



ANNUAL EARNINGS MONITORING REPORT

OF THE

**SOUTH TEXAS DIVISION
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
South Texas Division
Earnings Monitoring Report
For The Test Year Ended December 2020

Line No.	Description	FERC	Year Ended 12/31/2020	Adjustments	Adjusted Year Ended 12/31/2020
1	Operating Revenue ⁽¹⁾				
2	Gas Sales Revenues	480-485	94,084,954	(38,839,600)	55,245,354
3	Other Operating Revenues	487-496	5,327,672	(446,298)	4,881,374
4	Total Operating Expenses		\$ 99,412,627	\$ (39,285,898)	\$ 60,126,728
5					
6	Operating Expenses ⁽¹⁾				
7	Gas Purchased	800-813	15,798,692	(15,798,692)	-
8	Transmission of Gas	858	18,168,978	(18,168,978)	-
9	Division Operations Expenses	870-881	9,392,243	(6,295)	9,385,949
10	Division Maintenance Expenses	885-894	5,493,005	(8,024)	5,484,981
11	Customer Accounts Expense	901-916	4,361,740	48,246	4,409,986
12	Administrative & General Expenses	920-932	9,618,336	(166,949)	9,451,386
13	Depreciation & Amortization	403-407	11,558,957	-	11,558,957
14	Taxes Other Than Income Taxes	408.1	7,928,438	(5,034,613)	2,893,825
15	Total Operating Expenses		\$ 82,320,390	\$ (39,135,305)	\$ 43,185,085
16					
17	Operating Income		\$ 17,092,237	\$ (150,594)	\$ 16,941,643
18					
19	Federal Income Tax	409-410	2,107,208	615,313	2,722,521
20					
21	Total Inc before Other Inc & Deductions		\$ 14,985,029	\$ (765,907)	\$ 14,219,122
22					
23	Rate Base ⁽²⁾		208,815,838	-	208,815,838
24					
25	Percent Return on Rate Base		7.18%		6.81%
26					

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

⁽²⁾ Rate Base workpapers can be found at 2 - Rate Base

SIGNATURE PAGE

CENTERPOINT ENERGY RESOURCES CORP d/b/a CENTERPOINT ENERGY ENTEX AND CENTERPOINT ENERGY TEXAS GAS
SOUTH TEXAS DIVISION
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

Address: P.O. Box 4567
Houston, TX 77210-4567

Phone: 713-207-5350

Email address: Kristie.Colvin@centerpointenergy.com

Alternative contact regarding this report:

Name: Mary A. Kirk
Title: Director Accounting

Address: P.O. Box 4567
Houston TX 77210-4567

Phone: 713-207-5236

Email address: Mary.Kirk@CenterPointEnergy.com

EARNINGS MONITORING REPORT

WORKPAPERS

CenterPoint Energy
South Texas Division
Income Statement
For The Test Year Ended December 2020

Line No.	Description	FERC	Year Ended 12/31/2020 ⁽¹⁾	Adjustments	Adjusted Year Ended 12/31/2020 ⁽⁶⁾
1	Operating Revenue				
2	Gas Sales Revenues	480-485	\$ 94,084,954 ⁽⁵⁾	\$ (38,839,600)	\$ 55,245,354
3	Other Operating Revenues	487-496	5,327,672 ⁽⁵⁾	(446,298)	4,881,374
4	Total Operating Revenue ⁽⁸⁾		<u>\$ 99,412,627</u>	<u>\$ (39,285,898)</u>	<u>\$ 60,126,728</u>
5					
6	Operating Expenses				
7	Gas Purchased	800-813	\$ 15,798,692 ⁽²⁾	\$ (15,798,692)	\$ -
8	Transmission of Gas	858	18,168,978 ⁽²⁾	(18,168,978)	-
9	Division Operations Expenses	870-881	9,392,243 ⁽⁵⁾	(6,295)	9,385,949
10	Division Maintenance Expenses	885-894	5,493,005 ⁽⁵⁾	(8,024)	5,484,981
11	Customer Accounts Expense	901-916	4,361,740 ⁽⁵⁾	48,246	4,409,986
12	Administrative & General Expenses	920-932	9,618,336 ⁽⁵⁾	(166,949)	9,451,386
13	Depreciation & Amortization	403-407	11,558,957	-	11,558,957
14	Taxes Other Than Income Taxes	408.1	7,928,438 ⁽³⁾	(5,034,613)	2,893,825
15	Total Operating Expenses		<u>\$ 82,320,390</u>	<u>\$ (39,135,305)</u>	<u>\$ 43,185,085</u>
16					
17	Operating Income		<u>\$ 17,092,237</u>	<u>\$ (150,594)</u>	<u>\$ 16,941,643</u>
18					
19	Federal Income Tax	409-410	⁽⁷⁾ \$ 2,107,208	⁽⁴⁾ \$ 615,313	\$ 2,722,521
20	Total Inc Before Other Inc & Deductions		<u>\$ 14,985,029</u>	<u>\$ (765,907)</u>	<u>\$ 14,219,122</u>

- 21
- 22 ⁽¹⁾ Source: SW Trial Balance by FERC
- 23 ⁽²⁾ From: 1.b - Gas Purchases
- 24 ⁽³⁾ From: 1.d - Taxes
- 25 ⁽⁴⁾ From: 1.e - Federal Income Tax Adjustment
- 26 ⁽⁵⁾ From: 1.b - Income Statement-Adjustment Summary
- 27 ⁽⁶⁾ To: Earnings Monitoring Report
- 28 ⁽⁷⁾ To: 1.e - Federal Income Tax Adjustment
- 29 ⁽⁸⁾ To: 1.f - State Margin Tax

CenterPoint Energy
South Texas Division
Revenue Adjustment
For The Test Year Ended December 2020

Line No.	FERC	Account	Year End 12/31/2020 ⁽¹⁾	GRT	Gas Costs	Other	Adjusted Year End 12/31/2020	Total Adjustment
1	4800: Gas Residential Sale	412004: Nat Gas Sales-Res-Protected EDIT Refund Unbilled	48,090	-	-	-	48,090	
2		412006: Nat Gas Sales-Res-Protected EDIT Refund	479,900	-	-	-	479,900	
3		412019: Gas Sales-Residential-State GRT	(1,120,279)	1,120,279	-	-	-	
4		412020: Residential-Customer Charge/Minimum Bill	(31,982,551)	-	-	-	(31,982,551)	
5		412021: Nat Gas Sales-Res-Distribution Chg	(10,941,666)	-	-	-	(10,941,666)	
6		412024: Residential-Revenue Related Taxes Recovered	(2,329,259)	2,329,259	-	-	-	
7		412092: Nat Gas Sales-Res-Storage Inventory Charge	(56,442)	-	-	-	-	
8		412093: Nat Gas Sales-Storage Return Accrual	3,589	-	-	56,442	-	
9		412096: Residential Nat Gas Sales - GRIP	(4,832,732)	-	-	(3,589)	(4,832,732)	
10		412300: Res-Gas Cost Adj	(18,656,207)	-	18,656,207	-	-	
11		412800: Gas Sales-Res Gas Cost Rec Unbilled	13,483	-	(13,483)	-	-	
12		412806: Gas Sales-Unbilled-Res Customer Charge	(103,021)	-	-	-	(103,021)	
13		412807: Gas Sales-Unbilled-Res Distrib Charge	62,676	-	-	-	62,676	
14		412808: Gas Sales-Unbilled-Res Tax Recovery	(3,793)	3,793	-	-	-	
15		Subtotal 4800: Gas Residential Sale	\$ (69,418,213)	\$ 3,453,332	\$ 18,642,724	\$ 52,853	\$ (47,269,304)	\$ 22,148,909
16								
17	4811: Gas S Comm Sales	412269: Nat Gas Sales-Comm/Ind-Protected EDIT Refund	84,307	-	-	-	84,307	
18		412275: Nat Gas Sales-Comm/Ind-Protected EDIT Ref Unbilled	8,271	-	-	-	8,271	
19		412302: Comm-Cust Chg/Minimum Bill	(3,519,765)	-	-	-	(3,519,765)	
20		412303: Comm-Commodity/Distr Chg	(3,671,764)	-	-	-	(3,671,764)	
21		412304: Comm-Rev Related Taxes Recovered	(877,054)	877,054	-	-	-	
22		412305: Comm-Gas Cost Adj	(15,272,990)	-	15,272,990	-	-	
23		412334: Comm - State GRT	(396,776)	396,776	-	-	-	
24		412336: Nat Gas Sales-Comm-Storage Inventory Charge	(45,213)	-	-	45,213	-	
25		412342: Commercial Nat Gas Sales - GRIP	(864,816)	-	-	-	(864,816)	
26		412801: Gas Sales-Unbilled-S Comm Gas Cost Rec	39,760	-	(39,760)	-	-	
27		412809: Gas Sales-Unbilled-Small Comm Cust Chrg	(10,029)	-	-	-	(10,029)	
28		412816: Gas Sales-Unbilled-Small Comm Dist Chrg	24,827	-	-	-	24,827	
29		412817: Gas Sales-Unbilled-Small Comm Tax Rec	1,914	(1,914)	-	-	-	
30		Subtotal 4811: Gas S Comm Sales	\$ (24,498,328)	\$ 1,271,916	\$ 15,233,230	\$ 45,213	\$ (7,948,969)	\$ 16,550,399
31								
32	4812: Gas L Comm Sales	412802: Gas Sales-Unbilled-L Comm Gas Cost Rec	(15,941)	-	15,941	-	-	
33		412818: Gas Sales-Unbilled-Lrge Comm Cust Charge	(2,062)	-	-	-	(2,062)	
34		412819: Gas Sales-Unbilled-Lrge Comm Dist Charge	933	-	-	-	933	
35		412821: Gas Sales-Unbilled-Lrge Comm Tax Rec	148	148	-	-	-	
36		Subtotal 4812: Gas L Comm Sales	\$ (17,217)	\$ 148	\$ 15,941	\$ -	\$ (1,129)	\$ 16,088
37								
38	4814: Gas SV Ind Sales	412270: Industrial-Protected EDIT Refund	264	-	-	-	264	
39		412307: Ind-Cust Chg/Minimum Bill	(7,770)	-	-	-	(7,770)	
40		412308: Ind-Commodity/Distr Chg	(16,125)	-	-	-	(16,125)	
41		412309: Ind-Rev Related Taxes Recovered	(3,809)	3,809	-	-	-	
42		412310: Ind-Gas Cost Adj	(121,465)	-	121,465	-	-	
43		412335: Ind - State GRT	(1,619)	1,619	-	-	-	
44		412337: Nat Gas Sales-Ind-Storage Inventory Charge	(366)	-	-	366	-	
45		412343: Ind Nat Gas Sales - GRIP	(2,852)	-	-	-	(2,852)	
46		412803: Gas Sales-Unbilled-S Ind Gas Cost Rec	2,861	-	(2,861)	-	-	
47		412822: Gas Sales-Unbilled-Ind Customer Charge	61	-	-	-	61	

1a_Revenue_Adjustment

CenterPoint Energy
South Texas Division
Revenue Adjustment
For The Test Year Ended December 2020

Line No.	FERC	Account	Year End 12/31/2020 ⁽¹⁾	GRT	Gas Costs	Other	Adjusted Year End 12/31/2020	Total Adjustment
48		412823: Gas Sales-Unbilled-Ind Distrib Charge	470	-	-	-	470	
49		412824: Gas Sales-Unbilled-Ind Tax Recovery	153	(153)	-	-	-	
50		Subtotal 4814: Gas SV Ind Sales	\$(150,197)	\$ 5,274	\$ 118,604	\$ 366	\$(25,953)	\$ 124,245
51								
52	4880: Gas Misc Service Rev	443021: Oth Oper Rev-Connect/Disconnect	(1,076,400)	-	-	-	(1,076,400)	
53		443022: Oth Oper Rev - Reconnect	(160,801)	-	-	-	(160,801)	
54		443023: Oth Oper Rev - Collection Charges	(195,680)	-	-	-	(195,680)	
55		443024: Oth Oper Rev - NSF Check Charge	(100,490)	-	-	-	(100,490)	
56		443025: Oth Oper Rev-Misc Service	(107,665)	-	-	-	(107,665)	
57		443042: Other Op Rev Franch Tax Rec	(3,022)	3,022	-	-	-	
58		Subtotal 4880: Gas Misc Service Rev	\$(1,644,036)	\$ 3,022	\$ -	\$ -	\$(1,641,036)	\$ 3,022
59								
60	4893: Transp Rev-Distrib	412320: Gas Transportation - Commercial Admin Fee	(395,317)	-	-	-	(395,317)	
61		412321: Gas Transportation - Industrial Admin Fee	(163,454)	-	-	-	(163,454)	
62		412322: Gas Transportation-Comm-Cust Chg	(559,813)	-	-	-	(559,813)	
63		412323: Gas Transportation-Comm-Distr Chg	(602,818)	-	-	-	(602,818)	
64		412324: Gas Transportation-Ind-Cust Chg	(119,747)	-	-	-	(119,747)	
65		412325: Gas Transportation-Ind-Distr Chg	(307,510)	-	-	-	(307,510)	
66		412326: Gas Transportation-L Comm State Tax	(7,324)	7,324	-	-	-	
67		412327: Gas Transportation-L Comm City Tax	(43,449)	43,449	-	-	-	
68		412328: Gas Transportation-S Ind State Tax	(3,034)	3,034	-	-	-	
69		412329: Gas Transportation-S Ind City Tax	(12,499)	12,499	-	-	-	
70		420011: Gas Tran Rev-L Comm-Cust Chg-Assoc Comp	(269,206)	-	-	-	(269,206)	
71		420012: Gas Transp UB Other- Assoc Co	2,236	(2,236)	-	-	-	
72		420015: Gas Tran Rev-L Comm-Start Tax(VOG)Assoc	(3,897)	3,897	-	-	-	
73		420017: Gas Tran Rev-S Ind-Dist Chg-Assoc Comp	(163,107)	-	-	-	(163,107)	
74		420019: Gas Tran Rev-S Ind-City Tax(VOG)-Assoc	(6,951)	6,951	-	-	-	
75		420020: Gas Tran Rev-S Ind-Stat Tax(VOG)-Assoc	(1,583)	1,583	-	-	-	
76		420026: Gas Tran Rev-L Comm-Dist Chg-Assoc Comp	(275,994)	-	-	-	(275,994)	
77		420027: Gas Tran Rev-L Comm-City Tax(VOG)-Assoc	(29,539)	29,539	-	-	-	
78		420028: Gas Tran Rev-S Ind-Cust Chg-Assoc Comp	(60,029)	-	-	-	(60,029)	
79		420032: Gas Trans Rev-Comm Admin Fee - Assoc Comp	(199,953)	-	-	-	(199,953)	
80		420033: Gas Trans Rev-Indust Admin Fee - Assoc Comp	(84,665)	-	-	-	(84,665)	
81		420040: Gas Transp UB Margin Assoc Co	(8,303)	-	-	-	(8,303)	
82		421021: Gas Transp-Unbilled Tax Recovery	(3,808)	3,808	-	-	-	
83		421051: Gas Transp-Unbilled Margin	(5,037)	-	-	-	(5,037)	
84		421098: Transport Unbilled Customer Charge	(4,579)	-	-	-	(4,579)	
85		421145: Transp UB Distribution Change	(17,115)	-	-	-	(17,115)	
86		421146: Transp UB Admin Charge	(3,710)	-	-	-	(3,710)	
87		421148: Transp UB Customer Charge Assoc.	(982)	-	-	-	(982)	
88		421149: Transp UB Distribution Charge Assoc.	10,296	-	-	-	10,296	
89		421150: Transp UB Admin Charge Assoc.	(205)	-	-	-	(205)	
90		Subtotal 4893: Transp Rev-Distrib	\$(3,341,093)	\$ 109,848	\$ -	\$ -	\$(3,231,245)	\$ 109,848
91								

CenterPoint Energy
South Texas Division
Revenue Adjustment
For The Test Year Ended December 2020

Line No.	FERC	Account	Year End 12/31/2020 ⁽¹⁾	GRT	Gas Costs	Other	Adjusted Year End 12/31/2020	Total Adjustment
92	4930: Rent From Gas Prop	489010: Property Rental Revenues	(9,092)	-	-	-	(9,092)	-
93		Subtotal 4930: Rent From Gas Prop	(9,092)	\$ -	\$ -	\$ -	(9,092)	\$ -
94								
95	4950: Other Gas Revs	443014: Oth Oper Rev- Pipeline Safety Fee	(151,211)	-	-	151,211	-	-
96		443110: Oth Oper Rev- Rate Case Expense Surcharge	(118,523)	-	-	118,523	-	-
97		443120: Oth Oper Rev- Hurricane Cost Surcharge	2	-	-	(2)	-	-
98		443138: Oth Oper Rev-Gas Marketing Programs	(9,340)	-	-	9,340	-	-
99		443270: Oth Oper Rev-Line Break Settle-Gas	(54,357)	-	-	54,357	-	-
100		Subtotal 4950: Other Gas Revs	(333,429)	\$ -	\$ -	\$ 333,429	\$ -	\$ 333,429
101								
102		Total	(99,412,627)	\$ 4,843,539	\$ 34,010,498	\$ 431,861	\$ (60,126,728)	\$ 39,285,898
103								
104		Adjustment Summary	38,839,600					
105		⁽²⁾ Gas Sales Revenue	446,298					
106		⁽²⁾ Other Operating Revenues						
107		⁽¹⁾ Source: SW Trial Balance by GL						
108		⁽²⁾ To: 1b Income Statement-Adjustment Summary						

CenterPoint Energy
South Texas Division
Income Statement - Adj 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	Rate Case Expense Adj	Interest on Customer Deposits	Spon Contr Memb & Ent Adj
1	Operating Revenue	-	-	-	-	-	-	-	-
2	Gas Sales Revenues	-	-	-	-	(38,839,600)	-	-	-
3	Other Operating Revenues	-	-	-	-	(446,298)	-	-	-
4	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ (39,285,898)	\$ -	\$ -	\$ -
5									
6	Operating Expenses	-	-	-	-	-	-	-	-
7	Gas Purchased	-	-	-	-	-	-	-	-
8	Transmission of Gas	-	-	-	-	-	-	-	-
9	Division Operations Expenses	-	-	(4,352)	-	-	-	-	(2,758)
10	Division Maintenance Expenses	-	-	(5,165)	-	-	-	-	(2,859)
11	Customer Accounts Expense	-	(43,899)	-	-	-	-	93,518	(1,373)
12	Administrative & General Expenses	(25,198)	-	(67)	-	-	(118,229)	-	(23,456)
13	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-
14	Total Operating Expenses	\$ (25,198)	\$ (43,899)	\$ (9,583)	\$ -	\$ -	\$ (118,229)	\$ 93,518	\$ (30,446)
15									
16	Operating Income	\$ 25,198	\$ 43,899	\$ 9,583	\$ -	\$ (39,285,898)	\$ 118,229	\$ (93,518)	\$ 30,446
17									
18	Federal Income Tax	-	-	-	615,313	-	-	-	-
19									
20	Total Inc before Other Inc & Deductions	\$ 25,198	\$ 43,899	\$ 9,583	\$ (615,313)	\$ (39,285,898)	\$ 118,229	\$ (93,518)	\$ 30,446
21									
22	⁽¹⁾ To: 1- Income Statement								

Line No.	Item	Gas Purchases	Taxes	Hurricane Harvey Adjustment	Total Adjustment Amount
1	Operating Revenue	-	-	-	-
2	Gas Sales Revenues	-	-	-	(38,839,600)
3	Other Operating Revenues	-	-	-	(446,298)
4	Total Operating Revenues	-	-	-	\$(39,285,898)
5					
6	Operating Expenses	-	-	-	-
7	Gas Purchased	(15,798,692)	-	-	(15,798,692)
8	Transmission of Gas	(18,168,978)	-	-	(18,168,978)
9	Division Operations Expenses	-	-	815 ⁽¹⁾	(6,295)
10	Division Maintenance Expenses	-	-	-	(6)
11	Customer Accounts Expense	-	-	-	(8,024)
12	Administrative & General Expenses	-	-	-	48,246
13	Taxes Other Than Income Taxes	-	-	-	(166,949)
14	Total Operating Expenses	(33,967,670)	(5,034,613)	-	(39,002,283)
15					
16	Operating Income	33,967,670	5,034,613	(815)	(150,594)
17					
18	Federal Income Tax	-	-	-	615,313
19					
20	Total Inc before Other Inc & Deductions	33,967,670	5,034,613	(815)	(785,907)
21					
22	⁽¹⁾ To: 1- Income Statement				

CenterPoint Energy
South Texas Division
Gas Purchases
For The Test Year Ended December 2020

Line No.	FERC	Account	Total 12/31/2020 ⁽²⁾	Adjustment Percent Reversal	Adjustment
1	8040: Gas City Gate Purch	504010: COG-Nat Gas Purch-Assoc Co	\$ 202,288	100.00%	(202,288)
2		504019: COG-Other-Assoc Co	290,835	100.00%	(290,835)
3		504024: COG-Cash Out - Associated Companies	46,194	100.00%	(46,194)
4		504030: COG - COG - Estimate - Assoc. Co. - Std	(48,303)	100.00%	48,303
5		504054: COG-Nat Gas Purchase - Assoc Co. - Supplier Dr	5,538	100.00%	(5,538)
6		504056: COG-Cash-out Estimate Assoc Co.	(12,048)	100.00%	12,048
7		505005: COG-Fuel Transportation	-	100.00%	-
8		505007: COG-WMBE Suppliers	1,134,147	100.00%	(1,134,147)
9		505008: COG-On System Transport Imbalance Settlement	16,515	100.00%	(16,515)
10		505009: COG-WMBE Suppliers Demand	-	100.00%	-
11		505010: COG-Nat Gas Purchases	10,954,657	100.00%	(10,954,657)
12		505011: COG-Nat Gas Purchases - Compl	-	100.00%	-
13		505013: COG-Gas Cost Settlements	-	100.00%	-
14		505034: COG-Profit Sharing	(4,238)	100.00%	4,238
15		505172: Estimate - Gas Cost - R&C	326,013	100.00%	(326,013)
16		505184: Est N Gas Pur-LV Comm-Compl Svc	-	100.00%	-
17		505222: COG-Nat Gas Purchase - Supplier Demand	1,184,312	100.00%	(1,184,312)
18					
19	8051: Pur Gas Adjustments	505020: COG-Other-PGA/GSR Deferrals	2,454,419	100.00%	(2,454,419)
20		505021: COG-Other-Measurement & Oth Adj	(1,120,520)	100.00%	1,120,520
21		505163: COG - N Gas Over/Under - Residential	(42,703)	100.00%	42,703
22		505164: COG - N Gas Over/Under - Small Commercial	-	100.00%	-
23		505165: COG - N Gas Over/Under - Large Commercial	-	100.00%	-
24		505166: COG - N Gas Over/Under - Small Industrial	-	100.00%	-
25					
26	8081: Gas Storage - Debit	505018: COG-Stor Working Gas Act-W/draw	-	100.00%	-
27		505032: COG-Storage Withdraw- Commodity	2,334,390	100.00%	(2,334,390)
28					

1b Gas Purchases

CenterPoint Energy
South Texas Division
Gas Purchases
For The Test Year Ended December 2020

Line No.	FERC	Account	Total 12/31/2020 ⁽²⁾	Adjustment Percent Reversal	Adjustment
29	8082: Gas Storage - Credit	505006: COG-Fuel Storage Injection	-	100.00%	-
30		505017: COG-Stor Working Gas Act-Inject	-	100.00%	-
31		505031: COG-Storage Injection- Commodity	(1,922,804)	100.00%	1,922,804
32	Adjustment Total -Gas Purchased 800-813		\$ 15,798,692		⁽¹⁾ \$ (15,798,692)
33					
34					
35	8580: Transmission of Gas	504016: COG-Pipeline Svcs-Assoc Co	739,960	100.00%	(739,960)
36		504044: COG-PL Svc Assoc. Cos. Std. Reservation	-	100.00%	-
37		505005: COG-Fuel Transportation	-	100.00%	-
38		507513: Gas Transp Exp-Commodity	1,630,509	100.00%	(1,630,509)
39		507514: Gas Transp Exp - Demand	14,304,687	100.00%	(14,304,687)
40		507517: Gas Transp Exp-Commodity Storage	14,042	100.00%	(14,042)
41		507519: Gas Transp Exp-Reservation Storage	1,479,780	100.00%	(1,479,780)
42	Adjustment Total -Transmission of Gas 858		\$ 18,168,978		⁽¹⁾ \$ (18,168,978)
43					
44		Total	33,967,670		(33,967,670)
45					

⁽¹⁾ To: 1 - Income Statement

⁽²⁾ Source: SW Trial Balance by GL

CenterPoint Energy
South Texas Division
Interest on Customer Deposits
For The Test Year Ended December 2020

Line No.	Account	FERC	Reclass Interest to FERC 9030 ⁽²⁾	Other Interest Exp ⁽¹⁾
1	708030: Interest Exp-Customer Deposits	4310: Other Interest Exp	9030: Cust Records & Colle	\$ 93,518
2				
3		Total Reclass to 9030		⁽³⁾ \$ 93,518
4				
5	⁽¹⁾ Source: SW Trial Balance by GL			
6	⁽²⁾ Note 1: Interest expense is recorded 'below the line' in FERC 431. This adjustment reclasses interest to FERC 9030.			
7	⁽³⁾ To: 1 - Income Statement			

CenterPoint Energy
South Texas Division
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 ⁽¹⁾	Adjustment Percent Reversal	Adjustment
1	4081: Other Taxes-Non-Inc	641012: SC PBOH-Benefits P/Roll Tax	16,469		
2		641112: BU PBOH-Benefit P/R Tax	759,938		
3		642612: BU AI.Structure for Tax W/I P.Brd	(6,087)		
4		646612: SC AI.Structure for Tax W/I P.Brd	169,547		
5		720040: State/Federal Regulatory Fees	178,012	100.00%	(178,012)
6		722080: Oth Taxes Exp-Sales & Use Taxes Adj	1,523	100.00%	(1,523)
7		722130: Oth Taxes Exp-Franch Fees/GRT-City	3,304,601	100.00%	(3,304,601)
8		722150: Other Taxes Expenses - Property	1,958,271		
9		722161: Benefits P/R Tax Reclass	(5,389)		
10		722181: Other Taxes Exp-Misc Employment Tax	1,077		
11		722200: Other Taxes Exp-State Gross Rcpts	1,550,477	100.00%	(1,550,477)
12					
13		Total	<u>7,928,438</u>		<u>(5,034,613)</u>
14					
15					

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ To: 1 - Income Statement

CenterPoint Energy
South Texas Division
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	⁽¹⁾ \$ 16,941,643
2	Add: Permanent Depreciation Difference	⁽⁶⁾ 9,441
3	Adjusted Utility Income before Taxes with Permanent Difference	\$ 16,951,084
4	Less: Texas State Margin Tax	⁽²⁾ 450,950
5	Taxable Federal Income	\$ 16,500,134
6	Federal Tax Rate	21.00%
7	Utility Income Taxes - Federal	\$ 3,465,028
8		
9	Interest Expense:	
10	Rate Base	⁽³⁾ 208,815,838
11	Weighted Cost of Capital - LTD	⁽⁵⁾ 2.7216%
12	Interest Expense	5,683,132
13	(-) Federal Tax Rate	-21.00%
14	Tax Credit due to Interest Expense	(1,193,458)
15		
16	Total Federal Taxes (including Interest tax credit)	\$ 2,271,570
17		
18	Adjustment to Income Taxes:	
19	Total Taxes (including Interest tax credit)	2,271,570
20	Less: Actual Income Tax Expense for the Test Year Ended December 31, 2020	⁽¹⁾ 2,107,208
21	Income Tax Adjustment (FERC 4091)	\$ 164,362
22		
23	Utility Net Income before taxes	16,941,643
24	Less: Total Federal Taxes	(2,271,570)
25	Less: State Margin Tax	(450,950)
26	Utility Net Income after tax	\$ 14,219,122
27		
28	FERC 4091	⁽⁴⁾ \$ 615,313
29		
30		
31	⁽¹⁾ From: 1 - Income Statement	
32	⁽²⁾ From: 1.f - State Margin Tax	
33	⁽³⁾ From: 2 - Rate Base	
34	⁽⁴⁾ To: 1 - Income Statement	
35	⁽⁵⁾ Per Docket 10567	
36	⁽⁶⁾ Source: SW 1e Fed Inc Tax Adj	

CenterPoint Energy
South Texas Division
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 ⁽¹⁾	\$ 99,412,627
2	Cost of Gas, Gross Receipts Taxes and Other ⁽²⁾	(39,285,898)
3	Total Non Gas Margin	\$ 60,126,728
4		
5	Texas State Margin Tax Rate	0.75%
6	State Margin Tax	⁽³⁾ \$ 450,950
7		
8		
9	⁽¹⁾ From: 1 - Income Statement	
10	⁽²⁾ From: 1a Revenue Adjustment	
11	⁽³⁾ To: 1.e - Federal Income Tax Adjustment	

CenterPoint Energy
South Texas Division
Misc Expense Adj - Sponsor/Contrib/BUS Ent
For The Test Year Ended December 2020

