



**ANNUAL EARNINGS MONITORING REPORT**

**OF THE**

**HOUSTON AND TEXAS COAST DIVISIONS  
CENTERPOINT ENERGY RESOURCES CORP.  
d/b/a CENTERPOINT ENERGY ENTEx AND CENTERPOINT ENERGY TEXAS GAS**

**TO THE**

**RAILROAD COMMISSION OF TEXAS**

**FOR THE**

**Twelve Month Period Ending December 31, 2020**

Check one:

This is an original submission [ X ]

This is a revised submission [ ]

Date of submission : March 4, 2021

CenterPoint Energy  
Houston and Texas Coast Divisions  
Earnings Monitoring Report  
For The Year Ended December 2020

Line No.	Description	FERC	Year Ended 12/31/2020	Adjustments	Adjusted Year Ended 12/31/2020
1	Operating Revenue <sup>(1)</sup>				
2	Gas Sales Revenues	480-485	676,303,015	(333,096,926)	343,206,089
3	Other Operating Revenues	487-496	53,022,930	(3,662,434)	49,360,496
4	Total Operating Expenses		\$ 729,325,945	\$ (336,759,360)	\$ 392,566,585
5					
6	Operating Expenses <sup>(1)</sup>				
7	Gas Purchased	800-813	178,714,721	(178,714,721)	-
8	Transmission of Gas	858	129,523,473	(129,523,473)	-
9	Manufactured Gas Production	700-742	190,902	-	190,902
10	Division Operations Expenses	870-881	62,831,238	(44,061)	62,787,177
11	Division Maintenance Expenses	885-894	38,793,023	(51,942)	38,741,081
12	Customer Accounts Expense	901-916	32,329,354	234,717	32,564,071
13	Administrative & General Expenses	920-932	74,123,923	(270,116)	73,853,808
14	Depreciation & Amortization	403-407	76,048,125	-	76,048,125
15	Taxes Other Than Income Taxes	408.1	50,667,927	(26,558,862)	24,109,065
16	Total Operating Expenses		\$ 643,222,686	\$ (334,928,457)	\$ 308,294,229
17					
18	Operating Income		\$ 86,103,260	(1,830,903)	\$ 84,272,357
19					
20	Federal Income Tax	409-410	8,448,703	5,661,983	14,110,686
21					
22	Total Inc before Other Inc & Deductions		\$ 77,654,557	\$ (7,492,886)	\$ 70,161,671
23					
24	Rate Base <sup>(2)</sup>		1,033,394,787	-	1,033,394,787
25					
26	Percent Return on Rate Base		7.51%		6.79%
27					

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

<sup>(2)</sup> Rate Base workpapers can be found at 2 - Rate Base

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

I certify that I am the responsible official Kristie Colvin; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2020 to December 31, 2020 inclusive.

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

February 12, 2021

Date



Signature

Kristie Colvin

Senior Vice President and Chief Accounting Officer

Title

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# EARNINGS MONITORING REPORT

## WORKPAPERS

CenterPoint Energy  
Houston and Texas Coast Divisions  
Income Statement  
For The Test Year Ended December 2020

Line No.	Description	FERC	Year Ended 12/31/2020 <sup>(1)</sup>	Adjustments	Adjusted Year Ended 12/31/2020 <sup>(6)</sup>
1	Operating Revenue				
2	Gas Sales Revenues	480-485	\$ 676,303,015 <sup>(5)</sup>	\$ (333,096,926)	\$ 343,206,089
3	Other Operating Revenues	487-496	53,022,930 <sup>(5)</sup>	(3,662,434)	49,360,496
4	Total Operating Revenue <sup>(8)</sup>		<u>\$ 729,325,945</u>	<u>\$ (336,759,360)</u>	<u>\$ 392,566,585</u>
5					
6	Operating Expenses				
7	Gas Purchased	800-813	\$ 178,714,721 <sup>(2)</sup>	\$ (178,714,721)	\$ -
8	Transmission of Gas	858	129,523,473 <sup>(2)</sup>	(129,523,473)	-
9	Manufactured Gas Production	700-742	190,902	-	190,902
10	Division Operations Expenses	870-881	62,831,238 <sup>(5)</sup>	(44,061)	62,787,177
11	Division Maintenance Expenses	885-894	38,793,023 <sup>(5)</sup>	(51,942)	38,741,081
12	Customer Accounts Expense	901-916	32,329,354 <sup>(5)</sup>	234,717	32,564,071
13	Administrative & General Expenses	920-932	74,123,923 <sup>(5)</sup>	(270,116)	73,853,808
14	Depreciation & Amortization	403-407	76,048,125	-	76,048,125
15	Taxes Other Than Income Taxes	408.1	50,667,927 <sup>(3)</sup>	(26,558,862)	24,109,065
16	Total Operating Expenses		<u>\$ 643,222,686</u>	<u>\$ (334,928,457)</u>	<u>\$ 308,294,229</u>
17					
18	Operating Income		<u>\$ 86,103,260</u>	<u>\$ (1,830,903)</u>	<u>\$ 84,272,357</u>
19					
20	Federal Income Tax	409-410	<sup>(7)</sup> \$ 8,448,703	<sup>(4)</sup> \$ 5,661,983	\$ 14,110,686
21	Total Inc Before Other Inc & Deductions		<u>\$ 77,654,557</u>	<u>\$ (7,492,886)</u>	<u>\$ 70,161,671</u>

23 <sup>(1)</sup> Source: SW Trial Balance by FERC

24 <sup>(2)</sup> From: 1.b - Gas Purchases

25 <sup>(3)</sup> From: 1.d - Taxes

26 <sup>(4)</sup> From: 1.e - Federal Income Tax Adjustment

27 <sup>(5)</sup> From: 1.b - Income Statement-Adjustment Summary

28 <sup>(6)</sup> To: Earnings Monitoring Report

29 <sup>(7)</sup> To: 1.e - Federal Income Tax Adjustment

30 <sup>(8)</sup> To: 1.f - State Margin Tax

CenterPoint Energy  
Houston and Texas Coast Divisions  
Income Statement Adjustments Summary  
For The Test Year Ended December 2020

Line No.	Item	Investor Services Adj	Bad Debt Expense Adjustment	Short Term Incentive Adj	Fed & State Income Tax Adj	Revenue Adjustment	Interest on Customer Deposits	Spon Contr Memb & Ent Adj	Gas Purchases
1	Operating Revenue	-	-	-	-	-	-	-	-
2	Gas Sales Revenues	-	-	-	-	(333,096,926)	-	-	-
3	Other Operating Revenues	-	-	-	-	(3,662,434)	-	-	-
4	Total Operating Revenues	-	-	-	-	(336,759,360)	-	-	-
5		\$	\$	\$	\$	\$	\$	\$	\$
6	Operating Expenses	-	-	-	-	-	-	-	-
7	Gas Purchased	-	-	-	-	-	-	-	(178,714,721)
8	Transmission of Gas	-	-	-	-	-	-	-	(129,523,473)
9	Division Operations Expenses	-	-	(41,779)	-	-	-	(2,282)	-
10	Division Maintenance Expenses	-	-	(49,584)	-	-	-	(2,359)	-
11	Customer Accounts Expense	-	(553,315)	-	-	-	788,539	(507)	-
12	Administrative & General Expenses	(241,891)	-	(639)	-	-	-	(27,586)	-
13	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-
14	Total Operating Expenses	(241,891)	(553,315)	(92,002)	-	-	788,539	(32,733)	(308,238,194)
15		\$	\$	\$	\$	\$	\$	\$	\$
16	Operating Income	241,891	553,315	92,002	-	(336,759,360)	(788,539)	32,733	308,238,194
17		\$	\$	\$	\$	\$	\$	\$	\$
18	Federal Income Tax	-	-	-	5,661,983	-	-	-	-
19		\$	\$	\$	\$	\$	\$	\$	\$
20	Total Inc before Other Inc & Deductions	241,891	553,315	92,002	(5,661,983)	(336,759,360)	(788,539)	32,733	308,238,194
21		\$	\$	\$	\$	\$	\$	\$	\$
22	(1) To: 1- Income Statement								

Line No.	Item	Taxes	Total Adjustment Amount
1	Operating Revenue	-	-
2	Gas Sales Revenues	-	(333,096,926)
3	Other Operating Revenues	-	(3,662,434)
4	Total Operating Revenues	-	<u>(336,759,360)</u>
5			
6	Operating Expenses	-	-
7	Gas Purchased	-	(176,714,721)
8	Transmission of Gas	-	(129,523,473)
9	Division Operations Expenses	- <sup>(1)</sup>	(44,061)
10	Division Maintenance Expenses	- <sup>(1)</sup>	(61,942)
11	Customer Accounts Expense	- <sup>(1)</sup>	234,717
12	Administrative & General Expenses	- <sup>(1)</sup>	(270,116)
13	Taxes Other Than Income Taxes	(26,558,862)	(26,558,862)
14	Total Operating Expenses	<u>(26,558,862)</u>	<u>(334,928,457)</u>
15			
16	Operating Income	\$ 26,558,862	\$ (1,830,903)
17			
18	Federal Income Tax	-	5,661,963
19			
20	Total Inc before Other Inc & Deductions	-	-
21		<u>26,558,862</u>	<u>(7,492,886)</u>
22	<sup>(1)</sup> To: 1- Income Statement		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Revenue Adjustment  
For The Test Year Ended December 2020

Line No.	FERC	Account	Year End 12/31/2020 <sup>(1)</sup>	GRT	Gas Costs	Other	Adjusted Year End 12/31/2020	Total Adjustment
1	4800: Gas Residential Sale	412005: Nat Gas Sales-Res-TCJA Refund	\$ 99	\$ -	\$ -	\$ -	99	
2		412007: Nat Gas Sales-Res-Unprotected EDIT Refund	6,812,911	-	-	-	6,812,911	
3		412011: Gas-Res-Commodity Billed	150	-	-	-	150	
4		412019: Gas Sales-Residential-State GRT	(5,857,383)	5,857,383	-	-	-	
5		412020: Residential-Customer Charge/Minimum Bill	(253,837,542)	-	-	-	(253,837,542)	
6		412021: Nat Gas Sales-Res-Distribution Chg	(35,234,424)	-	-	-	(35,234,424)	
7		412024: Residential-Revenue Related Taxes Recovered	(12,529,065)	12,529,065	-	-	-	
8		412092: Nat Gas Sales-Res-Storage Inventory Charge	(1,008,532)	-	-	1,008,532	-	
9		412093: Nat Gas Sales-Storage Return Accrual	47,102	-	-	(47,102)	-	
10		412096: Residential Nat Gas Sales - GRIP	(30,600,071)	-	-	-	(30,600,071)	
11		412273: Nat Gas Sales Res EDIT refund Unbilled	(69,274)	-	-	-	(69,274)	
12		412300: Res-Gas Cost Adj	(236,700,942)	-	236,700,942	-	-	
13		412800: Gas Sales-Res Gas Cost Rec Unbilled	2,791,013	-	(2,791,013)	-	-	
14		412806: Gas Sales-Unbilled-Res Customer Charge	(27,510)	-	-	-	(27,510)	
15		412807: Gas Sales-Unbilled-Res Distrib Charge	211,762	-	-	-	211,762	
16		412808: Gas Sales-Unbilled-Res Tax Recovery	79,021	(79,021)	-	-	-	
17		Subtotal 4800: Gas Residential Sale	\$ (565,922,684)	\$ 18,307,426	\$ 233,909,929	\$ 961,430	\$ (312,743,899)	\$ 253,178,785
18								
19	4811: Gas S Comm Sales	412211: Nat Gas Sales-Comm/Ind-TCJA Refund	(173)	-	-	-	(173)	
20		412271: Nat Gas Sales-Comm/Ind-Unprotected EDIT Refund	733,929	-	-	-	733,929	
21		412274: Nat Gas Sales-Comm/Ind EDIT refund Unbilled	(10,380)	-	-	-	(10,380)	
22		412302: Comm-Cust Chg/Minimum Bill	(17,958,738)	-	-	-	(17,958,738)	
23		412303: Comm-Commodity/Distr Chg	(9,926,384)	-	-	-	(9,926,384)	
24		412304: Comm-Rev Related Taxes Recovered	(3,399,568)	3,399,568	-	-	-	
25		412305: Comm-Gas Cost Adj	(75,020,102)	-	75,020,102	-	-	
26		412334: Comm - State GRT	(1,526,774)	1,526,774	-	-	-	
27		412336: Nat Gas Sales-Comm-Storage Inventory Charge	(310,895)	-	-	310,895	-	
28		412342: Commercial Nat Gas Sales - GRIP	(3,223,252)	-	-	-	(3,223,252)	
29		412801: Gas Sales-Unbilled-S Comm Gas Cost Rec	513,334	-	(513,334)	-	-	
30		412809: Gas Sales-Unbill-Small Comm Cust Chrg	2,316	-	-	-	2,316	
31		412816: Gas Sales-Unbill-Small Comm Dist Chrg	33,455	-	-	-	33,455	
32		412817: Gas Sales-Unbilled-Small Comm Tax Rec	28,025	(28,025)	-	-	-	
33		Subtotal 4811: Gas S Comm Sales	\$ (110,065,203)	\$ 4,893,316	\$ 74,506,767	\$ 310,895	\$ (30,349,225)	\$ 79,715,978
34								
35	4814: Gas L Comm Sales	412802: Gas Sales-Unbilled-L Comm Gas Cost Rec	234,388	-	(234,388)	-	-	
36		412818: Gas Sales-Unbill-Lrge Comm Cust Charge	(4,941)	-	-	-	(4,941)	
37		412819: Gas Sales-Unbill-Lrge Comm Dist Charge	23,113	-	-	-	23,113	
38		412821: Gas Sales-Unbilled-Lrge Comm Tax Rec	15,689	(15,689)	-	-	-	
39		Subtotal 4814: Gas L Comm Sales	\$ 268,250	\$ (15,689)	\$ (234,388)	\$ -	\$ 18,172	\$ (250,078)
40								
41	4814: Gas SV Ind Sales	412272: Industrial-Unprotected EDIT Refund	2,409	-	-	-	2,409	
42		412307: Ind-Cust Chg/Minimum Bill	(38,091)	-	-	-	(38,091)	
43		412308: Ind-Commodity/Distr Chg	(73,454)	-	-	-	(73,454)	
44		412309: Ind-Rev Related Taxes Recovered	(19,058)	19,058	-	-	-	
45		412310: Ind-Gas Cost Adj	(430,674)	-	430,674	-	-	
46		412335: Ind - State GRT	(9,535)	9,535	-	-	-	
47		412337: Nat Gas Sales-Ind-Storage Inventory Charge	(1,792)	-	-	1,792	-	



CenterPoint Energy  
Houston and Texas Coast Divisions  
Revenue Adjustment  
For The Test Year Ended December 2020

Line No.	FERC	Account	Year End 12/31/2020 <sup>(1)</sup>	GRT	Gas Costs	Other	Adjusted Year End 12/31/2020	Total Adjustment
48		412343: Ind Nat Gas Sales - GRIP	(12,731)	-	-	-	(12,731)	
49		412803: Gas Sales-Unbilled-S Ind Gas Cost Rec	8,318	-	(6,318)	-	-	
50		412822: Gas Sales-Unbilled-Ind Customer Charge	(57)	-	-	-	(57)	
51		412823: Gas Sales-Unbilled-Ind Distrib Charge	1,183	-	-	-	1,183	
52		412824: Gas Sales-Unbilled-Ind Tax Recovery	489	(489)	-	-	-	
53		Subtotal 4814: Gas SV Ind Sales	\$ (572,983)	\$ 28,093	\$ 422,356	\$ 1,792	\$ (120,742)	\$ 452,241
54								
55	4850: Gas Intraco Transfer	411010: Nat Gas Sales-Asso Co	(10,396)	-	-	-	(10,396)	
56		Subtotal 4850: Gas Intraco Transfer	\$ (10,396)	\$ -	\$ -	\$ -	\$ (10,396)	\$ -
57								
58	4880: Gas Misc Service Rev	443010: Other Operating Revenues	(4,526)	-	-	-	(4,526)	
59		443021: Oth Oper Rev-Connect/Disconnect	(9,221,112) <sup>(2)</sup>	(2)	-	-	(9,221,114)	
60		443022: Oth Oper Rev - Reconnect	(1,464,408) <sup>(2)</sup>	(1)	-	-	(1,464,409)	
61		443023: Oth Oper Rev - Collection Charges	(897,360)	-	-	-	(897,360)	
62		443024: Oth Oper Rev - NSF Check Charge	(890,894) <sup>(2)</sup>	(6)	-	-	(890,900)	
63		443025: Oth Oper Rev-Misc Service	(886,725)	-	-	-	(886,725)	
64		443042: Other Op Rev Franch Tax Rec	(218,654)	218,654	-	-	-	
65		Subtotal 4880: Gas Misc Service Rev	\$ (13,593,680)	\$ 218,645	\$ -	\$ -	\$ (13,365,035)	\$ 218,645
66								
67	4893: Transp Rev-Distrib	412320: Gas Transportation - Commercial Admin Fee	(6,947,306)	-	-	-	(6,947,306)	
68		412321: Gas Transportation - Industrial Admin Fee	(1,127,772)	-	-	-	(1,127,772)	
69		412322: Gas Transportation-Comm-Cust Chg	(9,154,615)	-	-	-	(9,154,615)	
70		412323: Gas Transportation-Comm-Distr Chg	(6,926,725)	-	-	-	(6,926,725)	
71		412324: Gas Transportation-Ind-Cust Chg	(1,157,597)	-	-	-	(1,157,597)	
72		412325: Gas Transportation-Ind-Distr Chg	(1,007,729)	-	-	-	(1,007,729)	
73		412326: Gas Transportation-L Comm State Tax	(113,448)	113,448	-	-	-	
74		412327: Gas Transportation-L Comm City Tax	(884,646)	884,646	-	-	-	
75		412328: Gas Transportation-S Ind State Tax	(17,226)	17,226	-	-	-	
76		412329: Gas Transportation-S Ind City Tax	(132,189)	132,189	-	-	-	
77		412350: Gas Transportation - Comm Telemetry Fee	(10,935)	-	-	-	(10,935)	
78		412351: Gas Transportation - Industrial Telemetry Fee	(630)	-	-	-	(630)	
79		420011: Gas Tran Rev-L Comm-Cust Chg-Asso Comp	(2,583,996)	-	-	-	(2,583,996)	
80		420012: Gas Tranp UB Other-Asso Co	4,255	-	-	-	-	
81		420015: Gas Tran Rev-L Comm-Stat Tax(VOG)-Asso	(35,318)	35,318	-	-	-	
82		420017: Gas Tran Rev-S Ind-Dist Chg-Asso Comp	(459,751)	-	-	-	(459,751)	
83		420019: Gas Tran Rev-S Ind-City Tax(VOG)-Asso	(58,208)	58,208	-	-	-	
84		420020: Gas Tran Rev-S Ind-Stat Tax(VOG)-Asso	(7,373)	7,373	-	-	-	
85		420026: Gas Tran Rev-L Comm-Dist Chg-Asso Comp	(2,277,292)	-	-	-	(2,277,292)	
86		420027: Gas Tran Rev-L Comm-City Tax(VOG)-Asso	(241,670)	241,670	-	-	-	
87		420028: Gas Tran Rev-S Ind-Cust Chg-Asso Comp	(476,220)	-	-	-	(476,220)	
88		420032: Gas Trans Rev-Comm Admin Fee - Asso Comp	(1,921,087)	-	-	-	(1,921,087)	
89		420033: Gas Trans Rev-Indust Admin Fee - Asso Comp	(471,764)	-	-	-	(471,764)	
90		420050: Gas Trans Rev-Comm Telemetry Fee-Asso Comp	(2,250)	-	-	-	(2,250)	
91		420056: Gas Trans Rev-Indust Telemetry Fee-Asso Comp	(450)	-	-	-	(450)	
92		421021: Gas Transp-Unbilled Tax Recovery	(11,770)	11,770	-	-	-	
93		421098: Transport Unbilled Customer Charge	(60,485)	-	-	-	(60,485)	
94		421145: Transp UB Distribution Charge	(164,271)	-	-	-	(164,271)	

CenterPoint Energy  
Houston and Texas Coast Divisions  
Revenue Adjustment  
For The Test Year Ended December 2020

Line No.	FERC	Account	Year End 12/31/2020 <sup>(1)</sup>	GRT	Gas Costs	Other	Adjusted Year End 12/31/2020	Total Adjustment
95		421146: Transp UB Admin Charge	(25,259)	-	-	-	(25,259)	
96		421148: Transp UB Customer Charge Assoc.	(2,571)	-	-	-	(2,571)	
97		421149: Transp UB Distribution Charge Assoc.	132,592	-	-	-	132,592	
98		421150: Transp UB Admin Charge Assoc.	(831)	-	-	-	(831)	
99		Subtotal 4893: Transp Rev-Distrib	<u>(36,144,537)</u>	<u>1,497,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(34,646,942)</u>	<u>\$ 1,497,595</u>
100								
101	4830: Rent From Gas Prop	488010: Rental Revenues-Assoc Co	(29,723)	-	-	-	(29,723)	
102		489010: Property Rental Revenues	(2,025)	-	-	-	(2,025)	
103		Subtotal 4930: Rent From Gas Prop	<u>(31,748)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(31,748)</u>	<u>\$ -</u>
104								
105	4940: Gas Interdepart Rent	488012: Rental Revenue- Interdepartmental Rent	(1,316,772)	-	-	-	(1,316,772)	
106		Subtotal 4940: Gas Interdepart Rent	<u>(1,316,772)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,316,772)</u>	<u>\$ -</u>
107								
108	4950: Other Gas Revs	443014: Oth Oper Rev-Pipeline Safety Fee	(1,502,188)	-	-	1,502,188	-	
109		443029: Oth Oper Rev-Wireless	(21,591)	-	-	21,591	-	
110		443110: Oth Oper Rev- Rate Case Expense Surcharge	(3)	-	-	3	-	
111		443120: Oth Oper Rev-Hurricane Cost Surcharge	16	-	-	(16)	-	
112		443138: Oth Oper Rev-Gas Marketing Programs	(118,470)	-	-	118,470	-	
113		443270: Oth Oper Rev-Line Break Settle-Gas	(303,957)	-	-	303,957	-	
114		Subtotal 4950: Other Gas Revs	<u>(1,946,194)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,946,194</u>	<u>\$ -</u>	<u>\$ 1,946,194</u>
115								
116								
117		Total	<u>(729,325,945)</u>	<u>\$ 24,934,386</u>	<u>\$ 308,604,663</u>	<u>\$ 3,220,310</u>	<u>(392,566,585)</u>	<u>336,759,360</u>

<sup>(1)</sup> Source: SW Trial Balance by GL

<sup>(2)</sup> From: 1 - J - GRT in Misc Rev

<sup>(3)</sup> To: 1 - Income Statement

CenterPoint Energy  
Houston and Texas Coast Divisions  
Gas Purchases  
For The Test Year Ended December 2020

Line No.	FERC	Account	Total 12/31/2020 <sup>(2)</sup>	Adjustment Percent Reversal	Adjustment
1	8040: Gas City Gate Purch	501020: Energy Purchases Exp-LPG Mix Purch	\$ 12,275	100.00%	(12,275)
2		504010: COG-Nat Gas Purch-Assoc Co	16,835,905	100.00%	(16,835,905)
3		504019: COG-Other-Assoc Co	10,771	100.00%	(10,771)
4		504024: COG-Cash Out - Associated Companies	567,738	100.00%	(567,738)
5		504030: COG - COG - Estimate - Assoc. Co. - Std	(3,436,743)	100.00%	3,436,743
6		504054: COG-Nat Gas Purchase - Assoc Co. - Supplier Dr	211,159	100.00%	(211,159)
7		504056: COG-Cash-out Estimate Assoc Co.	(139,807)	100.00%	139,807
8		505005: COG-Fuel Transportation	43,167	100.00%	(43,167)
9		505007: COG-WMBE Suppliers	2,848,864	100.00%	(2,848,864)
10		505008: COG-On System Transport Imbalance Settlement	1,179,863	100.00%	(1,179,863)
11		505009: COG-WMBE Suppliers Demand	-	100.00%	-
12		505010: COG-Nat Gas Purchases	122,888,696	100.00%	(122,888,696)
13		505011: COG-Nat Gas Purchases - Compl	-	100.00%	-
14		505013: COG-Gas Cost Settlements	-	100.00%	-
15		505024: COG-AMA Guaranteed Payment	(447,535)	100.00%	447,535
16		505026: COG-Nat Gas Inventory Charge - AMA	33,573	100.00%	(33,573)
17		505034: COG-Profit Sharing	(3,350)	100.00%	3,350
18		505172: Estimate - Gas Cost - R&C	6,259,674	100.00%	(6,259,674)
19		505184: Est N Gas Pur-LV Comm-Compl Svc	-	100.00%	-
20		505222: COG-Nat Gas Purchase - Supplier Demand	19,461,144	100.00%	(19,461,144)
21					
22	8051: Pur Gas Adjustments	505020: COG-Other-PGA/GSR Deferrals	18,282,874	100.00%	(18,282,874)
23		505021: COG-Other-Measurement & Oth Adj	(11,991,600)	100.00%	11,991,600
24		505163: COG - N Gas Over/Under - Residential	(362,626)	100.00%	362,626
25		505164: COG - N Gas Over/Under - Small Commercial	-	100.00%	-
26		505165: COG - N Gas Over/Under - Large Commercial	-	100.00%	-
27		505166: COG - N Gas Over/Under - Small Industrial	-	100.00%	-
28					

1b Gas Purchases

CenterPoint Energy  
Houston and Texas Coast Divisions  
Gas Purchases  
For The Test Year Ended December 2020

Line No.	FERC	Account	Total 12/31/2020 <sup>(2)</sup>	Adjustment Percent Reversal	Adjustment
29	8081: Gas Storage - Debit	505018: COG-Stor Working Gas Act-W/draw	-	100.00%	-
30		505032: COG-Storage Withdraw- Commodity	26,742,143	100.00%	(26,742,143)
31					
32	8082: Gas Storage - Credit	505006: COG-Fuel Storage Injection	-	100.00%	-
33		505017: COG-Stor Working Gas Act-Inject	-	100.00%	-
34		505031: COG-Storage Injection- Commodity	(20,281,463)	100.00%	20,281,463
35	<b>Adjustment Total -Gas Purchased 800-813</b>		<b>\$ 178,702,446</b>		<b>(1) \$ (178,714,721)</b>
36					
37					
38	8580: Transmission of Gas	504016: COG-Pipeline Svcs-Assoc Co	1,357,645	100.00%	(1,357,645)
39		504044: COG-PL Svc Assoc. Cos. Std. Reservation	-	100.00%	-
40		507010: Gas Transportation Exp-Assoc Co	-	100.00%	-
41		507513: Gas Transp Exp-Commodity	3,764,734	100.00%	(3,764,734)
42		507514: Gas Transp Exp - Demand	93,126,763	100.00%	(93,126,763)
43		507517: Gas Transp Exp-Commodity Storage	193,738	100.00%	(193,738)
44		507519: Gas Transp Exp-Reservation Storage	31,080,593	100.00%	(31,080,593)
45	<b>Adjustment Total -Transmission of Gas 858</b>		<b>\$ 129,523,473</b>		<b>(1) \$ (129,523,473)</b>
46					
47		Total	308,238,193.90		(308,238,193.90)
48					
49					
50	<sup>(1)</sup> To: 1 - Income Statement				
51	<sup>(2)</sup> Source: SW Trial Balance by GL				

CenterPoint Energy  
Houston and Texas Coast Divisions  
Interest on Customer Deposits  
For The Test Year Ended December 2020

Line No.	Account	FERC	Reclass Interest to FERC 9030 <sup>(2)</sup>	Other Interest Exp <sup>(1)</sup>
1	708030: Interest Exp-Customer Deposits	4310: Other Interest Exp	9030: Cust Records & Colle	\$ 788,539
2				
3		Total Reclass to 9030		<sup>(3)</sup> \$ 788,539
4				
5	<sup>(1)</sup> Source: SW Trial Balance by GL			
6	<sup>(2)</sup> Note 1: Interest expense is recorded 'below the line' in FERC 431. This adjustment reclasses interest to FERC 9030.			
7	<sup>(3)</sup> To: 1 - Income Statement			

CenterPoint Energy  
Houston and Texas Coast Divisions  
Taxes  
For The Test Year Ended December 2020

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

Line No.	FERC	Account	Total 12/31/2020 <sup>(1)</sup>	Adjustment Percent Reversal	Adjustment
1	4081: Other Taxes-Non-Inc	641012: SC PBOH-Benefits P/Roll Tax	151,766.39		
2		641112: BU PBOH-Benefit P/R Tax	2,842,340.16		
3		642612: BU AI.Structure for Tax W/I P.Brd	1,157,371.01		
4		646612: SC AI.Structure for Tax W/I P.Brd	1,618,106.91		
5		720040: State/Federal Regulatory Fees	1,419,232.00	100.00%	(1,419,232.00)
6		722020: Other Taxes Exp-Govt Chgs & Levies	35,880.77		
7		722080: Oth Taxes Exp-Sales & Use Taxes Adj	9,386.97	100.00%	(9,386.97)
8		722110: Other Taxes Exp-Excise Taxes-Fed	1,248.45		
9		722130: Oth Taxes Exp-Franch Fees/GRT-City	18,172,593.07	100.00%	(18,172,593.07)
10		722131: Oth Taxes Exp-Over/Under Recov	(785,914.85)	100.00%	785,914.85
11		722150: Other Taxes Expenses - Property	18,304,168.72		
12		722161: Benefits P/R Tax Reclass	(14,650.22)		
13		722181: Other Taxes Exp-Misc Employment Tax	12,833.26		
14		722200: Other Taxes Exp-State Gross Rcpts	7,743,564.31	100.00%	(7,743,564.31)
15					
16		Total	<u>\$50,667,926.95</u>		<u>\$(26,558,861.50)</u>
17					
18					
19		<sup>(1)</sup> Source: SW Trial Balance by GL			
20		<sup>(2)</sup> To: 1 - Income Statement			

CenterPoint Energy  
Houston and Texas Coast Divisions  
Federal Income Tax Adjustment  
For The Test Year Ended December 2020

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

Line No.	Item	Federal Income Tax Adjustment
1	Utility Income before Taxes	<sup>(1)</sup> \$ 84,272,357
2	Add: Permanent Depreciation Difference	<sup>(6)</sup> 49,845
3	Adjusted Utility Income before Taxes with Permanent Difference	\$ 84,322,202
4	Less: Texas State Margin Tax	<sup>(2)</sup> 2,944,249
5	Taxable Federal Income	\$ 81,377,952
6	Federal Tax Rate	21.00%
7	Utility Income Taxes - Federal	\$ 17,089,370
8		
9	Interest Expense:	
10	Rate Base	<sup>(3)</sup> 1,033,394,787
11	Weighted Cost of Capital - LTD	<sup>(5)</sup> 2.7293%
12	Interest Expense	28,204,444
13	(-) Federal Tax Rate	-21.00%
14	Tax Credit due to Interest Expense	(5,922,933)
15		
16	Total Federal Taxes (including Interest tax credit)	\$ 11,166,437
17		
18	Adjustment to Income Taxes:	
19	Total Taxes (including Interest tax credit)	11,166,437
20	Less: Actual Income Tax Expense for the Test Year Ended December 31, 2020	<sup>(1)</sup> 8,448,703
21	Income Tax Adjustment (FERC 4091)	\$ 2,717,734
22		
23	Utility Net Income before taxes	84,272,357
24	Less: Total Federal Taxes	(11,166,437)
25	Less: State Margin Tax	(2,944,249)
26	Utility Net Income after tax	\$ 70,161,671
27		
28	FERC 4091	<sup>(4)</sup> \$ 5,661,983
29		
30		
31	<sup>(1)</sup> From: 1 - Income Statement	
32	<sup>(2)</sup> From: 1.f - State Margin Tax	
33	<sup>(3)</sup> From: 2 - Rate Base	
34	<sup>(4)</sup> To: 1 - Income Statement	
35	<sup>(5)</sup> Per Docket 10567	
36	<sup>(6)</sup> Source: SW 1e Fed Inc Tax Adj	

CenterPoint Energy  
Houston and Texas Coast Divisions  
State Margin Tax  
For The Test Year Ended December 2020

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

Line No.	Description	Amount
1	Gross Sales <sup>(1)</sup>	\$ 729,325,945
2	Cost of Gas, Gross Receipts Taxes and Other <sup>(2)</sup>	(336,759,360)
3	Total Non Gas Margin	\$ 392,566,585
4		
5	Texas State Margin Tax Rate	0.75%
6	State Margin Tax	<sup>(3)</sup> \$ 2,944,249
7		
8		
9	<sup>(1)</sup> From: 1 - Income Statement	
10	<sup>(2)</sup> From: 1a Revenue Adjustment	
11	<sup>(3)</sup> To: 1.e - Federal Income Tax Adjustment	



