

182

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

COVID-19 REVENUE AND EXPENSE ADJUSTMENT

RATE BASE ITEMS

PLANT IN SERVICE/ ACCUMULATED DEPRECIATION/ RWIP

MATERIALS AND SUPPLIES

PREPAYMENTS

GAS STORAGE UNDERGROUND

CUSTOMER ADVANCES

CUSTOMER DEPOSITS

ACCUMULATED DEFERRED INCOME TAXES

LONG AND SHORT TERM DEBT RATE

TCJA ITEM

REGULATORY ASSETS AND LIABILITIES

DNR VIOLATION UPDATES

LETTER FOR 2022

LETTER FOR JANUARY - JUNE 2023

BI-ANNUAL REPORT ON CASINGS

2023 SLA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Taxes Other Than Income Taxes
For the Year Ended June 30, 2023

Source: SAP ZF16 for 2022 Data and AO Report for 2023 Data

Lead column	7 2022	8 2022	9 2022	10 2022	11 2022	12 2022	1 2023	2 2023	3 2023	4 2023	5 2023	6 2023	Total
641012 SC PBOH-Benefits P/Roll Tax	782.99	1,315.85	1,034.21	1,176.35	887.68	1,030.88	961.71	1,058.04	195.81	670.48	1,334.11	854.41	11,302.51
641112 BU PBOH-Benefit P/R Tax	61,849.99	59,757.14	56,625.07	56,066.69	79,869.07	56,523.13	54,835.08	42,006.09	51,118.72	52,313.89	56,171.28	55,823.39	684,999.53
642612 BU A/Str. Payroll TX	(25,751.81)	(28,245.43)	(27,354.98)	(29,760.85)	(35,733.03)	(34,551.46)	(12,084.20)	(19,774.61)	(18,830.11)	(28,640.77)	(28,392.58)	(27,517.54)	(319,697.37)
646612 SC A/Str. Payroll TX	12,399.19	12,916.57	12,374.40	11,415.27	32,181.54	11,692.81	13,660.85	10,830.11	11,406.60	13,437.22	11,706.94	11,740.44	165,961.94
720040 State/Federal Regulatory Fees	-	-	-	-	(513.01)	8,909.10	(1,111.15)	170,883.41	3,572.59	-	(596.12)	-	173,656.00
720080 Sales & Use Tax	(673.69)	1,463.50	9,547.91	(662.93)	-	-	449.48	(1,353.00)	19,693.62	(979.88)	-	25,263.13	59,007.48
722110 Excise Tax-Fed	299.01	-	-	11.55	-	-	329,722.40	308,463.30	200,372.20	146,631.64	106,564.96	89,277.00	2,432,514.86
722130 Franch Fees-City	120,026.78	153,984.31	152,763.93	127,309.27	261,621.57	436,777.50	-	116,346.00	186,599.58	-	196,899.58	-	1,163,445.00
722140 Misc Taxes Exp	175,164.17	175,131.30	175,172.72	175,172.72	175,213.69	(48,000.31)	196,899.58	196,236.87	186,599.58	166,899.58	196,899.58	186,899.58	2,008,589.08
722160 Other Taxes Exp-FICA	37.47	(5.45)	(391.17)	129.63	214.36	24,775.42	-	(8,365.52)	(16,405.90)	33.55	242.85	-	(181.30)
722161 Benefits P/R Tax Reclas	-	-	43,750.00	-	-	(358.48)	6.06	(15.12)	3.23	-	-	(78.29)	34,379.83
722190 State Franchise Tax	-	-	-	-	512,681.87	447,428.42	563,339.51	915,510.57	448,016.34	379,864.70	344,931.02	352,292.11	5,368,096.61
* 4081 Other Taxes-Non-Inc	\$ 343,134.09	\$ 376,317.79	\$ 423,722.09	\$ 340,857.90	\$ 512,681.87	\$ 447,428.42	\$ 563,339.51	\$ 915,510.57	\$ 448,016.34	\$ 379,864.70	\$ 344,931.02	\$ 352,292.11	\$ 5,368,096.61

Summary With Adjustments

	Total	Franchise Tax	Pipeline Safety	Adjusted Total
641012 SC PBOH-Benefits P/Roll Tax	11,303	-	-	11,303
641112 BU PBOH-Benefit P/R Tax	684,960	-	-	684,960
642612 BU A/Str. Payroll Tax	(319,697)	-	-	(319,697)
646612 SC A/Str. Payroll Tax	165,962	-	-	165,962
720040 State/Federal Regulatory Fees	173,656	-	(173,656)	-
722080 Sales & Use Taxes Adj	59,007	-	-	59,007
722110 Other Taxes Exp-Excise Taxes-Fed	1,259	-	-	1,259
722130 Other Taxes Exp-Franchise Fees/GRT-City	2,432,515	(2,432,515)	-	-
722140 Other Taxes Exp-Franchise Fees/GRT-City	116,345	-	-	116,345
722160 Other Taxes Exp-FICA	2,008,589	-	-	2,008,589
722161 Benefits P/R Tax Reclas	(181)	-	-	(181)
722190 State Franchise Tax	34,380	-	-	34,380
* 4081 Other Taxes-Non-Inc	5,368,098	(2,432,515)	(173,656)	2,761,927

From:
 ① Worksheet 2023 Entex LA Franchise Tax Adjustments
 ② Worksheet 2023 Entex LA Pipeline Safety Fee Adjustment

CenterPoint Energy Entex
Louisiana Division
Unbilled Revenue Adjustment
For the Test Year Ended June 30, 2023

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	Natural Gas Sales-Res-Protected EDIT Refund Unbilled	\$ (427.79)	\$ 428
2	4800	412048	Natural Gas Sales-Res- EDIT Return Unbilled	10,044.58	(10,045)
3	4800	412800	Gas Sales-Res Gas Cost Recovery Unbilled	494,612.08	(494,612)
4	4800	412806	Res Unbilled Customer Charge	(46,369.12)	46,369
5	4800	412807	Res Unbilled Distribution Charge	(16,565.59)	16,566
6	4800	412808	Res Unbilled Tax Recovery	(4,396.45)	4,396
7	Total FERC 4800		Gas Residential Sales	\$ 436,897.71	\$ (436,898)
8	4811	412275	Natural Gas Sales-Commercial/Individual-Protected EDIT Refund Unbilled	\$ (533.16)	\$ 533
9	4811	412276	Natural Gas Sales-Commercial/Individual-EDIT Return Unbilled	9,002.49	(9,002)
10	4811	412801	Gas-S Commercial Gas Cost Recovery Unbilled	322,890.46	(322,890)
11	4811	412809	Small Commercial Unbilled Customer Charge	(4,188.80)	4,188
12	4811	412816	Small Commercial Unbilled Distribution Charge	5,867.74	(5,868)
13	4811	412817	Small Commercial Unbilled Tax Recovery	4,427.23	(4,427)
14	Total FERC 4811		Gas S Comm Sales	\$ 337,465.96	\$ (337,466)
15	4812	412802	Gas Sales-Large Commercial Gas Cost Recovery Unbilled	\$ 38,796.71	\$ (38,797)
16	4812	412818	Large Commercial Unbilled Customer Charge	(42.67)	43
17	4812	412819	Large Commercial Unbilled Distribution Charge	(7,413.90)	7,414
18	4812	412821	Large Commercial Unbilled Tax Recovery	(1.82)	2
19	Total FERC 4812		Gas L Comm Sales	\$ 31,338.32	\$ (31,338)
20	4893	421007	Gas Transportation Unbilled Protected EDIT Refund	\$ 501.77	\$ (502)
21	4893	421098	Transportation Unbilled Customer Charge	48.00	(48)
22	4893	421145	Transportation Unbilled Distribution Charge	5,142.20	(5,142)
23	4893	421146	Transportation Unbilled Administration Charge	1,365.00	(1,365)
24	4893	421153	Gas Transportation-Commercial- EDIT Return Unbilled	1,281.17	(1,281)
25	Total FERC 4893		Transp Rev-Distrib	\$ 8,338.14	\$ (8,338)
26			Total Adjustment	\$ 814,040.13	\$ (814,040)

From:
1 Worksheet Entex LA 2023 Revenues

To:
2 Workpaper 2023 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Revenue Accounts
For the Test Year Ended June 30, 2023

Source: AO Query, LOUISSOUTH

GL Account	GL Account Description	Total
412004	Natural Gas Sales-Res-Protected EDIT Refund Unbilled	(427.79)
412005	Natural Gas Sales-Res-TCJA Refund	-
412006	Natural Gas Sales-Res-Protected EDIT Refund	192,652.74
412011	Gas-Res-Commodity Billed	-
412020	Residential-Customer Charge/ Minimum Bill	(14,682,588.75)
412021	Natural Gas Sales-Res-Distribution Charge	(13,796,487.49)
412022	Natural Gas Sales-Res-WNA	(1,906,630.60)
412024	Residential-Franchise Tax Recovery	(1,768,479.27)
412030	Natural Gas-Res-Unbilled WNA	-
412047	Natural Gas Sales-Res- EDIT Return	(35,738.88)
412048	Natural Gas Sales-Res- EDIT Return Unbilled	10,044.58
412300	Res-Gas Cost Adjustment	(24,480,706.44)
412800	Gas Sales-Res Gas Cost Recovery Unbilled	494,612.08
412806	Res Unbilled Customer Charge	(46,369.12)
412807	Res Unbilled Distribution Charge	(16,565.59)
412808	Res Unbilled Tax Recovery	(4,396.45)
4800	Gas Residential Sale	\$ (56,041,080.96)
412223	Natural Gas Sales-Commercial/Individual- EDIT Return	(37,812.34)
412242	Natural Gas Sales-Commercial/Individual-WNA	(461,004.98)
412251	Natural Gas Sales-Commercial/Individual-Unbilled WNA	(0.00)
412269	Natural Gas Sales-Commercial/Individual Protected EDIT Refund	88,851.22
412275	Natural Gas Sales-Commercial/Individual-Protected EDIT Refund Unbilled	(533.16)
412276	Natural Gas Sales-Commercial/Individual-EDIT Return Unbilled	9,002.49
412302	Commercial-Customer Charge/Minimum Bill	(1,549,684.00)
412303	Commercial-Commodity/Distribution Charge	(8,205,304.99)
412304	Commercial-Rev Related Taxes Recovered	(647,935.20)
412305	Commercial-Gas Cost Adjustment	(12,515,692.39)
412801	Gas-S Commercial Gas Cost Recovery Unbilled	322,890.46
412809	Small Commercial Unbilled Customer	(4,188.80)
412816	Small Commercial Unbilled Distribution	5,867.74
412817	Small Commercial Unbilled Tax	4,427.23
4811	Gas S Comm Sales	\$ (22,991,116.72)
412802	Gas Sales-Large Commercial Gas Cost Recovery Unbilled	38,795.71
412818	Large Commercial Unbilled Customer	(42.67)
412819	Large Commercial Unbilled Distribution	(7,413.90)
412821	Large Commercial Unbilled Tax	(1.82)
4812	Gas L Comm Sales	\$ 31,338.32
445010	Forfeited Discounts	(753,296.37)
4870	Gas Forfeited Disc	\$ (753,296.37)
443010	Other Operating Revenues	(117,501.00)
443021	Other Operating-Connect	(597,965.00)
443022	Other Operating Revenue - Reconnect	(156,700.00)
443023	Other Operating-Collection Charges	(1,495.00)
443024	Other Operating-NSF Check Charge	(135,189.59)
443025	Other Operating Rev-Miscellaneous Service	(148,798.00)
443042	Other Operating Rev FranchiseTax Recovery	(1.05)
4880	Gas Misc Service Rev	\$ (1,147,849.64)
412320	Gas Transportation-Commercial Administration Fee	(110,850.00)
412321	Gas Transportation-Industrial Administration Fee	(38,405.00)
412322	Gas Transportation-Commercial-Customer	(12,136.00)
412323	Gas Transportation-Commercial-Distribution Charge	(2,746,948.60)
412324	Gas Transportation-Individual-Customer Charge	(40,335.10)
412325	Gas Transportation-Individual-Distribution	(743,589.78)
412350	Gas Transportation-Commercial Telemetry Fee	(7,020.00)
412351	Gas Transportation-Individual Telemetry Fee	(630.00)
421002	Gas Transportation-Ind-Protected EDIT Recovery	4,039.46
421006	Gas Transportation-Commercial-EDIT Return	(8,616.27)
421007	Gas Transportation Unbilled Protected EDIT Refund	501.77
421009	Gas Transportation-Commercial	11,182.37
421098	Transportation Unbilled Customer Charge	48.00
421145	Transportation Unbilled Distribution Charge	5,142.20
421146	Transportation Unbilled Administration Charge	1,365.00
421151	Gas Transportation-Ind- EDIT Return	(3,031.33)
421153	Gas Transportation-Commercial- EDIT Return Unbilled	1,281.17
4893	Transp Rev-Distrib	\$ (3,688,002.11)
443014	Other Operating-Pipeline Safety Fee	(172,796.86)
443126	COVID Exp Surcharge	(187,416.74)
443270	Line Break Settlement	(28,463.06)
4950	Other Gas Revs	\$ (386,676.66)
** Natural Account Sorted by FERC Account		\$ (84,976,484.14)

To:
Worksheet Unbilled Revenue Summary

CenterPoint Energy Entex
Louisiana Division
Gas Cost Adjustment
For the Test Year Ended June 30, 2023

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 \$ (24,480,706.44)	\$ 24,480,706
2	Total FERC 4800		Gas Residential Sale	\$ (24,480,706.44)	\$ 24,480,706 ②
3	4811	412305	Comm-Gas Cost Adj	① \$ (12,515,692.39)	\$ 12,515,692
4	Total FERC 4811		Gas S Comm Sales	\$ (12,515,692.39)	\$ 12,515,692 ②
5	4814	412310	Ind-Gas Cost Adj	① \$ -	\$ -
6	Total FERC 4814		Gas SV Ind Sales	\$ -	\$ -
7	8040	504010	COG - Nat Gas Purch-Assoc Co	① \$ -	\$ -
8	8040	504019	COG - Other Assoc Co	-	-
9	8040	505004	3rd Party Imbalance Cashout	(15,487.00)	15,487
10	8040	505005	COG-Fuel Transportation	338,173.51	(338,174)
11	8040	505008	On Sys Trans Imb Set	(767,100.83)	767,101
12	8040	505010	COG-Nat Gas Purchases	31,205,541.11	(31,205,541)
13	8040	505024	COG-AMA Guaranteed Payment	(608,261.50)	608,262
14	8040	505026	COG-Nat Gas Inventory Charge - AMA	223,642.63	(223,643)
15	8040	505172	Est N Gas Purch-Res	(2,172,878.85)	2,172,879
16	Total FERC 8040		Gas City Gate Purch	\$ 28,203,629.07	\$ (28,203,629) ②
17	8051	505020	COG-Other-PGA/GSR Deferrals	① \$ (4,487,831.56)	\$ 4,487,831
18	8051	505021	COG-Other-Measurement & Oth Adj	(522,483.83)	522,484
19	Total FERC 8051		Pur Gas Adjustments	\$ (5,010,315.39)	\$ 5,010,315 ②
20	8081	505032	COG-Storage Withdraw- Commodity	① \$ 37,955.62	\$ (37,956)
21	Total FERC 8081		Gas Storage - Debit	\$ 37,955.62	\$ (37,956) ②
22	8082	505031	COG-Storage Injection- Commodity	① \$ (25,079.32)	\$ 25,079
23	Total FERC 8082		Gas Storage - Credit	\$ (25,079.32)	\$ 25,079 ②
24	8580	504016	COG - Pipeline Svcs-Assoc Co	① \$ -	\$ -
25	8580	507513	Gas Transp Exp-Commodity	1,782,429.35	(1,782,429)
26	8580	507514	Gas Transp Exp - Demand	10,521,188.07	(10,521,188)
27	8580	507519	Transp-Resev Storage	771,535.44	(771,536)
28	Total FERC 8580		Transmission of Gas	\$ 13,075,152.86	\$ (13,075,153) ②
29			TOTAL ADJUSTMENT		\$ 715,054

From:
① Worksheet Entex LA Gas Cost Recon

To:
② Workpaper 2023 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Gas Costs Reconciliation
For the Test Year Ended June 30, 2023

Source: Gas Accounting

GL Account	GL Description	Total
412300	Res-Gas Cost Adj	\$ (24,480,706.44) ①
412305	Comm-Gas Cost Adj	(12,515,692.39)
412310	Ind-Gas Cost Adj	-
412800	Gas Sales-Res Gas Cost Rec Unbilled	494,612.08
412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	322,890.46
412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	38,796.71
412803	Gas Sales-Unbilled-S Ind Gas Cost Rec	-
412804	Gas-Comp GSR Unbill	-
412011	Gas-Res-Commodity Billed	-
504010	COG-Nat Gas Purch-Assoc Co	-
504016	COG-Pipeline Svcs-Assoc Co	-
504019	COG-Other-Assoc Co	-
505004	3rd Party Imbalance Cashout	(15,487.00) ①
505005	COG-Fuel Transportation	338,173.51
505008	On Sys Trans Imb Set	(767,100.83)
505010	COG-Nat Gas Purchases	31,205,541.11
505020	COG-Other-PGA/GSR Deferrals	(4,487,831.56)
505021	COG-Other-Measurement & Oth Adj	(522,483.83)
505024	COG-AMA Guaranteed Payment	(608,261.50)
505026	COG-Nat Gas Inventory Charge - AMA	223,642.63
505031	COG-Storage Injection- Commodity	(25,079.32)
505032	COG-Storage Withdraw- Commodity	37,955.62
505163	COG - N Gas Over/Under - Residential	-
505172	Estimate - Gas Cost - R&C	(2,172,878.85)
507513	Gas Transp Exp-Commodity	1,782,429.35
507514	Gas Transp Exp - Demand	10,521,188.07
507517	Gas Transp Exp-Commodity Storage	-
507519	Gas Transp Exp-Reservation Storage	771,535.44
** Total		\$ 141,243.26

Reconciling Items:

Current Month IA-3 Surcharge Revenue (LA only)(included in acct 412305)	(273,928.77) ②
Prior Month IA-3 Gas Costs	313,204.04
LA RSP Refund / Surcharge Revenue	101,967.98
Diff between PRIOR MONTH O/U est billed rev and O/U actual billed rev	
Diff between CURRENT MONTH O/U est revenue and SAP billed revenue	

To:

① Worksheet Summary Gas Cost

From:

② Unbilled amounts were adjusted in Workpaper 2023 Entex LA Unbilled Rev Adjustments

③ Memo: The abbreviation IA stands for Irrigation Customers (seasonal customers). They are considered margin and not part of the PGA filing.