Line No.	Operating Expenses	Account	FERC	Balance as of 12/31/2020	Adjustment
1	Administrative & General Expenses	522062: Employ Rel Exp-Bus Entertainment	9210: Office Supplies & Ex	18	(18)
2		550080: A & G Exp-Club Membership & Exp	9302: Misc General Exps	8,870	(8,870)
3		566030: Sponsorships/Contributions	9302: Misc General Exps	14,567	(14,567)
4			Subtotal Administrative & General Expenses	⁽²⁾ \$ 23,456	⁽²⁾ \$ (23,456)
5					
6	Customer Accounts Expense	522062: Employ Rel Exp-Bus Entertainment	9010: Supervision	1,373	(1,373)
7			Subtotal Customer Accounts Expense	⁽²⁾ \$ 1,373	⁽²⁾ \$ (1,373)
8					
9	Division Maintenance Expenses	522062: Employ Rel Exp-Bus Entertainment	8850: Maint Supv & Eng	2,745	(2,745)
10			8870: Maintenance of Mains	51	(51)
11			8920: Maint of Services	57	(57)
12			8930: Maint-Mtr & Hous Reg	6	(6)
13			Subtotal Division Maintenance Expenses	⁽²⁾ \$ 2,859	⁽²⁾ \$ (2,859)
14					
15	Division Operations Expenses	522062: Employ Rel Exp-Bus Entertainment	8700: Oper Supv & Eng	2,745	(2,745)
16			8740: Mains & Services Exp	6	(6)
17			8790: Customer Install Exp	6	(6)
18			Subtotal Division Operations Expenses	⁽²⁾ \$ 2,758	⁽²⁾ \$ (2,758)
19					
20			Total	\$ 30,446	\$ (30,446)
21					
22					
23					
24	⁽¹⁾ Source: SW Trial Balance by GL				
25	⁽²⁾ To: 1.b - Income Statement - Adjustment Summary				

CenterPoint Energy
South Texas Division
Misc Expense Adj - Investor Relations
For The Test Year Ended December 2020

Line No.	FERC	Cost Center	Investor Relations Adjustment
1	9302: Misc General Exps	125205: Investor Services	(6,311)
2		125211: Treasurer & Investor Relations	(18,887)
3		Subtotal 9302: Misc General Exps	<u>\$ (25,198)</u>
4			
5	⁽¹⁾ Source: SW 1g Investor Relations		
6	⁽²⁾ To: 1.b - Income Statement Adjustment Summary		

CenterPoint Energy
South Texas Division
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	128004	9200: Admin & Gen Salaries	9200: Admin & Gen Salaries	(67)
2				Subtotal Administrative & General Expenses	⁽¹⁾ \$ (67)
3					
4	Division Maintenance Expenses	128004	TXME: TX Measurement	8870: Maintenance of Mains	(229)
5				8890: Maint of Meas & Reg	(172)
6				8940: Maint of Oth Equip	(57)
7		RA41333943	TXME: TX Measurement	8870: Maintenance of Mains	(1,721)
8				8890: Maint of Meas & Reg	(1,291)
9				8940: Maint of Oth Equip	(430)
10		RA41333953	8930: Maint-Mtr & Hous Reg	8930: Maint-Mtr & Hous Reg	(1,264)
11				Subtotal Division Maintenance Expenses	⁽¹⁾ \$ (5,165)
12					
13	Division Operations Expenses	128004	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(115)
14		RA41333853	N010: Gas Control	8700: Oper Supv & Eng	(675)
15				8710: Distr Load Dispatch	(2,701)
16		RA41333943	TXME: TX Measurement	8760: Meas & Reg Sta Exps	(861)
17				Subtotal Division Operations Expenses	⁽¹⁾ \$ (4,352)
18					
19				Total	\$ (9,583)
20					
21					
22	⁽¹⁾ To: 1.b - Income Statement - Adjustment Summary				
23	⁽²⁾ Source: SW 1g Short Term Incentive				

CenterPoint Energy
South Texas Division
Rate Case Expense Adjustment
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdictional Balance
1	9280: Regulatory Comm Exp	704090: Amort Exp-Rate Case Expenses	⁽¹⁾ \$ 118,229
2			
3		Total Adjustment	<u><u>⁽²⁾ \$ (118,229)</u></u>
4			
5	⁽¹⁾ Source: SW Trial Balance by GL		
6	⁽²⁾ To: 1 - Income Statement		

CenterPoint Energy
South Texas Division
Bad Debt Expense Adjustment
For The Test Year Ended December 2020

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	43,898.93	100.00%	(43,898.93)
2		562070: Cust&Mktg Exp-Bad Debts-Uncollect			
3					
4		Total	<u>\$43,898.93</u>		<u>\$(43,898.93)</u>
5					
6					

(1) Source: SW Trial Balance by GL

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

CenterPoint Energy
South Texas Division
Hurricane Harvey Adjustment
For The Test Year Ended December 2020

Line No.	FERC	Account	Amount
1	8740: Mains & Services Exp	550020: Adm & Gen Exp - Miscellaneous	⁽¹⁾ (815)
2		Adjustment	⁽²⁾ \$ 815
3			
4	⁽¹⁾ Source: SW 1I Hurricane Harvey		
5	⁽²⁾ To: 1b Income Statement - Adjustment Summary		

CenterPoint Energy
South Texas Division
Rate Base
For The Test Year Ended December 2020

Line No.	Description	Amount
1	Net Plant	(1) 270,063,233
2	Add	
3	Cash Working Capital	(2) (1,978,239)
4	Materials and Supplies	(3) 1,508,959
5	Prepayments	(4) 148,325
6	Retirement Plan Asset	(12) 3,291,867
7	Deferred Asset Safety Integrity	(15) 36,853
8	TAC \$8.209 Regulatory Asset	(13) 1,665,882
9	Total	\$ 274,736,880
10		
11	Less	
12	Customer Advances	-
13	Customer Deposits	(5) (4,340,316)
14	Employee Expense Related Reserves	(9) (3,317,838)
15	Deferred Benefit Asset (Liability)	(8) (3,912,872)
16	Bad Debt Reserve	(10) (630,238)
17	Injuries, Damages, Workers Comp Reserves	(11) (4,185,309)
18	Excess Deferred Income Tax	(14) (21,464,089)
19	Accumulated Deferred Income Taxes	(7) (28,070,380)
20		
21	Total Rate Base	(16) \$ 208,815,838
22		
23	Rate of Return ^(A)	8.1116%
24		
25	Revenue Requirement	(17) \$ 16,938,306
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. 10669	

CenterPoint Energy
South Texas Division
Plant in Service Summary
For The Test Year Ended December 2020

Line No.	Description	Test Year Amount
1	Gross Plant in Service	⁽³⁾ 361,897,950
2	Accumulated Reserves	⁽²⁾ (92,456,117)
3	RWIP	⁽⁴⁾ 1,187,818
4	Adjustments	⁽⁵⁾ (566,419)
5	Total Net Plant in Service	⁽¹⁾ \$ 270,063,233
6		
7		
8	⁽¹⁾ To: 2 - Rate Base	
9	⁽²⁾ From: 2.a - Accumulated Reserves	
10	⁽³⁾ From: 2.a - Plant In Service	
11	⁽⁴⁾ From: 2.a - RWIP	
12	⁽⁵⁾ From: GRIP Adjustments	

CenterPoint Energy
South Texas Division
GRIP Adjustments Summary
For The Test Year Ended December 2020

Line No.	Reg Filing	Function	PP&E Type	ALA Item	Adjustment	Allocator	Balance
1	South Texas Rptg Area Distribution Plant		37601.6951: MAINS - STEEL	End Bal: Accum. Depreciation	23,156	100.00%	23,156
2			37601.6951: MAINS - STEEL	End Bal: Asset Value	(148,744)	100.00%	(148,744)
3			37601.6952: MAINS - PLASTIC	End Bal: Accum. Depreciation	2,621	100.00%	2,621
4			37601.6952: MAINS - PLASTIC	End Bal: Asset Value	(23,637)	100.00%	(23,637)
5			37801.7000: M/R STAT EQ - ODOR EQ	End Bal: Accum. Depreciation	120	100.00%	120
6			37801.7000: M/R STAT EQ - ODOR EQ	End Bal: Asset Value	(486)	100.00%	(486)
7			37901.7010: M/R STATION EQUIPMENT - CITY GATE	End Bal: Accum. Depreciation	17,338	100.00%	17,338
8			37901.7010: M/R STATION EQUIPMENT - CITY GATE	End Bal: Asset Value	(115,012)	100.00%	(115,012)
9			38001.7023: SERVICES - PLASTIC	End Bal: Accum. Depreciation	515	100.00%	515
10			38001.7023: SERVICES - PLASTIC	End Bal: Asset Value	(3,004)	100.00%	(3,004)
11			38201.7080: METER INSTALLATIONS - DOMESTIC/SMALL	End Bal: Accum. Depreciation	1,181	100.00%	1,181
12			38201.7080: METER INSTALLATIONS - DOMESTIC/SMALL	End Bal: Asset Value	(7,465)	100.00%	(7,465)
13			39001.7200: GEN STRUCT/IMPR	End Bal: Accum. Depreciation	27,702	100.00%	27,702
14	General Plant		39001.7200: GEN STRUCT/IMPR	End Bal: Asset Value	(226,139)	100.00%	(226,139)
15			39101.7230: FURNITURE & EQUIPMENT-MISCELLANEOUS	End Bal: Accum. Depreciation	7	100.00%	7
16			39101.7230: FURNITURE & EQUIPMENT-MISCELLANEOUS	End Bal: Asset Value	(35)	100.00%	(35)
17			39101.7232: OFFICE EQUIP-GENERAL	End Bal: Accum. Depreciation	1,230	100.00%	1,230
18			39101.7232: OFFICE EQUIP-GENERAL	End Bal: Asset Value	(6,073)	100.00%	(6,073)
19			39401.7362: TOOLSWORK EQUIPMENT	End Bal: Accum. Depreciation	3,536	100.00%	3,536
20			39401.7362: TOOLSWORK EQUIPMENT	End Bal: Asset Value	(6,657)	100.00%	(6,657)
21			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Accum. Depreciation	25,743	100.00%	25,743
22			39701.7390: COMMUNICATION EQUIPMENT	End Bal: Asset Value	(121,143)	100.00%	(121,143)
23			39801.7450: GENERAL MISCELLANEOUS EQUIPMENT	End Bal: Accum. Depreciation	224	100.00%	224
24			39801.7450: GENERAL MISCELLANEOUS EQUIPMENT	End Bal: Asset Value	(790)	100.00%	(790)
25	Intangible Plant		30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Accum. Depreciation	838	100.00%	838
26			30301.6035: MISCELLANEOUS INTANGIBLE PLANT	End Bal: Asset Value	(1,117)	100.00%	(1,117)
27	Transportation & Power Operated Equipment		39201.7320: TRUCKS	End Bal: Accum. Depreciation	9,211	100.00%	9,211
28			39201.7320: TRUCKS	End Bal: Asset Value	(17,344)	100.00%	(17,344)
29			39601.7380: POWER OPERATED EQUIPMENT	End Bal: Accum. Depreciation	1,595	100.00%	1,595
30			39601.7380: POWER OPERATED EQUIPMENT	End Bal: Asset Value	(3,789)	100.00%	(3,789)
31							
32							
33							
34							
Total					\$ (566,419)		\$ (566,419)

(1) To: 2.a - Summary

CenterPoint Energy
South Texas Division
Accumulated Reserves - Total
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	End FIS 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	6035: MISC INTANG PLANT	(1,793,103)	-	775,450	-	(557,455)	(14,382)	-	-
3		30301	6050: SOFTWARE - MISC	-	-	-	-	-	-	-	-
4		30301	6060: SOFTWARE - SAP	-	-	-	-	-	(34,929)	-	-
5			Subtotal Intangible Plant	(1,969,673)	-	775,450	-	(691,531)	(46,311)	-	-
6											
7	Distribution Plant	37401	6840: LAND - GENERAL	-	-	-	-	-	-	-	-
8		37402	6880: LD RTS-ROW-GEN DIST	(31,433)	-	-	-	(1,027)	-	-	-
9		37501	6900: STRUCT-CG ML IND M/R	(44,170)	-	-	-	(1,955)	-	-	-
10		37601	6951: MAINS - STEEL	(15,994,085)	-	784,996	(3,699,819)	(1,777,620)	-	-	1,060,829
11		37601	6952: MAINS - PLASTIC	(28,361,017)	-	798,041	3,699,925	(3,894,775)	-	-	253,029
12		37601	6980: M/R STAT EQUIP-GEN	(446,529)	-	5,138	524	(99,887)	-	-	2,099
13		37601	7000: M/R STAT EQ - ODR EQ	(147,882)	-	21,681	18	(48,951)	-	-	12,266
14		37601	7010: M/R STAT EQ - CITY GT	(1,460,894)	-	-	-	(156,455)	-	-	-
15		37901	7022: SERVICES - STEEL	(1,026,642)	-	288,233	9	(142,217)	-	-	804,170
16		38001	7033: SERVICES - PLASTIC	(22,569,360)	-	616,257	(116)	(2,840,801)	-	-	450,896
17		38001	7050: METERS-DOMESTIC/SMALL	(702,158)	-	181,928	269	(346,679)	-	-	272,337
18		38201	7080: MTR INSTALL-DOM/SMALL	(3,539,176)	-	714,437	(0)	(385,491)	-	-	632
19		38201	7090: MTR INSTALL-IND/LARGE	(667,554)	-	9,647	99	(50,841)	-	-	-
20		38301	7120: REG - DOMESTIC/HOUSE	(623,053)	-	22,787	-	(176,306)	-	-	-
21		38501	7150: IND. M/R STAT EQUIP	(193,303)	-	19,751	(69)	(64,577)	-	-	-
22		38701	7160: OTHER EQ - ONG EQUIP	(442,826)	-	-	-	(21,027)	-	-	-
23			Subtotal Distribution Plant	(76,218,272)	-	3,462,898	811	(6,998,608)	-	-	2,856,260
24											
25											
26	General Plant	38901	7180: LAND	-	-	-	-	-	-	-	-
27		39001	7200: STRUCT/MPR - GEN	(780,583)	-	-	-	(178,970)	-	-	-
28		39002	7225: LEASEHOLD IMPROVEMTS	(22,504)	-	-	-	(8,938)	-	-	-
29		39101	7230: FURN & EQUIP - MISC	(19,231)	-	-	-	(4,124)	-	-	-
30		39101	7232: OFFICE EQUIP-GENERAL	(323,680)	-	-	-	(33,613)	-	-	-
31		39102	7280: COMPUTER EQ - MISC	(1,549,209)	35	514,617	-	(377,684)	(131)	-	-
32		39301	7355: STORES EQUIP	-	-	-	-	-	-	-	-
33		39401	7362: TOOLS/WORK EQUIP-ENT	(746,479)	-	-	-	(238,050)	-	-	-
34		39401	7384: SHOP EQUIP (ENTEX)	-	-	-	-	-	-	-	-
35		39501	7370: LAB EQUIP	(5,156)	-	-	-	(510)	-	-	-
36		39501	7390: COMMEQ	(89,704)	-	-	-	(8,006)	-	-	-
37		39701	7420: COMMEQ - MTR RD/RTS	(2,782,107)	-	128,381	172,221	(473,387)	-	-	5,928
38		39703	7450: MISC EQ	(102,364)	0	-	-	(27,373)	-	-	-
39		39801	Subtotal General Plant	(6,371,016)	36	642,998	172,221	(1,350,653)	(131)	-	5,928
40											
41											
42	Transportation & Power O	39201	7300: AUTOS	(12,1342)	-	107,000	12,563	(28,243)	-	-	287
43		39201	7320: TRUCKS	(2,963,355)	92	1,085,927	164,959	(841,652)	81,828	-	2,111
44		39201	7340: TRAILERS	(225,613)	-	-	6,178	(41,059)	-	-	-
45		39601	7380: POWER OPER EQUIP	(665,873)	-	-	-	(132,165)	-	-	-
46			Subtotal Transportation & Power Operated Equipment	(3,976,182)	92	1,192,927	183,699	(1,043,119)	81,828	-	2,398
47											
48											
49			Total	(86,535,142)	128	6,074,273	356,731	(13,083,911)	32,366	-	2,864,586
50											
51											
52											

⁽¹⁾To: 2.a - Summary

Line No	Asset Type	Asset Class	SUB-FC: Description	Salvage	Net Salvage	Reserve Reclass Adjustments	Reserve Other Adjustments	End Bal. Accum. Depreciation
1	Intangible Plant							
2		30201	6010: PERPETUAL F & C	-	-	-	-	-
3		30301	6035: MISC INTANG PLANT	-	-	-	-	(1,589,490)
4		30301	6050: SOFTWARE - MISC	-	-	-	-	-
5		30301	6060: SOFTWARE - SAP	-	-	-	-	(345,575)
6			Subtotal Intangible Plant	-	-	-	-	(1,935,065)
7								
8	Distribution Plant							
9		37401	6840: LAND - GENERAL	-	-	-	-	-
10		37402	6880: LD RTS-ROW-GEN DIST	-	-	-	-	(32,460)
11		37501	6900: STRUCT-CG ML IND MIR	-	-	-	-	(46,125)
12		37601	6951: MAINS - STEEL	-	-	-	-	(19,625,697)
13		37601	6952: MAINS - PLASTIC	-	-	-	-	(27,494,797)
14		37601	6980: MIR STAT EQUIP-GEN	-	-	-	-	(538,655)
15		37801	7000: MIR STAT EQ - ODOOR EQ	-	-	-	-	(162,868)
16		37901	7010: MIR STAT EQ - CITY GT	-	-	-	-	(1,617,438)
17		38001	7022: SERVICES - STEEL	-	-	-	-	(79,491)
18		38101	7023: SERVICES - PLASTIC	-	-	-	(1,045)	(24,343,124)
19		38201	7050: METERS-DOMESTIC/SMALL	-	-	-	-	(866,639)
20		38201	7080: MTR INSTALL-DOM/SMALL	-	-	-	-	(2,937,953)
21		38301	7090: MTR INSTALL-IND/LARGE	-	-	-	(60)	(776,571)
22		38301	7120: REG - DOMESTIC/HOUSE	-	-	-	-	(204,228)
23		38501	7150: IND. MIR STAT EQUIP	-	-	-	-	(463,953)
24		38701	7160: OTHER EQ - ONS EQUIP	-	-	-	-	(79,898,016)
25			Subtotal Distribution Plant	-	-	-	(1,105)	
26								
27	General Plant							
28		38901	7180: LAND	-	-	-	-	-
29		39001	7200: STRUCT/IMPR - GEN	-	-	-	-	(859,553)
30		39002	7225: LEASEHOLD IMPROVEMTS	-	-	-	-	(31,442)
31		39101	7230: FURN & EQUIP - MISC	-	-	-	-	(23,355)
32		39101	7232: OFFICE EQUIP-GENERAL	-	-	-	-	(357,282)
33		39102	7260: COMPUTER EQ - MISC	-	-	-	-	(1,412,372)
34		39301	7355: STORES EQUIP	-	-	-	-	-
35		39401	7362: TOOLS/WORK EQUIP-ENT	-	-	-	-	(984,529)
36		39401	7364: SHOP EQUIP (ENTEX)	-	-	-	-	-
37		39501	7370: LAB EQUIP	-	-	-	-	(5,666)
38		39701	7390: COMM EQ	-	-	-	-	(477,710)
39		39703	7420: COMM EQ - MTR RD/RTS	-	-	-	-	(2,948,964)
40		39801	7450: MISC EQ	-	-	-	-	(129,737)
41			Subtotal General Plant	-	-	-	-	(6,900,619)
42								
43	Transportation & Power O	39201	7300: AUTOS	(12,124)	-	-	-	(41,859)
44		39201	7320: TRUCKS	(151,388)	-	-	-	(2,621,457)
45		39201	7340: TRAILERS	(20)	-	-	-	(280,514)
46		39601	7380: POWER OPER EQUIP	(550)	-	-	-	(798,587)
47			Subtotal Transportation & Power Operated Equipment	(164,061)	-	-	-	(3,722,417)
48								
49								
50								
51			Total	(164,061)	-	-	(1,105)	(92,456,117)
52								

(1) To: 2a - Summary

CenterPoint Energy
South Texas Division
Accumulated Reserves - Direct
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2019	Reimbursements	IntraCo Transf	Accruals	InterCo Transf	Accr from CCNC	Removal Cost	Salvage
1	Intangible Plant	30201	6010: PERPETUAL F & C	-	-	-	-	-	-	-	-
2		30301	6035: MISC INTANG PLANT	(1,793,103)	775,450	-	(557,160)	(14,382)	-	-	-
3		30301	6050: SOFTWARE - MISC	-	-	-	-	(34,929)	-	-	-
4		30301	6060: SOFTWARE - SAP	(68,851)	-	-	(117,927)	(49,311)	-	-	-
5			Subtotal Intangible Plant	(1,861,955)	775,450	-	(675,087)	(49,311)	-	-	-
6											
7	Distribution Plant	37401	6640: LAND - GENERAL	-	-	-	-	-	-	-	-
8		37402	6680: LD RTS-ROW-GEN DIST	(31,433)	-	-	(1,027)	-	-	-	-
9		37501	6900: STRUCT-CG ML IND MTR	(44,170)	-	-	(1,955)	-	-	-	-
10		37601	6951: MAINS - STEEL	(15,994,085)	784,996	(3,699,819)	(1,777,620)	-	-	1,060,829	-
11		37601	6952: MAINS - PLASTIC	(28,361,017)	798,041	3,699,925	(3,884,775)	-	-	253,029	-
12		37601	6980: MTR STAT EQUIP-GEN	(448,529)	5,138	524	(99,887)	-	-	2,099	-
13		37801	7000: MTR STAT EQ - ODOR EQ	(147,882)	21,681	18	(48,951)	-	-	12,266	-
14		37901	7010: MTR STAT EQ - CTY GT	(1,460,984)	-	-	(156,455)	-	-	-	-
15		37901	7022: SERVICES - STEEL	(1,028,642)	288,233	9	(142,217)	-	-	804,170	-
16		38001	7050: METERS-DOMESTIC/SMALL	(22,969,360)	616,257	(116)	(2,840,801)	-	-	450,896	-
17		38101	7080: MTR INSTALL-DOM/SMALL	(702,156)	181,928	289	(346,679)	-	-	-	-
18		38201	7090: MTR INSTALL-IND/LARGE	(3,539,176)	714,437	(0)	(385,491)	-	-	272,337	-
19		38301	7120: REG - DOMESTIC/HOUSE	(867,554)	9,647	99	(50,841)	-	-	632	-
20		38501	7150: IND. MTR STAT EQUIP	(623,053)	22,787	-	(176,306)	-	-	-	-
21		38501	7160: OTHER EQ - CNG EQUIP	(159,303)	19,751	(99)	(64,577)	-	-	-	-
22		38701	Subtotal Distribution Plant	(442,926)	-	-	(21,027)	-	-	-	-
23				(76,218,272)	3,462,898	811	(9,998,608)	-	-	2,856,260	-
24											
25											
26	General Plant	38901	7180: LAND	-	-	-	-	-	-	-	-
27		39001	7200: STRUCT/IMPR - GEN	(780,583)	-	-	(178,970)	-	-	-	-
28		39002	7225: LEASEHOLD IMPROVEMTS	(22,594)	-	-	(8,938)	-	-	-	-
29		39101	7230: FURN & EQUIP - MISC	(9,933)	-	-	(3,071)	-	-	-	-
30		39101	7232: OFFICE EQUIP-GENERAL	(227,114)	-	-	(33,613)	-	-	-	-
31		39102	7260: COMPUTER EQ - MISC	(1,252,809)	352,779	-	(322,620)	(131)	-	-	-
32		39301	7355: STORES EQUIP	-	-	-	-	-	-	-	-
33		39401	7362: TOOLS/WORK EQUIP-ENT	(746,479)	-	-	(238,050)	-	-	-	-
34		39401	7384: SHOP EQUIP (ENTEX)	-	-	-	-	-	-	-	-
35		39501	7370: LAB EQUIP	(5,156)	-	-	(510)	-	-	-	-
36		39501	7390: COMM EQ	(38,628)	-	-	(7,924)	-	-	-	-
37		39701	7420: COMM EQ - MTR RDRTS	(2,782,107)	128,381	172,221	(473,387)	-	-	5,928	-
38		39703	7450: MISC EQ	(95,800)	-	-	(26,654)	-	-	-	-
39		39801	Subtotal General Plant	(5,961,111)	481,160	172,221	(1,263,736)	(131)	-	5,928	-
40											
41											
42	Transportation & Power	39201	7300: AUTOS	(117,698)	107,000	14,480	(26,585)	-	-	287	(12,124)
43		39201	7320: TRUCKS	(2,965,334)	1,085,927	164,959	(841,652)	81,828	-	2,111	(151,388)
44		39201	7340: TRAILERS	(225,613)	-	6,178	(41,059)	-	-	-	(20)
45		39601	7380: POWER OPER. EQUIP	(665,873)	-	-	(132,165)	-	-	-	(550)
46			Subtotal Transportation & Power Operated Equipment	(3,972,517)	1,192,927	185,617	(1,041,461)	81,828	-	2,398	(164,061)
47											
48											
49											
50			Total	(88,013,855)	5,912,435	358,048	(13,008,892)	32,386	-	2,864,586	(164,061)
51											
52	(1) To: 2.a - Accumulated Reserves - Total										

Line No.	Asset Type	Asset Class	SUB-CA Description	Net Salvage	Reserve Reclas Adjustments	Reserve Other Adjustments	End Bal. Accum. Depreciation
1	Intangible Plant	30201	6010 PERPETUAL F & C	-	-	-	-
2		30301	6035 MISC INTANG PLANT	-	-	-	(1,589,195)
3		30301	6050 SOFTWARE - MISC	-	-	-	-
4		30301	6060 SOFTWARE - SAP	-	-	-	(221,708)
5			Subtotal Intangible Plant	-	-	-	(1,810,903)
6				-	-	-	-
7	Distribution Plant	37401	6840 LAND - GENERAL	-	-	-	-
8		37402	6880 LD RTS-ROW-GEN DIST	-	-	-	(32,480)
9		37501	6900 STRUCT-CG ML IND MTR	-	-	-	(46,125)
10		37601	6951 MAINS - STEEL	-	-	-	(19,625,687)
11		37601	6952 MAINS - PLASTIC	-	-	-	(27,494,787)
12		37801	6980 MTR STAT EQUIP-GEN	-	-	-	(538,665)
13		37801	7000 MTR STAT EQ - ODOOR EQ	-	-	-	(162,868)
14		37801	7010 MTR STAT EQ - CITY GT	-	-	-	(1,617,439)
15		37801	7022 SERVICES - STEEL	-	-	-	(79,491)
16		38001	7050 METERS-DOMESTIC/SMALL	-	-	(1,049)	(24,343,124)
17		38101	7060 MTR INSTALL-DOWNSMALL	-	-	-	(866,639)
18		38201	7090 MTR INSTALL-IND/LARGE	-	-	(60)	(2,937,953)
19		38201	7120 REG - DOMESTIC/HOUSE	-	-	-	(708,016)
20		38301	7150 IND. MTR STAT EQUIP	-	-	-	(776,571)
21		38501	7160 OTHER EQ - ONG EQUIP	-	-	-	(204,228)
22		38701	Subtotal Distribution Plant	-	-	-	(463,953)
23				-	-	-	-
24				-	-	(1,105)	(79,898,016)
25				-	-	-	-
26	General Plant	38901	7180 LAND	-	-	-	-
27		39001	7200 STRUCT/IMPR - GEN	-	-	-	(959,553)
28		39002	7225 LEASEHOLD IMPROVEMTS	-	-	-	(31,442)
29		39101	7230 FURN & EQUIP - MISC	-	-	-	(13,004)
30		39101	7232 OFFICE EQUIP-GENERAL	-	-	-	(260,727)
31		39102	7260 COMPUTER EQ - MISC	-	-	-	(1,222,781)
32		39301	7355 STORES EQUIP	-	-	-	-
33		39401	7362 TOOLWORK EQUIP-ENT	-	-	-	(984,529)
34		39401	7364 SHOP EQUIP (ENTEX)	-	-	-	-
35		39501	7370 LAB EQUIP	-	-	-	(5,686)
36		39701	7390 COMM EQ	-	-	-	(46,551)
37		39703	7420 COMM EQ - MTR RD/RTS	-	-	-	(2,948,964)
38		39801	7450 MISC EQ	-	-	-	(122,454)
39			Subtotal General Plant	-	-	-	(6,595,670)
40				-	-	-	-
41				-	-	-	-
42	Transportation & Power O	39201	7300 AUTOS	-	-	-	(34,639)
43		39201	7320 TRUCKS	-	-	-	(2,621,529)
44		39201	7340 TRAILERS	-	-	-	(260,514)
45		39601	7380 POWER OPER. EQUIP	-	-	-	(798,587)
46			Subtotal Transportation & Power Operated Equipment	-	-	-	(3,715,269)
47				-	-	-	-
48				-	-	-	-
49				-	-	-	-
50			Total	-	-	(1,105)	(92,019,857)
51				-	-	-	-
52			(1) To: 2a - Accumulated Reserves - Total	-	-	-	-

