837,696.33)
412800	Gas-Res GSR Unbilled	(199,620.69)
412806	Res Unbill Cust Char	114,778.12
412807	Res Unbill Dist Char	(57,582.28)
412808	Res Unbill Tax Recov	(4,090.24)
4800	Gas Residential Sale	\$ (66,634,747.15)
412223	Nat Gas Sls-Comm/ E	95,226.11
412242	Nat Gas Sales-Comm/Ind-WNA	(198,617.11)
412251	Com/Ind-Unbill WNA	0.00
412269	Nat Gas Sls-Comm/ P	82,064.42
412275	Nat Gas Sls-Comm/ P	(76.00)
412276	Nat Gas Sales-Comm/	(31,148.28)
412302	Comm-Cust Chg/Minimum Bll	(1,558,820.00)
412303	Comm-Commodity/Distr Chg	(5,330,333.96)
412304	Comm-Rev Ref Taxes R	(636,622.15)
412305	Comm-Gas Cost Adj	(12,904,140.61)
412801	Gas-S Comm GSR Unbill	(159,715.27)
412809	Small Comm Unbill Cust	12,378.67
412816	Small Comm Unbill Dis	(43,955.62)
412817	Small Comm Unbill Tax	(5,338.18)
4811	Gas S Comm Sales	\$ (22,169,065.98)
412802	Gas-L Comm GSR Unbill	(22,613.33)
412818	Lrge Comm Unbill Cust	106.14
412819	Lrge Comm Unbill Dist	(316.42)
412821	Lrge Comm Unbill Tax	(4,012.11)
4812	Gas L Comm Sales	\$ (26,635.72)
445010	Forfeited Discounts	(687,611.25)
4870	Gas Forfeited Disc	\$ (687,611.25)
443010	Other Operating Revenues	(117,140.95)
443021	Oth Oper-Connect	(632,622.11)
443022	Oth Oper Rev - Reconnect	(146,284.00)
443023	Oth Oper-Coil Chg	(1,225.00)
443024	Oth Oper-NSF Ck Chg	(105,030.00)
443025	Oth Oper Rev-Misc Service	(141,778.00)
443042	Other Op Rev Franch Tax Rec	0.00
4880	Gas Misc Service Rev	\$ (1,144,060.00)
412320	Gas Trans-Comm Admin	(111,740.00)
412321	Gas Trans-Ind Admin	(41,640.00)
412322	Gas Trans-Comm-Cust	(11,033.00)
412323	Gas Trans-Comm-Dist	(2,620,892.89)
412324	Gas Trans-Ind-Cust	(40,138.20)
412325	Gas Trans-Ind-Dist	(797,301.39)
412350	Gas Trans-Comm Telem	(7,110.00)
412351	Gas Trans-Ind Teleme	(180.00)
421002	Gas Transportation-I	4,154.63
421005	Gas Transportation-C	41,169.88
421007	Gas Transp Unbilled	(762.55)
421009	Gas Transportation-C	11,206.35
421098	Transp UB Customer C	(16.00)
421145	Transp UB Distribution Charge	(54,569.75)
421146	Transp UB Admin Charge	(250.00)
421151	Gas Transportation-I	14,521.44
421153	Gas Transportation-C	(6,247.32)
4837	Transp Rev-Distrib	\$ (3,620,789.58)
443014	Oth Oper-Pipe Safe F	(175,165.50)
443038	Oth Oper-Royalty/Revs	(14.45)
443270	Line Break Settlemt	(7,087.02)
4950	Other Gas Revs	\$ (182,266.97)
** Natural Account Sorted by FERG Account		\$ (84,665,426.72)

To:
① Worksheet Entex LA 2022 Revenues

CenterPoint Energy Entex
 Louisiana Division
 Gas Cost Adjustment
 For the Test Year Ended June 30, 2022

Purpose: To remove pass through gas cost expense and revenue.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total Before Adjustment	(E) Gas Cost Test Year Adjustment
1	4800	412300	Res-Gas Cost Adj	① \$ (27,803,696)	\$ 27,803,696
2	Total FERC 4800		Gas Residential Sale	\$ (27,803,696)	\$ 27,803,696 ②
3	4811	412305	Comm-Gas Cost Adj	③ \$ (12,904,141)	\$ 12,904,141
4	Total FERC 4811		Gas S Comm Sales	\$ (12,904,141)	\$ 12,904,141 ②
5	4814	412310	Ind-Gas Cost Adj	① \$ -	\$ -
6	Total FERC 4814		Gas SV Ind Sales	\$ -	\$ - ②
7	8040	504010	COG - Nat Gas Purch-Assoc Co	① \$ 2,880	\$ (2,880)
8	8040	504019	COG - Other Assoc Co	(380,757)	380,757
9	8040	505005	COG-Fuel Transportation	312,138	(312,138)
10	8040	505008	On Sys Trans Imb Set	(554,468)	554,468
11	8040	505010	COG-Nat Gas Purchases	25,179,566	(25,179,566)
12	8040	505024	COG-AMA Guaranteed Payment	(663,558)	663,558
13	8040	505026	COG-Nat Gas Inventory Charge - AMA	66,150	(66,150)
14	8040	505172	Est N Gas Purch-Res	1,817,220	(1,817,220)
15	Total FERC 8040		Gas City Gate Purch	\$ 25,779,171	\$ (25,779,171) ②
16	8051	505020	COG-Other-PGA/GSR Deferrals	① \$ 1,548,047	\$ (1,548,047)
17	8051	505021	COG-Other-Measurement & Oth Adj	427,372	(427,372)
18	Total FERC 8051		Pur Gas Adjustments	\$ 1,975,419	\$ (1,975,419) ②
19	8081	505032	COG-Storage Withdraw- Commodity	③ \$ 12,125	\$ (12,125)
20	Total FERC 8081		Gas Storage - Debit	\$ 12,125	\$ (12,125) ②
21	8082	505031	COG-Storage Injection- Commodity	③ \$ (31,918)	\$ 31,918
22	Total FERC 8082		Gas Storage - Credit	\$ (31,918)	\$ 31,918 ②
23	8580	504016	COG - Pipeline Svcs-Assoc Co	① \$ 371,247	\$ (371,247)
24	8580	507513	Gas Transp Exp-Commodity	1,787,774	(1,787,774)
25	8580	507514	Gas Transp Exp - Demand	10,461,710	(10,461,710)
26	8580	507519	Transp-Resev Storage	771,535	(771,535)
27	Total FERC 8580		Transmission of Gas	\$ 13,392,266	\$ (13,392,266) ②
28			TOTAL ADJUSTMENT		\$ (419,226)