CenterPoint Energy Entex
Louisiana Division
Franchise Tax Adjustment
For the Test Year Ended June 30, 2023

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	\$ 2,432,515	\$ (2,432,515)
2	Total FERC 4081		Other Taxes-Non-Inc	\$ 2,432,515	\$ (2,432,515)
3	4800	412024	Nat Gas Sales-Res-Franch Tax Rec	\$ (1,768,479)	\$ 1,768,479
4	Total FERC 4800		Gas Residential Sale	\$ (1,768,479)	\$ 1,768,479
5	4811	412304	Comm-Rev Related Taxes Recovered	\$ (647,935)	\$ 647,935
6	Total FERC 4811		Gas S Comm Sales	\$ (647,935)	\$ 647,935
7	4880	443042	Other Op Rev Franch Tax Rec	\$ (1)	\$ 1
8	Total FERC 4880		Gas Misc Service Rev	\$ (1)	\$ 1
9			Total Adjustment		\$ (16,100)

From:
Worksheet Entex LA Franchise Tax Accounts

2
3

To:
Workpaper 2023 Entex LA FERC Income Statement
Workpaper 2023 Entex LA Taxes Other than Income

CenterPoint Energy Entex
Louisiana Division
Entex LA Franchise Tax Accounts
For the Test Year Ended June 30, 2023

Source: SAP ZF16 (2022) & FICO Line Item Report (2023)

GL Account	GL Account Description	Total
641012	SC PBOH-Benefits P/Roll Tax	11,302.51
641112	BU PBOH-Benefit P/R Tax	684,959.53
642612	BU Al.Str. PayrollTX	(319,697.37)
646612	SC Al.StrucPyrll Tx	165,961.94
720040	State/Federal Regulatory Fees	173,656.00
722080	Sales & Use Tax	59,007.48
722110	Excise Tax-Fed	1,259.13
722130	Franch Fees-City	2,432,514.86 ①
722140	Misc Taxes Exp	116,345.00
722150	Property Tax	2,008,589.06
722181	Benefits P/R Tax Reclass	(181.36)
722181	Other Taxes Exp-Misc Employment Taxes	-
722190	State Franchise Tax	34,379.83
4081	Other Taxes-Non-Inc	5,368,096.61
412004	Nat Gas Sls-Res-Pr E	(427.79)
412006	Nat Gas Sls-Res-Pr E	192,652.74
412020	Res-Cust Chg Min Bil	(14,682,588.75)
412021	Gas-Res-Distr Chg	(13,796,487.49)
412022	Nat Gas Sales-Res-WNA	(1,906,630.60)
412024	Res-Fran Tax Rcv	(1,768,479.27) ①
412030	Gas-Res-Unbill WNA	-
412047	Nat Gas Sls-Res- EDI	(35,738.86)
412048	Nat Gas Sales-Res- E	10,044.58
412300	Res-Gas Cost Adj	(24,480,706.44)
412800	Gas-Res GSR Unbilled	494,612.08
412806	Res Unbill Cust Char	(46,369.12)
412807	Res Unbill Dist Char	(16,565.59)
412808	Res Unbill Tax Recov	(4,396.45)
4800	Gas Residential Sale	(56,041,080.96)
412223	Nat Gas Sls-Comm/I E	(37,812.34)
412242	Nat Gas Sales-Comm/Ind-WNA	(461,004.98)
412251	Com/Ind-Unbill WNA	-
412269	Nat Gas Sls-Comm/I P	88,851.22
412275	Nat Gas Sls-Comm/I P	(533.16)
412276	Nat Gas Sales-Comm/I	9,002.49
412302	Comm-Cust Chg/Minimum Bill	(1,549,684.00)
412303	Comm-Commodity/Distr Chg	(8,205,304.99)
412304	Comm-Rev Rel Taxes R	(647,935.20) ①
412305	Comm-Gas Cost Adj	(12,515,692.39)
412801	Gas-S Comm GSR Unbil	322,890.46
412809	Small Comm Unbil Cus	(4,188.80)
412816	Small Comm Unbil Dis	5,867.74
412817	Small Comm Unbil Tax	4,427.23
4811	Gas S Comm Sales	(22,991,116.72)
443010	Other Operating Revenues	(117,501.00)
443021	Oth Oper-Connect	(587,965.00)
443022	Oth Oper Rev - Reconnect	(166,700.00)
443023	Oth Oper-Coil Chg	(1,495.00)
443024	Oth Oper-NSF Ck Chg	(135,189.59)
443025	Oth Oper Rev-Misc Service	(148,798.00)
443042	Other Op Rev Franch Tax Rec	(1.05) ①
4880	Gas Misc Service Rev	(1,147,649.64)

To:
① Worksheet Summary Franchise Tax Adj

CenterPoint Energy Entex
Louisiana Division
Post Retirement Expense (GL 518030)
For the Test Year Ended June 30, 2023

Purpose: To adjust accruals to claims paid.

Line No	(A) Description	(B) Amount
1	SAP Company 0082 Post Retirement Total Paid Claims	① \$ 1,279,126
2	Allocation Factor to Louisiana Division	② 7.44%
3	Amount Allocated to Louisiana (line 1 x line 2)	95,167
4	Louisiana's Capitalization Rate	③ 55.46%
5	Louisiana's Capitalized Post Retirement (line 3 x line 4)	52,780
6	Total Post Retirement (Paid Claims) Expense Louisiana Division (line 3 - line 5)	42,387
7	Post Retirement Expense as of Test Year Ended June 30, 2023	④ 83,145
8	Adjustment to FERC 9260 (line 6 - line 7)	\$ (40,758) ⑤

From:

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

To:

⑤ Workpaper 2023 Entex LA FERC Income State

CenterPoint Energy Entex
Louisiana Division
Claims Payments
For the Test Year Ended June 30, 2023

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

Description	Grand Total
Aetna DMO Fees	5,105.70
BCBS Tx Retiree Claims	452,494.56
BCBS Tx Retiree Fees	39,133.53
Bswift Fees	65,137.91
Caremark Claims	268,351.82
Caremark Rx Fees	359.26
CIGNA Ret Basic Life	2,881.89
CIGNA Ret Child Opt Life	32.66
CIGNA Ret Opt Life	110,200.45
CIGNA Ret Spouse Opt Life	24,001.24
Delta Dental Claims	327,458.12
Delta PPO Fees	23,075.50
Retiree Premiums	(807,430.79)
UHC Claims	-
UHC Medicare Adv	717,372.81
UHC Shared Svgs	-
VSP Fees	50,951.58
Total	\$ 1,279,126.24

To:
Worksheet Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
Calculation of Allocation Factor Based on Gross Labor
For the Year Ended December 31, 2022

	2022 Gross Payroll	Alloc Factors
Beaumont Division	\$ 3,889,642	2.65%
East Texas Division (including Northeast TX, & Tyler)	14,039,081	9.58%
South Texas Division	15,680,360	10.71%
Houston Division (including Conroe)	59,567,976	40.66%
Texas Coast Division	19,801,406	13.52%
Total Texas	\$ 112,978,465	77.12%
Louisiana Division SLA	10,896,906	7.44%
Louisiana Division NLA	10,101,316	6.89%
Mississippi Division	12,526,170	8.55%
Entex (less Corporate & TX Gas Support)	\$ 146,502,857	100.00%

FERC Trial Balance (ZF16) Report Name: FERC-016 Company: 0082 CenterPoint Energy Entex Profit Center Group: RRENTEX1 Entex Total Compe Cost Center: * Rolling Period: 1, 2022 to 12, 2022		FERC Trial Balance (ZF16) Report Name: FERC-016 Company: 0082 CenterPoint Energy Entex Profit Center Group: RRCORP Entex Corporate Re Cost Center: * Rolling Period: 1, 2022 to 12, 2022	
Lead column	Total	Lead column	Total
* 1070 Constr Work in Prog	27,830,282.80	* 1430 Other Accts Rec	330,511.25
* 1430 Other Accts Rec	330,511.25	* 1860 Misc Deferred Debits	1,075.85
* 1823 Oth Regulatory Asset	113,645.88	* 3700 Oper Supv & Eng	1,045,019.69
* 1860 Misc Deferred Debits	11,244.94	* 8740 Mains & Services Exp	1,049,820.75
* 7100 Manuf gas ops Sup & Eng	20,252.15	* 8760 Meas & Reg Sta Exps	15,498.04
* 7170 LPG expenses	54,005.62	* 8800 Other Utility Expense	5,722,815.60
* 7350 Misc prod exp	57,380.97	* 8850 Maint Supv & Eng	1,045,019.83
* 7400 Manuf gas maint Sup & Eng	20,252.19	* 8870 Maintenance of Mains	30,996.10
* 7410 Manuf gas maint of struct	16,876.81	* 8899 Maint of Meas & Reg	23,247.08
* 7420 Manuf gas maint of prod	168,767.25	* 8940 Maint of Oth Equip	7,749.00
* 8700 Oper Supv & Eng	6,513,892.30	* 9010 Supervision	121,992.43
* 8710 Distr Load Dispatch	446,681.44	* 9020 Meter Reading Exp	412,757.06
* 8740 Mains & Services Exp	8,912,663.11	* 9030 Cust Records & Colle	60,085.86
* 8760 Meas & Reg Sta Exps	1,445,137.01	* 9130 Advertising Exps	207,242.48
* 8780 Meter & House Reg	10,911,557.29	* 9200 Admin & Gen Salaries	12,411,243.69
* 8790 Customer Install Exp	17,974,433.50	* 9260 Empl Pensions&Bon	0.00
* 8900 Other Utility Expense	6,217,453.93	* CLRS Clearing Stores	341,104.78
* 8850 Maint Supv & Eng	6,624,661.19		
* 8870 Maintenance of Mains	22,552,097.44		
* 8890 Maint of Meas & Reg	2,528,418.94		
* 8900 Maint-Meas & Reg Sta	250,842.65		
* 8910 Maint-Meas & Reg-Cit	2,062.27		
* 8920 Maint of Services	17,921,788.25		
* 8930 Maint-Mtr & Hous Reg	8,150,312.60		
* 8940 Maint of Oth Equip	1,388,617.50		
* 9010 Supervision	2,177,893.14		
* 9020 Meter Reading Exp	4,391,264.37		
* 9030 Cust Records & Colle	6,106,004.80		
* 9080 Cust Assistance Exp	0.00		
* 9090 Info & Instruc Adv	69,382.49		
* 9100 Misc Cust Srv & Info	61,420.12		
* 9110 Supervision	61,420.12		
* 9120 Demo & Selling Exps	10,761.77		
* 9130 Advertising Exps	207,242.48		
* 9160 Misc Sales Exps	25,130.78		
* 9200 Admin & Gen Salaries	16,155,507.02		
* 9260 Empl Pensions&Bon	2,910.40		
* 9320 Maint Gen Plant	166,187.27		
* CLRS Clearing Stores	1,129,421.13		
* CLRT Clearing Transportation	582.06		
* N000 Engineering & Operations	0.00		
** Natural Account Sorted by FERC Acco	171,021,007.60	** Natural Account Sorted by FERC Acco	24,426,178.69

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

Lead column	Total
* 8700 Oper Supv & Eng	0.28
* 8850 Maint Supv & Eng	(0.28)
* 9020 Meter Reading Exp	0.00
* 9090 Info & Instruc Adv	13,795.84
* 9100 Misc Cust Srv & Info	32,190.30
* 9110 Supervision	32,190.30
* 9120 Demo & Selling Exps	4,598.63
* 9160 Misc Sales Exps	9,197.16
* 9200 Admin & Gen Salaries	0.00
* N000 Engineering & Operations	0.00
** Natural Account Sorted by FERC Acco	91,972.23

Entex Total for Jan to Dec 2022 \$ 171,021,008
Less Entex Corporate for Jan to Dec 2022 (24,426,178.69) ✓1
Less TX Gas Support for Jan to Dec (91,972.23) ✓2
\$ 146,502,857

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, 2023

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):

Lead column	Total
515040 Sal&Wages Exp-STI-Exempt	\$ 609,431.75
515042 Sal&Wages Exp-STI-Non-Exempt	398,621.79
515044 Sal&Wages Exp-STI-Union	(762.63)
515050 Sal&Wages Exp-Non-prod Time-Exempt	474,379.47
515052 Sal&Wages-Non-prod Time-Non-Exempt	746,577.96
515054 Sal&Wages Exp-Non-prod Time-Union	3,757.63
515080 Other Compensation	(9,640.76)
517988 Sal&Wages Exp-Other Comp-Union	194.10
517990 Sal&Wages Exp-Overtime Union (1.5)	2,366.25
517991 Sal&Wages Exp-Regular Union	25,133.23
517992 Sal&Wages Exp-Other Comp-Non-Exempt	73,535.00
517994 Sal&Wages Exp-Overtime Non-Exempt(1.5)	864,899.10
517995 Sal&Wages Exp-Regular Non-Exempt	4,842,730.27
517996 Sal&Wages Exp-Other Comp-Exempt	55,640.72
517997 Sal&Wages Exp-Overtime Non-Exempt -Dbl	-
517998 Sal&Wages Exp-Overtime Exempt	717.98
517999 Sal&Wages Exp-Regular Exempt	3,075,959.97
518109 ASC 715 Service Cost Benefits Reclass	(151.87)
518111 Workers Comp Benefits Reclass	(0.71)
518130 Sal/Burden Exp-Workers Compensation	(19,449.26)
518160 Sal/Burden Exp-Other Sal & Benefits	-
518164 Performance Shares and Units	59,626.69
518165 Other Equity Awards	24,345.30
643001 Union Labor Straight Time-Int Act Alloc	6,677.24
643002 UnionLabor 1 1/2-Internal Activity Alloc	2,476.84
643003 Union Labor-Dbl Time-Internal Act Alloc	651.14
643004 Billable Hours	207,230.25
643018 Community Relations Billable	11,501.58
643101 Labor Straight Time-NonExempt	(22,850.80)
643102 Labor 1 1/2-NonExempt	2,070.25
643112 Labor - Drive Time - NonExempt	-
643201 Labor Straight Time-Exempt	(205,602.30)
643202 Labor 1 1/2-Exempt	-
641109 BU Payroll Burden OH - Benefits	3,046,038.62
641110 BU Payroll Burden OH - Benefits NSC	372,482.36
641111 BU Payroll Burden OH - Workers Comp	17,392.19
641112 BU PBOH-Benefit P/R Tax	994,230.99
642608 BU Alloc Structure for all labor PCE&SCE	1,096,330.31
642609 BU Alloc Structure for Ben. W/I PRB	(589,221.43)
642610 BU Alloc Structure for all labor NSC Pay	778,005.99
642611 BU Al.Structure for workers comp	16,599.74
642612 BU Al.Structure for Tax W/I P.Brd	(113,867.43)
718166 Deferred Comp Plan - NonService Cost	1,763.12
718177 ASC 715 Non-Service Benefits Reclass	(25.97)
722161 Benefits P/R Tax Reclass	117.57
Total Payroll, Payroll Taxes, and Burden	\$ 16,849,912.24

CenterPoint Energy Entex
Louisiana Division
Calculation of Capital and O&M % for Total Payroll
For the Test Year Ended June 30, 2023

Total Capital Payroll, Payroll Taxes, and Burden

Source - ZF16 FERC 1070 & Clearing (CLRO/CLRS/CLRT)