CenterPoint Energy
South Texas Division
Accumulated Reserves - Corp
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- Accum. Depreciation	Allocator	Bag Per- Acc Dep Allocation	Retirements Allocation	IntraCo Transf Allocation	Accruals Allocation
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entex Corp	-	-	-	(4,003)	(4,003)	7.37%	-	-	-	(205)
2		30301	6050: SOFTWARE - MISC	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
3		30301	6060: SOFTWARE - SAP	Entex Corp	(1,461,577)	-	-	(219,115)	(1,680,692)	7.37%	(107,718)	-	-	(16,149)
4				Subtotal Intangible Plant	(1,461,577)	-	-	(223,118)	(1,684,695)		(107,718)	-	-	(16,444)
5														
6	Distribution Plant	38101	7050: METERS-DOMESTICSMALL	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
7		38301	7120: REG - DOMESTICHOUSE	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
8		38701	7160: OTHER EQ - CNG EQUIP	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
9				Subtotal Distribution Plant	-	-	-	-	-		-	-	-	-
10														
11	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
12		39002	7225: LEASEHOLD IMPROVEMTS	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
13		39101	7230: FURN & EQUIP - MISC	Entex Corp	(126,165)	-	-	(14,289)	(140,454)	7.37%	(9,298)	-	-	(1,053)
14		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	(1,310,246)	-	-	-	(1,310,246)	7.37%	(96,565)	-	-	-
15		39102	7280: COMPUTER EQ - MISC	Entex Corp	(3,618,042)	2,195,897	-	(610,724)	(2,032,869)	7.37%	(266,650)	161,838	-	(45,010)
16		39102	7280: COMPUTER EQ - MISC	Tx Meters-Regulators & Gas Support	(353,752)	-	-	(119,680)	(473,432)	8.40%	(29,715)	-	-	(10,053)
17		39701	7390: COMM EQ	Entex Corp	(14,505)	-	-	(1,116)	(15,721)	7.37%	(1,076)	-	-	(82)
18		39801	7450: MISC EQ	Entex Corp	(87,634)	-	-	(9,506)	(97,139)	7.37%	(6,459)	-	-	(701)
19				Tx Meters-Regulators & Gas Support	(1,260)	-	-	(215)	(1,475)	8.40%	(106)	-	-	(18)
20		39801	7450: MISC EQ	Subtotal General Plant	(5,511,704)	2,195,897	-	(755,529)	(4,071,336)		(409,899)	161,838	-	(56,917)
21														
22	Transportation & Power O	39201	7300: AUTOS	Entex Corp	(49,417)	-	(26,020)	(22,499)	(97,966)	7.37%	(3,644)	-	(1,918)	(1,658)
23		39201	7320: TRUCKS	Entex Corp	(9,237)	-	-	-	(9,237)	7.37%	(681)	-	-	-
24		39201	7320: TRUCKS	Tx Meters-Regulators & Gas Support	8,959	-	-	-	8,959	8.40%	753	-	-	-
25				Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
26		39601	7380: POWER OPER EQUIP	Entex Corp	-	-	-	-	-	7.37%	-	-	-	-
27				Subtotal Transportation & Power Operated Equipment	(49,725)	-	(26,020)	(22,499)	(98,244)		(3,572)	-	(1,918)	(1,658)
28														
29														
30				Total	(7,023,006)	2,195,897	(26,020)	(1,001,147)	(5,854,276)		(521,160)	161,838	(1,918)	(75,019)
31	(1) To: 2a - Accumulated Reserve - Total													

C
Sc
Accum
For The Test

Line No.	Asset Type	Asset Class	SUB-FCA Description	Jurisdiction - Original	End Bal. Accum. Depreciation Allocation
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entex Corp	(295)
2		30301	6050: SOFTWARE - MISC	Entex Corp	-
3		30301	6060: SOFTWARE - SAP	Entex Corp	(123,867)
4				Subtotal Intangible Plant	(124,162)
5					
6	Distribution Plant	38101	7050: METERS-DOMESTICSMALL	Entex Corp	-
7		38301	7120: REG - DOMESTICHOUSE	Entex Corp	-
8		38701	7160: OTHER EQ - CNG EQUIP	Entex Corp	-
9				Subtotal Distribution Plant	-
10					
11	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	-
12		39002	7225: LEASEHOLD IMPROVMTS	Entex Corp	-
13		39101	7230: FURN & EQUIP - MISC	Entex Corp	(10,351)
14		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	(96,565)
15		39102	7260: COMPUTER EQ - MISC	Entex Corp	(149,822)
16		39102	7280: COMPUTER EQ - MISC	Tx Meiers-Regulators & Gas Support	(39,768)
17		39701	7390: COMM EQ	Entex Corp	(1,159)
18		39801	7450: MISC EQ	Entex Corp	(7,159)
19		39801	7450: MISC EQ	Tx Meiers-Regulators & Gas Support	(124)
20				Subtotal General Plant	(304,949)
21					
22	Transportation & Power O	39201	7300: AUTOS	Entex Corp	(7,220)
23		39201	7320: TRUCKS	Entex Corp	(661)
24		39201	7320: TRUCKS	Tx Meiers-Regulators & Gas Support	753
25		39201	7340: TRAILERS	Entex Corp	-
26		39601	7380: POWER OPER. EQUIP	Entex Corp	-
27				Subtotal Transportation & Power Operated Equipment	(7,148)
28					
29				Total	(436,259)
30					
31	⁽¹⁾ To: 2a - Accumulated Reserve - Total				

CenterPoint Energy
South Texas Division
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 Additions to Use	True Additions	InterCo Adds	IntraCo Adds	InterCo Retire	IntraCo Retire	True Retirements	InterCo Retire	PIS Plant Adjustments
1	Intangible Plant	30201	6010: PERPETUAL F & C	1,123	-	-	-	-	-	-	-	-	-
2		30301	6035: MISC INTANG PLANT	3,348,136	-	235,286	-	62,187	-	(775,450)	-	-	-
3		30301	6050: SOFTWARE - MISC	-	-	-	-	-	-	-	-	-	-
4		30301	6060: SOFTWARE - SAP	623,006	-	28,958	-	718,703	-	-	-	-	-
5			Subtotal Intangible Plant	3,972,264	-	267,244	-	760,890	-	(775,450)	-	-	-
6													
7	Distribution Plant	37401	6840: LAND - GENERAL	1,327,204	-	-	-	-	-	-	-	-	-
8		37402	6880: LD RTS-ROW/GEN DIST	-	-	-	-	-	-	-	-	-	-
9		37501	6900: STRUCT-CG ML IND M/R	106,255	-	-	-	-	-	-	-	-	-
10		37601	6951: MANS - STEEL	43,887,254	-	-	-	759,099	-	(784,996)	-	-	-
11		37601	6952: MANS - PLASTIC	137,296,784	-	6,636,156	-	18,262,856	-	(798,041)	-	2,232,948	-
12		37601	6980: MNR STAT EQUIP-GEN	2,651,876	-	22,744,231	-	85,445	-	(5,138)	-	(21,254,904)	-
13		37601	7000: MNR STAT EQ - ODOOR EQ	681,742	-	122,408	-	85,443	-	(21,681)	-	(85,443)	-
14		37601	7010: MNR STAT EQ - CITY GT	4,470,132	-	-	-	-	-	-	-	-	-
15		38001	7022: SERVICES - STEEL	3,130,893	-	23,112	-	22,772	-	(288,233)	-	(22,772)	-
16		38001	7030: SERVICES - PLASTIC	66,491,976	-	8,914,045	-	9,179,496	-	(616,257)	-	(9,179,496)	-
17		38101	7050: METERS/DOESTICS/SMALL	10,088,963	-	321,459	-	750,870	-	(181,928)	-	(750,870)	-
18		38201	7090: MTR INSTALL-IND/LARGE	11,490,168	-	997,064	-	938,857	-	(714,437)	-	(938,857)	-
19		38301	7120: REG - DOMESTIC/HOUSE	1,256,524	-	10,528	-	12,176	-	(6,647)	-	(12,176)	-
20		38301	7130: IND MNR STAT EQUIP	4,858,686	-	451,115	-	567,826	-	(22,787)	-	(567,826)	-
21		38501	7160: OTHER EQ - CNG EQUIP	2,064,630	-	24,126	-	350,979	-	(19,751)	-	(350,979)	-
22		38701	Subtotal Distribution Plant	295,879,784	-	40,566,780	-	31,012,650	-	(3,462,598)	-	(31,012,650)	-
23													
24	General Plant	38801	7190: LAND	683,844	-	-	-	-	-	-	-	-	-
25		39001	7200: STRUCT/IMPR - GEN	6,131,207	-	(8,406)	-	-	-	-	-	-	-
26		39002	7225: LEASEHOLD IMPROVEMENTS	133,998	-	-	-	-	-	-	-	-	-
27		39101	7230: FURN & EQUIP - MISC	82,485	-	-	-	21,062	-	(21,062)	-	-	-
28		39101	7232: OFFICE EQUIP-GENERAL	769,027	-	-	-	-	-	-	-	-	-
29		39102	7300: COMPUTER EQ - MISC	2,705,013	(81)	231,105	-	61,212	-	(514,617)	-	(61,212)	-
30		39301	7355: STORES EQUIP	1,929	-	-	-	-	-	-	-	-	-
31		39301	7362: TOOLSWORK EQUIP-ENT	1,660,321	-	14,076	-	-	-	-	-	-	-
32		39401	7384: SHOP EQUIP (ENTEX)	-	-	-	-	-	-	-	-	-	-
33		39401	7370: LAB EQUIP	7,643	-	-	-	-	-	-	-	-	-
34		39501	7390: COMM EQ	160,119	-	-	-	-	-	-	-	-	-
35		39701	7420: COMM EQ - MTR RO/RTS	9,423,400	-	158,005	-	(37,243)	-	(128,381)	-	(425,088)	-
36		39703	7450: MISC EQ	310,213	(0)	428,222	-	-	-	-	-	-	-
37		39801	Subtotal General Plant	22,069,197	(81)	823,003	-	45,031	-	(642,598)	-	(607,383)	-
38													
39	Transportation & Power Op	39201	7300: AUTOS	240,150	-	50,549	-	34,458	-	(30,844)	-	-	-
40		39201	7320: TRUCKS	6,208,615	-	1,428,990	-	110,303	-	(107,000)	-	(30,844)	-
41		39201	7340: TRAILERS	312,243	-	-	-	78,442	-	(234,702)	-	(104,819)	-
42		39601	7380: POWER OPER. EQUIP	1,242,148	-	-	-	2,342	-	(9,347)	-	-	-
43			Subtotal Transportation & Power Operated Equipment	8,003,166	-	1,479,539	-	155,102	-	(1,162,927)	-	(104,819)	-
44			Total	324,724,402	(81)	43,076,565	-	31,210,954	-	(6,074,273)	-	(31,795,076)	-
45													
46													
47													
48													
49													

(1) To: 2.a - Summary

Line No.	Asset Type	Asset Class	SUB-FCA Description	PIS Other Adjustments	End PIS Balance 2020
2	Intangible Plant	30201	6010 PERPETUAL F & C	-	1,123
3		30301	6035 MISC INTANG PLANT	-	2,873,169
4		30301	6050 SOFTWARE - MISC	-	-
5		30301	6060 SOFTWARE - SAP	-	1,370,687
6			Subtotal Intangible Plant	-	4,244,948
7	Distribution Plant	37401	6840 LAND - GENERAL	-	1,327,204
8		37402	6860 LD RTS-ROW-GEN DIST	-	74,913
9		37501	6900 STRUCT-CG ML IND MR	-	106,255
10		37601	6951 MAINS - STEEL	-	52,730,461
11		37801	6952 MAINS - PLASTIC	-	156,250,926
12		37801	6980 MR STAT EQUIP-GEN	-	2,769,147
13		37801	7000 MR STAT EQ - ODOR EQ	-	745,505
14		37901	7010 MR STAT EQ - CTY GT	-	4,470,132
15		38001	7022 SERVICES - STEEL	-	2,865,772
16		38001	7023 SERVICES - PLASTIC	-	74,789,764
17		38101	7050 METERS-DOMESTICSMALL	-	10,228,494
18		38201	7060 MTR INSTALL-DOMSMALL	-	11,732,795
19		38201	7060 MTR INSTALL-INDLARGE	-	1,257,405
20		38301	7120 REG-DOMESTICHOUSE	-	5,287,133
21		38501	7160 IND. MR STAT EQUIP	-	2,306,096
22		38701	7160 OTHER EQ - ONG EQUIP	-	781,853
23			Subtotal Distribution Plant	-	327,725,666
24	General Plant	38901	7180 LAND	-	693,844
25		39001	7200 STRUCT/IMPR - GEN	-	6,122,801
26		39002	7225 LEASEHOLD IMPROVEMTS	-	133,988
27		39101	7235 FURN & EQUIP - MISC	-	82,485
28		39101	7235 OFFICE EQUIP-GENERAL	-	760,027
29		39102	7265 COMPUTER EQ - MISC	-	2,422,366
30		39301	7355 STORES EQUIP	-	1,929
31		39301	7362 TOOLS/WORK EQUIP-ENT	-	1,674,397
32		39401	7364 SHOP EQUIP (ENTEX)	-	-
33		39401	7376 LAB EQUIP	-	7,643
34		39501	7390 COMM EQ	-	160,119
35		39701	7420 COMM EQ - MTR ROBERTS	-	8,950,693
36		39703	7450 MISC EQ	-	738,435
37		39801	Subtotal General Plant	-	21,767,736
39	Transportation & Power Op	39201	7300 AUTOS	-	187,313
40		39201	7320 TRUCKS	-	6,406,901
41		39201	7340 TRAILERS	-	305,237
42		39601	7360 POWER OPER EQUIP	-	1,242,148
43			Subtotal Transportation & Power Operated Equipment	-	8,141,600
44			Total	-	361,897,950

(1) To 2a - Summary

CenterPoint Energy
South Texas Division
Plant in Service - Direct
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2019	True Additions	IntraCo Adds	InterCo Adds	True Retirements	IntraCo Retire	InterCo Retire	PIS Plant Adjustments	PIS Other Adjustments
1	Intangible Plant	30201	6010: PERPETUAL F & C	1,123	-	-	-	-	-	-	-	-
2		30301	6035: MISC INTANG PLANT	3,348,136	229,435	-	62,187	(775,450)	-	-	-	-
3		30301	6050: SOFTWARE - MISC	-	-	-	-	-	-	-	-	-
4		30301	6060: SOFTWARE - SAP	461,518	28,958	-	718,703	-	-	-	-	-
5			Subtotal Intangible Plant	3,810,777	258,393	-	780,890	(775,450)	-	-	-	-
6	Distribution Plant	37401	6840: LAND - GENERAL	1,327,204	-	-	-	-	-	-	-	-
7		37402	6880: LD RTS-ROW-GEN DIST	74,913	-	-	-	-	-	-	-	-
8		37501	6900: STRUCT-CG ML IND MIR	106,255	-	-	-	-	-	-	-	-
9		37601	6951: MAINS - STEEL	43,887,254	6,636,156	759,089	-	(784,956)	2,232,948	-	-	-
10		37601	6952: MAINS - PLASTIC	22,296,784	22,744,231	18,362,856	-	(798,041)	(21,254,904)	-	-	-
11		37601	6980: MTR STAT EQUIP-GEN	2,651,876	122,408	85,445	-	(5,138)	(85,445)	-	-	-
12		37601	7000: MTR STAT EQ - ODOR EQ	681,742	85,443	85,443	-	(21,681)	(85,443)	-	-	-
13		37601	7010: MTR STAT EQ - CITY GT	4,470,132	-	-	-	-	-	-	-	-
14		37901	7023: SERVICES - STEEL	3,130,693	23,112	22,772	-	(688,233)	(22,772)	-	-	-
15		38001	7050: METERS-DOMESTICSMALL	66,491,976	9,914,045	9,178,466	-	(616,267)	(9,178,466)	-	-	-
16		38101	7060: MTR INSTALL-DOM/SMALL	10,088,963	321,459	750,870	-	(181,928)	(750,870)	-	-	-
17		38201	7090: MTR INSTALL-IND/LARGE	11,490,988	957,064	938,857	-	(714,437)	(938,857)	-	-	-
18		38201	7120: REG - DOMESTIC/HOUSE	1,256,524	10,528	12,176	-	(8,647)	(12,176)	-	-	-
19		38301	7150: IND MIR STAT EQUIP	4,858,866	451,115	587,826	-	(22,787)	(587,826)	-	-	-
20		38501	7160: OTHER EQ - CNG EQUIP	2,084,630	241,216	350,979	-	(19,751)	(350,979)	-	-	-
21		38701	Subtotal Distribution Plant	781,653	-	-	-	-	-	-	-	-
22				290,679,784	40,586,750	31,012,820	-	(3,462,888)	(31,012,820)	-	-	-
23												
24	General Plant	38901	7180: LAND	683,844	-	-	-	-	-	-	-	-
25		39001	7200: STRUCT/IMPR - GEN	6,131,207	(8,408)	-	-	-	-	-	-	-
26		39002	7225: LEASEHOLD IMPROVEMENTS	133,988	-	-	-	-	-	-	-	-
27		39101	7230: FURN & EQUIP - MISC	61,423	-	-	-	-	-	-	-	-
28		39101	7232: OFFICE EQUIP-GENERAL	672,251	-	-	-	-	-	-	-	-
29		39102	7260: COMPUTER EQ - MISC	2,340,801	49,600	946	-	(352,778)	-	-	-	-
30		39301	7355: STORES EQUIP	1,929	-	-	-	-	-	-	-	-
31		39301	7362: TOOLSWORK EQUIP-ENT	1,650,321	14,076	-	-	-	-	-	-	-
32		39401	7384: SHOP EQUIP (ENTEX)	-	-	-	-	-	-	-	-	-
33		39401	7370: LAB EQUIP	7,643	-	-	-	-	-	-	-	-
34		39501	7390: COMM EQ	158,473	-	-	-	-	-	-	-	-
35		39701	7420: COMM EQ - MTR RD/ERTS	9,423,400	158,005	(37,243)	-	(128,381)	-	-	-	-
36		39703	7450: MISC EQ	299,438	428,222	-	-	-	-	-	-	-
37		39801	Subtotal General Plant	21,574,728	641,498	(37,243)	946	(481,180)	(425,088)	-	-	-
38												
39	Transportation & Power Op	39201	7300: AUTOS	228,516	50,549	28,083	-	(107,000)	-	-	-	-
40		39201	7320: TRUCKS	6,208,615	1,428,990	116,303	78,442	(1,085,927)	(234,702)	(104,819)	-	-
41		39201	7340: TRAILERS	312,243	-	2,342	-	-	(9,347)	-	-	-
42		39601	7380: POWER OPER. EQUIP	1,242,148	-	-	-	-	-	-	-	-
43			Subtotal Transportation & Power Operated Equip	7,991,522	1,479,539	148,727	78,442	(1,192,927)	(274,893)	(104,819)	-	-
44	Total			324,056,811	42,886,269	31,122,394	860,278	(5,912,436)	(31,712,851)	(104,819)	-	-
45												
46												
47												
48	(1) To 2a - Plant in Service											
49												

Line No.	Asset Type	Asset Class	SUB-FCA Description	End PIS Balance 2020
1	Intangible Plant			
2		6010: PERPETUAL F & C		1,123
3		6035: MISC INTANG PLANT		2,864,308
4		6050: SOFTWARE - MISC		-
5		6050: SOFTWARE - SAP		1,209,179
6		Subtotal Intangible Plant		4,074,610
7	Distribution Plant			
8		6840: LAND - GENERAL		1,327,204
9		6880: LD RTS-GROW-GEN DIST		74,913
10		6900: STRUCT-CG ML IND MTR		106,255
11		6951: MAINS - STEEL		52,730,461
12		6952: MAINS - PLASTIC		156,250,926
13		6980: MTR STAT EQUIP-GEN		2,769,147
14		7000: MTR STAT EQ - ODOR EQ		745,505
15		7010: MTR STAT EQ - CITY GT		4,470,132
16		7022: SERVICES - STEEL		2,865,772
17		7023: SERVICES - PLASTIC		74,789,764
18		7050: METERS-DOMESTIC/SMALL		10,228,484
19		7060: MTR INSTALL-DOM/SMALL		11,732,795
20		7090: MTR INSTALL-IND/LARGE		1,257,405
21		7120: REG - DOMESTIC/HOUSE		5,267,133
22		7150: IND MTR STAT EQUIP		2,306,096
23		7160: OTHER EQ - ONG EQUIP		78,165
24		Subtotal Distribution Plant		327,725,690
25	General Plant			
26		7180: LAND		693,844
27		7200: STRUCT/IMPR - GEN		6,122,801
28		7255: LEASEHOLD IMPROVEMENTS		133,998
29		7256: FURN & EQUIP - MISC		61,423
30		7232: OFFICE EQUIP-GENERAL		672,251
31		7260: COMPUTER EQ - MISC		2,038,588
32		7355: STORES EQUIP		1,929
33		7362: TOOL/WORK EQUIP-ENT		1,674,397
34		7364: SHOP EQUIP (ENTEX)		-
35		7370: LAB EQUIP		7,643
36		7390: COMME EQ		158,473
37		7420: COMME EQ - MTR RDERTS		8,990,693
38		7450: MISC EQ		727,651
39		Subtotal General Plant		21,273,681
40	Transportation & Power Op			
41		7300: AUTOS		169,304
42		7320: TRUCKS		6,405,901
43		7340: TRAILERS		305,237
44		7380: POWER OPER. EQUIP		1,242,148
45		Subtotal Transportation & Power Operated Equipm		8,122,590
46		Total		361,195,547

(1) To: 2a - Plant in Service

CenterPoint Energy
South Texas Division
Plant in Service - Corp
For The Test Year Ended December 2020

Line No.	Asset Type	Asset Class	SUB-FCA Description	Jurisdiction - Original	Bag Bal (Pre-Alloc)	True Add (Pre-Alloc)	IntCo Add (Pre-Alloc)	True Retire (Pre-Alloc)	IntCo Retire (Pre-Alloc)	End Bal (Pre-Alloc)	Allocation Factor	Bag Bal (Post-Alloc)	True Add (Post-Alloc)	IntCo Add (Post-Alloc)	True Retire (Post-Alloc)	IntCo Retire (Post-Alloc)	End Bal (Post-Alloc)
1	Intangible Plant	30301	6035: MISC INTANG PLANT	Entex Corp	-	120,095	-	-	-	120,095	7.37%	-	-	-	-	-	8,851
2		30301	6060: SOFTWARE - MISC	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
3		30301	6060: SOFTWARE - SAP	Entex Corp	2,191,150	-	-	-	-	2,191,150	7.37%	161,488	-	-	-	-	161,488
4				Subtotal Intangible Plant	2,191,150	120,095	-	-	-	2,311,246		161,488	8,851	-	-	-	170,339
5																	
6	Distribution Plant	38101	7160: METERS-DOMESTIC/SMALL	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
7		38301	7120: REG - DOMESTIC/HOUSE	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
8		38701	7160: OTHER EQ - CNG EQUIP	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
9				Subtotal Distribution Plant	-	-	-	-	-	-		-	-	-	-	-	-
10																	
11	General Plant	39001	7200: STRUCT/IMPR - GEN	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
12		39002	7225: LEASEHOLD IMPROVEMTS	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
13		39101	7230: FURN & EQUIP - MISC	Entex Corp	285,787	-	285,787	-	(285,787)	-	7.37%	21,062	-	21,062	-	(21,062)	21,062
14		39101	7232: OFFICE EQUIP-GENERAL	Entex Corp	1,313,097	-	-	-	-	1,313,097	7.37%	96,775	-	-	-	-	96,775
15		39102	7260: COMPUTER EQ - MISC	Entex Corp	4,019,657	2,131,723	13,169	(2,195,897)	(13,169)	3,955,483	7.37%	296,249	157,108	971	(161,538)	(971)	291,519
16		39102	7260: COMPUTER EQ - MISC	Tx Meters-Regulators & Gas Support	808,119	290,441	717,164	-	(717,164)	1,095,560	8.40%	67,882	24,397	60,242	-	(60,242)	92,279
17		39701	7390: COMM EQ	Entex Corp	22,324	-	-	-	-	22,324	7.37%	1,645	-	-	-	-	1,645
18		39801	7450: MISC EQ	Entex Corp	142,517	-	-	-	-	142,517	7.37%	10,504	-	-	-	-	10,504
19		39801	7450: MISC EQ	Tx Meters-Regulators & Gas Support	3,220	-	-	-	-	3,220	8.40%	270	-	-	-	-	270
20				Subtotal General Plant	6,594,720	2,422,164	1,016,120	(2,195,897)	(1,016,120)	6,820,987		494,388	181,505	82,275	(161,538)	(82,275)	514,055
21																	
22	Transportation & Power Op	39201	7300: AUTOS	Entex Corp	157,860	-	86,501	-	-	244,360	7.37%	11,634	-	6,375	-	-	18,009
23		39201	7320: TRUCKS	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
24		39201	7340: TRAILERS	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
25		39601	7380: POWER OPER. EQUIP	Entex Corp	-	-	-	-	-	-	7.37%	-	-	-	-	-	-
26				Subtotal Transportation & Power Operated Equip	157,860	-	86,501	-	-	244,360		11,634	-	6,375	-	-	18,009
27				Total	8,943,730	2,542,299	1,102,621	(2,195,897)	(1,016,120)	9,376,593		667,510	190,356	88,650	(161,538)	(82,275)	702,403
28																	
29																	
30																	

(1) To 2a - Plant in Service - Total

CenterPoint Energy
South Texas Division
RWIP by Jurisdiction
For The Test Year Ended December 2020

Line No.	Reg Filing	Jurisdiction	G/L 171011 ⁽¹⁾
1	Entex Rural	Beaumont Rptg Area	374,940
2		Conroe Rptg Area	24,411
3		East Texas Rptg Area	804,647
4		Entex Louisiana Rptg Area	895,757
5		Entex Mississippi Rptg Div	658,613
6		Houston Rptg Area	5,005,256
7		Northeast Texas Rptg Area	141,456
8		Texas Coast Rptg Area	1,955,085
9		Tyler Rptg Area	306,351
10		Subtotal Entex Rural	10,166,516
11			
12	Entex South Texas	South Texas Rptg Area	⁽²⁾ 1,187,818
13		Subtotal Entex South Texas	1,187,818
14			
15		Total	\$ 11,354,334
16			
17	⁽¹⁾ Source: Plant Accounting		
18	⁽²⁾ To: 2.a - Summary		

CenterPoint Energy
South Texas Division
Cash Working Capital
For The Test Year Ended December 2020

Line No.	Description	Test Year Amount ⁽¹⁾	Adjustments	Total Adjusted	Avg Daily Expense	Revenue Lag Days	Expense Lead Days	Net Lead/Lag Days	Working Capital Requirement	Working Capital Adjustment
1	Purchased Gas Cost	33,967,670	-	33,967,670	93,062	37.24	-39.86	-2.62	(243,823)	-
2	Other O&M	28,732,302	(a) (3,116,140)	25,616,162	70,181	37.24	-38.15	-0.91	(63,865)	-
3	Total Operation and Maintenance	62,699,972	\$ (3,116,140)	\$ 59,583,832	\$ 163,243				\$ (307,688)	\$ -
4										
5	Federal Income Taxes									
6	Current	1,618,860	-	1,618,860	4,435	37.24	-37.99	-0.75	(3,326)	-
7	Deferred	652,703	-	652,703	1,788	37.24	-37.99	-0.75	(1,341)	-
8	State Margin Tax for CWC	450,950	-	450,950	1,235	37.24	46.71	83.95	103,719	-
9	Total FIT	2,722,514	\$ -	\$ 2,722,514					\$ 99,051	\$ -
10										
11	Taxes Other Than Income Taxes									
12	FICA Tax	734,402	-	734,402	2,012	37.24	-15.09	22.15	-	-
13	Federal & State Unemployment	20,526	-	20,526	56	37.24	-11.89	25.35	1,426	-
14	State Gross Receipts	1,550,477	-	1,550,477	4,248	37.24	-67.25	-30.01	(127,479)	-
15	Local Gross Receipts	3,304,601	-	3,304,601	9,054	37.24	-99.01	-61.77	(559,247)	-
16	Ad Valorem	1,958,271	(a) (9,160)	1,949,111	5,340	37.24	-202.85	-165.61	(884,362)	-
17	RRC Gas Utility Tax	178,012	-	178,012	488	37.24	-88.31	-51.07	(24,907)	-
18	Total Taxes Other Than Income Taxes	7,746,289	(9,160)	7,737,129	21,196				(1,550,005)	-
19										
20	Interest on Customer Advances & Deposits	93,518	-	93,518	256	37.24	-201.30	-164.06	(42,034)	-
21										
22	Depreciation Expense	11,558,957	-	11,558,957	31,668				-	-
23										
24	Return (Rate Base Multiplied By Rate of Return)	16,938,306	\$ -	\$ 16,938,306	\$ 46,406				\$ -	\$ -
25										
26	Subtotal	101,759,555	\$ (3,125,300)	\$ 98,634,255					\$ (1,800,674)	\$ -
27										
28	Working Funds and Other - South Texas Only								(a) (177,565)	(177,565)
29										
30										
31	Total Cash Working Capital Requirement									
32										
33	⁽¹⁾ From: 1.a - Income Statement									
34	⁽²⁾ From: 2 - Rate Base									
35	⁽³⁾ To: 2 - Rate Base									
36	^(A) Lead/Lag Days and Working Funds per Docket No. 10669									
37	^(B) Source: SW CWC Adjustments									