From:
 ① Worksheet Entex LA Gas Cost Recon

To:
 ② Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy/Enxco
Louisiana Division
Gas Costs Reconciliation
For the Test Year Ended June 30, 2022

Source: Gas Accounting

Account	GL Description	7/2021	8/2021	9/2021	10/2021	11/2021	12/2021	01/2022	02/2022	03/2022	04/2022	05/2022	06/2022	06/2022	Total
412000	Ret-Gas Cost Adj	(8,250,836)													
412010	Ret-Gas Cost Adj	(897,067.16)													
412020	Ret-Gas Cost Adj														
412030	Ret-Gas Cost Adj														
412040	Ret-Gas Cost Adj														
412050	Ret-Gas Cost Adj														
412060	Ret-Gas Cost Adj														
412070	Ret-Gas Cost Adj														
412080	Ret-Gas Cost Adj														
412090	Ret-Gas Cost Adj														
412100	Ret-Gas Cost Adj														
412110	Ret-Gas Cost Adj														
412120	Ret-Gas Cost Adj														
412130	Ret-Gas Cost Adj														
412140	Ret-Gas Cost Adj														
412150	Ret-Gas Cost Adj														
412160	Ret-Gas Cost Adj														
412170	Ret-Gas Cost Adj														
412180	Ret-Gas Cost Adj														
412190	Ret-Gas Cost Adj														
412200	Ret-Gas Cost Adj														
412210	Ret-Gas Cost Adj														
412220	Ret-Gas Cost Adj														
412230	Ret-Gas Cost Adj														
412240	Ret-Gas Cost Adj														
412250	Ret-Gas Cost Adj														
412260	Ret-Gas Cost Adj														
412270	Ret-Gas Cost Adj														
412280	Ret-Gas Cost Adj														
412290	Ret-Gas Cost Adj														
412300	Ret-Gas Cost Adj														
412310	Ret-Gas Cost Adj														
412320	Ret-Gas Cost Adj														
412330	Ret-Gas Cost Adj														
412340	Ret-Gas Cost Adj														
412350	Ret-Gas Cost Adj														
412360	Ret-Gas Cost Adj														
412370	Ret-Gas Cost Adj														
412380	Ret-Gas Cost Adj														
412390	Ret-Gas Cost Adj														
412400	Ret-Gas Cost Adj														
412410	Ret-Gas Cost Adj														
412420	Ret-Gas Cost Adj														
412430	Ret-Gas Cost Adj														
412440	Ret-Gas Cost Adj														
412450	Ret-Gas Cost Adj														
412460	Ret-Gas Cost Adj														
412470	Ret-Gas Cost Adj														
412480	Ret-Gas Cost Adj														
412490	Ret-Gas Cost Adj														
412500	Ret-Gas Cost Adj														
412510	Ret-Gas Cost Adj														
412520	Ret-Gas Cost Adj														
412530	Ret-Gas Cost Adj														
412540	Ret-Gas Cost Adj														
412550	Ret-Gas Cost Adj														
412560	Ret-Gas Cost Adj														
412570	Ret-Gas Cost Adj														
412580	Ret-Gas Cost Adj														
412590	Ret-Gas Cost Adj														
412600	Ret-Gas Cost Adj														
412610	Ret-Gas Cost Adj														
412620	Ret-Gas Cost Adj														
412630	Ret-Gas Cost Adj														
412640	Ret-Gas Cost Adj														
412650	Ret-Gas Cost Adj														
412660	Ret-Gas Cost Adj														
412670	Ret-Gas Cost Adj														
412680	Ret-Gas Cost Adj														
412690	Ret-Gas Cost Adj														
412700	Ret-Gas Cost Adj														
412710	Ret-Gas Cost Adj														
412720	Ret-Gas Cost Adj														
412730	Ret-Gas Cost Adj														
412740	Ret-Gas Cost Adj														
412750	Ret-Gas Cost Adj														
412760	Ret-Gas Cost Adj														
412770	Ret-Gas Cost Adj														
412780	Ret-Gas Cost Adj														
412790	Ret-Gas Cost Adj														
412800	Ret-Gas Cost Adj														
412810	Ret-Gas Cost Adj														
412820	Ret-Gas Cost Adj														
412830	Ret-Gas Cost Adj														
412840	Ret-Gas Cost Adj														
412850	Ret-Gas Cost Adj														
412860	Ret-Gas Cost Adj														
412870	Ret-Gas Cost Adj														
412880	Ret-Gas Cost Adj														
412890	Ret-Gas Cost Adj														
412900	Ret-Gas Cost Adj														
412910	Ret-Gas Cost Adj														
412920	Ret-Gas Cost Adj														
412930	Ret-Gas Cost Adj														
412940	Ret-Gas Cost Adj														
412950	Ret-Gas Cost Adj														
412960	Ret-Gas Cost Adj														
412970	Ret-Gas Cost Adj														
412980	Ret-Gas Cost Adj														
412990	Ret-Gas Cost Adj														
413000	Ret-Gas Cost Adj														
413010	Ret-Gas Cost Adj														
413020	Ret-Gas Cost Adj														
413030	Ret-Gas Cost Adj														
413040	Ret-Gas Cost Adj														
413050	Ret-Gas Cost Adj														
413060	Ret-Gas Cost Adj														
413070	Ret-Gas Cost Adj														
413080	Ret-Gas Cost Adj														
413090	Ret-Gas Cost Adj														
413100	Ret-Gas Cost Adj														
413110	Ret-Gas Cost Adj														
413120	Ret-Gas Cost Adj														
413130	Ret-Gas Cost Adj														
413140	Ret-Gas Cost Adj														
413150	Ret-Gas Cost Adj														
413160	Ret-Gas Cost Adj														
413170	Ret-Gas Cost Adj														
413180	Ret-Gas Cost Adj														
413190	Ret-Gas Cost Adj														