515040 Sal&Wages Exp-STI-Exempt	\$	253,496.16
515042 Sal&Wages Exp-STI-Non-Exempt		16,528.06
515044 Sal&Wages Exp-STI-Union		(137.47)
515050 Sal&Wages Exp-Non-prod Time-Exempt		226,173.93
515052 Sal&Wages-Non-prod Time-Non-Exempt		81,447.31
515054 Sal&Wages Exp-Non-prod Time-Union		589.38
515080 Other Compensation		(4,796.35)
517988 Sal&Wages Exp-Other Comp-Union		32.23
517990 Sal&Wages Exp-Overtime Union (1.5)		401.36
517991 Sal&Wages Exp-Regular Union		4,028.01
517992 Sal&Wages Exp-Other Comp-Non-Exempt		5,877.32
517994 Sal&Wages Exp-Overtime Non-Exempt(1.5)		28,344.20
517995 Sal&Wages Exp-Regular Non-Exempt		430,125.04
517996 Sal&Wages Exp-Other Comp-Exempt		28,406.61
517998 Sal&Wages Exp-Overtime Exempt		659.85
517999 Sal&Wages Exp-Regular Exempt		1,629,926.58
518109 ASC 715 Service Cost Benefits Reclass		920.05
518111 Workers Comp Benefits Reclass		5.44
518160 Sal/Burden Exp-Other Sal & Benefits		-
643001 Union Labor Straight Time-Int Act Alloc		6,723.16
643002 Union Labor 1 1/2-Internal Activity Alloc		1,969.89
643003 Union Labor-Dbl Time-Internal Act Alloc		-
643004 Billable Hours		165,934.24
643101 Labor Straight Time-NonExempt		2,337,643.23
643102 Labor 1 1/2-NonExempt		366,916.80
643201 Labor Straight Time-Exempt		1,052,154.19
642608 BU Alloc Structure for all labor PCE&SCE		329,704.25
642609 BU Alloc Structure for Ben. W/I PRB		594,089.81
642610 BU Alloc Structure for all labor NSC Pay		201,050.04
642611 BU Al.Structure for workers comp		6,381.83
642612 BU Al.Structure for Tax W/I P.Brd		205,829.94
641109 BU Payroll Burden OH - Benefits		941,493.87
641110 BU Payroll Burden OH - Benefits NSC		117,181.57
641111 BU Payroll Burden OH - Workers Comp		5,475.74
641112 BU PBOH-Benefit P/R Tax		309,223.74
718177 ASC 715 Non-Service Benefits Reclass		85.67
722161 Benefits P/R Tax Reclass		298.93
Total Capital Payroll, Payroll Taxes, and Burden	\$	9,344,184.61

Capital % $\checkmark_1$	55.46%
O&M % $\checkmark_2$	44.54%
	100.00%

$\checkmark_1$ = Total Capital / Total Payroll, Payroll Taxes, and Burden
 $\checkmark_2$ = 1 - Capital %

To:
Worksheet Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
Pension and Benefits FERC 9260
For the Test Year Ended June 30, 2023

Source: ZF16, FERC 926 RRENTXSLA

FERC	Account Number	Amount
	515080 Other Compensation	\$ (194.57)
	518109 ASC 715 Service Cost Benefits Reclass	(1,071.92)
	550020 Adm & Gen Exp - Miscellaneous	(79.63)
	583006 A&G Overhead	(6.54)
	641009 SC PBOH-Benefits	30,701.77
	641109 BU Payroll Burden OH - Benefits	2,104,406.10
	641110 BU Payroll Burden OH - Benefits NSC	255,278.47
	642608 BU Labor	101.90
	642609 BU Alloc Structure for Ben. W/ PRB	(1,183,311.24)
	642610 BU Alloc Structure for all labor NSC Pay	576,955.95
	642620 BU Al.Structure for Non Lbr PCE/SCE	22.12
	646609 SCAlloc Structure for Ben.W/ Payroll Bur	475,066.63
	646610 SC Alloc.Structure for all labor NSC Pa	260,669.19
	718166 Deferred Comp Plan - NonService Cost	1,763.12
	718177 ASC 715 Non-Service Benefits Reclass	(111.64)
9260	* 9260 Empl Pensions&Ben	\$ 2,520,189.71 ✓

Burden Rates		
518011 Pension - Service Cost	13.45%	①
518016 Pension NonQualified - Service Cost	0.06%	
518020 Sal/Burden Exp-Medical	55.65%	
518032 PostRetirement - Service Cost	1.25%	
518070 Sal/Burden Exp-Savings	30.89%	
518090 Sal/Burden Exp-Long-Term Disability	-1.35%	
518109 ASC 715 Service Cost Benefits Reclass	0.04%	
718011 Pension - Non-Service Cost	89.35%	
718016 Pension NonQualified-NonService Cost	2.03%	
718032 Post Retirement-NonService Cost	8.61%	
718177 ASC 715 Non-Service Benefits Reclass	0.01%	↓

518011 Pension - Service Cost	\$ 123,923.56
518016 Pension NonQualified - Service Cost	554.00
518020 Sal/Burden Exp-Medical	512,630.54
518032 PostRetirement - Service Cost	11,502.06 ①
518070 Sal/Burden Exp-Savings	284,505.07
518090 Sal/Burden Exp-Long-Term Disability	(12,426.28)
518109 ASC 715 Service Cost Benefits Reclass	(666.01)
641009 SC PBOH-Benefits	30,701.77
642608 BU Labor	101.90
642620 BU Al.Structure for Non Lbr PCE/SCE	22.12
646609 SCAlloc Structure for Ben.W/ Payroll Bur	475,066.63
646610 SC Alloc.Structure for all labor NSC Pa	260,669.19
718011 Pension - Non-Service Cost	743,580.50
718016 Pension NonQualified-NonService Cost	16,934.20
718032 Post Retirement-NonService Cost	71,642.94 ①
718166 Deferred Comp Plan - NonService Cost	1,763.12
718177 ASC 715 Non-Service Benefits Reclass	(34.86)
515080 Other Compensation	(194.57)
550020 Adm & Gen Exp - Miscellaneous	(79.63)
583006 A&G Overhead	(6.54)

Total	\$ 2,520,189.71 ✓
	① 83,145.00 ②

From:
① Worksheet Allocation %s

To:
② Worksheet Adjustment Summary

**CenterPoint Energy Entex
Benefit Cost Center 127026
Calculation of Allocation Factors
For the 12 Months Ended June 30, 2023**

Service Costs:

Applied	Allocated	Account Name	GL Account		Amount	Allocation Factor	
641109	642609	Pension - Service Cost	518011	①	4,697,498.00	13.45%	②
641109	642609	Benefit Restoration - Service Cost	518016		21,000.00	0.06%	
641109	642609	Health & Welfare	518020		19,431,985.86	55.65%	
641109	642609	Postretirement - Service Cost	518032		436,002.00	1.25%	
641109	642609	Savings	518070		10,784,567.33	30.89%	
641109	642609	Postemployment-LTD	518090		(471,035.57)	-1.35%	
641109	642609	ASC 715 Service Cost Benefits Reclass	518109		15,386.41	0.04%	
		Total Service Costs			<u>34,915,404.03</u>	<u>100.00%</u>	

Non Service Costs:

641110	642610	Pension - Non-Service Cost	718011	①	15,610,004.00	89.35%	②
641110	642610	Benefit Restoration - Non-Service Cost	718016		355,500.00	2.03%	
641110	642610	Postretirement - Non-Service Cost	718032		1,504,002.00	8.61%	
641110	642610	ASC 715 Non-Svc Ben	718177		1,611.95	0.01%	
		Total Non Service Costs			<u>17,471,117.95</u>	<u>100.00%</u>	

FromL
① Worksheet Benefit Cost Center

To:
② Worksheet FERC 926

CenterPoint Energy Entex
Benefit Cost Center Report (127026)
For the 12 Months Ended June 30, 2023

Source: SAP Z11B

Cost elements	12 Months Ended YTD Actual
515080 Other Compensation	2,261.91
518011 Pension - Service Cost	4,697,498.00
518016 Pension NonQualified	21,000.00
518020 Sal/Burden Exp-Medical	19,431,985.86
518032 PostRetirement - Service Cost	436,002.00
518070 Sal/Burden Exp-Savings	10,784,567.33
518090 Long-Term Disability	(471,035.57)
518109 ASC 715 Srvc Cst Ben	15,386.41
518111 Workers Comp Benefits Reclass	90.98
518130 Workers Compensation	563,661.33
530999 M&S Expenses - Inventory Issued	-
532040 M&S Exp-Miscellaneous	-
540050 Contr&Svcs Exp-Construct Svcs	63.84
543010 Contr&Svcs Exp-Prof Svcs-Ded	-
550020 Adm & Gen Exp - Miscellaneous	427.29
559994 Cont in Aid of Const	-
583005 Construction Overhead	-
583006 A&G Overhead	-
718011 Pension - Non-Service Cost	15,610,004.00
718016 Pension-Non-Qual	355,500.00
718032 Post Retirement Non	1,504,002.00
718177 ASC 715 Non-Svc Ben	1,611.95
722160 Other Taxes Exp-FICA	12,177,055.39
722161 Benefits P/R Tax Reclass	4,674.74
722170 Other Taxes Exp-Unemployment	222,858.54
722181 Misc Empl Taxes	-
* Total Incurred Expenses	65,357,616.00
641009 SC PBOH-Benefits	
641109 BU PBOH - Benefits	(39,242,141.36)
641110 BU PBOH - Ben. NSC	(4,798,389.18)
641111 BU PBOH - Works Comp	(222,016.29)
641112 BU PBOH-Benefit P/R Tax	(12,790,246.66)
642608 BU Labor	(2,261.91)
642609 BU Alloc. PBOH-Ben	4,326,737.33
642610 BU Al. PBOH-Bene.NSC	(12,672,728.77)
642611 BU Al. PBOH W.Comp	(341,736.02)
642612 BU Al.Str. PayrollTX	385,657.99
642620 BU Non Labor Other	(491.13)
* Total Allocated Expenses	(65,357,616.00)
** Under/(Over) Absorption	-

To:
Worksheet Allocation %s

CenterPoint Energy Entex
Louisiana Division
Research and Development Adjustment
For the Test Year Ended June 30, 2023

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

Line No.	(A) FERC	(B) Description	(C) Adjustment
1	4880	R & D Surcharge (443010)	① \$ 117,501 ③
2	9010	Supervision (720020)	② \$ (58,751) ③
3	9210	Office Supplies & Ex (720020)	② \$ (58,750) ③
Total Adjustment			\$ -

From:

- ① Worksheet R&D Revenue
- ② Worksheet SAP GL Support

To:

- ③ Workpaper 2023 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Calculation of R&D Revenue
For the Test Year Ended June 30, 2023

South LA Surcharge Revenue in 443010

GTI R&D Surcharge DR	
Class	443010
Residential	\$109,320.00
Small Commercial	8,096.00
Large Commercial	72.00
Sm Ind	11.00
LgV Ind	2.00
Grand Total	\$ 117,501.00 ✓1

Source: Rates and Regulatory

FERC Trial Balance (ZF16) Report Name: FERC-016 Company: 0982 CenterPoint Energy Entex Profit Center Group: RRENTXSLA Entex South Louisiana Reporting Division Cost Center: * Rolling Period: 7, 2022 to 6, 2023						
Lead column	7 2022	8 2022	9 2022	10 2022	11 2022	12 2022
443010 Other Operating Revenues	(2.00)	3.00	2.00	1.00	2.00	1.00
* 4850 Gas Misc Service Rev	(2.00)	3.00	2.00	1.00	2.00	1.00
** Natural Account Sorted by FERC Accto	(2.00)	3.00	2.00	1.00	2.00	1.00

7.00 (A)



Flexible Query - Trial Balance

Profit Center Hie
Profit Center
G/L Account Hie
G/L Account Other Operating Revenues
FERC Account Hie
FERC Account
Fiscal Year Peri 007/2022
Fiscal Year Peri 006/2023

		Periodic Activities						
		Fiscal Year Period	000/2023	001/2023	002/2023	003/2023	004/2023	005/2023
FERC Account	G/L Account		\$	\$	\$	\$	\$	\$
4850	443010 Other Oper Rev		-	1.00	-	2.00	(107,494.00)	(10,006.00)
			-	1.00	-	2.00	(107,494.00)	(10,006.00)

7.00
(117,508.00)
✓1 (117,501.00) 1

To:
Worksheet Summary R&D

CenterPoint Energy Entex
Louisiana Division
State & Reg Fee Expense
For the Test Year Ended June 30, 2023

FERC Trial Balance (ZF16) Report Name: FERC-016
Company: 0082 CenterPoint Energy Entex
Profit Center Group: RRENTXSLA Entex South Louisiana Reporting Division
Cost Center: A
Rolling Period: 1, 2022 to 12, 2022

Lead column	8 2022	9 2022	10 2022	
720020 Permits & Licenses	(58,573.50)	58,573.50	(58,573.50)	
* 9010 Supervision	(58,573.50)	58,573.50	(58,573.50)	(58,573.50)
720020 Permits & Licenses	0	0	117,147.00	
* 9030 Cust Records & Colle	0	0	117,147.00	117,147.00
720020 Permits & Licenses	(58,573.50)	58,573.50	(58,573.50)	
* 9210 Office Supplies & Ex	(58,573.50)	58,573.50	(58,573.50)	(58,573.50)
** Natural Account Sorted by FERC Acco	(117,147.00)	117,147.00	0.00	



Flexible Query - Trial Balance

Profit Center Hix
Profit Center
G/L Account Hix
G/L Account Reg Taxes/Chrgs-Permits & Licenses
FERC Account H
FERC Account Supervision, Cust Records & Colle; Office Supplies & Ex
Fiscal Year Peri 007/2022
Fiscal Year Peri 006/2023

FISCAL YEAR PERIOD	000/2023	001/2023	002/2023	003/2023	004/2023	005/2023	006/2023
FERC Account							
G/L Account							
2010 720020 Permits & Licenses	0.00	0.00	0.00	0.00	0.00	0.00	58,750.50
2210 720020 Permits & Licenses	0.00	0.00	0.00	0.00	0.00	0.00	58,750.50

58,750.50
58,750.50
117,501.00

To:
Worksheet Summary R&D

CenterPoint Energy Entex
Louisiana Division
Pipeline Safety Fee Adjustment
For the Test Year Ended June 30, 2023

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 \$ 172,797 ③
2	4081	Pipeline Safety Expense (720040)	② (173,656) ④ ↓
3		Total Adjustment	\$ (859)

From:

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

To:

- ③ Workpaper 2023 Entex LA FERC Income Statement
- ④ Workpaper 2023 Entex LA Taxes Other than Income Taxes

CenterPoint Energy Entex
Louisiana Division
Detail of Pipeline Safety Revenue
For the Test Year Ended June 30, 2023

South LA Surcharge Revenue in 443014

Class	LA Safety & Odorization DR 443014
Residential	\$160,897.27
Small Commercial	11,899.59
Large Commercial	-
Sm Ind	-
LgV Ind	-
Grand Total	✓1 \$ 172,796.86 ①

Source: Rates & Regulatory



Flexible Query - Trial Balance

Profit Center H
Profit Center
G/L Account Hlt
G/L Account Oth Oper Rev-Pipeline Safety Fee
FERC Account H
FERC Account
Fiscal Year Peri 007/2022
Fiscal Year Peri 006/2023

FERC Account	G/L Account		Fiscal Year Period	Periodic Activities
4950	443014	Oth Oper-Pipe Safe F	007/2022	-1.50
			008/2022	1.50
			009/2022	1.50
			010/2022	1.50
			011/2022	3.00
			012/2022	2.96
			001/2023	1.50
			002/2023	-170,083.41
			003/2023	-2,703.30
			004/2023	-11.79
			005/2023	-5.88
			006/2023	-2.94

-172,796.86 ✓1

Source: SAP Flexible Query

To:
① Worksheet Summary Pipeline Safety Fee

CenterPoint Energy Entex
Louisiana Division
Detail of Account 720040 - State/Federal Regulatory Fees for Pipeline Safety Expense
For the Test Year Ended June 30, 2023



Flexible Query - Trial Balance

Profit Center H
Profit Center
G/L Account H
G/L Account State/Federal Regulatory Fees
FERC Account H
FERC Account
Fiscal Year Peri 001/2023
Fiscal Year Peri 006/2023

				Periodic Activities
FERC Account	G/L Account		Fiscal Year Period	\$
4081	720040	State/Fed Reg Fees	001/2023	0.00
			002/2023	170,083.41
			003/2023	3,572.59
			004/2023	0.00
			005/2023	0.00
			006/2023	0.00

173,656.00 ①

To:

① Worksheet Summary Pipeline Safety Fee

CenterPoint Energy Entex
Louisiana Division
Interest on Customer Deposits
For the Test Year Ended June 30, 2023

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

Line No.	Description	Amount
1	Customer Deposits @ June 30, 2023	① \$ 3,667,236
2	Interest Rate on Customer Deposits	② 5.00%
3	Interest on Customer Deposits (FERC 903)	\$ 183,362 ③

From:

- ① Worksheet GL 255010 Balance
- ② Worksheet Interest Rate

To:

- ③ Workpaper 2023 South LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
G/L Account 522040 - Dues and Licenses
For the Test Year Ended June 30, 2023

Item	Invoice	FERC	LA Entex Amount	Lobbying %	Lobbying Amount
1	Northshore Home Builders Association	N020	535.00	19.00%	(101.65)
2	Northshore Home Builders Association	N020	535.00	19.00%	(101.65)

Pooling FERC N020 - Marketing

9090	55%	(111.00)
9100	20%	(41.00)
9110	20%	(41.00)
9120	5%	(10.00)
		<u>\$ (203.00)</u>

To:

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, 2023

Item	Invoice	FERC	LA Entex Amount	Lobbying %	Lobbying Amount
1	Greater Iberia Chamber of Commerce	9302	\$ 310.00	3%	\$ (9.30)
					<u>\$ (9.00) ①</u>

To:

① Worksheet Lobbying Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
G/L Account 550087 - Member Dues in Industry
For the Test Year Ended June 30, 2023

Item	Invoice	FERC	LA Entex Amount	Lobbying %	Lobbying Amount	Adjustment Amount
1	Louisiana Gas Association	9302	1,087.50	23%	250.13	\$ (250.13)
2	American Gas Association (AGA)	9302	6,984.86	5.1%	356.23	[A]
3	American Gas Association (AGA)	9302	6,984.86	5.1%	356.23	[A]
4	American Gas Association (AGA)	9302	7,137.29	3.4%	242.67	[A]
5	American Gas Association (AGA)	9302	7,137.29	3.4%	242.67	[A]
						<u>\$ (250.13) ❶</u>

[A] 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.
No adjustment required.

