

U-353 83 (1)



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

September 23, 2019

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

RE: CenterPoint Energy Arkla Filing under the provisions of Rider RSP-1

Dear Mr. Frey:

Attached are four (4) copies of supporting workpapers for the Rider RSP-1 filing for the period ended June 30, 2019 for CenterPoint Energy Arkla filed this same date. These workpapers are being provided in hard copy and electronic format. New workpapers have been added to support tax related items.

If you have any questions concerning these workpapers, please call Ms. Kathy Lloyd, Manager, Regulatory & Rates, at 713-207-6002.

Sincerely,

Kathy Lloyd  
Manager, Regulatory & Rates

Attachments

- cc: Mr. John Shirley, Attorney for CenterPoint Energy w/att.
- Ms. Christe H. Singleton, Vice President Regional Operations wo/att.
- Ms. Francisca Comeaux Associate Director Regulatory Affairs w/att.

2019 SEP 23 PM 2:34  
LA PUBLIC SERVICE  
COMMISSION

WORKPAPERS FOR ARKLA LOUISIANA RSP FILING

ADJUSTED TEST YEAR INCOME STATEMENT

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

ADJUSTMENTS

UNBILLED REVENUE ADJUSTMENT

COST OF GAS ADJUSTMENT

FRANCHISE TAX ADJUSTMENT

POST RETIREMENT ADJUSTMENT

INTEREST ON CUSTOMER DEPOSITS ADJUSTMENT

DEPRECIATION EXPENSE ADJUSTMENT

PIPELINE SAFETY FEE ADJUSTMENT

LEGISLATIVE/LOBBYING ADJUSTMENT

RESEARCH AND DEVELOPMENT ADJUSTMENT

GAS MARKETING REVENUE ADJUSTMENT

GAS MARKETING EXPENSE ADJUSTMENT

EDIT AND TCJA REVENUE ADJUSTMENT

RETURN ON EDIT ADJUSTMENT

RATE BASE ITEMS

PLANT IN SERVICE/ACCUMULATED DEPRECIATION/RWIP

MATERIALS AND SUPPLIES

PREPAYMENTS

GAS STORAGE UNDERGROUND

CUSTOMER ADVANCES

CUSTOMER DEPOSITS

ACCUMULATED DEFERRED INCOME TAXES

TCJA ITEM

REGULATORY ASSET AND LIABILITIES

CenterPoint Energy Arkla  
Louisiana Division  
Income Statement with Adjustments  
Test Year Ended June 30, 2019

Source: SAP ZF16

FERC Account	Account Description	Total	Unbilled Revenue	Cost of Gas	Franchise Taxes	Post Retirement	Research & Development	Pipeline Safety	Interest on Customer Deposits	Legislative/Lobbying	Depreciation Expense	TCJA Revenue Adjustment	EDIT Revenue Adjustment	Gas Marketing Revenue Adjustment	Gas Marketing Expense Adjustment	Return on EDIT Revenue Adjustment	Adjusted Year Ended June 30, 2019
4000	Depreciation	11,882,378															12,568,607
4001	Other Plant	895,947															3,698,330
4002	Other Taxes-Utility	6,250,685			(2,503,248)			(176,364)									3,659,573
4003	Inc Taxes-Other Inc	4,659,458															1,959,833
4004	Prov For Del Inc Tax	(4,641,025)															(4,641,025)
4005	Gas Residential Sales	(63,387,484)	(245,281)	31,220,707	1,842,382						(2,702,868)		(452,873)				(33,732,357)
4811	Gas S Comm Sales	(22,867,080)	(146,567)	12,868,097	677,907						(1,009,647)		(171,263)				(10,526,753)
4870	Gas Forfeited Disc	(940,290)					134,830										(940,290)
4880	Gas Misc Service Rev	(1,391,741)	50,425								(534,056)		(144,352)				(1,256,911)
4893	Transp Rev-Distrib	(6,841,074)															(7,469,057)
4930	Rent From Gas Prop	(122,236)															(122,236)
4950	Other Gas Revs	28,431,360	47,228	(28,431,360)				172,409			1,366,045						447,785
8040	Gas City Gate Purch	117,887		(117,887)													
8051	Pur Gas Adjustments	6,218,910		(6,218,910)													
8081	Gas Storage - Debit	(5,992,058)		(5,992,058)													
8082	Gas Storage - Credit	14,753,857		(14,753,857)													
8580	Transmission of Gas	526,038															
8700	Oper Supv & Eng	35,407															
8710	Dist. Load Dispatch	2,514,018															
8740	Mains & Services Exp	58,543															526,038
8750	Meas & Rep Sta Exps	5,311															35,407
8760	Meter & Rep Sta Exps	1,050,434															2,514,018
8780	Customer/Instal Exp	482,245															5,311
8800	Other Utility Expense	2,366,800															1,050,434
8810	Other Utility Expense	547,202															482,245
8850	Maint Surv & Exp	1,912,885															2,366,800
8870	Maintenance of Mains	186,454															547,202
8890	Maint of Meas & Rep	92,291															1,912,885
8900	Maint-Meas & Rep Sta	466,234															186,454
8910	Maint-Meas & Rep-Cit	261,230															92,291
8920	Maint of Services	219,641															466,234
8930	Maint-Mr & Hous Reg	212,089															261,230
8940	Maint of Oth Equip	256,411															219,641
9010	Supervision	3,287,271															212,089
9020	Meter Reading Exp	981,847	196,917														256,411
9030	Cust Records & Colle	335,529															3,287,271
9040	Uncollectible Accts	21,058															981,847
9090	Info & Instruc Adv	18,012															335,529
9100	Misc Cust Srv & Info	2,573															21,058
9110	Supervision	75,729															18,012
9120	Demo & Selling Exps	1,280,473															2,573
9160	Misc Sale Exps	19,363															75,729
9200	Admin & Gen Salaries	1,146,142															1,280,473
9210	Office Supplies & Ex	55,197															19,363
9230	Outside Services Emp	534,533															1,146,142
9250	Property Insurance	1,121,393															55,197
9260	Injuries & Damages	11,191															534,533
9300	Emp Pensions&Ben	4,754,686															1,121,393
9301	Gen Advertising Exp	45,672															11,191
9302	Misc General Exps	119,873															4,754,686
9310	Rents	119,873															45,672
9320	Maint Gen Plant	(11,817,653)	(284,195)	683,938	17,021	(28,698)		(5,955)	196,917	130	336,514	(2,878,526)	(768,483)	7,762	(6,704)		119,873
	<b>Total</b>																<b>(14,687,892)</b>