CenterPoint Energy Entex
 Louisiana Division
 Franchise Tax Adjustment
 For the Test Year Ended June 30, 2022

Purpose: To remove revenues and expenses associated with billing and booking of franchise fees.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total	(E) Franchise Tax Adjustment
1	4081	722130	Oth Taxes Exp-Franch Fees/GRT-City	① \$ 2,425,572	\$ (2,425,572)
2	Total FERC 4081		Other Taxes-Non-Inc	\$ 2,425,572	\$ (2,425,572) ② ③
3	4800	412024	Net Gas Sales-Res-Franch Tax Rec	① \$ (1,762,427)	\$ 1,762,427
4	Total FERC 4800		Gas Residential Sale	\$ (1,762,427)	\$ 1,762,427 ②
5	4811	412304	Comm-Rev Related Taxes Recovered	① \$ (636,622)	\$ 636,622
6	Total FERC 4811		Gas S Comm Sales	\$ (636,622)	\$ 636,622 ②
7	4880	443042	Other Op Rev Franch Tax Rec	① \$ -	\$ -
8	Total FERC 4880		Gas Misc Service Rev	\$ -	\$ - ②
9			Total Adjustment		\$ (25,523)

From:

① Worksheet Entex LA Franchise Tax Accounts

To:

② Workpaper 2022 Entex LA FERC Income Statement

③ Workpaper 2022 Entex LA Taxes Other than Income Taxes

CenterPoint Energy Entex
Louisiana Division
Entex LA Franchise Tax Accounts
For the Test Year Ended June 30, 2022

Source: SAP ZF16

GL Account	GL Account Description	Total
641012	SC PBOH-Benefits P/Roll Tax	14,473.68
641112	BU PBOH-Benefit P/R Tax	668,326.36
642612	BU Al.Structure for Tax W/I P.Brd	(232,066.37)
646612	SC Al.Structure for Tax W/I P.Brd	127,985.38
720040	State/Federal Regulatory Fees	175,606.89
722020	Other Taxes Exp-Govt Chgs & Levies	-
722080	Oth Taxes Exp-Sales & Use Taxes Adj	63,946.01
722110	Other Taxes Exp-Excise Taxes-Fed	1,255.74
722130	Oth Taxes Exp-Franch Fees/GRT-City	2,425,572.23 ①
722140	Other Taxes Expenses - Miscellaneous	96,325.00
722150	Other Taxes Expenses - Property	1,712,362.13
722161	Benefits P/R Tax Reclass	(2,538.96)
722181	Other Taxes Exp-Misc Employment Taxes	-
722190	Other Taxes Expenses - State Franchise	146,821.49
4081	Other Taxes-Non-Inc	5,198,070
412002	Nat Gas Sales-Res-Energy Efficiency	-
412003	Nat Gas Sales-Res-LCFC	-
412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	(149)
412005	Nat Gas Sales-Res-TCJA Refund	(26)
412006	Nat Gas Sales-Res-Protected EDIT Refund	190,467
412007	Nat Gas Sales-Res-Unprotected EDIT Refun	-
412020	Residential-Customer Charge/Minimum Bill	(14,701,264)
412021	Nat Gas Sales-Res-Distribution Chg	(11,682,916)
412022	Nat Gas Sales-Res-WNA	(695,599)
412024	Residential-Revenue Related Taxes Recove	(1,762,427) ①
412030	Nat Gas Sales-Res-Unbilled WNA	0
412047	Nat Gas Sales-Res- EDIT Return	9,948
412048	Nat Gas Sales-Res- EDIT Return Unbilled	(42,371)
412097	Nat Gas Sales Res-SGR	-
412300	Res-Gas Cost Adj	(27,803,696)
412800	Gas Sales-Res Gas Cost Rec Unbilled	(199,821)
412806	Gas Sales-Unbilled-Res Customer Charge	114,778
412807	Gas Sales-Unbilled-Res Distrib Charge	(57,582)
412808	Gas Sales-Unbilled-Res Tax Recovery	(4,090)
4800	Gas Residential Sale	(56,634,747)

CenterPoint Energy Entex
 Louisiana Division
 Entex LA Franchise Tax Accounts
 For the Test Year Ended June 30, 2022

Source: SAP ZF16

GL Account	GL Account Description	Total
412223	Nat Gas Sales-Comm/Ind- EDIT Return	95,228
412242	Nat Gas Sales-Comm/Ind-WNA	(188,617)
412251	Nat Gas Sales-Comm/Ind-Unbilled WNA	-
412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	82,064
412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	(76)
412276	Nat Gas Sales-Comm/Ind- EDIT Return Unbi	(31,148)
412302	Comm-Cust Chg/Minimum Bill	(1,558,820)
412303	Comm-Commodity/Distr Chg	(6,830,334)
412304	Comm-Rev Related Taxes Recovered	(636,622) ①
412305	Comm-Gas Cost Adj	(12,904,141)
412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	(159,715)
412809	Gas Sales-Unbill-Small Comm Cust Chrg	12,379
412816	Gas Sales-Unbill-Small Comm Dist Chrg	(43,956)
412817	Gas Sales-Unbilled-Small Comm Tax Rec	(5,338)
4811	Gas S Comm Sales	(22,169,096)
443010	Other Operating Revenues	(117,141)
443021	Oth Oper Rev-Connect/Disconnect	(632,622)
443022	Oth Oper Rev - Reconnect	(146,284)
443023	Oth Oper Rev - Collection Charges	(1,225)
443024	Oth Oper Rev - NSF Check Charge	(105,030)
443025	Oth Oper Rev-Misc Service	(141,778)
443042	Other Op Rev Franch Tax Rec	- ①
4880	Gas Misc Service Rev	(1,144,080)

To:
 ① Worksheet Summary Franchise Tax Adj

CenterPoint Energy Entex
 Louisiana Division
 Post Retirement Expense (GL 518030)
 For the Test Year Ended June 30, 2022

Purpose: To adjust accruals to claims paid.