To:

❶ Worksheet Lobbying Adjustment Summary

CenterPoint Energy Entex
Louisiana Division
Adjustment to Depreciation Expense
For the Test Year Ended June 30, 2023

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 \$ 10,361,485
2	Less: Base Year Depreciation Expense	② 9,033,530
3	Adjustment to Depreciation Expense	\$ 1,327,955 ③
	4043 Depreciation	
4	Adjusted Depreciation Expense	① \$ 5,396
5	Less: Base Year Depreciation Expense	② 13,071
6	Adjustment to Depreciation Expense	\$ (7,675) ③
	4050 Amortization	
7	Adjusted Amortization Expense	① \$ 1,475,277
8	Less: Base Year Amortization Expense	② 1,470,582
9	Adjustment to Amortization Expense	\$ 4,695 ③

From:

- ① Worksheet Adjustment
- ② Worksheet FERC 6 2023

To

- ③ Worksheet 2023 Entex LA FERC Income Statement

CenterPoint Energy Entex
Louisiana Division
Annualized Depreciation Expense
For the Test Year Ended June 30, 2023

South Louisiana Direct				(1)	(2)	(1) x (2)	(3) x 12	(5)	(4) x (5)
Bal.Sht/Act/LPC		Asset Class	SUB - FCA	End Bal: Asset value	Monthly Depr Rate	Monthly Amort & Depr Amt	Annualized Amt	Allocation	Allocated Annualized Amt.
163000 & 163010	Plant in Service	G30101 4030 INT - ORGAN COSTS	6000	\$ 2,913.95	No depr	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G30201 4043 INT-FRANCH/CONSENTS	6010	\$ 1,459.44	No depr	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G30301 4050 INTERCONNECTS - DEFAULT	6030	\$ 2,365,808.41	0.2717416667%	\$ 6,428.89	\$ 77,146.68	100.00%	\$ 77,146.68
		G30301 4050 INT-PL INTERCNT/OTHE	6035	\$ 6,937,876.44	1.666666667%	\$ 115,831.27	\$ 1,217,935.08	100.00%	\$ 1,217,935.08
		G30301 4050 INT-PL INTERCNT/OTHE	6050	\$ 204,403.59	1.666666667%	\$ 3,407.73	\$ 40,892.76	100.00%	\$ 40,892.76
		G30301 4050 INT-PL INTERCNT/OTHE	6060	\$ 1,394,300.28	0.833333333%	\$ 11,535.00	\$ 137,588.99	100.00%	\$ 137,588.99
		G36502 4030 TR - LAND RIGHTS	6580	\$ 32,754.29	0.129166667%	\$ 42.31	\$ 507.72	100.00%	\$ 507.72
		G36520 4030 TR - RIGHTS OF WAY	6630	\$ 319,022.48	0.161666667%	\$ 515.75	\$ 6,189.00	100.00%	\$ 6,189.00
		G37401 4030 DIST - LAND	6840	\$ 129,185.83	No depr	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G37402 4030 DIST - LAND RIGHTS	6860	\$ 1,706,538.66	0.177500000%	\$ 3,029.11	\$ 36,349.32	100.00%	\$ 36,349.32
		G37501 4030 DIST-STRUC-CTY GTML	6900	\$ 661,531.28	0.190833333%	\$ 1,300.59	\$ 15,607.08	100.00%	\$ 15,607.08
		G37601 4030 DIST - MAINS	6950	\$ 20,654.22	0.331666667%	\$ 68.50	\$ 822.00	100.00%	\$ 822.00
		G37601 4030 DIST - MAINS	6951	\$ 69,541,601.56	0.206666667%	\$ 123,052.64	\$ 1,476,631.68	100.00%	\$ 1,476,631.68
		G37601 4030 DIST - MAINS	6952	\$ 92,076,867.10	0.235000000%	\$ 216,360.64	\$ 2,596,567.68	100.00%	\$ 2,596,567.68
		G37801 4030 DIST-M/R STAT EQ-GEN	6980	\$ 5,739,853.51	0.359166667%	\$ 20,615.64	\$ 247,387.68	100.00%	\$ 247,387.68
		G37801 4030 DIST-M/R STAT EQ-GEN	7000	\$ 97,172.67	0.544166667%	\$ 528.78	\$ 6,345.36	100.00%	\$ 6,345.36
		G37801 4030 DIST-M/R STAT EQ-CG	7010	\$ 4,481,954.35	0.256666667%	\$ 11,529.35	\$ 138,352.20	100.00%	\$ 138,352.20
		G38001 4030 DIST - SERVICES	7022	\$ 11,452,780.13	0.330833333%	\$ 37,889.61	\$ 454,675.32	100.00%	\$ 454,675.32
		G38001 4030 DIST - SERVICES	7023	\$ 69,413,464.55	0.444166667%	\$ 308,311.47	\$ 3,699,737.64	100.00%	\$ 3,699,737.64
		G38101 4030 DIST - METERS	7050	\$ 7,031,844.22	0.167500000%	\$ 11,778.34	\$ 141,340.08	100.00%	\$ 141,340.08
		G38101 4030 DIST - METERS	7055	\$ 3,195,658.95	0.167500000%	\$ 5,352.73	\$ 64,232.76	100.00%	\$ 64,232.76
		G38201 4030 DIST - METER INSTALL	7080	\$ 9,937,699.60	0.227500000%	\$ 22,608.27	\$ 271,299.24	100.00%	\$ 271,299.24
		G38201 4030 DIST - METER INSTALL	7090	\$ 7,750,436.06	0.346666667%	\$ 2,601.51	\$ 31,218.12	100.00%	\$ 31,218.12
		G38301 4030 DIST - REGULATORS	7120	\$ 8,003,387.18	0.301666667%	\$ 18,110.22	\$ 217,322.64	100.00%	\$ 217,322.64
		G38301 4030 DIST - REGULATORS	7130	\$ 148,395.45	0.163333333%	\$ 242.38	\$ 2,908.56	100.00%	\$ 2,908.56
		G38501 4030 DIST - IND. M/R STAT	7150	\$ 1,051,338.99	0.231666667%	\$ 2,435.60	\$ 29,227.20	100.00%	\$ 29,227.20
		G38701 4030 DIST - OTHER EQUIP	7160	\$ 0.00	0.264166667%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G38901 4030 GEN - LAND	7180	\$ 2,065,330.16	No depr	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39001 4030 GEN - STRUCT/IMPR	7200	\$ 6,010,146.23	0.140000000%	\$ 8,414.20	\$ 100,970.40	100.00%	\$ 100,970.40
		G39002 4043 GEN - LEASEHLD IMPR	7225	\$ 227,549.56	various	\$ 1,137.63	\$ 5,355.82	100.00%	\$ 5,355.82
		G39101 4030 GEN - OFF FURN/EQUIP	7230	\$ 135,786.62	0.000000000%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39101 4030 GEN - OFF FURN/EQUIP	7232	\$ 630,839.50	0.416666667%	\$ 2,628.91	\$ 31,546.92	100.00%	\$ 31,546.92
		G39102 4030 GEN - COMPUTER HW	7260	\$ 5,206,355.79	0.769166667%	\$ 40,045.55	\$ 480,548.60	100.00%	\$ 480,548.60
		G39201 Fleet GEN - TRANSP. EQUIP	7300	\$ 1,094,542.07	0.710000000%	\$ 7,771.25	\$ 93,255.00	100.00%	\$ 93,255.00
		G39201 Fleet GEN - TRANSP. EQUIP	7320	\$ 4,726,904.42	0.710000000%	\$ 33,561.02	\$ 402,732.24	100.00%	\$ 402,732.24
		G39201 Fleet GEN - TRANSP. EQUIP	7340	\$ 554,693.89	0.710000000%	\$ 3,938.36	\$ 47,260.32	100.00%	\$ 47,260.32
		G39301 4030 GEN - STORES EQUIP	7355	\$ 0.00	0.555833333%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39401 4030 GEN - TOOLS,SHOP,GAR	7362	\$ 1,470,468.26	0.694166667%	\$ 10,207.50	\$ 122,490.00	100.00%	\$ 122,490.00
		G39401 4030 GEN - TOOLS,SHOP,GAR	7364	\$ 0.00	0.694166667%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39401 4030 GEN - TOOLS,SHOP,GAR	7364	\$ 0.00	0.694166667%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39401 4030 GEN - TOOLS,SHOP,GAR	7366	\$ 0.00	0.694166667%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39501 4030 GEN - LAB EQUIPMENT	7370	\$ 0.00	0.000000000%	\$ 0.00	\$ 0.00	100.00%	\$ 0.00
		G39601 Fleet GEN - POWER OP. EQ	7380	\$ 1,227,884.87	0.274166667%	\$ 3,366.73	\$ 40,400.76	100.00%	\$ 40,400.76
		G39701 4030 GEN-COMM EQ-TELECOM	7390	\$ 51,428.31	0.416666667%	\$ 214.28	\$ 2,571.36	100.00%	\$ 2,571.36
		G39703 4030 GEN-COMM EQ-MTR RD	7420	\$ 7,648,903.57	0.167500000%	\$ 12,811.91	\$ 153,742.92	100.00%	\$ 153,742.92
		G39801 4030 GEN - MISC EQUIPMENT	7450	\$ 1,129,517.74	0.555833333%	\$ 719.90	\$ 8,638.80	100.00%	\$ 8,638.80
		Result		\$ 316,899,399.37		\$ 1,048,213.77	\$ 12,399,845.93		\$ 12,399,845.93

CORP									
Bal.Sht/Act/LPC	Plant in Service	Asset Class	SUB - FCA	End Bal: Asset value	Monthly Depr Rate	Monthly Amort & Depr Amt	Annualized Amt	Allocation*	Allocated Annualized Amt.
163000 & 163010		G30301 4050 INT-PL INTERCNT/OTHE	6035	\$ 163,766.32	1.666666667%	\$ 2,728.44	\$ 32,753.28	5.20%	\$ 1,703.17
		G30301 4050 INT-PL INTERCNT/OTHE	6050	\$ 0.00	0.000000000%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G30301 4050 INT-PL INTERCNT/OTHE	6060	\$ 2,191,150.32	0.833333333%	\$ 18,259.59	\$ 0.00	5.20%	\$ 0.00
		G38101 4050 DIST-METERS	7050	\$ 0.00	0.000000000%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G38301 4050 DIST-REGULATORS	7120	\$ 0.00	0.000000000%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G38701 4050 DIST-OTHER EQUIP	7160	\$ 0.00	0.224166667%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G39001 4030 GEN - STRUCT/IMPR	7200	\$ 12,168.74	0.000000000%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G39101 4030 GEN - OFF FURN/EQUIP	7230	\$ 285,786.64	0.416666667%	\$ 1,190.78	\$ 14,289.36	5.20%	\$ 743.05
		G39101 4030 GEN - OFF FURN/EQUIP	7232	\$ 1,313,096.91	0.000000000%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G39102 4030 GEN - COMPUTER HW	7260	\$ 3,098,111.77	1.190833333%	\$ 36,905.26	\$ 442,863.12	5.20%	\$ 23,028.88
		G39201 Fleet GEN-TRANSP. EQUIP	7300	\$ 321,303.13	1.068333333%	\$ 3,803.38	\$ 42,040.56	5.20%	\$ 2,186.11
		G39201 Fleet GEN-TRANSP. EQUIP	7320	\$ 0.00	1.068333333%	\$ 0.00	\$ 0.00	5.20%	\$ 0.00
		G39701 4030 GEN-COMM EQ-TELECOM	7390	\$ 12,624.86	0.416666667%	\$ 52.60	\$ 631.20	5.20%	\$ 32.82
		G39801 4030 GEN - MISC EQUIPMENT	7450	\$ 130,444.96	0.555833333%	\$ 725.06	\$ 8,700.72	5.20%	\$ 452.44
		Result		\$ 7,630,653.65		\$ 63,366.11	\$ 541,278.24		\$ 28,146.47

4030	\$	10,381,465
4043	\$	6,396
4050	\$	1,475,277
Fleet	\$	585,834
	\$	12,427,992
		0.00

SLA Direct PIS 315,899,399.37
Egen allocated to North Louisiana 391,562.79
South Louisiana 13-month Plant Balance schedule 316,290,962.16

From:
Worksheet 6 2023 SLA PIS
Worksheet 6 2023 CORP PIS
Source: Property Accounting
Worksheet 2023 Allocation Factor

agree to "2023 SLA RSP 13-mo plant balance" file

To:
Worksheet Summary

These assets will be fully amortized before June 2024. Thus only showing the remaining months of amortization. Please see "Amortization Adj" tab for more detail.

CenterPoint Energy Entex
Louisiana Division
Direct Plant in Service
For the Test Year Ended June 30, 2023

Source : Plant Accounting ALA Rollforward Reports

PP&E	SUB FCA	End Bal: Asset value 06/30/2023
GAS/30101.6000	6000	\$ 2,913.95
GAS/30201.6010	6010	1,459.44
GAS/30301.6030	6030	2,365,808.41
GAS/30301.6035	6035	6,937,876.44
GAS/30301.6050	6050	204,463.59
GAS/30301.6060	6060	1,384,200.28
GAS/36502.6580	6580	32,754.29
GAS/36520.6630	6630	319,022.48
GAS/36701.6690	6690	-
GAS/36901.6730	6730	-
GAS/37401.6840	6840	129,165.83
GAS/37402.6880	6880	1,706,538.66
GAS/37501.6900	6900	681,531.28
GAS/37601.6950	6950	20,654.22
GAS/37601.6951	6951	59,541,601.56
GAS/37601.6952	6952	92,076,867.10
GAS/37801.6980	6980	5,739,853.51
GAS/37801.7000	7000	97,172.67
GAS/37901.7010	7010	4,491,954.36
GAS/38001.7022	7022	11,452,780.13
GAS/38001.7023	7023	69,413,464.55
GAS/38101.7050	7050	7,031,844.22
GAS/38101.7055	7055	3,195,658.95
GAS/38201.7080	7080	9,937,699.80
GAS/38201.7090	7090	750,436.06
GAS/38301.7120	7120	6,003,387.18
GAS/38301.7130	7130	148,395.45
GAS/38501.7150	7150	1,051,338.99
GAS/38601.7157	7157	-
GAS/38701.7160	7160	-
GAS/38901.7180	7180	2,065,330.16
GAS/39001.7200	7200	6,010,146.23
GAS/39002.7225	7225	227,549.56
GAS/39101.7230	7230	135,786.62
GAS/39101.7232	7232	630,939.50
GAS/39102.7260	7260	5,206,355.79
GAS/39201.7300	7300	1,094,542.07
GAS/39201.7320	7320	4,726,904.40
GAS/39201.7340	7340	554,698.89
GAS/39201.7347	7347	-
GAS/39301.7355	7355	-
GAS/39401.7362	7362	1,470,468.26
GAS/39401.7364	7364	-
GAS/39401.7366	7366	-
GAS/39501.7370	7370	-
GAS/39601.7380	7380	1,227,984.87
GAS/39701.7390	7390	51,428.31
GAS/39703.7420	7420	7,648,903.57
GAS/39801.7450	7450	129,517.74
		\$ 315,899,399.37

To:
Worksheet Adjustment 2023

CenterPoint Energy Entex
Louisiana Division
Allocated Plant in Service
For the Test Year Ended June 30, 2023

Source : Plant Accounting ALA Rollforward Reports

PP&E	SUB -FCA	End Bal: Asset value
GAS/30301.6035	6035	\$ 163,766.32
GAS/30301.6050	6050	-
GAS/30301.6060	6060	2,191,150.32
GAS/38101.7050	7050	-
GAS/38301.7120	7120	-
GAS/38301.7130	7130	-
GAS/38701.7160	7160	-
GAS/39001.7200	7200	12,168.74
GAS/39002.7225	7225	-
GAS/39101.7230	7230	285,786.64
GAS/39101.7232	7232	1,313,096.91
GAS/39102.7260	7260	3,099,111.77
GAS/39201.7300	7300	321,903.13
GAS/39201.7320	7320	-
GAS/39701.7390	7390	12,624.86
GAS/39801.7450	7450	130,444.96
Result		7,530,053.65

To:
Worksheet Adjustment 2023

CenterPoint Energy Entex
Louisiana Division
Adjustment to Depreciation Expense
For the Test Year Ended June 30, 2023

Lead column	7 2022	8 2022	9 2022	10 2022	11 2022	12 2022	1 2023	2 2023	3 2023	4 2023	5 2023	6 2023	Total
700011 CCNC Depreciation Expense	36,952.92	31,011.29	36,593.25	35,048.51	44,182.03	44,943.93	51,147.88	43,536.24	51,643.75	57,040.35	64,243.04	68,706.67	592,052.86
702010 Depreciation Expenses - Miscellaneous	680,265.44	673,618.00	676,846.02	687,670.19	693,639.41	655,834.44	708,047.78	716,927.22	726,315.91	739,794.87	747,437.99	755,000.02	6,441,477.29
• 4030 Depreciation	687,218.36	704,629.29	713,439.27	722,718.70	737,821.44	700,778.37	759,195.66	766,463.46	777,962.66	796,835.22	811,681.03	844,786.69	9,033,530.15
704020 Amort-Limit Term Pil	1,055.32	1,055.32	1,055.33	1,055.32	1,055.32	1,055.32	1,123.14	1,123.14	1,123.14	1,123.14	1,123.14	1,123.15	13,070.78
• 4043 Amrt Limit-Term Gas Plant	1,055.32	1,055.32	1,055.33	1,055.32	1,055.32	1,055.32	1,123.14	1,123.14	1,123.14	1,123.14	1,123.14	1,123.15	13,070.78
704010 Amortization Exp - Intangibles	118,012.58	116,172.93	118,600.49	119,190.69	119,059.79	119,352.97	128,179.50	130,073.49	127,057.77	124,896.04	124,716.59	125,259.35	1,470,582.19
• 4050 Amort Other Plant	118,012.58	116,172.93	118,600.49	119,190.69	119,059.79	119,352.97	128,179.50	130,073.49	127,057.77	124,896.04	124,716.59	125,259.35	1,470,582.19
** Natural Account Sorted by FERC Account	816,286.26	821,857.54	833,095.09	842,984.71	857,936.55	821,186.66	888,498.30	887,660.09	906,153.57	922,854.40	937,520.76	971,169.19	10,517,183.12