CenterPoint Energy
South Texas Division
Materials and Supplies
For The Test Year Ended December 2020

Line No.	FERC	Period	133030 Allocation ⁽²⁾	133998-133999 ⁽¹⁾	Total
1	1540: Matls Oper Supplies	Dec - 2019	23,338	1,577,548	1,600,886
2		Jan - 2020	24,695	1,574,095	1,598,791
3		Feb - 2020	26,731	1,633,697	1,660,429
4		Mar - 2020	32,918	1,609,926	1,642,844
5		Apr - 2020	16,734	1,588,330	1,605,064
6		May - 2020	23,332	1,607,969	1,631,300
7		Jun - 2020	31,200	1,614,814	1,646,015
8		Jul - 2020	43,910	1,352,058	1,395,968
9		Aug - 2020	46,657	1,268,281	1,314,938
10		Sep - 2020	52,886	1,296,010	1,348,896
11		Oct - 2020	42,846	1,332,660	1,375,506
12		Nov - 2020	53,044	1,359,024	1,412,068
13		Dec - 2020	40,509	1,343,257	1,383,766
14	13 Month Average Balance		<u>\$ 35,292</u>	<u>\$ 1,473,667 ^(a)</u>	<u>\$ 1,508,959</u>

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

17 ⁽²⁾ From: 2.c - Mat and Supplies 133030 Allocation

18 ⁽³⁾ To: 2 - Rate Base

CenterPoint Energy
South Texas Division
Materials & Supplies FERC 1540
For The Test Year Ended December 2020

Line No.	Company	FERC	Period	Jurisdictional Balance	Total ⁽²⁾
1	CenterPoint Energy Entex	1540: Matls Oper Supplies	Dec - 2019	1,577,548 ⁽¹⁾	1,577,548
2			Jan - 2020	1,574,095	1,574,095
3			Feb - 2020	1,633,697	1,633,697
4			Mar - 2020	1,609,926	1,609,926
5			Apr - 2020	1,588,330	1,588,330
6			May - 2020	1,607,969	1,607,969
7			Jun - 2020	1,614,814	1,614,814
8			Jul - 2020	1,352,058	1,352,058
9			Aug - 2020	1,268,281	1,268,281
10			Sep - 2020	1,296,010	1,296,010
11			Oct - 2020	1,332,660	1,332,660
12			Nov - 2020	1,359,024	1,359,024
13			Dec - 2020	1,343,257	1,343,257
14					
15					
16	⁽¹⁾ Source: SW Trial Balance by GL				
17	⁽²⁾ To: 2.c - Materials and Supplies Summary				

CenterPoint Energy
South Texas Division
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 ⁽²⁾	Jurisdictional Balance ⁽³⁾
1	CenterPoint Energy Entex	Dec - 2019	⁽¹⁾ 199,468	11.70%	23,338
2		Jan - 2020	213,443	11.57%	24,695
3		Feb - 2020	231,040	11.57%	26,731
4		Mar - 2020	284,511	11.57%	32,918
5		Apr - 2020	144,636	11.57%	16,734
6		May - 2020	201,658	11.57%	23,332
7		Jun - 2020	269,664	11.57%	31,200
8		Jul - 2020	379,518	11.57%	43,910
9		Aug - 2020	403,260	11.57%	46,657
10		Sep - 2020	457,099	11.57%	52,886
11		Oct - 2020	370,318	11.57%	42,846
12		Nov - 2020	458,466	11.57%	53,044
13		Dec - 2020	350,123	11.57%	40,509
14					
15					
16	⁽¹⁾ Source: SW 2c M&S 133030				
17	⁽²⁾ From: PY Net Plant - Allocation Bases & CY Net Plant - Allocation Bases				
18	⁽³⁾ To: 2.c - Materials and Supplies Summary				

CenterPoint Energy
South Texas Division
Prepayments - 13 month Average
For The Test Year Ended December 2020

Line No.	Company	13 Month Period	Amount Account 139010 ⁽²⁾	Amount Account 144010 ⁽¹⁾	Jurisdictional Total Amount
1	CenterPoint Energy Entex	Dec - 2019	157,377	1,221	158,597
2		Jan - 2020	148,856	976	149,832
3		Feb - 2020	130,125	732	130,857
4		Mar - 2020	110,393	37,988	148,381
5		Apr - 2020	90,661	33,577	124,239
6		May - 2020	71,109	29,167	100,275
7		Jun - 2020	82,107	25,000	107,107
8		Jul - 2020	66,523	36,080	102,602
9		Aug - 2020	46,857	30,388	77,246
10		Sep - 2020	27,192	24,697	51,889
11		Oct - 2020	281,769	19,006	300,775
12		Nov - 2020	240,049	13,315	253,363
13		Dec - 2020	215,442	7,623	223,066
14	13 Month Average Balance		<u>\$ 128,343</u>	<u>\$ 19,982 ⁽³⁾</u>	<u>\$ 148,325</u>
15					
16	⁽¹⁾ From: 2d - Prepayments-144010				
17	⁽²⁾ From: 2d - Prepayments-139010				
18	⁽³⁾ To: 2 - Rate Base				

CenterPoint Energy
South Texas Division
Prepayments 139010
For The Test Year Ended December 2020

Line No.	Company	13 Month Period	Cumulative Balance Entex	Jurisdiction Allocation Factor ⁽²⁾	Jurisdictional Balance ⁽¹⁾
1	CenterPoint Energy Entex	Dec - 2019	⁽³⁾ 2,135,368	7.37%	157,377
2		Jan - 2020	2,019,749	7.37%	148,856
3		Feb - 2020	1,765,605	7.37%	130,125
4		Mar - 2020	1,497,874	7.37%	110,393
5		Apr - 2020	1,230,142	7.37%	90,661
6		May - 2020	964,838	7.37%	71,109
7		Jun - 2020	1,114,068	7.37%	82,107
8		Jul - 2020	902,615	7.37%	66,523
9		Aug - 2020	635,783	7.37%	46,857
10		Sep - 2020	368,951	7.37%	27,192
11		Oct - 2020	3,823,194	7.37%	281,769
12		Nov - 2020	3,257,110	7.37%	240,049
13		Dec - 2020	2,923,235	7.37%	215,442
14					
15					
16	⁽¹⁾ To: 2.d Prepayments - Summary				
17	⁽²⁾ From: Allocation Factors CY				
18	⁽³⁾ Source: SW 2d Prepayments - 139010				

CenterPoint Energy
South Texas Division
Prepayments 144010
For The Test Year Ended December 2020

Line No.	Account	13 Month Period	Balance Rollforward Monthly	Adjustment ⁽²⁾	Balance ⁽¹⁾
1	Prepayments - Other	Dec - 2019	(5,883)	-	1,221
2		Jan - 2020	(244)	-	976
3		Feb - 2020	(244)	-	732
4		Mar - 2020	215,268	(178,012)	37,988
5		Apr - 2020	(182,423)	178,012	33,577
6		May - 2020	(4,411)	-	29,167
7		Jun - 2020	(4,167)	-	25,000
8		Jul - 2020	11,080	-	36,080
9		Aug - 2020	(5,691)	-	30,388
10		Sep - 2020	(5,691)	-	24,697
11		Oct - 2020	(5,691)	-	19,006
12		Nov - 2020	(5,691)	-	13,315
13		Dec - 2020	(5,691)	- ⁽²⁾	7,623
14					
15					
16	⁽¹⁾ To: 2.d Prepayments - Summary				
17	⁽²⁾ Source: SW Trial Balance by GL				

CenterPoint Energy
South Texas Division
Customer Deposits
For The Test Year Ended December 2020

Line No.	Description	Jurisdictional Balance
1	2350: Customer Deposits	⁽¹⁾⁽²⁾ \$ (4,340,316)
2		
3		
4	⁽¹⁾ From: 2.e - Customer Deposits	
5	⁽²⁾ To: 2 - Rate Base	

CenterPoint Energy
South Texas Division
Account 255010 Customer Deposits-Miscellaneous
For The Test Year Ended December 2020

Line No.	FERC	Account	Entex ⁽²⁾	Jurisdictional Balance ⁽¹⁾	Other Entex Divisions
1	2350: Customer Deposits	255010: Customer Deposits-Miscellaneous	\$ (59,659,490)	⁽³⁾ \$ (4,340,316)	\$ (55,319,175)
2					
3					
4	⁽¹⁾ Source: Financial Accounting Gas				
5	⁽²⁾ Source: SW 2e Customer Deposits				
6	⁽³⁾ To: 2.e - Customer Deposits - Summary				

CenterPoint Energy
South Texas Division
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		⁽³⁾ \$ 132,350	\$ 132,350
2	Inventory (263A)	224,472	⁽⁸⁾ 6.46%	-	14,501
3	Over/Under Recovery of Gas Costs	493,721		⁽²⁾ (341,910)	(341,910)
4	Over/Under Recovery of Franchise Fee & Gross Receipt. T	149,460		⁽¹¹⁾ -	-
5	Total Current Assets/(Liabilities)	\$ 3,071,615		\$ (209,560)	\$ (195,059)
6					
7	Depreciation	(210,292,325)	⁽⁹⁾ 11.57%	-	(24,330,822)
8	Contributions in Aid of Construction	26,348,072	⁽⁹⁾ 11.57%	-	3,048,472
9	Tax Overhead Capitalization	(8,508,698)	⁽⁹⁾ 11.57%	-	(984,456)
10	Repairs & Maintenance	(85,773,736)	⁽⁹⁾ 11.57%	-	(9,924,021)
11	Self Developed Software	(3,410,919)	⁽⁹⁾ 11.57%	-	(394,643)
12	Mixed Service Cost	(7,562,389)	⁽⁹⁾ 11.57%	-	(874,968)
13	Casualty Loss	(1,590,793)	⁽¹⁰⁾ 9.40%	-	(149,535)
14	AFUDC Debt	497,115	⁽⁹⁾ 11.57%	-	57,516
15	Net Property, Plant & Equipment	\$ (290,293,673)		\$ -	\$ (33,552,458)
16					
17	Known and Measurable ADIT Change				
18	Regulatory Obligations	(3,257,947)		⁽¹²⁾ 464,129	464,129
19	Reserves for Injuries & Damages	2,426,121		⁽¹⁾ 878,915	878,915
20	Employee Benefits	3,829,244		⁽¹³⁾ 85,608	85,608
21	Federal Benefit on Deferred State Income Taxes	4,442,983		⁽⁶⁾ 373,211	373,211
22	ADIT on EDIT Regulatory Asset/Liability	40,917,437		⁽⁷⁾ 4,507,459	4,507,459
23	Miscellaneous Others	-	⁽⁹⁾ 11.57%	-	-
24	Total Noncurrent Assets/Liabilities	\$ (241,935,835)		\$ 6,309,320	\$ (27,243,137)
25					
26	Total Accum Deferred Fed Inc. Taxes	<u>(238,864,220)</u>		<u>6,099,760</u>	<u>(27,438,197)</u>
27					
28	Accumulated Deferred State Income Taxes ("ADSIT")	(17,826,914)		⁽¹⁴⁾ (632,184)	(632,184)
29					
30	Total ADIT	\$ (256,691,134)		\$ 5,467,576	⁽¹⁵⁾ \$ (28,070,380)

⁽¹⁾ From: 2.g - ADIT-Injuries and Damages

⁽²⁾ From: 2.g - ADIT-Over Under Gas Costs

⁽³⁾ From: 2.g - ADIT-Bad Debt Reserve

⁽⁴⁾ From: 2.g - ADIT as Adjusted

⁽⁵⁾ From: 2.g - ADIT-Employee Benefits

⁽⁶⁾ From: 2.g - State Tax

⁽⁷⁾ From: 2n EDIT Regulatory Asset and Liability

⁽⁸⁾ From: Allocation Factors - CY

⁽⁹⁾ From: CY Net Plant - Allocation Bases

⁽¹⁰⁾ From: SW 2g ADIT Casualty Loss Allocator

⁽¹¹⁾ From: 2.g - ADIT OU Franchise Fees

⁽¹²⁾ Note 1: Sum of 2.g - ADIT 8.209 Reg Asset + 2.g - ADIT System Safety Integrity + 2.g - ADIT Deferred Benefit Asset

⁽¹³⁾ Note 2: Sum of 2.g - ADIT Employee Benefits + 2.g - ADIT Benefit Restoration + 2.l - Retirement Plan Asset

⁽¹⁴⁾ Note 3: Sum of 2.g State Tax + 2.n EDIT Regulatory Asset and Liability

⁽¹⁵⁾ To: 2 - Rate Base

CenterPoint Energy
South Texas Division
ADIT- 8.209 Reg Asset
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdiction	8.209 Regulatory Asset by Jurisdiction ⁽¹⁾	ADIT %	ADIT @ 21%
1	1823	179043: Reg Asset- 08.209	South Texas Rptg Area	1,665,882	-21.00%	(349,835)
2			Subtotal 179043: Reg Asset- 08.209	<u>\$ 1,665,882</u>		<u>⁽²⁾ \$ (349,835)</u>
3						
4						
5						
6						

⁽¹⁾ Source: SW Trial Balance by GL

⁽²⁾ To: 2.g - ADIT Summary

CenterPoint Energy
South Texas Division
ADIT - Bad Debt Reserve
For The Test Year Ended December 2020

Line No.	FERC	Account	Balance as of December 31 2020 ⁽²⁾	ADIT %	ADIT @ 21%
1	1441: Acc Prov Uncoll-Commodity	123010: Accum Prov-Uncoll Accts-Commodity	(601,969)	-21.00%	126,414
2	1444: Acc Prov Un A/R - Other	123050: Accum Prov for Uncoll Accts-Other	(28,269)	-21.00%	5,936
3	Total Bad Debt Reserve		<u>\$ (630,238)</u>		<u>⁽¹⁾ \$ 132,350</u>
4					
5	⁽¹⁾ To: 2.g - ADIT-Summary				
6	⁽²⁾ From: 2j Bad Debt Reserve - Summary				

CenterPoint Energy
South Texas Division
ADIT - Benefit Restoration
For The Test Year Ended December 2020

Line No.	Account	Per Actuarial Report - Entex ⁽¹⁾	Jurisdiction Allocation Factor ⁽²⁾	Jurisdiction Amount	ADIT %	ADIT @ -21%
1	259040: Benefit Restoration Plan-ASC 715	\$ (3,194,000)	11.95%	\$ (381,683)	-21.00%	⁽³⁾ \$ 80,153
2						
3						
4	⁽¹⁾ Source: SW 2g-ADIT Benefit Restoration					
5	⁽²⁾ From: Allocation Factors CY					
6	⁽³⁾ To: 2.g - ADIT Summary					

CenterPoint Energy
South Texas Division
ADIT - Deferred Benefit (Asset/Liability)
For The Test Year Ended December 2020

Line No.	Reg Filing	FERC	Account	Jurisdiction	Deferred Benefit Asset by Jurisdiction ⁽¹⁾	ADIT %	ADIT @ 21%
1	Entex South Texas	1823: Oth Regulatory Asset	179042: Regulatory Assets - Pension Deferral	South Texas Rptg Area	-	-21.00%	-
2							
3							
4		2540: Oth Regulatory Liab	257032: Reg Liability Pension Deferral	South Texas Rptg Area	⁽¹⁾ (3,912,872)	-21.00% ⁽²⁾	821,703
5							
6							
7				Subtotal Entex South Texas	<u>\$ (3,912,872)</u>		<u>\$ 821,703</u>
8				Total	<u>\$ (3,912,872)</u>		<u>\$ 821,703</u>
9							
10							
11							
12							
13							
14							

⁽¹⁾ Source: SW Trial Balance by GL
⁽²⁾ 2.g - ADIT Summary

CenterPoint Energy
South Texas Division
ADIT - System Safety Integrity
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdiction	Deferred Asset System Safety Integrity ⁽¹⁾	ADIT %	ADIT @ 21% ⁽²⁾
1	1823: Oth Regulatory Asset	179045: Reg Asset - System Safety and Integrity	South Texas Rptg Area	36,853	-21.00%	(7,739)
2			Subtotal 179045: Reg Asset - System Safet	36,853		
3				\$		
4						
5						
6						

⁽¹⁾ Source: SW Trial Balance by GL
⁽²⁾ 2.g - ADIT Summary

CenterPoint Energy
South Texas Division
ADIT - Employee Expense Related Reserves
For The Test Year Ended December 2020

Line No.	Account	Entex Amount ⁽¹⁾	Adjustments	Entex Adjusted Amount	Allocator to Use ⁽³⁾	Jurisdiction Allocated	Jurisdiction Direct	Jurisdictional Total	ADIT %	Amount
1	240060: Curr&Accr Liab-Payroll Ben-Other	(1,577,000)	-	(1,577,000)	11.95%	(188,452)	-	(188,452)	-21.00%	39,575
2	259200: Savings Restoration Plan	(127,027)	-	(127,027)	11.95%	(15,180)	-	(15,180)	-21.00%	3,188
3	259201: Noram Restoration of Accounts Plan	(244,405)	-	(244,405)	11.95%	(29,206)	-	(29,206)	-21.00%	6,133
4	259442: PostRetirement Welfare Plan-ASC 715	(38,243,000)	^(a)	(32,562,000)	11.95%	-	(2,697,400)	(2,697,400)	-21.00%	566,454
5	259443: Postemployment Benefits-ASC 712	(2,607,006)	-	(2,607,006)	11.95%	(311,537)	-	(311,537)	-21.00%	65,423
6	265200: Oth Def CR-Deferred Comp	(795,000)	^(a)	(661,000)	11.95%	(67,040)	-	(67,040)	-21.00%	14,078
7	265205: Oth Def CR-Deferred Compensation - Miscellaneous	(75,515)	-	(75,515)	11.95%	(9,024)	-	(9,024)	-21.00%	1,895
8	Total Jurisdiction Amount	\$ (43,628,952)	\$ 5,875,000	\$ (37,753,952)	\$	\$ (620,438)	\$ (2,697,400)	\$ (3,317,838)	^(b)	696,746
9										
10	⁽¹⁾ From: 2f Employee Expense Related Reserves									
11	⁽²⁾ From: 2j - PostRetirement-Employee Expense Related Reserves									
12	⁽³⁾ From: Allocation Factors CY									
13	⁽⁴⁾ From: 2j - Employee Expense Related Reserves -Summary									
14	⁽⁵⁾ To: 2g - ADIT Summary									

CenterPoint Energy
South Texas Division
ADIT - Injuries and Damages Reserve
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) (219,497)	-21.00%	46,094
2		258020: Injuries & Damages-Gen Liability	(4) (3,852,619)	-21.00%	809,050
3		258030: Injuries & Damages-Workers' Comp	(1) (113,192)	-21.00%	23,770
4	Total Injuries and Damages Reserve		<u>\$ (4,185,309)</u>		<u>(2) \$ 878,915</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
South Texas Division
ADIT - Over/Under Gas Cost by Division
For The Test Year Ended December 2020

Line No.	FERC	Jurisdiction	Cumulative Balance ⁽¹⁾	ADIT %	ADIT @ 21%
1	1910: Unrec Pur Gas Csts	South Texas Rptg Area	(1) 1,628,144	-21.00%	(341,910)
2		Subtotal 1910: Unrec Pur Gas Csts	\$ 1,628,144		(341,910)
3					
4					
5	⁽¹⁾ Source: SW Trial Balance by GL				
6	⁽²⁾ To: 2.g - ADIT Summary				

CenterPoint Energy
South Texas Division
ADIT as Adjusted
For The Test Year Ended December 2020

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 Purch 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 Revy-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. Gs. Rpt.	147016: Reg Asset - OU State GR Tax	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
14		17017: Reg Asset - OU Franchise Fees	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
15		147017: Reg Asset - AMA	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
16		221149: Over/Under Recovery of City Franchise Fees	(71,1715)	-	-	21.00%	0.8653%	-	-	71,1715	-	-	71,1715
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. Gs. Rpt. Tax	(71,1715)	-	-	21.00%	0.8653%	-	-	71,1715	-	-	71,1715
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)	-	-	-
36		179062: Def - TX Rate Case Exp	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
37		179064: Reg Asset Ben Plans-ACCI Offset	6,120,000	-	-	21.00%	0.8653%	-	-	(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-Assist Retire Oblig	65,475,013	-	-	21.00%	0.8653%	-	-	(65,475,013)	-	-	-
40		179079: Reg Asset - AMA	(8,007,028)	-	-	21.00%	0.8653%	-	-	8,007,028	-	-	-
41		179100: Contra Equity 8/209 Reg Asset	117,121	-	-	21.00%	0.8653%	-	-	(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 Pension 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		265192: On Def CR- Lab-Asset Ret Oblig	-	-	-	21.00%	0.8653%	-	-	-	-	-	-
50		265193: On Def CR- AMA Regulatory Liability	(56,850,158)	-	-	21.00%	0.8653%	-	-	56,850,158	(56,850,158)	-	-
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)	-	-	-
53		Subtotal Regulatory Obligations	(20,809,796)	-	-	21.00%	0.8653%	-	-	(20,809,796)	14,265,763	-	(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	(1,536,852)	-	-	21.00%	0.8653%	-	-	1,536,852	-	-	1,536,852
58		Subtotal Injuries & Damages	(11,552,959)	-	-	21.00%	0.8653%	-	-	11,552,959	-	-	11,552,959
59													
60	Employee Benefits	222001: Accrued - Severance	(15,480)	-	-	21.00%	0.8653%	-	-	15,480	(15,480)	-	-

CenterPoint Energy
South Texas Division
ADIT as Adjusted
For The Test Year Ended December 2020

Line No.	Category	Account	Book Balance	Reference	Temporary Difference (Manual)	DFIT %	DSIT %	Manual Adjustment to DFIT	Manual Adjustment to DSIT	Temporary Difference	Adjustment*	Ratio to Accrual	Adj. Temp Diff
61		240080: Curr&Accr Liab-Payroll Ben-Other	(1,577,000)	(60,000)	-	21.00%	0.8953%	-	-	1,517,000	-	-	1,517,000
62		240080: Curr&Accr Liab-Annual Incent Comp	(12,267,149)	(12,267,149)	-	21.00%	0.8953%	-	-	-	-	-	-
63		259020: Savings Restoration Plan	(127,027)	-	-	21.00%	0.8953%	-	-	127,027	-	-	127,027
64		259021: Noram Restoration of Accounts Plan	(244,405)	-	-	21.00%	0.8953%	-	-	244,405	-	-	244,405
65		259040: Benefit Restoration Plan-ASC 715	-	-	-	21.00%	0.8953%	-	-	-	3,194,000	-	3,194,000
66		259041: Net retirement plan asset	-	-	-	21.00%	0.8953%	-	-	-	(27,547,000)	-	(27,547,000)
67		259042: Postretirement Welfare Plan-ASC 715	(38,243,000)	(64,056)	-	21.00%	0.8953%	-	-	37,601,944	-	-	31,920,944
68		259043: Postemployment Benefits-ASC 712	(2,607,006)	-	-	21.00%	0.8953%	-	-	2,607,006	-	-	2,607,006
69		265020: On Def CR-Deferred Comp - Miscellaneous	(755,000)	-	-	21.00%	0.8953%	-	-	755,000	-	-	591,000
70		265025: On Def CR-Long-Term Incentives	(75,515)	-	-	21.00%	0.8953%	-	-	75,515	-	-	75,515
71		265030: LT Deferred Payroll Tax	(2,767,299)	2,767,300	-	21.00%	0.8953%	-	-	-	-	-	-
72		268012: ASC715 Benefit Plans	(1,425,964)	(390,156)	-	21.00%	0.8953%	-	-	1,425,964	-	-	5,534,598
73		268012: Benefit Minimum Liability Tax Adjustment: 268012: Benefit Min	-	(390,156)	-	21.00%	0.8953%	-	-	(390,156)	-	-	-
74		SPIC: Share-based Incentive Compensation	-	43,308	-	21.00%	0.8953%	-	-	43,308	-	-	-
75		Subtotal Employee Benefits	(60,104,844)	(5,931,112)	-	21.00%	0.8953%	-	-	54,273,731	(36,939,237)	-	18,234,493
76													
77	PP&E	481aADJ: 481(a) Adjustment 263A	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
78		AFUDC: AFUDC - Debt	-	2,367,215	-	21.00%	0.8953%	-	-	2,367,215	-	-	2,367,215
79		AFUDC: AFUDC - Equity	-	(6,337,153)	-	21.00%	0.8953%	-	-	(6,337,153)	6,337,153	-	-
80		ARO: ARO	-	(316,183,422)	-	21.00%	0.8953%	-	-	(316,183,422)	316,183,422	-	-
81		CIAC: CIAC	-	125,467,010	-	21.00%	0.8953%	-	-	125,467,010	-	-	-
82		CSLTLS: Casualty Loss	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
83		DPRCTN: Depreciation	-	(7,575,203)	-	21.00%	0.8953%	-	-	(7,575,203)	-	-	125,467,010
84		MXDSRVST: Mixed Services Cost	-	(1,001,392,026)	-	21.00%	0.8953%	-	-	(1,001,392,026)	-	-	(7,575,203)
85		OVHDCAP: Overhead Capitalization	-	(36,011,374)	-	21.00%	0.8953%	-	-	(36,011,374)	-	-	(1,001,392,026)
86		RPRMTC: Repairs and Maintenance	-	(40,517,612)	-	21.00%	0.8953%	-	-	(40,517,612)	-	-	(36,011,374)
87		SLFVDSFT: Self-Developed Software	-	(408,446,361)	-	21.00%	0.8953%	-	-	(408,446,361)	-	-	(40,517,612)
88		Subtotal PP&E	-	(16,242,472)	-	21.00%	0.8953%	-	-	(16,242,472)	-	-	(408,446,361)
89			-	(1,704,871,397)	-	21.00%	0.8953%	-	-	(1,704,871,397)	322,820,575	-	(1,382,350,822)
90			-	-	-	21.00%	0.8953%	-	-	-	-	-	-
91	Other Temporary Differences	184035: OU Roy of Energy Eff Cost Rate	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
92		262010: Asset Retirement Obligation-ASC 410	(324,808,277)	-	-	21.00%	0.8953%	-	-	324,808,277	-	-	-
93		263010: Accrual - Severance (Long-Term)	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
94		269007: On Def CR-Financial Other	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
95		Subtotal Other Temporary Differences	(324,808,277)	-	-	21.00%	0.8953%	-	-	324,808,277	-	-	-
96			-	-	-	21.00%	0.8953%	-	-	-	-	-	-
97	Carryover	GBCC: GBC Carryover	81,214	81,214	(81,214)	21.00%	0.8953%	-	-	-	-	-	-
98		Subtotal Carryover	81,214	81,214	(81,214)	21.00%	0.8953%	-	-	-	-	-	-
99			-	-	-	21.00%	0.8953%	-	-	-	-	-	-
100	Misc. Other	FAS158: FAS 158 Re-Measurement Rate Diff Adjustment	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
101		OMFA: Other Misc. Fed. Adj.	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
102		OMSA: Other Misc. State Adj.	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
103		Subtotal Misc. Other	-	-	-	21.00%	0.8953%	-	-	-	-	-	-
104			-	-	-	21.00%	0.8953%	-	-	-	-	-	-
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	(380,214,108)	(4,680,984)	(1,704,952,811)	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. DFIT	Adj. Other DSIT	Adj. TMT	Adj. Total DSIT	Adj. Excess Benefit on DSIT	Adj. FIT Benefit/DSIT	Adj. Total Deferred Taxes
1	Bad Debts								
2		123010: Acum Prov-Unoil Acid-Commodity	1,663,798	70,931	-	70,931	(14,896)	(14,896)	1,719,833
3		123011: Acum Prov-Unoil Acid-Commodity		154,056	-	6,568	(1,379)	(1,379)	159,244
4		123015: Acum Prov-Unoil Acid-PGA	288,920	12,317	-	12,317	(2,587)	(2,587)	288,650
5		123040: Acum Prov-Unoil Acid-Services	-	-	-	-	-	-	-
6		123050: Acum Prov for Unoil Acid-Other	97,188	4,143	-	4,143	(870)	(870)	100,462
7		Subtotal Bad Debts	2,203,962	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	(6,468,589)	(275,768)	(199,270)	(475,039)	99,758	99,758	(6,843,849)
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	(3,440,402)
12		Subtotal Over/Under Recovery of Gas Costs	483,721	21,048	15,210	38,258	(7,614)	(7,614)	522,365
13	OUI Recovery of Franchise Fees & St. Gas. 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)	154,464
17		221151: Over/Under Recovery of State Gross Receipt Taxes	-	-	-	-	-	-	-
18		221154: Nat OUI State GR Tax	-	-	-	-	-	-	-
19		221155: Nat OUI City Franchise Reclass	-	-	-	-	-	-	-
20		Subtotal OUI Recovery of Franchise Fees & St. Gas. Rpt. Tax	149,460	6,372	-	6,372	(1,338)	(1,338)	154,464
21	Inventory								
22		INV263A: Inventory (263A) (137010, 137015)	224,472	9,570	6,915	16,485	(3,462)	(3,462)	237,495
23		MSC263A: 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 OUI	-	-	-	-	-	-	-
28		179024: Relief Prog Incremental Costs	(1,147,288)	(48,912)	-	(48,912)	10,271	10,271	(1,185,938)
29		179030: Regulatory Assets-Other	-	-	-	-	-	-	-
30		179034: Regulatory Assets-Rate Case Expense	-	-	-	-	-	-	-
31		179042: Regulatory Assets - Pension Deferral	(326,610)	(13,924)	-	(13,924)	2,924	2,924	(337,610)
32		179043: Reg Asset-08.209	(3,008,093)	(128,241)	(62,667)	(229,906)	46,391	46,391	(3,182,611)
33		179044: Regulatory Asset - Depreciation Expense	(114,717)	(4,891)	(3,534)	(8,425)	1,769	1,769	(121,372)
34		179045: Reg Asset - System Safety and Integrity	(2,368,928)	(101,035)	(73,008)	(174,043)	36,549	36,549	(2,507,422)
35		179059: Regulatory Assets - Severance	-	-	-	-	-	-	-
36		179062: Del - TX Rate Case Exp	-	-	-	-	-	-	-
37		179064: Reg Asset Ben Plans-AOO Offset	(1,867,560)	(79,618)	-	(79,618)	16,720	16,720	(1,930,458)
38		179068: Reg Asset - Unrecovered Post Retirement	-	-	-	-	-	-	-
39		179070: Regulatory Assets-Asset Retire Oblig	-	-	-	-	-	-	-
40		179087: Contra Reg Assets - 8.209 Equity	-	-	-	-	-	-	-
41		179090: Contra Reg Assets - AMA	-	-	-	-	-	-	-
42		179106: Contra Equity 8.209 Reg Asset- Unrecognized	1,140,718	48,631	35,141	83,772	(17,592)	(17,592)	1,206,698
43		221138: Regulatory Liability Pension	-	-	-	-	-	-	-
44		257010: Property Insurance Reserve	-	-	-	-	-	-	-
45		257022: Regulatory Liability - EECRF	-	-	-	-	-	-	-
46		257029: Reg Liability - Other	476,130	20,298	14,668	34,966	(7,343)	(7,343)	503,753
47		257032: Reg Liability Pension Deferral	3,957,108	168,700	-	168,700	(35,427)	(35,427)	4,090,380
48		257045: Reg Liability - System Safety and Integrity	2,302	98	71	169	(36)	(36)	2,438
49		265192: Off Del CR-Reg Liab-Asset Ret Obligat	-	-	-	-	-	-	-
50		265193: Off Del CR-AMA Regulatory Liability	-	-	-	-	-	-	-
51		265194: AMA Regulatory Liability Reclass	-	-	-	-	-	-	-
52		ROIT: Regulatory Obligations Income Tax	-	-	-	-	-	-	-
53		Subtotal Regulatory Obligations	(3,257,947)	(138,893)	(119,330)	(258,223)	54,227	54,227	(3,461,843)
54	Injuries & Damages								
55		258010: Injuries & Damages-Auto Liability	342,964	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	2,426,121	103,431	-	103,431	(21,720)	(21,720)	2,507,831
59	Employee Benefits								
60		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	316,570	13,581	-	13,581	(2,852)	(2,852)	329,289
62		240060: 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: Nat retirement plan asset	(5,764,870)	(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-Deferred Compensation - Miscellaneous	15,858	676	-	676	(142)	(142)	16,392
71		265030: On Def CR-Long-Term Incentives	-	-	-	-	-	-	-
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 Min	-	-	-	-	-	-	-
75		8100: Share-Based Income Compensation	-	-	-	-	-	-	-
76		Subtotal Employee Benefits	3,829,244	163,249	-	163,249	(34,282)	(34,282)	3,958,210
77	PP&E								
78		481aADJ: 481(a) Adjustment 263A	-	-	-	-	-	-	-
79		AFUDC: AFUDC - Debt	497,115	21,193	15,314	36,507	(7,667)	(7,667)	525,966
80		AFUDC: AFUDC - Equity	-	-	-	-	-	-	-
81		ARC: ARC	-	-	-	-	-	-	-
82		CIAC: CIAC	26,346,072	1,123,272	811,678	1,934,950	(406,340)	(406,340)	27,876,683
83		CSLTSS: Casualty Loss	(1,590,793)	(67,819)	(49,008)	(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		MXDSRVCS: Mixed Services Cost	(7,562,389)	(322,400)	(232,867)	(555,367)	116,627	116,627	(8,001,128)
86		OYHDCAP: Overhead Capitalization	(8,506,698)	(362,743)	(282,119)	(862,862)	131,221	131,221	(9,002,339)
87		RPRMTC: Repairs and Maintenance	(85,773,736)	(3,656,711)	(2,842,343)	(6,269,053)	1,322,801	1,322,801	(90,749,888)
88		SLFDVSFT: Self Developed Software	(3,410,919)	(145,414)	(105,077)	(259,491)	52,603	52,603	(3,608,807)
89		Subtotal PP&E	(290,253,673)	(12,375,815)	(8,942,777)	(21,318,592)	4,476,904	4,476,904	(307,135,380)
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	ADT on EDIT Regulatory Assets/Liabilities	FACERA: Federal ADT on EDIT Regulatory Asset	(6,786,300)	-	-	-	-	-	(6,786,300)
106		FACERL: Federal ADT on EDIT Regulatory Liability	47,703,736	-	-	-	-	-	47,703,736
107		SACERA: State ADT on EDIT Regulatory Asset	-	(475,589)	-	(475,589)	100,714	-	(479,589)
108		SACERL: State ADT on EDIT Regulatory Liability	-	3,809,736	-	3,809,736	(800,045)	-	3,809,736
109		Subtotal ADT on EDIT Regulatory Assets/Liabilities	40,917,437	3,330,147	-	3,330,147	(696,331)	-	44,247,584
110			-	-	-	-	-	-	-
111		Total	(243,307,203)	(8,786,933)	(9,039,981)	(17,826,914)	3,743,652	4,442,983	(256,691,134)
112			-	-	-	-	-	-	-