Line No	(A) Description	(B) Amount
1	SAP Company 0082 Post Retirement Total Paid Claims	① \$ 1,197,951
2	Allocation Factor to Louisiana Division	② <u>7.31%</u>
3	Amount Allocated to Louisiana (line 1 x line 2)	\$ 87,570
4	Louisiana's Capitalization Rate	③ <u>46.30%</u>
5	Louisiana's Capitalized Post Retirement (line 3 x line 4)	\$ <u>40,545</u>
6	Total Post Retirement (Paid Claims) Expense Louisiana Division (line 3 - line 5)	\$ 47,025
7	Post Retirement Expense as of Test Year Ended June 30, 2022	④ <u>\$ 122,361</u>
8	Adjustment to FERC 9260 (line 6 - line 7)	<u>\$ (75,336) ⑤</u>

From:

- ① Worksheet Claims Payments
- ② Worksheet LA Division Allocation Factor
- ③ Worksheet O&M %
- ④ Worksheet FERC 926

To:

- ⑤ Workpaper 2022 Entex LA FERC Income Statement

**CenterPoint Energy Entex
 Louisiana Division
 Claims Payments
 For the Test Year Ended June 30, 2022**

Source: SAP, FBL3N _GL-account 259042 detail for actual claims payments total Entex

<u>Description</u>	<u>Grand Total</u>
Aetna DMO Fees	10,625.98
BCBS Tx Retiree Claims	357,251.97
BCBS Tx Retiree Fees	36,879.01
Bswift Fees	69,657.38
Caremark Claims	270,442.06
Caremark Rx Fees	(16,881.54)
CIGNA Ret Basic Life	2,763.34
CIGNA Ret Child Opt Life	44.10
CIGNA Ret Opt Life	114,183.54
CIGNA Ret Spouse Opt Life	24,433.54
Delta Dental Claims	296,866.01
Delta PPO Fees	20,685.00
Retiree Premiums	(887,907.25)
UHC Claims	4,099.95
UHC Medicare Adv	846,970.56
UHC Shared Svgs	790.57
VSP Fees	47,046.43
Total	\$ 1,197,951 ¹

To:
¹ Worksheet Adjustment Summary

CenterPoint Energy Entex
 Louisiana Division
 Calculation of Allocation Factor Based on Gross Labor
 For the Year Ended December 31, 2021

	2021 Gross Payroll	Alloc Factor
Beaumont Division	4,157,334	3.0400%
East Texas Division (including Northeast TX, & Tyler)	13,310,223	9.7300%
South Texas Division	14,672,021	10.7200%
Houston Division (including Conroe)	56,181,705	41.0600%
Texas Coast Division	18,313,349	13.3900%
Total Texas	106,634,632	77.9400%
Louisiana Division SLA	9,998,173	7.3100%
Louisiana Division NLA combined	8,529,800	6.2300%
Mississippi Division	11,650,586	8.5200%
Entex (less Corporate & TX Gas Support)	138,813,191	100.0000%
Corporate	15,254,081	0.0000%
Texas Gas	529,025	0.0000%
Entex (less Corporate & TX Gas Support)	162,538,276	100.0000%

FERC TB 12 Mo Natural Sort

Company: 0000	CenterPoint Energy Entex
Profit Center Group: 000000	Entex Total Company
Fiscal Year: 2021	Period: 1 to 12
** 515040 SalWages Exp-FTI-Exempt	4,278,473
** 515042 SalWages Exp-FTI-Exp-Exempt	2,894,944
** 515044 SalWages Exp-FTI-Union	3,783,518
** 515050 SalWages Exp-Other Comp-Union-Exempt	4,471,608
** 515054 Exp-Prod- OT Exempt	
** 515052 SalWages Exp-Overhead Time-Exp-Exempt	2,208,049
** 515053 SalWages Exp-Overhead Time-Union	4,050,939
** 515055 Exp-Prod- OT Union	
** 515056 Exp-Prod- OT-OT Exempt	
** 515057 Exp-Prod- OT-OT Union	
** 515058 SalWages Exp-Temporary/Contract	
** 515060 Other Compensation	239,431
** 515100 SalWages Exp-OTEP	
** 517500 SalWages Exp-Estimated Labor Cost	
** 517600 SalWages Exp-Intergovt Legat Lab	
** 517601 SalWages Exp-Intergovt Expat-Contract	
** 517607 SalWages Exp-Construction	
** 517625 SalWages Exp-Other Comp-Union	358,260
** 517626 OT Union - Debit	394,828
** 517627 SalWages Exp-Overhead Time (1.5)	7,436,402
** 517631 SalWages Exp-Regular Union	22,842,485
** 517632 SalWages Exp-Other Comp-Non-Exempt	182,480
** 517633 SalWages Exp-Terminal Non-Exempt	
** 517634 OT Non-Exempt (1.5)	6,713,561
** 517636 SalWages Exp-Regular Non-Exempt	37,320,939
** 517638 SalWages Exp-Other Comp-Exempt	314,482
** 517647 OT Non-Exempt (2.0)	
** 517653 SalWages Exp-Overhead Exempt	249,249
** 517654 SalWages Exp-Regular Exempt	40,082,292
** FERC Account Sorted by Natural Account	148,941,709