Source: SAP FERC (GR55, ZF16) - FERC Trial Bal Rolling

To: Worksheet Summary

**CenterPoint Energy ENTEX
Louisiana Divisions
Allocation Factors
For the Test Year Ended June 30, 2023**

2023 Allocation Factors

ENTEX ALLOC		
(based on Avg Customer Count for 12 mos ended June 2022)		
Beaumont	54,879	2.47%
East Texas	137,099	6.17%
South Texas	155,991	7.02%
Houston	1,130,467	50.87%
Texas Coast	364,310	16.39%
South Louisiana	115,499	5.20%
Mississippi	133,563	6.01%
North Louisiana	130,567	5.88%
	2,222,374	100.00%

[A]

1

[A] Rounded to equal 100%

Source : Gas Reporting & Performance

To:
1 Worksheet Adjustment 2023

CenterPoint Energy Entex
Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2023

Source: Depreciation Verify July 2023 schedule

Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant In Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV	
G30301	3312004	2018	6030	LA	South Louisiana	(61,470.98)	(588.97)	(62,059.95)	3.26090000%	(2,004.51)	(60,055.44)	[A]
G30301	3313102	2019	6030	LA	South Louisiana	230,440.00	(31,835.98)	198,504.02	3.26090000%	7,514.42	190,989.60	
G30301	3313123	2019	6030	LA	South Louisiana	450,000.00	(62,364.12)	387,635.88	3.26090000%	14,674.05	372,961.83	
G30301	3322604	2019	6030	LA	South Louisiana	335,661.20	(44,465.63)	291,195.57	3.26090000%	10,945.58	280,249.99	
G30301	3327679	2020	6030	LA	South Louisiana	338,975.51	(41,277.78)	297,697.73	3.26090000%	11,053.65	286,644.08	
G30301	3331178	2020	6030	LA	South Louisiana	131,773.13	(11,816.61)	119,956.52	3.26090000%	4,296.99	115,659.53	
G30301	3355174	2022	6030	LA	South Louisiana	605,140.00	(23,021.63)	582,118.37	3.26090000%	19,733.01	562,385.36	
G30301	3362195	2023	6030	LA	South Louisiana	335,289.55	-	335,289.55	3.26090000%	10,933.46	324,356.09	
						2,365,808.41	(215,470.72)	2,150,337.69		77,146.65		
No adjustment needed												
G30301	2865410	2013	6035	LA	South Louisiana	2,632.74	(2,632.74)	-	0.00000000%	-	-	
G30301	3306440	2017	6035	LA	South Louisiana	14,590.06	(14,590.06)	-	0.00000000%	-	-	
G30301	3306512	2017	6035	LA	South Louisiana	9,004.83	(9,004.83)	-	0.00000000%	-	-	
G30301	3306825	2017	6035	LA	South Louisiana	8,141.72	(8,141.72)	-	0.00000000%	-	-	
G30301	3306838	2017	6035	LA	South Louisiana	162,140.76	(162,140.76)	-	0.00000000%	-	-	
G30301	3307092	2017	6035	LA	South Louisiana	15,852.72	(15,852.72)	-	0.00000000%	-	-	
G30301	3307759	2018	6035	LA	South Louisiana	9,335.78	(9,335.78)	-	0.00000000%	-	-	
G30301	3307950	2018	6035	LA	South Louisiana	3,695.09	(3,695.09)	-	0.00000000%	-	-	
G30301	3307977	2018	6035	LA	South Louisiana	2,523.54	(2,523.54)	-	0.00000000%	-	-	
G30301	3307989	2018	6035	LA	South Louisiana	4,068.18	(4,068.18)	-	0.00000000%	-	-	
G30301	3308471	2018	6035	LA	South Louisiana	5,945.40	(5,945.40)	-	0.00000000%	-	-	
G30301	3308623	2018	6035	LA	South Louisiana	6,189.68	(6,189.68)	-	0.00000000%	-	-	
G30301	3309174	2018	6035	LA	South Louisiana	6,410.55	(6,410.55)	-	0.00000000%	-	-	
G30301	3309231	2018	6035	LA	South Louisiana	8,696.28	(8,696.28)	-	0.00000000%	-	-	
G30301	3351962	2016	6035	LA	South Louisiana	1,093.68	(1,093.68)	-	0.00000000%	-	-	
G30301	3352009	2010	6035	LA	South Louisiana	16,803.35	(16,803.35)	-	0.00000000%	-	-	
G30301	3352010	2010	6035	LA	South Louisiana	8,546.58	(8,546.58)	-	0.00000000%	-	-	
G30301	3352011	2010	6035	LA	South Louisiana	1,902.66	(1,902.66)	-	0.00000000%	-	-	
G30301	3352021	2012	6035	LA	South Louisiana	44,605.86	(44,605.86)	-	0.00000000%	-	-	
G30301	3352022	2012	6035	LA	South Louisiana	14,242.52	(14,242.52)	-	0.00000000%	-	-	
G30301	3352023	2012	6035	LA	South Louisiana	15,664.46	(15,664.46)	-	0.00000000%	-	-	
G30301	3352024	2012	6035	LA	South Louisiana	16,317.68	(16,317.68)	-	0.00000000%	-	-	
G30301	3352025	2012	6035	LA	South Louisiana	3,778.52	(3,778.52)	-	0.00000000%	-	-	
G30301	3352026	2012	6035	LA	South Louisiana	3,847.48	(3,847.48)	-	0.00000000%	-	-	
G30301	3352027	2012	6035	LA	South Louisiana	2,026.04	(2,026.04)	-	0.00000000%	-	-	
G30301	3352028	2012	6035	LA	South Louisiana	2,106.22	(2,106.22)	-	0.00000000%	-	-	
G30301	3352029	2012	6035	LA	South Louisiana	19,762.13	(19,762.13)	-	0.00000000%	-	-	
G30301	3352030	2012	6035	LA	South Louisiana	16,940.12	(16,940.12)	-	0.00000000%	-	-	
G30301	3352032	2012	6035	LA	South Louisiana	12,181.97	(12,181.97)	-	0.00000000%	-	-	
G30301	3352033	2012	6035	LA	South Louisiana	8,830.83	(8,830.83)	-	0.00000000%	-	-	
G30301	3352034	2012	6035	LA	South Louisiana	3,302.23	(3,302.23)	-	0.00000000%	-	-	
G30301	3352035	2012	6035	LA	South Louisiana	3,628.83	(3,628.83)	-	0.00000000%	-	-	
G30301	3352037	2012	6035	LA	South Louisiana	22,197.00	(22,197.00)	-	0.00000000%	-	-	
G30301	3352038	2012	6035	LA	South Louisiana	8,168.62	(8,168.62)	-	0.00000000%	-	-	
G30301	3352039	2012	6035	LA	South Louisiana	12,219.75	(12,219.75)	-	0.00000000%	-	-	
G30301	3352040	2012	6035	LA	South Louisiana	9,017.08	(9,017.08)	-	0.00000000%	-	-	
G30301	3352041	2012	6035	LA	South Louisiana	6,968.34	(6,968.34)	-	0.00000000%	-	-	
G30301	3352042	2012	6035	LA	South Louisiana	1,764.96	(1,764.96)	-	0.00000000%	-	-	
G30301	3289841	2016	6035	LA	South Louisiana	2,161.63	(2,147.60)	14.03	20.00000000%	432.33	(418.30)	①
G30301	3308955	2018	6035	LA	South Louisiana	4,442.41	(4,331.29)	111.12	20.00000000%	888.48	(777.36)	
G30301	3309090	2018	6035	LA	South Louisiana	2,591.81	(2,554.21)	37.60	20.00000000%	518.36	(480.76)	
G30301	3309124	2018	6035	LA	South Louisiana	4,644.01	(4,526.34)	117.67	20.00000000%	928.80	(811.13)	
G30301	3309138	2018	6035	LA	South Louisiana	22,448.50	(21,882.52)	565.98	20.00000000%	4,489.70	(3,923.72)	
G30301	3309187	2018	6035	LA	South Louisiana	178,060.00	(170,940.00)	7,120.00	20.00000000%	35,612.00	(28,492.00)	
G30301	3309231	2020	6035	LA	South Louisiana	2,551.69	(1,599.13)	952.56	20.00000000%	510.34	442.22	
G30301	3309245	2018	6035	LA	South Louisiana	8,279.53	(8,065.04)	214.49	20.00000000%	1,655.91	(1,441.42)	①
G30301	3309790	2018	6035	LA	South Louisiana	337.95	(326.15)	11.80	20.00000000%	67.59	(55.79)	
G30301	3310228	2018	6035	LA	South Louisiana	2,020.15	(1,916.82)	103.33	20.00000000%	404.03	(300.70)	
G30301	3310307	2018	6035	LA	South Louisiana	6,849.48	(6,415.54)	433.94	20.00000000%	1,369.90	(935.96)	
G30301	3310641	2018	6035	LA	South Louisiana	4,012.02	(3,695.81)	316.21	20.00000000%	802.40	(486.19)	
G30301	3311208	2018	6035	LA	South Louisiana	1,943.82	(1,707.18)	236.64	20.00000000%	388.76	(152.12)	
G30301	3311290	2019	6035	LA	South Louisiana	15,500.12	(11,295.88)	4,204.24	20.00000000%	3,100.02	1,104.22	
G30301	3311319	2018	6035	LA	South Louisiana	10,308.05	(9,160.69)	1,147.37	20.00000000%	2,061.61	(914.24)	①
G30301	3311349	2018	6035	LA	South Louisiana	4,466.52	(4,013.34)	453.18	20.00000000%	893.30	(440.12)	
G30301	3311368	2018	6035	LA	South Louisiana	6,130.35	(6,079.46)	50.89	20.00000000%	1,226.07	(1,175.18)	
G30301	3311745	2018	6035	LA	South Louisiana	10,748.14	(9,446.53)	1,301.61	20.00000000%	2,149.63	(848.02)	
G30301	3311819	2018	6035	LA	South Louisiana	24,308.80	(21,344.49)	2,964.31	20.00000000%	4,861.36	(1,899.05)	
G30301	3311849	2018	6035	LA	South Louisiana	36,486.85	(32,027.11)	4,459.74	20.00000000%	7,297.37	(2,837.63)	
G30301	3315839	2019	6035	LA	South Louisiana	3,352.73	(2,483.87)	868.86	20.00000000%	670.55	198.31	
G30301	3315887	2019	6035	LA	South Louisiana	16,701.60	(12,258.05)	4,443.55	20.00000000%	3,340.32	1,103.23	
G30301	3315915	2019	6035	LA	South Louisiana	8,988.59	(6,721.51)	2,267.08	20.00000000%	1,797.72	469.36	
G30301	3315928	2019	6035	LA	South Louisiana	415.42	(311.12)	104.30	20.00000000%	83.08	21.22	
G30301	3316691	2019	6035	LA	South Louisiana	10,218.54	(7,493.60)	2,724.94	20.00000000%	2,043.71	681.23	
G30301	3316719	2019	6035	LA	South Louisiana	7,787.06	(5,653.03)	2,134.03	20.00000000%	1,557.41	576.62	
G30301	3322614	2019	6035	LA	South Louisiana	121,733.96	(83,516.45)	38,217.51	20.00000000%	24,346.79	13,870.72	

CenterPoint Energy Entex
Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2023