CenterPoint Energy  
Houston and Texas Coast Divisions  
Misc Expense Adj - Sponsr/Contr/Membr/Ent  
For The Test Year Ended December 2020

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

Line No.	Operating Expenses	Account	FERC	Balance as of 12/31/2020
1	Administrative & General Expenses	522062: Employ Rel Exp-Bus Entertainment	9210: Office Supplies & Ex	177
2		550080: A & G Exp-Club Membership & Exp	9302: Misc General Exps	7,311
3		566030: Sponsorships/Contributions	9302: Misc General Exps	20,098
4			Subtotal Administrative & General Expenses	(2) \$ 27,586
5				
6	Customer Accounts Expense	522062: Employ Rel Exp-Bus Entertainment	9010: Supervision	507
7			Subtotal Customer Accounts Expense	(2) \$ 507
8				
9	Division Maintenance Expenses	522062: Employ Rel Exp-Bus Entertainment	8850: Maint Supv & Eng	760
10			8870: Maintenance of Mains	768
11			8920: Maint of Services	769
12			8930: Maint-Mtr & Hous Reg	61
13			Subtotal Division Maintenance Expenses	(2) \$ 2,358
14				
15	Division Operations Expenses	522062: Employ Rel Exp-Bus Entertainment	8700: Oper Supv & Eng	760
16			8740: Mains & Services Exp	761
17			8780: Meter & House Reg	760
18			8790: Customer Install Exp	1
19			Subtotal Division Operations Expenses	(2) \$ 2,282
20				
21			Total	\$ 32,733
22				
23				
24				

(1) Source: SW Trial Balance by GL

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

CenterPoint Energy  
Houston and Texas Coast Divisions  
Misc Expense Adj - Sponsr/Contr/Membr/Ent  
For The Test Year Ended December 2020

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

Line No.	Operating Expenses	Account	FERC	Adjustment
1	Administrative & General Expenses	522062: Employ Rel Exp-Bus Entertainment	9210: Office Supplies & Ex	(177)
2		550080: A & G Exp-Club Membership & Exp	9302: Misc General Exps	(7,311)
3		566030: Sponsorships/Contributions	9302: Misc General Exps	(20,098)
4			Subtotal Administrative & General Expenses	<u>(2)</u> \$ (27,586)
5				
6	Customer Accounts Expense	522062: Employ Rel Exp-Bus Entertainment	9010: Supervision	(507)
7			Subtotal Customer Accounts Expense	<u>(2)</u> \$ (507)
8				
9	Division Maintenance Expenses	522062: Employ Rel Exp-Bus Entertainment	8850: Maint Supv & Eng	(760)
10			8870: Maintenance of Mains	(768)
11			8920: Maint of Services	(769)
12			8930: Maint-Mtr & Hous Reg	(61)
13			Subtotal Division Maintenance Expenses	<u>(2)</u> \$ (2,358)
14				
15	Division Operations Expenses	522062: Employ Rel Exp-Bus Entertainment	8700: Oper Supv & Eng	(760)
16			8740: Mains & Services Exp	(761)
17			8780: Meter & House Reg	(760)
18			8790: Customer Install Exp	(1)
19			Subtotal Division Operations Expenses	<u>(2)</u> \$ (2,282)
20				
21			Total	<u>\$ (32,733)</u>
22				
23				-
24				
25	<sup>(1)</sup> Source: SW Trial Balance by GL			
26	<sup>(2)</sup> To: 1.b - Income Statement - Adjustment Summary			

CenterPoint Energy  
Houston and Texas Coast Divisions  
Misc Expense Adj - Investor Services  
For The Test Year Ended December 2020

Line No.	FERC	Cost Center	Investor Relations Adjustment
1	9302: Misc General Exps	125205: Investor Services	(60,577)
2		125211: Treasurer & Investor Relations	(181,314)
3		Subtotal 9302: Misc General Exps	<u>\$ (241,891)</u>
4			
5	<sup>(1)</sup> Source: SW 1g Investor Relations		
6	<sup>(2)</sup> To: 1.b - Income Statement Adjustment Summary		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Misc Expense Adj - Short Term Incentive  
For The Test Year Ended December 2020

Line No.	Operating Expense	Partner Cost Center	FROM_Partner FERC	To-Pooling FERC	Jurisdictional Total STI Adj by FERC
1	Administrative & General Expenses	127486	9200: Admin & Gen Salaries	9200: Admin & Gen Salaries	(490)
2		127487	9200: Admin & Gen Salaries	9200: Admin & Gen Salaries	(148)
3				Subtotal Administrative & General Expenses	<sup>(1)</sup> \$ (639)
4					
5	Division Maintenance Expenses	127486	TXME: TX Measurement	8870: Maintenance of Mains	(1,691)
6				8890: Maint of Meas & Reg	(1,268)
7				8940: Maint of Oth Equip	(423)
8		127487	TXME: TX Measurement	8870: Maintenance of Mains	(511)
9				8890: Maint of Meas & Reg	(383)
10				8940: Maint of Oth Equip	(128)
11		RA41333941	TXME: TX Measurement	8870: Maintenance of Mains	(12,688)
12				8890: Maint of Meas & Reg	(9,516)
13				8940: Maint of Oth Equip	(3,172)
14		RA41333942	TXME: TX Measurement	8870: Maintenance of Mains	(3,835)
15				8890: Maint of Meas & Reg	(2,876)
16				8940: Maint of Oth Equip	(959)
17		RA41333951	8930: Maint-Mtr & Hous Reg	8930: Maint-Mtr & Hous Reg	(9,317)
18		RA41333952	8930: Maint-Mtr & Hous Reg	8930: Maint-Mtr & Hous Reg	(2,816)
19				Subtotal Division Maintenance Expenses	<sup>(1)</sup> \$ (49,584)
20					
21	Division Operations Expenses	127486	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(846)
22		127487	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(256)
23		RA41333851	N010: Gas Control	8700: Oper Supv & Eng	(4,979)
24				8710: Distr Load Dispatch	(19,915)
25		RA41333852	N010: Gas Control	8700: Oper Supv & Eng	(1,505)
26				8710: Distr Load Dispatch	(6,019)
27		RA41333941	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(6,344)
28		RA41333942	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(1,917)
29				Subtotal Division Operations Expenses	<sup>(1)</sup> \$ (41,779)
30					
31				Total	\$ (92,002)
32					
33					

<sup>(1)</sup> To: 1.b - Income Statement - Adjustment Summary

<sup>(2)</sup> Source: SW 1g Short Term Incentive

CenterPoint Energy  
Houston and Texas Coast Divisions  
Franchise Fees in Miscellaneous Revenues  
For The Test Year Ended December 2020

Line No.	FERC	Account	2020 <sup>(1)</sup>
1	4880: Gas Misc Service Rev	443021: Oth Oper Rev-Connect/Disconnect	1.89
2		443022: Oth Oper Rev - Reconnect	0.80
3		443024: Oth Oper Rev - NSF Check Charge	6.40
4		Total	<u><sup>(2)</sup>9.09</u>
5			
6	<sup>(1)</sup> Source: Gas Revenue Accounting		
7	<sup>(2)</sup> To: 1.a - Revenue Adjustment		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Bad Debt Expense Adjustment  
For The Test Year Ended December 2020

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

Line No.	FERC	Account	Total as of 12/31/2020	Adjustment Percent Reversal	Adjustment
1	9040: Uncollectible Accts	562065: Cust&Mktg Exp-Bad Debts-Gas Costs	362,626.27	100.00%	(362,626.27)
2		562070: Cust&Mktg Exp-Bad Debts-Uncollect	190,688.87	100.00%	(190,688.87)
3					
4		Total	<u>\$553,315.14</u>		<u>\$(553,315.14)</u>
5					
6					

7 <sup>(1)</sup> Source: SW Trial Balance by GL

8 <sup>(2)</sup> To: 1.b - Income Statement - Adjustment Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
Rate Base  
For The Test Year Ended December 2020

Line No.	Description	Amount
1	Net Plant	(1) 1,320,657,962
2	Add	
3	Cash Working Capital	(2) (12,549,263)
4	Materials and Supplies	(3) 23,682,016
5	Prepayments	(4) 1,433,217
6	Retirement Plan Asset	(12) 15,437,339
7	Deferred Asset Safety Integrity	(15) 11,248,517
8	TAC \$8.209 Regulatory Asset	(13) 5,535,584
9	Total	\$ 1,365,445,371
10		
11	Less	
12	Customer Advances	-
13	Customer Deposits	(5) (36,196,683)
14	Employee Expense Related Reserves	(9) (16,563,675)
15	Deferred Benefit Asset (Liability)	(8) (7,759,505)
16	Bad Debt Reserve	(10) (2,515,825)
17	Injuries, Damages, Workers Comp Reserves	(11) (5,311,431)
18	EDIT Regulatory Asset and (Liability)	(14) (115,622,615)
19	Accumulated Deferred Income Taxes	(7) (148,080,851)
20		
21	Total Rate Base	(16) \$ 1,033,394,787
22		
23	Rate of Return (A)	8.0237%
24		
25	Revenue Requirement	(17) \$ 82,916,497
26		
27		
28		
29	(1) From: 2.a - Summary	
30	(2) From: 2.b - Cash Working Capital	
31	(3) From: 2.c - Material and Supplies - Summary	
32	(4) From: 2.d - Prepayments - Summary	
33	(5) From: 2.e - Customer Deposits - Summary	
34	(6) From: 2.f - Customer Advances	
35	(7) From: 2.g - ADIT Summary	
36	(8) From: 2.h - Deferred Benefit Asset/Liability - Summary	
37	(9) From: 2.i - Employee Related Reserves - Summary	
38	(10) From: 2.j - Bad Debt Reserve - Summary	
39	(11) From: 2.k - Injuries Damages Reserves - Summary	
40	(12) From: 2.l - Retirement Plan Asset	
41	(13) From: 2.m - 8.209 Regulatory Asset - Summary	
42	(14) From: 2.n - EDIT Regulatory Asset and Liability	
43	(15) From: 2.o - System Safety and Integrity	
44	(16) To: Earnings Monitoring Report	
45	(17) To: 2.b - Cash Working Capital	
46	(A) Per Docket GUD No. 10567	

CenterPoint Energy  
Houston and Texas Coast Divisions  
Net Plant in Service Summary  
For The Test Year Ended December 2020

Line No.	Description	Test Year Amount
1	Gross Plant in Service	<sup>(3)</sup> 2,149,797,256
2	Accumulated Reserves	<sup>(2)</sup> (836,119,071)
3	RWIP	<sup>(4)</sup> 6,984,752
4	Adjustments	<sup>(5)</sup> (4,975)
5	Total Net Plant in Service	<sup>(1)</sup> \$ 1,320,657,962
6		
7		
8	<sup>(1)</sup> To: 2 - Rate Base	
9	<sup>(2)</sup> From: 2.a - Accumulated Reserves	
10	<sup>(3)</sup> From: 2.a - Plant In Service	
11	<sup>(4)</sup> From: 2.a - RWIP	
12	<sup>(5)</sup> From: GRIP Adjustments	



CenterPoint Energy  
Houston and Texas Coast Divisions  
GRIP Adjustments Summary  
For The Test Year Ended December 2020

Line No.	Reg Filing	Function	PP&E Type	ALA Item	Adjustment
1	Entex Corp	General Plant	39101.7230: FURNITURE & EQUIPMENT-MISCELLANOUS	End Bal: Asset Value	12,169
2					
3	Houston Rptg Area	General Plant	39101.7230: FURNITURE & EQUIPMENT-MISCELLANOUS	End Bal: Asset Value	(12,169)
4					
5	Texas Coast Rptg Area Distribution Plant		38001.7023: SERVICES - PLASTIC	End Bal: Asset Value	584
6					
7				Total	\$ 584
8					
9	<sup>(1)</sup> To: 2.a - Summary				

CenterPoint Energy  
Houston and Texas Coast Divisions  
GRIP Adjustments Summary  
For The Test Year Ended December 2020

Line No.	Reg Filing	Function	PP&E Type	ALA Item	Allocator
1	Entex Corp	General Plant	39101.7230: FURNITURE & EQUIPMENT-MISCELLANOUS	End Bal: Asset Value	54.32%
2					
3	Houston Rptg Area	General Plant	39101.7230: FURNITURE & EQUIPMENT-MISCELLANOUS	End Bal: Asset Value	100.00%
4					
5	Texas Coast Rptg Area Distribution Plant		38001.7023: SERVICES - PLASTIC	End Bal: Asset Value	100.00%
6					
7				Total	
8					
9	<sup>(1)</sup> To: 2.a - Summary				

CenterPoint Energy  
Houston and Texas Coast Divisions  
GRIP Adjustments Summary  
For The Test Year Ended December 2020

Line No.	Reg Filing	Function	PP&E Type	ALA Item	Balance
1	Entex Corp	General Plant	39101.7230: FURNITURE & EQUIPMENT-MISCELLANOUS	End Bal: Asset Value	6,610
2					
3	Houston Rptg Area	General Plant	39101.7230: FURNITURE & EQUIPMENT-MISCELLANOUS	End Bal: Asset Value	(12,169)
4					
5	Texas Coast Rptg Area Distribution Plant		38001.7023: SERVICES - PLASTIC	End Bal: Asset Value	584
6					
7				Total	<u>\$ (4,975)</u>
8					
9	<sup>(1)</sup> To: 2.a - Summary				

CenterPoint Energy  
Houston and Texas Coast Divisions  
Plant in Service - Total  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCAL Description	End PIS Balance 2019	PIS Regulatory Adjustments to Use	True Additions	IntraCo Adds	InterCo Adds	True Retirements	IntraCo Retire	InterCo Retire	PIS Plant Adjustments
1	Intangible Plant	30201	6010: PERPETUAL F & C	5,331	-	-	-	-	-	-	-	-
2		30301	6030: P/L INTERCONNECTION	503,617	-	-	-	-	-	-	-	-
3		30301	6035: MISC INTANG PLANT	21,174,470	-	1,877,508	-	594,933	(6,896,862)	-	-	-
4		30301	6050: SOFTWARE - MISC	-	-	-	-	-	-	-	-	-
5		30301	6060: SOFTWARE - SAP	5,849,217	3,725	277,188	-	6,896,440	-	-	-	-
6			Subtotal Intangible Plant	27,532,635	3,725	2,154,697	-	7,491,373	(6,896,862)	-	-	-
7												
8	Production Plant	30401	6080: LAND - PROD PLTS	4,911,058	-	-	-	-	-	-	-	-
9		30501	6085: STRUCTUREAL PROP-MISC	7,421,145	-	(51,575)	-	-	-	-	-	-
10		31101	6095: LP GAS EQ - REAL PROP	8,844,352	-	91,240	-	-	-	-	-	-
11		32001	6105: PROD - OTHER EQUIP	1,078,531	-	89,243	-	-	-	-	-	-
12			Subtotal Production Plant	22,255,086	-	128,908	-	-	-	-	-	-
13												
14	Distribution Plant	37401	6840: LAND - GENERAL	7,398,477	-	-	-	-	-	-	-	-
15		37402	6880: LD RTS-ROW-GEN DIST	1,163,393	-	-	-	-	-	-	-	-
16		37501	6900: STRUCT-CG ML IND MIR	1,096,500	-	-	-	-	-	-	-	-
17		37601	6940: MAINS - NON-C.I.	3,282,178	-	-	-	-	-	-	-	-
18		37601	6951: MAINS - STEEL	389,777,474	-	41,592,732	19,632,280	-	(4,030,229)	(8,974,601)	-	-
19		37601	6952: MAINS - PLASTIC	452,515,401	-	45,523,920	18,375,196	-	(1,948,219)	(29,032,874)	-	-
20		37601	6960: MISC STAT EQUIP-GEN	11,955,232	-	786,477	665,279	-	(168,305)	(665,279)	-	-
21		37801	7000: MTR STAT EQ - ODOR EQ	5,599,407	-	36,445	-	-	-	30,535	-	-
22		37901	7010: MTR STAT EQ - CITY GT	25,877,516	-	1,016,856	(30,835)	-	(4,308,175)	(7,458,175)	-	-
23		38001	7020: SERVICES - STEEL	1,016,856	-	1,016,856	7,048,868	-	(6,461,841)	(57,084,166)	-	-
24		38001	7023: SERVICES - PLASTIC	520,689,884	-	53,017,865	52,084,868	-	(1,599,085)	(7,396,929)	-	-
25		38101	7060: METERS-DOMESTICSMALL	105,519,764	-	3,968,367	7,308,929	-	(2,879,543)	(4,861,016)	-	-
26		38201	7060: MTR INSTALL-IND/LARGE	105,350,279	-	4,925,799	4,891,016	-	(51,894)	(5,702)	-	-
27		38201	7090: MTR INST-IND/LARGE	28,349,972	-	8,269	5,702	-	(194,988)	(5,262,508)	-	-
28		38301	7120: REG - INDUSTRIAL	48,048,849	-	4,351,180	5,262,508	-	-	-	-	-
29		38301	7130: REG - INDUSTRIAL	20,652	-	-	-	-	(1,022,792)	(4,404,374)	-	-
30		38501	7150: IND MIR STAT EQUIP	27,177,988	-	4,862,249	4,404,374	-	-	-	-	-
31		38601	7157: OTHER PROP-CUST PREM	-	-	-	-	-	-	-	-	-
32		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	-	-	-	-	-	-
33			Subtotal Distribution Plant	2,614,394	-	-	-	-	-	-	-	-
34				1,753,005,810	-	159,864,305	113,343,991	-	(22,636,554)	(113,343,991)	-	-
35	General Plant	38901	7180: LAND	2,594,030	-	1,210,280	-	-	-	-	-	-
36		39001	7200: STRUCT/IMPR - GEN	22,945,065	-	4,277,832	-	-	-	-	-	-
37		39002	7225: LEASEHOLD IMPROVEMENTS	285,609	-	64,989	-	-	-	-	-	-
38		39101	7230: FURN & EQUIP - MISC	1,163,119	486	68,224	202,165	-	-	(202,165)	-	-
39		39101	7232: OFFICE EQUIP-GENERAL	2,328,266	2,232	136,491	-	-	-	-	-	-
40		39102	7260: COMPUTER EQ - MISC	20,439,643	8,288	2,193,357	590,009	-	(3,128,629)	(690,009)	-	-
41		39301	7355: STORES EQUIP	78,789	-	33,359	-	9,049	-	-	-	-
42		39401	7362: TOOL/WORK EQUIP-ENT	5,628,504	-	1,594,894	-	-	-	-	-	-
43		39501	7370: LAB EQUIP	84,188	-	-	-	-	-	-	-	-
44		39701	7390: COMM EQ	5,458,763	38	49,875	-	-	-	-	-	-
45		39703	7420: COMM EQ - MTR RD/RTS	103,067,455	-	4,090,263	995,548	-	(6,406,066)	(3,014,229)	-	-
46			Subtotal General Plant	1,073,700	246	3,220,844	-	-	-	-	-	-
47				163,157,128	11,292	16,860,417	1,787,723	9,049	(8,524,695)	(3,898,404)	-	-
48	Transportation & Power Op	39201	7300: AUTO	1,815,420	-	537,345	-	-	-	-	-	-
49		39201	7300: TRUCKS	24,453,860	268	7,073,930	311,229	-	(135,170)	(388,453)	(23,102)	-
50		39201	7320: TRAILERS	1,793,118	-	115,953	738,284	-	(3,093,495)	(545,318)	(66,484)	-
51		39601	7380: POWER OPER EQUIP	3,517,657	-	224,551	45,199	-	(159,684)	(51,227)	-	-
52			Subtotal Transportation & Power Operated Equip	31,569,555	268	7,941,779	1,169,278	-	(182,189)	(57,227)	-	-
53							336,798	-	(3,434,519)	(1,002,926)	(89,586)	-
54												
55			Total	1,999,520,216	15,265	186,970,106	116,300,992	7,837,209	(42,502,629)	(118,153,320)	(89,586)	-
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Line No.	Asset Type	Asset Class	SUB-FCA Description	PIS Other Adjustments	End PIS Balance 2020
2	Intangible Plant	30201	6010: PERPETUAL F & C	-	5,331
3		30301	6030: PIL INTERCONNECTION	-	503,617
4		30301	6035: MISC INTANG PLANT	-	16,750,050
5		30301	6050: SOFTWARE - MISC	-	-
6		30301	6060: SOFTWARE - SAP	-	13,026,570
7			Subtotal Intangible Plant	-	30,285,568
8	Production Plant	30401	6080: LAND - PROD PLTS	-	4,911,058
9		30501	6085: STRUCT-REAL PROP-AMC	-	7,369,569
10		31101	6095: LP GAS EQ - REAL PROP	-	8,935,592
11		32001	6105: PROD - OTHER EQUIP	-	1,167,774
12			Subtotal Production Plant	-	22,383,994
13				-	-
14	Distribution Plant	37401	6840: LAND - GENERAL	-	7,398,477
15		37402	6880: LD RTS-ROW-GEN DIST	-	1,163,393
16		37501	6900: STRUCT-CG ML IND MR	-	1,096,500
17		37601	6940: MAINS - NON C.I.	-	3,282,178
18		37601	6951: MAINS - STEEL	-	437,967,662
19		37601	6952: MAINS - PLASTIC	-	485,433,424
20		37801	6980: MTR STAT EQUIP-GEN	-	12,552,804
21		37801	7000: MTR STAT EQ - ODOREQ	-	3,635,652
22		37901	7010: MTR STAT EQ - CITY GT	-	25,846,683
23		38001	7020: SERVICES-STEEL	-	569,574,389
24		38001	7025: SERVICES-PLASTIC	(1,016)	102,846,526
25		38001	7050: MTR DOMESTIC/SMALL	-	107,296,525
26		38101	7090: MTR INSTALL/LARGE	-	20,306,457
27		38201	7120: REG - DOMESTIC/HOUSE	-	52,205,061
28		38301	7130: REG - INDUSTRIAL	-	20,652
29		38301	7150: IND. MTR STAT EQUIP	-	30,817,445
30		38501	7157: OTHER PROP-CUST PREM	-	-
31		38601	7160: OTHER EQ - CNG EQUIP	-	-
32		38701	Subtotal Distribution Plant	-	2,614,394
33				(1,016)	1,890,032,545
34				-	-
35	General Plant	38901	7180: LAND	-	3,794,311
36		39001	7200: STRUCT/IMPR - GEN	-	27,222,896
37		39002	7225: LEASEHOLD IMPROVEMTS	-	350,608
38		39101	7230: FURN & EQUIP - MISC	-	1,231,828
39		39101	7232: OFFICE EQUIP-GENERAL	-	2,466,989
40		39102	7260: COMPUTER EQ - MISC	-	19,521,709
41		39301	7355: STORES EQUIP	-	112,147
42		39401	7362: TOOLSWORK EQUIP-ENT	-	7,223,398
43		39501	7370: LAB EQUIP	-	84,188
44		39701	7390: COMM EQ	-	5,508,676
45		39703	7420: COMM EQ - MTR RD/RTS	-	96,752,971
46		39801	7450: MISC EQ	-	4,333,792
47			Subtotal General Plant	-	170,202,572
48				-	-
49	Transportation & Power Op	39201	7300: AUTOS	-	2,127,337
50		39201	7320: TRUCKS	-	28,897,064
51		39201	7340: TRAILERS	-	1,869,378
52		39601	7390: POWER OPER EQUIP	-	3,598,858
53			Subtotal Transportation & Power Operated Equip	-	36,493,637
54				-	-
55			Total	(1,016)	2,146,797,295
56				-	-
57				-	-
58	<sup>(1)</sup> To: 2 a - Summary				
59				-	-

CenterPoint Energy  
Houston and Texas Coast Divisions  
Plant in Service - Direct  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCAL Description	End PIS Balance 2019	True Additions	InfraCo Adds	InterCo Adds	True Retirements	IntraCo Retire	InterCo Retire	PIS Plant Adjustments	PIS Other Adjustments
1	Intangible Plant	30201	6010: PERPETUAL F & C	5,331	-	-	-	-	-	-	-	-
2		30301	6030: P/L INTERCONNECTION	503,617	-	-	-	-	-	-	-	-
3		30301	6035: MISC INTANG PLANT	21,174,470	1,792,653	-	594,933	(6,896,862)	-	-	-	-
4		30301	6050: SOFTWARE - MISC	-	-	-	-	-	-	-	-	-
5		30301	6060: SOFTWARE - SAP	4,302,522	277,188	-	6,896,440	-	-	-	-	-
6			Subtotal Intangible Plant	25,966,340	2,069,741	-	7,491,373	(6,896,862)	-	-	-	-
7												
8	Production Plant	30401	6080: LAND - PROD PLTS	4,911,058	-	-	-	-	-	-	-	-
9		30501	6085: STRUCTUREAL PROP-MISC	7,421,145	(51,575)	-	-	-	-	-	-	-
10		31101	6095: LP GAS EQ - REAL PROP	8,844,352	91,240	-	-	-	-	-	-	-
11		32001	6105: PROD - OTHER EQUIP	1,078,531	89,243	-	-	-	-	-	-	-
12			Subtotal Production Plant	22,255,086	128,908	-	-	-	-	-	-	-
13												
14	Distribution Plant	37401	6840: LAND - GENERAL	7,398,477	-	-	-	-	-	-	-	-
15		37402	6880: LD RTS-ROW-GEN DIST	1,163,393	-	-	-	-	-	-	-	-
16		37501	6900: STRUCT-CG ML IND MIR	1,096,500	-	-	-	-	-	-	-	-
17		37601	6940: MAINS - NON-C.I.	3,282,178	-	-	-	-	-	-	-	-
18		37601	6951: MAINS - STEEL	389,777,474	41,592,732	19,632,280	-	(4,030,223)	(6,974,601)	-	-	-
19		37601	6952: MAINS - PLASTIC	452,515,401	45,523,920	18,975,195	-	(1,948,219)	(28,032,874)	-	-	-
20		37601	6960: MTR STAT EQUIP-GEN	11,955,232	786,477	665,279	-	(168,905)	(665,279)	-	-	-
21		37801	7000: MTR STAT EQ - ODOR EQ	3,599,407	36,445	-	-	-	-	-	-	-
22		37901	7010: MTR STAT EQ - CITY GT	25,877,516	(30,635)	(80,335)	-	(4,309,175)	30,635	-	-	-
23		38001	7020: MTR STAT EQ - STEEL	21,719,747	1,016,655	7,148	-	(1,465,175)	(7,148)	-	-	-
24		38001	7023: SERVICES - PLASTIC	520,369,884	53,017,865	52,084,856	-	(6,461,841)	(52,084,856)	-	-	(1,016)
25		38101	7060: METERS-DOMESTIC/SMALL	105,519,764	3,898,367	7,068,929	-	(1,569,085)	(7,308,929)	-	-	-
26		38201	7090: MTR INSTAL-IND/LARGE	105,350,279	4,825,789	4,891,016	-	(2,879,543)	(4,891,016)	-	-	-
27		38201	7090: MTR INSTAL-IND/LARGE	28,349,972	8,289	5,702	-	(51,804)	(5,702)	-	-	-
28		38301	7120: REG - INDUSTRIAL	48,048,849	4,351,180	5,282,508	-	(194,968)	(5,282,508)	-	-	-
29		38301	7130: REG - INDUSTRIAL	20,652	-	-	-	-	-	-	-	-
30		38501	7150: IND. MTR STAT EQUIP	27,177,988	4,662,249	4,404,374	-	(1,022,792)	(4,404,374)	-	-	-
31		38601	7157: OTHER PROP-CUST PREM	-	-	-	-	-	-	-	-	-
32		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	-	-	-	-	-	-
33			Subtotal Distribution Plant	2,614,394	-	4,404,374	-	(1,022,792)	(4,404,374)	-	-	-
34				1,753,005,810	159,664,305	113,343,991	-	(22,636,554)	(113,343,991)	-	-	(1,016)
35	General Plant	38901	7180: LAND	2,594,030	1,210,280	-	-	-	-	-	-	-
36		39001	7200: STRUCT/IMPR - GEN	22,945,065	4,277,832	-	-	-	-	-	-	-
37		39002	7225: LEASEHOLD IMPROVEMENTS	285,609	64,999	-	-	-	-	-	-	-
38		39101	7230: FURN & EQUIP - MISC	961,439	68,224	-	-	-	-	-	-	-
39		39101	7232: OFFICE EQUIP-GENERAL	1,401,613	136,491	-	-	-	-	-	-	-
40		39102	7260: COMPUTER EQ - MISC	16,952,516	451,078	2,157	9,049	(1,575,252)	(2,157)	-	-	-
41		39301	7355: STORES EQUIP	78,789	33,359	-	-	-	-	-	-	-
42		39401	7382: TOOL/WORK EQUIP-ENT	5,628,504	1,594,894	-	-	-	-	-	-	-
43		39501	7370: LAB EQUIP	84,188	-	-	-	-	-	-	-	-
44		39701	7390: COMM EQ	5,443,009	49,875	-	-	-	-	-	-	-
45		39703	7420: COMM EQ - MTR RD/RTS	103,067,455	4,090,263	995,548	-	(6,406,066)	(3,014,229)	-	-	-
46		39801	7450: MISC EQ	970,534	3,260,844	-	-	-	-	-	-	-
47			Subtotal General Plant	160,422,750	13,238,138	997,706	9,049	(7,387,317)	(3,016,386)	-	-	-
48												
49	Transportation & Power Op	39201	7300: AUTOS	1,704,019	527,345	250,039	-	(135,170)	(359,653)	(23,102)	-	-
50		39201	7340: TRUCKS	24,453,360	7,073,930	738,294	336,786	(3,003,495)	(546,318)	(66,484)	-	-
51		39201	7340: TRAILERS	1,793,118	115,953	45,199	-	(43,664)	(31,227)	-	-	-
52		39601	7380: POWER OPER EQUIP	3,517,657	224,551	74,596	-	(162,189)	(57,727)	-	-	-
53			Subtotal Transportation & Power Operated Equip	31,458,154	7,941,779	1,108,087	336,786	(3,434,519)	(1,002,866)	(89,586)	-	-
54												
55			Total	1,993,128,141	165,042,871	115,449,794	7,837,209	(40,949,252)	(117,363,303)	(89,586)	-	(1,016)
56												
57												
58	(1) To: 2.a - Plant in Service											
59												

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2020
2	Intangible Plant	30201	6010: PERPETUAL F & C	5,301
3		30301	6030: PIL INTERCONNECTION	503,617
4		30301	6035: MISC INTANG PLANT	16,665,094
5		30301	6050: SOFTWARE - MISC	-
6		30301	6060: SOFTWARE - SAP	11,476,551
7			Subtotal Intangible Plant	28,650,553
8	Production Plant	30401	6080: LAND - PROD PLTS	4,911,058
9		30501	6085: STRUCT-REAL PROP -MGC	7,369,569
10		31101	6095: LP GAS EQ - REAL PROP	8,935,592
11		32001	6105: PROD - OTHER EQUIP	1,167,773
12			Subtotal Production Plant	22,383,994
13	Distribution Plant	37401	6840: LAND - GENERAL	7,398,477
14		37402	6880: LD RTS-ROW-GEN DIST	1,163,393
15		37501	6900: STRUCT-CG ML IND MTR	1,096,500
16		37601	6940: MAINS - NON-C.I.	3,282,178
17		37601	6951: MAINS - STEEL	437,967,662
18		37601	6952: MAINS - PLASTIC	485,433,424
19		37801	6980: MTR STAT EQUIP-GEN	12,552,804
20		37801	7000: MTR STAT EQ - ODR EQ	3,635,852
21		37901	7010: MTR STAT EQ - CITY GT	23,846,663
22		38001	7020: SERVICES-STEEL	172,554,385
23		38001	7022: SERVICES-PLASTIC	569,514,394
24		38101	7050: METERS-DOMESTIC/SMALL	102,846,546
25		38101	7060: MTR INSTALL-DOM/SMALL	107,296,525
26		38201	7090: MTR INSTALL-IND/LARGE	28,309,457
27		38201	7120: REG - DOMESTIC/HOUSE	20,652
28		38301	7130: REG - INDUSTRIAL	52,205,061
29		38301	7150: IND. MTR STAT EQUIP	20,652
30		38501	7157: OTHER PROP-CUST PREM	30,817,445
31		38601	7160: OTHER EQ - CNG EQUIP	-
32		38701	Subtotal Distribution Plant	2,614,394
33				1,890,032,545
34	General Plant	38901	7180: LAND	3,794,311
35		39001	7200: STRUCT/IMPR - GEN	27,222,896
36		39002	7225: LEASEHOLD IMPROVEMTS	350,608
37		39101	7230: FURN & EQUIP - MISC	1,029,663
38		39101	7232: OFFICE EQUIP-GENERAL	1,538,104
39		39102	7260: COMPUTER EQ - MISC	15,837,392
40		39301	7355: STORES EQUIP	112,147
41		39401	7362: TOOL/WORK EQUIP-ENT	7,223,398
42		39501	7370: LAB EQUIP	84,188
43		39701	7390: COMM EQ	5,492,864
44		39703	7420: COMM EQ - MTR RDRTS	98,752,971
45		39801	7450: MISC EQ	4,231,377
46			Subtotal General Plant	162,669,539
47				1,954,477
48		39201	7300: AUTOS	28,897,064
49		39201	7320: TRUCKS	1,869,378
50		39201	7340: TRAILERS	3,596,658
51		39601	7390: POWER OPER EQUIP	36,317,776
52			Subtotal Transportation & Power Operated Equip	-
53				2,143,054,647
54			Total	
55				
56				
57				
58				
59				