Entex total includes NLA for Nov and Dec 2021

Source: SAP

Company: 0000	Summit Utilities
Profit Center Group: 0000	Ashle-Forth Louisiana
Fiscal Year: 2021	Period: 1 to 12
** 515040 SalWages Exp-FTI-Exempt	276,843
** 515042 SalWages Exp-FTI-Exp-Exempt	169,887
** 515044 SalWages Exp-FTI-Union	1,431
** 515050 SalWages Exp-Overhead Time-Exempt	201,543
** 515052 SalWages Exp-Overhead Time-Union	410,062
** 515054 Other Compensation	3,266
** 517688 SalWages Exp-Other Comp-Union	189
** 517690 SalWages Exp-Overhead Time (1.5)	12
** 517691 SalWages Exp-Regular Union	56,894
** 517692 SalWages Exp-Other Comp-Non-Exempt	15,900
** 517694 OT Non-Exempt (1.5)	403,094
** 517695 SalWages Exp-Regular Non-Exempt	2,622,428
** 517696 SalWages Exp-Other Comp-Exempt	23,803
** 517697 SalWages Exp-Overhead Exempt	17,224
** 517699 SalWages Exp-Regular Exempt	2,210,216
** FERC Account Sorted by Natural Account	4,467,454
Entex total includes NLA for Nov and Dec 2021	\$ 145,948,789
Arks 0062 NLA Jan to Oct 2021	\$ 6,647,486.00
	\$ 152,596,275

To: Worksheet Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
Calculation of Capital and O&M % for Total Payroll
For the Test Year Ended June 30, 2022

Source: SAP

Lead column	Total
Company 0082 ENTEX - Louisiana	
Total Payroll, Payroll Taxes, and Burden	
Source - ZF18 (Cost elements 515000-515069; 515071-518999; 521989-521999; 643000-643499; 641109-641112; 642608-642612; 642016; 642074; 718011, 718016, 718032, 718166; 718177; 722160; 722161; 722170):	
ZFH-018	
515040 Sal&Wages Exp-ST-Exempt	\$ 294,076.59
515042 Sal&Wages Exp-ST-Non-Exempt	351,798.25
515044 Sal&Wages Exp-ST-Union	2,052.20
515050 Sal&Wages Exp-Non-prod Time-Exempt	491,085.40
515052 Sal&Wages-Non-prod Time-Non-Exempt	809,751.67
515054 Sal&Wages Exp-Non-prod Time-Union	3,746.80
515080 Other Compensation	10,722.42
517988 Sal&Wages Exp-Other Comp-Union	151.61
517990 Sal&Wages Exp-Overtime Union (1.5)	32.45
517991 Sal&Wages Exp-Regular Union	25,501.01
517992 Sal&Wages Exp-Other Comp-Non-Exempt	16,449.66
517994 OT Non-Exempt(1.5)	747,433.65
517995 Sal&Wages Exp-Regular Non-Exempt	4,508,437.28
517996 Sal&Wages Exp-Other Comp-Exempt	51,715.60
517997 Sal&Wages Exp-Overtime Non-Exempt -Dbl	13,478.06
517998 Sal&Wages Exp-Overtime Exempt	5,793.03
517999 Sal&Wages Exp-Regular Exempt	2,708,626.42
518109 ASC 715 Srvc Cst Ben	(348.50)
518111 Workers Comp Benefits Reclass	(2.05)
518130 Sal/Burden Exp-Workers Compensation	90,415.90
518160 Sal/Burden Exp-Other Sal & Benefits	204.47
518164 Performance Shares and Units	36,631.56
518165 Other Equity Awards	18,193.37
643001 Un labor-ST-IntAlloc	13,074.19
643002 Un Labor 1 1/2-IntAl	2,742.97
643003 Un Labor-DBL-Int Act	2,230.75
643004 Billable Hours	216,358.38
643018 Community Relations Billable	13,714.09
643101 Labor Straight Time-NonExempt	8,857.70
643102 Labor 1 1/2-NonExempt	6,107.26
643112 Labor - Drive Time - NonExempt	(15,212.80)
643201 Labor Straight Time-Exempt	(295,850.57)
643202 Labor 1 1/2-Exempt	1,815.14
641109 BU Payroll Burden OH - Benefits	2,763,829.07
641110 BU Payroll Burden OH - Benefits NSC	190,356.13
641111 BU Payroll Burden OH - Workers Comp	16,139.72
641112 BU PBOH-Benefit P/R Tax	872,486.19
642608 BU Labor	987,794.65
642609 BU Alloc Structure for Ben. W/! PRB	(690,179.84)
642610 BU Al. PBOH-Bene.NSC	631,896.56
642611 BU Al.Structure for workers comp	(2,087.12)
642612 BU Al.Structure for Tax W/! P.Brd	(67,119.07)
718166 Deferred Comp Plan - NonService Cost	1,924.16
718177 ASC 715 Non-Service Benefits Reclass	(23.31)
722161 Benefits P/R Tax Reclass	(109.42)
Total Payroll, Payroll Taxes, and Burden	\$ 14,844,691.68

CenterPoint Energy Entex
 Louisiana Division
 Calculation of Capital and O&M % for Total Payroll
 For the Test Year Ended June 30, 2022