Source: Depreciation Verify July 2023 schedule

Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant In Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV
G30301	3322644	2019	6035	LA	South Louisiana	267,916.76	(181,975.99)	85,942.77	20.00000000%	53,583.75	32,359.02
G30301	3327995	2020	6035	LA	South Louisiana	12,230.04	(7,846.51)	4,383.53	20.00000000%	2,446.01	1,937.52
G30301	3328095	2020	6035	LA	South Louisiana	5,707.42	(3,577.34)	2,130.08	20.00000000%	1,141.48	988.60
G30301	3328122	2020	6035	LA	South Louisiana	20,968.99	(13,280.36)	7,688.63	20.00000000%	4,193.80	3,494.83
G30301	3328141	2020	6035	LA	South Louisiana	6,289.99	(3,983.65)	2,306.33	20.00000000%	1,258.00	1,048.33
G30301	3328512	2020	6035	LA	South Louisiana	15,864.30	(9,782.99)	6,081.31	20.00000000%	3,172.86	2,908.45
G30301	3328569	2020	6035	LA	South Louisiana	514.58	(316.88)	197.70	20.00000000%	102.92	94.78
G30301	3328585	2020	6035	LA	South Louisiana	6,078.52	(3,748.41)	2,330.11	20.00000000%	1,215.70	1,114.41
G30301	3328630	2020	6035	LA	South Louisiana	13,713.72	(8,352.91)	5,360.81	20.00000000%	2,742.74	2,618.07
G30301	3328658	2020	6035	LA	South Louisiana	515.75	(318.06)	197.69	20.00000000%	103.15	94.54
G30301	3328767	2020	6035	LA	South Louisiana	8,603.94	(5,292.52)	3,311.42	20.00000000%	1,720.79	1,590.63
G30301	3329318	2018	6035	LA	South Louisiana	47,336.28	(41,831.67)	5,504.61	20.00000000%	9,467.26	(3,962.65)
G30301	3329325	2020	6035	LA	South Louisiana	13,286.25	(7,971.76)	5,314.49	20.00000000%	2,657.25	2,657.24
G30301	3330027	2020	6035	LA	South Louisiana	3,831.19	(2,234.85)	1,596.34	20.00000000%	766.24	830.10
G30301	3330587	2020	6035	LA	South Louisiana	4,800.63	(2,664.86)	2,135.77	20.00000000%	960.13	1,175.64
G30301	3330612	2020	6035	LA	South Louisiana	5,613.92	(3,729.50)	2,884.42	20.00000000%	1,322.78	1,561.64
G30301	3330707	2020	6035	LA	South Louisiana	5,515.52	(2,959.15)	2,556.37	20.00000000%	1,103.10	1,413.27
G30301	3331597	2020	6035	LA	South Louisiana	4,217.68	(2,225.53)	1,992.15	20.00000000%	843.54	1,148.61
G30301	3331609	2020	6035	LA	South Louisiana	4,856.75	(2,541.45)	2,315.30	20.00000000%	971.35	1,343.95
G30301	3332019	2020	6035	LA	South Louisiana	17,294.43	(8,773.01)	8,521.42	20.00000000%	3,458.89	5,062.53
G30301	3332080	2020	6035	LA	South Louisiana	5,254.13	(2,686.55)	2,567.58	20.00000000%	1,050.83	1,516.75
G30301	3332134	2020	6035	LA	South Louisiana	6,011.98	(3,074.29)	2,937.69	20.00000000%	1,202.40	1,735.29
G30301	3333003	2021	6035	LA	South Louisiana	1,162.42	(561.83)	600.59	20.00000000%	232.48	368.11
G30301	3333034	2021	6035	LA	South Louisiana	83,719.50	(39,069.10)	44,650.40	20.00000000%	16,743.90	27,906.50
G30301	3337082	2021	6035	LA	South Louisiana	1,182.34	(472.40)	709.94	20.00000000%	236.47	473.47
G30301	3346589	2021	6035	LA	South Louisiana	1,020,000.00	(323,000.00)	697,000.00	20.00000000%	204,000.00	493,000.00
G30301	3346761	2021	6035	LA	South Louisiana	32,739.03	(9,821.71)	22,917.32	20.00000000%	6,547.81	16,369.51
G30301	3347140	2021	6035	LA	South Louisiana	16,292.65	(4,831.12)	11,461.53	20.00000000%	3,258.53	8,203.00
G30301	3347166	2021	6035	LA	South Louisiana	25,611.24	(7,683.37)	17,927.87	20.00000000%	5,122.25	12,805.62
G30301	3347198	2021	6035	LA	South Louisiana	3,492.28	(1,047.68)	2,444.60	20.00000000%	698.46	1,746.14
G30301	3347199	2021	6035	LA	South Louisiana	3,903.14	(1,170.94)	2,732.20	20.00000000%	780.63	1,951.57
G30301	3347205	2021	6035	LA	South Louisiana	312,931.45	(93,879.44)	219,052.01	20.00000000%	62,586.29	156,465.72
G30301	3351934	2014	6035	LA	South Louisiana	15,935.58	(13,550.63)	2,384.95	20.00000000%	3,187.12	(802.17)
G30301	3351935	2014	6035	LA	South Louisiana	12,273.47	(10,436.60)	1,836.87	20.00000000%	2,454.69	(617.82)
G30301	3351936	2014	6035	LA	South Louisiana	6,723.14	(5,716.94)	1,006.20	20.00000000%	1,344.63	(338.43)
G30301	3351937	2014	6035	LA	South Louisiana	4,067.41	(3,391.70)	675.71	20.00000000%	813.48	(137.77)
G30301	3351938	2014	6035	LA	South Louisiana	8,914.30	(7,580.17)	1,334.13	20.00000000%	1,782.86	(448.73)
G30301	3351939	2014	6035	LA	South Louisiana	3,588.98	(3,051.86)	537.12	20.00000000%	717.80	(180.68)
G30301	3351940	2014	6035	LA	South Louisiana	8,120.71	(6,905.35)	1,215.36	20.00000000%	1,624.14	(408.78)
G30301	3351941	2014	6035	LA	South Louisiana	4,081.11	(3,470.33)	610.78	20.00000000%	816.22	(205.44)
G30301	3351942	2014	6035	LA	South Louisiana	5,530.81	(4,703.06)	827.75	20.00000000%	1,108.16	(278.41)
G30301	3351943	2014	6035	LA	South Louisiana	5,137.11	(4,368.29)	768.82	20.00000000%	1,027.42	(258.60)
G30301	3351944	2014	6035	LA	South Louisiana	5,938.93	(5,050.09)	888.84	20.00000000%	1,187.79	(298.95)
G30301	3351945	2015	6035	LA	South Louisiana	9,708.65	(7,814.34)	1,894.31	20.00000000%	1,941.73	(47.42)
G30301	3351946	2015	6035	LA	South Louisiana	2,489.95	(2,004.12)	485.83	20.00000000%	497.99	(12.16)
G30301	3351947	2015	6035	LA	South Louisiana	8,338.20	(6,494.70)	1,843.50	20.00000000%	1,667.64	175.86
G30301	3351948	2015	6035	LA	South Louisiana	15,326.24	(11,639.19)	3,687.05	20.00000000%	3,065.25	621.80
G30301	3351949	2015	6035	LA	South Louisiana	4,858.15	(3,689.43)	1,168.72	20.00000000%	971.63	197.09
G30301	3351950	2015	6035	LA	South Louisiana	8,702.47	(6,597.84)	2,104.63	20.00000000%	1,740.49	364.14
G30301	3351951	2015	6035	LA	South Louisiana	31,810.81	(24,158.05)	7,652.76	20.00000000%	6,362.16	1,290.60
G30301	3351952	2016	6035	LA	South Louisiana	8,435.64	(6,295.71)	2,139.93	20.00000000%	1,687.13	451.80
G30301	3351953	2016	6035	LA	South Louisiana	1,750.68	(1,306.78)	443.90	20.00000000%	350.14	93.76
G30301	3351954	2016	6035	LA	South Louisiana	6,859.84	(5,120.48)	1,739.36	20.00000000%	1,371.97	367.39
G30301	3351955	2016	6035	LA	South Louisiana	10,458.24	(7,534.83)	2,923.41	20.00000000%	2,091.65	831.76
G30301	3351956	2016	6035	LA	South Louisiana	39,986.67	(28,289.80)	11,696.87	20.00000000%	7,997.33	3,699.54
G30301	3351957	2016	6035	LA	South Louisiana	2,108.25	(1,491.55)	616.70	20.00000000%	421.65	195.05
G30301	3351958	2016	6035	LA	South Louisiana	11,115.93	(7,864.31)	3,251.62	20.00000000%	2,223.19	1,028.43
G30301	3351959	2016	6035	LA	South Louisiana	6,268.95	(4,435.16)	1,833.79	20.00000000%	1,253.79	580.00
G30301	3351960	2016	6035	LA	South Louisiana	3,172.74	(2,262.17)	910.57	20.00000000%	634.55	276.02
G30301	3351961	2016	6035	LA	South Louisiana	29,506.33	(20,683.55)	8,822.77	20.00000000%	5,901.27	2,921.50
G30301	3351963	2016	6035	LA	South Louisiana	47,510.57	(33,304.31)	14,206.26	20.00000000%	9,502.11	4,704.15
G30301	3351964	2016	6035	LA	South Louisiana	4,907.48	(3,440.08)	1,467.40	20.00000000%	981.50	485.90
G30301	3351965	2016	6035	LA	South Louisiana	8,157.72	(5,718.45)	2,439.27	20.00000000%	1,631.54	607.73
G30301	3351966	2017	6035	LA	South Louisiana	42,445.16	(28,600.91)	15,844.25	20.00000000%	8,489.03	7,355.22
G30301	3351967	2017	6035	LA	South Louisiana	1,005.53	(623.29)	382.24	20.00000000%	201.11	181.13
G30301	3351968	2016	6035	LA	South Louisiana	2,161.68	(1,621.27)	540.41	20.00000000%	432.34	108.07
G30301	3351969	2017	6035	LA	South Louisiana	3,607.14	(2,260.63)	1,346.51	20.00000000%	721.43	625.08
G30301	3351970	2015	6035	LA	South Louisiana	8,933.28	(6,332.84)	2,600.44	20.00000000%	1,786.66	813.78
G30301	3351971	2015	6035	LA	South Louisiana	7,619.35	(5,401.39)	2,217.96	20.00000000%	1,523.87	694.09
G30301	3351972	2015	6035	LA	South Louisiana	1,853.31	(1,313.82)	539.49	20.00000000%	370.66	168.83
G30301	3351973	2015	6035	LA	South Louisiana	4,357.98	(3,089.38)	1,268.60	20.00000000%	871.60	397.00
G30301	3351974	2015	6035	LA	South Louisiana	4,688.94	(3,324.02)	1,364.92	20.00000000%	937.79	427.13
G30301	3351975	2017	6035	LA	South Louisiana	6,762.70	(4,238.26)	2,524.44	20.00000000%	1,352.54	1,171.90
G30301	3351976	2017	6035	LA	South Louisiana	8,111.12	(6,416.68)	1,694.44	20.00000000%	1,622.22	72.22
G30301	3351977	2017	6035	LA	South Louisiana	976.03	(778.83)	197.20	20.00000000%	195.21	1.99
G30301	3351978	2018	6035	LA	South Louisiana	1,393.44	(749.21)	644.23	20.00000000%	278.59	365.54
G30301	3351979	2018	6035	LA	South Louisiana	5,988.34	(3,225.13)	2,773.21	20.00000000%	1,199.67	1,573.54
G30301	3351980	2018	6035	LA	South Louisiana	3,120.07	(1,955.39)	1,164.68	20.00000000%	624.01	540.67

CenterPoint Energy Entex
Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2023

Source: Depreciation Verify July 2023 schedule

Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant in Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV
G30301	3351981	2018	6035	LA	South Louisiana	1,253.21	(785.40)	467.81	20.00000000%	250.64	217.17
G30301	3351982	2018	6035	LA	South Louisiana	11,285.25	(6,995.32)	4,289.93	20.00000000%	2,257.05	2,032.88
G30301	3351983	2018	6035	LA	South Louisiana	971.45	(502.37)	469.08	20.00000000%	194.29	274.79
G30301	3351984	2018	6035	LA	South Louisiana	3,210.43	(1,990.02)	1,220.41	20.00000000%	642.09	578.32
G30301	3351985	2019	6035	LA	South Louisiana	12,169.72	(6,043.18)	6,126.54	20.00000000%	2,433.94	3,692.60
G30301	3351986	2019	6035	LA	South Louisiana	10,789.18	(5,357.65)	5,431.53	20.00000000%	2,157.84	3,273.69
G30301	3351987	2019	6035	LA	South Louisiana	3,567.23	(1,746.56)	1,820.27	20.00000000%	713.45	1,106.82
G30301	3351988	2019	6035	LA	South Louisiana	3,825.09	(1,775.30)	1,849.79	20.00000000%	725.02	1,124.77
G30301	3351989	2019	6035	LA	South Louisiana	3,939.60	(1,929.32)	2,010.28	20.00000000%	787.92	1,222.36
G30301	3351990	2019	6035	LA	South Louisiana	1,471.18	(720.48)	750.70	20.00000000%	294.24	456.46
G30301	3351991	2019	6035	LA	South Louisiana	9,333.75	(4,570.98)	4,762.77	20.00000000%	1,866.75	2,896.02
G30301	3351992	2019	6035	LA	South Louisiana	2,467.73	(1,208.51)	1,259.22	20.00000000%	493.65	765.67
G30301	3351993	2019	6035	LA	South Louisiana	925.95	(300.75)	625.20	20.00000000%	185.19	440.01
G30301	3351994	2019	6035	LA	South Louisiana	1,176.74	(576.28)	600.46	20.00000000%	235.35	365.11
G30301	3351995	2019	6035	LA	South Louisiana	2,844.39	(1,674.59)	1,169.80	20.00000000%	568.88	600.92
G30301	3351996	2019	6035	LA	South Louisiana	3,416.75	(1,532.86)	1,883.89	20.00000000%	683.35	1,200.54
G30301	3351997	2019	6035	LA	South Louisiana	417.01	(184.23)	232.78	20.00000000%	83.40	149.38
G30301	3351998	2019	6035	LA	South Louisiana	2,524.57	(1,098.02)	1,426.55	20.00000000%	504.91	921.64
G30301	3351999	2020	6035	LA	South Louisiana	7,868.35	(3,314.41)	4,553.94	20.00000000%	1,573.67	2,980.27
G30301	3352000	2020	6035	LA	South Louisiana	58,648.39	(24,302.93)	34,345.46	20.00000000%	11,729.68	22,615.78
G30301	3352001	2020	6035	LA	South Louisiana	2,881.27	(1,134.75)	1,746.52	20.00000000%	576.25	1,170.27
G30301	3352002	2020	6035	LA	South Louisiana	8,657.74	(3,350.42)	5,307.32	20.00000000%	1,731.55	3,575.77
G30301	3352003	2020	6035	LA	South Louisiana	6,910.50	(2,626.95)	4,283.55	20.00000000%	1,382.10	2,901.45
G30301	3352004	2020	6035	LA	South Louisiana	3,130.16	(1,189.89)	1,940.27	20.00000000%	626.03	1,314.24
G30301	3352005	2020	6035	LA	South Louisiana	4,054.10	(1,524.76)	2,529.34	20.00000000%	810.82	1,718.52
G30301	3352006	2020	6035	LA	South Louisiana	1,975.40	(750.92)	1,224.48	20.00000000%	395.08	829.40
G30301	3352007	2020	6035	LA	South Louisiana	48,956.05	(17,268.75)	31,687.30	20.00000000%	9,791.21	21,896.09
G30301	3352008	2020	6035	LA	South Louisiana	3,890.79	(1,372.44)	2,518.35	20.00000000%	778.16	1,740.19
G30301	3352009	2020	6035	LA	South Louisiana	1,902.69	(1,679.65)	223.04	20.00000000%	380.54	(157.50)
G30301	3352010	2020	6035	LA	South Louisiana	13,955.66	(1,636.86)	2,318.80	20.00000000%	2,791.13	(472.33)
G30301	3352011	2020	6035	LA	South Louisiana	2,550.45	(2,171.99)	378.46	20.00000000%	510.09	(131.63)
G30301	3352012	2020	6035	LA	South Louisiana	6,214.15	(6,212.22)	1.93	20.00000000%	1,242.83	(1,240.90)
G30301	3352013	2020	6035	LA	South Louisiana	187.65	(187.60)	0.05	20.00000000%	37.53	(37.48)
G30301	3352014	2020	6035	LA	South Louisiana	14,129.29	(14,124.89)	4.40	20.00000000%	2,825.86	(2,821.46)
G30301	3352015	2020	6035	LA	South Louisiana	12,164.41	(11,370.72)	793.69	20.00000000%	2,432.88	(1,639.19)
G30301	3352016	2020	6035	LA	South Louisiana	6,680.05	(6,155.30)	524.75	20.00000000%	1,336.01	(811.26)
G30301	3352017	2020	6035	LA	South Louisiana	259.88	(229.42)	30.46	20.00000000%	51.98	(21.52)
G30301	3352018	2020	6035	LA	South Louisiana	4,843.15	(4,181.22)	661.93	20.00000000%	968.63	(306.70)
G30301	3352019	2020	6035	LA	South Louisiana	8,725.19	(7,532.67)	1,192.52	20.00000000%	1,745.04	(552.52)
G30301	3352020	2020	6035	LA	South Louisiana	31,018.19	(26,778.78)	4,239.41	20.00000000%	6,203.64	(1,964.23)
G30301	3352021	2020	6035	LA	South Louisiana	6,635.58	(5,728.67)	906.91	20.00000000%	1,327.12	(420.21)
G30301	3352022	2020	6035	LA	South Louisiana	93.68	(80.67)	12.81	20.00000000%	18.74	(5.93)
G30301	3352023	2020	6035	LA	South Louisiana	22,702.43	(19,157.31)	3,545.12	20.00000000%	4,540.49	(995.37)
G30301	3352024	2020	6035	LA	South Louisiana	705.28	(595.15)	110.13	20.00000000%	141.06	(30.93)
G30301	3352025	2020	6035	LA	South Louisiana	4,457.89	(3,761.76)	696.13	20.00000000%	891.58	(195.45)
G30301	3352026	2020	6035	LA	South Louisiana	8,993.27	(7,588.92)	1,404.35	20.00000000%	1,798.65	(394.30)
G30301	3352027	2020	6035	LA	South Louisiana	13,977.44	(10,887.16)	3,090.28	20.00000000%	2,795.49	294.79
G30301	3352028	2020	6035	LA	South Louisiana	6,742.64	(5,251.91)	1,490.73	20.00000000%	1,348.53	142.20
G30301	3352029	2020	6035	LA	South Louisiana	6,786.14	(5,285.78)	1,500.36	20.00000000%	1,357.23	143.13
G30301	3352030	2020	6035	LA	South Louisiana	5,538.24	(4,313.79)	1,224.45	20.00000000%	1,107.65	116.80
G30301	3352031	2020	6035	LA	South Louisiana	70,474.41	(54,435.55)	16,038.86	20.00000000%	14,094.88	1,943.98
G30301	3352032	2020	6035	LA	South Louisiana	3,591.52	(2,774.15)	817.37	20.00000000%	718.30	99.07
G30301	3352033	2020	6035	LA	South Louisiana	8,039.59	(6,209.91)	1,829.68	20.00000000%	1,607.92	221.76
G30301	3352034	2020	6035	LA	South Louisiana	68,323.37	(51,229.24)	15,094.13	20.00000000%	13,264.67	1,829.46
G30301	3352035	2020	6035	LA	South Louisiana	2,112.14	(1,604.39)	507.75	20.00000000%	422.43	85.32
G30301	3352036	2020	6035	LA	South Louisiana	7,690.71	(5,840.55)	1,850.16	20.00000000%	1,538.14	312.02
G30301	3352037	2020	6035	LA	South Louisiana	14,172.15	(10,762.74)	3,409.41	20.00000000%	2,834.43	574.98
G30301	3352038	2020	6035	LA	South Louisiana	15,110.10	(11,475.05)	3,635.05	20.00000000%	3,022.02	613.03
G30301	3352039	2020	6035	LA	South Louisiana	20,364.60	(15,465.47)	4,899.13	20.00000000%	4,072.92	826.21
G30301	3352040	2020	6035	LA	South Louisiana	161,264.59	(122,469.00)	38,795.59	20.00000000%	32,252.92	6,542.67
G30301	3352041	2020	6035	LA	South Louisiana	20,553.27	(15,978.06)	4,575.21	20.00000000%	4,110.65	464.56
G30301	3352042	2020	6035	LA	South Louisiana	1,982.46	(1,541.16)	441.30	20.00000000%	396.49	44.81
G30301	3352043	2020	6035	LA	South Louisiana	2,369.82	(1,842.28)	527.54	20.00000000%	473.96	53.58
G30301	3352044	2020	6035	LA	South Louisiana	7,117.02	(4,460.32)	2,656.70	20.00000000%	1,423.40	1,233.30
G30301	3352045	2020	6035	LA	South Louisiana	2,941.88	(2,206.27)	735.61	20.00000000%	588.34	147.07
G30301	3352046	2020	6035	LA	South Louisiana	12,742.49	(7,985.87)	4,756.62	20.00000000%	2,548.50	2,208.12
G30301	3352047	2020	6035	LA	South Louisiana	1,405.65	(1,092.77)	312.88	20.00000000%	281.13	31.75
G30301	3352048	2020	6035	LA	South Louisiana	14,428.14	(9,042.29)	5,385.85	20.00000000%	2,885.63	2,500.22
G30301	3352049	2020	6035	LA	South Louisiana	4,240.68	(3,296.71)	943.97	20.00000000%	848.14	95.83
G30301	3352050	2020	6035	LA	South Louisiana	2,824.22	(2,195.54)	628.68	20.00000000%	564.84	63.84
G30301	3352051	2020	6035	LA	South Louisiana	2,258.76	(1,415.60)	843.16	20.00000000%	451.75	391.41
G30301	3352052	2020	6035	LA	South Louisiana	5,397.37	(3,818.95)	1,578.42	20.00000000%	1,079.47	498.95
G30301	3352053	2020	6035	LA	South Louisiana	1,986.88	(1,245.20)	741.68	20.00000000%	397.38	344.30
G30301	3352054	2020	6035	LA	South Louisiana	1,224.26	(943.35)	280.91	20.00000000%	244.85	36.06
G30301	3352055	2020	6035	LA	South Louisiana	21,100.76	(14,813.90)	6,286.86	20.00000000%	4,220.15	2,066.71
G30301	3352056	2020	6035	LA	South Louisiana	7,046.58	(5,477.99)	1,568.59	20.00000000%	1,409.32	159.27
G30301	3352057	2020	6035	LA	South Louisiana	21,921.72	(13,738.62)	8,183.10	20.00000000%	4,384.34	3,798.76
G30301	3352058	2020	6035	LA	South Louisiana	10,481.76	(6,569.06)	3,912.70	20.00000000%	2,096.35	1,816.35