(1) To: 2 a - Plant in Service

CenterPoint Energy  
Houston and Texas Coast Divisions  
Corporate Plant in Service  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	Jurisdiction - Original	Reg Bal (Pre-Alloc)	True Add (Pre-Alloc)	IntraCo Adds (Pre-Alloc)	True Retire (Pre-Alloc)	IntraCo Retire (Pre-Alloc)	End Bal (Pre-Alloc)	Allocation Factor	Reg Bal (Post-Alloc)	True Add (Post-Alloc)	IntraCo Adds (Post-Alloc)	True Retire (Post-Alloc)	IntraCo Retire (Post-Alloc)	End Bal (Post-Alloc)	
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entex Corp	-	120,095	-	-	-	120,095	70.74%	-	84,955	-	-	-	84,955	
2		30301	6050: SOFTWARE - MISC	Entex Corp	2,191,150	-	-	-	-	2,191,150	70.74%	1,550,020	-	-	-	-	1,550,020	
3		30301	6060: SOFTWARE - SAP	Entex Corp	2,191,150	120,095	-	-	-	-	2,311,246	70.74%	1,550,020	84,955	-	-	-	1,634,975
4				Subtotal Intangible Plant														
5	Distribution Plant	38101	7050: METERS-DOMESTICSMALL	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
6		38301	7120: REG - DOMESTICHOUSE	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
7		38301	7120: REG - DOMESTICHOUSE	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
8		38701	7160: OTHER EQ - CNG EQUIP	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
9				Subtotal Distribution Plant														
10	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
11				Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
12		39002	7225: LEASEHOLD IMPROVEMTS	Entex Corp	285,787	-	285,787	-	(285,787)	285,787	70.74%	202,165	-	202,165	-	(202,165)	202,165	
13		39101	7230: FURN & EQUIP - MISC	Entex Corp	1,313,097	-	-	-	-	1,313,097	70.74%	928,885	-	-	-	-	928,885	
14		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	4,019,657	2,131,723	13,169	(2,195,897)	(13,169)	3,955,483	70.74%	2,843,505	1,507,981	9,316	(1,553,378)	(9,316)	2,798,108	
15		39102	7260: COMPUTER EQ - MISC	Entex Corp	808,119	290,441	717,164	-	(717,164)	1,098,560	80.67%	651,910	234,299	576,536	-	(576,536)	886,209	
16		39102	7260: COMPUTER EQ - MISC	Entex Corp	22,324	-	-	-	-	22,324	70.74%	15,762	-	-	-	-	15,762	
17		39101	7360: COMM EQ	Entex Corp	142,517	-	-	-	-	142,517	70.74%	100,817	-	-	-	-	100,817	
18		39801	7450: MISC EQ	Entex Corp	3,220	-	-	-	-	3,220	80.67%	2,597	-	-	-	-	2,597	
19		39801	7450: MISC EQ	Tx Meters-Regulators & Gas Support		6,594,720	2,422,164	1,016,120	(2,195,897)	(1,016,120)	6,820,987		4,745,671	1,742,280	790,017	(1,553,378)	(790,017)	4,934,573
20			Subtotal General Plant															
21	Transportation & Power Op	39201	7300: AUTOS	Entex Corp	157,860	-	86,501	-	-	244,360	70.74%	111,670	-	61,191	-	-	172,861	
22				Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
23		39201	7320: TRUCKS	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
24		39201	7340: TRAILERS	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
25		39601	7360: POWER OPER EQUIP	Entex Corp	-	-	-	-	-	-	70.74%	-	-	-	-	-	-	
26				Subtotal Transportation & Power Operated Equip		157,860	-	86,501	-	244,360		111,670	-	61,191	-	-	172,861	
27																		
28				Total		8,943,730	2,542,269	1,102,621	(2,195,897)	(1,016,120)		6,407,361	1,827,235	851,208	(1,553,378)	(790,017)	6,742,409	



CenterPoint Energy  
Houston and Texas Coast Divisions  
Accumulated Reserves - Total  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2019	Reserve Regulatory Adjustments	Retirements	IntraCo Transf	Accruals	InterCo Transf	Accr from CCNG	Removal Cost
1	Intangible Plant	30201	6010: PERPETUAL F & C	-	-	-	-	-	-	-	-
2		30301	6030: PIL INTERCONNECTION	(86,308)	-	-	-	(16,422)	-	-	-
3		30301	6035: MISC INTANG PLANT	(11,597,318)	-	6,896,862	-	(3,183,916)	(137,576)	-	-
4		30301	6050: SOFTWARE - MISC	-	(2,485)	-	-	-	-	-	-
5		30301	6060: SOFTWARE - SAP	-	(2,485)	-	-	(1,274,147)	(304,367)	-	-
6			Subtotal Intangible Plant	(13,329,212)	(2,485)	6,896,862	-	(4,474,485)	(471,943)	-	-
7											
8											
9	Production Plant	30401	6080: LAND - PROD PLTS	-	-	-	-	-	-	-	-
10		30501	6085: STRUCT-REAL PROP-MGC	(22,474)	-	-	-	(152,091)	-	-	-
11		31101	6095: LP GAS EQ - REAL PROP	(34,465)	-	-	-	(249,140)	-	-	-
12		32001	6105: PROD - OTHER EQUIP	(11,890)	-	-	-	(76,211)	-	-	-
13			Subtotal Production Plant	(68,829)	-	-	-	(477,441)	-	-	-
14											
15	Distribution Plant	37401	6840: LAND - GENERAL	-	-	-	-	-	-	-	-
16		37402	6880: LD RTS-ROW-GEN DIST	(330,496)	-	-	-	(15,938)	-	-	-
17		37501	6900: STRUCT-CG ML IND MR	(517,400)	-	-	-	(20,175)	-	-	-
18		37601	6940: MAINS - NON C.I.	(4,441,197)	-	-	-	-	-	-	-
19		37601	6951: MAINS - STEEL	(199,453,389)	-	4,030,223	(13,395,398)	(15,938,728)	-	-	3,381,844
20		37601	6952: MAINS - PLASTIC	(134,154,076)	-	1,945,219	13,394,542	(12,481,301)	-	-	771,133
21		37601	6980: MTR STAT EQUIP-GEN	(3,844,258)	-	168,905	-	(442,861)	-	-	3,245
22		37801	7000: MTR STAT EQ - ODOREQ	(1,040,343)	-	-	-	(235,646)	-	-	-
23		37901	7010: MTR STAT EQ - CITY GT	(12,523,653)	-	-	-	(905,713)	-	-	(3,050)
24		38001	7023: SERVICES - STEEL	(19,885,628)	-	4,309,175	157	(938,345)	-	-	3,235,545
25		38001	7050: METERS-DOMESTIC/SMALL	(231,841,283)	-	6,461,841	669	(2,191,222)	-	-	2,634,941
26		38101	7060: MTR INSTALL-DOMESTIC	(34,983,279)	-	1,569,085	6,821	(3,475,406)	-	-	-
27		38201	7090: MTR INSTALL-INDUSLARGE	(41,880,897)	-	2,879,543	0	(3,553,029)	-	-	616,117
28		38201	7090: MTR INSTALL-INDUSLARGE	(19,512,677)	-	51,804	629	(1,146,953)	-	-	10,548
29		38301	7120: REG - DOMESTIC/HOUSE	(17,864,025)	-	194,988	-	(1,737,082)	-	-	-
30		38301	7130: REG - INDUSTRIAL	(12,645)	-	-	-	(797)	-	-	-
31		38501	7150: IND. MTR STAT EQUIP	(1,644,524)	-	1,022,792	(575)	(844,164)	-	-	914
32		38601	7157: OTHER PROP-CUST PREM	-	-	-	-	-	-	-	-
33		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	-	-	-	-	-
34			Subtotal Distribution Plant	(1,850,467)	-	22,635,554	6,845	(63,699,668)	-	-	10,651,238
35											
36											
37	General Plant	38901	7180: LAND	-	-	-	-	-	-	-	-
38		39001	7200: STRUCT/IMPR - GEN	(3,714,849)	-	-	-	(751,988)	-	-	-
39		39002	7225: LEASEHOLD IMPROVMENTS	259,617	-	-	-	(38,561)	-	-	-
40		39101	7230: FURN & EQUIP - MISC	(466,608)	(214)	-	-	(59,850)	-	-	-
41		39101	7232: OFFICE EQUIP-GENERAL	(1,438,380)	(2,227)	-	1,165	(71,786)	-	-	-
42		39102	7260: COMPUTER EQ - MISC	(12,634,798)	(6,787)	3,128,629	-	(2,923,400)	(1,257)	-	-
43		39301	7355: STORES EQUIP	-	-	-	-	-	-	-	-
44		39401	7362: TOOLSWORK EQUIP-ENT	(4,349,773)	-	-	(425)	(822,313)	-	-	-
45		39401	7364: SHOP EQUIP (ENTEX)	231	-	-	-	-	-	-	-
46		39401	7366: GARAGE EQ (ENTEX)	25,961	-	-	-	-	-	-	-
47		39501	7370: LAB EQUIP	(60,348)	-	-	-	(6,615)	-	-	-
48		39701	7390: COMMEQ	(4,739,916)	(29)	-	-	(273,148)	-	-	-
49		39703	7420: COMMEQ - MTR RDERTS	(21,117,521)	-	6,406,066	654,005	(5,214,441)	-	-	56,899
50			7450: MISC EQ	(559,051)	(151)	-	(740)	(101,109)	-	-	-
51			Subtotal General Plant	(48,796,436)	(9,405)	9,534,695	654,005	(10,261,170)	(1,257)	-	56,899
52											
53											
54	Transportation & Power O	39201	7300: AUTOS	(725,646)	(84)	135,170	14,232	(254,516)	13,268	-	447
55		39201	7320: TRUCKS	(13,577,506)	889	3,093,495	(136,697)	(3,463,109)	(144,870)	-	(3,694)
56		39201	7340: TRAILERS	(741,338)	-	5,219	-	(236,989)	-	-	579
57		39301	7380: POWER OPER. EQUIP	(2,202,903)	-	162,189	(75,535)	(379,722)	-	-	336
58			Subtotal Transportation & Power Operated Equi	(17,247,393)	805	3,434,519	(192,781)	(4,334,316)	(131,602)	-	(2,332)
59											

2a Accum Reserv Total

CenterPoint Energy  
Houston and Texas Coast Divisions  
Accumulated Reserves - Total  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FOA Description	End PIS Balance 2019	Reserve Regulatory Adjustments	Retirements	IntraCo Transf	Accruals	InterCo Transf	Accr from CCNC	Removal Cost
60			Total	(805,422,106)	(11,085)	42,502,629	468,069	(83,247,080)	(604,801)	-	10,705,805

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63 <sup>(1)</sup> To 2.a - Summary

Line No.	Asset Type	Asset Class	SUB-FCA Description	Salvage	Net Salvage	Reserve Reclass Adjustments	Reserve Other Adjustments	End Bal Accum. Depreciation
1	Intangible Plant	30201	6010 PERPETUAL F & C	-	-	-	-	-
2		30301	6030 P/L INTERCONNECTION	-	-	-	-	(102,731)
3		30301	6035 MISC INTANG PLANT	-	-	-	-	(8,021,948)
4		30301	6050 SOFTWARE - MISC	-	-	-	-	-
5		30301	6060 SOFTWARE - SAP	-	-	-	-	(3,256,585)
6			Subtotal Intangible Plant	-	-	-	-	(11,381,263)
7				-	-	-	-	-
8	Production Plant	30401	6060 LAND - PROD PLTS	-	-	-	-	-
9		30501	6065 STRUCT-REAL PROP-MGC	-	-	-	-	(174,565)
10		31101	6095 LP GAS EQ - REAL PROP	-	-	-	-	(283,604)
11		32001	6105 PROD - OTHER EQUIP	-	-	-	-	(68,100)
12			Subtotal Production Plant	-	-	-	-	(546,269)
13				-	-	-	-	-
14				-	-	-	-	-
15	Distribution Plant	37401	6840 LAND - GENERAL	-	-	-	-	-
16		37402	6880 LD RTS-ROW-GEN DIST	-	-	-	-	(346,434)
17		37501	6900 STRUCT-CG ML IND MTR	-	-	-	-	(537,575)
18		37601	6940 MAINS - NON C.I.	-	-	-	-	(4,441,197)
19		37601	6951 MAINS - STEEL	-	-	-	(22)	(221,373,470)
20		37601	6952 MAINS - PLASTIC	-	-	-	(261)	(130,521,745)
21		37801	6960 MTR STAT EQUIP-GEN	-	-	-	-	(4,114,969)
22		37801	7000 MTR STAT EQ - ODOOR EQ	-	-	-	-	(1,275,989)
23		37901	7010 MTR STAT EQ - CITY GT	-	-	-	-	(13,432,416)
24		38001	7022 SERVICES - STEEL	-	-	-	-	(13,263,494)
25		38001	7023 SERVICES - PLASTIC	-	-	-	(4,397)	(244,661,058)
26		38101	7050 METERS-DOMESTIC/SMALL	-	-	-	-	(36,882,779)
27		38201	7080 MTR INSTALL-DOMESTIC	-	-	-	-	(42,018,265)
28		38201	7090 MTR INSTALL-IND/LARGE	-	-	-	-	(20,598,650)
29		38301	7120 REG - DOMESTIC/HOUSE	-	-	-	-	(19,506,118)
30		38301	7130 REG - INDUSTRIAL	-	-	-	-	(13,442)
31		38501	7150 IND. MTR STAT EQUIP	-	-	-	-	-
32		38601	7157 OTHER PROP-CUST PREM	-	-	-	-	-
33		38701	7160 OTHER EQ - ONG EQUIP	-	-	-	-	(1,465,557)
34			Subtotal Distribution Plant	-	-	-	-	(1,920,794)
35				-	-	-	(6,885)	(756,391,953)
36	General Plant	38901	7180 LAND	-	-	-	-	-
37		39001	7200 STRUCT/IMPR - GEN	-	-	-	-	(4,466,817)
38		39002	7225 LEASEHOLD IMPROVEMENTS	-	-	-	-	221,056
39		39101	7230 FURN & EQUIP - MISC	-	-	-	-	(625,672)
40		39101	7232 OFFICE EQUIP-GENERAL	-	-	-	-	(1,512,209)
41		39102	7260 COMPUTER EQ - MISC	-	-	-	-	(12,437,613)
42		39301	7355 STORES EQUIP	-	-	-	-	-
43		39301	7362 TOOLWORK EQUIP-ENT	-	-	-	-	(5,172,511)
44		39401	7364 SHOP EQUIP (ENTEX)	-	-	-	-	231
45		39401	7366 GARAGE EQ (ENTEX)	-	-	-	-	25,961
46		39501	7370 LAB EQUIP	-	-	-	-	(65,963)
47		39701	7390 COMM EQ	-	-	-	-	(5,013,088)
48		39703	7420 COMM EQ - MTR RD/RTS	-	-	-	-	(19,214,993)
49			7450 MISC EQ	-	-	-	-	(661,050)
50			Subtotal General Plant	-	-	-	-	(48,822,670)
51				-	-	-	-	-
52				-	-	-	-	-
53	Transportation & Power	39201	7300 AUTOS	(21,460)	-	-	-	(838,588)
54		39201	7320 TRUCKS	(451,627)	-	-	-	(14,683,119)
55		39201	7340 TRAILERS	(5,695)	-	-	-	(934,538)
56		39601	7380 POWER OPER. EQUIP	(25,035)	-	-	-	(2,520,671)
57			Subtotal Transportation & Power Operated Equip	(503,817)	-	-	-	(18,976,916)
58				-	-	-	-	-
59				-	-	-	-	-

2a Accum Reserve Total

Line No.	Asset Type	Asset Class	SUB-FCA Description	Salvage	Net Salvage	Reserve Reclass Adjustments	Reserve Other Adjustments	End Bal Accum. Depreciation
60			Total	(503,817)	-	-	(6,685)	(836,119,071)

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63 <sup>(1)</sup>To: 2.a - Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
Accum Reserves - Direct  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2019	Retirements	IntraCo Transf	Accruals	InterCo Transf	Acc from CCNG	Removal Cost	Salvage
1	Intangible Plant	30201	6010: PERPETUAL F & C	-	-	-	-	-	-	-	-
2		30301	6030: P/L INTERCONNIOTHER	(86,308)	-	-	(16,422)	-	-	-	-
3		30301	6035: MISC INTANG PLANT	(11,597,318)	6,896,862	-	(3,181,094)	(137,576)	-	-	-
4		30301	6050: SOFTWARE - MISC	-	-	-	-	-	-	-	-
5		30301	6060: SOFTWARE - SAP	(614,151)	-	-	(1,119,145)	(334,367)	-	-	-
6			Subtotal Intangible Plant	(12,297,778)	6,896,862	-	(4,316,651)	(477,943)	-	-	-
7											
8											
9	Production Plant	30401	6080: LAND - PROD PLTS	-	-	-	-	-	-	-	-
10		30501	6085: STRUCT-REAL PROP -MGC	(22,474)	-	-	(152,091)	-	-	-	-
11		31101	6095: LP GAS EQ - REAL PROP	(34,465)	-	-	(249,140)	-	-	-	-
12		32001	6105: PROD - OTHER EQUIP	(11,890)	-	-	(76,211)	-	-	-	-
13			Subtotal Production Plant	(68,828)	-	-	(477,441)	-	-	-	-
14											
15	Distribution Plant	37401	6840: LAND - GENERAL	-	-	-	-	-	-	-	-
16		37402	6880: LD RTS-ROW-GEN DIST	(330,496)	-	-	(15,938)	-	-	-	-
17		37501	6900: STRUCT-CG M/L IND MR	(517,400)	-	-	(20,175)	-	-	-	-
18		37601	6940: MAINS - NON C.I.	(4,441,197)	-	-	-	-	-	-	-
19		37601	6951: MAINS - STEEL	(199,453,389)	4,030,223	(13,395,398)	(15,936,728)	-	-	3,381,844	-
20		37601	6952: MAINS - PLASTIC	(134,154,076)	1,948,219	13,394,542	(12,481,301)	-	-	771,133	-
21		37601	6980: MR STAT EQUIP-GEN	(3,844,258)	168,905	-	(442,861)	-	-	3,245	-
22		37601	7000: MR STAT EQ - ODOREQ	(1,040,343)	-	-	(235,646)	-	-	-	-
23		37901	7010: MR STAT EQ - CITY GT	(12,523,653)	-	-	(905,713)	-	-	(3,050)	-
24		38001	7022: SERVICES - STEEL	(19,885,628)	4,309,175	157	(938,345)	-	-	3,235,545	-
25		38001	7050: METERS-DOMESTICSMALL	(231,841,283)	6,461,841	669	(21,915,222)	-	-	2,634,941	-
26		38101	7060: MTR INSTALL-DOWNSMALL	(34,893,279)	1,569,085	6,821	(3,475,406)	-	-	-	-
27		38201	7080: MTR INSTALL-INDUSLARGE	(41,880,897)	2,879,543	0	(6,533,029)	-	-	616,117	-
28		38201	7090: MTR INSTALL-HOUSE	(19,512,677)	51,804	629	(1,146,953)	-	-	10,548	-
29		38301	7120: REG - DOMESTIC/HOUSE	(17,864,025)	194,968	-	(1,737,062)	-	-	-	-
30		38301	7130: REG - INDUSTRIAL	(12,645)	-	-	(797)	-	-	-	-
31		38501	7150: IND. MR STAT EQUIP	(1,644,524)	1,022,792	(575)	(844,164)	-	-	914	-
32		38601	7157: OTHER PROP-CUST PREM	-	-	-	-	-	-	-	-
33		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	(70,327)	-	-	-	-
34			Subtotal Distribution Plant	(725,980,237)	22,636,554	6,845	(63,699,698)	-	-	10,651,238	-
35											
36											
37	General Plant	38901	7180: LAND	-	-	-	-	-	-	-	-
38		39001	7200: STRUCT/IMPR - GEN	(3,714,849)	-	-	(751,968)	-	-	-	-
39		39002	7225: LEASEHOLD IMPROVEMTS	259,617	-	-	(38,561)	-	-	-	-
40		39101	7230: FURN & EQUIP - MISC	(377,574)	-	-	(48,741)	-	-	-	-
41		39101	7232: OFFICE EQUIP-GENERAL	(514,739)	-	1,165	(71,766)	-	-	-	-
42		39102	7260: COMPUTER EQ - MISC	(9,796,810)	-	-	(2,394,828)	(1,257)	-	-	-
43		39301	7355: STORES EQUIP	-	1,575,252	-	-	-	-	-	-
44		39401	7362: TOOLSWORK EQUIP-ENT	(4,349,773)	-	(425)	(822,313)	-	-	-	-
45		39401	7364: SHOP EQUIP (ENTEX)	231	-	-	-	-	-	-	-
46		39401	7366: GARAGE EQ (ENTEX)	25,961	-	-	(5,615)	-	-	-	-
47		39501	7370: LAB EQUIP	(60,348)	-	-	(272,358)	-	-	-	-
48		39701	7390: COMMEQ	(4,729,609)	-	-	(5,214,441)	-	-	56,899	-
49		39703	7420: COMMEQ - MTR RDERTS	(21,117,521)	6,406,066	654,005	(64,210)	-	-	-	-
50			7450: MISC EQ	(496,194)	-	(740)	-	-	-	-	-
51			Subtotal General Plant	(44,871,610)	7,981,317	654,005	(6,714,803)	(1,257)	-	56,899	-
52											
53											
54	Transportation & Power O	39201	7300: AUTOS	(690,752)	135,170	32,639	(238,600)	13,288	-	447	(21,460)
55		39201	7320: TRUCKS	(13,577,309)	3,093,495	(136,697)	(3,463,109)	(144,870)	-	(3,694)	(451,627)
56		39201	7340: TRAILERS	(741,338)	43,864	-	(236,969)	-	-	579	(5,665)
57		39301	7380: POWER OPER. EQUIP	(2,202,903)	162,189	(75,535)	(379,722)	-	-	336	(25,035)
58			Subtotal Transportation & Power Operated Equip	(17,212,302)	3,434,519	(174,374)	(4,318,400)	(131,602)	-	(2,332)	(503,817)
59											

CenterPoint Energy  
Houston and Texas Coast Divisions  
Accum Reserves - Direct  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FOA Description	End PIS Balance 2019	Retirements	IntraCo Transf	Accruals	InterCo Transf	Accr from CCNG	Removal Cost	Salvage
60			Total	(800,430,794)	40,949,252	486,476	(82,326,963)	(604,801)	-	10,705,805	(503,817)

61

62

63 <sup>(1)</sup> To 2.a - Accumulated Reserves - Total

Line No.	Asset Type	Asset Class	SUB-FA Description	Net Salvage	Reserve Reclas Adjustments	Reserve Other Adjustments	End Bal / Accum Depreciation
1	Intangible Plant	30201	6010: PERPETUAL F & C	-	-	-	-
2		30301	6030: PL INTERCONNECTION	-	-	-	(102,731)
3		30301	6035: MISC INTANG PLANT	-	-	-	(8,019,116)
4		30301	6050: SOFTWARE - MISC	-	-	-	-
5		30301	6060: SOFTWARE - SAP	-	-	-	(2,067,663)
6			Subtotal Intangible Plant	-	-	-	(10,189,510)
7				-	-	-	-
8	Production Plant	30401	6080: LAND - PROD PLTS	-	-	-	-
9		30501	6085: STRUCT-REAL PROP -MGC	-	-	-	(174,565)
10		31101	6095: LP GAS EQ - REAL PROP	-	-	-	(283,604)
11		32001	6105: PROD - OTHER EQUIP	-	-	-	(68,100)
12			Subtotal Production Plant	-	-	-	(546,269)
13				-	-	-	-
14				-	-	-	-
15	Distribution Plant	37401	6840: LAND - GENERAL	-	-	-	-
16		37402	6880: LD RTS-ROW-GEN DIST	-	-	-	(346,434)
17		37501	6900: STRUCT-CG ML IND MTR	-	-	-	(537,575)
18		37601	6940: MANS - NON C.I.	-	-	-	(4,441,197)
19		37601	6951: MANS - STEEL	-	-	(22)	(221,373,470)
20		37601	6952: MANS - PLASTIC	-	-	(261)	(130,521,745)
21		37601	6980: MTR STATEQ-GEN	-	-	-	(4,114,969)
22		37801	7000: MTR STATEQ - ODOR EQ	-	-	-	(1,275,989)
23		37901	7010: MTR STATEQ - CITY GT	-	-	-	(13,432,416)
24		38001	7022: SERVICES - STEEL	-	-	(4,397)	(13,283,494)
25		38001	7023: SERVICES - PLASTIC	-	-	(2,004)	(244,661,058)
26		38101	7050: METERS-DOMESTIC/SMALL	-	-	-	(36,882,779)
27		38201	7060: MTR INSTALL-DOM/SMALL	-	-	-	(42,018,265)
28		38201	7090: MTR INSTALL-IND/LARGE	-	-	-	(20,596,650)
29		38301	7120: REG - DOMESTIC/HOUSE	-	-	-	(19,506,118)
30		38301	7130: REG - INDUSTRIAL	-	-	-	(13,442)
31		38501	7150: IND. MTR STATEQ	-	-	-	(1,465,557)
32		38601	7157: OTHER PROP-CUST PREM	-	-	-	-
33		38701	7160: OTHER EQ - CNG EQUIP	-	-	-	(1,920,794)
34			Subtotal Distribution Plant	-	-	(6,685)	(756,381,953)
35				-	-	-	-
36	General Plant	38901	7180: LAND	-	-	-	-
37		39001	7200: STRUCT/IMPR - GEN	-	-	-	(4,466,817)
38		39002	7225: LEASEHOLD IMPROVEMTS	-	-	-	221,056
39		39101	7230: FURN & EQUIP - MISC	-	-	-	(426,315)
40		39101	7232: OFFICE EQUIP-GENERAL	-	-	-	(985,340)
41		39102	7260: COMPUTER EQ - MISC	-	-	-	(10,617,644)
42		39301	7355: STORES EQUIP	-	-	-	-
43		39301	7362: TOOLWORK EQUIP-ENT	-	-	-	(5,172,511)
44		39401	7364: SHOP EQUIP (ENTEX)	-	-	-	231
45		39401	7366: GARAGE EQ (ENTEX)	-	-	-	25,961
46		39501	7370: LAB EQUIP	-	-	-	(65,963)
47		39701	7390: COMM EQ	-	-	-	(5,001,968)
48		39703	7420: COMM EQ - MTR RD/RTS	-	-	-	(19,214,993)
49		39801	7450: MISC EQ	-	-	-	(991,144)
50			Subtotal General Plant	-	-	-	(45,895,448)
51				-	-	-	-
52				-	-	-	-
53	Transportation & Power O	39201	7300: AUTOS	-	-	-	(789,287)
54		39201	7320: TRUCKS	-	-	-	(14,683,811)
55		39201	7340: TRAILERS	-	-	-	(934,538)
56		39601	7380: POWER OPER. EQUIP	-	-	-	(2,520,677)
57			Subtotal Transportation & Power Operated Equip	-	-	-	(18,908,308)
58				-	-	-	-
59				-	-	-	-

Line No.	Asset Type	Asset Class	SUB-FCA Description	Net Salvage	Reserve Reclass Adjustments	Reserve Other Adjustments	End Bal. Accum. Depreciation
60			Total	-	-	(6,885)	(831,931,489)

61

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



CenterPoint Energy  
Houston and Texas Coast Divisions  
Corporate Accumulated Reserves  
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA: Description	Jurisdiction - Original	Bag Per: Acc Dep	Retirements	IntraCo Transf	Accruals	End Bal: Accm. Depreciation	Allocablr	Bag Per: Acc Dep Allocation	Retirements Allocation	IntraCo Transf Allocation	Accruals Allocation	End Bal: Accm. Depreciation Allocation
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entex Corp	-	-	-	(4,003)	(4,003)	70.74%	-	-	-	(2,832)	(2,832)
2		30301	6050: SOFTWARE - MISC	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
3		30301	6060: SOFTWARE - SAP	Entex Corp	(1,461,877)	-	-	(219,115)	(1,680,992)	70.74%	(1,033,919)	-	-	(155,002)	(1,188,921)
4				Subtotal Intangible Plant	(1,461,877)	-	-	(223,118)	(1,684,995)		(1,033,919)	-	-	(157,834)	(1,191,753)
5															
6	Distribution Plant	38101	7050: METERS-DOMESTIC/SMALL	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
7		38301	7120: REG - DOMESTIC/HOUSE	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
8		38701	7160: OTHER EQ - ONG EQUIP	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
9				Subtotal Distribution Plant	-	-	-	-	-		-	-	-	-	-
10															
11	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
12		39002	7225: LEASEHOLD IMPROVEMTS	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
13		39101	7230: FURN & EQUIP - MISC	Entex Corp	(126,165)	-	-	(14,289)	(140,454)	70.74%	(89,249)	-	-	(10,108)	(99,357)
14		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	(1,310,246)	-	-	-	(1,310,246)	70.74%	(926,868)	-	-	-	(926,868)
15		39102	7260: COMPUTER EQ - MISC	Entex Corp	(3,618,942)	2,196,897	-	(610,724)	(2,032,869)	70.74%	(2,559,403)	1,553,378	-	(432,026)	(1,438,052)
16				Tx Meters-Regulators & Gas Support	(353,752)	-	-	(119,680)	(473,432)	80.67%	(285,372)	-	-	(96,546)	(381,918)
17		39701	7390: COMM EQ	Entex Corp	(14,805)	-	-	(1,116)	(15,721)	70.74%	(10,331)	-	-	(790)	(11,121)
18		39801	7450: MISC EQ	Entex Corp	(87,634)	-	-	(9,506)	(97,139)	70.74%	(61,992)	-	-	(6,724)	(68,716)
19				Tx Meters-Regulators & Gas Support	(1,260)	-	-	(215)	(1,475)	80.67%	(1,016)	-	-	(173)	(1,190)
20		39801	7450: MISC EQ	Subtotal General Plant	(5,511,704)	2,196,897	-	(755,529)	(4,071,336)		(3,934,232)	1,553,378	-	(546,387)	(2,927,222)
21															
22	Transportation & Power O	39201	7300: AUTOS	Entex Corp	(49,417)	-	(26,020)	(22,499)	(97,966)	70.74%	(34,979)	-	(18,407)	(15,916)	(89,301)
23		39201	7320: TRUCKS	Entex Corp	(9,237)	-	-	-	(9,237)	70.74%	(6,534)	-	-	-	(6,534)
24		39201	7320: TRUCKS	Tx Meters-Regulators & Gas Support	8,959	-	-	-	8,959	80.67%	7,227	-	-	-	7,227
25				Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
26		39601	7340: TRAILERS	Entex Corp	-	-	-	-	-	70.74%	-	-	-	-	-
27			7380: POWER OPER EQUIP	Subtotal Transportation & Power Operated Equip	(49,725)	-	(26,020)	(22,499)	(96,244)		(34,286)	-	(18,407)	(15,916)	(88,609)
28															
29															
30				Total	(7,023,066)	2,196,897	(26,020)	(1,001,147)	(5,854,276)		(5,002,438)	1,553,378	(18,407)	(720,117)	(4,187,593)
31	(1)To: 2a - Accumulated Reserve - Total														

CenterPoint Energy  
Houston and Texas Coast Divisions  
RWIP by Jurisdiction  
For The Test Year Ended December 2020

Line No.	Reg Filing	Jurisdiction	G/L 171011 <sup>(1)</sup>
1	Entex Rural	Beaumont Rptg Area	374,940
2		East Texas Rptg Area	804,647
3		Entex Louisiana Rptg Area	895,757
4		Entex Mississippi Rptg Div	658,613
5		Northeast Texas Rptg Area	141,456
6		South Texas Rptg Area	1,187,818
7		Tyler Rptg Area	306,351
8		Subtotal Entex Rural	<u>4,369,582</u>
9			
10	Entex Texas Gulf	Conroe Rptg Area	24,411
11		Houston Rptg Area	5,005,256
12		Texas Coast Rptg Area	1,955,085
13		Subtotal Entex Texas Gulf	<u><sup>(2)</sup>6,984,752</u>
14			
15		Total	<u>\$ 11,354,334</u>
16			
17	<sup>(1)</sup> Source: Plant Accounting		
18	<sup>(2)</sup> To: 2.a - Summary		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Cash Working Capital  
For The Test Year Ended December 2020