CenterPoint Energy
South Texas Division
ADIT - State 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) * Line 5	2,667,203	(7,555,163)	(476,269)
8	Mississippi Deferred State Tax (Line 1 - Line 4) * Line 6	1,701,836	(4,820,649)	(303,889)
9	Federal Tax Rate	21.00%	21.00%	21.00%
10	Jurisdiction Allocation Rate	8.40%	8.40%	8.40%
11	Federal Tax Amount of Adjusted DSIT (Line 2 * Line 9)	122,001	(4,476,904)	(88,080)
12	Allocation of State Deferred Income Tax-Jurisdiction (Line 4 * Line 10)	1,819	(751,193)	(9,984)
13	Allocation of Federal Deferred State Income Tax (Line 11 * Line 10)	10,248	(376,060)	(7,399)
14				
15	Total Allocation of State Deferred Income Tax for Jurisdiction	-	-	(1) (759,358)
16	Total Allocation of Federal Deferred Income Tax for Jurisdiction	-	-	(1) 373,211
17				
18				
19	(1) To: 2.g - ADIT Summary			
20	(2) From: 2.g - ADIT as Adjusted			

CenterPoint Energy
South Texas Division
Deferred Benefit Asset/(Liability)
For The Test Year Ended December 2020

Line No.	FERC	Account	Amount ⁽¹⁾
1	Oth Regulatory Liab	257032: Reg Liability Pension Deferral	(3,912,872)
2	Total Regulatory Asset (Liability)		⁽²⁾ \$ (3,912,872)
3			
4			
5	⁽¹⁾ Source: SW Trial Balance by GL		
6	⁽²⁾ To: 2 - Rate Base		

CenterPoint Energy
South Texas Division
Employee Expense Related Reserves
For The Test Year Ended December 2020

Line No	FERC	Account	Entlex Amount ⁽¹⁾	Adjustments	Entlex Adjusted Amount	Gross Labor Allocation ⁽³⁾	Jurisdiction Allocated	Jurisdiction Direct	Jurisdictional Total
1	2283	240060: Curr&Accr Liab-Payroll Ben-Other	(1,577,000)	-	(1,577,000)	11.95%	(188,452)	-	(188,452)
2	2283	259020: Savings Restoration Plan	(127,027)	-	(127,027)	11.95%	(15,180)	-	(15,180)
3	2283	259021: Noram Restoration of Accounts Plan	(244,405)	-	(244,405)	11.95%	(29,206)	-	(29,206)
4	2283	259042: PostRetirement Welfare Plan-ASC 715	(38,243,000)	5,681,000	(32,562,000)		-	(2,697,400)	(2,697,400)
5	2283	259043: Postemployment Benefits-ASC 712	(2,607,006)	-	(2,607,006)	11.95%	(311,537)	-	(311,537)
6	2530	265020: Oth Def CR-Deferred Comp	(755,000)	194,000	(561,000)	11.95%	(67,040)	-	(67,040)
7	2530	265025: Oth Def CR-Deferred Compensation - Miscellaneous	(75,515)	-	(75,515)	11.95%	(9,024)	-	(9,024)
8		Total	(43,628,952)	5,875,000	(37,753,952)		(620,439)	(2,697,400)	(3,317,839)
9			\$	\$	\$		\$	\$	\$

⁽¹⁾ Source: SW 21 Employee Expense Reserve

⁽²⁾ From: 21 - Postretirement - Employee Expense Related Reserves

⁽³⁾ From: Allocation Factor CY

⁽⁴⁾ From: SW 21 EE Deferred Comp

⁽⁵⁾ To: 2 - Rate Base

⁽⁶⁾ From: SW 21 Postretirement-Emp EE

CenterPoint Energy
South Texas Division
Post Retirement
For The Test Year Ended December 2020

Line No.	Description	Amount
1	FAS 106 Postretirement (Unrecovered)-Entex Jurisdictional	⁽¹⁾ (1,193,759)
2		
3	Postretirement 12/31/2020 - Entex	⁽²⁾ (32,562,000)
4	Current Year Jurisdiction Allocation Factors ⁽³⁾	11.95%
5	Net Benefit Liability - Jurisdiction Total (Ln 3 x Ln 4)	(3,891,159)
6	Adjustment - Unrecovered Postretirement Liability - Ln 1	1,193,759
7	Adjusted GL Account 259042 FAS 106 (Ln 5 + Ln 6)	⁽⁴⁾ \$ (2,697,400)
8		
9		
10	⁽¹⁾ Source: SW 2i Unrec Postretirement Amz	
11	⁽²⁾ Source: SW 2i PostRetirement-Emp EE	
12	⁽³⁾ From: Allocation Factors CY	
13	⁽⁴⁾ To: 2.i - Employee Expense Related Reserves - Summary	

CenterPoint Energy
South Texas Division
Bad Debt Reserve Summary
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	⁽¹⁾ \$ (601,969)
2	1444	123050: Accum Prov for Uncoll Accts-Other	⁽²⁾ \$ (28,269)
3	Total Bad Debt Reserve		⁽³⁾ \$ (630,238)
4			
5			
6	⁽¹⁾ From: 2.j - Bad Debt Reserve-123010		
7	⁽²⁾ From: 2.j - Bad Debt Reserve-123050		
8	⁽³⁾ To: 2 - Rate Base		

CenterPoint Energy
South Texas Division
Bad Debt 123010
For The Test Year Ended December 2020

Line No.	Period	Accruals	Writeoffs	Less: COVID Bad Debt	Ending Balance ⁽¹⁾
1	Dec - 2019	(35,809)	25,500	-	⁽²⁾ (178,210)
2	Jan - 2020	(35,322)	15,632	-	(197,901)
3	Feb - 2020	(35,119)	20,845	-	(212,174)
4	Mar - 2020	(151,568)	504	-	(363,239)
5	Apr - 2020	(299,677)	(11,666)	311,764	(362,818)
6	May - 2020	(158,221)	(8,946)	132,782	(397,204)
7	Jun - 2020	(472,452)	(5,640)	157,315	(717,981)
8	Jul - 2020	(145,373)	(5,343)	120,588	(748,109)
9	Aug - 2020	(154,204)	(4,667)	127,574	(779,405)
10	Sep - 2020	2,174	18,412	54,967	(703,852)
11	Oct - 2020	(28,422)	12,355	-	(719,919)
12	Nov - 2020	(30,326)	142,852	-	(607,393)
13	Dec - 2020	(15,710)	21,134	-	(601,969)
14					
15					
16	⁽¹⁾ Source: SW 2j Bad Debt 123010				
17	⁽²⁾ To: 2.j - Bad Debt Reserve - Summary				

CenterPoint Energy
South Texas Division
Bad Debt 123050
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdictional Balance ⁽²⁾
1	1444	123050: Accum Prov for Uncoll Accts-Other	⁽¹⁾ \$ (28,269)
2			
3			
4		⁽¹⁾ To: 2.j - Bad Debt Reserve - Summary	
5		⁽²⁾ Source: SW Trial Balance by GL	

CenterPoint Energy
South Texas Division
Injuries and Damages Reserve Summary
For The Test Year Ended December 2020

Line No.	FERC	Account	Reserves
1	2282	258010: Injuries & Damages-Auto Liability	⁽²⁾ (219,497)
2	2282	258020: Injuries & Damages-Gen Liability	⁽²⁾ (3,852,619)
3	2282	258030: Injuries & Damages-Workers' Comp	⁽¹⁾ (113,192)
4	Total Injuries and Damages Reserve		⁽³⁾ \$ (4,185,309)
5			
6	⁽¹⁾ From: 2.k - 258030 - Injuries and Damages Reserve		
7	⁽²⁾ Source: SW Trial Balance by GL		
8	⁽³⁾ To: 2 - Rate Base		

CenterPoint Energy
South Texas Division
258030 - 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	⁽³⁾ (1,535,852)	⁽²⁾ 7.37%	⁽¹⁾ (113,192)
2					
3					
4		⁽¹⁾ To: 2.k - Injuries and Damages Reserve - Summary			
5		⁽²⁾ From: Allocation Factors - CY			
6		⁽³⁾ Source: SW 2k Injuries and Damages			

CenterPoint Energy
South Texas Division
Retirement Plan Asset
For The Test Year Ended December 2020

Line No.	Account	Per Actuarial Report - Entex ⁽¹⁾	Jurisdiction Allocation Factor ⁽²⁾	Jurisdiction Amount	ADIT %	ADIT @ 21%
1	259041: Net retirement plan asset	\$ 27,547,000	11.95%	⁽⁴⁾ \$ 3,291,867	-21.00%	⁽³⁾ \$ (691,292)
2						
3						
4	⁽¹⁾ Source: SW 2I Retirement Plan Asset					
5	⁽²⁾ From: Allocation Factors CY					
6	⁽³⁾ To: 2.g - ADIT Summary					
7	⁽⁴⁾ To: 2 - Rate Base					

CenterPoint Energy
South Texas Division
Regulatory Asset related to Texas Administrative Code §8.209
For The Test Year Ended December 2020

Line No.	FERC	Account	Balance ⁽¹⁾
1	1823: Oth Regulatory Asset	179043: Reg Asset- 08.209	⁽²⁾ \$ 1,665,882
2			
3			
4	⁽¹⁾ Source: SW Trial Balance by GL		
5	⁽²⁾ To: 2 - Rate Base		

CenterPoint Energy
South Texas Division
EDIT Regulatory Asset and Liability
For The Test Year Ended December 2020

Line No.	Description	Jurisdictional Balance
1	Balance	⁽²⁾ \$ (21,224,326)
2	Adjustments ^(A)	(239,763)
3	Adjusted Balance	⁽¹⁾ \$ (21,464,089)
4	Fed %	21.00%
5	Fed Amount	⁽³⁾ 4,507,459
6	State Margin %	0.75%
7	State %	0.59%
8	State Amount	⁽³⁾ 127,175
9	Total	\$ 4,634,633
10		
11	⁽¹⁾ To: 2 - Rate Base	
12	⁽²⁾ Source: SW Trial Balance by GL	
13	⁽³⁾ To: 2g ADIT Summary	
14	^(A) Note: Adjustments reflect the ADIT line items that are not included as part of rate base from Docket GUD No.	

CenterPoint Energy
South Texas Division
Deferred Asset Safety Integrity
For The Test Year Ended December 2020

Line No.	FERC	Account	Jurisdictional Balance ⁽¹⁾
1	1823: Oth Regulatory Asset	179045: Reg Asset - System Safety and Integrity	⁽²⁾ \$ 36,853
2			
3	⁽¹⁾ Source: SW Trial Balance by GL		
4	⁽²⁾ To: 2- Rate Base		

CenterPoint Energy
South Texas Division
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	Ente	Entex Corp	1,464,398	2,039,436,892	0.00%
2			Entex Corp (to allocate)	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				Houston Rptg Area	901,666,338	2,039,436,892	44.21%
10				Houston, Conroe & Tx Coast Rptg Area	253,335	2,039,436,892	0.01%
11				Texas Coast Rptg Area	290,777,714	2,039,436,892	14.26%
12				Subtotal Entex Rural	1,803,393,936		88.42%
13							
14			Entex South Texas	South Texas Rptg Area	236,042,956	2,039,436,892	11.57%
15				Subtotal Entex South Texas	236,042,956	2,039,436,892	11.57%
16							

CenterPoint Energy
South Texas Division
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 Entex	Entex Corp (to allocate)	Tx Meters-Regulators & Gas Support	470,855	1,830,567,998	0.00%
2			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				Houston Rptg Area	797,901,562	1,830,567,998	43.59%
8				Houston, Conroe & Tx Coast Rptg Area	2,751,472	1,830,567,998	0.15%
9				Texas Coast Rptg Area	289,203,102	1,830,567,998	14.71%
10				Entex Louisiana Rptg Area	88,098,004	1,830,567,998	4.81%
11				Entex Mississippi Rptg Div	191,741,017	1,830,567,998	10.47%
12				Subtotal Entex Rural	1,616,431,719		88.30%
13							
14			Entex South Texas	South Texas Rptg Area	214,136,279	1,830,567,998	11.70%
15				Subtotal Entex South Texas	214,136,279	1,830,567,998	11.70%
16							

CenterPoint Energy
South Texas Division
Allocation Factors-Current
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator- Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	6,585,462	181,763,541	159,802,965	3.62%
2				Conroe Rptg Area	2,197,916	181,763,541	159,802,965	1.21%
3				East Texas Rptg Area	12,600,057	181,763,541	159,802,965	6.93%
4				Entex Louisiana Rptg Area	15,236,019	181,763,541	159,802,965	8.38%
5				Entex Mississippi Rptg Div	17,460,595	181,763,541	159,802,965	9.61%
6				Houston Rptg Area	77,631,281	181,763,541	159,802,965	42.71%
7				Northeast Texas Rptg Area	1,624,322	181,763,541	159,802,965	0.89%
8				Texas Coast Rptg Area	25,167,587	181,763,541	159,802,965	13.85%
9				Tyler Rptg Area	1,299,725	181,763,541	159,802,965	0.72%
10				Subtotal Entex Rural	159,802,965			87.92%
11			Entex South Texas	South Texas Rptg Area	21,960,576	181,763,541	21,960,576	12.08%
12				Subtotal Entex South Texas	21,960,576			12.08%
13				Subtotal CenterPoint Energy Entex	181,763,541			100.00%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,005	1,981,152	1,835,173	2.73%
15				Conroe Rptg Area	39,601	1,981,152	1,835,173	2.00%
16				East Texas Rptg Area	76,006	1,981,152	1,835,173	3.84%
17				Entex Louisiana Rptg Area	115,826	1,981,152	1,835,173	5.85%
18				Entex Mississippi Rptg Div	128,211	1,981,152	1,835,173	6.47%
19				Houston Rptg Area	1,036,564	1,981,152	1,835,173	52.32%
20				Northeast Texas Rptg Area	21,858	1,981,152	1,835,173	1.10%
21				Oklahoma Rptg Area	-	1,981,152	1,835,173	
22				State of Arkansas	-	1,981,152	1,835,173	
23				Texas Coast Rptg Area	325,244	1,981,152	1,835,173	16.42%
24				Tyler Rptg Area	37,858	1,981,152	1,835,173	1.91%
25				Subtotal Entex Rural	1,835,173			92.64%
26								
27			Entex South Texas	South Texas Rptg Area	145,979	1,981,152	145,979	7.37%
28				Subtotal Entex South Texas	145,979			7.37%
29				Subtotal CenterPoint Energy Entex	1,981,152			100.01%
30								
31	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,088	1,950,721	1,806,927	2.77%
32				Conroe Rptg Area	38,054	1,950,721	1,806,927	1.95%
33				East Texas Rptg Area	76,287	1,950,721	1,806,927	3.91%
34				Entex Louisiana Rptg Area	115,190	1,950,721	1,806,927	5.90%
35				Entex Mississippi Rptg Div	125,393	1,950,721	1,806,927	6.43%
36				Houston Rptg Area	1,023,259	1,950,721	1,806,927	52.46%
37				Northeast Texas Rptg Area	22,036	1,950,721	1,806,927	1.13%
38				Oklahoma Rptg Area	-	1,950,721	1,806,927	
39				State of Arkansas	-	1,950,721	1,806,927	
40				Texas Coast Rptg Area	315,172	1,950,721	1,806,927	16.16%
41				Tyler Rptg Area	37,447	1,950,721	1,806,927	1.92%
42				Subtotal Entex Rural	1,806,927			92.63%

CenterPoint Energy
South Texas Division
Allocation Factors-Current
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator- Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
43								
44			Entex South Texas	South Texas Rptg Area	143,794	1,950,721	143,794	7.37%
45				Subtotal Entex South Texas	143,794		143,794	7.37%
46				Subtotal CenterPoint Energy Entex	1,950,721			100.00%
47								
48	Entex Tx Gas Support Customer (CY as of Jun)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,005	1,737,115	1,591,137	3.11%
49				Conroe Rptg Area	39,601	1,737,115	1,591,137	2.28%
50				East Texas Rptg Area	76,006	1,737,115	1,591,137	4.38%
51				Houston Rptg Area	1,036,564	1,737,115	1,591,137	59.67%
52				Northeast Texas Rptg Area	21,858	1,737,115	1,591,137	1.26%
53				Texas Coast Rptg Area	325,244	1,737,115	1,591,137	18.72%
54				Tyler Rptg Area	37,858	1,737,115	1,591,137	2.18%
55				Subtotal Entex Rural	1,591,137			91.60%
56								
57			Entex South Texas	South Texas Rptg Area	145,979	1,737,115	145,979	8.40%
58				Subtotal Entex South Texas	145,979		145,979	8.40%
59				Subtotal CenterPoint Energy Entex	1,737,115			100.00%
60								
61	Entex Tx Gas Support Customer (PY as of Jun)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,088	1,710,137	1,566,343	3.16%
62				Conroe Rptg Area	38,054	1,710,137	1,566,343	2.23%
63				East Texas Rptg Area	76,287	1,710,137	1,566,343	4.46%
64				Houston Rptg Area	1,023,259	1,710,137	1,566,343	59.83%
65				Northeast Texas Rptg Area	22,036	1,710,137	1,566,343	1.29%
66				Texas Coast Rptg Area	315,172	1,710,137	1,566,343	18.43%
67				Tyler Rptg Area	37,447	1,710,137	1,566,343	2.19%
68				Subtotal Entex Rural	1,566,343			91.59%
69								
70			Entex South Texas	South Texas Rptg Area	143,794	1,710,137	143,794	8.41%
71				Subtotal Entex South Texas	143,794		143,794	8.41%
72				Subtotal CenterPoint Energy Entex	1,710,137			100.00%
73								
74	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	279,910	26,377,922	24,674,381	1.06%
75				East Texas Rptg Area	716,989	26,377,922	24,674,381	2.72%
76				Entex Louisiana Rptg Area	5,384	26,377,922	24,674,381	0.02%
77				Entex Mississippi Rptg Div	215,276	26,377,922	24,674,381	0.82%
78				Houston Rptg Area	13,426,353	26,377,922	24,674,381	50.90%
79				Northeast Texas Rptg Area	1,532,913	26,377,922	24,674,381	5.81%
80				Texas Coast Rptg Area	8,497,555	26,377,922	24,674,381	32.21%
81				Subtotal Entex Rural	24,674,381			93.54%
82								
83			Entex South Texas	South Texas Rptg Area	1,703,542	26,377,922	1,703,542	6.46%
84				Subtotal Entex South Texas	1,703,542		1,703,542	6.46%

CenterPoint Energy
South Texas Division
Allocation Factors-Current
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Numerator- Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
85				Subtotal CenterPoint Energy Entex	26,377,922			100.00%
86								
87	Gross Labor Allocator	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	4,153,591	115,072,677	101,322,633	3.61%
88				Conroe Rptg Area	1,935,171	115,072,677	101,322,633	1.68%
89				East Texas Rptg Area	10,927,594	115,072,677	101,322,633	9.50%
90				Entex Louisiana Rptg Area	9,131,221	115,072,677	101,322,633	7.94%
91				Entex Mississippi Rptg Div	11,029,341	115,072,677	101,322,633	9.58%
92				Houston Rptg Area	46,927,645	115,072,677	101,322,633	40.78%
93				Northeast Texas Rptg Area	1,364,248	115,072,677	101,322,633	1.19%
94				Texas Coast Rptg Area	15,631,191	115,072,677	101,322,633	13.58%
95				Tyler Rptg Area	222,631	115,072,677	101,322,633	0.19%
96				Subtotal Entex Rural	101,322,633			88.05%
97								
98			Entex South Texas	South Texas Rptg Area	13,750,044	115,072,677	13,750,044	11.95%
99				Subtotal Entex South Texas	13,750,044			11.95%
100				Subtotal CenterPoint Energy Entex	115,072,677			100.00%
101	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	6,649,228	205,941,002	181,185,775	3.23%
102				Conroe Rptg Area	4,102,542	205,941,002	181,185,775	1.99%
103				East Texas Rptg Area	14,062,522	205,941,002	181,185,775	6.83%
104				Entex Louisiana Rptg Area	15,288,824	205,941,002	181,185,775	7.42%
105				Entex Mississippi Rptg Div	17,318,435	205,941,002	181,185,775	8.41%
106				Houston Rptg Area	91,206,846	205,941,002	181,185,775	44.29%
107				Northeast Texas Rptg Area	2,730,128	205,941,002	181,185,775	1.33%
108				Texas Coast Rptg Area	30,434,496	205,941,002	181,185,775	14.78%
109				Tyler Rptg Area	(607,246)	205,941,002	181,185,775	-0.29%
110				Subtotal Entex Rural	181,185,775			87.99%
111			Entex South Texas	South Texas Rptg Area	24,755,228	205,941,002	24,755,228	12.02%
112				Subtotal Entex South Texas	24,755,228			12.02%
113				Subtotal CenterPoint Energy Entex	205,941,002			100.01%
114								

CenterPoint Energy
South Texas Division
Allocation Factors--Prior
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
1	Capital % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	8,200,322	221,772,454	194,713,553	3.70%
2				Conroe Rptg Area	2,028,980	221,772,454	194,713,553	0.91%
3				East Texas Rptg Area	20,931,792	221,772,454	194,713,553	9.44%
4				Entex Louisiana Rptg Area	17,516,329	221,772,454	194,713,553	7.90%
5				Entex Mississippi Rptg Div	21,324,268	221,772,454	194,713,553	9.62%
6				Houston Rptg Area	91,825,194	221,772,454	194,713,553	41.41%
7				Northeast Texas Rptg Area	1,513,094	221,772,454	194,713,553	0.68%
8				Texas Coast Rptg Area	30,156,974	221,772,454	194,713,553	13.60%
9				Tyler Rptg Area	1,216,600	221,772,454	194,713,553	0.55%
10				Subtotal Entex Rural	194,713,553			87.81%
11			Entex South Texas	South Texas Rptg Area	27,058,901	221,772,454	27,058,901	12.20%
12				Subtotal Entex South Texas	27,058,901			12.20%
13				Subtotal CenterPoint Energy Entex	221,772,454			100.01%
14	Entex Classic Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,088	1,950,721	1,806,927	2.77%
15				Conroe Rptg Area	38,054	1,950,721	1,806,927	1.95%
16				East Texas Rptg Area	76,287	1,950,721	1,806,927	3.91%
17				Entex Louisiana Rptg Area	115,190	1,950,721	1,806,927	5.90%
18				Entex Mississippi Rptg Div	125,393	1,950,721	1,806,927	6.43%
19				Houston Rptg Area	1,023,259	1,950,721	1,806,927	52.46%
20				Northeast Texas Rptg Area	22,036	1,950,721	1,806,927	1.13%
21				Oklahoma Rptg Area	-	1,950,721	1,806,927	
22				State of Arkansas	-	1,950,721	1,806,927	
23				Texas Coast Rptg Area	315,172	1,950,721	1,806,927	16.16%
24				Tyler Rptg Area	37,447	1,950,721	1,806,927	1.92%
25				Subtotal Entex Rural	1,806,927			92.63%
26								
27			Entex South Texas	South Texas Rptg Area	143,794	1,950,721	143,794	7.37%
28				Subtotal Entex South Texas	143,794			7.37%
29				Subtotal CenterPoint Energy Entex	1,950,721			100.00%
30								
31	Entex Classic Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,711	1,927,266	1,784,873	2.84%
32				Conroe Rptg Area	36,876	1,927,266	1,784,873	1.91%
33				East Texas Rptg Area	76,488	1,927,266	1,784,873	3.97%
34				Entex Louisiana Rptg Area	115,525	1,927,266	1,784,873	5.99%
35				Entex Mississippi Rptg Div	124,404	1,927,266	1,784,873	6.45%
36				Houston Rptg Area	1,011,076	1,927,266	1,784,873	52.46%
37				Northeast Texas Rptg Area	22,183	1,927,266	1,784,873	1.15%
38				Oklahoma Rptg Area	-	1,927,266	1,784,873	
39				State of Arkansas	-	1,927,266	1,784,873	
40				Texas Coast Rptg Area	306,577	1,927,266	1,784,873	15.91%
41				Tyler Rptg Area	37,033	1,927,266	1,784,873	1.92%
42				Subtotal Entex Rural	1,784,873			92.60%