CenterPoint Energy Arkla  
Louisiana Division  
Taxes Other Than Income Taxes  
For the Test Year Ended June 30, 2019

Source: SAP ZF16

Lead column	7 2018	8 2018	9 2018	10 2018	11 2018	12 2018	1 2019	2 2019	3 2019	4 2019	5 2019	6 2019	Total
521989 Self/Burden Exp-Non-exempt PRB	366	389	389	472	729	870	774	(7)	152	166	365	316	5,439
521990 Self/Burden Exp-Non-exempt OT PRB	397	502	502	419	652	672	529	844	634	537	507	573	6,840
521984 Self/Burden Exp-Union	131	21	21	19	(2)	133	127	122	107	112	117	124	1,492
521989 Self/Burden Exp-Payroll Burden	(2,981)	(2,938)	(2,938)	(3,246)	(2,906)	(2,952)	(2,939)	(3,162)	(3,256)	(3,438)	(3,103)	(3,089)	(37,073)
643001 Union Labor Straight Time-Int Adt Alloc	5	4	4	4	6	12	6	6	29	1	32	7	151
643002 Union Labor Oth Time-Internal Act Alloc	6	4	4	3	6	6	6	6	27	9	32	9	81
643003 Union Labor Oth Time-Internal Act Alloc	-	-	-	-	-	-	-	-	-	-	-	-	3
643101 Labor Straight Time-Non-Exempt	(4,842)	(5,312)	(5,312)	(4,422)	(5,251)	(4,643)	(4,272)	(4,286)	(4,687)	(5,091)	(5,914)	(6,724)	(61,186)
643102 Labor 1/12-Mile/empt	(606)	(946)	(946)	(728)	(1,102)	(851)	(1,102)	(1,358)	(1,427)	(1,615)	(1,031)	(1,268)	(12,293)
643201 Labor Straight Time-Exempt	(5,195)	(5,485)	(5,485)	(4,529)	(4,887)	(3,942)	(4,103)	(3,904)	(4,259)	(4,070)	(4,465)	(3,360)	(51,853)
720040 State/Federal Regulatory Fees	(2,506)	(173)	(173)	12,136	2,014	(167)	26,461	(321)	178,364	21,198	(528)	(675)	178,384
722080 Oth Taxes Exp-Sales & Use Taxes Adj	5	19	19	102,266	144,653	273,649	380,927	495,772	288,990	262,025	163,668	89,232	2,503,248
722130 Oth Taxes Exp-Franch Fees/GRT-City	89,602	98,976	98,976	102,266	144,653	273,649	380,927	495,772	288,990	262,025	163,668	89,232	2,503,248
722140 Other Taxes Expenses - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
722160 Other Taxes Expenses - Property	272,718	272,718	272,718	(20,841)	240,122	288,671	288,671	261,870	261,870	261,870	261,870	348,645	2,951,707
722150 Other Taxes Expenses - FICA	36,524	37,869	37,869	44,251	39,326	39,361	38,168	42,988	46,726	40,666	40,694	41,068	488,491
722170 Other Taxes Exp-Unemployment	75	51	51	57	(9)	54	(35)	4,554	1,653	229	48	60	115
722181 Other Taxes Exp-Misc Employment Taxes	-	-	-	76,250	-	-	1,562	899	(575)	(2,835)	-	-	1,352
722190 Other Taxes Expenses - State Franchise	-	-	-	202,850	413,494	542,326	757,587	794,001	761,061	553,290	453,029	402,176	66,250
* 4081 Other Taxes-Non-nc	383,698	395,903	395,903	(11,392)	(12,616)	(10,693)	(10,985)	(11,761)	(12,670)	(12,633)	(12,686)	(13,249)	(148,300)
Sum of 52110X, 64XXXX	(12,719)	(13,657)	(13,657)	11,392	12,616	10,693	10,985	11,761	12,670	12,633	12,686	13,249	148,300