Line No.	Description	Test Year Amount <sup>(1)</sup>	Adjustments	Total Adjusted	Avg Daily Expense	Revenue Lag Days	Expense Lead Days	Net Lead/Lag Days	Working Capital Requirement	Working Capital Adjustment
1	Purchased Gas Cost	308,238,194	-	308,238,194	844,488	33.87	-40.96	-7.09	(5,987,421)	-
2	Other O&M	208,268,440	(a)	208,268,440	570,598	33.87	-32.43	1.44	821,662	-
3	Total Operation and Maintenance	516,506,634	\$	516,506,634					(5,165,760)	\$
4										
5	Federal Income Taxes									
6	Current	2,887,484	-	2,887,484	7,911	33.87	-37.01	-3.14	(24,840)	-
7	Deferred	2,616,970	-	2,616,970	7,170				-	-
8	State Margin Tax for CWC	2,944,249	-	2,944,249	8,066				-	-
9	Total FIT	8,448,703	\$	8,448,703					(24,840)	\$
10										
11	Taxes Other Than Income Taxes	-	-	-	-				-	-
12	Taxes Other Than Income Taxes	50,667,927	-	50,667,927	138,816	33.87	-73.90	-40.03	(5,556,814)	-
13										
14	Total Taxes Other Than Income Taxes	50,667,927	\$	50,667,927	138,816				(5,556,814)	\$
15										
16	Interest on Customer Advances & Deposits	788,539	-	788,539	2,160	33.87	-198.31	-164.44	(355,253)	-
17										
18	Depreciation Expense	76,048,125	-	76,048,125	208,351				-	-
19										
20	Return (Rate Base Multiplied By Rate of Return)	82,916,497	\$	82,916,497	227,168				-	-
21										
22	Subtotal	735,376,425	\$	735,376,425					(11,102,667)	\$
23										
24	Working Funds and Other - Houston and Texas Coast Only								(a)	(1,446,596)
25										
26										
27	Total Cash Working Capital Requirement									(a) \$ (12,549,263)
28										
29	(1) From: 1.a - Income Statement									
30	(2) From: 2 - Rate Base									
31	(3) To: 2 - Rate Base									
32	(4) Lead/Lag Days and Working Funds per Docket No. 10567.									
33	(5) Source: SW CWC Adjustments									

CenterPoint Energy  
Houston and Texas Coast Divisions  
Materials and Supplies  
For The Test Year Ended December 2020

Line No.	FERC	Period	133030 Allocation <sup>(2)</sup>	133998-133999 <sup>(1)</sup>	Total
1	1540: Matls Oper Supplies	Dec - 2019	116,589	24,250,868	24,367,457
2		Jan - 2020	124,821	23,483,077	23,607,898
3		Feb - 2020	135,112	24,613,780	24,748,892
4		Mar - 2020	166,382	24,545,028	24,711,410
5		Apr - 2020	84,583	25,471,668	25,556,250
6		May - 2020	117,929	26,060,344	26,178,274
7		Jun - 2020	157,700	26,100,041	26,257,740
8		Jul - 2020	221,942	26,182,076	26,404,018
9		Aug - 2020	235,826	25,330,415	25,566,241
10		Sep - 2020	267,312	20,332,609	20,599,920
11		Oct - 2020	216,562	20,209,902	20,426,464
12		Nov - 2020	268,111	19,804,337	20,072,448
13		Dec - 2020	204,752	19,164,446	19,369,198
14	13 Month Average Balance		<u>\$ 178,279</u>	<u>\$ 23,503,738 <sup>(3)</sup></u>	<u>\$ 23,682,016</u>

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

17 <sup>(2)</sup> From: 2.c - Mat and Supplies 133030 Allocation

18 <sup>(3)</sup> To: 2 - Rate Base

CenterPoint Energy  
Houston and Texas Coast Divisions  
Materials & Supplies FERC 1540  
For The Test Year Ended December 2020

Line No.	Company	FERC	Period	Conroe Rptg Area	Houston Rptg Area	Texas Coast Rptg Area	Total <sup>(2)</sup>
1	CenterPoint Energy Entex	1540: Matis Oper Supplies	Dec - 2019	149,647	23,512,400	588,820 <sup>(3)</sup>	24,250,868
2			Jan - 2020	155,734	22,739,418	587,924	23,483,077
3			Feb - 2020	153,823	23,888,741	571,216	24,613,780
4			Mar - 2020	157,528	23,803,513	583,987	24,545,028
5			Apr - 2020	157,752	24,724,094	589,822	25,471,668
6			May - 2020	158,942	25,319,234	582,168	26,060,344
7			Jun - 2020	159,752	25,307,507	632,781	26,100,041
8			Jul - 2020	168,498	25,351,828	661,749	26,182,076
9			Aug - 2020	168,414	24,504,354	657,647	25,330,415
10			Sep - 2020	171,673	19,503,888	657,048	20,332,609
11			Oct - 2020	178,145	19,382,303	649,455	20,209,902
12			Nov - 2020	178,672	18,974,164	651,501	19,804,337
13			Dec - 2020	179,773	18,270,624	714,049	19,164,446
14				-	-	-	
15							

<sup>(1)</sup> Source: SW Trial Balance by GL

<sup>(2)</sup> To: 2.c - Materials and Supplies Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
GL Account 133030 Materials and Supplies-Inventory WIP  
For The Test Year Ended December 2020

Line No.	Company	Period	Cumulative Entex Balance	Net Plant Allocator <sup>(2)</sup>	Jurisdictional Balance <sup>(3)</sup>
1	CenterPoint Energy Entex	Dec - 2019	<sup>(1)</sup> 199,468	58.45%	116,589
2		Jan - 2020	213,443	58.48%	124,821
3		Feb - 2020	231,040	58.48%	135,112
4		Mar - 2020	284,511	58.48%	166,382
5		Apr - 2020	144,636	58.48%	84,583
6		May - 2020	201,658	58.48%	117,929
7		Jun - 2020	269,664	58.48%	157,700
8		Jul - 2020	379,518	58.48%	221,942
9		Aug - 2020	403,260	58.48%	235,826
10		Sep - 2020	457,099	58.48%	267,312
11		Oct - 2020	370,318	58.48%	216,562
12		Nov - 2020	458,466	58.48%	268,111
13		Dec - 2020	350,123	58.48%	204,752
14					
15					
16	<sup>(1)</sup> Source: SW 2c M&S 133030				
17	<sup>(2)</sup> From: Allocation Bases: Net Plant - Direct				
18	<sup>(3)</sup> To: 2.c - Materials and Supplies Summary				

CenterPoint Energy  
Houston and Texas Coast Divisions  
Prepayments - 13 month Average  
For The Test Year Ended December 2020

Line No.	Company	13 Month Period	Amount Account 139010 <sup>(2)</sup>	Amount Account 144010 <sup>(1)</sup>	Jurisdictional Total Amount
1	CenterPoint Energy Entex	Dec - 2019	1,506,930	57,442	1,564,371
2		Jan - 2020	1,428,771	45,953	1,474,724
3		Feb - 2020	1,248,989	34,465	1,283,454
4		Mar - 2020	1,059,596	379,227	1,438,823
5		Apr - 2020	870,203	328,155	1,198,357
6		May - 2020	682,527	277,083	959,610
7		Jun - 2020	788,092	237,500	1,025,592
8		Jul - 2020	638,510	346,222	984,732
9		Aug - 2020	449,753	291,808	741,561
10		Sep - 2020	260,996	237,394	498,390
11		Oct - 2020	2,704,527	182,981	2,887,508
12		Nov - 2020	2,304,080	128,567	2,432,646
13		Dec - 2020	2,067,896	74,153	2,142,049
14	13 Month Average Balance		<u>\$ 1,231,605</u>	<u>\$ 201,612 <sup>(3)</sup></u>	<u>\$ 1,433,217</u>
15					
16	<sup>(1)</sup> From: 2d - Prepayments-144010				
17	<sup>(2)</sup> From: 2d - Prepayments-139010				
18	<sup>(3)</sup> To: 2 - Rate Base				

CenterPoint Energy  
Houston and Texas Coast Divisions  
General Ledger Account 139010 Prepayments-Insurance  
For The Test Year Ended December 2020

Line No.	Company	13 Month Period	Cumulative Balance Entex	Jurisdiction Allocation Factor <sup>(2)</sup>	Jurisdictional Balance <sup>(1)</sup>
1	CenterPoint Energy Entex	Dec - 2019	<sup>(3)</sup> 2,135,368	70.57%	1,506,930
2		Jan - 2020	2,019,749	70.74%	1,428,771
3		Feb - 2020	1,765,605	70.74%	1,248,989
4		Mar - 2020	1,497,874	70.74%	1,059,596
5		Apr - 2020	1,230,142	70.74%	870,203
6		May - 2020	964,838	70.74%	682,527
7		Jun - 2020	1,114,068	70.74%	788,092
8		Jul - 2020	902,615	70.74%	638,510
9		Aug - 2020	635,783	70.74%	449,753
10		Sep - 2020	368,951	70.74%	260,996
11		Oct - 2020	3,823,194	70.74%	2,704,527
12		Nov - 2020	3,257,110	70.74%	2,304,080
13		Dec - 2020	2,923,235	70.74%	2,067,896
14					
15					
16	<sup>(1)</sup> To: 2.d Prepayments - Summary				
17	<sup>(2)</sup> From: Allocation Factors CY				
18	<sup>(3)</sup> Source: SW 2d Prepayments - 139010				



CenterPoint Energy  
Houston and Texas Coast Divisions  
General Ledger Account 144010 Prepayments - Other  
For The Test Year Ended December 2020

Line No.	Account	13 Month Period	Balance Rollforward Monthly	Adjustment <sup>(2)</sup>	Balance <sup>(1)</sup>
1	Prepayments - Other	Dec - 2019	(60,993)	-	57,442
2		Jan - 2020	(11,488)	-	45,953
3		Feb - 2020	(11,488)	-	34,465
4		Mar - 2020	1,763,994	(1,419,232)	379,227
5		Apr - 2020	(1,470,304)	1,419,232	328,155
6		May - 2020	(51,072)	-	277,083
7		Jun - 2020	(39,583)	-	237,500
8		Jul - 2020	108,722	-	346,222
9		Aug - 2020	(54,414)	-	291,808
10		Sep - 2020	(54,414)	-	237,394
11		Oct - 2020	(54,414)	-	182,981
12		Nov - 2020	(54,414)	-	128,567
13		Dec - 2020	(54,414)	-	<sup>(2)</sup> 74,153
14					
15					
16	<sup>(1)</sup> To: 2.d Prepayments - Summary				
17	<sup>(2)</sup> Source: SW Trial Balance by GL				

CenterPoint Energy  
Houston and Texas Coast Divisions  
Customer Deposits  
For The Test Year Ended December 2020

Line No.	Description	Jurisdictional Balance
1	2350: Customer Deposits	<sup>(1)(2)</sup> \$ (36,196,683)
2		
3		
4	<sup>(1)</sup> From: 2.e - Customer Deposits	
5	<sup>(2)</sup> To: 2 - Rate Base	

CenterPoint Energy  
Houston and Texas Coast Divisions  
Account 255010 Customer Deposits-Miscellaneous  
For The Test Year Ended December 2020

Line No.	FERC	Account	Entex <sup>(2)</sup>	Jurisdictional Balance <sup>(1)</sup>	Other Entex Divisions
1	2350: Customer Deposits	255010: Customer Deposits-Miscellaneous	\$ (59,659,490)	<sup>(3)</sup> \$ (36,196,683)	\$ (23,462,807)
2					
3					
4	<sup>(1)</sup> Source: Financial Accounting Gas				
5	<sup>(2)</sup> Source: SW 2e Customer Deposits				
6	<sup>(3)</sup> To: 2.e - Customer Deposits - Summary				

CenterPoint Energy  
Houston and Texas Coast Divisions  
Summary of Accumulated Deferred Income Taxes  
For The Test Year Ended December 2020

Line No.	Item	Adjusted ADIT	Factor	Direct Amount	Jurisdictional Total
1	Bad debts	\$ 2,203,962		<sup>(3)</sup> \$ 528,323	\$ 528,323
2	Inventory (263A)	224,472	<sup>(8)</sup> 83.11%	-	186,559
3	Over/Under Recovery of Gas Costs	493,721		<sup>(2)</sup> 110,592	110,592
4	Over/Under Recovery of Franchise Fee & Gross Receipt. T	149,460		<sup>(11)</sup> 149,460	149,460
5	<b>Total Current Assets/(Liabilities)</b>	<b>\$ 3,071,615</b>		<b>\$ 788,375</b>	<b>\$ 974,934</b>
6					
7	Depreciation	(210,292,325)	<sup>(9)</sup> 58.48%	-	(122,978,952)
8	Contributions in Aid of Construction	26,348,072	<sup>(9)</sup> 58.48%	-	15,408,353
9	Tax Overhead Capitalization	(8,508,698)	<sup>(9)</sup> 58.48%	-	(4,975,887)
10	Repairs & Maintenance	(85,773,736)	<sup>(9)</sup> 58.48%	-	(50,160,481)
11	Self Developed Software	(3,410,919)	<sup>(9)</sup> 58.48%	-	(1,994,705)
12	Mixed Service Cost	(7,562,389)	<sup>(9)</sup> 58.48%	-	(4,422,485)
13	Casualty Loss	(1,590,793)	<sup>(10)</sup> 82.50%	-	(1,312,404)
14	AFUDC Debt	497,115	<sup>(9)</sup> 58.48%	-	290,713
15	<b>Net Property, Plant &amp; Equipment</b>	<b>\$ (290,293,673)</b>		<b>\$ -</b>	<b>\$ (170,145,848)</b>
16					
17	Known and Measurable ADIT Change				
18	Regulatory Obligations	(3,257,947)	<sup>(12)</sup>	(1,895,165)	(1,895,165)
19	Reserves for Injuries & Damages	2,426,121	<sup>(1)</sup>	1,115,401	1,115,401
20	Employee Benefits	3,829,244	<sup>(13)</sup>	612,413	612,413
21	Federal Benefit on Deferred State Income Taxes	4,442,983	<sup>(6)</sup>	3,584,154	3,584,154
22	ADIT on EDIT Regulatory Asset/Liability	40,917,437	<sup>(7)</sup>	24,280,749	24,280,749
23	Miscellaneous Others	-		-	-
24	<b>Total Noncurrent Assets/Liabilities</b>	<b>\$ (241,935,835)</b>		<b>\$ 27,697,552</b>	<b>\$ (142,448,296)</b>
25					
26	Total Accum Deferred Fed Inc. Taxes	(238,864,220)		28,485,927	(141,473,362)
27					
28	Accumulated Deferred State Income Taxes ("ADSIT")	(17,826,914)	<sup>(14)</sup>	(6,607,489)	(6,607,489)
29					
30	<b>Total ADIT</b>	<b>\$ (256,691,134)</b>		<b>\$ 21,878,438</b>	<b><sup>(15)</sup> \$ (148,080,851)</b>

- 31
- 32 <sup>(1)</sup> From: 2.g - ADIT-Injuries and Damages
- 33 <sup>(2)</sup> From: 2.g - ADIT-Over Under Gas Costs
- 34 <sup>(3)</sup> From: 2.g - ADIT-Bad Debt Reserve
- 35 <sup>(4)</sup> From: 2.g - ADIT as Adjusted
- 36 <sup>(5)</sup> From: 2.g - ADIT-Employee Benefits
- 37 <sup>(6)</sup> From: 2.g - State Tax
- 38 <sup>(7)</sup> From: 2n EDIT Regulatory Asset and Liability
- 39 <sup>(8)</sup> From: Allocation Factors - CY
- 40 <sup>(9)</sup> From: Allocation Bases: Net Plant - Direct
- 41 <sup>(10)</sup> From: SW 2g ADIT Casualty Loss Allocator
- 42 <sup>(11)</sup> From: 2.g - ADIT OU Franchise Fees
- 43 <sup>(12)</sup> Note 1: Sum of 2.g - ADIT 8.209 Reg Asset + 2.g - ADIT System Safety Integrity + 2.g - ADIT Deferred Benefit Asset
- 44 <sup>(13)</sup> Note 2: Sum of 2.g - ADIT Employee Benefits + 2.g - ADIT Benefit Restoration + 2.l - Retirement Plan Asset
- 45 <sup>(14)</sup> Note 3: Sum of 2.g State Tax + 2.n EDIT Regulatory Asset and Liability
- 46 <sup>(15)</sup> To: 2 - Rate Base

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Line No.	Category	Account	Book Balance	Reference	Temporary Difference (Manual)	DFIT %	DSIT %	Manual Adjustment to DFIT	Manual Adjustment to DSIT	Temporary Difference	Adjustment*	Return to Accrual	Adj. Temp Diff
1	Bad Debts	123010: Accum Prov-Uncoll Accts-Commodity	(7,922,847)	-	-	21.00%	0.8653%	-	-	7,922,847	-	-	7,922,847
2		123011: Accum Prov-Uncoll Accts Unbilled-Commodity	(733,599)	-	-	21.00%	0.8653%	-	-	733,599	-	-	733,599
3		123015: Accum Prov-Uncoll Accts-PGA	(1,375,808)	-	-	21.00%	0.8653%	-	-	1,375,808	-	-	1,375,808
4		123040: Accum Prov-Uncoll Accts-Services	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
5		123050: Accum Prov for Uncoll Accts-Other	(462,802)	-	-	21.00%	0.8653%	-	-	462,802	-	-	462,802
6		Subtotal Bad Debts	(10,495,056)	-	-	21.00%	0.8653%	-	-	10,495,056	-	-	10,495,056
7													
8	Over/Under Recovery of Gas Costs	221143: OU Roy of Puroil Gas Costs-Base	30,802,704	-	-	21.00%	0.8653%	-	-	(30,802,704)	-	-	(30,802,704)
9		221144: OU-Recovery-Gas Purch Cost Unbilled	(48,638,272)	-	-	21.00%	0.8653%	-	-	48,638,272	-	-	48,638,272
10		221146: Est Rev-OU Roy-Fuel Recovery	15,484,514	-	-	21.00%	0.8653%	-	-	(15,484,514)	-	-	(15,484,514)
11		Subtotal Over/Under Recovery of Gas Costs	(2,351,054)	-	-	21.00%	0.8653%	-	-	2,351,054	-	-	2,351,054
12													
13	OU Recovery of Franchise Fees & St. Grs. Rpt. *	147016: Reg Asset - OU State GR Tax	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
14		17012: Reg Asset - OU Franchise Fees	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
15		147017: Reg Asset - MA	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
16		221149: Over/Under Recovery of City Franchise Fees	(71,1715)	-	-	21.00%	0.8653%	-	-	711,715	-	-	711,715
17		221151: Over/Under Recovery of State Gross Receipt Taxes	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
18		221154: Net OU State GR Tax	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
19		221155: Net OU City Franchise Reclass	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
20		Subtotal OU Recovery of Franchise Fees & St. Grs. Rpt. Tax	(711,715)	-	-	21.00%	0.8653%	-	-	711,715	-	-	711,715
21													
22	Inventory	INV263A: Inventory (263A) (137010, 137015)	-	1,068,915	-	21.00%	0.8653%	-	-	1,068,915	-	-	1,068,915
23		MSC263A: Mixed Service Cost (263A)	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
24		Subtotal Inventory	-	1,068,915	-	21.00%	0.8653%	-	-	1,068,915	-	-	1,068,915
25													
26	Regulatory Obligations	179015: Regulatory Assets - Gas Cost Write-offs	1,375,808	-	-	21.00%	0.8653%	-	-	(1,375,808)	1,375,808	-	-
27		179022: Regulatory Assets - EECRF OU	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
28		179024: Relief Prog Incremental Costs	5,463,324	-	-	21.00%	0.8653%	-	-	(5,463,324)	(5,463,324)	-	-
29		179030: Regulatory Assets-Other	3,568,554	-	-	21.00%	0.8653%	-	-	(3,568,554)	3,568,554	-	-
30		179034: Regulatory Assets-Rate Case Expense	1,199,120	-	-	21.00%	0.8653%	-	-	(1,199,120)	1,199,120	-	-
31		179042: Regulatory Assets - Pension Deferral	1,555,287	-	-	21.00%	0.8653%	-	-	(1,555,287)	(1,555,287)	-	-
32		179043: Reg Asset- 08/209	14,324,253	-	-	21.00%	0.8653%	-	-	(14,324,253)	(14,324,253)	-	-
33		179044: Regulatory Asset - Depreciation Expense	546,269	-	-	21.00%	0.8653%	-	-	(546,269)	(546,269)	-	-
34		179045: Reg Asset - System Safety and Integrity	11,285,370	-	-	21.00%	0.8653%	-	-	(11,285,370)	(11,285,370)	-	-
35		179059: Regulatory Assets - Severance	312,820	-	-	21.00%	0.8653%	-	-	(312,820)	312,820	-	-
36		179062: Def - TX Rate Case Exp	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
37		179064: Reg Asset Ben Plans-ADCI Offset	6,120,000	-	-	21.00%	0.8653%	-	-	(6,120,000)	6,120,000	-	-
38		179068: Reg Asset - Uncovered Post Retirement	8,893,141	-	-	21.00%	0.8653%	-	-	(8,893,141)	(8,893,141)	-	-
39		179073: Regulatory Assets-Asset Retire Oblig	68,475,013	-	-	21.00%	0.8653%	-	-	(68,475,013)	68,475,013	-	-
40		179079: Reg Asset - EECRF	(8,072,028)	-	-	21.00%	0.8653%	-	-	8,072,028	(8,072,028)	-	-
41		179100: Reg Asset - MA	117,121	-	-	21.00%	0.8653%	-	-	(117,121)	117,121	-	-
42		179106: Contra Equity 8/209 Reg Asset- Unrecognized	(5,431,991)	-	-	21.00%	0.8653%	-	-	5,431,991	-	-	5,431,991
43		221138: Regulatory Liability Pension	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
44		257010: Property Insurance Reserve	(503,659)	-	-	21.00%	0.8653%	-	-	503,659	(503,659)	-	-
45		257022: Regulatory Liability - EECRF	(310,221)	-	-	21.00%	0.8653%	-	-	310,221	(310,221)	-	-
46		257029: Reg. Liability - Other	(2,267,287)	-	-	21.00%	0.8653%	-	-	2,267,287	2,267,287	-	-
47		257032: Reg. Liability - System Deferral	(18,843,370)	-	-	21.00%	0.8653%	-	-	18,843,370	18,843,370	-	-
48		257045: Reg. Liability - System Safety and Integrity	(10,963)	-	-	21.00%	0.8653%	-	-	10,963	-	-	10,963
49		265193: Oth. Def CR-Reg. Liab-Asset Ret Oblig	(56,850,158)	-	-	21.00%	0.8653%	-	-	56,850,158	(56,850,158)	-	-
50		265193: Oth. Def CR- AMA Regulatory Liability	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
51		265194: AMA Regulatory Liability Reclass	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
52		ROIT: Regulatory Obligations Income Tax	1,798,392	-	-	21.00%	0.8653%	-	-	(1,798,392)	1,798,392	-	-
53		Subtotal Regulatory Obligations	29,809,796	-	-	21.00%	0.8653%	-	-	(29,809,796)	14,295,763	-	(15,514,033)
54													
55	Injuries & Damages	258010: Injuries & Damages-Auto Liability	(1,633,164)	-	-	21.00%	0.8653%	-	-	1,633,164	-	-	1,633,164
56		258020: Injuries & Damages-Gen Liability	(8,383,943)	-	-	21.00%	0.8653%	-	-	8,383,943	-	-	8,383,943
57		258030: Injuries & Damages-Workers Comp	(1,536,862)	-	-	21.00%	0.8653%	-	-	1,536,862	-	-	1,536,862
58		Subtotal Injuries & Damages	(11,552,969)	-	-	21.00%	0.8653%	-	-	11,552,969	-	-	11,552,969
59													
60	Employee Benefits	232001: Accrued - Severance	(15,480)	-	-	21.00%	0.8653%	-	-	15,480	(15,480)	-	-

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Line No.	Category	Account	Book Balance	Reference	Temporary Difference (Manual)	DFIT %	DSIT %	Manual Adjustment to DFIT	Manual Adjustment to DSIT	Temporary Difference	Adjustment*	Return to Accrual	Adj. Temp Diff
61		240000: Curr&Accr Liab-Payroll Ben-Other	(1,577,000)	(60,000)	-	21.00%	0.8653%	-	-	1,517,000	-	-	1,517,000
62		240000: Curr&Accr Liab-Annual Incent Comp	(12,267,149)	(12,267,149)	-	21.00%	0.8653%	-	-	-	-	-	-
63		259020: Savings Restoration Plan	(127,027)	-	-	21.00%	0.8653%	-	-	127,027	-	-	127,027
64		259021: Noram Restoration of Accounts Plan	(244,405)	-	-	21.00%	0.8653%	-	-	244,405	-	-	244,405
65		259040: Benefit Restoration Plan-ASC 715	-	-	-	21.00%	0.8653%	-	-	-	3,194,000	-	3,194,000
66		259041: Net retirement plan asset	-	-	-	21.00%	0.8653%	-	-	-	(27,547,000)	-	(27,547,000)
67		259042: PostRetirement Welfare Plan-ASC 715	(38,243,000)	(64,056)	-	21.00%	0.8653%	-	-	37,601,944	-	-	31,920,944
68		259043: Postemployment Benefits-ASC 712	(2,607,006)	-	-	21.00%	0.8653%	-	-	2,607,006	(5,681,000)	-	2,607,006
69		265020: Oth Def CR-Deferred Comp	(755,000)	-	-	21.00%	0.8653%	-	-	755,000	-	-	75,515
70		265025: Oth Def CR-Long-Term Incentives	(75,515)	-	-	21.00%	0.8653%	-	-	75,515	(194,000)	-	56,000
71		265030: LT Deferred Payroll Tax	(2,767,300)	2,767,300	-	21.00%	0.8653%	-	-	-	-	-	-
72		268008: Oth Def CR-Deferred Compensation - Miscellaneous	(1,425,964)	(1,425,964)	-	21.00%	0.8653%	-	-	1,425,964	-	-	5,534,598
73		268012: ADIT - ASC 715 Benefit Plans	(300,156)	(300,156)	-	21.00%	0.8653%	-	-	300,156	-	-	-
74		268012: ADIT - ASC 715 Benefit Plans	(300,156)	(300,156)	-	21.00%	0.8653%	-	-	300,156	-	-	-
75		268012: ADIT - ASC 715 Benefit Plans	(300,156)	(300,156)	-	21.00%	0.8653%	-	-	300,156	-	-	-
76		268012: ADIT - ASC 715 Benefit Plans	(300,156)	(300,156)	-	21.00%	0.8653%	-	-	300,156	-	-	-
77	PP&E	Subtotal Employee Benefits	(60,104,844)	(5,631,112)	-	21.00%	0.8653%	-	-	54,273,531	(66,639,237)	-	18,234,461
78		481ADJ: 481(a) Adjustment 263A	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
79		AFUDC: AFUDC - Debt	-	-	2,367,215	21.00%	0.8653%	-	-	2,367,215	-	-	2,367,215
80		AFUDC: AFUDC - Equity	-	-	(6,337,153)	21.00%	0.8653%	-	-	(6,337,153)	6,337,153	-	-
81		ARO: ARO	-	-	(316,183,422)	21.00%	0.8653%	-	-	(316,183,422)	316,183,422	-	-
82		CIAC: CIAC	-	-	125,467,010	21.00%	0.8653%	-	-	125,467,010	-	-	125,467,010
83		CSLTLS: Casualty Loss	-	-	(7,575,203)	21.00%	0.8653%	-	-	(7,575,203)	-	-	(7,575,203)
84		DPROTN: Depreciation	-	-	(1,001,392,026)	21.00%	0.8653%	-	-	(1,001,392,026)	-	-	(1,001,392,026)
85		MXDSRVCS: Mixed Services Cost	-	-	(36,011,374)	21.00%	0.8653%	-	-	(36,011,374)	-	-	(36,011,374)
86		OVHDCAP: Overhead Capitalization	-	-	(40,517,612)	21.00%	0.8653%	-	-	(40,517,612)	-	-	(40,517,612)
87		RPRMTC: Repairs and Maintenance	-	-	(408,446,361)	21.00%	0.8653%	-	-	(408,446,361)	-	-	(408,446,361)
88		SIFDVST: Self Developed Software	-	-	(16,242,472)	21.00%	0.8653%	-	-	(16,242,472)	-	-	(16,242,472)
89		Subtotal PP&E	-	-	(1,704,871,397)	21.00%	0.8653%	-	-	(1,704,871,397)	322,520,575	-	(1,382,350,822)
90		184035: OUI Roy of Energy Eff Cost Rate	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
91	Other Temporary Differences	262010: Asset Retirement Obligation-ASC 410	-	-	-	21.00%	0.8653%	-	-	324,808,277	-	-	-
92		263010: Accrual - Severance (Long-Term)	(324,808,277)	-	-	21.00%	0.8653%	-	-	-	-	-	-
93		269007: Oth Def CR-Phandol Other	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
94		Subtotal Other Temporary Differences	(324,808,277)	-	-	21.00%	0.8653%	-	-	324,808,277	-	-	-
95			-	-	-	21.00%	0.8653%	-	-	-	-	-	-
96		GBCC: GBC Carryover	-	81,214	(81,214)	21.00%	0.8653%	-	-	-	-	-	-
97	Carryover	Subtotal Carryover	-	81,214	(81,214)	21.00%	0.8653%	-	-	-	-	-	-
98		FAS158: FAS 158 Re-Measurement Rate Diff Adjustment	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
99	Misc. Other	OMFA: Other Misc. Fed. Adj.	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
100		OMFA: Other Misc. State Adj.	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
101		Subtotal Misc. Other	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
102			-	-	-	21.00%	0.8653%	-	-	-	-	-	-
103			-	-	-	21.00%	0.8653%	-	-	-	-	-	-
104			-	-	-	21.00%	0.8653%	-	-	-	-	-	-
105	ADIT on EDIT Regulatory Assets/Liabilities	FAOERA: Federal ADIT on EDIT Regulatory Asset	-	-	-	21.00%	0.8953%	(6,786,300)	-	-	-	-	-
106		FAOERL: Federal ADIT on EDIT Regulatory Liability	-	-	-	21.00%	0.8953%	47,703,736	-	-	-	-	-
107		SAOERA: State ADIT on EDIT Regulatory Asset	-	-	-	21.00%	0.8953%	(479,589)	-	-	-	-	-
108		SAOERL: State ADIT on EDIT Regulatory Liability	-	-	-	21.00%	0.8953%	3,809,736	-	-	-	-	-
109		Subtotal ADIT on EDIT Regulatory Assets/Liabilities	-	-	-	21.00%	0.8953%	40,917,437	3,330,147	-	-	-	-
110			-	-	-	21.00%	0.8953%	-	-	-	-	-	-
111		Total	(380,214,109)	(4,880,984)	(1,704,852,811)	21.00%	0.8953%	40,917,437	3,330,147	(1,329,419,487)	300,777,101	\$	(1,353,450,663)
112			-	-	-	21.00%	0.8953%	-	-	-	-	-	-