CenterPoint Energy Entex
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Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant In Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV
G30301	3352091	2017	6035	LA	South Louisiana	8,707.86	(5,457.33)	3,250.53	20.00000000%	1,741.57	1,508.96
G30301	3352092	2017	6035	LA	South Louisiana	14,195.85	(8,896.73)	5,299.12	20.00000000%	2,839.17	2,459.95
G30301	3352093	2015	6035	LA	South Louisiana	15,900.61	(11,157.72)	4,742.89	20.00000000%	3,180.12	1,562.77
G30301	3352094	2017	6035	LA	South Louisiana	2,045.95	(1,268.21)	777.74	20.00000000%	409.19	368.55
G30301	3352095	2017	6035	LA	South Louisiana	2,547.75	(1,579.26)	968.49	20.00000000%	509.55	458.94
G30301	3352096	2017	6035	LA	South Louisiana	7,874.00	(4,934.73)	2,939.27	20.00000000%	1,574.80	1,364.47
G30301	3352097	2018	6035	LA	South Louisiana	15,295.19	(8,642.83)	6,652.36	20.00000000%	3,059.04	3,593.32
G30301	3352098	2018	6035	LA	South Louisiana	981.12	(547.68)	433.44	20.00000000%	196.22	237.22
G30301	3352099	2018	6035	LA	South Louisiana	2,404.59	(1,282.59)	1,122.00	20.00000000%	480.92	641.08
G30301	3352100	2018	6035	LA	South Louisiana	3,063.71	(1,710.22)	1,353.49	20.00000000%	612.74	740.75
G30301	3352101	2018	6035	LA	South Louisiana	4,166.34	(2,325.74)	1,840.60	20.00000000%	833.27	1,007.33
G30301	3352102	2020	6035	LA	South Louisiana	1,371.77	(568.45)	803.32	20.00000000%	274.35	528.97
G30301	3352103	2018	6035	LA	South Louisiana	5,854.92	(4,311.00)	1,543.92	20.00000000%	1,170.98	372.94
G30301	3352104	2018	6035	LA	South Louisiana	3,787.51	(2,373.69)	1,413.82	20.00000000%	757.50	656.32
G30301	3352105	2018	6035	LA	South Louisiana	4,586.01	(2,822.65)	1,663.36	20.00000000%	917.20	746.16
G30301	3352106	2018	6035	LA	South Louisiana	2,477.09	(1,739.05)	738.04	20.00000000%	495.42	242.62
G30301	3352107	2018	6035	LA	South Louisiana	2,414.84	(1,496.87)	917.97	20.00000000%	482.97	435.00
G30301	3352108	2018	6035	LA	South Louisiana	7,447.59	(3,902.33)	3,545.26	20.00000000%	1,489.52	2,055.74
G30301	3352109	2018	6035	LA	South Louisiana	2,834.01	(1,741.05)	1,092.95	20.00000000%	566.80	526.15
G30301	3352110	2018	6035	LA	South Louisiana	1,561.26	(959.16)	602.10	20.00000000%	312.25	289.85
G30301	3352111	2018	6035	LA	South Louisiana	1,056.70	(649.18)	407.52	20.00000000%	211.34	196.18
G30301	3352112	2018	6035	LA	South Louisiana	1,143.26	(591.21)	552.05	20.00000000%	228.65	323.40
G30301	3352113	2018	6035	LA	South Louisiana	5,635.72	(2,914.36)	2,721.36	20.00000000%	1,127.14	1,594.22
G30301	3352114	2018	6035	LA	South Louisiana	11,881.50	(8,867.03)	3,014.47	20.00000000%	2,376.30	638.17
G30301	3352115	2019	6035	LA	South Louisiana	468.50	(210.92)	257.58	20.00000000%	93.70	163.88
G30301	3352116	2018	6035	LA	South Louisiana	4,926.39	(2,547.56)	2,378.83	20.00000000%	985.28	1,393.55
G30301	3352117	2018	6035	LA	South Louisiana	7,960.01	(4,116.30)	3,843.71	20.00000000%	1,592.00	2,251.71
G30301	3352118	2018	6035	LA	South Louisiana	1,395.26	(721.53)	673.73	20.00000000%	279.05	394.68
G30301	3352119	2016	6035	LA	South Louisiana	45,596.66	(32,948.28)	12,648.38	20.00000000%	9,119.33	3,529.05
G30301	3352120	2017	6035	LA	South Louisiana	60,985.66	(39,058.53)	21,930.13	20.00000000%	12,197.33	9,732.80
G30301	3352121	2018	6035	LA	South Louisiana	37,723.64	(21,058.06)	16,665.58	20.00000000%	7,544.73	9,120.85
G30301	3352122	2018	6035	LA	South Louisiana	7,900.12	(4,085.33)	3,814.79	20.00000000%	1,580.02	2,324.77
G30301	3352123	2018	6035	LA	South Louisiana	4,042.85	(2,090.66)	1,952.19	20.00000000%	808.57	1,143.62
G30301	3352124	2018	6035	LA	South Louisiana	18,130.70	(9,375.81)	8,754.89	20.00000000%	3,626.14	5,128.75
G30301	3352125	2019	6035	LA	South Louisiana	736.73	(370.89)	365.84	20.00000000%	147.35	218.49
G30301	3352126	2019	6035	LA	South Louisiana	2,749.45	(1,346.49)	1,402.96	20.00000000%	549.89	853.07
G30301	3352127	2019	6035	LA	South Louisiana	3,362.39	(1,646.65)	1,715.74	20.00000000%	672.48	1,043.26
G30301	3352128	2019	6035	LA	South Louisiana	6,416.67	(3,142.41)	3,274.26	20.00000000%	1,283.33	1,990.93
G30301	3352129	2019	6035	LA	South Louisiana	9,776.14	(4,653.71)	5,122.43	20.00000000%	1,955.23	3,167.20
G30301	3352130	2019	6035	LA	South Louisiana	39,463.49	(17,974.80)	21,488.69	20.00000000%	7,892.70	13,595.99
G30301	3352131	2019	6035	LA	South Louisiana	118,398.81	(55,550.12)	62,848.69	20.00000000%	23,679.76	39,168.93
G30301	3352132	2019	6035	LA	South Louisiana	8,137.42	(3,548.27)	4,589.15	20.00000000%	1,627.48	2,961.67
G30301	3352133	2019	6035	LA	South Louisiana	37,952.36	(16,506.67)	21,445.69	20.00000000%	7,590.47	13,855.22
G30301	3352134	2020	6035	LA	South Louisiana	3,102.27	(1,264.29)	1,837.98	20.00000000%	620.45	1,217.53
G30301	3352135	2020	6035	LA	South Louisiana	7,985.60	(3,254.41)	4,731.19	20.00000000%	1,597.12	3,134.07
G30301	3352136	2020	6035	LA	South Louisiana	631.83	(257.48)	374.35	20.00000000%	126.37	247.98
G30301	3352137	2020	6035	LA	South Louisiana	1,010.90	(411.98)	598.92	20.00000000%	202.18	396.74
G30301	3352138	2020	6035	LA	South Louisiana	2,124.72	(851.34)	1,273.38	20.00000000%	424.94	848.44
G30301	3352139	2020	6035	LA	South Louisiana	393,066.26	(154,803.49)	238,262.77	20.00000000%	78,613.25	159,649.52
G30301	3352140	2020	6035	LA	South Louisiana	2,964.40	(1,174.90)	1,789.50	20.00000000%	592.68	1,196.62
G30301	3352141	2020	6035	LA	South Louisiana	6,281.66	(2,473.95)	3,807.71	20.00000000%	1,256.33	2,551.38
G30301	3352142	2020	6035	LA	South Louisiana	4,316.97	(1,700.18)	2,616.79	20.00000000%	863.39	1,753.40
G30301	3352143	2020	6035	LA	South Louisiana	8,991.03	(3,540.98)	5,450.05	20.00000000%	1,798.21	3,651.84
G30301	3352144	2020	6035	LA	South Louisiana	10,382.47	(4,088.99)	6,293.48	20.00000000%	2,076.49	4,216.99
G30301	3352145	2020	6035	LA	South Louisiana	10,455.62	(4,117.79)	6,337.83	20.00000000%	2,091.12	4,246.71
G30301	3352146	2020	6035	LA	South Louisiana	14,289.92	(5,627.88)	8,662.04	20.00000000%	2,857.98	5,804.06
G30301	3352147	2020	6035	LA	South Louisiana	10,792.96	(4,250.65)	6,542.31	20.00000000%	2,158.59	4,383.72
G30301	3352148	2020	6035	LA	South Louisiana	16,005.98	(6,303.73)	9,702.25	20.00000000%	3,201.20	6,501.05
G30301	3352149	2020	6035	LA	South Louisiana	5,762.25	(2,259.38)	3,492.87	20.00000000%	1,152.45	2,340.42
G30301	3352150	2020	6035	LA	South Louisiana	13,248.09	(5,216.78)	8,029.31	20.00000000%	2,649.22	5,380.09
G30301	3352151	2020	6035	LA	South Louisiana	6,112.68	(2,407.39)	3,705.29	20.00000000%	1,222.54	2,482.75
G30301	3352152	2020	6035	LA	South Louisiana	7,532.96	(2,966.75)	4,566.21	20.00000000%	1,508.59	3,059.62
G30301	3352153	2020	6035	LA	South Louisiana	5,408.99	(2,129.47)	3,279.52	20.00000000%	1,081.40	2,196.12
G30301	3352154	2020	6035	LA	South Louisiana	5,669.65	(2,232.92)	3,436.73	20.00000000%	1,133.93	2,302.80
G30301	3352155	2020	6035	LA	South Louisiana	2,955.03	(1,163.79)	1,791.24	20.00000000%	591.01	1,200.23
G30301	3352156	2020	6035	LA	South Louisiana	22,359.87	(8,806.12)	13,553.75	20.00000000%	4,471.97	9,081.78
G30301	3352157	2020	6035	LA	South Louisiana	16,421.91	(6,467.54)	9,954.37	20.00000000%	3,284.38	6,669.99
G30301	3352158	2020	6035	LA	South Louisiana	8,983.80	(3,538.14)	5,445.66	20.00000000%	1,766.76	3,648.90
G30301	3352159	2020	6035	LA	South Louisiana	4,739.27	(1,866.49)	2,872.78	20.00000000%	947.85	1,924.93
G30301	3352160	2020	6035	LA	South Louisiana	4,416.39	(1,739.34)	2,677.05	20.00000000%	883.28	1,793.77
G30301	3352161	2020	6035	LA	South Louisiana	3,088.00	(1,216.16)	1,871.84	20.00000000%	617.60	1,254.24
G30301	3352162	2020	6035	LA	South Louisiana	2,686.41	(1,058.00)	1,628.41	20.00000000%	537.28	1,091.13
G30301	3352163	2020	6035	LA	South Louisiana	2,760.74	(1,087.28)	1,673.46	20.00000000%	552.15	1,121.31
G30301	3352164	2020	6035	LA	South Louisiana	22,310.55	(8,786.70)	13,523.85	20.00000000%	4,462.11	9,061.74
G30301	3352165	2020	6035	LA	South Louisiana	510.72	(197.64)	313.08	20.00000000%	102.14	210.94
G30301	3352166	2020	6035	LA	South Louisiana	2,160.39	(825.15)	1,335.24	20.00000000%	432.08	903.16
G30301	3352167	2020	6035	LA	South Louisiana	9,466.48	(3,663.40)	5,803.08	20.00000000%	1,893.30	3,909.78
G30301	3352168	2020	6035	LA	South Louisiana	23,696.06	(9,170.06)	14,526.00	20.00000000%	4,739.21	9,786.79

CenterPoint Energy Entex
Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2023

Source: Depreciation Verify July 2023 schedule

Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant in Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV
G30301	3352169	2020	6035	LA	South Louisiana	25,715.99	(9,773.90)	15,942.09	20.00000000%	5,143.20	10,798.89
G30301	3352170	2020	6035	LA	South Louisiana	2,954.05	(1,122.95)	1,831.10	20.00000000%	590.81	1,240.29
G30301	3352171	2020	6035	LA	South Louisiana	10,532.98	(4,003.98)	6,529.00	20.00000000%	2,106.60	4,422.40
G30301	3352172	2020	6035	LA	South Louisiana	550.16	(209.13)	341.03	20.00000000%	110.03	231.00
G30301	3352173	2020	6035	LA	South Louisiana	5,024.73	(1,910.09)	3,114.64	20.00000000%	1,004.95	2,109.69
G30301	3352174	2020	6035	LA	South Louisiana	4,738.28	(1,768.74)	2,969.54	20.00000000%	947.66	2,021.88
G30301	3352175	2020	6035	LA	South Louisiana	2,456.22	(915.38)	1,540.84	20.00000000%	491.24	1,049.60
G30301	3352176	2020	6035	LA	South Louisiana	7,141.80	(2,665.99)	4,475.81	20.00000000%	1,428.36	3,047.45
G30301	3352177	2020	6035	LA	South Louisiana	5,622.44	(1,983.26)	3,639.18	20.00000000%	1,124.49	2,514.69
G30301	3352178	2020	6035	LA	South Louisiana	7,051.14	(2,487.22)	4,563.92	20.00000000%	1,410.23	3,153.69
G30301	3352179	2020	6035	LA	South Louisiana	6,066.13	(2,139.77)	3,926.36	20.00000000%	1,213.23	2,713.13
G30301	3352180	2020	6035	LA	South Louisiana	1,971.64	(695.47)	1,276.17	20.00000000%	394.33	881.84
G30301	3352181	2020	6035	LA	South Louisiana	2,422.17	(854.40)	1,567.77	20.00000000%	484.43	1,083.34
G30301	3352182	2020	6035	LA	South Louisiana	8,044.49	(2,837.61)	5,206.88	20.00000000%	1,608.90	3,597.98
G30301	3352183	2017	6035	LA	South Louisiana	6,750.21	(4,692.77)	2,057.44	20.00000000%	1,350.04	707.40
G30301	3352184	2017	6035	LA	South Louisiana	5,478.01	(3,433.13)	2,044.88	20.00000000%	1,095.60	949.28
G30301	3352185	2020	6035	LA	South Louisiana	21,426.47	(8,421.56)	13,004.91	20.00000000%	4,285.29	8,719.62
G30301	3352186	2020	6035	LA	South Louisiana	4,842.46	(1,873.97)	2,968.49	20.00000000%	968.49	2,000.00
G30301	3352187	2020	6035	LA	South Louisiana	44,404.85	(17,184.08)	27,220.77	20.00000000%	8,880.97	18,339.80
G30301	3352188	2016	6035	LA	South Louisiana	14,760.26	(11,209.37)	3,550.89	20.00000000%	2,952.05	598.84
G30301	3352189	2016	6035	LA	South Louisiana	67,432.61	(47,707.28)	19,725.33	20.00000000%	13,486.52	6,238.81
G30301	3352190	2016	6035	LA	South Louisiana	19,036.25	(13,345.74)	5,690.51	20.00000000%	3,807.25	1,883.26
G30301	3352191	2015	6035	LA	South Louisiana	2,042.08	(1,590.59)	451.49	20.00000000%	408.42	43.07
G30301	3352192	2015	6035	LA	South Louisiana	8,998.45	(7,007.43)	1,991.02	20.00000000%	1,789.29	189.73
G30301	3352193	2015	6035	LA	South Louisiana	55,267.72	(41,971.91)	13,295.81	20.00000000%	11,053.54	2,242.27
G30301	3352194	2015	6035	LA	South Louisiana	9,407.33	(7,266.10)	2,141.23	20.00000000%	1,881.47	259.76
G30301	3352195	2015	6035	LA	South Louisiana	5,167.49	(4,158.76)	1,008.73	20.00000000%	1,033.50	(24.77) ①
G30301	3352196	2018	6035	LA	South Louisiana	3,354.04	(1,734.45)	1,619.59	20.00000000%	670.81	948.78
G30301	3352197	2020	6035	LA	South Louisiana	5,513.78	(2,180.77)	3,333.01	20.00000000%	1,102.76	2,230.25
G30301	3352198	2020	6035	LA	South Louisiana	2,984.23	(1,175.29)	1,808.94	20.00000000%	596.85	1,212.09
G30301	3356733	2022	6035	LA	South Louisiana	60,491.51	(10,081.92)	50,409.59	20.00000000%	12,098.30	38,311.29
G30301	3356759	2022	6035	LA	South Louisiana	24,453.41	(4,075.57)	20,377.84	20.00000000%	4,890.68	15,487.16
G30301	3356800	2022	6035	LA	South Louisiana	13,890.69	(2,315.12)	11,575.57	20.00000000%	2,778.14	8,797.43
G30301	3356854	2022	6035	LA	South Louisiana	24,153.48	(4,025.58)	20,127.90	20.00000000%	4,830.70	15,297.20
G30301	3356888	2022	6035	LA	South Louisiana	5,450.09	(908.35)	4,541.74	20.00000000%	1,090.02	3,451.72
G30301	3356960	2022	6035	LA	South Louisiana	6,912.64	(1,036.89)	5,875.75	20.00000000%	1,382.53	4,493.22
G30301	3356975	2022	6035	LA	South Louisiana	11,881.10	(1,782.17)	10,098.93	20.00000000%	2,376.22	7,722.71
G30301	3356985	2022	6035	LA	South Louisiana	21,210.62	(3,181.59)	18,029.03	20.00000000%	4,242.12	13,786.91
G30301	3358250	2022	6035	LA	South Louisiana	565.32	(65.95)	499.37	20.00000000%	113.06	386.31
G30301	3358331	2022	6035	LA	South Louisiana	8,569.74	(999.80)	7,569.94	20.00000000%	1,713.95	5,855.99
G30301	3358341	2022	6035	LA	South Louisiana	2,786.54	(325.09)	2,461.45	20.00000000%	557.31	1,904.14
G30301	3358359	2022	6035	LA	South Louisiana	3,732.36	(435.45)	3,296.91	20.00000000%	746.47	2,550.44
G30301	3358368	2022	6035	LA	South Louisiana	4,640.34	(541.37)	4,098.97	20.00000000%	928.07	3,170.90
G30301	3358380	2022	6035	LA	South Louisiana	2,131.86	(248.72)	1,883.14	20.00000000%	426.37	1,456.77
G30301	3358475	2022	6035	LA	South Louisiana	2,463.09	(246.31)	2,216.78	20.00000000%	492.62	1,724.16
G30301	3358622	2022	6035	LA	South Louisiana	20,755.07	(2,075.51)	18,679.56	20.00000000%	4,151.01	14,528.55
G30301	3358679	2022	6035	LA	South Louisiana	2,330.14	(233.01)	2,097.13	20.00000000%	466.03	1,631.10
G30301	3358704	2022	6035	LA	South Louisiana	11,832.57	(1,183.26)	10,649.31	20.00000000%	2,366.51	8,282.80
G30301	3358723	2022	6035	LA	South Louisiana	2,684.82	(268.48)	2,416.34	20.00000000%	536.96	1,879.38
G30301	3358728	2022	6035	LA	South Louisiana	1,057.34	(105.73)	951.61	20.00000000%	211.47	740.14
G30301	3358743	2022	6035	LA	South Louisiana	46,863.33	(4,686.33)	42,177.00	20.00000000%	9,372.67	32,804.33
G30301	3358751	2022	6035	LA	South Louisiana	28,118.58	(2,811.85)	25,306.72	20.00000000%	5,623.72	19,683.00
G30301	3359144	2022	6035	LA	South Louisiana	2,433.53	(243.35)	2,190.18	20.00000000%	486.71	1,703.47
G30301	3359197	2022	6035	LA	South Louisiana	12,954.95	(1,295.50)	11,659.45	20.00000000%	2,590.99	9,068.46
G30301	3359215	2022	6035	LA	South Louisiana	10,162.70	(1,016.27)	9,146.43	20.00000000%	2,032.54	7,113.89
G30301	3359230	2022	6035	LA	South Louisiana	6,104.44	(610.44)	5,494.00	20.00000000%	1,220.89	4,273.11
G30301	3359242	2022	6035	LA	South Louisiana	5,519.22	(551.92)	4,967.30	20.00000000%	1,103.84	3,863.46
G30301	3359253	2022	6035	LA	South Louisiana	5,380.60	(538.06)	4,842.54	20.00000000%	1,076.12	3,766.42
G30301	3359319	2022	6035	LA	South Louisiana	314,221.27	(31,422.13)	282,799.14	20.00000000%	62,844.25	219,954.89
G30301	3359335	2022	6035	LA	South Louisiana	15,410.50	(1,541.05)	13,869.45	20.00000000%	3,082.10	10,787.35
G30301	3359365	2022	6035	LA	South Louisiana	1,774.22	(177.42)	1,596.80	20.00000000%	354.84	1,241.96
G30301	3359402	2022	6035	LA	South Louisiana	6,024.92	(602.49)	5,422.43	20.00000000%	1,204.98	4,217.45
G30301	3359471	2022	6035	LA	South Louisiana	7,535.69	(753.57)	6,782.12	20.00000000%	1,507.14	5,274.98
G30301	3359478	2022	6035	LA	South Louisiana	3,389.72	(338.97)	3,050.75	20.00000000%	677.94	2,372.81
G30301	3359561	2022	6035	LA	South Louisiana	2,420.56	(242.06)	2,178.50	20.00000000%	484.11	1,694.39
G30301	3359979	2023	6035	LA	South Louisiana	162,495.65	(13,541.30)	148,954.35	20.00000000%	32,499.13	116,455.22
G30301	3360602	2023	6035	LA	South Louisiana	2,258.91	(113.00)	2,145.91	20.00000000%	451.98	1,694.93
G30301	3360675	2023	6035	LA	South Louisiana	20,156.73	(1,008.15)	19,148.58	20.00000000%	4,031.35	15,117.23
G30301	3360692	2023	6035	LA	South Louisiana	5,578.92	(278.95)	5,299.97	20.00000000%	1,115.78	4,184.19
G30301	3360705	2023	6035	LA	South Louisiana	6,330.01	(316.50)	6,013.51	20.00000000%	1,266.00	4,747.51