CenterPoint Energy
South Texas Division
Allocation Factors--Prior
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
43								
44			Entex South Texas	South Texas Rptg Area	142,393	1,927,266	142,393	7.39%
45				Subtotal Entex South Texas	142,393		142,393	7.39%
46				Subtotal CenterPoint Energy Entex	1,927,266			99.99%
47								
48	Entex Tx Gas Support Customer (CY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,088	1,710,137	1,566,343	3.16%
49				Conroe Rptg Area	38,054	1,710,137	1,566,343	2.23%
50				East Texas Rptg Area	76,287	1,710,137	1,566,343	4.46%
51				Houston Rptg Area	1,023,259	1,710,137	1,566,343	59.83%
52				Northeast Texas Rptg Area	22,036	1,710,137	1,566,343	1.29%
53				Texas Coast Rptg Area	315,172	1,710,137	1,566,343	18.43%
54				Tyler Rptg Area	37,447	1,710,137	1,566,343	2.19%
55				Subtotal Entex Rural	1,566,343			91.59%
56								
57			Entex South Texas	South Texas Rptg Area	143,794	1,710,137	143,794	8.41%
58				Subtotal Entex South Texas	143,794		143,794	8.41%
59				Subtotal CenterPoint Energy Entex	1,710,137			100.00%
60								
61	Entex Tx Gas Support Customer (PY as of June)	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	54,711	1,687,337	1,544,944	3.24%
62				Conroe Rptg Area	36,876	1,687,337	1,544,944	2.19%
63				East Texas Rptg Area	76,488	1,687,337	1,544,944	4.53%
64				Houston Rptg Area	1,011,076	1,687,337	1,544,944	59.92%
65				Northeast Texas Rptg Area	22,183	1,687,337	1,544,944	1.31%
66				Texas Coast Rptg Area	306,577	1,687,337	1,544,944	18.17%
67				Tyler Rptg Area	37,033	1,687,337	1,544,944	2.19%
68				Subtotal Entex Rural	1,544,944			91.55%
69								
70			Entex South Texas	South Texas Rptg Area	142,393	1,687,337	142,393	8.44%
71				Subtotal Entex South Texas	142,393		142,393	8.44%
72				Subtotal CenterPoint Energy Entex	1,687,337			99.99%
73								
74	Gas Storage	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	559,584	36,541,393	34,362,842	1.53%
75				East Texas Rptg Area	814,816	36,541,393	34,362,842	2.23%
76				Entex Louisiana Rptg Area	-	36,541,393	34,362,842	
77				Entex Mississippi Rptg Div	139,248	36,541,393	34,362,842	0.38%
78				Houston Rptg Area	22,052,114	36,541,393	34,362,842	60.35%
79				Northeast Texas Rptg Area	1,774,397	36,541,393	34,362,842	4.86%
80				Texas Coast Rptg Area	9,022,682	36,541,393	34,362,842	24.69%
81				Subtotal Entex Rural	34,362,842			94.04%
82								
83			Entex South Texas	South Texas Rptg Area	2,178,552	36,541,393	2,178,552	5.96%
84				Subtotal Entex South Texas	2,178,552			5.96%

CenterPoint Energy
South Texas Division
Allocation Factors--Prior
For The Test Year Ended December 2020

Line No.	Allocator	Company	Reg Filing	Jurisdiction	Jurisdictional Total	Total	Denominator by Company/Reg Filing	Percentage
85				Subtotal CenterPoint Energy Entex	36,541,393			100.00%
86								
87	Gross Labor Allocator	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	3,932,494	111,670,807	98,707,175	3.52%
88				Conroe Rptg Area	1,852,276	111,670,807	98,707,175	1.66%
89				East Texas Rptg Area	10,534,757	111,670,807	98,707,175	9.43%
90				Entex Louisiana Rptg Area	9,070,916	111,670,807	98,707,175	8.12%
91				Entex Mississippi Rptg Div	10,924,511	111,670,807	98,707,175	9.78%
92				Houston Rptg Area	45,653,632	111,670,807	98,707,175	40.88%
93				Northeast Texas Rptg Area	1,341,251	111,670,807	98,707,175	1.20%
94				Texas Coast Rptg Area	15,177,536	111,670,807	98,707,175	13.59%
95				Tyler Rptg Area	219,802	111,670,807	98,707,175	0.20%
96				Subtotal Entex Rural	98,707,175			88.38%
97								
98			Entex South Texas	South Texas Rptg Area	12,963,632	111,670,807	12,963,632	11.61%
99				Subtotal Entex South Texas	12,963,632			11.61%
100	O&M % for Total Payroll	CenterPoint Energy Entex	Entex Rural	Beaumont Rptg Area	10,488,851	304,585,089	268,530,488	99.99%
101				Conroe Rptg Area	3,776,532	304,585,089	268,530,488	3.44%
102				East Texas Rptg Area	30,435,979	304,585,089	268,530,488	1.24%
103				Entex Louisiana Rptg Area	22,705,117	304,585,089	268,530,488	9.99%
104				Entex Mississippi Rptg Div	27,001,285	304,585,089	268,530,488	7.45%
105				Houston Rptg Area	129,782,788	304,585,089	268,530,488	8.86%
106				Northeast Texas Rptg Area	2,579,651	304,585,089	268,530,488	42.61%
107				Texas Coast Rptg Area	42,308,992	304,585,089	268,530,488	0.85%
108				Tyler Rptg Area	(548,707)	304,585,089	268,530,488	13.89%
109				Subtotal Entex Rural	268,530,488			-0.18%
110			Entex South Texas	South Texas Rptg Area	36,054,601	304,585,089	36,054,601	88.15%
111				Subtotal Entex South Texas	36,054,601			11.84%
112				Subtotal CenterPoint Energy Entex	304,585,089			11.84%
113								99.99%
114								

EARNINGS MONITORING
REPORT

SUPPLEMENTAL WORKPAPERS

CenterPoint Entex
AFUDC Equity Depreciation Permanent Difference
Entex by Division
Year End 2020

Row	Division	Total Entex 481010-Cap Equity (AFUDC)										Grand Total	Percent
		2013	2014	2015	2016	2017	2018	2019	2020				
1	Beaumont					\$ (20,626)	\$ (111,460)	\$ (112,216)	\$ (120,762)	\$ (365,064)		5.6%	
2	East Texas					(16,275)	(58,355)	(118,134)	(91,253)	(284,018)		4.4%	
3	Louisiana			(4,289)	(142,847)	(10,293)	(17,853)	(69,222)	(268,636)	(513,140)		7.9%	
4	Mississippi	(2,794)	2,794							0		0.0%	
5	Houston					(56,926)	(431,241)	(1,893,007)	(1,354,971)	(3,736,144)		57.3%	
6	South Texas	(1,942)	(41,945)	(25,968)		(35,685)	(225,219)	(157,799)	(365,020)	(853,579)		13.1%	
7	Texas Coast	(2,547)	(25,519)			(12,220)	(109,294)	(171,584)	(449,269)	(770,433)		11.8%	
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													
11	AFUDC Equity Perm Depreciation												
12	2020 Total	(72,141)											
13													
14													
15													
16													
17													
18	Test Year Total	(72,141)	From Above										
19	South Texas AFUDC Equity Percent	13.1%											
20	South Texas AFUDC Equity Perm Depr	\$ (9,441)	Row 18 X Row 19										

✓ Agrees to 1.e Federal Income Tax Adjustment

Source: 2019 Powertax Report 216

CenterPoint Energy Entex
South Texas
Misc Expense Adj - Investor Relations
For The Test Year Ended December 2020

Source: SAP ZFAT (South Texas Division)

Year	Per Cost Center	* Cost Element	* Cost element name	Functional Area	£	Val/COArea Crdy CO partner object name	Object type	CO object name
	125211	646608	SC Labor		*	10,211.22-		Investor Relations
		646608	SC Labor		**	10,211.22-		Investor Relations
	125211	646609	SC Alloc. PBOH-Ben.		*	1,781.87-		Investor Relations
		646609	SC Alloc. PBOH-Ben.		**	1,781.87-		Investor Relations
	125211	646611	SC Al. PBOH W.Comp		*	10.83-		Investor Relations
		646611	SC Al. PBOH W.Comp		**	10.83-		Investor Relations
	125211	646612	SC Al. StructPyrll Tx		*	720.78-		Investor Relations
		646612	SC Al. StructPyrll Tx		**	720.78-		Investor Relations
	125211	646617	SC Misc NonRcvrblExp		*	117.45-		Investor Relations
		646617	SC Misc NonRcvrblExp		**	117.45-		Investor Relations
	125211	646618	SC Misc. Bus Expen.		*	329.10-		Investor Relations
		646618	SC Misc. Bus Expen.		**	329.10-		Investor Relations
	125211	646619	SC Alloc. Ben. Other		*	1.81		Investor Relations
		646619	SC Alloc. Ben. Other		**	1.81		Investor Relations
	125205	646620	SC Non Labor Other		*	6,310.58-		Investor Services
		646620	SC Non Labor Other		**	5,717.66-		Investor Relations
	125211				*	12,028.24-		
					**	25,197.68-		

✓ Agrees to 1.g - Investor Relations

CenterPoint Energy Entex
South Texas
Misc Expense Adj - Short Term Incentive
For The Test Year Ended December 2020

Source: SAP ZFAT (South Texas Division)

Cost Center	Functional Area	Transaction currency
128004	9200	66.52
	TXME	573.55
128004		640.07
RA41333853	N010	3,376.73
RA41333853		3,376.73
RA41333943	TXME	4,302.78
RA41333943		4,302.78
RA41333953	8930	1,263.87
RA41333953		1,263.87
		9,583.45

✓ Agrees to 1.g - Short Term Incentive

CenterPoint Energy
South Texas Division
Hurricane Harvey Adjustment
For The Test Year Ended December 2020

Source: SAP G/L Detail

Year	Period	Posting Date	DocumentNo	RefDocumnt	CoCode	Account	DT	Profit Ctr	PaCC Func.	Area	Trans.cur.	Text
2020	4	04/30/2020	1306388618	107777247	0082	550020	SA	1128000	8740		88.44	Hurricane Harvey amortization
2020	5	05/31/2020	1308229157	107883914	0082	550020	SA	1128000	8740		1.19	Hurricane Harvey amortization - May 2020
2020	6	06/30/2020	1310021171	107980935	0082	550020	SA	1128000	8740		903.59	Hurricane Harvey Clearing - June 2020
2020	6		1310021724	107980759	0082	550020	SA	1128000	8740		1.28	Hurricane Harvey amortization - June 2020
											815.24	

✓ Agrees to 1.I Hurricane Harvey Adjustment

CenterPoint Energy
 South Texas Division
 GL Account 133030 Materials and Supplies-Inventory WIP
 For The Test Year Ended December 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 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



FERC Trial Balance (ZFAT)
 Company:0082 CenterPoint Energy Entex
 Profit Center Group: * Name: *
 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



✓ Agrees to 2.c Materials and Supplies 133030 Allocation

CenterPoint Energy
South Texas Division
Materials and Supplies
For The Test Year Ended December 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX Name: South Texas Reporting Area	
Fiscal Year:2019 Period: 12	
Lead column	YTD
133999 Materials & Supplies	1,577,547.93
* 1540 Matls Oper Supplies	1,577,547.93
** Functional area	1,577,547.93



FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX Name: South Texas Reporting Area	
Fiscal Year:2020 Period: 12	
Lead column	YTD
133999 Materials & Supplies	1,343,256.64
* 1540 Matls Oper Supplies	1,343,256.64
** Functional area	1,343,256.64



✓ Agrees to 2.c Mat and Supplies 133998-133999

CenterPoint Energy
South Texas Division
Prepayments 139010
For The Test Year Ended December 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: * Name: *	
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



FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: * Name: *	
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



✓ Agrees to 2.d Prepayments - 139010

CenterPoint Energy
South Texas Division
Prepayments 144010
For The Test Year Ended December 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX Name: South Texas Reporting Area	
Fiscal Year:2019 Period: 12	
Lead column	YTD
144010 Prepayments - Other	1,220.50
* 1650 Prepayments	1,220.50
** Functional area	1,220.50



FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX Name: South Texas Reporting Area	
Fiscal Year:2020 Period: 12	
Lead column	YTD
144010 Prepayments - Other	7,623.20
* 1650 Prepayments	7,623.20
** Functional area	7,623.20



Source: SAP G/L Detail

Pipeline User Fee expense posted to prepayments in March and was reclassified to expense in April.

2020	3	03/11/2020	1303375976	1701630961	0082	144010	KN	1128075	1650	178,012.00	PIPELINE USER FE
2020	4	04/30/2020	1306379513	107781437	0082	144010	SA	1128075	1650	178,012.00-	Pipeline User Fee (

✓ Agrees to 2.d Prepayments - 144010

CenterPoint Energy
South Texas Division
Cash Working Capital Adjustments
For The Year Ended December 2020

Excludable Items from Cash Working Capital	Amount in Cost of Service
Bad Debt Expense (GL 562060, 562100)	\$ 537,519
Transportation Depreciation (GL 702050)	669,524
Injuries & Damages & Workers Comp Amortization (GL 518130, 560090, 560100)	195,746
Prepayment Amortization (GL 560110, 560030, 560020, 560070, 560115, 560120)	233,994
Materials & Supplies (GL 535016, 535020, 530987, 530998, 530999)	614,699
Pipeline Awareness Amortization (GL 562142)	-
GPS Insight Amortization (543050)	852
Employee Expenses (GL 518070, 518162, 518090)	133,301
Retirement Plan Asset (GL 518011, 518016, 718011, 718016)	691,585
Deferred Benefit Liability Gas Utility Regulatory Act \$ 104.059	(455,048)
TAC \$8.209 Regulatory Asset - Property Tax	9,160
Unrecovered Post Retirement Amortization (GL Account 518031)	493,969
Total Excludable Items	\$ 3,125,300
	\$ 9,160 Ad Valorem Adjustment
	\$ 3,116,140 O&M Adjustment

Bad Debt Expense

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
562060 CustMktg Exp-Bad Debts-Accrued	548,274.79
562100 CustMktg Exp-Bad Debts-Accrued-Non-Comm	(10,755.76)
* 9040 Uncollectible Accts	537,519.03
** Natural Account Sorted by FERC Account	537,519.03

✓ Agrees to 2.b Cash Working Capital (Adjustments column)

Transportation Depreciation Expense

Reports		Cost Center Actual Expense by Month 2118 Report Name: RE-C5002	
Actual: Periods 1 through 12		Cost Center: 128006, 128002 Cost Center Name: 128006, 128002, 128008, 128030, 128031, 128032, 1	
Last 12 Months Actual by Ctr		Fiscal Year: 2020 Periods 1 through 12	
Actual Cost Center Rolling Period		Plan Version: 0	
Last 12 Mo Rol Actl		Cost Element Group: *	
12 Mo Act(Info also)			
Variation: Cost Center			
* Cost Center Group			
128006 S/T Transp-Cars			
128007 S/T-Tra/Tra < 1 Ton			
128008 S/T-Tra/Tra > 1 Ton			
128009 S/T Transp-Elec War			
128031 S/T Transp-Air Compr			
128032 S/T Transp-Sm Trench			
128033 S/T Transp w/ Attach			
133433 S/T Transp-Cars			
Cost Elements	Total		
522088 Park/In-town Travel	407.70		
530010 M&B Exp - Non-Inventory	37.55		
531020 Motor-Veh & Plt	55.47		
531030 M&B Exp-Purch Vehicle Fuel	397,078.37		
532040 M&B Exp-Miscellaneous	(7,108.75)		
543050 Contr&vces Exp-Technical Svcs	11,610.50		
550020 Adm & Gen Exp - Miscellaneous	591.42		
560100 Insurance Exp-Auto Liability	46,151.06		
560140 Rep & Maint-Vehicles	12.00		
621016 Fleet Maintenance	497,357.88		
621017 Fleet Adj. Damg. Mod	1,773.88		
642071 Fleet Allocation	1,905,843.04		
643501 Fleet Fuel	198.12		
643523 Transportation Expense	316.43		
643525 Power Oper Equip Exp	32.29		
702050 Depr-Transportation	1,030,988.09		
* Total Incurred Expenses	3,075,305.05		
641003 Transportation Overhead	(1913,050.00)		
642071 Fleet Allocation	(1905,097.72)		
642140 Transportation Residual	6,655.94		
643523 Transportation Expense	(63,012.07)		
* Total Allocated Expenses	(3875,305.05)		
** Total Expenses			

1,030,988.09
64.940% Expense Rate
669,523.67

Injuries & Damages & Workers Comp Amortization

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
518130 Sal/Burden Exp-Workers Compensation	50,265.55
560090 Insurance Exp-General Liability	98,819.45
560100 Insurance Exp-Auto Liability	509.69
* 9250 Injuries & Damages	149,594.69
560100 Insurance Exp-Auto Liability	46,151.06
* CLR2 Clearing Transportation	46,151.06
** Natural Account Sorted by FERC Account	195,745.75

Prepayment Amortization

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
560030 Insurance Exp-Blanket Crime	156.60
560110 Insurance Exp-Property	37,300.72
* 9240 Property Insurance	37,457.32
560020 Claims/Settlements	(58,538.44)
560070 Insurance Exp-Excess Liability	246,223.16
560115 Insurance Exp-Other	870.99
560120 Insurance Exp-Umbrella Liability	7,981.07
* 9250 Injuries & Damages	196,536.78
** Natural Account Sorted by FERC Account	233,994.10

CenterPoint Energy
South Texas Division
Cash Working Capital Adjustments
For The Year Ended December 2020

Materials & Supplies Expense

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
* 8700 Oper Supv & Eng	(6,010.85)
* 8740 Mains & Services Exp	43,365.12
* 8760 Meas & Reg Sta Exps	28.44
* 8780 Meter & House Reg	73,682.22
* 8790 Customer Install Exp	4,494.31
* 8800 Other Utility Expense	1,471.75
* 8850 Maint Supv & Eng	(6,010.85)
* 8870 Maintenance of Mains	214,494.23
* 8890 Maint of Meas & Reg	45,755.05
* 8900 Maint-Meas & Reg Sta	3,033.93
* 8910 Maint-Meas & Reg-Cit	61.63
* 8920 Maint of Services	116,435.93
* 8930 Maint-Mtr & Hous Reg	82,623.32
* 8940 Maint of Oth Equip	587.25
* 9010 Supervision	(3,005.67)
* 9020 Meter Reading Exp	35.06
* 9030 Cust Records & Colle	990.29
* 9210 Office Supplies & Ex	42,667.59
** Natural Account Sorted by FERC Account	614,698.75

GPS Insight Amortization

Year	Period	Posting Date	Document No	Ref Document	Co Code	Account	DT	Cost Ctr	Profit Ctr	Func. Area	Trans. cur.	Text
2020	1	01/15/2020	1300648344	107474407	0082	543050	SR	128025	11280000	9020	97.64	Monthly amortization - GPS Insight
2020	2	02/15/2020	130255313	107547688	0082	543050	SR	128025	11280000	9020	97.64	Monthly amortization - GPS Insight
2020	3	03/15/2020	1303954393	107636871	0082	543050	SR	128025	11280000	9020	97.64	Monthly amortization - GPS Insight
2020	4	04/15/2020	1305838828	107727100	0082	543050	SR	128025	11280000	9020	97.64	Monthly amortization - GPS Insight
2020	5	05/15/2020	1307737719	107843904	0082	543050	SR	128025	11280000	9020	97.64	Monthly amortization - GPS Insight
2020	7	07/15/2020	1311440708	108056317	0082	543050	SR	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Invoice
2020	7	07/28/2020	1311446142	108056316	0082	543050	SA	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Jan 2020
2020	8	08/15/2020	131315759	108140619	0082	543050	SR	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Invoice
2020	9	09/15/2020	1315038300	108216168	0082	543050	SR	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Invoice
2020	10	10/15/2020	1316980128	108307402	0082	543050	SR	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Invoice
2020	11	11/15/2020	1318482854	108381683	0082	543050	SR	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Invoice
2020	12	12/15/2020	1318814711	108411568	0082	543050	SR	128025	11280000	9020	51.90	Monthly amortization - GPS Insight - S TX Invoice
											-	851.50

Employee Expense

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
518090 Sal/Burden Exp-Long-Term Disability	125,145.66
* 9260 Empl Pensions&Ben	125,145.66
518090 Sal/Burden Exp-Long-Term Disability	8,155.80
* 9302 Misc General Exps	8,155.80
** Natural Account Sorted by FERC Account	133,301.46

Retirement Plan Asset

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
518011 Pension - Service Cost	88,210.82
518016 Pension NonQualified - Service Cost	(559.75)
718011 Pension - Non-Service Cost	584,940.61
718016 Pension NonQualified-NonService Cost	19,089.24
* 9260 Empl Pensions&Ben	691,680.92
518011 Pension - Service Cost	1,814.61
518016 Pension NonQualified - Service Cost	(1,910.73)
* 9302 Misc General Exps	(96.12)
** Natural Account Sorted by FERC Account	691,584.80

CenterPoint Energy
South Texas Division
Cash Working Capital Adjustments
For The Year Ended December 2020

Deferred Benefit Liability Gas Utility Regulatory Act § 104.059

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
704036 Amortization - Deferred Benefit Liabilit	(455,048.16)
* 4074 Unrec Reg Exp-Credit	(455,048.16)
** Natural Account Sorted by FERC Account	(455,048.16)

Year	Period Posting Date	DocumentNo	RefDocument CoCode	Account	DT	Cost Ctr	Profit Ctr	PaCC Func. Area	Transactn curr. Text
2020	12/15/2020	1318814559	108411554	0082 704036	SR	128000	1128000	4074	37,920.68- Pension amortization
	11/15/2020	1318482838	108381667	0082 704036	SR			4074	37,920.68- Pension amortization
	10/15/2020	1316980111	108307386	0082 704036	SR			4074	37,920.68- Pension amortization
	09/15/2020	1315038279	108216147	0082 704036	SR			4074	37,920.68- Pension amortization
	08/15/2020	1313315738	108140598	0082 704036	SR			4074	37,920.68- Pension amortization
	07/15/2020	1311438329	108055437	0082 704036	SR			4074	37,920.68- Pension amortization
	06/15/2020	1309546139	107938256	0082 704036	SR			4074	37,920.68- Pension amortization
	05/15/2020	1307737708	107843901	0082 704036	SR			4074	37,920.68- Pension amortization
	04/15/2020	1305838825	107727097	0082 704036	SR			4074	37,920.68- Pension amortization
	03/15/2020	1303954390	107636868	0082 704036	SR			4074	37,920.68- Pension amortization
	02/15/2020	130255310	107547685	0082 704036	SR			4074	37,920.68- Pension amortization
	01/15/2020	1300648341	107474404	0082 704036	SR			4074	37,920.68- Pension amortization
									- 455,048.16-

TAC §8.209 Regulatory Asset (Property Tax only - depreciation 0 lead/lag days)

Doc.Type : SR (Recurring G/L Entry) Normal document	
Doc. Number	107843902
Doc. Date	05/15/2020
Posting Date	05/15/2020
Fiscal Year	2020
Period	05
Calculate Tax	<input type="checkbox"/>
Ref.Doc.	1483-02
Doc. Currency	USD
Doc. Hdr Text	8.209 Amortization

Item	PK	Account	Account short text	Assignment	Tx	Amount	Cost Ctr	Text
1	40	702015	Depreciation Exp- De	S. Texas		3,440.77	128002	S. Texas Amortization
2	40	722150	Property Tax	S. Texas		763.31	128002	S. Texas Amortization
3	40	491010	Misc Non-Oper Rev	S. Texas		16,583.26		S. Texas Amortization
4	50	179043	Reg Asset- 08.209	S. Texas		20,787.34		S. Texas Amortization
5	40	179087	Contra Reg Asset 8.2	S. Texas		12,098.87		S. Texas Amortization
6	50	491010	Misc Non-Oper Rev	S. Texas		12,098.87		S. Texas Amortization

763.31 Property Tax
9,160.00 12 months

Year	Period Posting Date	DocumentNo	RefDocument CoCode	Account	DT	Cost Ctr	WBS Elem.	Profit Ctr	SourceObj PaCC Partner...	Partner ...	Func. Area	Quantity	Trans.cur. Text
2020	12/15/2020	1318814560	108411555	0082 179043	SR			1128000			1823		20,787.34- S. Texas Amortization
2020	11/15/2020	1318482839	108381668	0082 179043	SR			1128000			1823		20,787.34-
2020	10/15/2020	1316980112	108307387	0082 179043	SR			1128000			1823		20,787.34-
2020	09/15/2020	1315038280	108216148	0082 179043	SR			1128000			1823		20,787.34-
2020	08/15/2020	1313315739	108140599	0082 179043	SR			1128000			1823		20,787.34-
2020	07/15/2020	1311438330	108055438	0082 179043	SR			1128000			1823		20,787.34-
2020	06/15/2020	1309546140	107938257	0082 179043	SR			1128000			1823		20,787.34-
2020	05/15/2020	1307737711	107843902	0082 179043	SR			1128000			1823		20,787.34-
2020	04/15/2020	1305838826	107727098	0082 179043	SR			1128000			1823		20,787.34-
2020	03/15/2020	1303954391	107636869	0082 179043	SR			1128000			1823		20,787.34-
2020	02/15/2020	130255311	107547686	0082 179043	SR			1128000			1823		20,787.34-
2020	01/15/2020	1300648342	107474405	0082 179043	SR			1128000			1823		20,787.34-
													- 249,448.08-

Unrecovered Postretirement Amortization

FERC Trial Balance (ZF16) Report Name: FERC-016	
Company: 0082 CenterPoint Energy Entex	
Profit Center Group: RRSTX South Texas Reporting Area	
Cost Center: *	
Rolling Period: 1, 2020 to 12, 2020	
Lead column	Total
518031 Sal/Burden Exp-Unrecovered Post Retireme	493,969.20
* 9260 Empl Pensions&Ben	493,969.20
** Natural Account Sorted by FERC Account	493,969.20

CenterPoint Energy
South Texas Division
Account 255010 Customer Deposits-Miscellaneous
For The Test Year Ended December 2020

Source: Financial Accounting Gas

	South Texas	Other Entex Divisions	Entex
Balance @ 12/31/2020	\$ (4,340,315.64) ✓ ₁	\$ (55,319,174.73)	\$ (59,659,490.37) ✓

Source: SAP ZFAT

✓₁ Agrees to 2.e Customer Deposits

CenterPoint Energy
South Texas Division
ADIT Benefit Restoration
For The Test Year Ended December 2020

Source: Aon Hewitt



CenterPoint Energy, Inc.
Proprietary & Confidential

Nonqualified Retirement Benefits

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

			(Accrued)				(Accrued)	2020
Division		Cost	Prepaid	(Expense)	Contributions	Special	Prepaid	Benefit
		Center	1/1/2020	Income		Adjustments	12/31/2020	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)	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

✓ Agrees to 2.g ADIT Benefit Restoration

CenterPoint Energy
South Texas Division
Casualty Loss Allocator
For The Test Year Ended December 2020

	HOUSTON	TEXAS COAST	SOUTHEAST	SOUTH TEXAS
Allocation Percentage for Harvey Casualty Loss	63.90%	18.60%	8.10%	9.40%
	South Texas	9.40% ✓		

✓ Agrees to 2.g ADIT Summary

CenterPoint Energy
South Texas Division
Employee Expense Related Reserves
For The Test Year Ended December 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: * Name: *	
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)
265025 Oth Def CR-Deferred Compensation - Miscellaneous	(75,514.80)
265020 Oth Def CR-Deferred Comp	(755,000.00)
* 2530 Oth Deferred Credits	(830,514.80)
** Functional area	(43,628,952.02)

✓ Agrees to 2.g ADIT Employee Benefits

CenterPoint Energy
Deferred Comp Adjustment
For the Test Year Ended December 2020

Source: Aon Hewitt



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 2i Summary - Employee Expense Related Reserves

CenterPoint Energy
South Texas Division
Postretirement Adjustment
For the Test Year Ended December 2020

Source: Aon Hewitt

* 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 ASC 715 Fraud (Accrued) Cost, December 31, 2020 (000s)							1/1/2020- 12/31/2020 Benefit Payments ¹
Division	Cost Center	(Accrued) Prepaid 1/1/2020	(Expense) Income	Contributions	Special Adjustments	(Accrued) Prepaid 12/31/2020	
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	(31,491)	(1,094)	807	0	(31,778) 807
072A	CE Minnesota Gas	124341	(7,243)	(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

¹ Gross benefit payments minus employee contributions.