Line No.	Category	Account	Adj. DFT	Adj. Other DSIT	Adj. TMT	Adj. Total DSIT	Adj. Federal Benefit on DSIT	Adj. FIT Benefit DSIT	Adj. Total Deferred Taxes
1	Bad Debts								
2		123010: Accum Prov-Uncol Acids-Commodity	1,663,198	70,931	-	70,931	(14,896)	(14,896)	1,718,833
3		123011: Accum Prov-Uncol Acids Unbilled-Commodity	-	-	-	-	(1,379)	(1,379)	159,244
4		123015: Accum Prov-Uncol Acids-PGA	288,920	12,317	-	12,317	(2,587)	(2,587)	298,650
5		123040: Accum Prov-Uncol Acids-Services	-	-	-	-	-	-	-
6		123050: Accum Prov for Uncol Acids-Other	97,188	4,143	-	4,143	(870)	(870)	100,462
7		Subtotal Bad Debts	2,203,926	93,959	-	93,959	(19,731)	(19,731)	2,278,190
8	Over/Under Recovery of Gas Costs								
9		221143: OUI Roy of Purch Gas Costs-Base	(6,485,568)	(275,788)	(199,270)	(475,039)	99,758	99,758	(6,843,848)
10		221144: OUI-Recovery-Gas Purch Cost Unbilled	10,214,037	435,445	314,653	750,099	(157,521)	(157,521)	10,806,615
11		221146: Est Rev-OUI Roy-Fuel Recovery	(3,251,748)	(138,659)	(100,173)	(238,802)	50,148	50,148	(3,440,492)
12		Subtotal Over/Under Recovery of Gas Costs	483,721	21,048	15,210	38,258	(7,614)	(7,614)	522,365
13	OU Recovery of Franchise Fees & St. Grs. Rpt. 1	147016: Reg Asset - OUI State GR Tax	-	-	-	-	-	-	-
14		147017: Reg Asset - OUI Franchise Fees	-	-	-	-	-	-	-
15		147018: Reg Asset - OUI Franchise Fees	-	-	-	-	-	-	-
16		221149: Over/Under Recovery of City Franchise Fees	149,460	6,372	-	6,372	(1,338)	(1,338)	154,494
17		221151: Over/Under Recovery of State Gross Receipt Taxes	-	-	-	-	-	-	-
18		221154: Net OUI State GR Tax	-	-	-	-	-	-	-
19		221155: Net OUI City Franchise Reclass	-	-	-	-	-	-	-
20		Subtotal OU Recovery of Franchise Fees & St. Grs. Rpt. Tax	149,460	6,372	-	6,372	(1,338)	(1,338)	154,494
21	Inventory								
22		INV/263A: Inventory (263A) (137010, 137015)	224,472	9,570	6,915	16,485	(3,462)	(3,462)	237,495
23		MSC/263A: Mixed Service Cost (263A)	-	-	-	-	-	-	-
24		Subtotal Inventory	224,472	9,570	6,915	16,485	(3,462)	(3,462)	237,495
25	Regulatory Obligations								
26		179015: Regulatory Assets - Gas Cost Write-offs	-	-	-	-	-	-	-
27		179022: Regulatory Assets - EECRF OU	-	-	-	-	-	-	-
28		179024: Relief Prog Incremental Costs	(1,147,298)	(48,912)	-	(48,912)	10,271	10,271	(1,185,938)
29		179030: Regulatory Assets-Other	-	-	-	-	-	-	-
30		179034: Regulatory Assets-Rate Case Expense	(326,610)	(13,924)	-	(13,924)	2,924	2,924	(337,510)
31		179043: Reg Asset-08.209	(3,008,093)	(128,241)	(92,667)	(220,909)	46,391	46,391	(3,182,611)
32		179044: Regulatory Asset - Depreciation Expense	(114,717)	(4,891)	(3,524)	(8,425)	1,789	1,789	(121,372)
33		179045: Reg Asset - System Safety and Integrity	(2,369,928)	(101,035)	(73,008)	(174,043)	36,549	36,549	(2,507,422)
34		179059: Regulatory Assets - Severance	-	-	-	-	-	-	-
35		179062: Del - TX Rate Case Exp	-	-	-	-	-	-	-
36		179064: Reg Asset Ben Plans-AOO Offset	(1,867,560)	(79,618)	-	(79,618)	16,720	16,720	(1,930,458)
37		179068: Reg Asset - Unrecovered Post Retirement	-	-	-	-	-	-	-
38		179069: Regulatory Assets-Asset Retire Oblig	-	-	-	-	-	-	-
39		179087: Contra Reg Assets - 8.209 Equity	-	-	-	-	-	-	-
40		179090: Contra Reg Assets - AMA	-	-	-	-	-	-	-
41		179095: Contra Equity 8.209 Reg Asset- Unrecognized	-	-	-	-	-	-	-
42		221138: Regulatory Liability Pension	1,140,718	48,631	35,141	83,772	(17,592)	(17,592)	1,206,898
43		257010: Property Insurance Reserve	-	-	-	-	-	-	-
44		257022: Regulatory Liability - EECRF	-	-	-	-	-	-	-
45		257029: Reg Liability - Other	476,130	20,298	14,688	34,966	(7,343)	(7,343)	503,753
46		257032: Reg Liability Pension Deferral	3,957,108	186,700	-	186,700	(35,427)	(35,427)	4,090,380
47		257045: Reg Liability - System Safety and Integrity	2,302	98	71	169	(36)	(36)	2,438
48		265192: Off Del CR-Reg Liab-Asset Ret Oblig	-	-	-	-	-	-	-
49		265193: Off Del CR-AMA Regulatory Liability	-	-	-	-	-	-	-
50		265194: AMA Regulatory Liability Reclass	-	-	-	-	-	-	-
51		ROIT: Regulatory Obligations Income Tax	-	-	-	-	-	-	-
52		Subtotal Regulatory Obligations	(3,257,547)	(138,893)	(119,330)	(258,223)	54,227	54,227	(3,461,943)
53									
54	Injuries & Damages								
55		258010: Injuries & Damages-Auto Liability	342,664	14,621	-	14,621	(3,070)	(3,070)	354,515
56		258020: Injuries & Damages-Gen Liability	1,760,628	75,059	-	75,059	(15,762)	(15,762)	1,819,925
57		258030: Injuries & Damages-Workers' Comp	322,529	13,750	-	13,750	(2,888)	(2,888)	333,391
58		Subtotal Injuries & Damages	2,425,821	103,431	-	103,431	(21,720)	(21,720)	2,507,831
59			-	-	-	-	-	-	-
60	Employee Benefits								
		232001: Accrued - Severance	-	-	-	-	-	-	-

Line No.	Category	Account	Adj. DFIT	Adj. Other DSIT	Adj. TMT	Adj. Total DSIT	Adj. Federal Benefit on DSIT	Adj. FIT Benefit/DSIT	Adj. Total Deferred Taxes
61		240060: Curr&Acct Lab-Payroll Ben-Other	318,570	13,581	-	13,581	(2,852)	(2,852)	329,259
62		240090: Curr&Acct Lab-Annual Incent Comp	-	-	-	-	-	-	-
63		259020: Savings Restoration Plan	26,676	1,137	-	1,137	(239)	(239)	27,574
64		259021: Navran Restoration of Accounts Plan	51,325	2,188	-	2,188	(459)	(459)	53,054
65		259040: Benefit Restoration Plan-ASC 715	670,740	28,595	-	28,595	(6,005)	(6,005)	683,330
66		259041: Net retirement plan asset	(5,784,870)	(246,621)	-	(246,621)	51,790	51,790	(5,979,701)
67		259042: Postretirement Welfare Plan-ASC 715	6,703,398	285,780	-	285,780	(60,014)	(60,014)	6,929,164
68		259043: Postemployment Benefits-ASC 712	547,471	23,340	-	23,340	(4,901)	(4,901)	565,910
69		265020: On Def CR-Deferred Comp	117,810	5,022	-	5,022	(1,055)	(1,055)	121,778
70		265025: On Def CR-Long-Term Incentives	15,868	676	-	676	(142)	(142)	16,392
71		265030: LT Deferred Payroll Tax	-	-	-	-	-	-	-
72		265036: LT Deferred Payroll Tax	1,162,266	49,550	-	49,550	(10,405)	(10,405)	1,201,410
73		268012: AOCI-ASC 715 Benefit Plans	-	-	-	-	-	-	-
74		268012: Benefit Minimum Liability Tax Adjustment: 268012: Benefit Mir	-	-	-	-	-	-	-
75		8100: Share-Based Income Compensation	-	-	-	-	-	-	-
76		Subtotal Employee Benefits	3,829,244	163,249	-	163,249	(34,262)	(34,262)	3,958,210
77	PP&E								
78		481ADJ: 481(a) Adjustment 263A	-	-	-	-	-	-	-
79		AFUDC: AFUDC - Debt	497,115	21,193	15,314	36,507	(7,667)	(7,667)	525,956
80		AFUDC: AFUDC - Equity	-	-	-	-	-	-	-
81		ARC: ARC	-	-	-	-	-	-	-
82		CIAC: CIAC	26,348,072	1,123,272	811,678	1,934,350	(406,340)	(406,340)	27,876,683
83		CSLTSS: Casualty Loss	(1,590,793)	(67,819)	(49,006)	(116,825)	24,533	24,533	(1,683,084)
84		DPRTN: Depreciation	(210,292,325)	(8,965,194)	(6,478,259)	(15,443,452)	3,243,125	3,243,125	(222,492,652)
85		MXDSRVCGST: Mixed Services Cost	(7,562,389)	(322,400)	(232,967)	(555,367)	116,627	116,627	(8,001,128)
86		OYHDCAP: Overhead Capitalization	(8,508,098)	(362,743)	(262,119)	(624,862)	131,221	131,221	(9,002,339)
87		RPRMTC: Repairs and Maintenance	(85,773,736)	(3,656,711)	(2,042,343)	(6,299,053)	1,322,801	1,322,801	(90,749,888)
88		SLFDVSFT: Self Developed Software	(3,410,819)	(146,414)	(105,077)	(250,491)	52,603	52,603	(3,608,607)
89		Subtotal PP&E	(290,293,673)	(12,375,815)	(8,942,777)	(21,318,592)	4,476,904	4,476,904	(307,135,360)
90	Other Temporary Differences								
91		184035: OIU Rcvy of Energy Eff Cost Rate	-	-	-	-	-	-	-
92		262010: Asset Retirement Obligation- ASC 410	-	-	-	-	-	-	-
93		263010: Actual - Severance (Long-Term)	-	-	-	-	-	-	-
94		269007: On Def CR-Financial Other	-	-	-	-	-	-	-
95		Subtotal Other Temporary Differences	-	-	-	-	-	-	-
96			-	-	-	-	-	-	-
97	Carryover	GBCC: GBC Carryover	-	-	-	-	-	-	-
98		Subtotal Carryover	-	-	-	-	-	-	-
99			-	-	-	-	-	-	-
100	Misc. Other	FAS158: FAS 158 Re-Measurement Rate Diff Adjustment	-	-	-	-	-	-	-
101		OMFA: Other Misc. Fed Adj.	-	-	-	-	-	-	-
102		OMSA: Other Misc. State Adj.	-	-	-	-	-	-	-
103		Subtotal Misc. Other	-	-	-	-	-	-	-
104			-	-	-	-	-	-	-
105	ADIT on EDIT Regulatory Assets/Liabilities								
106		FACERA: Federal ADIT on EDIT Regulatory Asset	(6,786,300)	-	-	-	-	-	(6,786,300)
107		FACERL: Federal ADIT on EDIT Regulatory Liability	47,703,736	-	-	-	-	-	47,703,736
108		SACERA: State ADIT on EDIT Regulatory Asset	-	(479,589)	-	(479,589)	100,714	-	(479,589)
109		SACERL: State ADIT on EDIT Regulatory Liability	-	3,809,736	-	3,809,736	(800,045)	-	3,809,736
110		Subtotal ADIT on EDIT Regulatory Assets/Liabilities	40,917,437	3,330,147	-	3,330,147	(699,331)	-	44,247,884
111		Total	(243,307,203)	(8,786,933)	(9,039,861)	(17,826,514)	3,743,652	4,442,983	(256,691,134)
112			-	-	-	-	-	-	-



CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - 8.209 Regulatory Asset  
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdiction	8.209 Regulatory Asset by Jurisdiction <sup>(1)</sup>	ADIT %	ADIT @ 21%
1	1823	179043: Reg Asset- 08.209	Houston Rptg Area	4,550,364	-21.00%	(955,577)
2			Texas Coast Rptg Area	985,219	-21.00%	(206,896)
3			Subtotal 179043: Reg Asset- 08.209	<u>\$ 5,535,584</u>		<sup>(2)</sup> <u>\$ (1,162,473)</u>
4						
5						
6		<sup>(1)</sup> Source: SW Trial Balance by GL				
7		<sup>(2)</sup> To: 2.g - ADIT Summary				

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - EDIT Summary  
For The Test Year Ended December 2020

Line No.	Reg Filing	Jurisdiction	FERC	Account	EDIT Regulatory Asset/(Liability) <sup>(3)</sup>	ADIT %	ADIT @ 21%
1	Entex Texas Gulf	Houston Rptg Area	1823: Oth Regulatory Asset 2540: Oth Regulatory Liab	179280: Reg NC Asset EDIT - Other 257033: Reg NC Liab EDIT - Plant 257034: Reg NC Liab EDIT - Plant Other 257036: Reg NC Liab EDIT - Other 257037: REG NC LIAB EDIT - ARAM AMORT Subtotal Houston Rptg Area	- (71,932,278) (11,358,965) (296,300) (10,447,424) (94,034,967)	-21.00% -21.00% -21.00% -21.00% -21.00%	- 15,105,778 2,385,383 62,223 2,193,959 19,747,343
7							
8		Texas Coast Rptg Area	1823: Oth Regulatory Asset 2540: Oth Regulatory Liab	179280: Reg NC Asset EDIT - Other 257033: Reg NC Liab EDIT - Plant 257034: Reg NC Liab EDIT - Plant Other 257037: REG NC LIAB EDIT - ARAM AMORT Subtotal Texas Coast Rptg Area	634,982 (22,594,172) (3,497,027) (2,963,533) (28,419,750)	-21.00% -21.00% -21.00% -21.00%	(133,346) 4,744,776 734,376 622,342 5,968,141
13							
14							
15							
16							
17				Total	\$ (122,454,717)		\$ 25,715,491

<sup>(1)</sup> To: 2.g - ADIT Summary

<sup>(2)</sup> Source: SW 2g ADIT EDIT Summary

<sup>(3)</sup> Source: SW Trial Balance by GL

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Bad Debt Reserve  
For The Test Year Ended December 2020

Line No.	FERC	Account	Balance as of December 31 2020 <sup>(2)</sup>	ADIT %	ADIT @ 21%
1	1441: Acc Prov Uncoll-Commodity	123010: Accum Prov-Uncoll Accts-Commodity	(2,159,048)	-21.00%	453,400
2	1444: Acc Prov Un A/R - Other	123050: Accum Prov for Uncoll Accts-Other	(356,776)	-21.00%	74,923
3	Total Bad Debt Reserve		\$ (2,515,825)		<sup>(1)</sup> \$ 528,323

4  
5 <sup>(1)</sup> To: 2g - ADIT-Summary  
6 <sup>(2)</sup> From: 2] Bad Debt Reserve - Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Deferred Benefit Asset/(Liability)  
For The Test Year Ended December 2020

Line No.	Reg Filing	FERC	Account	Jurisdiction	Deferred Benefit Asset by Jurisdiction <sup>(1)</sup>	ADIT %	ADIT @ 21%
1	Entex Texas Gulf	1823: Oth Regulatory Asset	179042: Regulatory Assets - Pension Deferral	Houston Rplg Area	1,507,983	-21.00%	(316,677)
2				Texas Coast Rplg Area	47,304	-21.00%	(9,934)
3							
4							
5		2540: Oth Regulatory Liab	257032: Reg Liability Pension Deferral	Houston Rplg Area	(6,450,081)	-21.00%	1,354,517
6				Texas Coast Rplg Area	(2,864,712)	-21.00%	601,589
7							
8							
9				Subtotal Entex Texas Gulf	<u>\$ (7,759,505)</u>		<u><sup>(2)</sup> \$ 1,629,496</u>
10				Total	<u>\$ (7,759,505)</u>		<u>\$ 1,629,496</u>
11							
12							
13							
14							

<sup>(1)</sup> Source: SW Trial Balance by GL

<sup>(2)</sup> 2.g - ADIT Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Deferred System Safety Integrity  
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdiction	Deferred Asset System Safety Integrity <sup>(1)</sup>	ADIT %	ADIT @ 21% <sup>(2)</sup>
1	1823: Oth Regulatory Asset	179045: Reg Asset - System Safety and Integrity	Houston Rptg Area	8,400,056	-21.00%	(1,764,012)
2			Texas Coast Rptg Area	2,848,461	-21.00%	(598,177)
3			Subtotal 179045: Reg Asset - System Safet	\$ 11,248,517		\$ (2,362,189)
4						
5						

<sup>(1)</sup> Source: SW Trial Balance by GL

<sup>(2)</sup> 2.g - ADIT Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Employee Expense Related Reserves  
For The Test Year Ended December 2020

Line No.	Account	Entex Amount <sup>(1)</sup>	Adjustments	Entex Adjusted Amount	Allocator to Use <sup>(3)</sup>	Jurisdiction Allocated	Jurisdiction Direct	Jurisdictional Total	ADIT %	Amount
1	240060: Curr&Acct Liab-Payroll Ben-Other	(1,577,000)	-	(1,577,000)	56.04%	(883,751)	-	(883,751)	-21.00%	185,598
2	259020: Savings Restoration Plan	(127,027)	-	(127,027)	56.04%	(71,186)	-	(71,186)	-21.00%	14,949
3	259021: Noram Restoration of Accounts Plan	(244,405)	-	(244,405)	56.04%	(136,964)	-	(136,964)	-21.00%	28,765
4	259042: PostRetirement Welfare Plan-ASC 715	(38,243,000)	5,681,000	(32,562,000)	56.04%	-	(13,654,105)	(13,654,105)	-21.00%	2,867,362
5	259043: PostRetirement Benefits-ASC 712	(2,607,006)	-	(2,607,006)	56.04%	(1,460,966)	-	(1,460,966)	-21.00%	306,603
6	265020: Oth Del CR-Deferred Comp	(795,000)	194,000	(601,000)	56.04%	(314,384)	-	(314,384)	-21.00%	66,021
7	265025: Oth Del CR-Deferred Compensation - Miscellaneous	(75,515)	-	(75,515)	56.04%	(42,318)	-	(42,318)	-21.00%	8,887
8	Total Jurisdiction Amount	\$ (43,628,952)	\$ 5,875,000	\$ (37,753,952)	\$	\$ (2,909,570)	\$ (13,654,105)	\$ (16,563,675)	<sup>(b)</sup>	\$ 3,478,372
9										
10	<sup>(1)</sup> From: 2f Employee Expense Related Reserves									
11	<sup>(2)</sup> From: 2.i - PostRetirement-Employee Expense Related Reserves									
12	<sup>(3)</sup> From: Allocation Factors CY									
13	<sup>(4)</sup> From: 2.i - Employee Expense Related Reserves-Summary									
14	<sup>(5)</sup> To: 2.g - ADIT Summary									

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Over Under of Franchise and State Gross Receipts Tax  
For The Test Year Ended December 2020

Line No.	FERC	Jurisdiction	Cumulative Balance	ADIT %	ADIT @ 21%
1	1823: Oth Regulatory Asset	Entex Corp	-	-21.00%	-
2		Houston Rptg Area	-	-21.00%	-
3		Subtotal 1823: Oth Regulatory Asset	\$ -		\$ -
4					
5	2360: Taxes Accrued	Entex Corp	-	-21.00%	-
6		Houston Rptg Area	(711,715)	-21.00%	149,460
7		Texas Coast Rptg Area	-	-21.00%	-
8		Subtotal 2360: Taxes Accrued	\$ (711,715)		<sup>(2)</sup> \$ 149,460
9					

10  
11 <sup>(1)</sup> Source: SW Trial Balance by GL  
12 <sup>(2)</sup> To: 2.g - ADIT Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Benefit Restoration  
For The Test Year Ended December 2020

Line No.	Account	Per Actuarial Report - Entex <sup>(1)</sup>	Jurisdiction Allocation Factor <sup>(2)</sup>	Jurisdiction Amount	ADIT %	ADIT @ -21%
1	259040: Benefit Restoration Plan-ASC 715	\$ (3,194,000)	56.04%	\$ (1,789,918)	-21.00%	<sup>(3)</sup> \$ 375,883
2						
3						
4	<sup>(1)</sup> Source: SW 2g-ADIT Benefit Restoration					
5	<sup>(2)</sup> From: Allocation Factors CY					
6	<sup>(3)</sup> To: 2.g - ADIT Summary					



CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Injuries and Damages  
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdictional Amount	ADIT %	ADIT @ 21%
1	2282: AccumProv-Inj/Damage	258010: Injuries & Damages-Auto Liability	(4) (928,760)	-21.00%	195,040
2		258020: Injuries & Damages-Gen Liability	(4) (3,296,210)	-21.00%	692,204
3		258030: Injuries & Damages-Workers' Comp	(1) (1,086,461)	-21.00%	228,157
4	Total Injuries and Damages Reserve		<u>\$ (5,311,431)</u>		<u>(2) \$ 1,115,401</u>

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

6 (2) To: 2.g - ADIT Summary

7 (3) Source: SW 2g ADIT Injuries and Damages

8 (4) Source: SW Trial Balance by GL

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - Over/Under Gas Cost by Division  
For The Test Year Ended December 2020

Line No.	FERC	Jurisdiction	Cumulative Balance <sup>(1)</sup>	ADIT %	ADIT @ 21%
1	1910: Unrec Pur Gas Csts	Houston Rptg Area	(526,628)	-21.00%	110,592
2		Conroe Rptg Area	-	-21.00%	-
3		Texas Coast Rptg Area	-	-21.00%	-
4		Subtotal 1910: Unrec Pur Gas Csts	<u>\$ (526,628)</u>		<u>(2) \$ 110,592</u>

7 <sup>(1)</sup> Source: SW Trial Balance by GL

8 <sup>(2)</sup> To: 2.g - ADIT Summary

CenterPoint Energy  
Houston and Texas Coast Divisions  
ADIT - State and Federal Deferred Income Tax  
For The Test Year Ended December 2020

Line No.	Line	1900: Acc Deferred Inc Tax	2820: Def Inc Tax-Oth Prop	2830: Def Inc Taxes-Oth
1	Cumulative Balance - DSIT Unadjusted	(2) 4,390,694	(2) (21,318,592)	(2) (899,017)
2	Revised Balance - DSIT Adjusted	580,958	(21,318,592)	(419,428)
3	Adjustments	(2) (3,809,736)	-	(2) 479,589
4	Texas Deferred State Tax - TMT	(2) 21,654	(2) (8,942,777)	(2) (118,859)
5	Rate for Louisiana Jurisdiction	61.05%	61.05%	61.05%
6	Rate for Mississippi Jurisdiction	38.95%	38.95%	38.95%
7	Louisiana Deferred State Tax (Line 1 - Line 4) * L	2,667,203	(7,555,163)	(476,269)
8	Mississippi Deferred State Tax (Line 1 - Line 4) *	1,701,836	(4,820,649)	(303,889)
9	Federal Tax Rate	21.00%	21.00%	21.00%
10	Jurisdiction Allocation Rate	80.67%	80.67%	80.67%
11	Federal Tax Amount of Adjusted DSIT (Line 2 * L	122,001	(4,476,904)	(88,080)
12	Allocation of State Deferred Income Tax-Jurisdic	17,468	(7,214,138)	(95,883)
13	Allocation of Federal Deferred State Income Tax	98,418	(3,611,519)	(71,054)
14				
15	Total Allocation of State Deferred Income Tax for	-	-	(1) (7,292,553)
16	Total Allocation of Federal Deferred Income Tax	-	-	(1) 3,584,154
17				
18				
19	(1) To: 2.g - ADIT Summary			
20	(2) From: 2.g - ADIT as Adjusted			

CenterPoint Energy  
Houston and Texas Coast Divisions  
Deferred Benefit Asset/(Liability)  
For The Test Year Ended December 2020

Line No.	FERC	Account	Amount <sup>(1)</sup>
1	Oth Regulatory Asset	179042: Regulatory Assets - Pension Deferral	1,555,287
2	Oth Regulatory Liab	257032: Reg Liability Pension Deferral	(9,314,793)
3	Total Regulatory Asset (Liability)		<u><sup>(2)</sup> \$ (7,759,505)</u>
4			
5			
6	<sup>(1)</sup> Source: SW Trial Balance by GL		
7	<sup>(2)</sup> To: 2 - Rate Base		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Employee Expense Related Reserves  
For The Test Year Ended December 2020

Line No	FERC	Account	Entex Amount <sup>(1)</sup>	Adjustments	Entex Adjusted Amount	Gross Labor Allocation <sup>(3)</sup>	Jurisdiction Allocated	Jurisdiction Direct	Jurisdictional Total
1	2283	240060: Curr&Accr Liab-Payroll Ben-Other	(1,577,000)	-	(1,577,000)	56.04%	(883,751)	-	(883,751)
2	2283	259020: Savings Restoration Plan	(127,027)	-	(127,027)	56.04%	(71,186)	-	(71,186)
3	2283	259021: Noram Restoration of Accounts Plan	(244,405)	-	(244,405)	56.04%	(136,964)	-	(136,964)
4	2283	259042: PostRetirement Welfare Plan-ASC 715	(38,243,000)	5,681,000 <sup>(a)</sup>	(32,562,000)		- <sup>(a)</sup>	(13,654,105)	(13,654,105)
5	2283	259043: Postemployment Benefits-ASC 712	(2,607,006)	-	(2,607,006)	56.04%	(1,460,966)	-	(1,460,966)
6	2530	265020: Oth Def CR-Deferred Comp	(755,000)	194,000 <sup>(a)</sup>	(561,000)	56.04%	(314,384)	-	(314,384)
7	2530	265025: Oth Def CR-Deferred Compensation - Miscellaneous	(75,515)	-	(75,515)	56.04%	(42,318)	-	(42,318)
8		Total	<u>(43,628,952)</u>	<u>5,875,000</u>	<u>(37,753,952)</u>		<u>(2,909,570)</u>	<u>(13,654,105)</u>	<u>(16,563,675)</u>
9			\$	\$	\$		\$	\$	\$

<sup>(1)</sup> Source: SW 21 Employee Expense Reserve

<sup>(2)</sup> From: 2.1 - Postretirement - Employee Expense Related Reserves

<sup>(3)</sup> From: Allocation Factor CY

<sup>(4)</sup> From: SW 21 EE Deferred Comp

<sup>(5)</sup> To: 2 - Rate Base

<sup>(6)</sup> From: SW 21 Postretirement-Emp EE

CenterPoint Energy  
Houston and Texas Coast Divisions  
Calculation of Postretirement - Cash to Accrual  
For The Test Year Ended December 2020

Line No.	Description	Amount
1	FAS 106 Postretirement (Unrecovered)-Entex Jurisdictional	<sup>(1)</sup> (4,593,640)
2		
3	Postretirement 12/31/2020 - Entex	<sup>(2)</sup> (32,562,000)
4	Current Year Jurisdiction Allocation Factors <sup>(3)</sup>	56.04%
5	Net Benefit Liability - Jurisdiction Total (Ln 3 x Ln 4)	(18,247,745)
6	Adjustment - Unrecovered Postretirement Liability - Ln 1	4,593,640
7	Adjusted GL Account 259042 FAS 106 (Ln 5 + Ln 6)	<sup>(4)</sup> \$ (13,654,105)
8		
9		
10	<sup>(1)</sup> Source: SW 2i Unrec Postretirement Amz	
11	<sup>(2)</sup> Source: SW 2i PostRetirement-Emp EE	
12	<sup>(3)</sup> From: Allocation Factors CY	
13	<sup>(4)</sup> To: 2.i - Employee Expense Related Reserves - Summary	

CenterPoint Energy  
Houston and Texas Coast Divisions  
Bad Debt Reserve  
For The Test Year Ended December 2020

Line No.	FERC	Account	Balance as of December 31, 2020
1	1441	123010: Accum Prov-Uncoll Accts-Commodity	<sup>(1)</sup> \$ (2,159,048)
2	1444	123050: Accum Prov for Uncoll Accts-Other	<sup>(2)</sup> \$ (356,776)
3	Total Bad Debt Reserve		<sup>(3)</sup> \$ (2,515,825)
4			
5			
6	<sup>(1)</sup> From: 2.j - Bad Debt Reserve-123010		
7	<sup>(2)</sup> From: 2.j - Bad Debt Reserve-123050		
8	<sup>(3)</sup> To: 2 - Rate Base		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Bad Debt Reserve, Write Offs & Accruals GL 123010  
For The Test Year Ended December 2020

Line No.	Period	Accruals	Writeoffs	Less: COVID Bad Debt	Ending Balance <sup>(1)</sup>
1	Dec - 2019	(141,308)	110,660	-	(404,258) <sup>(2)</sup>
2	Jan - 2020	(130,906)	62,298	-	(472,867)
3	Feb - 2020	(89,737)	99,213	-	(463,390)
4	Mar - 2020	(889,109)	11,670	-	(1,340,829)
5	Apr - 2020	(798,781)	(50,849)	828,414	(1,362,045)
6	May - 2020	(390,993)	(40,047)	300,483	(1,492,602)
7	Jun - 2020	(507,118)	(41,253)	240,067	(1,800,905)
8	Jul - 2020	(601,422)	(27,539)	505,618	(1,924,248)
9	Aug - 2020	(504,155)	(15,986)	406,074	(2,038,315)
10	Sep - 2020	(445,281)	61,104	(78,438)	(2,500,930)
11	Oct - 2020	(101,029)	46,920	-	(2,555,040)
12	Nov - 2020	(106,095)	600,030	-	(2,061,105)
13	Dec - 2020	(181,686)	83,742	-	(2,159,048)
14					
15					
16	<sup>(1)</sup> Source: SW 2j Bad Debt 123010				
17	<sup>(2)</sup> To: 2.j - Bad Debt Reserve - Summary				



CenterPoint Energy  
Houston and Texas Coast Divisions  
Bad Debt Reserve, Write Offs & Accruals GL 123050  
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdictional Balance <sup>(2)</sup>
1	1444	123050: Accum Prov for Uncoll Accts-Other	<sup>(1)</sup> \$ (356,776)
2			
3			
4		<sup>(1)</sup> To: 2.j - Bad Debt Reserve - Summary	
5		<sup>(2)</sup> Source: SW Trial Balance by GL	

CenterPoint Energy  
Houston and Texas Coast Divisions  
Injuries and Damages Reserve  
For The Test Year Ended December 2020

Line No.	FERC	Account	Reserves
1	2282	258010: Injuries & Damages-Auto Liability	<sup>(2)</sup> (928,760)
2	2282	258020: Injuries & Damages-Gen Liability	<sup>(2)</sup> (3,296,210)
3	2282	258030: Injuries & Damages-Workers' Comp	<sup>(1)</sup> (1,086,461)
4	Total Injuries and Damages Reserve		<sup>(3)</sup> \$ (5,311,431)
5			
6	<sup>(1)</sup> From: 2.k - 258030 - Injuries and Damages Reserve		
7	<sup>(2)</sup> Source: SW Trial Balance by GL		
8	<sup>(3)</sup> To: 2 - Rate Base		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Injuries and Damages Reserve  
For The Test Year Ended December 2020

Line No.	FERC	Account	Workers Compensation	Jurisdiction Allocation Factor	Jurisdictional Balance
1	2282	258030: Injuries & Damages-Workers' Comp	<sup>(3)</sup> (1,535,852)	<sup>(2)</sup> 70.74%	<sup>(1)</sup> (1,086,461)
2					
3					
4		<sup>(1)</sup> To: 2.k - Injuries and Damages Reserve - Summary			
5		<sup>(2)</sup> From: Allocation Factors - CY			
6		<sup>(3)</sup> Source: SW 2k Injuries and Damages			

CenterPoint Energy  
Houston and Texas Coast Divisions  
Retirement Plan Asset  
For The Test Year Ended December 2020

Line No.	Account	Per Actuarial Report - Entex <sup>(1)</sup>	Jurisdiction Allocation Factor <sup>(2)</sup>	Jurisdiction Amount	ADIT %	ADIT @ 21%
1	259041: Net retirement plan asset	\$ 27,547,000	56.04%	<sup>(4)</sup> \$ 15,437,339	-21.00%	<sup>(3)</sup> \$ (3,241,841)
2						
3						
4	<sup>(1)</sup> Source: SW 2I Retirement Plan Asset					
5	<sup>(2)</sup> From: Allocation Factors CY					
6	<sup>(3)</sup> To: 2.g - ADIT Summary					
7	<sup>(4)</sup> To: 2 - Rate Base					

CenterPoint Energy  
Houston and Texas Coast Divisions  
Regulatory Asset related to Texas Administrative Code §8.209  
For The Test Year Ended December 2020

Line No.	FERC	Account	Balance <sup>(1)</sup>
1	1823: Oth Regulatory Asset	179043: Reg Asset- 08.209	<sup>(2)</sup> \$ 5,535,584
2			
3			
4	<sup>(1)</sup> Source: SW Trial Balance by GL		
5	<sup>(2)</sup> To: 2 - Rate Base		

CenterPoint Energy  
Houston and Texas Coast Divisions  
EDIT Regulatory Asset and Liabilities  
For The Test Year Ended December 2020

Line No.	Description	Jurisdictional Balance
1	Balance	<sup>(2)</sup> \$ (122,454,717)
2	Adjustments <sup>(A)</sup>	6,832,102
3	Adjusted Balance	<sup>(1)</sup> \$ (115,622,615)
4	Fed %	21.00%
5	Fed Amount	<sup>(3)</sup> 24,280,749
6	State Margin %	0.75%
7	State %	0.59%
8	State Amount	<sup>(3)</sup> 685,064
9	Total	\$ 24,965,813

10

11 <sup>(1)</sup> To: 2 - Rate Base

12 <sup>(2)</sup> Source: SW Trial Balance by GL

13 <sup>(3)</sup> To: 2g ADIT Summary

14 <sup>(A)</sup> Note: Adjustments reflect the ADIT line items that are not included as part of rate base from Docket GUD No. 10567

CenterPoint Energy  
Houston and Texas Coast Divisions  
Deferred Asset Safety Integrity  
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdictional Balance <sup>(1)</sup>
1	1823: Oth Regulatory Asset	179045: Reg Asset - System Safety and Integrity	<sup>(2)</sup> \$ 11,248,517
2			
3	<sup>(1)</sup> Source: SW Trial Balance by GL		
4	<sup>(2)</sup> To: 2- Rate Base		