Source: SAP

Lead column	Total
Total Capital Payroll, Payroll Taxes, and Burden	
Source - ZF16 FERC 1070 & Clearing	
515040 Sal&Wages Exp-ST-Exempt	155,781.37
515042 Sal&Wages Exp-ST-Non-Exempt	33,347.68
515044 Sal&Wages Exp-ST-Union	363.64
515050 Sal&Wages Exp-Non-prod Time-Exempt	233,313.32
515052 Sal&Wages-Non-prod Time-Non-Exempt	88,660.05
515054 Sal&Wages Exp-Non-prod Time-Union	674.75
515080 Other Compensation	38,422.33
517988 Sal&Wages Exp-Other Comp-Union	17.65
517990 Sal&Wages Exp-Overtime Union (1.5)	6.32
517991 Sal&Wages Exp-Regular Union	4,690.28
517992 Sal&Wages Exp-Other Comp-Non-Exemp	2,346.73
517994 OT Non-Exmpt(1.5)	17,157.15
517995 Sal&Wages Exp-Regular Non-Exempt	397,877.36
517996 Sal&Wages Exp-Other Comp-Exempt	2,933.16
517998 Sal&Wages Exp-Overtime Exempt	2,580.43
517999 Sal&Wages Exp-Regular Exempt	1,279,245.22
518109 ASC 715 Service Cost Benefits Reclass	7,510.97
518111 Workers Comp Benefits Reclass	125.00
518160 Sal/Burden Exp-Other Sal & Benefits	204.47
643001 Un labor-ST-IntAlloc	9,431.87
643002 Un Labor 1 1/2-IntAl	1,863.61
643003 Union Labor-Dbl Time-Internal Act Alloc	1,036.53
643004 Billable Hours	153,961.62
643101 Labor Straight Time-NonExempt	1,333,069.07
643102 Labor 1 1/2-NonExempt	211,049.54
643201 Labor Straight Time-Exempt	1,044,718.75
642608 BU Labor	647,889.02
642609 BU Alloc Structure for Ben. W/I PR	44,948.37
642610 BU Al. PBOH-Bene.NSC	3,787.70
642611 BU Al.Structure for workers comp	204,159.29
642612 BU Al.Structure for Tax W/I P.Brd	194,194.01
641109 BU Payroll Burden OH - Benefits	452,077.36
641110 BU Payroll Burden OH - Benefits NS	134,125.93
641111 BU Payroll Burden OH - Workers Com	2,985.79
641112 BU PBOH-Benefit P/R Tax	164,947.30
718177 ASC 715 Non-Service Benefits Recla	497.03
722161 Benefits P/R Tax Reclass	2,429.54
Total Capital Payroll, Payroll Taxes, and Burden	\$ 6,872,430.21
Capital % $\sqrt{1}$	① 46.30%
O&M % $\sqrt{2}$	53.70%
	100.00%

$\sqrt{1}$ = Total Capital / Total Payroll, Payroll Taxes, and Burden
 $\sqrt{2}$ = 1 - Capital %

To:
 ① Worksheet Adjustment Summary

CenterPoint Energy Entex
 Louisiana Division
 Pension and Benefits FERC 9260
 For the Test Year Ended June 30, 2022

Source: ZF16, FERC 926 RRENTXSLA

FERC	Account Number	Amount
	518109 ASC 715 Service Cost Benefits Reclass	\$ (7,859.47)
	641009 SC PBOH-Benefits	37,692.57
	641109 BU Payroll Burden OH - Benefits	2,115,938.30
	641110 BU Payroll Burden OH - Benefits NSC	145,407.60
	642608 BU Labor	0.01
	642609 BU Alloc Structure for Ben. W/ PRB	(1,142,257.20)
	642610 BU Alloc Structure for all labor NSC Pay	497,770.63
	642620 BU Al.Structure for Non Lbr PCE/SCE	1,103.91
	646609 SCAlloc Structure for Ben.W/ Payroll Bur	345,887.88
	646610 SC Alloc.Structure for all labor NSC Pa	124,214.75
	718166 Deferred Comp Plan - NonService Cost	1,924.16
	718177 ASC 715 Non-Service Benefits Reclass	(520.34)
9260	9260 Empl Pensions&Ben	\$ 2,119,302.80 ✓

Burden Rates

518011	Pension - Service Cost	18.64%	①
518016	Pension NonQualified - Service Cost	0.06%	
518020	Sal/Burden Exp-Medical	43.81%	
518032	PostRetirement - Service Cost	1.76%	
518070	Sal/Burden Exp-Savings	32.17%	
518090	Sal/Burden Exp-Long-Term Disability	3.55%	
518109	ASC 715 Service Cost Benefits Reclass	0.01%	
718011	Pension - Non-Service Cost	79.81%	
718016	Pension NonQualified-NonService Cost	3.83%	
718032	Post Retirement-NonService Cost	16.36%	
718166	Deferred Comp Plan - NonService Cost	0.00%	
718177	ASC 715 Non-Service Benefits Reclass	0.00%	

518011	Pension - Service Cost	\$ 181,494.16
518016	Pension NonQualified - Service Cost	584.21
518020	Sal/Burden Exp-Medical	426,569.69
518032	PostRetirement - Service Cost	17,136.79 ①
518070	Sal/Burden Exp-Savings	313,233.21
518090	Sal/Burden Exp-Long-Term Disability	34,555.68
518109	ASC 715 Service Cost Benefits Reclass	(7,762.10)
641009	SC PBOH-Benefits	37,692.57
642608	BU Labor	0.01
642620	BU Al.Structure for Non Lbr PCE/SCE	1,103.91
646609	SCAlloc Structure for Ben.W/ Payroll Bur	345,887.88
646610	SC Alloc.Structure for all labor NSC Pa	124,214.75
718011	Pension - Non-Service Cost	513,320.55
718016	Pension NonQualified-NonService Cost	24,633.73
718032	Post Retirement-NonService Cost	105,223.96 ①
718166	Deferred Comp Plan - NonService Cost	1,924.16
718177	ASC 715 Non-Service Benefits Reclass	(520.34)
Total		\$ 2,119,302.80 ✓

① 122,360.75 ②

① From: Worksheet Allocation %s

② To: Worksheet Adjustment Summary

CenterPoint Energy Entex
 Benefit Cost Center 127026
 Calculation of Allocation Factors
 For the 12 Months Ended June 30, 2022

Service Costs:

Applied	Allocated	Account Name	GL Account	Amount	Allocation Factor
641109	642609	Pension - Service Cost	518011	2,869,000.00	18.64%
641109	642609	Benefit Restoration - Service Cost	518016	9,498.00	0.06%
641109	642609	Health & Welfare	518020	6,744,603.00	43.81%
641109	642609	Postretirement - Service Cost	518032	271,500.00	1.76%
641109	642609	Savings	518070	4,952,354.00	32.17%
641109	642609	Postemployment-LTD	518090	547,206.00	3.55%
641109	642609	ASC 715 Service Cost Benefits Reclass	518109	895.00	0.01%
Total Service Costs				<u>15,395,056.00</u>	<u>100.00%</u>