✓ Agrees to 2.i Post Retirement - Employee Expense Related Reserves

CenterPoint Energy
South Texas Division
Unrecovered Postretirement Amortization
For The Test Year Ended December 2020

Date	Amortization	Balance G/L 179068	Months Remaining
Beginning Balance	2,469,846.00	2,469,846.00	60
Jun-18	(41,164.10)	2,428,681.90	59
Jul-18	(41,164.10)	2,387,517.80	58
Aug-18	(41,164.10)	2,346,353.70	57
Sep-18	(41,164.10)	2,305,189.60	56
Oct-18	(41,164.10)	2,264,025.50	55
Nov-18	(41,164.10)	2,222,861.40	54
Dec-18	(41,164.10)	2,181,697.30	53
Jan-19	(41,164.10)	2,140,533.20	52
Feb-19	(41,164.10)	2,099,369.10	51
Mar-19	(41,164.10)	2,058,205.00	50
Apr-19	(41,164.10)	2,017,040.90	49
May-19	(41,164.10)	1,975,876.80	48
Jun-19	(41,164.10)	1,934,712.70	47
Jul-19	(41,164.10)	1,893,548.60	46
Aug-19	(41,164.10)	1,852,384.50	45
Sep-19	(41,164.10)	1,811,220.40	44
Oct-19	(41,164.10)	1,770,056.30	43
Nov-19	(41,164.10)	1,728,892.20	42
Dec-19	(41,164.10)	1,687,728.10	41
Jan-20	(41,164.10)	1,646,564.00	40
Feb-20	(41,164.10)	1,605,399.90	39
Mar-20	(41,164.10)	1,564,235.80	38
Apr-20	(41,164.10)	1,523,071.70	37
May-20	(41,164.10)	1,481,907.60	36
Jun-20	(41,164.10)	1,440,743.50	35
Jul-20	(41,164.10)	1,399,579.40	34
Aug-20	(41,164.10)	1,358,415.30	33
Sep-20	(41,164.10)	1,317,251.20	32
Oct-20	(41,164.10)	1,276,087.10	31
Nov-20	(41,164.10)	1,234,923.00	30
Dec-20	(41,164.10)	1,193,758.90	29
Jan-21	(41,164.10)	1,152,594.80	28
Feb-21	(41,164.10)	1,111,430.70	27
Mar-21	(41,164.10)	1,070,266.60	26
Apr-21	(41,164.10)	1,029,102.50	25
May-21	(41,164.10)	987,938.40	24
Jun-21	(41,164.10)	946,774.30	23
Jul-21	(41,164.10)	905,610.20	22
Aug-21	(41,164.10)	864,446.10	21
Sep-21	(41,164.10)	823,282.00	20
Oct-21	(41,164.10)	782,117.90	19
Nov-21	(41,164.10)	740,953.80	18
Dec-21	(41,164.10)	699,789.70	17
Jan-22	(41,164.10)	658,625.60	16
Feb-22	(41,164.10)	617,461.50	15
Mar-22	(41,164.10)	576,297.40	14
Apr-22	(41,164.10)	535,133.30	13
May-22	(41,164.10)	493,969.20	12
Jun-22	(41,164.10)	452,805.10	11
Jul-22	(41,164.10)	411,641.00	10
Aug-22	(41,164.10)	370,476.90	9
Sep-22	(41,164.10)	329,312.80	8
Oct-22	(41,164.10)	288,148.70	7
Nov-22	(41,164.10)	246,984.60	6
Dec-22	(41,164.10)	205,820.50	5
Jan-23	(41,164.10)	164,656.40	4
Feb-23	(41,164.10)	123,492.30	3
Mar-23	(41,164.10)	82,328.20	2
Apr-23	(41,164.10)	41,164.10	1
May-23	(41,164.10)	(0.00)	0

✓ Agrees to 2.i Post Retirement - Employee Expense Related Reserves

Month	Year	South Texas				Other Divisions				Total Entities			
		Write Offs	Accruals/Adjustments	COVID Bad Debt	Adjusted Balance	Write Offs	Accruals/Adjustments	COVID Bad Debt	Adjusted Balance	Write Offs	Accruals/Adjustments	COVID Bad Debt	Adjusted Balance
December	2020	\$ 15,632.19	\$ (35,322.37)	\$ (197,900.52)	\$ -	\$ 89,505.50	\$ (320,381.28)	\$ (1,486,565.85)	\$ 105,137.69	\$ (355,703.86)	\$ (1,694,466.37)	\$ -	\$ (1,694,466.37)
January	2020	\$ 20,845.24	\$ (33,919.20)	\$ (172,174.48)	\$ -	\$ 282,276.69	\$ (238,422.70)	\$ (1,482,709.92)	\$ 303,123.93	\$ (1,694,466.37)	\$ -	\$ -	\$ (1,694,466.37)
February	2020	\$ 11,687.97	\$ (30,238.64)	\$ -	\$ -	\$ 245,657.62	\$ (307,427.33)	\$ (2,837,329.63)	\$ 25,961.43	\$ (1,531,645.30)	\$ (3,200,568.27)	\$ (3,200,568.27)	\$ (3,200,568.27)
March	2020	\$ (966.27)	\$ (974,391.92)	\$ (3,971,952.00)	\$ 311,764.00	\$ (4,035,677.00)	\$ (1,439,057.98)	\$ 4,371,315.98	\$ (105,701.54)	\$ (1,738,624.98)	\$ (5,045,857.50)	\$ (5,045,857.50)	\$ (5,045,857.50)
April	2020	\$ (2,452.26)	\$ (742,452.26)	\$ (3,139,941.97)	\$ 87,316.00	\$ (43,126.89)	\$ (34,159.56)	\$ 6,478,157.91	\$ 48,764.69	\$ (8,156,464.82)	\$ (1,692,648.16)	\$ (1,692,648.16)	\$ (1,692,648.16)
May	2020	\$ (5,640.13)	\$ (145,372.68)	\$ (1,319,941.97)	\$ 37,316.00	\$ (685,083.50)	\$ (685,083.50)	\$ 1,777,644.04	\$ 330,122.94	\$ (3,304,661.67)	\$ (566,652.00)	\$ (566,652.00)	\$ (566,652.00)
June	2020	\$ (5,342.81)	\$ (145,372.68)	\$ (1,470,557.54)	\$ 12,598.00	\$ (748,108.54)	\$ (748,108.54)	\$ 1,777,644.04	\$ (19,746.16)	\$ (3,304,661.67)	\$ (748,211.58)	\$ (748,211.58)	\$ (748,211.58)
July	2020	\$ (4,666.79)	\$ (154,203.83)	\$ (1,629,425.16)	\$ 127,574.00	\$ (879,405.16)	\$ (879,405.16)	\$ 9,930,512.38	\$ (3,304,661.67)	\$ (1,055,353.89)	\$ (8,959,940.54)	\$ (8,959,940.54)	\$ (8,959,940.54)
August	2020	\$ (18,412.47)	\$ (2,773.71)	\$ (7,689,841.98)	\$ 54,967.00	\$ (90,181.19)	\$ (90,181.19)	\$ 70,412.00	\$ 124,273.66	\$ (2,773,629.23)	\$ (14,538.95)	\$ (14,538.95)	\$ (14,538.95)
September	2020	\$ (18,412.47)	\$ (2,773.71)	\$ (7,689,841.98)	\$ 54,967.00	\$ (90,181.19)	\$ (90,181.19)	\$ 70,412.00	\$ 124,273.66	\$ (2,773,629.23)	\$ (14,538.95)	\$ (14,538.95)	\$ (14,538.95)
October	2020	\$ 142,851.80	\$ (30,205.61)	\$ (1,912,363.11)	\$ 893,734.00	\$ 893,734.00	\$ 893,734.00	\$ (2,862,257.90)	\$ 978,938.18	\$ (3,590,970.30)	\$ (7,728,557.97)	\$ (7,728,557.97)	\$ (7,728,557.97)
November	2020	\$ 20,250.00	\$ (35,700.00)	\$ (1,912,363.11)	\$ 893,734.00	\$ 893,734.00	\$ 893,734.00	\$ (2,862,257.90)	\$ 978,938.18	\$ (3,590,970.30)	\$ (7,728,557.97)	\$ (7,728,557.97)	\$ (7,728,557.97)
December	2020	\$ 21,134.09	\$ (50,710.00)	\$ (1,912,363.11)	\$ 893,734.00	\$ 893,734.00	\$ 893,734.00	\$ (2,862,257.90)	\$ 978,938.18	\$ (3,590,970.30)	\$ (7,728,557.97)	\$ (7,728,557.97)	\$ (7,728,557.97)
January	2021	\$ 15,632.19	\$ (35,322.37)	\$ (197,900.52)	\$ -	\$ 89,505.50	\$ (320,381.28)	\$ (1,486,565.85)	\$ 105,137.69	\$ (355,703.86)	\$ (1,694,466.37)	\$ -	\$ (1,694,466.37)
February	2021	\$ 20,845.24	\$ (33,919.20)	\$ (172,174.48)	\$ -	\$ 282,276.69	\$ (238,422.70)	\$ (1,482,709.92)	\$ 303,123.93	\$ (1,694,466.37)	\$ -	\$ -	\$ (1,694,466.37)
March	2021	\$ 11,687.97	\$ (30,238.64)	\$ -	\$ -	\$ 245,657.62	\$ (307,427.33)	\$ (2,837,329.63)	\$ 25,961.43	\$ (1,531,645.30)	\$ (3,200,568.27)	\$ (3,200,568.27)	\$ (3,200,568.27)
April	2021	\$ (966.27)	\$ (974,391.92)	\$ (3,971,952.00)	\$ 311,764.00	\$ (4,035,677.00)	\$ (1,439,057.98)	\$ 4,371,315.98	\$ (105,701.54)	\$ (1,738,624.98)	\$ (5,045,857.50)	\$ (5,045,857.50)	\$ (5,045,857.50)
May	2021	\$ (2,452.26)	\$ (742,452.26)	\$ (3,139,941.97)	\$ 87,316.00	\$ (43,126.89)	\$ (34,159.56)	\$ 6,478,157.91	\$ 48,764.69	\$ (8,156,464.82)	\$ (1,692,648.16)	\$ (1,692,648.16)	\$ (1,692,648.16)
June	2021	\$ (5,640.13)	\$ (145,372.68)	\$ (1,319,941.97)	\$ 37,316.00	\$ (685,083.50)	\$ (685,083.50)	\$ 1,777,644.04	\$ 330,122.94	\$ (3,304,661.67)	\$ (566,652.00)	\$ (566,652.00)	\$ (566,652.00)
July	2021	\$ (5,342.81)	\$ (145,372.68)	\$ (1,470,557.54)	\$ 12,598.00	\$ (748,108.54)	\$ (748,108.54)	\$ 1,777,644.04	\$ (19,746.16)	\$ (3,304,661.67)	\$ (748,211.58)	\$ (748,211.58)	\$ (748,211.58)
August	2021	\$ (4,666.79)	\$ (154,203.83)	\$ (1,629,425.16)	\$ 127,574.00	\$ (879,405.16)	\$ (879,405.16)	\$ 9,930,512.38	\$ (3,304,661.67)	\$ (1,055,353.89)	\$ (8,959,940.54)	\$ (8,959,940.54)	\$ (8,959,940.54)
September	2021	\$ (18,412.47)	\$ (2,773.71)	\$ (7,689,841.98)	\$ 54,967.00	\$ (90,181.19)	\$ (90,181.19)	\$ 70,412.00	\$ 124,273.66	\$ (2,773,629.23)	\$ (14,538.95)	\$ (14,538.95)	\$ (14,538.95)
October	2021	\$ (18,412.47)	\$ (2,773.71)	\$ (7,689,841.98)	\$ 54,967.00	\$ (90,181.19)	\$ (90,181.19)	\$ 70,412.00	\$ 124,273.66	\$ (2,773,629.23)	\$ (14,538.95)	\$ (14,538.95)	\$ (14,538.95)
November	2021	\$ 142,851.80	\$ (30,205.61)	\$ (1,912,363.11)	\$ 893,734.00	\$ 893,734.00	\$ 893,734.00	\$ (2,862,257.90)	\$ 978,938.18	\$ (3,590,970.30)	\$ (7,728,557.97)	\$ (7,728,557.97)	\$ (7,728,557.97)
December	2021	\$ 20,250.00	\$ (35,700.00)	\$ (1,912,363.11)	\$ 893,734.00	\$ 893,734.00	\$ 893,734.00	\$ (2,862,257.90)	\$ 978,938.18	\$ (3,590,970.30)	\$ (7,728,557.97)	\$ (7,728,557.97)	\$ (7,728,557.97)
January	2022	\$ 21,134.09	\$ (50,710.00)	\$ (1,912,363.11)	\$ 893,734.00	\$ 893,734.00	\$ 893,734.00	\$ (2,862,257.90)	\$ 978,938.18	\$ (3,590,970.30)	\$ (7,728,557.97)	\$ (7,728,557.97)	\$ (7,728,557.97)

Source: SAP ZFAT

Firm: Enbridge Energy Services, Inc.		YTD
Company 0022	CenterPoint Energy Enxco	
Profit Center Group:	Name:	
Period Year: 2020	Period: 12	
Asset column:		
123810	Accum Depreciation Assets-Commodity	(7,822,446.60)
1441	Acc Dep Unroll-Commodity	(9,456,445.60)
1441	Acc Dep Unroll-Commodity	(9,456,445.60)

✓1 Agrees to 2. i Bad Debt Reserve - 123010

CenterPoint Energy
South Texas Division
Injuries and Damages Reserve Summary
For The Test Year Ended December 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)	
Company:0082 CenterPoint Energy Entex	
Profit Center Group: *	Name: *
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
- ✓₂ Agrees to 2.k - Summary Injuries and Damages Reserve

CenterPoint Energy
South Texas Division
Entex Actuarial Report
For The Test Year Ended December 2020

Source: Aon Hewitt



CenterPoint Energy, Inc.

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

								Discount Rate: 2.45%	
								Long-Term Rate: 5.00%	
		(Accrued)/Prepaid						(Accrued)/Prepaid	
Division	Cost Center	Benefit Cost, 1/1/2020	Net Periodic Pension Cost	Contributions	Special Adjustments	Benefit Cost, 12/31/2020	Benefit Payments		
003A	CE Houston Electric	101452	\$ 169,129	\$ (17,995)	\$ 34,729	\$ 0	\$ 185,862	\$ 83,358	
002R	CERC Corporate	104397	\$ 8,506	\$ 194	\$ 0	\$ 0	\$ 8,700	\$ 2,602	
024A	CE MRT	205163	9,237	123	0	0	9,360	2,377	
27	CEGT	206755	24,916	1	0	0	24,917	6,834	
036A	CEFS	209004	3,276	134	0	0	3,410	1,732	
062A	CE Arkla	115270	28,930	(3,618)	5,403	0	30,715	12,022	
072A	CE Minnesota Gas	124341	16,830	(5,212)	8,311	0	19,929	13,954	
077A	CES	125902	(1,598)	(1,908)	0	3,506	0	0	
002U	CES (Discontinued)		0	0	1,542	(3,191)	(1,649)	1,075	
080	CE Intrastate Pipelines		0	0	133	(181)	(48)	67	
086	Mobile Energy Sol		0	0	149	(134)	15	69	
0550	VUHI (Vectren Transfers)	125317	0	0	25	(4,889)	(4,864)	0	
082A	CE Entex	127026	22,239	(7,880)	13,188	0	27,547	17,211	
	Subtotal CE Resources Corp.		\$ 112,336	\$ (18,166)	\$ 28,751	\$ (4,889)	\$ 118,032	\$ 57,943	
002A	CE Corporate—Allocated	125308	\$ 7,068	\$ (7,073)	\$ 12,830	\$ 0	\$ 12,826	\$ 20,473	
002B	CE Corporate—Unallocated	125310	\$ 15,050	\$ (737)	\$ 0	\$ 0	\$ 14,313	\$ 2,915	
	Grand Total		\$ 303,583	\$ (43,971)	\$ 76,310	\$ (4,889)	\$ 331,033	\$ 164,689	

* Numbers may not add due to rounding

✓ Agrees to 2.1 Retirement Plan Asset

CenterPoint Energy
South Texas Division
For the Test Year Ended December 31, 2020

Source: SAP ZFAT

FERC Trial Balance (ZFAT)		
Company:0082 CenterPoint Energy Entex		
Profit Center Group: RRSTX Name: South Texas Reporting Area		
Fiscal Year:2020 Period: 12		
Lead column	Cur Period	YTD
* 1010 Plant in service	28,017,726.07	392,039,928.67
* 1060 Comp Const Not Class	6,438,519.33	11,073,207.41
* 1070 Constr Work in Prog	(4,859,610.34)	8,546,262.38
* 1080 Acc Prov For Depr	(667,851.78)	(98,902,267.28)
* 1110 Acc Prov-Amort Plt	716,932.17	(1,841,558.06)
* 1140 Acquisition Adj		695,547.48
* 1150 Amort Acq Adj	(1,783.45)	(304,970.81)
* 1421 Customer A/R - Commodity	(326.28)	10,684.95
* 1430 Other Accts Rec	183.62	136,250.00
* 1441 Acc Prov Uncoll-Commodity	17,774.48	(1,700,014.74)
* 1444 Acc Prov Un A/R - Other		(28,268.52)
* 1540 Matls Oper Supplies	(15,766.86)	1,343,256.64
* 1630 Stores Exp Undist	26,740.51	25,075.58
* 1641 Gas Str Undrgrnd-Cur	(303,807.08)	1,023,083.60
* 1650 Prepayments	(5,691.30)	7,623.20
* 1730 Accrued Util Rev	1,663,081.52	7,245,359.62
* 1823 Oth Regulatory Asset	107,063.08	4,762,198.90
* 1840 Clearing Accts	(18,264.29)	(408,457.38)
* 1860 Misc Deferred Debits		1,400,000.00
* 1900 Acc Deferred Inc Tax	(20,514.00)	(370,477.00)
* 1910 Unrec Pur Gas Csts	(768,764.50)	1,628,144.24
* 2160 Unap Rtnd Earnings		(56,264,752.75)
* 2282 AccumProv-Inj/Damage	(346,562.86)	(4,072,116.78)
* 2300 Asset Retirement Obligtns	(12,743,982.72)	(18,808,992.92)
* 2320 Accounts Payable	(1,478,779.94)	(5,029,103.76)
* 2360 Taxes Accrued	1,165,429.68	(2,000,163.33)
* 2370 Interest Accrued	(5,831.14)	(68,028.06)
* 2420 Misc Curr & Acc Liab	182.32	678.51
* 2530 Oth Defered Credits	942.00	(2,368.48)
* 2540 Oth Regulatory Liab	117,077.94	(26,092,898.60)
* 2820 Def Inc Tax-Oth Prop	(33,733.00)	(237,146.55)
* 4030 Depreciation	939,839.99	11,164,854.41
* 4043 Amrt Lmt-Trm Gas Plantt	744.81	8,937.72
* 4050 Amort Other Plant	59,266.16	691,527.72
* 4074 Unrec Reg Exp-Credit	(60,701.02)	(306,362.36)
* 4081 Other Taxes-Non-Inc	891,062.76	7,928,438.23
* 4091 Inc Taxes-Oper Inc	(386,649.00)	1,454,505.00
* 4101 Prov For Def Inc Tax	551,185.00	652,703.00
* 4170 Rev-Nonutility Oper	(41,298.30)	(192,607.46)
* 4191 AFUDC Other	(40,674.72)	(365,020.45)
* 4250 Misc Amort	1,783.45	21,401.46
* 4261 Donations	7,379.75	24,637.74
* 4263 Penalties	35,000.00	82,672.26
* 4264 Expd For Civic Act	16,519.51	143,588.11
* 4265 Other Deductions	3,858.44	13,282.47
* 4300 In-Debt To Assoc Cos	273,179.44	3,037,901.93
* 4310 Other Interest Exp	7,986.18	(87,497.76)
* 4320 Borrowed AFUDC-CR	(20,544.55)	(184,369.56)
* 4390 Adj To Retained Earn		81,747.02
* 4800 Gas Residential Sale	(8,695,861.58)	(69,418,212.67)
* 4811 Gas S Comm Sales	(2,943,715.87)	(24,499,327.59)
* 4812 Gas L Comm Sales	(144,286.37)	(17,216.85)
* 4814 Gas SV Ind Sales	(20,587.62)	(150,197.19)
* 4880 Gas Misc Service Rev	(173,675.47)	(1,644,058.40)
* 4893 Transp Rev-Distrib	(297,755.10)	(3,341,093.09)
* 4930 Rent From Gas Prop		(9,092.22)
* 4950 Other Gas Revs	(8,050.40)	(333,428.67)
* 8040 Gas City Gate Purch	2,707,329.04	14,095,909.97
* 8051 Pur Gas Adjustments	768,764.50	1,291,195.96
* 8081 Gas Storage - Debit	180,536.22	2,334,389.84
* 8082 Gas Storage - Credit	(91,899.13)	(1,922,803.77)
* 8580 Transmission of Gas	1,805,216.15	18,168,977.68
* 8700 Oper Supv & Eng	63,953.91	694,775.40
* 8710 Distr Load Dispatch	3,776.68	43,447.24
* 8740 Mains & Services Exp	135,423.96	3,438,281.95
* 8760 Meas & Reg Sta Exps	5,823.66	57,278.16
* 8780 Meter & House Reg	134,827.99	1,534,372.52
* 8790 Customer Install Exp	153,803.62	1,490,693.60

CenterPoint Energy
South Texas Division

For the Test Year Ended December 31, 2020

* 8800 Other Utility Expense	195,328.38	1,831,446.84
* 8810 Rents	25,173.00	301,947.78
* 8850 Maint Supv & Eng	65,048.73	695,668.11
* 8870 Maintenance of Mains	215,484.55	2,207,009.83
* 8890 Maint of Meas & Reg	19,735.84	257,027.44
* 8900 Maint-Meas & Reg Sta	1,183.07	28,228.30
* 8910 Maint-Meas & Reg-Cit	426.35	4,995.91
* 8920 Maint of Services	109,001.25	1,298,285.41
* 8930 Maint-Mtr & Hous Reg	78,950.61	646,025.08
* 8940 Maint of Oth Equip	25,629.20	355,765.00
* 9010 Supervision	24,252.53	356,826.76
* 9020 Meter Reading Exp	38,171.18	414,235.85
* 9030 Cust Records & Colle	258,655.73	2,761,744.38
* 9040 Uncollectible Accts	20,185.52	581,417.96
* 9090 Info & Instruc Adv	55,112.45	197,206.55
* 9100 Misc Cust Srv & Info	1,791.64	22,038.48
* 9110 Supervision	1,791.64	22,038.48
* 9120 Demo & Selling Exps	422.26	5,076.58
* 9160 Misc Sales Exps	68.45	1,155.00
* 9200 Admin & Gen Salaries	42,991.10	432,449.34
* 9210 Office Supplies & Ex	72,027.26	741,116.28
* 9230 Outside Services Emp	6,188.72	74,264.72
* 9240 Property Insurance	3,221.46	37,457.32
* 9250 Injuries & Damages	421,849.46	366,261.44
* 9260 Empl Pensions&Ben	238,383.48	4,123,027.25
* 9280 Regulatory Comm Exp		118,228.97
* 9301 Gen Advertising Exp		37,867.39
* 9302 Misc General Exps	387,088.19	3,592,548.99
* 9310 Rents	11,083.19	53,270.12
* 9320 Maint Gen Plant	4,176.18	41,843.77
** Functional area	15,145,366.69	201,396,422.84

CenterPoint Energy
South Texas Division
For the Test Year Ended December 31, 2020

FERC ACCT	FERC Description	GL Number	GL Description	EMR Schedule Source	South Texas
1010	Plant in service	Other	Other		392,039,928.67
1010 Total					392,039,928.67
1060	Comp Const Not Class	Other	Other		11,073,207.41
1060 Total					11,073,207.41
1070	Constr Work in Prog	Other	Other		8,546,262.38
1070 Total					8,546,262.38
1080	Acc Prov For Depr	Other	Other		(98,902,267.28)
1080 Total					(98,902,267.28)
1110	Acc Prov-Amort Plt	Other	Other		(1,841,558.06)
1110 Total					(1,841,558.06)
1140	Acquisition Adj	Other	Other		695,547.48
1140 Total					695,547.48
1150	Amort Acq Adj	Other	Other		(304,970.81)
1150 Total					(304,970.81)
1421	Customer A/R - Commodity	Other	Other		10,684.95
1421 Total					10,684.95
1430	Other Accts Rec	Other	Other		136,250.00
1430 Total					136,250.00
1441	Acc Prov Uncoll-Commodity	123010	Accum Prov-Uncoll Accts-Commodity	2g ADIT Bad Debt Reserve; 2j Bad Debt	(1,376,176.22)
1441	Acc Prov Uncoll-Commodity	123011	Accum Prov-Uncoll Accts Unbilled-Commodity	2j Bad Debt	(130,783.00)
1441	Acc Prov Uncoll-Commodity	Other	Other		(193,055.52)
1441 Total					(1,700,014.74)
1444	Acc Prov Un A/R - Other	123050	Accum Prov for Uncoll Accts-Other	2g ADIT Bad Debt Reserve; 2j Bad Debt	(28,268.52)
1444 Total					(28,268.52)
1540	Matls Oper Supplies	133999	Materials & Supplies	2c M&S 133998-133999	1,343,256.64
1540 Total					1,343,256.64
1630	Stores Exp Undist	Other	Other		25,075.58
1630 Total					25,075.58
1641	Gas Str Undrgrnd-Cur	Other	Other		1,023,083.60
1641 Total					1,023,083.60
1650	Prepayments	144010	Prepayments - Other	2d Prepayments	7,623.20
1650 Total					7,623.20
1730	Accrued Util Rev	Other	Other		7,245,359.62
1730 Total					7,245,359.62
1823	Oth Regulatory Asset	179043	Reg Asset- 08.209	2g ADIT 8.209; 2m 8.209 Reg Asset	1,665,881.67
1823	Oth Regulatory Asset	179045	Reg Asset - System Safety and Integrity	2g ADIT SSI; 2o System Safety Integrity	36,853.40
1823	Oth Regulatory Asset	179280	Reg NC Asset EDIT - Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	944,711.79
1823	Oth Regulatory Asset	Other	Other		2,114,752.04
1823 Total					4,762,198.90
1840	Clearing Accts	Other	Other		(408,457.38)
1840 Total					(408,457.38)
1860	Misc Deferred Debits	Other	Other		1,400,000.00
1860 Total					1,400,000.00
1900	Acc Deferred Inc Tax	Other	Other		(370,477.00)
1900 Total					(370,477.00)
1910	Unrec Pur Gas Csts	147015	O/U Reg Asset - CY Gas True Up	2g ADIT Over-Under Gas Cost	1,628,144.24
1910	Unrec Pur Gas Csts	221135	Net Over/Under Reclass	2g ADIT Over-Under Gas Cost	(1,628,144.24)
1910	Unrec Pur Gas Csts	221143	O/U Rcvy of Purch Gas Costs-Base	2g ADIT Over-Under Gas Cost	4,060,181.64
1910	Unrec Pur Gas Csts	221144	O/U-Recovery-Gas Purch Cost Unbilled	2g ADIT Over-Under Gas Cost	(3,089,793.04)
1910	Unrec Pur Gas Csts	221146	Est Rev-O/U Rcvy-Fuel Recovery	2g ADIT Over-Under Gas Cost	657,755.64
1910 Total					1,628,144.24
2160	Unap Rtnd Earnings	Other	Other		(56,264,752.75)
2160 Total					(56,264,752.75)
2282	AccumProv-Inj/Damage	258010	Injuries & Damages-Auto Liability	2g ADIT Injures & Damages; 2k Injuries & Damages	(219,497.49)
2282	AccumProv-Inj/Damage	258020	Injuries & Damages-Gen Liability	2g ADIT Injures & Damages; 2k Injuries & Damages	(3,852,619.29)
2282	AccumProv-Inj/Damage	Other	Other		-
2282 Total					(4,072,116.78)
2300	Asset Retirement Obligtns	Other	Other		(18,808,992.92)
2300 Total					(18,808,992.92)
2320	Accounts Payable	Other	Other		(5,029,103.76)
2320 Total					(5,029,103.76)
2360	Taxes Accrued	Other	Other		(2,000,163.33)
2360 Total					(2,000,163.33)
2370	Interest Accrued	Other	Other		(68,028.06)
2370 Total					(68,028.06)