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Bases Net Plant Direct  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Plant Allocation Percentage
1	Net Plant - Direct Allocator	CenterPoint Energy Ent	Entex Corp	Entex Corp	1,464,398	2,039,436,892	0.00%
2				Tx Meters-Regulators & Gas Support	456,327	2,039,436,892	0.00%
3				Subtotal Entex Corp (to allocate)	1,920,724		0.00%
4							
5			Entex Rural	Beaumont Rptg Area	88,037,260	2,039,436,892	4.32%
6				East Texas Rptg Area	211,785,598	2,039,436,892	10.38%
7				Entex Louisiana Rptg Area	98,189,757	2,039,436,892	4.81%
8				Entex Mississippi Rptg Div	212,683,933	2,039,436,892	10.43%
9				South Texas Rptg Area	236,042,956	2,039,436,892	11.57%
10				Subtotal Entex Rural	846,739,505		41.51%
11							
12			Entex Texas Gulf	Houston Rptg Area	901,666,338	2,039,436,892	44.21%
13				Houston, Conroe & Tx Coast Rptg Area	253,335	2,039,436,892	0.01%
14				Texas Coast Rptg Area	290,777,714	2,039,436,892	14.26%
15				Subtotal Entex Texas Gulf	1,192,697,387		58.48%
16							



CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Bases Net Plant - Prior Year  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Plant Allocation Percentage
1	Net Plant - Direct Allocator	CenterPoint Energy Entex	Entex Corp (to allocate)	Tx Meters-Regulators & Gas Support	470,855	1,830,567,998	0.00%
2			Entex Corp	Entex Corp	2,142,087	1,830,567,998	0.00%
3				Subtotal Entex Corp (to allocate)	2,612,942		0.00%
4							
5			Entex Rural	Beaumont Rptg Area	75,318,309	1,830,567,998	4.11%
6				East Texas Rptg Area	191,418,254	1,830,567,998	10.46%
7				South Texas Rptg Area	214,136,279	1,830,567,998	11.70%
8				Entex Louisiana Rptg Area	88,098,004	1,830,567,998	4.81%
9				Entex Mississippi Rptg Div	191,741,017	1,830,567,998	10.47%
10				Subtotal Entex Rural	760,711,863		41.55%
11							
12			Entex Texas Gulf	Houston Rptg Area	797,901,562	1,830,567,998	43.59%
13				Houston, Conroe & Tx Coast Rptg Area	2,751,472	1,830,567,998	0.15%
14				Texas Coast Rptg Area	269,203,102	1,830,567,998	14.71%
15				Subtotal Entex Texas Gulf	1,069,856,136		58.45%
16							

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Factors-Current  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator-Jurisdictional Total	Total	Percentage
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	6,585,462	181,763,541	3.62%
2				East Texas Rptg Area	12,600,057	181,763,541	6.93%
3				Entex Louisiana Rptg Area	15,236,019	181,763,541	8.38%
4				Entex Mississippi Rptg Div	17,460,595	181,763,541	9.61%
5				Northeast Texas Rptg Area	1,624,322	181,763,541	0.89%
6				South Texas Rptg Area	21,960,576	181,763,541	12.08%
7				Tyler Rptg Area	1,299,725	181,763,541	0.72%
8				Subtotal Entex Rural	<u>76,766,757</u>		<u>42.23%</u>
9			Entex Texas Gulf	Conroe Rptg Area	2,197,916	181,763,541	1.21%
10				Houston Rptg Area	77,631,281	181,763,541	42.71%
11				Texas Coast Rptg Area	25,167,587	181,763,541	13.85%
12				Subtotal Entex Texas Gulf	<u>104,996,784</u>		<u>57.77%</u>
13				Subtotal CenterPoint Energy Entex	<u>181,763,541</u>		<u>100.00%</u>
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,005	1,981,152	2.73%
15				East Texas Rptg Area	76,006	1,981,152	3.84%
16				Entex Louisiana Rptg Area	115,826	1,981,152	5.85%
17				Entex Mississippi Rptg Div	128,211	1,981,152	6.47%
18				Northeast Texas Rptg Area	21,858	1,981,152	1.10%
19				Oklahoma Rptg Area	-	1,981,152	
20				South Texas Rptg Area	145,979	1,981,152	7.37%
21				State of Arkansas	-	1,981,152	
22				Tyler Rptg Area	37,858	1,981,152	1.91%
23				Subtotal Entex Rural	<u>579,743</u>		<u>29.27%</u>
24							
25			Entex Texas Gulf	Conroe Rptg Area	39,601	1,981,152	2.00%
26				Houston Rptg Area	1,036,564	1,981,152	52.32%
27				Texas Coast Rptg Area	325,244	1,981,152	16.42%
28				Subtotal Entex Texas Gulf	<u>1,401,409</u>		<u>70.74%</u>
29							
30				Subtotal CenterPoint Energy Entex	<u>1,981,152</u>		<u>100.01%</u>
31							
32	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,088	1,950,721	2.77%
33				East Texas Rptg Area	76,287	1,950,721	3.91%
34				Entex Louisiana Rptg Area	115,190	1,950,721	5.90%
35				Entex Mississippi Rptg Div	125,393	1,950,721	6.43%
36				Northeast Texas Rptg Area	22,036	1,950,721	1.13%
37				Oklahoma Rptg Area	-	1,950,721	
38				South Texas Rptg Area	143,794	1,950,721	7.37%
39				State of Arkansas	-	1,950,721	
40				Tyler Rptg Area	37,447	1,950,721	1.92%
41				Subtotal Entex Rural	<u>574,235</u>		<u>29.43%</u>

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Factors-Current  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator-Jurisdictional Total	Total	Percentage
42							
43			Entex Texas Gulf	Conroe Rptg Area	38,054	1,950,721	1.95%
44				Houston Rptg Area	1,023,259	1,950,721	52.46%
45				Texas Coast Rptg Area	315,172	1,950,721	16.16%
46				Subtotal Entex Texas Gulf	<u>1,376,485</u>		<u>70.57%</u>
47							
48				Subtotal CenterPoint Energy Entex	1,950,721		100.00%
49							
50	Entex Tx Gas Support Customer (CY as of June CenterPoint Energy Entex		Entex Rural	Beaumont Rptg Area	54,005	1,737,115	3.11%
51				East Texas Rptg Area	76,006	1,737,115	4.38%
52				Northeast Texas Rptg Area	21,858	1,737,115	1.26%
53				South Texas Rptg Area	145,979	1,737,115	8.40%
54				Tyler Rptg Area	37,858	1,737,115	2.18%
55				Subtotal Entex Rural	<u>335,706</u>		<u>19.33%</u>
56							
57			Entex Texas Gulf	Conroe Rptg Area	39,601	1,737,115	2.28%
58				Houston Rptg Area	1,036,564	1,737,115	59.67%
59				Texas Coast Rptg Area	325,244	1,737,115	18.72%
60				Subtotal Entex Texas Gulf	<u>1,401,409</u>		<u>80.67%</u>
61							
62				Subtotal CenterPoint Energy Entex	1,737,115		100.00%
63							
64	Entex Tx Gas Support Customer (PY as of June CenterPoint Energy Entex		Entex Rural	Beaumont Rptg Area	54,088	1,710,137	3.16%
65				East Texas Rptg Area	76,287	1,710,137	4.46%
66				Northeast Texas Rptg Area	22,036	1,710,137	1.29%
67				South Texas Rptg Area	143,794	1,710,137	8.41%
68				Tyler Rptg Area	37,447	1,710,137	2.19%
69				Subtotal Entex Rural	<u>333,652</u>		<u>19.51%</u>
70							
71			Entex Texas Gulf	Conroe Rptg Area	38,054	1,710,137	2.23%
72				Houston Rptg Area	1,023,259	1,710,137	59.83%
73				Texas Coast Rptg Area	315,172	1,710,137	18.43%
74				Subtotal Entex Texas Gulf	<u>1,376,485</u>		<u>80.49%</u>
75							
76				Subtotal CenterPoint Energy Entex	1,710,137		100.00%
77							
78	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	279,910	26,377,922	1.06%
79				East Texas Rptg Area	716,989	26,377,922	2.72%
80				Entex Louisiana Rptg Area	5,384	26,377,922	0.02%
81				Entex Mississippi Rptg Div	215,276	26,377,922	0.82%
82				Northeast Texas Rptg Area	1,532,913	26,377,922	5.81%

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Factors-Current  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator-Jurisdictional Total	Total	Percentage
83				South Texas Rptg Area	1,703,542	26,377,922	6.49%
84				Subtotal Entex Rural	4,454,014		16.89%
85							
86							
87			Entex Texas Gulf	Houston Rptg Area	13,426,353	26,377,922	50.90%
88				Texas Coast Rptg Area	8,497,555	26,377,922	32.21%
89				Subtotal Entex Texas Gulf	21,923,908		83.11%
90							
91				Subtotal CenterPoint Energy Entex	26,377,922		100.00%
92		CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	4,153,591	115,072,677	3.61%
93				East Texas Rptg Area	10,927,594	115,072,677	9.50%
94				Entex Louisiana Rptg Area	9,131,221	115,072,677	7.94%
95				Entex Mississippi Rptg Div	11,029,341	115,072,677	9.58%
96				Northeast Texas Rptg Area	1,364,248	115,072,677	1.19%
97				South Texas Rptg Area	13,750,044	115,072,677	11.95%
98				Tyler Rptg Area	222,631	115,072,677	0.19%
99				Subtotal Entex Rural	50,578,671		43.96%
100							
101			Entex Texas Gulf	Conroe Rptg Area	1,935,171	115,072,677	1.68%
102				Houston Rptg Area	46,927,645	115,072,677	40.78%
103				Texas Coast Rptg Area	15,631,191	115,072,677	13.58%
104				Subtotal Entex Texas Gulf	64,494,006		56.04%
105							
106				Subtotal CenterPoint Energy Entex	115,072,677		100.00%
107	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	6,649,228	205,941,002	3.23%
108				East Texas Rptg Area	14,062,522	205,941,002	6.83%
109				Entex Louisiana Rptg Area	15,288,824	205,941,002	7.42%
110				Entex Mississippi Rptg Div	17,318,435	205,941,002	8.41%
111				Northeast Texas Rptg Area	2,730,128	205,941,002	1.33%
112				South Texas Rptg Area	24,755,228	205,941,002	12.02%
113				Tyler Rptg Area	(607,246)	205,941,002	-0.29%
114				Subtotal Entex Rural	80,197,118		38.95%
115			Entex Texas Gulf	Conroe Rptg Area	4,102,542	205,941,002	1.99%
116				Houston Rptg Area	91,206,846	205,941,002	44.29%
117				Texas Coast Rptg Area	30,434,496	205,941,002	14.78%
118				Subtotal Entex Texas Gulf	125,743,884		61.06%
119				Subtotal CenterPoint Energy Entex	205,941,002		100.01%
120							

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Factors --Prior  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Percentage
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural				
2				Beaumont Rptg Area	8,200,322	221,772,454	3.70%
3				East Texas Rptg Area	20,931,792	221,772,454	9.44%
4				Entex Louisiana Rptg Area	17,516,329	221,772,454	7.90%
5				Entex Mississippi Rptg Div	21,324,268	221,772,454	9.62%
6				Northeast Texas Rptg Area	1,513,094	221,772,454	0.68%
7				South Texas Rptg Area	27,058,901	221,772,454	12.20%
8				Tyler Rptg Area	1,216,600	221,772,454	0.55%
9				Subtotal Entex Rural	97,761,306		44.09%
10			Entex Texas Gulf	Conroe Rptg Area	2,028,980	221,772,454	0.91%
11				Houston Rptg Area	91,825,194	221,772,454	41.41%
12				Texas Coast Rptg Area	30,156,974	221,772,454	13.60%
13				Subtotal Entex Texas Gulf	124,011,149		55.92%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Subtotal CenterPoint Energy Entex	221,772,454		100.01%
15				Beaumont Rptg Area	54,088	1,950,721	2.77%
16				East Texas Rptg Area	76,287	1,950,721	3.91%
17				Entex Louisiana Rptg Area	115,190	1,950,721	5.90%
18				Entex Mississippi Rptg Div	125,393	1,950,721	6.43%
19				Northeast Texas Rptg Area	22,036	1,950,721	1.13%
20				Oklahoma Rptg Area	-	1,950,721	
21				South Texas Rptg Area	143,794	1,950,721	7.37%
22				State of Arkansas	-	1,950,721	
23				Tyler Rptg Area	37,447	1,950,721	1.92%
24				Subtotal Entex Rural	574,235		29.43%
25			Entex Texas Gulf	Conroe Rptg Area	38,054	1,950,721	1.95%
26				Houston Rptg Area	1,023,259	1,950,721	52.46%
27				Texas Coast Rptg Area	315,172	1,950,721	16.16%
28				Subtotal Entex Texas Gulf	1,376,485		70.57%
29							
30				Subtotal CenterPoint Energy Entex	1,950,721		100.00%
31							
32	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,711	1,927,266	2.84%
33				East Texas Rptg Area	76,488	1,927,266	3.97%
34				Entex Louisiana Rptg Area	115,525	1,927,266	5.99%
35				Entex Mississippi Rptg Div	124,404	1,927,266	6.45%
36				Northeast Texas Rptg Area	22,183	1,927,266	1.15%
37				Oklahoma Rptg Area	-	1,927,266	
38				South Texas Rptg Area	142,393	1,927,266	7.39%
39				State of Arkansas	-	1,927,266	
40				Tyler Rptg Area	37,033	1,927,266	1.92%
41				Subtotal Entex Rural	572,737		29.71%
42							

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Factors--Prior  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Percentage
43			Entex Texas Gulf	Conroe Rptg Area	36,876	1,927,266	1.91%
44				Houston Rptg Area	1,011,076	1,927,266	52.46%
45				Texas Coast Rptg Area	306,577	1,927,266	15.91%
46				Subtotal Entex Texas Gulf	1,354,529		70.28%
47							
48				Subtotal CenterPoint Energy Entex	1,927,266		99.99%
49							
50	Entex Tx Gas Support Customer (CY as of June CenterPoint Energy Entex		Entex Rural	Beaumont Rptg Area	54,088	1,710,137	3.16%
51				East Texas Rptg Area	76,287	1,710,137	4.46%
52				Northeast Texas Rptg Area	22,036	1,710,137	1.29%
53				South Texas Rptg Area	143,794	1,710,137	8.41%
54				Tyler Rptg Area	37,447	1,710,137	2.19%
55				Subtotal Entex Rural	333,652		19.51%
56							
57			Entex Texas Gulf	Conroe Rptg Area	38,054	1,710,137	2.23%
58				Houston Rptg Area	1,023,259	1,710,137	59.83%
59				Texas Coast Rptg Area	315,172	1,710,137	18.43%
60				Subtotal Entex Texas Gulf	1,376,485		80.49%
61							
62				Subtotal CenterPoint Energy Entex	1,710,137		100.00%
63							
64	Entex Tx Gas Support Customer (PY as of June CenterPoint Energy Entex		Entex Rural	Beaumont Rptg Area	54,711	1,687,337	3.24%
65				East Texas Rptg Area	76,488	1,687,337	4.53%
66				Northeast Texas Rptg Area	22,183	1,687,337	1.31%
67				South Texas Rptg Area	142,393	1,687,337	8.44%
68				Tyler Rptg Area	37,033	1,687,337	2.19%
69				Subtotal Entex Rural	332,808		19.71%
70							
71			Entex Texas Gulf	Conroe Rptg Area	36,876	1,687,337	2.19%
72				Houston Rptg Area	1,011,076	1,687,337	59.92%
73				Texas Coast Rptg Area	306,577	1,687,337	18.17%
74				Subtotal Entex Texas Gulf	1,354,529		80.28%
75							
76				Subtotal CenterPoint Energy Entex	1,687,337		99.99%
77							
78	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	559,584	36,541,393	1.53%
79				East Texas Rptg Area	814,816	36,541,393	2.23%
80				Entex Louisiana Rptg Area	-	36,541,393	
81				Entex Mississippi Rptg Div	139,248	36,541,393	0.38%
82				Northeast Texas Rptg Area	1,774,397	36,541,393	4.86%
83				South Texas Rptg Area	2,178,552	36,541,393	5.96%
84				Subtotal Entex Rural	5,466,597		14.96%

CenterPoint Energy  
Houston and Texas Coast Divisions  
Allocation Factors--Prior  
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Percentage
85							
86			Entex Texas Gulf	Houston Rptg Area	22,052,114	36,541,393	60.35%
87				Texas Coast Rptg Area	9,022,692	36,541,393	24.69%
88				Subtotal Entex Texas Gulf	31,074,796		85.04%
89							
90				Subtotal CenterPoint Energy Entex	36,541,393		100.00%
91							
92	Gross Labor Allocator	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	3,932,494	111,670,807	3.52%
93				East Texas Rptg Area	10,534,757	111,670,807	9.43%
94				Entex Louisiana Rptg Area	9,070,916	111,670,807	8.12%
95				Entex Mississippi Rptg Div	10,924,511	111,670,807	9.78%
96				Northeast Texas Rptg Area	1,341,251	111,670,807	1.20%
97				South Texas Rptg Area	12,963,632	111,670,807	11.61%
98				Tyler Rptg Area	219,802	111,670,807	0.20%
99				Subtotal Entex Rural	48,987,363		43.86%
100							
101			Entex Texas Gulf	Conroe Rptg Area	1,852,276	111,670,807	1.66%
102				Houston Rptg Area	45,653,632	111,670,807	40.88%
103				Texas Coast Rptg Area	15,177,536	111,670,807	13.59%
104				Subtotal Entex Texas Gulf	62,683,444		56.13%
105							
106				Subtotal CenterPoint Energy Entex	111,670,807		99.99%
107	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	10,488,851	304,585,089	3.44%
108				East Texas Rptg Area	30,435,979	304,585,089	9.99%
109				Entex Louisiana Rptg Area	22,705,117	304,585,089	7.45%
110				Entex Mississippi Rptg Div	27,001,285	304,585,089	8.86%
111				Northeast Texas Rptg Area	2,579,651	304,585,089	0.85%
112				South Texas Rptg Area	36,054,601	304,585,089	11.84%
113				Tyler Rptg Area	(548,707)	304,585,089	-0.18%
114				Subtotal Entex Rural	128,716,776		42.25%
115			Entex Texas Gulf	Conroe Rptg Area	3,776,532	304,585,089	1.24%
116				Houston Rptg Area	129,782,788	304,585,089	42.61%
117				Texas Coast Rptg Area	42,308,992	304,585,089	13.89%
118				Subtotal Entex Texas Gulf	175,668,312		57.74%
119				Subtotal CenterPoint Energy Entex	304,585,089		99.99%
120							

EARNINGS MONITORING  
REPORT

SUPPLEMENTAL WORKPAPERS



CenterPoint Energy  
Houston and Texas Coast Division  
Federal Income Tax Adjustment  
For The Test Year Ended December 31, 2020

Source: TAX

Row	Division	2013	2014	2015	2016	2017	2018	2019	2020	Grand Total	Percent
1	Texas Coast	\$ (2,547)	\$ (25,519)			\$ (12,220)	\$ (109,294)	\$ (171,584)	\$ (449,269)	\$ (770,433)	11.8%
2	Mississippi	(2,794)	2,794							-	0.0%
3	South Texas	(1,942)	(41,945)	(25,968)		(35,685)	(225,219)	(157,799)	(365,020)	(853,579)	13.1%
4	Louisiana			(4,289)	(142,847)	(10,293)	(17,853)	(69,222)	(268,636)	(513,140)	7.9%
5	East Texas					(16,275)	(58,355)	(118,134)	(91,253)	(284,018)	4.4%
6	Beaumont					(20,626)	(111,460)	(112,216)	(120,762)	(365,064)	5.6%
7	Houston					(56,926)	(431,241)	(1,893,007)	(1,354,971)	(3,736,144)	57.3%
8											
9	Grand Total	\$ (7,283)	\$ (64,670)	\$ (30,257)	\$ (142,847)	\$ (152,025)	\$ (953,422)	\$ (2,521,963)	\$ (2,649,912)	\$ (6,522,378)	100.0%
10											
11											
12	AFUDC Equity Perm Depreciation										
13											
14											
15											
16											
17											
18											
19	Houston and Texas Coast Divisions AFUDC Equity Percent										
20	Houston and Texas Coast Divisions AFUDC Equity Perm Depr										
	Test Year Total	72,141	From Above								
		69.1%									
		\$ 49,845	✓1								

CenterPoint Energy  
Houston and Texas Coast Division  
Misc Expense Adj  
For The Test Year Ended December 31, 2020

Source: SAP ZFAT (Texas Gulf Division)

Cost Element ^	Cost element name		Val.in rep.cur.	Cost Center
646620	SC Non Labor Other	"	60,576.73-	125205
		" "	60,576.73-	125205
646608	SC Labor	"	98,026.72-	125211
646609	SC Alloc.PBOH-Ben.	"	17,105.92-	
646611	SC Al. PBOH W.Comp	"	103.98-	
646612	SC Al.StrucPyrll Tx	"	6,919.35-	
646617	SC Misc NonRcvrblExp	"	1,127.48-	
646618	SC Misc. Bus Expen.	"	3,159.45-	
646619	SC Alloc. Ben. Other	"	17.41	
646620	SC Non Labor Other	"	54,888.46-	
		" "	181,313.95-	125211
		" " "	241,890.68-	

✓<sub>1</sub>

Func. Ar...	Cost Center ^		Transactn curr. T...
9200	127486	"	490.39
TXME		"	4,228.26
	127486	" "	4,718.65
9200	127487	"	148.21
TXME		"	1,277.87
	127487	" "	1,426.08
N010	RA41333851	"	24,893.48
	RA41333851	" "	24,893.48
N010	RA41333852	"	7,523.36
	RA41333852	" "	7,523.36
TXME	RA41333941	"	31,720.31
	RA41333941	" "	31,720.31
TXME	RA41333942	"	9,586.55
	RA41333942	" "	9,586.55
8930	RA41333951	"	9,317.38
	RA41333951	" "	9,317.38
8930	RA41333952	"	2,815.92
	RA41333952	" "	2,815.92
		" " "	92,001.73

✓<sub>2</sub>

✓<sub>1</sub> Agrees to 1g Investor Services  
✓<sub>2</sub> Agrees to 1g Short Term Incentive

CenterPoint Energy  
Houston and Texas Coast Division  
General Ledger Account 133030 Materials & Supplies-Inventory WIP  
For The Test Year Ended December 31, 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX Name: Entex Total Company	
Fiscal Year:2020 Period: 12	
Lead column	YTD
133030 Materials & Suppl-Inventory WIP	350,123.41
* 1540 Matls Oper Supplies	350,123.41
** Functional area	350,123.41

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX Name: Entex Total Company	
Fiscal Year:2019 Period: 12	
Lead column	YTD
133030 Materials & Suppl-Inventory WIP	199,467.86
* 1540 Matls Oper Supplies	199,467.86
** Functional area	199,467.86

✓<sub>1</sub> Agrees to 2.c Mat and Supplies 133030 Allocation

CenterPoint Energy  
Houston and Texas Coast Division  
General Ledger Account 139010 Prepayments-Insurance  
For The Test Year Ended December 31, 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX Name: Entex Total Company	
Fiscal Year:2020 Period: 12	
Lead column	YTD
139010 Prepayments-Insurance	2,923,234.80
* 1650 Prepayments	2,923,234.80
** Functional area	2,923,234.80

✓1

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX Name: Entex Total Company	
Fiscal Year:2019 Period: 12	
Lead column	YTD
139010 Prepayments-Insurance	2,135,368.49
* 1650 Prepayments	2,135,368.49
** Functional area	2,135,368.49

✓1

✓1 Agrees to 2.d Prepayments - 139010

CenterPoint Energy  
Houston and Texas Coast Division  
General Ledger Account 144010 Prepayments-Other  
For The Test Year Ended December 31, 2020

Source: SAP ZFAT

Year	Period	Posting Date	DocumentNo	RefDocument	CoCode	Account	DT	Cost Ctr	WBS Elem	Profit Ctr	Source...	Pa...	PartnerObj	Partner PC	Func	Area	Quantity	Transactn curr	Text
2020	3	03/11/2020	1303375976	1701630961	0082	144010	KN			1127239					1650			312,477.00	PIPELINE USER FEE
2020	3	03/11/2020	1303375976	1701630961	0082	144010	KN			1127152					1650			1,106,755.00	
2020	4	04/30/2020	1306379513	107781437	0082	144010	SA			1127239					1650			312,477.00-	Pipeline User Fee (reclass to expense)
2020	4	04/30/2020	1306379513	107781437	0082	144010	SA			1127152					1650			1,106,755.00-	
																		0.00	

A

A Removed Pipeline user fee - The fee was not a prepayment and was reclassified to expense in April 2019.

CenterPoint Energy  
Entex  
Account 255010 Customer Deposits-Miscellaneous  
As of December 31, 2020


Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX Name: Entex Total Company	
Fiscal Year:2020 Period: 12	
Lead column	YTD
255010 Customer Deposits-Miscellaneous	(59,659,490.37)
* 2350 Customer Deposits	(59,659,490.37)
** Functional area	(59,659,490.37)

✓1

✓1 Agrees to 2.e Customer Deposits

CenterPoint Energy  
Houston and Texas Coast Division  
Casualty Loss- Allocator  
For The Test Year Ended December 31, 2020

	HOUSTON	TEXAS COAST	SOUTHEAST	SOUTH TEXAS
Allocation Percentage for Harvey Casualty Loss	63.90%	18.60%	8.10%	9.40%
Houston and Texas Coast Division		82.50% 		

CenterPoint Energy  
Houston and Texas Coast Division  
Bad Debt Reserve, Write Offs & Accruals (GL 123010 & GL 123011)  
As of December 31, 2020

Source: Financial Accounting Gas

	Houston and Texas Coast Division			Other Divisions			Total Enx		
	Write Offs	Accruals/Adjustments	Balance	Write Offs	Accruals/Adjustments	Balance	Write Offs	Accruals/Adjustments	Adjusted Balance
December 2019			\$ (404,258)			\$ (981,911.23)			\$ (1,413,900.41)
January 2020	62,288.12	(130,906.34)	(472,866.59)			(1,163,868.97)			(1,664,466)
February	99,213.47	(89,737.26)	(463,390.38)			(1,203,763.21)			(1,694,884)
March	11,670.06	(89,109.08)	(1,340,829.40)			(1,832,008)			(3,200,568)
April	(50,846.92)	(798,780.84)	(2,190,459.16)			(2,827,707.93)			(3,226,915)
May	(40,046.79)	(390,993.18)	(2,621,499.13)			(3,187,139)			(3,514,891)
June	(41,252.55)	(507,117.73)	(3,169,869.41)			(3,600,398.94)			(3,822,648)
July	(27,536.93)	(601,421.56)	(3,796,829.90)			(3,821,640.87)			(4,049,131)
August	(15,986.32)	(504,154.61)	(4,318,970.83)			(4,213,238.90)			(4,125,884)
September	61,103.82	(445,280.91)	(4,703,147.92)			(4,577,716.38)			(4,849,728)
October	46,919.56	(101,029.43)	(4,757,257.79)			(4,626,125.79)			(4,952,247)
November	600,029.97	(106,095.02)	(4,263,322.84)			(3,637,504.26)			(3,469,691)
December	83,742.22	(181,685.78)	(4,361,266.40)			(4,267,448.45)			(4,197,579)

Source: SAP ZFAT

FERC Trial Balance (ZFAT)		
Company: 0082, CenterPoint Energy Entex		
Profit Center: RENTEX	Name: *	
Fiscal Year: 2019	Period: 12	
Lead column:		YTD
* 123010 Accum Prov-Uncolll Accts-Commodity		(1,413,900.41)
* 1441 Acc Prov Uncolll-Commodity		(17,413,900.43)
** Functional area		(18,827,800.84)

FERC Trial Balance (ZFAT)		
Company: 0082, CenterPoint Energy Entex		
Profit Center: RENTEX	Name: Entex Total Company	
Fiscal Year: 2020	Period: 12	
Lead column:		YTD
123010 Accum Prov-Uncolll Accts-Commodity		(7,922,846.66)
123011 Accum Prov-Uncolll Accts Unbilled-Commodity		(733,599.00)
* 1441 Acc Prov Uncolll-Commodity		(8,656,445.66)
** Functional area		(8,656,445.66)

\* Agrees to 2.g ADIT Bad Debt Reserve  
Agrees to 2.j Bad Debt Reserve - 123010

INTERNAL ORDER GROUP: 13096764, 13096765		
INTERNAL ORDER GP NUMBER: 13096764, 130		
INTERNAL ORDER REPORT ACTUAL COSTS		
Fiscal Year: 2020	Period: 12	
		Total
* 13096764 COVID-19 Pandemic Preparedness-HOU		1794,189.00
* 13096765 COVID-19 Pandemic Preparedness-TXC		408,029.00
** TOTAL INCURRED COSTS		2202,218.00
** Under/ (over) Absorption of Costs		2202,218.00



CenterPoint Energy  
Houston and Texas Coast Division  
ADIT Employee Benefits  
As of December 31, 2020

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX	Name: Entex Total Company
Fiscal Year:2020 Period: 12	
Lead column	YTD
240060 Curr&Accr Liab-Payroll Ben-Other	(1,577,000.00)
259020 Savings Restoration Plan	(127,026.55)
259021 Noram Restoration of Accounts Plan	(244,404.67)
259042 PostRetirement Welfare Plan-ASC 715	(38,243,000.00)
259043 Postemployment Benefits-ASC 712	(2,607,006.00)
* 2283 Pensions&Benefits	(42,798,437.22)
265020 Oth Def CR-Deferred Comp	(755,000.00)
265025 Oth Def CR-Deferred Compensation - Miscellaneous	(75,514.80)
* 2530 Oth Defered Credits	(830,514.80)
** Functional area	(43,628,952.02) ✓

Source: SAP ZFAT

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

CenterPoint Energy  
Actuarial Report For Benefit Restoration Plan  
For the Year Ended December 31, 2020



CenterPoint Energy, Inc.  
Proprietary & Confidential

Nonqualified Retirement Benefits

\* Development of Prepaid (Accrued) Cost, December 31, 2020 (000s)

Division	Cost Center	(Accrued) Prepaid 1/1/2020	(Expense) Income	Contributions	Special Adjustments	(Accrued) Prepaid 12/31/2020	2020 Benefit Payments
003A	CE Houston Electric	101452	\$ (6,715)	\$ (565)	\$ 811	\$ 0	\$ (6,469) \$ 811
002R	CERC Corporate	104397	\$ (846)	\$ (526)	\$ 1,382	\$ 0	\$ 10 \$ 1,382
024A	CE MRT	205163	220	(117)	145	0	248 145
27	CEGT	206755	(510)	55	19	0	(436) 19
036A	CEFS	209004	248	(61)	47	0	233 47
062A	CE Arkla	115270	(2,024)	54	122	0	(1,848) 122
072A	CE Minnesota Gas	124341	(466)	(274)	160	0	(580) 160
077A	CES	125902	281	(199)	0	(82)	0 0
002U	CES (Discontinued)	104316	0	0	60	82	142 60
082A	CE Entex	127026	(3,361)	(420)	586	0	(3,194) ✓ <sub>1</sub> 586
	CE Resources Corp.	\$ (6,458)	\$ (1,488)	\$ 2,521	\$ 0	\$ (5,425)	\$ 2,521
002A	CE Corporate - Allocated	125308	\$ (22,370)	\$ (3,099)	\$ 6,054	\$ 0	\$ (19,415) \$ 6,054
002B	CE Corporate - Unallocated	125310	\$ (183)	\$ 23	\$ 0	\$ 0	\$ (160) \$ 0
	Grand Total	\$ (35,726)	\$ (5,129)	\$ 9,386	\$ 0	\$ (31,469)	\$ 9,386

\* Numbers may not add due to rounding

02017 2020 CNP BRP Disclosure\_values

Disclosure  
6

✓<sub>1</sub> Agrees to 2.g ADIT- - Benefit Restoration

CenterPoint Energy  
Houston and Texas Coast Division  
Unrecovered Postretirement Amortization  
For The Test Year Ended December 31, 2020

CenterPoint Energy Entex  
Texas Coast Unrecovered Postretirement  
(Amortize over 5 yrs beginning June 2017)

CenterPoint Energy Entex  
Houston Unrecovered Postretirement  
(Amortize over 5 yrs beginning June 2017)