Factors based on actual account ratios

722160 Other Taxes Exp-FICA	99.80%	99.87%	99.87%	100.02%	100.02%	99.86%	100.09%	90.42%	96.11%	99.51%	99.88%	99.85%	98.62%
722170 Other Taxes Exp-Unemployment	0.20%	0.13%	0.13%	-0.02%	-0.02%	0.14%	-0.09%	9.58%	3.88%	0.49%	0.12%	0.15%	1.38%

Allocation of capitalized labor burden

	7 2018	8 2018	9 2018	10 2018	11 2018	12 2018	1 2019	2 2019	3 2019	4 2019	5 2019	6 2019	Total
720040 State/Federal Regulatory Fees	(2,506)	(173)	(173)	12,136	2,014	(167)	26,461	(321)	178,364	21,198	(528)	(675)	178,384
722080 Oth Taxes Exp-Sales & Use Taxes Adj	5	19	19	4	4	4	4	4	(1,044)	21,198	(528)	(675)	37,300
722120 Other Taxes Exp-Excise Taxes-State	89,602	98,976	98,976	102,266	144,653	273,649	380,927	495,772	288,990	262,025	163,668	89,232	2,503,248
722140 Other Taxes Expenses - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
722150 Other Taxes Expenses - Property	272,718	272,718	272,718	(20,841)	240,122	288,671	288,671	261,870	261,870	261,870	261,870	348,645	2,951,707
722160 Other Taxes Exp-FICA	23,830	24,330	24,330	32,873	26,707	28,683	27,173	32,354	28,672	34,155	27,985	27,811	341,945
722170 Other Taxes Exp-Unemployment	46	33	33	42	(6)	39	(26)	3,427	1,160	167	32	40	78
722181 Other Taxes Exp-Misc Employment Taxes	-	-	-	76,250	-	-	1,562	899	(575)	(2,835)	-	-	1,352
722190 Other Taxes Expenses - State Franchise	-	-	-	202,850	413,494	542,326	757,587	794,001	761,061	553,290	453,029	402,176	66,250
Total	383,698	395,903	395,903	(11,392)	(12,616)	(10,693)	(10,985)	(11,761)	(12,670)	(12,633)	(12,686)	(13,249)	148,300

Summary With Adjustments

	Total	Franchise Tax	Pipeline Safety	Adjusted Total
720040 State/Federal Regulatory Fees	178,364			178,364
722080 Oth Taxes Exp-Sales & Use Taxes Adj	92,797			92,797
722120 Other Taxes Exp-Excise Taxes-State	32			32
722130 Oth Taxes Exp-Franch Fees/GRT-City	2,503,248	(2,503,248)		
722140 Other Taxes Expenses - Miscellaneous	23,625			23,625
722150 Other Taxes Expenses - Property	2,951,707			2,951,707
722160 Other Taxes Exp-FICA	341,945			341,945
722170 Other Taxes Exp-Unemployment	5,036			5,036
722181 Other Taxes Exp-Misc Employment Taxes	393			393
722190 Other Taxes Expenses - State Franchise	153,038			153,038
* 4081 Other Taxes-Non-nc	6,230,183	(2,503,248)	(178,354)	3,568,573

From:  
 1 Workpaper 2019 Arkla LA Franchise Tax Adjustments  
 2 Workpaper 2019 Arkla LA Pipeline Safety Fee Adjustment

TOTL

CenterPoint Energy Arkla  
 Louisiana Division  
 Unbilled Revenue Adjustment  
 For the Test Year Ended June 30, 2019