Non Service Costs:

641110	642610	Pension - Non-Service Cost	718011	3,818,163.00	79.81%
641110	642610	Benefit Restoration - Non-Service Cost	718016	183,000.00	3.83%
641110	642610	Postretirement - Non-Service Cost	718032	782,996.00	16.36%
641110	642610	ASC 715 Non-Svc Ben	718177	69.00	0.00%
Total Non Service Costs				<u>4,784,228.00</u>	<u>100.00%</u>

① From: Worksheet Benefit Cost Center

② To: Worksheet FERC 926

CenterPoint Energy Entex
 Benefit Cost Center Report (127026)
 For the 12 Months Ended June 30, 2022

Cost elements	6 Months Ended YTD Actual
515080 Other Compensation	
518011 Pension - Service Cost	2,869,000 ①
518016 Pension NonQualified	9,498
518020 Sal/Burden Exp-Medical	6,744,603
518032 PostRetirement - Service Cost	271,500
518070 Sal/Burden Exp-Savings	4,952,354
518090 Long-Term Disability	547,206
518109 ASC 715 Srvc Cst Ben	895
518111 Workers Comp Benefits Reclass	5
518130 Workers Compensation	108,032
540050 Contr&Svcs Exp-Construct Svcs	
550020 Adm & Gen Exp - Miscellaneous	
559994 Cont in Aid of Const	
718011 Pension - Non-Service Cost	3,818,163 ①
718016 Pension-Non-Qual	183,000
718032 Post Retirement Non	782,996
718177 ASC 715 Non-Svc Ben	69
722160 Other Taxes Exp-FICA	5,952,900
722161 Benefits P/R Tax Reclass	279
722170 Other Taxes Exp-Unemployment	274,698
722181 Misc Empl Taxes	
* Total Incurred Expenses	26,515,198
641109 BU PBOH - Benefits	(19,937,677)
641110 BU PBOH - Ben. NSC	(1,831,084)
641111 BU PBOH - Works Comp	(115,411)
641112 BU PBOH-Benefit P/R Tax	(6,203,226)
642608 BU Labor	
642609 BU Alloc. PBOH-Ben	4,542,621
642610 BU Al. PBOH-Bene.NSC	(2,953,144)
642611 BU Al. PBOH W.Comp	7,374
642612 BU Al.Str. PayrollTX	(24,651)
642620 BU Non Labor Other	
* Total Allocated Expenses	(26,515,198)
** Under/(Over) Absorption	

① To: Worksheet Allocation %s

**CenterPoint Energy Entex
 Louisiana Division
 Research and Development Adjustment
 For the Test Year Ended June 30, 2022**

Purpose: To remove R & D costs and surcharge recoveries recovered through other mechanisms.

<u>Line No.</u>	<u>(A) FERC</u>	<u>(B) Description</u>	<u>(C) Adjustment</u>
1	4880	R & D Surcharge (443010)	① \$ 117,141 ③
2	9010	Supervision (720020)	② \$ (116,744) ③
3	9210	Office Supplies & Ex (720020)	② \$ (116,744) ③

- From:**
- ① Worksheet R&D Revenue
 - ② Worksheet SAP GL Support

- To:**
- ③ Workpaper 2022 Entex LA FERC Income Statement

**CenterPoint Energy Entex
 Louisiana Division
 Calculation of R&D Revenue
 For the Test Year Ended June 30, 2022**

South LA Surcharge Revenue in 443010

Class	GTI R&D Surcharge DR 443010
Residential	\$108,954.95
Small Commercial	8,103.00
Large Commercial	69.00
Sm Ind	12.00
LgV Ind	2.00
Grand Total	\$ 117,140.95 ❶

Source: Rates and Regulatory ✓₁

FERC Trial Balance (ZF16) Report Name: FERC-016 Company: 0082 CenterPoint Energy Entex Profit Center Group: RRENTERSLA Entex South Louisiana Reporting Division Cost Center: * Rolling Period: 7, 2021 to 6, 2022	
Lead column	Total
443010 Other Operating Revenues	(117,140.95)
* 4880 Gas Misc Service Rev	(117,140.95)
** Natural Account Sorted by FERC Acco	(117,140.95) ✓₁

Source: SAP - ZF16; GL 443010

To:
 ❶ Worksheet Summary R&D

CenterPoint Energy Entex
 Louisiana Division
 Detailed Charges from Utilization Technology Development and Operations Technology Development for R&D
 For the Test Year Ended June 30, 2022

R & D Accrual Test Year 07/01/2021 - 06/30/2022

FERC Trial Balance (ZF16) Report Name: FERC-016
 Company: 0082 CenterPoint Energy Entex
 Profit Center Group: RRENTEKSLA Entex South Louisiana Reporting Division
 Cost Center:
 Rolling Period: 7, 2021 to 6, 2022

Lead column	Total
720020 Permits & Licenses	116,744.00
9010 Supervision	116,744.00
720020 Permits & Licenses	116,744.00
9210 Office Supplies & Ex	116,744.00
** Natural Account Sorted by FERC Acct	233,488.00

Source: SAP GL for account 720020

Operations & Utilization Technology
 (State/Fed Reg Fee)

①	\$	116,744.00
↓		116,744.00
	\$	<u>233,488.00</u> ✓

**CenterPoint Energy Entex
 Louisiana Division
 Pipeline Safety Fee Adjustment
 For the Test Year Ended June 30, 2022**

Purpose: To remove Pipeline Safety costs and recoveries as they are recovered through another mechanism.