CenterPoint Energy Entex
Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2023

Source: Depreciation Verify July 2023 schedule

Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant in Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV
G30301	3360749	2023	6035	LA	South Louisiana	3,055.43	(152.77)	2,902.66	20.00000000%	611.09	2,291.57
G30301	3360813	2023	6035	LA	South Louisiana	7,690.36	(384.52)	7,305.84	20.00000000%	1,538.07	5,767.77
G30301	3360838	2023	6035	LA	South Louisiana	3,239.11	(161.96)	3,077.15	20.00000000%	647.82	2,429.33
G30301	3360861	2023	6035	LA	South Louisiana	2,123.86	(106.19)	2,017.67	20.00000000%	424.77	1,592.90
G30301	3361242	2023	6035	LA	South Louisiana	2,588.52	(86.28)	2,502.24	20.00000000%	517.70	1,984.54
G30301	3361254	2023	6035	LA	South Louisiana	78,144.33	(2,604.81)	75,539.52	20.00000000%	15,628.87	59,910.65
						6,937,876.44	(3,585,539.26)	3,352,337.18		1,284,546.44	

Adjustment amount $\Sigma \ominus$ (66,611.36)

Adjusted amortization amount 1,217,935.06 $\ominus$

G30301	3361231	2023	6050	LA	South Louisiana	14,195.55	(473.19)	13,722.36	20.00000000%	2,839.11	10,883.25
G30301	3361621	2023	6050	LA	South Louisiana	10,957.55	(182.63)	10,774.92	20.00000000%	2,191.51	8,583.41
G30301	3361709	2023	6050	LA	South Louisiana	7,390.29	(123.17)	7,267.12	20.00000000%	1,478.06	5,789.06
G30301	3361743	2023	6050	LA	South Louisiana	2,364.88	(39.41)	2,325.47	20.00000000%	472.98	1,852.49
G30301	3361754	2023	6050	LA	South Louisiana	9,008.81	(150.15)	8,858.66	20.00000000%	1,801.76	7,056.90
G30301	3361766	2023	6050	LA	South Louisiana	5,485.50	(91.43)	5,394.07	20.00000000%	1,097.10	4,296.97
G30301	3361777	2023	6050	LA	South Louisiana	4,049.63	(67.49)	3,982.14	20.00000000%	809.93	3,172.21
G30301	3361788	2023	6050	LA	South Louisiana	3,219.22	(53.65)	3,165.57	20.00000000%	643.84	2,521.73
G30301	3361956	2023	6050	LA	South Louisiana	1,838.20	-	1,838.20	20.00000000%	367.64	1,470.56
G30301	3362890	2023	6050	LA	South Louisiana	10,353.57	-	10,353.57	20.00000000%	2,070.71	8,282.86
G30301	3362963	2023	6050	LA	South Louisiana	135,600.39	-	135,600.39	20.00000000%	27,120.08	108,480.31
						204,463.59	(1,181.12)	203,282.47		40,892.72	

Adjustment amount -

No adjustment needed

G30301	2776987	2013	6060	LA	South Louisiana	20,211.83	(18,487.63)	1,724.20	10.00000000%	2,021.18	(296.98) $\oplus$
G30301	2776987	2014	6060	LA	South Louisiana	11,747.16	(11,096.50)	650.66	10.00000000%	1,174.72	(524.06) $\oplus$
G30301	3259835	2015	6060	LA	South Louisiana	107,218.71	(80,439.93)	26,778.78	10.00000000%	10,721.87	16,056.91
G30301	3291566	2016	6060	LA	South Louisiana	7,834.77	(5,092.62)	2,742.15	10.00000000%	783.48	1,958.67
G30301	3292379	2016	6060	LA	South Louisiana	3,821.81	(2,484.36)	1,337.45	10.00000000%	382.18	955.27
G30301	3292379	2016	6060	LA	South Louisiana	7,998.93	(3,999.45)	3,999.48	10.00000000%	799.89	3,199.59
G30301	3292380	2016	6060	LA	South Louisiana	3,197.06	(2,078.40)	1,118.66	10.00000000%	319.71	798.95
G30301	3292381	2016	6060	LA	South Louisiana	17,282.96	(11,235.58)	6,047.38	10.00000000%	1,728.30	4,319.08
G30301	3322574	2019	6060	LA	South Louisiana	286,355.40	(100,851.34)	185,504.06	10.00000000%	28,635.54	156,868.52
G30301	3330461	2019	6060	LA	South Louisiana	595,989.17	(237,167.05)	358,822.12	10.00000000%	59,598.92	299,223.20
G30301	3330873	2020	6060	LA	South Louisiana	2,705.40	(743.98)	1,961.42	10.00000000%	270.54	1,690.88
G30301	3332166	2020	6060	LA	South Louisiana	15,681.79	(4,051.13)	11,630.66	10.00000000%	1,568.18	10,062.48
G30301	3332318	2020	6060	LA	South Louisiana	4,753.11	(1,188.28)	3,564.83	10.00000000%	475.31	3,089.52
G30301	3332929	2021	6060	LA	South Louisiana	12,952.23	(3,130.12)	9,822.11	10.00000000%	1,295.22	8,526.89
G30301	3345053	2021	6060	LA	South Louisiana	61,392.96	(9,208.95)	52,184.01	10.00000000%	6,139.30	46,044.71
G30301	3346699	2021	6060	LA	South Louisiana	24,835.86	(3,725.38)	21,110.48	10.00000000%	2,483.59	18,626.89
G30301	3346721	2021	6060	LA	South Louisiana	9,745.56	(1,461.84)	8,283.72	10.00000000%	974.56	7,309.16
G30301	3356652	2022	6060	LA	South Louisiana	13,860.57	(1,183.58)	12,676.99	10.00000000%	1,386.06	11,290.93
G30301	3356922	2022	6060	LA	South Louisiana	22,770.53	(1,897.55)	20,872.98	10.00000000%	2,277.05	18,595.93
G30301	3358263	2022	6060	LA	South Louisiana	3,431.92	(200.20)	3,231.72	10.00000000%	343.19	2,888.53
G30301	3358275	2022	6060	LA	South Louisiana	1,445.85	(84.34)	1,361.51	10.00000000%	144.59	1,216.93
G30301	3358313	2022	6060	LA	South Louisiana	1,731.46	(101.00)	1,630.46	10.00000000%	173.15	1,457.31
G30301	3358397	2022	6060	LA	South Louisiana	10,117.74	(505.89)	9,611.85	10.00000000%	1,011.77	8,600.08
G30301	3358444	2022	6060	LA	South Louisiana	13,287.20	(664.36)	12,622.84	10.00000000%	1,328.72	11,294.12
G30301	3358505	2022	6060	LA	South Louisiana	4,417.57	(220.88)	4,196.69	10.00000000%	441.76	3,754.93
G30301	3358521	2022	6060	LA	South Louisiana	3,756.65	(187.83)	3,568.82	10.00000000%	375.67	3,193.16
G30301	3358593	2022	6060	LA	South Louisiana	293.55	(14.68)	278.87	10.00000000%	29.36	249.52
G30301	3358633	2022	6060	LA	South Louisiana	255.12	(12.76)	242.36	10.00000000%	25.51	216.85
G30301	3358647	2022	6060	LA	South Louisiana	3,433.23	(171.66)	3,261.57	10.00000000%	343.32	2,918.25
G30301	3358688	2022	6060	LA	South Louisiana	514.24	(25.71)	488.53	10.00000000%	51.42	437.11
G30301	3358990	2022	6060	LA	South Louisiana	1,250.95	(62.55)	1,188.40	10.00000000%	125.10	1,063.31
G30301	3359127	2022	6060	LA	South Louisiana	1,583.93	(79.20)	1,504.73	10.00000000%	158.39	1,346.34
G30301	3359353	2022	6060	LA	South Louisiana	4,048.95	(202.45)	3,846.50	10.00000000%	404.90	3,441.61
G30301	3359379	2022	6060	LA	South Louisiana	12,074.80	(603.74)	11,471.06	10.00000000%	1,207.48	10,263.58
G30301	3359422	2022	6060	LA	South Louisiana	3,742.62	(187.13)	3,555.49	10.00000000%	374.26	3,181.23
G30301	3359499	2022	6060	LA	South Louisiana	4,109.64	(205.48)	3,904.16	10.00000000%	410.96	3,493.20
G30301	3360680	2023	6060	LA	South Louisiana	8,842.77	(221.07)	8,621.70	10.00000000%	884.28	7,737.42
G30301	3361531	2023	6060	LA	South Louisiana	5,407.03	(45.06)	5,361.97	10.00000000%	540.70	4,821.27
G30301	3361558	2023	6060	LA	South Louisiana	10,173.67	(84.78)	10,088.89	10.00000000%	1,017.37	9,071.52
G30301	3361686	2023	6060	LA	South Louisiana	4,232.07	(35.27)	4,196.80	10.00000000%	423.21	3,773.59
G30301	3361723	2023	6060	LA	South Louisiana	7,070.23	(58.92)	7,011.31	10.00000000%	707.02	6,304.29
G30301	3361809	2023	6060	LA	South Louisiana	1,481.05	(12.34)	1,468.71	10.00000000%	148.11	1,320.61
G30301	3361820	2023	6060	LA	South Louisiana	4,080.73	(34.01)	4,046.72	10.00000000%	408.07	3,638.65
G30301	3361830	2023	6060	LA	South Louisiana	1,523.85	(12.70)	1,511.15	10.00000000%	152.39	1,358.77
G30301	3361843	2023	6060	LA	South Louisiana	4,427.98	(36.90)	4,391.08	10.00000000%	442.80	3,948.28

CenterPoint Energy Entex
Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2023

Source: Depreciation Verify July 2023 schedule

Asset Class	Asset Number	Vintage	Sub	State Code	Description	Plant In Service as of June 30, 2023	Accumulated Reserve as of June 30, 2023	Net Book Value as of June 30, 2023	Dep Rate	Annualized Amortization	Estimated NBV
G30301	3361971	2023	6060	LA	South Louisiana	5,808.26	-	5,808.26	10.00000000%	580.83	5,227.43
G30301	3362032	2023	6060	LA	South Louisiana	16,010.79	-	16,010.79	10.00000000%	1,601.08	14,409.71
G30301	3362043	2023	6060	LA	South Louisiana	10,735.20	-	10,735.20	10.00000000%	1,073.52	9,661.68
G30301	3363001	2023	6060	LA	South Louisiana	1,590.00	-	1,590.00	10.00000000%	159.00	1,431.00
G30301	3363021	2023	6060	LA	South Louisiana	2,965.42	-	2,965.42	10.00000000%	296.54	2,668.88
						1,384,200.28	(503,594.58)	880,605.70		138,420.03	
Adjustment amount $\Sigma \textcircled{2}$										(821.04)	
Adjusted amortization amount										137,598.99 $\textcircled{1}$	
G39002	236071	2021	7225	LA	South Louisiana	6,502.11	-	6,502.11	0.00000000%	-	6,502.11
G39002	3337891	2021	7225	LA	South Louisiana	6,480.00	-	6,480.00	0.00000000%	-	6,480.00
G39002	3360774	2023	7225	LA	South Louisiana	7,400.00	-	7,400.00	0.00000000%	-	7,400.00
G39002	652331	0	7225	LA	South Louisiana	201,268.30	(196,881.32)	4,386.98	6.28270000%	12,645.08	(8,258.10) $\textcircled{3}$
G39002	236071	2016	7225	LA	South Louisiana	206.00	(138.90)	67.10	9.09090000%	18.73	48.37
G39002	3359279	2022	7225	LA	South Louisiana	4,679.64	(406.93)	4,272.71	17.39130000%	813.85	3,458.86
G39002	3365143	2023	7225	LA	South Louisiana	1,013.51	-	1,013.51	17.39130000%	176.26	837.25
						227,549.56	(197,427.15)	30,122.41		13,653.92	
Adjustment amount $\Sigma \textcircled{3}$										(8,258.10)	
Adjusted amortization amount										5,395.82 $\textcircled{1}$	
G30301	2591113	2013	6060	GEN	GENERAL	105,979.99	(105,979.99)	-	0.00000000%	-	-
G30301	2591122	2013	6060	GEN	GENERAL	67,211.05	(67,211.05)	-	0.00000000%	-	-
G30301	2591123	2013	6060	GEN	GENERAL	194,621.63	(194,621.63)	-	0.00000000%	-	-
G30301	2607354	2013	6060	GEN	GENERAL	1,823,337.65	(1,823,337.65)	-	0.00000000%	-	-
						2,191,150.32	(2,191,150.32)	-		-	-
These assets are fully amortized - adjusted amort amount											-

[A] Negative asset due to Contribution in Aid of Construction (CIAC)

To:
 $\textcircled{3}$ Worksheet Adjustment 2023