Purpose: To remove earned but not billed revenue.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total	(E) Unbilled Revenue Adjustment
1	4800	412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	① \$ 5,414	\$ (5,414)
2	4800	412014	Nat Gas Sales-Res-Commodity Unbilled	240,843	(240,843)
3	4800	412015	Nat Gas Sales-Res-Demand Unbilled	17,244	(17,244)
4	4800	412026	Nat Gas Sales-Res-Unbilled Cust Chg	(44,504)	44,504
5	4800	412027	Nat Gas Sales-Res-Unbilled Dist Chg	15,767	(15,767)
6	4800	412028	Nat Gas Sales-Res-Unbil Fran Tx Rec	10,517	(10,517)
7	Total FERC 4800		Gas Residential Sales	\$ 245,281	\$ (245,281) ②
8	4811	412247	Nat Gas-Comm/Ind-Unbil Cust Chg	③ \$ 2,079	\$ (2,079)
9	4811	412248	Nat Gas-Comm/Ind-Unbil Dist Chg	336	(336)
10	4811	412249	Nat Gas-Comm/Ind-Unbil Fr Tx Rcvy	4,663	(4,663)
11	4811	412252	Nat Gas Sales-Comm/Ind-Commodity Unbille	132,911	(132,911)
12	4811	412253	Nat Gas Sales-Comm/Ind-Demand Unbilled	3,226	(3,226)
13	4811	412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	3,352	(3,352)
14	Total FERC 4811		Gas S Comm Sales	\$ 146,567	\$ (146,567) ②
15	4893	420040	Gas Transp UB Margin Assoc Co	① \$ 414,486	\$ (414,486)
16	4893	420048	Gas Tran Rev-L Comm-Assoc Comp-Unbl Prot	1,614	(1,614)
17	4893	421007	Gas Transp Unbilled Protected EDIT refun	343	(343)
18	4893	421051	Gas Transp-Unbilled Margin	59,490	(59,490)
19	4893	421098	Transport Unbilled Customer Charge	(96)	96
20	4893	421145	Transp UB Distribution Charge	(63,820)	63,820
21	4893	421146	Transp UB Admin Charge	(1,560)	1,560
22	4893	421148	Transp UB Customer Charge Assoc.	(24,760)	24,760
23	4893	421149	Transp UB Distribution Charge Assoc.	(405,207)	405,207
24	4893	421150	Transp UB Admin Charge Assoc.	(30,915)	30,915
25	Total FERC 4893		Transp Rev-Distrib	\$ (50,425)	\$ 50,425 ②
26	4950	443043	Gas Distribution Revenue - TCJA Adjustment	① \$ (933,432) ⑤	\$ 47,228
27	Total FERC 4950		Other Gas Revs	\$ (933,432)	\$ 47,228 ②
28	Total Adjustment			\$ (592,009)	\$ (294,195)

From:

- ① Worksheet Arkla LA 2019 Revenues
- ⑤ Worksheet Summary

To:

- ② Workpaper 2019 Arkla LA FERC Income Statement



CenterPoint Energy Arkla  
 Louisiana Division  
 TCJA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

**Purpose:** To remove unbilled impact from account 443043 - TCJA Adjustment, which is the deferral of federal corporate income taxes collected at 35% in excess of the new lower applicable tax rate at 21%

	Res	SCS-1	SCS-2	LCS-1	GIS-1	GIT & LCT	Total
Billed Deferral	\$ 206,603.76	\$ 83,548.95	\$ 4,885.63	\$ 17,840.09	\$ 705.49	\$ 168,257.81	\$ 481,841.72
Unbilled Deferral	(19,188.87)	(10,000.08)	(199.47)	(990.10)	7,518.23	(24,369.73)	(47,228.00)
Unwinding of Refund	(728,048.25)	(256,087.89)	(16,139.75)	(44,105.09)	(2,055.68)	(321,598.70)	(1,368,045.36)
Total	\$(540,631.36)	\$(182,539.02)	\$(11,453.59)	\$(27,255.10)	\$ 6,158.04	\$(177,710.62)	\$(933,431.64)

To:  
 ③ Worksheet Unbilled Revenue Summary

ZFH-018	Total
443043 Gas Dist Rev-TCJA Ad	(533,431.66)
FERC Account Sorted by Natural Account	(533,431.66)

CenterPoint Energy Arkia  
 Louisiana Division  
 TCJA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

	Test Year Ending 6/30/2018					Test Year Ending 6/30/2019					Total		
	RES	SCS-1	SCS-2	LCS-1	GIS-1	GIT & LCT	RES	SCS-1	SCS-2	LCS-1		GIS-1	GIT & LCT
Billed	631,741.55	202,276.89	13,172.32	30,321.30	1,874.07	186,092.85	206,603.76	83,548.95	4,885.63	17,840.09	705.49	168,257.81	1,547,320.70
Unbilled	(91,110.19)	(19,737.86)	(1,718.74)	(3,066.20)	(8,032.12)	(8,382.22)	(19,186.87)	(10,000.08)	(199.47)	(990.10)	7,518.23	(24,369.73)	(179,275.32)
Refunded	-	-	-	-	-	-	(728,048.25)	(256,087.89)	(16,139.75)	(44,105.09)	(2,065.68)	(321,598.70)	(1,368,045.36)
	540,631.36	182,539.03	11,453.59	27,255.10	(6,158.05)	177,710.64	(640,631.36)	(182,539.02)	(11,453.89)	(27,255.10)	6,158.04	(177,710.62)	0.02

CenterPoint Energy Arkia  
 Louisiana Division  
 Excess Federal Corporate Income Tax  
 For January through December 25, 2018