Line No.	(A) FERC	(B) Description	(C) Adjustment
1	4950	Other Gas Revenue (443014)	① \$ 175,166 ③
2	4081	Pipeline Safety Expense (720040)	② (175,607) ④
3		Total Adjustment	\$ (441)

From:

- ① Worksheet Pipeline Safety Revenue
- ② Worksheet Pipeline Safety Expense

To:

- ③ Workpaper 2022 Entex LA FERC Income Statement
- ④ Workpaper 2022 Entex LA Taxes Other than Income Taxes

CenterPoint Energy Entex
 Louisiana Division
 Detail of Pipeline Safety Revenue
 For the Test Year Ended June 30, 2022

South LA Surcharge Revenue in 443014

Class	LA Safety & Odorization DR 443014
Residential	\$163,096.34
Small Commercial	\$12,069.16
Large Commercial	\$0.00
Sm Ind	\$0.00
LgV Ind	\$0.00
Grand Total	✓1 \$ 175,165.50 ⓘ

Source: Rates & Regulatory

FERC Trial Balance (ZF22) Report Name: FERC-022 Company: 0062,0082 0062,0082 Profit Center Group: RRENTEKSLA Entex South Louisi Cost Center: * Rolling Period: 7, 2021 to 6, 2022	
Lead column	Total
443014 Oth Oper-Pipe Safe F	(175,165.50)
* 4950 Other Gas Revs	(175,165.50)
** Natural Account Sorted by	(175,165.50)

✓1

Source: SAP ZF22 for specified accounts

To:
 ⓘ Worksheet Summary Pipeline Safety Fee

CenterPoint Energy Entex
 Louisiana Division
 Detail of Account 720040 - State/Federal Regulatory Fees for Pipeline Safety Expense
 For One Test Year Ended June 30, 2022

Year	Period Ending Date	Document No.	Balance	CHG	Amount	BT	Doc Cr	Yr/LS Chg	Profit Cr	Source/Obj	Pa	Partner/Obj	PC	Amc	Avail	Quantity	Trans	Test	
2022	3/31/2022	1348415077	11800232	3033	728643	SC	176532		-1128300					4081				3,210.31	LA Pipeline Safety Corporation Fee
	3/31/2022	1344932026	10992643	8033	722041	SA								4081				171,330.38	LA Pipeline Safety Corporation Fee - Escarp
																			175,604.89

Source: SAP GL detail for account 720040

To:
 Worksheet Summary Pipeline Safety Fee

\$ 3,210.51
 171,330.38
 \$ 175,604.89 0

**CenterPoint Energy Entex
 Louisiana Division
 Interest on Customer Deposits
 As of the Month Ended June 30, 2022**

Purpose: To reflect in cost of service, the statutory interest based on the customer deposit balance at test year-end.

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Customer Deposits @ June 30, 2022	① \$ 3,931,022
2	Interest Rate on Customer Deposits	② <u>5.00%</u>
3	Interest on Customer Deposits (FERC 903)	<u>\$ 196,551</u> ③

From:

- ① Worksheet GL 255010 Balance
- ② Worksheet Interest Rate

To:

- ③ Workpaper 2022 Entex LA FERC Income Statement

CenterPoint Energy Entex
 Louisiana Division
 Customer Deposits FERC 2350 (255010 Only)
 As of the Month Ended June 30, 2022

Period	Louisiana	Cumulative Balance
Balance as of 006.2021		\$ (6,698,140)
007.2021	(14,558)	(6,712,698)
008.2021	(5,431)	(6,718,129)
009.2021	(23,882)	(6,742,011)
010.2021	(10,506)	(6,752,517)
011.2021	1,358,882	(5,393,635)
012.2021	1,238,091	(4,155,544)
001.2022	18,915	(4,136,629)
002.2022	46,857	(4,089,772)
003.2022	34,240	(4,055,532)
004.2022	41,153	(4,014,379)
005.2022	32,691	(3,981,688)
006.2022	50,666	(3,931,022)

Source: Financial Accounting Gas

From:


① Workpaper 2022 Entex LA Customer Deposits

To:


② Worksheet Summary Interest on Cust Dep


CenterPoint Energy Entex
Louisiana Division
LPSC Interest Order
As of the Month Ended June 30, 2022

RE: Interest on Customer Deposits

 Arnold Chauviere <Arnold.Chauviere@LA.GOV>
To: Day, Rolla X

Retention Policy: Inbox (30 days)

 This item will expire in 25 days. To keep this item longer apply a different Retention Policy.

 F. General Order 9-17-1991 (Signed copy) Interest on Deposits.pdf
5 MB

You are Correct

Signed copy attached: The General Order dated 9/17/1991 is the last order issued that addressed "Interest on Deposits"

From: Day, Rolla X [<mailto:rolla.day@centerpointenergy.com>]
Sent: Wednesday, August 3, 2022 9:41 AM
To: Arnold Chauviere <Arnold.Chauviere@LA.GOV>
Cc: Ford, Carl H <carl.ford@centerpointenergy.com>
Subject: Interest on Customer Deposits

EXTERNAL EMAIL: Please do not click on links or attach

Hi Arnold,

I wanted to confirm to see if Commission's Order regarding the 'Customer Deposit' Rate of 5% is still in effect?



LOUISIANA PUBLIC SERVICE COMMISSION

GENERAL ORDER

In re: Interest on Customer Deposits

During the period of high inflation, the Commission, in its General Order dated January 20, 1977, increased the rate of interest on all deposits required of consumers by utilities regulated by this Commission to a simple rate of 6% effective January 20, 1977.

The Commission, being mindful of the recent steady decline in interest rates generally, has concluded that a reduction in the simple rate of interest on customer deposits to 5% is appropriate at this time. The Commission will revisit this matter from time to time when it appears to be warranted by significant changes in interest rates.

ACCORDINGLY, IT IS ORDERED that:

1. Interest payments on all deposits required of consumers by utilities regulated by this Commission shall be at the simple rate of 5% per annum, effective January 1, 1992.
2. Interest payments shall be made annually by means of either cash or a credit toward the current billing, with a designation on the utility bill that the credit is by reason of earned interest.
3. Deposits of less than six (6) months shall be exempt from the provisions of this Order.

BY ORDER OF THE COMMISSION
BATON ROUGE, LOUISIANA
September 17, 1991

/s/ LOUIS J. LAMBERT
DISTRICT III

To:
Worksheet Summary Interest on Cust Dep