Date	179068	Amortization	Balance G/L 179068	Months Remaining	Date	179068	Amortization	Balance G/L 179068	Months Remaining
<b>Beginning Balance</b>	3,678,252.00		3,678,252.00	60	<b>Beginning Balance</b>	12,534,595.00		12,534,595.00	60
Jun-17		(61,304.20)	3,616,947.80	59	Jun-17		(208,909.92)	12,325,685.28	59
Jul-17		(61,304.20)	3,555,643.60	58	Jul-17		(208,909.92)	12,116,775.36	58
Aug-17		(61,304.20)	3,494,339.40	57	Aug-17		(208,909.92)	11,907,865.44	57
Sep-17		(61,304.20)	3,433,035.20	56	Sep-17		(208,909.92)	11,698,955.52	56
Oct-17		(61,304.20)	3,371,731.00	55	Oct-17		(208,909.92)	11,490,045.60	55
Nov-17		(61,304.20)	3,310,426.80	54	Nov-17		(208,909.92)	11,281,135.68	54
Dec-17		(61,304.20)	3,249,122.60	53	Dec-17		(208,909.92)	11,072,225.76	53
Jan-18		(61,304.20)	3,187,818.40	52	Jan-18		(208,909.92)	10,863,315.84	52
Feb-18		(61,304.20)	3,126,514.20	51	Feb-18		(208,909.92)	10,654,405.92	51
Mar-18		(61,304.20)	3,065,210.00	50	Mar-18		(208,909.92)	10,445,496.00	50
Apr-18		(61,304.20)	3,003,905.80	49	Apr-18		(208,909.92)	10,236,586.08	49
May-18		(61,304.20)	2,942,601.60	48	May-18		(208,909.92)	10,027,676.16	48
Jun-18		(61,304.20)	2,881,297.40	47	Jun-18		(208,909.92)	9,818,766.24	47
Jul-18		(61,304.20)	2,819,993.20	46	Jul-18		(208,909.92)	9,609,856.32	46
Aug-18		(61,304.20)	2,758,689.00	45	Aug-18		(208,909.92)	9,400,946.40	45
Sep-18		(61,304.20)	2,697,384.80	44	Sep-18		(208,909.92)	9,192,036.48	44
Oct-18		(61,304.20)	2,636,080.60	43	Oct-18		(208,909.92)	8,983,126.56	43
Nov-18		(61,304.20)	2,574,776.40	42	Nov-18		(208,909.92)	8,774,216.64	42
Dec-18		(61,304.20)	2,513,472.20	41	Dec-18		(208,909.92)	8,565,306.72	41
Jan-19		(61,304.20)	2,452,168.00	40	Jan-19		(208,909.92)	8,356,396.80	40
Feb-19		(61,304.20)	2,390,863.80	39	Feb-19		(208,909.92)	8,147,486.88	39
Mar-19		(61,304.20)	2,329,559.60	38	Mar-19		(208,909.92)	7,938,576.96	38
Apr-19		(61,304.20)	2,268,255.40	37	Apr-19		(208,909.92)	7,729,667.04	37
May-19		(61,304.20)	2,206,951.20	36	May-19		(208,909.92)	7,520,757.12	36
Jun-19		(61,304.20)	2,145,647.00	35	Jun-19		(208,909.92)	7,311,847.20	35
Jul-19		(61,304.20)	2,084,342.80	34	Jul-19		(208,909.92)	7,102,937.28	34
Aug-19		(61,304.20)	2,023,038.60	33	Aug-19		(208,909.92)	6,894,027.36	33
Sep-19		(61,304.20)	1,961,734.40	32	Sep-19		(208,909.92)	6,685,117.44	32
Oct-19		(61,304.20)	1,900,430.20	31	Oct-19		(208,909.92)	6,476,207.52	31
Nov-19		(61,304.20)	1,839,126.00	30	Nov-19		(208,909.92)	6,267,297.60	30
Dec-19		(61,304.20)	1,777,821.80	29	Dec-19		(208,909.92)	6,058,387.68	29
Jan-20		(61,304.20)	1,716,517.60	28	Jan-20		(208,909.92)	5,849,477.76	28
Feb-20		(61,304.20)	1,655,213.40	27	Feb-20		(208,909.92)	5,640,567.84	27
Mar-20		(61,304.20)	1,593,909.20	26	Mar-20		(208,909.92)	5,431,657.92	26
Apr-20		(61,304.20)	1,532,605.00	25	Apr-20		(208,909.92)	5,222,748.00	25
May-20		(61,304.20)	1,471,300.80	24	May-20		(208,909.92)	5,013,838.08	24
Jun-20		(61,304.20)	1,409,996.60	23	Jun-20		(208,909.92)	4,804,928.16	23
Jul-20		(61,304.20)	1,348,692.40	22	Jul-20		(208,909.92)	4,596,018.24	22
Aug-20		(61,304.20)	1,287,388.20	21	Aug-20		(208,909.92)	4,387,108.32	21
Sep-20		(61,304.20)	1,226,084.00	20	Sep-20		(208,909.92)	4,178,198.40	20
Oct-20		(61,304.20)	1,164,779.80	19	Oct-20		(208,909.92)	3,969,288.48	19
Nov-20		(61,304.20)	1,103,475.60	18	Nov-20		(208,909.92)	3,760,378.56	18
Dec-20		(61,304.20)	1,042,171.40	17	Dec-20		(208,909.92)	3,551,468.64	17
Jan-21		(61,304.20)	980,867.20	16	Jan-21		(208,909.92)	3,342,558.72	16
Feb-21		(61,304.20)	919,563.00	15	Feb-21		(208,909.92)	3,133,648.80	15
Mar-21		(61,304.20)	858,258.80	14	Mar-21		(208,909.92)	2,924,738.88	14
Apr-21		(61,304.20)	796,954.60	13	Apr-21		(208,909.92)	2,715,828.96	13
May-21		(61,304.20)	735,650.40	12	May-21		(208,909.92)	2,506,919.04	12
Jun-21		(61,304.20)	674,346.20	11	Jun-21		(208,909.92)	2,298,009.12	11
Jul-21		(61,304.20)	613,042.00	10	Jul-21		(208,909.92)	2,089,099.20	10
Aug-21		(61,304.20)	551,737.80	9	Aug-21		(208,909.92)	1,880,189.28	9
Sep-21		(61,304.20)	490,433.60	8	Sep-21		(208,909.92)	1,671,279.36	8
Oct-21		(61,304.20)	429,129.40	7	Oct-21		(208,909.92)	1,462,369.44	7
Nov-21		(61,304.20)	367,825.20	6	Nov-21		(208,909.92)	1,253,459.52	6
Dec-21		(61,304.20)	306,521.00	5	Dec-21		(208,909.92)	1,044,549.60	5
Jan-22		(61,304.20)	245,216.80	4	Jan-22		(208,909.92)	835,639.68	4
Feb-22		(61,304.20)	183,912.60	3	Feb-22		(208,909.92)	626,729.76	3
Mar-22		(61,304.20)	122,608.40	2	Mar-22		(208,909.92)	417,819.84	2
Apr-22		(61,304.20)	61,304.20	1	Apr-22		(208,909.92)	208,909.92	1
May-22		(61,304.20)	(0.00)	0	May-22		(208,909.92)	0.00	0

4,593,640.04

CenterPoint Energy  
Houston and Texas Coast Division  
Actuarial Report For Postretirement  
For The Test Year Ended December 31, 2020

Source: HR

Company	[A] Accrued Cost @12/31	[B] Net Benefit Liab @12/31/ GL 259042	[C]=[A - B] Adjustments (AOI)
Entex	\$ (32,562,000) ✓ <sub>1</sub>	\$ (38,243,000) ✓ <sub>2</sub>	\$ 5,681,000 ✓ <sub>3</sub>

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



CenterPoint Energy, Inc.  
Proprietary & Confidential

Accounting Requirements—Postretirement Medical and Life Plan

Development of ASC 715 Prepaid (Accrued) Cost, December 31, 2020 (000s)

Development of CES 1/1/2020 and (Accrued) Cost, December 31, 2020 (000)							1/1/2020- 12/31/2020	
Division	Cost Center	(Accrued) Prepaid 1/1/2020	(Expense) Income	Contributions	Special Adjustments	(Accrued) Prepaid 12/31/2020	Benefit Payments <sup>1</sup>	
003A	CE Houston Electric	101452	\$ (134,241)	\$ 3,764	\$ 2,846	\$ 0	\$ (127,631)	\$ 8,473
002R	CERC Corporate	104397	\$ 4,405	\$ (30)	\$ 200	\$ 0	\$ 4,575	\$ 200
024A	CE MRT	205163	292	28	39	0	359	176
0027	CEGT	206755	(3,693)	(551)	423	0	(3,821)	423
036A	CEFS	209004	(1,859)	(155)	98	0	(1,916)	98
062A	CE Arkla	115270	(31,152)	(1,094)	807	0	(31,778)	807
072A	CE Minnesota Gas	124341	(7,452)	(765)	(20)	0	(8,237)	721
077A	CES	125902	(884)	(164)	38	1,010	0	38
002U	CES (Discontinued)	104316	0	0	68	(909)	(841)	68
080A	CE Intrastate Pipelines	158205	0	0	0	(52)	(52)	0
086A	Mobile Energy Solutions	141029	0	0	0	(49)	(49)	0
082A	CE Entex	127026	(31,995)	(1,874)	1,307	0	(32,562)	1,307
CERC	CERC Subtotal		\$ (72,677)	\$ (4,605)	\$ 2,960	\$ 0	\$ (74,322)	\$ 3,838
002A	CE Corporate—Allocated	125308	(45,329)	(2,334)	1,526	0	(46,137)	1,526
002B	CE Corporate—Unallocated	125310	(6,154)	0	0	0	(6,154)	0
Total	Total CenterPoint Energy		\$ (258,401)	\$ (3,175)	\$ 7,332	\$ 0	\$ (254,244)	\$ 13,837

<sup>1</sup> Gross benefit payments minus employee contributions.

Proprietary & Confidential | 02017.2020 ASC715 PostRetMed - Disclosure\_20210120

Disclosure  
1

Source: AON Hewitt Associates

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

CenterPoint Energy  
Houston and Texas Coast Division  
Deferred Comp Adjustment  
For The Test Year Ended December 31, 2020

Source: AON Hewitt Associates

Company	Accrued Cost @12/31/2010	GL 265020 @12/31/2020	Adjustments (AOCI)
Entex	\$ (561,000) ✓	(755,000) ✓	194,000



CenterPoint Energy, Inc.  
Proprietary & Confidential

Accounting Requirements—DCP

Amounts Recognized in AOCI as of December 31, 2020 (000s)

Discount Rate: 1.80%

		Amounts Recognized in AOCI				Reconciliation with Accrued Cost			
Division		Cost Center	Prior Service Cost	Net Loss/(Gain)	Total	Net Pension (Liability)	Amounts Recognized in AOCI	(Accrued) Pension Cost	
003A	CE Houston Electric	101451	\$ 0	\$ 586	\$ 586	\$ (8,500)	\$ 586	\$ (7,914)	
002R	CERC Corporate		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
024A	CE MRT		0	(147)	(147)	0	(147)	(147)	
27	CEGT		0	(67)	(67)	(881)	(67)	(948)	
036A	CEFS		0	(407)	(407)	0	(407)	(407)	
062A	CE Arkla	115422	0	(137)	(137)	(24)	(137)	(161)	
072A	CE Minnesota Gas	124057	0	(332)	(332)	(117)	(332)	(449)	
077A	CES	125518	0	0	0	0	0	0	
002U	CES (Discontinued)		0	(384)	(384)	(1,137)	(384)	(1,521)	
080	CE Intrastate Pipelines		0	(6)	(6)	(19)	(6)	(25)	
082A	CE Entex	127005	0	336	336	(897)	336	(561)	
	Subtotal CE Resources Corp.		\$ 0	\$ (1,144)	\$ (1,144)	\$ (3,075)	\$ (1,144)	\$ (4,219)	
002A	CE Corporate—Allocated	125309	\$ 0	5,052	\$ 5,052	\$ (19,977)	\$ 5,052	\$ (14,925)	
002B	CE Corporate—Unallocated	125310	\$ 0	\$ (2,508)	\$ (2,508)	\$ (10,853)	\$ (2,508)	\$ (13,361)	
	Grand Total		\$ 0	\$ 1,986	\$ 1,986	\$ (42,405)	\$ 1,986	\$ (40,419)	

02017 2020 DC Combined Plan Projection 1.80%\_values

Disclosure  
7

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

CenterPoint Energy  
Houston and Texas Coast Division  
Injuries, Damages and Workers Compensation General Ledger Balances  
For The Test Year Ended December 31, 2020

Source: SAP ZFAT

[FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRENTX Name: Entex Total Company	
Fiscal Year:2020 Period: 12	
Lead column	YTD
258030 Injuries & Damages-Workers' Comp	(1,535,851.63)
* 2282 AccumProv-Inj/Damage	(1,535,851.63)
** Functional area	(1,535,851.63)

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



**Aon**  
Empower Results®

Development of Prepaid (Accrued) Cost, December 31, 2020 (000s)\*

			(Accrued)/Prepaid						Discount Rate:	2.
									Long-Term Rate:	5.
									(Accrued)/Prepaid	
Division	Cost Center		Benefit Cost, 1/1/2020	Net Periodic Pension Cost	Contributions	Special Adjustments	Benefit Cost, 12/31/2020		Be Paym	
003A	CE Houston Electric	101452	\$ 169,129	\$ (17,995)	\$ 34,729	\$ 0	\$ 185,862	\$	83	
002R	CERC Corporate	104397	\$ 8,506	\$ 194	\$ 0	\$ 0	\$ 8,700	\$	2	
024A	CE MRT	205163	9,237	123	0	0	9,360		2	
27	CEGT	206755	24,916	1	0	0	24,917		6	
036A	CEFS	209004	3,276	134	0	0	3,410		1	
062A	CE Arkla	115270	28,930	(3,618)	5,403	0	30,715		12	
072A	CE Minnesota Gas	124341	16,830	(5,212)	8,311	0	19,929		13	
077A	CES	125902	(1,598)	(1,908)	0	3,506	0			
002U	CES (Discontinued)		0	0	1,542	(3,191)	(1,649)		1	
080	CE Intrastate Pipelines		0	0	133	(181)	(48)			
086	Mobile Energy Sol		0	0	149	(134)	15			
0550	VUHI (Vectren Transfers)	125317	0	0	25	(4,889)	(4,864)			
082A	CE Entex	127026	22,239	(7,880)	13,188	0	27,547		17	
	Subtotal CE Resources Corp.		\$ 112,336	\$ (18,166)	\$ 28,751	\$ (4,889)	\$ 118,032	\$	57	
002A	CE Corporate—Allocated	125308	\$ 7,068	\$ (7,073)	\$ 12,830	\$ 0	\$ 12,826	\$	20	
002B	CE Corporate—Unallocated	125310	\$ 15,050	\$ (737)	\$ 0	\$ 0	\$ 14,313	\$	2	
	Grand Total		\$ 303,583	\$ (43,971)	\$ 76,310	\$ (4,889)	\$ 331,033	\$	164	

Proprietary &amp; Confidential | 02017 2020 CNP RP Disclosure 01/19/2021

SW 2I Retirement Plan Asset

CenterPoint Energy  
Houston and Texas Coast Divisions  
For the Test Year Ended December 31, 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)

Company:0082 CenterPoint Energy Entex

Profit Center Group: RRHOUOCAST Name: Texas Gulf

Fiscal Year:2020 Period: 12

Lead column	Cur Period	YTD
* 1010 Plant in service	159,020,061.99	2,308,171,709.61
* 1060 Comp Const Not Class	24,539,835.70	64,960,549.76
* 1070 Constr Work in Prog	(35,361,772.93)	45,629,001.61
* 1080 Acc Prov For Depr	(3,746,850.59)	(845,961,316.16)
* 1110 Acc Prov-Amort Plt	6,519,288.48	(10,311,690.30)
* 1140 Acquisition Adj		5,088,683.79
* 1150 Amort Acq Adj		(5,088,683.79)
* 1310 Cash		66,371.50
* 1421 Customer A/R - Commodity	(1,880.15)	1,276,709.97
* 1430 Other Accts Rec	8,755,410.13	14,412,015.58
* 1441 Acc Prov Uncoll-Commodity	(84,674.38)	(5,365,894.69)
* 1444 Acc Prov Un A/R - Other		(356,776.30)
* 1510 Fuel Stock	24,604.70	179,038.64
* 1540 Matls Oper Supplies	(639,890.97)	19,164,445.41
* 1630 Stores Exp Undist	(1,700,993.78)	(624,717.83)
* 1641 Gas Str Undrgrnd-Cur	(3,269,681.84)	12,511,607.64
* 1650 Prepayments	1,031,703.00	1,160,269.69
* 1730 Accrued Util Rev	15,151,882.03	59,914,286.95
* 1823 Oth Regulatory Asset	874,240.97	31,254,845.22
* 1840 Clearing Accts	(403,877.04)	(1,804,653.62)
* 1860 Misc Deferred Debits	(122,838.60)	
* 1900 Acc Deferred Inc Tax	(119,308.00)	(1,783,443.00)
* 1910 Unrec Pur Gas Csts	(7,395,352.91)	(526,628.07)
* 2160 Unap Rtn'd Earnings		(336,034,072.86)
* 2282 AccumProv-Inj/Damage	318,433.04	(4,224,969.68)
* 2300 Asset Retirement obligtns	(77,324,235.49)	(112,942,351.77)
* 2320 Accounts Payable	(16,991,820.96)	(52,795,730.48)
* 2360 Taxes Accrued	8,808,452.80	6,474,108.65
* 2370 Interest Accrued	(49,726.59)	(903,154.28)
* 2420 Misc Curr & Acc Liab	(8,669,833.61)	(9,422,124.91)
* 2530 Oth Defered Credits	12,191.00	(27,101.29)
* 2540 Oth Regulatory Liab	286,196.72	(134,660,790.27)
* 2820 Def Inc Tax-Oth Prop	(169,885.00)	(1,235,524.13)
* 2830 Def Inc Taxes-Oth	(37,703.00)	(7,912,858.00)
* 4030 Depreciation	6,036,235.54	72,472,006.76
* 4043 Amrt Lmt-Trm Gas Plantt	3,213.45	38,561.33
* 4050 Amort Other Plant	388,691.84	4,474,478.13

* 4073 Unrec Reg Exp-Debits	91,487.49	1,097,849.88
* 4074 Unrec Reg Exp-Credit	(414,550.55)	(2,034,771.57)
* 4081 Other Taxes-Non-Inc	4,531,778.22	50,667,926.95
* 4091 Inc Taxes-Oper Inc	(2,023,429.00)	5,831,733.00
* 4101 Prov For Def Inc Tax	2,183,855.00	2,616,970.00
* 4170 Rev-Nonutility Oper	(204,814.88)	(1,153,374.40)
* 4191 AFUDC Other	(184,970.65)	(1,804,240.02)
* 4261 Donations	73,345.94	173,392.47
* 4263 Penalties	162,500.00	579,386.52
* 4264 Expd For Civic Act	178,353.14	1,547,989.88
* 4265 Other Deductions	31,242.20	123,463.50
* 4300 In-Debt To Assoc Cos	2,622,534.98	29,163,995.83
* 4310 Other Interest Exp	66,601.89	(129,148.10)
* 4320 Borrowed AFUDC-CR	(95,340.80)	(929,973.24)
* 4390 Adj To Retained Earn		657,594.48
* 4800 Gas Residential Sale	(74,938,295.06)	(565,922,683.72)
* 4811 Gas S Comm Sales	(11,954,821.56)	(110,065,203.31)
* 4812 Gas L Comm Sales	(347,579.83)	268,250.14
* 4814 Gas SV Ind Sales	(25,950.65)	(572,982.54)
* 4850 Gas Intraco Transfer	(787.81)	(10,395.82)



CenterPoint Energy

Houston and Texas Coast Divisions

For the Test Year Ended December 31, 2020

* 4880 Gas MISC Service Rev	(1,313,349.46)	(13,583,679.79)
* 4893 Transp Rev-Distrib	(3,311,539.63)	(36,144,536.63)
* 4930 Rent From Gas Prop	(2,476.88)	(31,747.98)
* 4940 Gas Interdepart Rent	(109,730.99)	(1,316,771.88)
* 4950 Other Gas Revs	(38,652.19)	(1,946,193.62)
* 7100 Manuf gas ops Sup & Eng	1,071.51	11,454.06
* 7170 LPG expenses	2,857.41	30,544.20
* 7350 Misc prod exp	3,035.98	32,453.30
* 7400 Manuf gas maint Sup & Eng	1,071.51	11,454.06
* 7410 Manuf gas maint of struct	892.93	9,545.13
* 7420 Manuf gas maint of prod	8,929.50	95,450.89
* 8040 Gas City Gate Purch	28,571,291.76	166,325,394.68
* 8051 Pur Gas Adjustments	7,395,352.91	5,928,647.18
* 8081 Gas Storage - Debit	1,845,043.80	26,742,142.54
* 8082 Gas Storage - Credit	(107,711.47)	(20,281,463.39)
* 8580 Transmission of Gas	15,269,543.58	129,523,472.89
* 8700 Oper Supv & Eng	173,082.82	1,505,611.13

* 8710 Distr Load Dispatch	45,201.27	567,459.55
* 8740 Mains & Services Exp	1,882,693.75	21,223,334.71
* 8760 Meas & Reg Sta Exps	57,650.65	639,298.09
* 8780 Meter & House Reg	1,084,622.72	11,203,998.11
* 8790 Customer Install Exp	1,469,460.83	11,116,844.76
* 8800 Other Utility Expense	1,682,255.53	15,694,482.83
* 8810 Rents	73,071.32	880,209.14
* 8850 Maint Supv & Eng	176,171.80	1,507,966.24
* 8870 Maintenance of Mains	1,765,086.91	18,207,948.54
* 8890 Maint of Meas & Reg	271,992.94	3,248,862.94
* 8900 Maint-Meas & Reg Sta	86,440.84	817,131.36
* 8910 Maint-Meas & Reg-Cit	949.90	11,130.85
* 8920 Maint of Services	935,423.99	10,543,931.88
* 8930 Maint-Mtr & Hous Reg	372,538.97	3,406,476.21
* 8940 Maint of Oth Equip	101,628.89	1,049,574.51
* 9010 Supervision	48,187.55	369,479.82
* 9020 Meter Reading Exp	157,625.59	1,970,565.41
* 9030 Cust Records & Colle	2,360,787.82	24,710,066.63
* 9040 Uncollectible Accts	403,123.09	2,397,931.84
* 9050 Misc Cust Accts Exp	140.94	5,958.02
* 9090 Info & Instruc Adv	542,075.83	1,655,831.69
* 9100 Misc Cust Srv & Info	128,964.17	502,155.67
* 9110 Supervision	128,964.17	502,155.65
* 9120 Demo & Selling Exps	18,423.47	71,736.59
* 9160 Misc Sales Exps	36,846.81	143,472.94
* 9200 Admin & Gen Salaries	231,381.47	2,020,267.29
* 9210 Office Supplies & Ex	1,017,477.74	7,302,174.82
* 9230 Outside Services Emp	58,995.20	707,942.52
* 9240 Property Insurance	19,962.08	232,107.61
* 9250 Injuries & Damages	218,919.17	3,274,503.78
* 9260 Empl Pensions&Ben	1,202,828.77	24,071,216.67
* 9301 Gen Advertising Exp		6,431.24
* 9302 Misc General Exps	3,740,013.13	34,346,550.12
* 9310 Rents	107,945.29	1,018,847.42
* 9320 Maint Gen Plant	299,794.98	1,143,881.93

** Functional area	64,547,634.29	988,855,692.89
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CenterPoint Energy  
Houston and Texas Coast Divisions  
For the Test Year Ended December 31, 2020

FERC ACCT	FERC Description	GL Number	GL Description	EMR Schedule Source	Texas Gulf
1010	Plant in service	Other	Other		2,308,171,710
<b>1010 Total</b>					<b>2,308,171,710</b>
1060	Comp Const Not Class	Other	Other		64,960,550
<b>1060 Total</b>					<b>64,960,550</b>
1070	Constr Work in Prog	Other	Other		45,629,002
<b>1070 Total</b>					<b>45,629,002</b>
1080	Acc Prov For Depr	Other	Other		(845,961,316)
<b>1080 Total</b>					<b>(845,961,316)</b>
1110	Acc Prov-Amort Plt	Other	Other		(10,311,690)
<b>1110 Total</b>					<b>(10,311,690)</b>
1140	Acquisition Adj	Other	Other		5,088,684
<b>1140 Total</b>					<b>5,088,684</b>
1150	Amort Acq Adj	Other	Other		(5,088,684)
<b>1150 Total</b>					<b>(5,088,684)</b>
1310	Cash	Other	Other		66,372
<b>1310 Total</b>					<b>66,372</b>
1421	Customer A/R - Commodity	Other	Other		1,276,710
<b>1421 Total</b>					<b>1,276,710</b>
1430	Other Accts Rec	Other	Other		14,412,016
<b>1430 Total</b>					<b>14,412,016</b>
1441	Acc Prov Uncoll-Commodity	123010	Accum Prov-Uncoll Accts-Commodity	2g ADIT Bad Debt Reserve; 2j Bad Debt	(4,008,749)
1441	Acc Prov Uncoll-Commodity	123011	Accum Prov-Uncoll Accts Unbilled-Commodity	2j Bad Debt	(352,517)
1441	Acc Prov Uncoll-Commodity	Other	Other		(1,004,628)
<b>1441 Total</b>					<b>(5,365,895)</b>
1444	Acc Prov Un A/R - Other	123050	Accum Prov for Uncoll Accts-Other	2g ADIT Bad Debt Reserve; 2j Bad Debt	(356,776)
<b>1444 Total</b>					<b>(356,776)</b>
1510	Fuel Stock	Other	Other		179,039
<b>1510 Total</b>					<b>179,039</b>
1540	Matls Oper Supplies	133998	Mat & Suppl-Init Entry of Stk Bal	2c M&S 133998-133999	(0)
1540	Matls Oper Supplies	133999	Materials & Supplies	2c M&S 133998-133999	19,164,446
<b>1540 Total</b>					<b>19,164,446</b>
1630	Stores Exp Undist	Other	Other		(624,718)
<b>1630 Total</b>					<b>(624,718)</b>
1641	Gas Str Undrgrnd-Cur	Other	Other		12,511,608
<b>1641 Total</b>					<b>12,511,608</b>
1650	Prepayments	144010	Prepayments - Other	2d Prepayments	74,153
1650	Prepayments	Other	Other		1,086,117
<b>1650 Total</b>					<b>1,160,270</b>
1730	Accrued Util Rev	Other	Other		59,914,287
<b>1730 Total</b>					<b>59,914,287</b>
1823	Oth Regulatory Asset	179042	Regulatory Assets - Pension Deferral	2g Def Ben Asset; 2h Def Ben Asset Liability	1,555,287
1823	Oth Regulatory Asset	179043	Reg Asset- 08.209	2g ADIT 8.209; 2m 8.209 Reg Asset	5,535,584
1823	Oth Regulatory Asset	179045	Reg Asset - System Safety and Integrity	2g ADIT SSI; 2o System Safety Integrity	11,248,517
1823	Oth Regulatory Asset	179280	Reg NC Asset EDIT - Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	634,982
1823	Oth Regulatory Asset	Other	Other		12,280,475
<b>1823 Total</b>					<b>31,254,845</b>
1840	Clearing Accts	Other	Other		(1,804,654)
<b>1840 Total</b>					<b>(1,804,654)</b>
1860	Misc Deferred Debits	Other	Other		
<b>1860 Total</b>					
1900	Acc Deferred Inc Tax	Other	Other		(1,783,443)
<b>1900 Total</b>					<b>(1,783,443)</b>
1910	Unrec Pur Gas Csts	147015	O/U Reg Asset - CY Gas True Up	2g ADIT Over-Under Gas Cost	
1910	Unrec Pur Gas Csts	221135	Net Over/Under Reclass	2g ADIT Over-Under Gas Cost	
1910	Unrec Pur Gas Csts	221143	O/U Rcvy of Purch Gas Costs-Base	2g ADIT Over-Under Gas Cost	21,232,183
1910	Unrec Pur Gas Csts	221144	O/U-Recovery-Gas Purch Cost Unbilled	2g ADIT Over-Under Gas Cost	(33,242,201)
1910	Unrec Pur Gas Csts	221146	Est Rev-O/U Rcvy-Fuel Recovery	2g ADIT Over-Under Gas Cost	11,483,389
<b>1910 Total</b>					<b>(526,628)</b>
2160	Unap Rtned Earnings	Other	Other		(336,034,073)
<b>2160 Total</b>					<b>(336,034,073)</b>
2282	AccumProv-Inj/Damage	258010	Injuries & Damages-Auto Liability	2g ADIT Injures & Damages; 2k Injuries & Damages	(928,760)
2282	AccumProv-Inj/Damage	258020	Injuries & Damages-Gen Liability	2g ADIT Injures & Damages; 2k Injuries & Damages	(3,296,210)
2282	AccumProv-Inj/Damage	Other	Other		-
<b>2282 Total</b>					<b>(4,224,970)</b>
2300	Asset Retirement Obligtns	Other	Other		(112,942,352)
<b>2300 Total</b>					<b>(112,942,352)</b>
2320	Accounts Payable	Other	Other		(52,795,730)
<b>2320 Total</b>					<b>(52,795,730)</b>
2360	Taxes Accrued	221149	Over/Under Recovery of City Franchise Fees	2g ADIT OU Franchise Fees at 21%	(711,715)
2360	Taxes Accrued	Other	Other		7,185,823
<b>2360 Total</b>					<b>6,474,109</b>
2370	Interest Accrued	Other	Other		(903,154)
<b>2370 Total</b>					<b>(903,154)</b>
2420	Misc Curr & Acc Liab	232010	Curr&Accr Liab-Miscellaneous	2n EDIT	(8,588,672)
2420	Misc Curr & Acc Liab	232017	Curr&Accr Liab-CIAC	2n EDIT	(751,503)
2420	Misc Curr & Acc Liab	232050	Curr&Accr Liab-Gas Imbalance	2n EDIT	(81,949)
<b>2420 Total</b>					<b>(9,422,125)</b>
2530	Oth Defered Credits	Other	Other		(27,101)