	Billed Only												Total		
	Dec	UBIN	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct		Nov	Dec
Res (CCF)	(110,297.06)		240,019.77	168,241.47	95,878.11	60,375.28	44,516.57	23,619.19	20,795.43	22,349.59	18,933.40	26,712.76	71,871.67	98,621.54	781,637.72
RES WNA			(35,916.63)	(11,014.37)	32,557.17	13,464.99	-	-	-	-	-	(307.48)	(24,560.46)	(27,812.69)	(53,589.47)
SCS-1 (CCF)	(29,737.94)		61,248.90	48,906.32	35,407.50	24,006.01	19,795.95	13,922.68	11,818.35	12,936.58	10,527.64	14,033.09	23,178.47	26,696.87	272,740.41
SCS-1 WNA			(\$9,914.39)	(\$4,573.97)	\$8,406.10	\$4,801.20	\$270.59	\$0.00	\$0.00	\$9.31	(\$83.31)	(\$80.77)	(\$6,786.79)	(\$8,700.49)	(16,652.52)
SCS-2 (CCF)	(1,918.20)		3,516.74	3,858.47	2,047.60	2,121.20	1,245.08	379.18	160.16	374.48	243.82	382.21	1,674.36	2,403.56	16,488.65
SCS-2 WNA			(\$146.74)	(\$111.04)	\$60.40	\$201.44	\$0.00	\$0.00	\$0.00	\$1.89	\$0.00	\$0.00	(\$209.60)	(\$145.25)	(348.90)
LCS-1 (CCF)	(4,056.30)		8,560.02	7,232.06	4,792.79	3,856.28	3,873.76	2,006.39	2,348.81	1,953.69	1,723.85	2,300.43	3,800.13	5,713.18	44,105.09
GIS-1 (CCF)	(513.88)		403.56	565.58	357.94	236.23	169.69	141.07	129.06	114.95	122.33	58.19	104.15	176.81	2,065.68
GIT & LCT-(MM8TU)	(32,751.95)		34,674.44	31,237.83	33,438.27	31,145.09	29,415.89	26,181.32	24,437.71	25,000.07	25,729.60	25,160.91	31,221.14	36,708.38	321,598.70
	(179,275.32)		307,445.67	244,342.35	212,945.88	140,207.71	99,287.53	66,249.83	59,689.51	62,740.55	57,197.33	68,259.34	100,293.07	133,661.91	1,368,045.36

CenterPoint Energy Arkla  
 Louisiana Division  
 TCJA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

	July	August	September	October	November	December	Correction	January	February	March	April	May	Total
<b>Deferral: Billed Only</b>													
Res (CCF)	20,795.43	22,349.59	18,933.40	26,712.76	71,871.67	98,621.54							259,284.39
RES WNA	-	-	-	(307.48)	(24,560.46)	(27,812.69)							(52,680.63)
SCS-1 (CCF)	11,818.35	12,936.58	10,527.64	14,033.09	23,178.47	26,696.87							99,191.00
SCS-1 WNA	50.00	59.31	(583.31)	(580.77)	(56,786.79)	(58,700.49)							(15,642.05)
SCS-2 (CCF)	160.16	374.48	243.82	382.21	1,674.36	2,403.56							5,238.59
SCS-2 WNA	50.00	51.89	50.00	50.00	(5209.60)	(5145.25)							(352.96)
LCS-1 (CCF)	2,348.81	1,953.69	1,723.85	2,300.43	3,800.13	5,713.18							17,840.09
GIS-1 (CCF)	129.06	114.95	122.33	58.19	104.15	176.81							705.49
GIT & LCT- (MMBTU)	24,437.71	25,000.07	25,729.60	25,160.91	31,221.14	36,708.38							168,257.81
	59,689.52	62,740.56	57,197.33	68,259.33	100,293.07	133,661.91							481,841.72
<b>Deferral: Unbilled</b>													
Res (CCF)	(601.87)	(2,256.67)	3,255.66	9,562.78	39,531.18	(68,677.95)							(19,186.87)
SCS-1 (CCF)	(203.36)	(1,142.86)	1,382.22	1,670.92	6,980.72	(18,687.72)							(10,000.08)
SCS-2 (CCF)	(64.77)	53.70	245.56	451.75	778.54	(1,664.25)							(199.47)
LCS-1 (CCF)	98.27	(107.31)	255.48	187.79	1,559.86	(2,984.19)							(990.10)
GIS-1 (CCF)	102.17	(74.92)	26.83	(28.36)	85.49	(243.81)	7,650.84						7,518.23
GIT & LCT- (MMBTU)	(367.05)	1,489.21	(2,062.75)	7,637.47	4,732.27	(35,798.89)							(24,369.73)
	(1,036.62)	(2,038.83)	3,103.00	19,482.36	53,668.05	(428,056.80)	7,650.84						(47,228.00)
<b>Unwinding Refund</b>													
Res (CCF)													
Res Interest													
SCS-1 (CCF)													(731,285.60)
SCS-1 Interest													3,217.35
SCS-2 (CCF)													(287,840.30)
SCS-2 Interest													1,752.41
LCS-1 (CCF)													(16,328.60)
LCS-1 Interest													188.85
GIS-1 (CCF)													(45,267.16)
GIS-1 Interest													1,162.07
GIT & LCT- (MMBTU)													(2,107.27)
GIT & LCT Interest													41.59
													15,905.72
													1,946.80
													196,021.56
													(1,368,045.36)