2420	Misc Curr & Acc Liab	232050	Curr&Accr Liab-Gas Imbalance		678.51
2420 Total					678.51
2530	Oth Defered Credits	Other	Other		(2,368.48)
2530 Total					(2,368.48)
2540	Oth Regulatory Liab	257032	Reg Liability Pension Deferral	2g Def Ben Asset; 2h Def Ben Asset Liability	(3,912,871.73)
2540	Oth Regulatory Liab	257033	Reg NC Liab EDIT - Plant	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(18,176,208.00)
2540	Oth Regulatory Liab	257034	Reg NC Liab EDIT - Plant Other	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(1,755,238.18)
2540	Oth Regulatory Liab	257037	REG NC LIAB EDIT - ARAM AMORT	2g ADIT EDIT Sum; 2n EDIT Reg Asset Liability	(2,237,592.00)
2540	Oth Regulatory Liab	Other	Other		(10,988.69)
2540 Total					(26,092,898.60)
2820	Def Inc Tax-Oth Prop	Other	Other		(237,146.55)
2820 Total					(237,146.55)
4030	Depreciation	Other	Other		11,164,854.41
4030 Total					11,164,854.41
4043	Amrt Lmt-Trm Gas Plantt	Other	Other		8,937.72
4043 Total					8,937.72
4050	Amort Other Plant	Other	Other		691,527.72
4050 Total					691,527.72
4074	Unrec Reg Exp-Credit	Other	Other		(306,362.36)
4074 Total					(306,362.36)
4081	Other Taxes-Non-Inc	641012	SC PBOH-Benefits P/Roll Tax	1d Taxes	16,468.88
4081	Other Taxes-Non-Inc	641112	BU PBOH-Benefit P/R Tax	1d Taxes	759,938.04
4081	Other Taxes-Non-Inc	642612	BU AI.Structure for Tax W/I P.Brd	1d Taxes	(6,086.71)
4081	Other Taxes-Non-Inc	646612	SC AI.Structure for Tax W/I P.Brd	1d Taxes	169,546.58
4081	Other Taxes-Non-Inc	720040	State/Federal Regulatory Fees	1d Taxes	178,012.00
4081	Other Taxes-Non-Inc	722080	Oth Taxes Exp-Sales & Use Taxes Adj	1d Taxes	1,523.10
4081	Other Taxes-Non-Inc	722130	Oth Taxes Exp-Franch Fees/GRT-City	1d Taxes	3,304,601.13
4081	Other Taxes-Non-Inc	722150	Other Taxes Expenses - Property	1d Taxes	1,958,270.64
4081	Other Taxes-Non-Inc	722161	Benefits P/R Tax Reclass	1d Taxes	(5,388.83)
4081	Other Taxes-Non-Inc	722181	Other Taxes Exp-Misc Employment Taxes	1d Taxes	1,076.73
4081	Other Taxes-Non-Inc	722200	Other Taxes Exp-State Gross Rcpts	1d Taxes	1,550,476.67
4081 Total					7,928,438.23
4091	Inc Taxes-Oper Inc	Other	Other		1,454,505.00
4091 Total					1,454,505.00
4101	Prov For Def Inc Tax	Other	Other		652,703.00
4101 Total					652,703.00
4170	Rev-Nonutility Oper	Other	Other		(192,607.46)
4170 Total					(192,607.46)
4191	AFUDC Other	Other	Other		(365,020.45)
4191 Total					(365,020.45)
4261	Donations	Other	Other		24,637.74
4261 Total					24,637.74
4263	Penalties	Other	Other		82,672.26
4263 Total					82,672.26
4264	Expd For Civic Act	Other	Other		143,588.11
4264 Total					143,588.11
4265	Other Deductions	Other	Other		13,282.47
4265 Total					13,282.47
4300	In-Debt To Assoc Cos	Other	Other		3,037,901.93
4300 Total					3,037,901.93
4310	Other Interest Exp	708030	Interest Exp-Customer Deposits	1c Interest on Customer Deposits	93,517.78
4310	Other Interest Exp	Other	Other		(181,015.54)
4310 Total					(87,497.76)
4320	Borrowed AFUDC-CR	Other	Other		(184,369.56)
4320 Total					(184,369.56)
4390	Adj To Retained Earn	Other	Other		81,747.02
4390 Total					81,747.02
4800	Gas Residential Sale	412019	Gas Sales-Residential-State GRT	1a Revenue Adj	(1,120,279.17)
4800	Gas Residential Sale	412024	Residential-Revenue Related Taxes Recove	1a Revenue Adj	(2,329,259.28)
4800	Gas Residential Sale	412092	Nat Gas Sales-Res-Storage Inventory Char	1a Revenue Adj	(56,441.60)
4800	Gas Residential Sale	412093	Nat Gas Sales-Storage Return Accrual	1a Revenue Adj	3,588.88
4800	Gas Residential Sale	412300	Res-Gas Cost Adj	1a Revenue Adj	(18,656,206.99)
4800	Gas Residential Sale	412800	Gas Sales-Res Gas Cost Rec Unbilled	1a Revenue Adj	13,482.79
4800	Gas Residential Sale	412808	Gas Sales-Unbilled-Res Tax Recovery	1a Revenue Adj	(3,793.19)
4800	Gas Residential Sale	412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	1a Revenue Adj	48,089.94
4800	Gas Residential Sale	412006	Nat Gas Sales-Res-Protected EDIT Refund	1a Revenue Adj	479,900.48
4800	Gas Residential Sale	412020	Residential-Customer Charge/Minimum Bill	1a Revenue Adj	(31,982,551.47)
4800	Gas Residential Sale	412021	Nat Gas Sales-Res-Distribution Chg	1a Revenue Adj	(10,941,666.03)
4800	Gas Residential Sale	412096	Residential Nat Gas Sales - GRIP	1a Revenue Adj	(4,832,732.33)
4800	Gas Residential Sale	412806	Gas Sales-Unbilled-Res Customer Charge	1a Revenue Adj	(103,020.50)

4800	Gas Residential Sale	412807	Gas Sales-Unbilled-Res Distrib Charge	1a Revenue Adj	62,675.80
4800 Total					(69,418,212.67)
4811	Gas S Comm Sales	412304	Comm-Rev Related Taxes Recovered	1a Revenue Adj	(877,053.98)
4811	Gas S Comm Sales	412305	Comm-Gas Cost Adj	1a Revenue Adj	(15,272,990.14)
4811	Gas S Comm Sales	412334	Comm - State GRT	1a Revenue Adj	(396,775.87)
4811	Gas S Comm Sales	412336	Nat Gas Sales-Comm-Storage Inventory Cha	1a Revenue Adj	(45,212.81)
4811	Gas S Comm Sales	412342	Commercial Nat Gas Sales - GRIP	1a Revenue Adj	(864,816.48)
4811	Gas S Comm Sales	412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	1a Revenue Adj	39,760.42
4811	Gas S Comm Sales	412817	Gas Sales-Unbilled-Small Comm Tax Rec	1a Revenue Adj	1,913.67
4811	Gas S Comm Sales	412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	1a Revenue Adj	84,307.42
4811	Gas S Comm Sales	412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	1a Revenue Adj	8,271.20
4811	Gas S Comm Sales	412302	Comm-Cust Chg/Minimum Bill	1a Revenue Adj	(3,519,765.31)
4811	Gas S Comm Sales	412303	Comm-Commodity/Distr Chg	1a Revenue Adj	(3,671,764.12)
4811	Gas S Comm Sales	412809	Gas Sales-Unbill-Small Comm Cust Chrg	1a Revenue Adj	(10,028.55)
4811	Gas S Comm Sales	412816	Gas Sales-Unbill-Small Comm Dist Chrg	1a Revenue Adj	24,826.96
4811 Total					(24,499,327.59)
4812	Gas L Comm Sales	412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	1a Revenue Adj	(15,940.54)
4812	Gas L Comm Sales	412821	Gas Sales-Unbilled-Lrge Comm Tax Rec	1a Revenue Adj	(147.55)
4812	Gas L Comm Sales	412818	Gas Sales-Unbill-Lrge Comm Cust Charge	1a Revenue Adj	(2,061.54)
4812	Gas L Comm Sales	412819	Gas Sales-Unbill-Lrge Comm Dist Charge	1a Revenue Adj	932.78
4812 Total					(17,216.85)
4814	Gas SV Ind Sales	412309	Ind-Rev Related Taxes Recovered	1a Revenue Adj	(3,808.74)
4814	Gas SV Ind Sales	412310	Ind-Gas Cost Adj	1a Revenue Adj	(121,465.01)
4814	Gas SV Ind Sales	412335	Ind - State GRT	1a Revenue Adj	(1,618.88)
4814	Gas SV Ind Sales	412337	Nat Gas Sales-Ind-Storage Inventory Char	1a Revenue Adj	(366.46)
4814	Gas SV Ind Sales	412803	Gas Sales-Unbilled-S Ind Gas Cost Rec	1a Revenue Adj	2,861.05
4814	Gas SV Ind Sales	412824	Gas Sales-Unbilled-Ind Tax Recovery	1a Revenue Adj	153.38
4814	Gas SV Ind Sales	412270	Industrial-Protected EDIT Refund	1a Revenue Adj	264.12
4814	Gas SV Ind Sales	412307	Ind-Cust Chg/Minimum Bill	1a Revenue Adj	(7,770.30)
4814	Gas SV Ind Sales	412308	Ind-Commodity/Distr Chg	1a Revenue Adj	(16,125.20)
4814	Gas SV Ind Sales	412343	Ind Nat Gas Sales - GRIP	1a Revenue Adj	(2,852.07)
4814	Gas SV Ind Sales	412822	Gas Sales-Unbilled-Ind Customer Charge	1a Revenue Adj	60.71
4814	Gas SV Ind Sales	412823	Gas Sales-Unbilled-Ind Distrib Charge	1a Revenue Adj	470.21
4814 Total					(150,197.19)
4880	Gas Misc Service Rev	443021	Oth Oper Rev-Connect/Disconnect	1a Revenue Adj, 1j GRT	(1,076,400.00)
4880	Gas Misc Service Rev	443022	Oth Oper Rev - Reconnect	1a Revenue Adj, 1j GRT	(160,801.30)
4880	Gas Misc Service Rev	443024	Oth Oper Rev - NSF Check Charge	1a Revenue Adj, 1j GRT	(100,490.00)
4880	Gas Misc Service Rev	443042	Other Op Rev Franch Tax Rec	1a Revenue Adj	(3,022.10)
4880	Gas Misc Service Rev	443023	Oth Oper Rev - Collection Charges	1a Revenue Adj	(195,680.00)
4880	Gas Misc Service Rev	443025	Oth Oper Rev-Misc Service	1a Revenue Adj	(107,665.00)
4880 Total					(1,644,058.40)
4893	Transp Rev-Distrib	412326	Gas Transportation-L Comm State Tax	1a Revenue Adj	(7,323.59)
4893	Transp Rev-Distrib	412327	Gas Transportation-L Comm City Tax	1a Revenue Adj	(43,449.05)
4893	Transp Rev-Distrib	412328	Gas Transportation-S Ind State Tax	1a Revenue Adj	(3,034.14)
4893	Transp Rev-Distrib	412329	Gas Transportation-S Ind City Tax	1a Revenue Adj	(12,498.52)
4893	Transp Rev-Distrib	420012	Gas Transp UB Other-Assoc Co	1a Revenue Adj	2,235.72
4893	Transp Rev-Distrib	420015	Gas Tran Rev-L Comm-Stat Tax(VOG)Assoc	1a Revenue Adj	(3,896.68)
4893	Transp Rev-Distrib	420019	Gas Tran Rev-S Ind-City Tax(VOG)-Assoc	1a Revenue Adj	(6,951.08)
4893	Transp Rev-Distrib	420020	Gas Tran Rev-S Ind-Stat Tax(VOG)-Assoc	1a Revenue Adj	(1,583.16)
4893	Transp Rev-Distrib	420027	Gas Tran Rev-L Comm-City Tax(VOG)-Assoc	1a Revenue Adj	(29,538.92)
4893	Transp Rev-Distrib	421021	Gas Transp-Unbilled Tax Recovery	1a Revenue Adj	(3,808.23)
4893	Transp Rev-Distrib	412320	Gas Transportation - Commercial Admin Fe	1a Revenue Adj	(395,317.00)
4893	Transp Rev-Distrib	412321	Gas Transportation - Industrial Admin Fe	1a Revenue Adj	(163,454.00)
4893	Transp Rev-Distrib	412322	Gas Transportation-Comm-Cust Chg	1a Revenue Adj	(559,812.68)
4893	Transp Rev-Distrib	412323	Gas Transportation-Comm-Distr Chg	1a Revenue Adj	(602,817.77)
4893	Transp Rev-Distrib	412324	Gas Transportation-Ind-Cust Chg	1a Revenue Adj	(119,746.60)
4893	Transp Rev-Distrib	412325	Gas Transportation-Ind-Distr Chg	1a Revenue Adj	(307,509.55)
4893	Transp Rev-Distrib	420011	Gas Tran Rev-L Comm-Cust Chg-Assoc Comp	1a Revenue Adj	(269,206.40)
4893	Transp Rev-Distrib	420017	Gas Tran Rev-S Ind-Dist Chg-Assoc Comp	1a Revenue Adj	(163,107.32)
4893	Transp Rev-Distrib	420026	Gas Tran Rev-L Comm-Dist Chg-Assoc Comp	1a Revenue Adj	(275,993.75)
4893	Transp Rev-Distrib	420028	Gas Tran Rev-S Ind-Cust Chg-Assoc Comp	1a Revenue Adj	(60,029.00)
4893	Transp Rev-Distrib	420032	Gas Trans Rev-Comm Admin Fee - Assoc Com	1a Revenue Adj	(199,952.50)
4893	Transp Rev-Distrib	420033	Gas Trans Rev-Indust Admin Fee - Assoc.	1a Revenue Adj	(84,665.00)
4893	Transp Rev-Distrib	420040	Gas Transp UB Margin Assoc Co	1a Revenue Adj	(8,302.76)
4893	Transp Rev-Distrib	421051	Gas Transp-Unbilled Margin	1a Revenue Adj	(5,036.68)
4893	Transp Rev-Distrib	421098	Transport Unbilled Customer Charge	1a Revenue Adj	(4,578.64)
4893	Transp Rev-Distrib	421145	Transp UB Distribution Charge	1a Revenue Adj	(17,115.15)
4893	Transp Rev-Distrib	421146	Transp UB Admin Charge	1a Revenue Adj	(3,709.99)
4893	Transp Rev-Distrib	421148	Transp UB Customer Charge Assoc.	1a Revenue Adj	(981.60)
4893	Transp Rev-Distrib	421149	Transp UB Distribution Charge Assoc.	1a Revenue Adj	10,295.65

4893	Transp Rev-Distrib	421150	Transp UB Admin Charge Assoc.	1a Revenue Adj	(204.70)
4893 Total					(3,341,093.09)
4930	Rent From Gas Prop	489010	Property Rental Revenues	1a Revenue Adj	(9,092.22)
4930 Total					(9,092.22)
4950	Other Gas Revs	443014	Oth Oper Rev-Pipeline Safety Fee	1a Revenue Adj	(151,211.47)
4950	Other Gas Revs	443110	Oth Oper Rev- Rate Case Expense Surcharge	1a Revenue Adj	(118,522.66)
4950	Other Gas Revs	443120	Oth Oper Rev-Hurricane Cost Surcharge	1a Revenue Adj	2.49
4950	Other Gas Revs	443138	Oth Oper Rev-Gas Marketing Programs	1a Revenue Adj	(9,340.00)
4950	Other Gas Revs	443270	Oth Oper Rev-Line Break Settle-Gas	1a Revenue Adj	(54,357.03)
4950 Total					(333,428.67)
8040	Gas City Gate Purch	504010	COG-Nat Gas Purch-Assoc Co	1b Gas Purchases	202,288.26
8040	Gas City Gate Purch	504019	COG-Other-Assoc Co	1b Gas Purchases	290,835.43
8040	Gas City Gate Purch	504024	COG-Cash Out - Associated Compan	1b Gas Purchases	46,193.58
8040	Gas City Gate Purch	504030	COG - COG - Estimate - Assoc. Co.	1b Gas Purchases	(48,302.93)
8040	Gas City Gate Purch	504054	COG-Nat Gas Purchase - Assoc Co. - Suppl	1b Gas Purchases	5,537.82
8040	Gas City Gate Purch	504056	COG-Cash-out Estimate Assoc Co.	1b Gas Purchases	(12,048.18)
8040	Gas City Gate Purch	505007	COG-WMBE Suppliers	1b Gas Purchases	1,134,146.59
8040	Gas City Gate Purch	505008	COG-On System Transport Imbalance Settle	1b Gas Purchases	16,514.78
8040	Gas City Gate Purch	505010	COG-Nat Gas Purchases	1b Gas Purchases	10,954,657.03
8040	Gas City Gate Purch	505034	COG-Profit Sharing	1b Gas Purchases	(4,237.50)
8040	Gas City Gate Purch	505172	Estimate - Gas Cost - R&C	1b Gas Purchases	326,013.08
8040	Gas City Gate Purch	505222	COG-Nat Gas Purchase - Supplier Demand	1b Gas Purchases	1,184,312.01
8040 Total					14,095,909.97
8051	Pur Gas Adjustments	505020	COG-Other-PGA/GSR Deferrals	1b Gas Purchases	2,454,419.20
8051	Pur Gas Adjustments	505021	COG-Other-Measurement & Oth Adj	1b Gas Purchases	(1,120,519.91)
8051	Pur Gas Adjustments	505163	COG - N Gas Over/Under - Residential	1b Gas Purchases	(42,703.33)
8051 Total					1,291,195.96
8081	Gas Storage - Debit	505032	COG-Storage Withdraw- Commodity	1b Gas Purchases	2,334,389.84
8081 Total					2,334,389.84
8082	Gas Storage - Credit	505031	COG-Storage Injection- Commodity	1b Gas Purchases	(1,922,803.77)
8082 Total					(1,922,803.77)
8580	Transmission of Gas	504016	COG-Pipeline Svcs-Assoc Co	1b Gas Purchases	739,959.78
8580	Transmission of Gas	507513	Gas Transp Exp-Commodity	1b Gas Purchases	1,630,509.02
8580	Transmission of Gas	507514	Gas Transp Exp - Demand	1b Gas Purchases	14,304,686.64
8580	Transmission of Gas	507517	Gas Transp Exp-Commodity Storage	1b Gas Purchases	14,042.25
8580	Transmission of Gas	507519	Gas Transp Exp-Reservation Storage	1b Gas Purchases	1,479,779.99
8580 Total					18,168,977.68
8700	Oper Supv & Eng	Other	Other		692,030.05
8700	Oper Supv & Eng	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	2,745.35
8700 Total					694,775.40
8710	Distr Load Dispatch	Other	Other		43,447.24
8710 Total					43,447.24
8740	Mains & Services Exp	Other	Other		3,438,275.61
8740	Mains & Services Exp	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	6.34
8740 Total					3,438,281.95
8760	Meas & Reg Sta Exps	Other	Other		57,278.16
8760 Total					57,278.16
8780	Meter & House Reg	Other	Other		1,534,372.52
8780 Total					1,534,372.52
8790	Customer Install Exp	Other	Other		1,490,687.26
8790	Customer Install Exp	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	6.34
8790 Total					1,490,693.60
8800	Other Utility Expense	Other	Other		1,831,446.84
8800 Total					1,831,446.84
8810	Rents	Other	Other		301,947.78
8810 Total					301,947.78
8850	Maint Supv & Eng	Other	Other		692,922.76
8850	Maint Supv & Eng	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	2,745.35
8850 Total					695,668.11
8870	Maintenance of Mains	Other	Other		2,206,959.18
8870	Maintenance of Mains	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	50.65
8870 Total					2,207,009.83
8890	Maint of Meas & Reg	Other	Other		257,027.44
8890 Total					257,027.44
8900	Maint-Meas & Reg Sta	Other	Other		28,228.30
8900 Total					28,228.30
8910	Maint-Meas & Reg-Cit	Other	Other		4,995.91
8910 Total					4,995.91
8920	Maint of Services	Other	Other		1,298,228.42
8920	Maint of Services	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	56.99

8920 Total					1,298,285.41
8930	Maint-Mtr & Hous Reg	Other	Other		646,018.77
8930	Maint-Mtr & Hous Reg	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	6.31
8930 Total					646,025.08
8940	Maint of Oth Equip	Other	Other		355,765.00
8940 Total					355,765.00
4250	Misc Amort	Other	Other		21,401.46
4250 Total					21,401.46
9010	Supervision	Other	Other		355,454.13
9010	Supervision	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	1,372.63
9010 Total					356,826.76
9020	Meter Reading Exp	Other	Other		414,235.85
9020 Total					414,235.85
9030	Cust Records & Colle	Other	Other		2,761,744.38
9030 Total					2,761,744.38
9040	Uncollectible Accts	Other	Other		537,519.03
9040	Uncollectible Accts	562065	Cust&Mktg Exp-Bad Debts-Gas Costs	1k Bad Debt Exp	43,898.93
9040 Total					581,417.96
9090	Info & Instruc Adv	Other	Other		197,206.55
9090 Total					197,206.55
9100	Misc Cust Srv & Info	Other	Other		22,038.48
9100 Total					22,038.48
9110	Supervision	Other	Other		22,038.48
9110 Total					22,038.48
9120	Demo & Selling Exps	Other	Other		5,076.58
9120 Total					5,076.58
9160	Misc Sales Exps	Other	Other		1,155.00
9160 Total					1,155.00
9200	Admin & Gen Salaries	Other	Other		432,449.34
9200 Total					432,449.34
9210	Office Supplies & Ex	Other	Other		741,097.79
9210	Office Supplies & Ex	522062	Employ Rel Exp-Bus Entertainment	1g Sponsor	18.49
9210 Total					741,116.28
9230	Outside Services Emp	Other	Other		74,264.72
9230 Total					74,264.72
9240	Property Insurance	Other	Other		37,457.32
9240 Total					37,457.32
9250	Injuries & Damages	Other	Other		366,261.44
9250 Total					366,261.44
9260	Empl Pensions&Ben	Other	Other		4,123,027.25
9260 Total					4,123,027.25
9280	Regulatory Comm Exp	704090	Amort Exp-Rate Case Expenses	1h Rate Case Exp	118,228.97
9280 Total					118,228.97
9301	Gen Advertising Exp	Other	Other		37,867.39
9301 Total					37,867.39
9302	Misc General Exps	Other	Other		3,569,111.53
9302	Misc General Exps	550080	A & G Exp-Club Membership & Exp	1g Sponsor	8,870.00
9302	Misc General Exps	566030	Sponsorships/Contributions	1g Sponsor	14,567.46
9302 Total					3,592,548.99
9310	Rents	Other	Other		53,270.12
9310 Total					53,270.12
9320	Maint Gen Plant	Other	Other		41,843.77
9320 Total					41,843.77
Grand Total					201,396,422.84

CenterPoint Energy
South Texas Division
For the Test Year Ended December 31, 2020

FERC ACCT	FERC Description	South Texas	Income Statement
1010	Plant in service	392,039,928.67	
1060	Comp Const Not Class	11,073,207.41	
1070	Constr Work in Prog	8,546,262.38	
1080	Acc Prov For Depr	(98,902,267.28)	
1110	Acc Prov-Amort Plt	(1,841,558.06)	
1140	Acquisition Adj	695,547.48	
1150	Amort Acq Adj	(304,970.81)	
1421	Customer A/R - Commodity	10,684.95	
1430	Other Accts Rec	136,250.00	
1441	Acc Prov Uncoll-Commodity	(1,700,014.74)	
1444	Acc Prov Un A/R - Other	(28,268.52)	
1540	Matls Oper Supplies	1,343,256.64	
1630	Stores Exp Undist	25,075.58	
1641	Gas Str Undrgrnd-Cur	1,023,083.60	
1650	Prepayments	7,623.20	
1730	Accrued Util Rev	7,245,359.62	
1823	Oth Regulatory Asset	4,762,198.90	
1840	Clearing Accts	(408,457.38)	
1860	Misc Deferred Debits	1,400,000.00	
1900	Acc Deferred Inc Tax	(370,477.00)	
1910	Unrec Pur Gas Csts	1,628,144.24	
2160	Unap Rtn Earnings	(56,264,752.75)	
2282	AccumProv-Inj/Damage	(4,072,116.78)	
2300	Asset Retirement Obligts	(18,808,992.92)	
2320	Accounts Payable	(5,029,103.76)	
2360	Taxes Accrued	(2,000,163.33)	
2370	Interest Accrued	(68,028.06)	
2420	Misc Curr & Acc Liab	678.51	
2530	Oth Defered Credits	(2,368.48)	
2540	Oth Regulatory Liab	(26,092,898.60)	
2820	Def Inc Tax-Oth Prop	(237,146.55)	
4030	Depreciation	11,164,854.41	Depreciation & Amortization
4043	Amrt Lmt-Trm Gas Plantt	8,937.72	Depreciation & Amortization
4050	Amort Other Plant	691,527.72	Depreciation & Amortization
4074	Unrec Reg Exp-Credit	(306,362.36)	Depreciation & Amortization
4081	Other Taxes-Non-Inc	7,928,438.23	Depreciation & Amortization
4091	Inc Taxes-Oper Inc	1,454,505.00	Taxes Other Than Income Taxes
4101	Prov For Def Inc Tax	652,703.00	Federal Income Tax
4170	Rev-Nonutility Oper	(192,607.46)	Federal Income Tax
4191	AFUDC Other	(365,020.45)	

SW Trial Balance by FERC

4250	Misc Amort	21,401.46	
4261	Donations	24,637.74	
4263	Penalties	82,672.26	
4264	Expd For Civic Act	143,588.11	
4265	Other Deductions	13,282.47	
4300	In-Debt To Assoc Cos	3,037,901.93	
4310	Other Interest Exp	(87,497.76)	
4320	Borrowed AFUDC-CR	(184,369.56)	
4390	Adj To Retained Earn	81,747.02	
4800	Gas Residential Sale	(69,418,212.67)	Gas Sales Revenues
4811	Gas S Comm Sales	(24,499,327.59)	Gas Sales Revenues
4812	Gas L Comm Sales	(17,216.85)	Gas Sales Revenues
4814	Gas SV Ind Sales	(150,197.19)	Gas Sales Revenues
4880	Gas Misc Service Rev	(1,644,058.40)	Gas Sales Revenues
4893	Transp Rev-Distrib	(3,341,093.09)	Other Operating Revenues
4930	Rent From Gas Prop	(9,092.22)	Other Operating Revenues
4950	Other Gas Revs	(333,428.67)	Other Operating Revenues
8040	Gas City Gate Purch	14,095,909.97	Manufactured Gas Production
8051	Pur Gas Adjustments	1,291,195.96	Manufactured Gas Production
8081	Gas Storage - Debit	2,334,389.84	Manufactured Gas Production
8082	Gas Storage - Credit	(1,922,803.77)	Manufactured Gas Production
8580	Transmission of Gas	18,168,977.68	Transmission of Gas
8700	Oper Supv & Eng	694,775.40	Division Operations Expenses
8710	Distr Load Dispatch	43,447.24	Division Operations Expenses
8740	Mains & Services Exp	3,438,281.95	Division Operations Expenses
8760	Meas & Reg Sta Exps	57,278.16	Division Operations Expenses
8780	Meter & House Reg	1,534,372.52	Division Operations Expenses
8790	Customer Install Exp	1,490,693.60	Division Operations Expenses
8800	Other Utility Expense	1,831,446.84	Division Operations Expenses
8810	Rents	301,947.78	Division Operations Expenses
8850	Maint Supv & Eng	695,668.11	Division Maintenance Expenses
8870	Maintenance of Mains	2,207,009.83	Division Maintenance Expenses
8890	Maint of Meas & Reg	257,027.44	Division Maintenance Expenses
8900	Maint-Meas & Reg Sta	28,228.30	Division Maintenance Expenses
8910	Maint-Meas & Reg-Cit	4,995.91	Division Maintenance Expenses
8920	Maint of Services	1,298,285.41	Division Maintenance Expenses
8930	Maint-Mtr & Hous Reg	646,025.08	Division Maintenance Expenses
8940	Maint of Oth Equip	355,765.00	Division Maintenance Expenses
9010	Supervision	356,826.76	Customer Accounts Expense
9020	Meter Reading Exp	414,235.85	Customer Accounts Expense
9030	Cust Records & Colle	2,761,744.38	Customer Accounts Expense
9040	Uncollectible Accts	581,417.96	Customer Accounts Expense
9090	Info & Instruc Adv	197,206.55	Customer Accounts Expense
9100	Misc Cust Srv & Info	22,038.48	Customer Accounts Expense
9110	Supervision	22,038.48	Customer Accounts Expense

9120	Demo & Selling Exps	5,076.58	Customer Accounts Expense
9160	Misc Sales Exps	1,155.00	Customer Accounts Expense
9200	Admin & Gen Salaries	432,449.34	Administrative & General Expenses
9210	Office Supplies & Ex	741,116.28	Administrative & General Expenses
9230	Outside Services Emp	74,264.72	Administrative & General Expenses
9240	Property Insurance	37,457.32	Administrative & General Expenses
9250	Injuries & Damages	366,261.44	Administrative & General Expenses
9260	Empl Pensions&Ben	4,123,027.25	Administrative & General Expenses
9280	Regulatory Comm Exp	118,228.97	Administrative & General Expenses
9301	Gen Advertising Exp	37,867.39	Administrative & General Expenses
9302	Misc General Exps	3,592,548.99	Administrative & General Expenses
9310	Rents	53,270.12	Administrative & General Expenses
9320	Maint Gen Plant	41,843.77	Administrative & General Expenses
Grand Total		201,396,422.84	