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FERC ACCT	FERC Description	GL Number	GL Description	EMR Schedule Source	Texas Gulf
<b>2530 Total</b>					<b>(27,101)</b>
2540	Oth Regulatory Liab	257032	Reg Liability Pension Deferral	2g Def Ben Asset; 2h Def Ben Asset Liability	(9,314,793)
2540	Oth Regulatory Liab	257033	Reg NC Liab EDIT - Plant	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(94,526,450)
2540	Oth Regulatory Liab	257034	Reg NC Liab EDIT - Plant Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(14,855,992)
2540	Oth Regulatory Liab	257036	Reg NC Liab EDIT - Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(296,300)
2540	Oth Regulatory Liab	257037	REG NC LIAB EDIT - ARAM AMORT	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(13,410,957)
2540	Oth Regulatory Liab	Other	Other		(2,256,298)
<b>2540 Total</b>					<b>(134,660,790)</b>
2820	Def Inc Tax-Oth Prop	Other	Other		(1,235,524)
<b>2820 Total</b>					<b>(1,235,524)</b>
2830	Def Inc Taxes-Oth	Other	Other		(7,912,858)
<b>2830 Total</b>					<b>(7,912,858)</b>
4030	Depreciation	Other	Other		72,472,007
<b>4030 Total</b>					<b>72,472,007</b>
4043	Amrt Lmt-Trm Gas Plantt	Other	Other		38,561
<b>4043 Total</b>					<b>38,561</b>
4050	Amort Other Plant	Other	Other		4,474,478
<b>4050 Total</b>					<b>4,474,478</b>
4073	Unrec Reg Exp-Debits	Other	Other		1,097,850
<b>4073 Total</b>					<b>1,097,850</b>
4074	Unrec Reg Exp-Credit	Other	Other		(2,034,772)
<b>4074 Total</b>					<b>(2,034,772)</b>
4081	Other Taxes-Non-Inc	641012	SC PBOH-Benefits P/Roll Tax	1d Taxes	151,766
4081	Other Taxes-Non-Inc	641112	BU PBOH-Benefit P/R Tax	1d Taxes	2,842,340
4081	Other Taxes-Non-Inc	642612	BU Al.Structure for Tax W/I P.Brd	1d Taxes	1,157,371
4081	Other Taxes-Non-Inc	646612	SC Al.Structure for Tax W/I P.Brd	1d Taxes	1,618,107
4081	Other Taxes-Non-Inc	720040	State/Federal Regulatory Fees	1d Taxes	1,419,232
4081	Other Taxes-Non-Inc	722020	Other Taxes Exp-Govt Chgs & Levies	1d Taxes	35,881
4081	Other Taxes-Non-Inc	722080	Oth Taxes Exp-Sales & Use Taxes Adj	1d Taxes	9,387
4081	Other Taxes-Non-Inc	722110	Other Taxes Exp-Excise Taxes-Fed	1d Taxes	1,248
4081	Other Taxes-Non-Inc	722130	Oth Taxes Exp-Franch Fees/GRT-City	1d Taxes	18,172,593
4081	Other Taxes-Non-Inc	722131	Oth Taxes Exp-Over/Under Recov	1d Taxes	(785,915)
4081	Other Taxes-Non-Inc	722150	Other Taxes Expenses - Property	1d Taxes	18,304,169
4081	Other Taxes-Non-Inc	722161	Benefits P/R Tax Reclass	1d Taxes	(14,650)
4081	Other Taxes-Non-Inc	722181	Other Taxes Exp-Misc Employment Taxes	1d Taxes	12,833
4081	Other Taxes-Non-Inc	722200	Other Taxes Exp-State Gross Rcpts	1d Taxes	7,743,564
<b>4081 Total</b>					<b>50,667,927</b>
4091	Inc Taxes-Oper Inc	Other	Other		5,831,733
<b>4091 Total</b>					<b>5,831,733</b>
4101	Prov For Def Inc Tax	Other	Other		2,616,970
<b>4101 Total</b>					<b>2,616,970</b>
4170	Rev-Nonutility Oper	Other	Other		(1,153,374)
<b>4170 Total</b>					<b>(1,153,374)</b>
4191	AFUDC Other	Other	Other		(1,804,240)
<b>4191 Total</b>					<b>(1,804,240)</b>
4261	Donations	Other	Other		173,392
<b>4261 Total</b>					<b>173,392</b>
4263	Penalties	Other	Other		579,387
<b>4263 Total</b>					<b>579,387</b>
4264	Expd For Civic Act	Other	Other		1,547,990
<b>4264 Total</b>					<b>1,547,990</b>
4265	Other Deductions	Other	Other		123,464
<b>4265 Total</b>					<b>123,464</b>
4300	In-Debt To Assoc Cos	Other	Other		29,163,996
<b>4300 Total</b>					<b>29,163,996</b>
4310	Other Interest Exp	708030	Interest Exp-Customer Deposits	1c Interest on Customer Deposits	788,539
4310	Other Interest Exp	Other	Other		(917,687)
<b>4310 Total</b>					<b>(129,148)</b>
4320	Borrowed AFUDC-CR	Other	Other		(929,973)
<b>4320 Total</b>					<b>(929,973)</b>
4390	Adj To Retained Earn	Other	Other		657,594
<b>4390 Total</b>					<b>657,594</b>
4800	Gas Residential Sale	412005	Nat Gas Sales-Res-TCJA Refund	1a Revenue Adj	99
4800	Gas Residential Sale	412007	Nat Gas Sales-Res-Unprotected EDIT Refun	1a Revenue Adj	6,812,911
4800	Gas Residential Sale	412011	Gas-Res-Commodity Billed	1a Revenue Adj	150
4800	Gas Residential Sale	412019	Gas Sales-Residential-State GRT	1a Revenue Adj	(5,857,383)
4800	Gas Residential Sale	412020	Residential-Customer Charge/Minimum Bill	1a Revenue Adj	(253,837,542)
4800	Gas Residential Sale	412021	Nat Gas Sales-Res-Distribution Chg	1a Revenue Adj	(35,234,424)
4800	Gas Residential Sale	412024	Residential-Revenue Related Taxes Recove	1a Revenue Adj	(12,529,065)
4800	Gas Residential Sale	412092	Nat Gas Sales-Res-Storage Inventory Char	1a Revenue Adj	(1,008,532)
4800	Gas Residential Sale	412093	Nat Gas Sales-Storage Return Accrual	1a Revenue Adj	47,102
4800	Gas Residential Sale	412096	Residential Nat Gas Sales - GRIP	1a Revenue Adj	(30,600,071)
4800	Gas Residential Sale	412273	Nat Gas Sales Res EDIT refund Unbilled	1a Revenue Adj	(69,274)
4800	Gas Residential Sale	412300	Res-Gas Cost Adj	1a Revenue Adj	(236,700,942)
4800	Gas Residential Sale	412800	Gas Sales-Res Gas Cost Rec Unbilled	1a Revenue Adj	2,791,013
4800	Gas Residential Sale	412806	Gas Sales-Unbilled-Res Customer Charge	1a Revenue Adj	(27,510)
4800	Gas Residential Sale	412807	Gas Sales-Unbilled-Res Distrib Charge	1a Revenue Adj	211,762
4800	Gas Residential Sale	412808	Gas Sales-Unbilled-Res Tax Recovery	1a Revenue Adj	79,021

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FERC ACCT	FERC Description	GL Number	GL Description	EMR Schedule Source	Texas Gulf
<b>4800 Total</b>					<b>(565,922,684)</b>
4811	Gas S Comm Sales	412211	Nat Gas Sales-Comm/Ind-TCJA Refund	1a Revenue Adj	(173)
4811	Gas S Comm Sales	412271	Nat Gas Sales-Comm/Ind-Unprotected EDIT	1a Revenue Adj	733,929
4811	Gas S Comm Sales	412274	Nat Gas Sales Comm/Ind. EDIT refund Unbi	1a Revenue Adj	(10,380)
4811	Gas S Comm Sales	412302	Comm-Cust Chg/Minimum Bill	1a Revenue Adj	(17,958,738)
4811	Gas S Comm Sales	412303	Comm-Commodity/Distr Chg	1a Revenue Adj	(9,926,384)
4811	Gas S Comm Sales	412304	Comm-Rev Related Taxes Recovered	1a Revenue Adj	(3,399,568)
4811	Gas S Comm Sales	412305	Comm-Gas Cost Adj	1a Revenue Adj	(75,020,102)
4811	Gas S Comm Sales	412334	Comm - State GRT	1a Revenue Adj	(1,526,774)
4811	Gas S Comm Sales	412336	Nat Gas Sales-Comm-Storage Inventory Cha	1a Revenue Adj	(310,895)
4811	Gas S Comm Sales	412342	Commercial Nat Gas Sales - GRIP	1a Revenue Adj	(3,223,252)
4811	Gas S Comm Sales	412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	1a Revenue Adj	513,334
4811	Gas S Comm Sales	412809	Gas Sales-Unbill-Small Comm Cust Chrg	1a Revenue Adj	2,316
4811	Gas S Comm Sales	412816	Gas Sales-Unbill-Small Comm Dist Chrg	1a Revenue Adj	33,455
4811	Gas S Comm Sales	412817	Gas Sales-Unbilled-Small Comm Tax Rec	1a Revenue Adj	28,025
<b>4811 Total</b>					<b>(110,065,203)</b>
4812	Gas L Comm Sales	412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	1a Revenue Adj	234,388
4812	Gas L Comm Sales	412818	Gas Sales-Unbill-Lrge Comm Cust Charge	1a Revenue Adj	(4,941)
4812	Gas L Comm Sales	412819	Gas Sales-Unbill-Lrge Comm Dist Charge	1a Revenue Adj	23,113
4812	Gas L Comm Sales	412821	Gas Sales-Unbilled-Lrge Comm Tax Rec	1a Revenue Adj	15,689
<b>4812 Total</b>					<b>268,250</b>
4814	Gas SV Ind Sales	412272	Industrial-Unprotected EDIT Refund	1a Revenue Adj	2,409
4814	Gas SV Ind Sales	412307	Ind-Cust Chg/Minimum Bill	1a Revenue Adj	(38,091)
4814	Gas SV Ind Sales	412308	Ind-Commodity/Distr Chg	1a Revenue Adj	(73,454)
4814	Gas SV Ind Sales	412309	Ind-Rev Related Taxes Recovered	1a Revenue Adj	(19,058)
4814	Gas SV Ind Sales	412310	Ind-Gas Cost Adj	1a Revenue Adj	(430,674)
4814	Gas SV Ind Sales	412335	Ind - State GRT	1a Revenue Adj	(9,535)
4814	Gas SV Ind Sales	412337	Nat Gas Sales-Ind-Storage Inventory Char	1a Revenue Adj	(1,792)
4814	Gas SV Ind Sales	412343	Ind Nat Gas Sales - GRIP	1a Revenue Adj	(12,731)
4814	Gas SV Ind Sales	412803	Gas Sales-Unbilled-S Ind Gas Cost Rec	1a Revenue Adj	8,318
4814	Gas SV Ind Sales	412822	Gas Sales-Unbilled-Ind Customer Charge	1a Revenue Adj	(57)
4814	Gas SV Ind Sales	412823	Gas Sales-Unbilled-Ind Distrib Charge	1a Revenue Adj	1,183
4814	Gas SV Ind Sales	412824	Gas Sales-Unbilled-Ind Tax Recovery	1a Revenue Adj	499
<b>4814 Total</b>					<b>(572,983)</b>
4850	Gas Intraco Transfer	411010	Nat Gas Sales-Assoc Co	1a Revenue Adj	(10,396)
<b>4850 Total</b>					<b>(10,396)</b>
4880	Gas Misc Service Rev	443010	Other Operating Revenues	1a Revenue Adj	(4,526)
4880	Gas Misc Service Rev	443021	Oth Oper Rev-Connect/Disconnect	1a Revenue Adj, 1j GRT	(9,221,112)
4880	Gas Misc Service Rev	443022	Oth Oper Rev - Reconnect	1a Revenue Adj, 1j GRT	(1,464,408)
4880	Gas Misc Service Rev	443023	Oth Oper Rev - Collection Charges	1a Revenue Adj	(897,360)
4880	Gas Misc Service Rev	443024	Oth Oper Rev - NSF Check Charge	1a Revenue Adj, 1j GRT	(890,894)
4880	Gas Misc Service Rev	443025	Oth Oper Rev-Misc Service	1a Revenue Adj	(886,725)
4880	Gas Misc Service Rev	443042	Other Op Rev Franch Tax Rec	1a Revenue Adj	(218,654)
<b>4880 Total</b>					<b>(13,583,680)</b>
4893	Transp Rev-Distrib	412320	Gas Transportation - Commercial Admin Fe	1a Revenue Adj	(6,947,306)
4893	Transp Rev-Distrib	412321	Gas Transportation - Industrial Admin Fe	1a Revenue Adj	(1,127,772)
4893	Transp Rev-Distrib	412322	Gas Transportation-Comm-Cust Chg	1a Revenue Adj	(9,154,615)
4893	Transp Rev-Distrib	412323	Gas Transportation-Comm-Distr Chg	1a Revenue Adj	(6,926,725)
4893	Transp Rev-Distrib	412324	Gas Transportation-Ind-Cust Chg	1a Revenue Adj	(1,157,597)
4893	Transp Rev-Distrib	412325	Gas Transportation-Ind-Distr Chg	1a Revenue Adj	(1,007,729)
4893	Transp Rev-Distrib	412326	Gas Transportation-L Comm State Tax	1a Revenue Adj	(113,448)
4893	Transp Rev-Distrib	412327	Gas Transportation-L Comm City Tax	1a Revenue Adj	(884,646)
4893	Transp Rev-Distrib	412328	Gas Transportation-S Ind State Tax	1a Revenue Adj	(17,226)
4893	Transp Rev-Distrib	412329	Gas Transportation-S Ind City Tax	1a Revenue Adj	(132,189)
4893	Transp Rev-Distrib	412350	Gas Transportation - Comm Telemetry Fee	1a Revenue Adj	(10,935)
4893	Transp Rev-Distrib	412351	Gas Transportation - Ind Telemetry Fee	1a Revenue Adj	(630)
4893	Transp Rev-Distrib	420011	Gas Tran Rev-L Comm-Cust Chg-Assoc Comp	1a Revenue Adj	(2,583,996)
4893	Transp Rev-Distrib	420012	Gas Transp UB Other-Assoc Co	1a Revenue Adj	4,255
4893	Transp Rev-Distrib	420015	Gas Tran Rev-L Comm-Stat Tax(VOG)Assoc	1a Revenue Adj	(35,318)
4893	Transp Rev-Distrib	420017	Gas Tran Rev-S Ind-Dist Chg-Assoc Comp	1a Revenue Adj	(459,751)
4893	Transp Rev-Distrib	420019	Gas Tran Rev-S Ind-City Tax(VOG)-Assoc	1a Revenue Adj	(58,208)
4893	Transp Rev-Distrib	420020	Gas Tran Rev-S Ind-Stat Tax(VOG)-Assoc	1a Revenue Adj	(7,373)
4893	Transp Rev-Distrib	420026	Gas Tran Rev-L Comm-Dist Chg-Assoc Comp	1a Revenue Adj	(2,277,292)
4893	Transp Rev-Distrib	420027	Gas Tran Rev-L Comm-City Tax(VOG)-Assoc	1a Revenue Adj	(241,670)
4893	Transp Rev-Distrib	420028	Gas Tran Rev-S Ind-Cust Chg-Assoc Comp	1a Revenue Adj	(476,220)
4893	Transp Rev-Distrib	420032	Gas Trans Rev-Comm Admin Fee - Assoc Com	1a Revenue Adj	(1,921,087)
4893	Transp Rev-Distrib	420033	Gas Trans Rev-Indust Admin Fee - Assoc.	1a Revenue Adj	(471,764)
4893	Transp Rev-Distrib	420050	Gas Trans Rev-Comm Telemetry Fee- Asso C	1a Revenue Adj	(2,250)
4893	Transp Rev-Distrib	420056	Gas Trans Rev-Indust Telemetry Fee Assoc	1a Revenue Adj	(450)
4893	Transp Rev-Distrib	421021	Gas Transp-Unbilled Tax Recovery	1a Revenue Adj	(11,770)
4893	Transp Rev-Distrib	421098	Transport Unbilled Customer Charge	1a Revenue Adj	(60,485)
4893	Transp Rev-Distrib	421145	Transp UB Distribution Charge	1a Revenue Adj	(164,271)
4893	Transp Rev-Distrib	421146	Transp UB Admin Charge	1a Revenue Adj	(25,259)
4893	Transp Rev-Distrib	421148	Transp UB Customer Charge Assoc.	1a Revenue Adj	(2,571)
4893	Transp Rev-Distrib	421149	Transp UB Distribution Charge Assoc.	1a Revenue Adj	132,592
4893	Transp Rev-Distrib	421150	Transp UB Admin Charge Assoc.	1a Revenue Adj	(831)
<b>4893 Total</b>					<b>(36,144,537)</b>
4930	Rent From Gas Prop	488010	Rental Revenues-Assoc Co	1a Revenue Adj	(29,723)

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FERC ACCT	FERC Description	GL Number	GL Description	EMR Schedule Source	Texas Gulf
4930	Rent From Gas Prop	489010	Property Rental Revenues	1a Revenue Adj	(2,025)
<b>4930 Total</b>					<b>(31,748)</b>
4940	Gas Interdepart Rent	488012	Rental Revenue- Interdepartmental Rent	1a Revenue Adj	(1,316,772)
<b>4940 Total</b>					<b>(1,316,772)</b>
4950	Other Gas Revs	443014	Oth Oper Rev-Pipeline Safety Fee	1a Revenue Adj	(1,502,188)
4950	Other Gas Revs	443029	Oth Oper Rev-Wireless	1a Revenue Adj	(21,591)
4950	Other Gas Revs	443110	Oth Oper Rev- Rate Case Expense Surchar	1a Revenue Adj	(3)
4950	Other Gas Revs	443120	Oth Oper Rev-Hurricane Cost Surcharge	1a Revenue Adj	16
4950	Other Gas Revs	443138	Oth Oper Rev-Gas Marketing Programs	1a Revenue Adj	(118,470)
4950	Other Gas Revs	443270	Oth Oper Rev-Line Break Settle-Gas	1a Revenue Adj	(303,957)
<b>4950 Total</b>					<b>(1,946,194)</b>
7100	Manuf gas ops Sup & Eng	Other	Other		11,454
<b>7100 Total</b>					<b>11,454</b>
7170	LPG expenses	Other	Other		30,544
<b>7170 Total</b>					<b>30,544</b>
7350	Misc prod exp	Other	Other		32,453
<b>7350 Total</b>					<b>32,453</b>
7400	Manuf gas maint Sup & Eng	Other	Other		11,454
<b>7400 Total</b>					<b>11,454</b>
7410	Manuf gas maint of struct	Other	Other		9,545
<b>7410 Total</b>					<b>9,545</b>
7420	Manuf gas maint of prod	Other	Other		95,451
<b>7420 Total</b>					<b>95,451</b>
8040	Gas City Gate Purch	501020	Energy Purchases Exp-LPG Mix Purch	1b Gas Purchases	12,275
8040	Gas City Gate Purch	504010	COG-Nat Gas Purch-Assoc Co	1b Gas Purchases	16,835,905
8040	Gas City Gate Purch	504019	COG-Other-Assoc Co	1b Gas Purchases	10,771
8040	Gas City Gate Purch	504024	COG-Cash Out - Associated Compan	1b Gas Purchases	567,738
8040	Gas City Gate Purch	504030	COG - COG - Estimate - Assoc. Co.	1b Gas Purchases	(3,436,743)
8040	Gas City Gate Purch	504054	COG-Nat Gas Purchase - Assoc Co. - Suppl	1b Gas Purchases	211,159
8040	Gas City Gate Purch	504056	COG-Cash-out Estimate Assoc Co.	1b Gas Purchases	(139,807)
8040	Gas City Gate Purch	505005	COG-Fuel Transportation	1b Gas Purchases	43,167
8040	Gas City Gate Purch	505007	COG-WMBE Suppliers	1b Gas Purchases	2,848,864
8040	Gas City Gate Purch	505008	COG-On System Transport Imbalance Settle	1b Gas Purchases	1,179,863
8040	Gas City Gate Purch	505010	COG-Nat Gas Purchases	1b Gas Purchases	122,888,696
8040	Gas City Gate Purch	505024	COG-AMA Guaranteed Payment	1b Gas Purchases	(447,535)
8040	Gas City Gate Purch	505026	COG-Nat Gas Inventory Charge - AMA	1b Gas Purchases	33,573
8040	Gas City Gate Purch	505034	COG-Profit Sharing	1b Gas Purchases	(3,350)
8040	Gas City Gate Purch	505172	Estimate - Gas Cost - R&C	1b Gas Purchases	6,259,674
8040	Gas City Gate Purch	505222	COG-Nat Gas Purchase - Supplier Demand	1b Gas Purchases	19,461,144
<b>8040 Total</b>					<b>166,325,395</b>
8051	Pur Gas Adjustments	505020	COG-Other-PGA/GSR Deferrals	1b Gas Purchases	18,282,874
8051	Pur Gas Adjustments	505021	COG-Other-Measurement & Oth Adj	1b Gas Purchases	(11,991,600)
8051	Pur Gas Adjustments	505163	COG - N Gas Over/Under - Residential	1b Gas Purchases	(362,626)
<b>8051 Total</b>					<b>5,928,647</b>
8081	Gas Storage - Debit	505032	COG-Storage Withdraw- Commodity	1b Gas Purchases	26,742,143
<b>8081 Total</b>					<b>26,742,143</b>
8082	Gas Storage - Credit	505031	COG-Storage Injection- Commodity	1b Gas Purchases	(20,281,463)
<b>8082 Total</b>					<b>(20,281,463)</b>
8580	Transmission of Gas	504016	COG-Pipeline Svcs-Assoc Co	1b Gas Purchases	1,357,645
8580	Transmission of Gas	507513	Gas Transp Exp-Commodity	1b Gas Purchases	3,764,734
8580	Transmission of Gas	507514	Gas Transp Exp - Demand	1b Gas Purchases	93,126,763
8580	Transmission of Gas	507517	Gas Transp Exp-Commodity Storage	1b Gas Purchases	193,738
8580	Transmission of Gas	507519	Gas Transp Exp-Reservation Storage	1b Gas Purchases	31,080,593
<b>8580 Total</b>					<b>129,523,473</b>
8700	Oper Supv & Eng	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	760
8700	Oper Supv & Eng	Other	Other		1,504,851
<b>8700 Total</b>					<b>1,505,611</b>
8710	Distr Load Dispatch	Other	Other		567,460
<b>8710 Total</b>					<b>567,460</b>
8740	Mains & Services Exp	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	761
8740	Mains & Services Exp	Other	Other		21,222,574
<b>8740 Total</b>					<b>21,223,335</b>
8760	Meas & Reg Sta Exps	Other	Other		639,298
<b>8760 Total</b>					<b>639,298</b>
8780	Meter & House Reg	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	760
8780	Meter & House Reg	Other	Other		11,203,238
<b>8780 Total</b>					<b>11,203,998</b>
8790	Customer Install Exp	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	1
8790	Customer Install Exp	Other	Other		11,116,844
<b>8790 Total</b>					<b>11,116,845</b>
8800	Other Utility Expense	Other	Other		15,694,483
<b>8800 Total</b>					<b>15,694,483</b>
8810	Rents	Other	Other		880,209
<b>8810 Total</b>					<b>880,209</b>
8850	Maint Supv & Eng	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	760
8850	Maint Supv & Eng	Other	Other		1,507,206
<b>8850 Total</b>					<b>1,507,966</b>
8870	Maintenance of Mains	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	768

CenterPoint Energy  
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FERC ACCT	FERC Description	GL Number	GL Description	EMR Schedule Source	Texas Gulf
8870	Maintenance of Mains	Other	Other		18,207,181
<b>8870 Total</b>					<b>18,207,949</b>
8890	Maint of Meas & Reg	Other	Other		3,248,863
<b>8890 Total</b>					<b>3,248,863</b>
8900	Maint-Meas & Reg Sta	Other	Other		817,131
<b>8900 Total</b>					<b>817,131</b>
8910	Maint-Meas & Reg-Cit	Other	Other		11,131
<b>8910 Total</b>					<b>11,131</b>
8920	Maint of Services	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	769
8920	Maint of Services	Other	Other		10,543,163
<b>8920 Total</b>					<b>10,543,932</b>
8930	Maint-Mtr & Hous Reg	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	61
8930	Maint-Mtr & Hous Reg	Other	Other		3,406,415
<b>8930 Total</b>					<b>3,406,476</b>
8940	Maint of Oth Equip	Other	Other		1,049,575
<b>8940 Total</b>					<b>1,049,575</b>
9010	Supervision	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	507
9010	Supervision	Other	Other		368,973
<b>9010 Total</b>					<b>369,480</b>
9020	Meter Reading Exp	Other	Other		1,970,565
<b>9020 Total</b>					<b>1,970,565</b>
9030	Cust Records & Colle	Other	Other		24,710,067
<b>9030 Total</b>					<b>24,710,067</b>
9040	Uncollectible Accts	562065	Cust&Mktg Exp-Bad Debts-Gas Costs	1k Bad Debt Exp	362,626
9040	Uncollectible Accts	562070	Cust&Mktg Exp-Bad Debts-Uncollect	1k Bad Debt Exp	190,689
9040	Uncollectible Accts	Other	Other		1,844,617
<b>9040 Total</b>					<b>2,397,932</b>
9050	Misc Cust Accts Exp	Other	Other		5,958
<b>9050 Total</b>					<b>5,958</b>
9090	Info & Instruc Adv	Other	Other		1,655,832
<b>9090 Total</b>					<b>1,655,832</b>
9100	Misc Cust Srv & Info	Other	Other		502,156
<b>9100 Total</b>					<b>502,156</b>
9110	Supervision	Other	Other		502,156
<b>9110 Total</b>					<b>502,156</b>
9120	Demo & Selling Exps	Other	Other		71,737
<b>9120 Total</b>					<b>71,737</b>
9160	Misc Sales Exps	Other	Other		143,473
<b>9160 Total</b>					<b>143,473</b>
9200	Admin & Gen Salaries	Other	Other		2,020,267
<b>9200 Total</b>					<b>2,020,267</b>
9210	Office Supplies & Ex	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	177
9210	Office Supplies & Ex	Other	Other		7,301,997
<b>9210 Total</b>					<b>7,302,175</b>
9230	Outside Services Emp	Other	Other		707,943
<b>9230 Total</b>					<b>707,943</b>
9240	Property Insurance	Other	Other		232,108
<b>9240 Total</b>					<b>232,108</b>
9250	Injuries & Damages	Other	Other		3,274,504
<b>9250 Total</b>					<b>3,274,504</b>
9260	Empl Pensions&Ben	Other	Other		24,071,217
<b>9260 Total</b>					<b>24,071,217</b>
9301	Gen Advertising Exp	Other	Other		6,431
<b>9301 Total</b>					<b>6,431</b>
9302	Misc General Exps	550080	A & G Exp-Club Membership & Exp	1g Sponsor	7,311
9302	Misc General Exps	566030	Sponsorships/Contributions	1g Sponsor	20,098
9302	Misc General Exps	Other	Other		34,319,141
<b>9302 Total</b>					<b>34,346,550</b>
9310	Rents	Other	Other		1,018,847
<b>9310 Total</b>					<b>1,018,847</b>
9320	Maint Gen Plant	Other	Other		1,143,882
<b>9320 Total</b>					<b>1,143,882</b>
<b>Grand Total</b>					<b>988,855,693</b>

CenterPoint Energy

Houston and Texas Coast Divisions

For the Test Year Ended December 31, 2020

FERC ACCT	FERC Description	Texas Gulf	Income Statement
1010	Plant in service	2,308,171,709.61	
1060	Comp Const Not Class	64,960,549.76	
1070	Constr Work in Prog	45,629,001.61	
1080	Acc Prov For Depr	(845,961,316.16)	
1110	Acc Prov-Amort Plt	(10,311,690.30)	
1140	Acquisition Adj	5,088,683.79	
1150	Amort Acq Adj	(5,088,683.79)	
1310	Cash	66,371.50	
1421	Customer A/R - Commodity	1,276,709.97	
1430	Other Accts Rec	14,412,015.58	
1441	Acc Prov Uncoll-Commodity	(5,365,894.69)	
1444	Acc Prov Un A/R - Other	(356,776.30)	
1510	Fuel Stock	179,038.64	
1540	Matls Oper Supplies	19,164,445.41	
1630	Stores Exp Undist	(624,717.83)	
1641	Gas Str Undrgrnd-Cur	12,511,607.64	
1650	Prepayments	1,160,269.69	
1730	Accrued Util Rev	59,914,286.95	
1823	Oth Regulatory Asset	31,254,845.22	
1840	Clearing Accts	(1,804,653.62)	
1900	Acc Deferred Inc Tax	(1,783,443.00)	
1910	Unrec Pur Gas Csts	(526,628.07)	
2160	Unap Rtnd Earnings	(336,034,072.86)	
2282	AccumProv-Inj/Damage	(4,224,969.68)	
2300	Asset Retirement Obligts	(112,942,351.77)	
2320	Accounts Payable	(52,795,730.48)	
2360	Taxes Accrued	6,474,108.65	
2370	Interest Accrued	(903,154.28)	
2420	Misc Curr & Acc Liab	(9,422,124.91)	
2530	Oth Deferred Credits	(27,101.29)	
2540	Oth Regulatory Liab	(134,660,790.27)	
2820	Def Inc Tax-Oth Prop	(1,235,524.13)	
2830	Def Inc Taxes-Oth	(7,912,858.00)	
4030	Depreciation	72,472,006.76	Depreciation & Amortization
4043	Amrt Lmt-Trm Gas Plantt	38,561.33	Depreciation & Amortization
4050	Amort Other Plant	4,474,478.13	Depreciation & Amortization
4073	Unrec Reg Exp-Debits	1,097,849.88	Depreciation & Amortization
4074	Unrec Reg Exp-Credit	(2,034,771.57)	Depreciation & Amortization
4081	Other Taxes-Non-Inc	50,667,926.95	Taxes Other Than Income Taxes

Trial Balance by FERC



CenterPoint Energy  
Houston and Texas Coast Divisions  
For the Test Year Ended December 31, 2020

<b>FERC ACCT</b>	<b>FERC Description</b>	<b>Texas Gulf</b>	<b>Income Statement</b>
4091	Inc Taxes-Oper Inc	5,831,733.00	Federal Income Tax
4101	Prov For Def Inc Tax	2,616,970.00	Federal Income Tax
4170	Rev-Nonutility Oper	(1,153,374.40)	
4191	AFUDC Other	(1,804,240.02)	
4261	Donations	173,392.47	
4263	Penalties	579,386.52	
4264	Expd For Civic Act	1,547,989.88	
4265	Other Deductions	123,463.50	
4300	In-Debt To Assoc Cos	29,163,995.83	
4310	Other Interest Exp	(129,148.10)	
4320	Borrowed AFUDC-CR	(929,973.24)	
4390	Adj To Retained Earn	657,594.48	
4800	Gas Residential Sale	(565,922,683.72)	Gas Sales Revenues
4811	Gas S Comm Sales	(110,065,203.31)	Gas Sales Revenues
4812	Gas L Comm Sales	268,250.14	Gas Sales Revenues
4814	Gas SV Ind Sales	(572,982.54)	Gas Sales Revenues
4850	Gas Intraco Transfer	(10,395.82)	Gas Sales Revenues
4880	Gas Misc Service Rev	(13,583,679.79)	Other Operating Revenues
4893	Transp Rev-Distrib	(36,144,536.63)	Other Operating Revenues
4930	Rent From Gas Prop	(31,747.98)	Other Operating Revenues
4940	Gas Interdepart Rent	(1,316,771.88)	Other Operating Revenues
4950	Other Gas Revs	(1,946,193.62)	Other Operating Revenues
7100	Manuf gas ops Sup & Eng	11,454.06	Manufactured Gas Production
7170	LPG expenses	30,544.20	Manufactured Gas Production
7350	Misc prod exp	32,453.30	Manufactured Gas Production
7400	Manuf gas maint Sup & Eng	11,454.06	Manufactured Gas Production
7410	Manuf gas maint of struct	9,545.13	Manufactured Gas Production
7420	Manuf gas maint of prod	95,450.89	Manufactured Gas Production
8040	Gas City Gate Purch	166,325,394.68	Gas Purchased
8051	Pur Gas Adjustments	5,928,647.18	Gas Purchased
8081	Gas Storage - Debit	26,742,142.54	Gas Purchased
8082	Gas Storage - Credit	(20,281,463.39)	Gas Purchased
8580	Transmission of Gas	129,523,472.89	Transmission of Gas
8700	Oper Supv & Eng	1,505,611.13	Division Operations Expenses
8710	Distr Load Dispatch	567,459.55	Division Operations Expenses
8740	Mains & Services Exp	21,223,334.71	Division Operations Expenses
8760	Meas & Reg Sta Exps	639,298.09	Division Operations Expenses
8780	Meter & House Reg	11,203,998.11	Division Operations Expenses
8790	Customer Install Exp	11,116,844.76	Division Operations Expenses

Trial Balance by FERC



CenterPoint Energy  
Houston and Texas Coast Divisions  
For the Test Year Ended December 31, 2020

<b>FERC ACCT</b>	<b>FERC Description</b>	<b>Texas Gulf</b>	<b>Income Statement</b>
8800	Other Utility Expense	15,694,482.83	Division Operations Expenses
8810	Rents	880,209.14	Division Operations Expenses
8850	Maint Supv & Eng	1,507,966.24	Division Maintenance Expenses
8870	Maintenance of Mains	18,207,948.54	Division Maintenance Expenses
8890	Maint of Meas & Reg	3,248,862.94	Division Maintenance Expenses
8900	Maint-Meas & Reg Sta	817,131.36	Division Maintenance Expenses
8910	Maint-Meas & Reg-Cit	11,130.85	Division Maintenance Expenses
8920	Maint of Services	10,543,931.88	Division Maintenance Expenses
8930	Maint-Mtr & Hous Reg	3,406,476.21	Division Maintenance Expenses
8940	Maint of Oth Equip	1,049,574.51	Division Maintenance Expenses
9010	Supervision	369,479.82	Customer Accounts Expense
9020	Meter Reading Exp	1,970,565.41	Customer Accounts Expense
9030	Cust Records & Colle	24,710,066.63	Customer Accounts Expense
9040	Uncollectible Accts	2,397,931.84	Customer Accounts Expense
9050	Misc Cust Accts Exp	5,958.02	Customer Accounts Expense
9090	Info & Instruc Adv	1,655,831.69	Customer Accounts Expense
9100	Misc Cust Srv & Info	502,155.67	Customer Accounts Expense
9110	Supervision	502,155.65	Customer Accounts Expense
9120	Demo & Selling Exps	71,736.59	Customer Accounts Expense
9160	Misc Sales Exps	143,472.94	Customer Accounts Expense
9200	Admin & Gen Salaries	2,020,267.29	Administrative & General Expenses
9210	Office Supplies & Ex	7,302,174.82	Administrative & General Expenses
9230	Outside Services Emp	707,942.52	Administrative & General Expenses
9240	Property Insurance	232,107.61	Administrative & General Expenses
9250	Injuries & Damages	3,274,503.78	Administrative & General Expenses
9260	Empl Pensions&Ben	24,071,216.67	Administrative & General Expenses
9301	Gen Advertising Exp	6,431.24	Administrative & General Expenses
9302	Misc General Exps	34,346,550.12	Administrative & General Expenses
9310	Rents	1,018,847.42	Administrative & General Expenses
9320	Maint Gen Plant	1,143,881.93	Administrative & General Expenses
Grand Total		988,855,692.89	