North Louisiana

JUL-18

Res (CCF)	In block Volume	Less June Unbilled	Add July Unbilled	Net July	Rate due to 21% tax	1st Block Distribution Chg	2nd Block Volume	Less June Unbilled	Add July Unbilled	Net July	Rate due to 21% tax	2nd Block Distribution Chg	Total Accrual	Billed Volume * Rate	Billed Count	Unbilled	Unbilled	
	1,496,074	(1,380,350)	1,337,050	1,452,774	\$ 0.0139	\$ 20,193.56		0	0	0	\$ 0.0139	\$	\$ 20,193.56	\$ 20,795.43		(604.87)		
SCS-1 (CCF)	850,741	(718,640)	703,886	835,486	\$ 0.0139	\$ 11,613.26	0	(780)	514	325	\$ 0.0139	\$ 1.73	\$ 11,614.99	\$ 11,818.35		(205.09)	1.73	
SCS-2 (CCF)	11,522	(12,258)	9,185	7,979	\$ 0.0139	\$ 110.22	0	(1,132)	325	(1,067)	\$ 0.0139	\$ (14.84)	\$ 95.38	\$ 140.16		(49.94)	(14.84)	
LCS-1 (CCF)	88,269	(47,119)	46,847	87,997	\$ 0.0139	\$ 1,223.16	80,720	(2,111)	31,453	88,052	\$ 0.0139	\$ 1,233.92	\$ 2,447.08	\$ 1,226.94		(3,78)	102.05	
GIS-1 (CCF)	9,285	(9,540)	14,704	14,449	\$ 0.0139	\$ 200.85	0	0	2,186	2,186	\$ 0.0139	\$ 30.38	\$ 231.23	\$ 129.06		71.79	30.38	
GIT & LCT (MMBTU) NO Rider	64,308	(64,017)	66,512	66,603	\$ 0.1346	\$ 8,981.68	117,250	(117,036)	111,814	112,028	\$ 0.1346	\$ 15,078.97	\$ 24,070.65	\$ 8,655.86		935.83	(702.88)	
<b>Total Distribution Charge</b>	<b>2,519,699</b>					\$ 42,322.79	<b>197,960</b>					\$ 16,320.16	\$ 58,652.89	\$ 42,785.80		\$ 16,903.72	\$ 163,061	\$ 158,355

Distribution Charge  
 WNA  
 Total Accrual - July 2018

SCS-1 - 2017 RSP	SCS-2 - 2017 RSP	Residential	Total WNA
850,741	11,522	1,496,074	
(590,021)	\$ 0.00	(33,25)	
0.34110	0.14349	0.27860	
\$ 0.3720	\$ 0.12959	\$ 0.26470	
(0.00007)			
\$ 0.00007			
\$ 0.00		\$ 0.00	
		\$ 0.00	
		\$ 0.00	
		\$ 0.00	

CenterPoint Energy Alaska  
Louisiana Division  
TCJA Adjustment Account Breakout  
For the Test Year Ended June 30, 2019

North Louisiana

Aug 18

Res (CCF)	1st Block Volume	Less June Unbilled	Add Aug Unbilled	Net Aug	Rate due to 21% Distribution Chg	1st Block Distribution Chg	2nd Block Volume	Less June Unbilled	Add Aug Unbilled	Net Aug	Rate due to 21% Distribution Chg	2nd Block Distribution Chg	Total Accrual	Billed Volume * Rate	Billed Count *	Unbilled	
	1,607,884	(1,337,050)	1,174,000	1,446,954	\$ 0.0139	\$ 20,092.92	0	0	0	\$ 0.0139	\$ 0	\$ 0	\$ 20,092.92	\$ 22,349.59		(2,256.67)	
SCS-1 (CCF)	930,689	(703,866)	622,145	848,948	\$ 0.0139	\$ 13,800.38	0	(9,131)	435	(4,791)	\$ 0.0139	\$ (6.66)	\$ 11,793.72	\$ 12,936.58		(1,136.19)	
SCS-2 (CCF)	21,357	(9,265)	13,195	25,397	\$ 0.0139	\$ 853.01	5,574	(9,794)	358	\$ 4,408	\$ 0.0139	\$ 75.17	\$ 408.18	\$ 297.00	77.48	56.01	
LCS-1 (CCF)	71,486	(6,647)	38,693	58,256	\$ 0.0139	\$ 895.76	69,145	(11,453)	36,885	74,577	\$ 0.0139	\$ 1,036.62	\$ 1,846.38	\$ 992.57	961.12	(182.81)	
GIS-1 (CCF)	8,270	(14,704)	11,500	5,096	\$ 0.0139	\$ 70.41	0	(2,186)	0	(2,186)	\$ 0.0139	\$ (30.38)	\$ 40.03	\$ 114.85		(44.54)	
GIT & LCT (MWH) NO R	66,792	(66,512)	66,629	66,888	\$ 0.1346	\$ 9,003.12	516,695	(111,812)	32,783	329,912	\$ 0.1346	\$ 17,486.16	\$ 26,489.28	\$ 8,390.07	16,010.00	13.06	1,476.16
Total Distribution Charge	2,706,629					\$ 42,129.62	393,664					\$ 18,350.90	\$ 60,890.52	\$ 45,840.76	17,048.60	\$ 67,239.36	\$ (9,551.14)

Distribution Charge WNA \$ 40,690.32  
WNA \$ 111.20  
Total Accrual - June 2018 \$ 60,701.72

Volume	Amount	WNA Average Rate	Billed Margin Factor	Adj. Margin Factor	Adj. WNA Rate	WNA Rate change	WNA (refund) charge
SCS-1 - 2017 RSP	\$336,261	\$ 0.00036	0.34110	0.32770	\$ 0.00035	\$ (0.00001)	\$ (83.31)
SCS-2 - 2017 RSP Residential	26,841	\$ 518.36	0.14349	0.13959	\$ 0.00051	\$ (0.00007)	\$ (51.89)
Total WNA	1,607,884	\$ 514.46	0.00001	0.27863	\$ 0.26470	\$ 0.00002	\$ 50.00
							\$ (113.20)

North Louisiana

Sep-18

Rea (CCF)	1st Block Volume	Less Avg Unbilled	Add Sept Unbilled	Net Avg	Rate due to 21% tax	1st Block Distribution	2nd Block Volume	Less Avg Unbilled	Add Sept Unbilled	Net Avg	Rate due to 21% tax	2nd Block Distribution	Total Accrual	Billed Volume * Rate	Unbilled
	1,362,115	(1,174,700)	1,408,920	1,596,335	\$ 0.0139	\$ 22,130.06	0	0	0	0	\$ 0.0139	\$ -	\$ 22,130.06	\$ 18,933.40	3,255.66
SCS-1 (CCF)	75,884	(62,145)	721,876	857,115	\$ 0.0139	\$ 11,913.90	0	(432)	144	(291)	\$ 0.0139	\$ (4.04)	\$ 11,909.85	\$ 10,527.64	1,382.26
SCS-2 (CCF)	16,871	(13,893)	26,624	29,600	\$ 0.0139	\$ 411.44	1,170	(159)	4,596	5,607	\$ 0.0139	\$ 77.94	\$ 480.38	\$ 232.56	16.26
LCS-1 (CCF)	55,157	(32,025)	44,774	66,289	\$ 0.0139	\$ 920.68	68,861	(36,895)	44,186	76,162	\$ 0.0139	\$ 1,058.65	\$ 5,979.33	\$ 766.88	523.99
SUS-1 (CCF)	8,801	(11,509)	13,480	10,791	\$ 0.0139	\$ 149.16	0	0	0	0	\$ 0.0139	\$ -	\$ 149.16	\$ 122.83	26.33
GIT & LOT - AMBITUO NR	67,415	(66,609)	67,263	60,127	\$ 0.1346	\$ 8,189.88	235,685	(22,791)	106,802	107,704	\$ 0.1346	\$ 14,496.96	\$ 23,666.85	\$ 9,081.87	86.09
Total Distribution Charge	2,267,301			\$ 44,754.13			193,714			\$ 15,629.51			\$ 60,383.64	\$ 57,280.64	\$ 3,103.00

Distribution Charge WNA  
 Total Accrual - September 2018  
 \$ 60,383.64  
 \$ (883.31)  
 \$ 59,500.33

Rea (CCF)	Volume	WNA Average Amount	WNA Rate	Billed Margin Factor	Adj WNA Rate	WNA Rate Change	WNA (refund) change
SCS-1 - 2017 RSP	75,884	(51,962.37)	\$ (0.00259)	0.34110	\$ 0.32720	\$ (0.00248)	\$ 883.31
SCS-2 - 2017 RSP	17,541	50.00	\$ 0.14849	0.12959	\$ -	\$ -	\$ 50.00
Residential	1,362,115	(51,09,28)	\$ (0.00010)	0.27860	\$ 0.26470	\$ (0.00010)	\$ 50.00
Total WNA							\$ 883.31

North Louisiana OCT-18

	1st Block Volume	Less Sept Unbilled	Add Oct Unbilled	Net Oct	Rate due to 21% tax	1st Block Distribution Chrg	2nd Block Vol	Less Sept Unbilled	Add Oct Unbilled	Net Oct	Rate due to 21% tax	2nd Block Distribution Chrg	Total Acctual	Billed Volume *	Unbilled
Res (CCF)	1,921,781	(1,418,520)	2,096,890	2,699,751	\$ 0.0139	\$ 36,275.54	0	0	0	0	\$ 0.0139	\$ -	\$ 36,275.54	\$ 25,712.76	\$ 5,822.78
SCS-1 (CCF)	1,009,575	(721,676)	841,810	1,193,509	\$ 0.0139	\$ 15,700.17	0	(141)	420	276	\$ 0.0139	\$ 3.84	\$ 15,704.01	\$ 14,033.09	1,667.08
SCS-2 (CCF)	22,029	(16,624)	41,342	35,746	\$ 0.0139	\$ 510.77	5,468	(6,596)	22,378	23,251	\$ 0.0139	\$ 323.19	\$ 833.96	\$ 806.20	204.57
LCS-1 (CCF)	65,309	(41,774)	43,755	64,290	\$ 0.0139	\$ 893.63	100,189	(41,186)	58,715	114,718	\$ 0.0139	\$ 1,594.58	\$ 2,488.21	\$ 907.80	(14.16)
GIS-1 (CCF)	4,186	(13,439)	11,390	2,446	\$ 0.0139	\$ 29.83	0	0	0	0	\$ 0.0139	\$ -	\$ 29.83	\$ 58.19	(28.36)
GIT & LCT - (MMBTU) NO RT	69,787	(67,263)	77,661	80,185	\$ 0.1346	\$ 10,792.90	117,144	(106,502)	153,146	163,488	\$ 0.1346	\$ 22,005.48	\$ 34,798.39	\$ 9,893.39	1,399.57
<b>Total Distribution Charge</b>	<b>3,092,667</b>					<b>\$ 64,202.85</b>	<b>222,801</b>					<b>\$ 23,927.09</b>	<b>\$ 88,129.94</b>	<b>\$ 51,411.37</b>	<b>\$ 17,236.21</b>

Distribution Charge \$ 88,129.94  
WMA (5388.25)  
Total Actual - October 2018 \$97,741.69

	Volumes	Amount	WMA Average Rate	Billed Margin Factor	Adj. Margin Factor	Adj WMA Rate	WMA Rate change	WMA Rate change
SCS-1 - 2017 RSP	1,009,575	(32,056.30)	(0.02227)	0.34110	\$ 0.32720	(0.00039)	\$ 0.00008	\$80.77
SCS-2 - 2017 RSP	27,837	\$0.00	-	0.14849	\$ 0.12959	-	\$ -	\$0.00
Residential	1,921,781	(56,278.68)	(0.02927)	0.27860	\$ 0.26470	(0.00311)	\$ 0.00016	\$507.48
<b>Total WMA</b>								<b>\$388.25</b>

CenterPoint Energy Aaha  
 TCJA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

Nov-18

North Louisiana

1st Block Volume	1st Block Amount	Last Oct Unbilled	Add Nov Unbilled	Net Nov	Rate due to 21% tax	1st Block Distribution Chg	2nd Block Volume	Last Oct Unbilled	Add Nov Unbilled	Net Nov	Rate due to 21% tax	2nd Block Distribution Chg	Total Accrual	Billed Volume * Rate	Billed Count **	Unbilled (13,810,098)	
Res (GCF)	3,170,624	(1,030,254)	1,030,254	4,177,028	\$ 0.0139	\$ 50,080.89	0	0	0	3,887,566	\$ 0.0139	\$ 53,842.17	\$ 111,402.86	\$ 73,871.67	\$ -	\$ 13,810,098	
SCS-1 (GCF)	1,667,516	(841,200)	1,398,258	2,161,954	\$ 0.0139	\$ 30,051.30	0	(820)	8,182	7,762	\$ 0.0139	\$ 107.89	\$ 90,159.19	\$ 23,178.47	\$ -	6,872.83	
SCS-2 (GCF)	63,748	(11,317)	50,466	71,873	\$ 0.0139	\$ 1,012.93	56,709	(22,378)	69,264	103,594	\$ 0.0139	\$ 1,419.86	\$ 2,452.89	\$ 886.10	\$ 788.26	326.83	
LCS-1 (GCF)	79,319	(43,755)	31,418	80,883	\$ 0.0139	\$ 1,125.66	200,077	(96,715)	183,272	304,628	\$ 0.0139	\$ 4,284.94	\$ 5,359.99	\$ 1,019.13	\$ 2,781.00	306.52	
GIS-1 (GCF)	7,493	(11,390)	15,348	31,449	\$ 0.0139	\$ 139.14	0	0	2,194	2,394	\$ 0.0139	\$ 30.50	\$ 189.64	\$ 104.15	\$ -	54.88	
GIT & LCT - (HARBUS) NO RISK	78,226	(77,653)	88,561	89,146	\$ 0.1346	\$ 11,999.05	153,729	(153,146)	177,894	177,967	\$ 0.1346	\$ 23,854.36	\$ 35,953.41	\$ 10,529.22	\$ 20,691.92	3,469.83	
<b>Total Distribution Charge</b>	<b>7,650,926</b>					<b>\$ 102,808.76</b>	<b>410,510</b>					<b>\$ 83,109.22</b>	<b>\$ 185,517.98</b>	<b>\$ 107,588.74</b>	<b>\$ 24,241.18</b>	<b>\$ 131,849.92</b>	<b>\$ 58,848.04</b>

Distribution Charge WNA  
 Total Accrual - November 2018  
 \$ 185,517.98  
 \$ 185,517.98  
 \$ (31,556.85)  
 \$ 153,961.13

Volumes	Amount	WNA Average Beta	Billed Month Factor	Adj Month Factor	WNA Base Charge	WNA Rate Change	WNA (revised) Charge
SCS-1 - 2017 RSP	1,667,516	(0.09993)	0.34110	0.31720	(0.09584)	\$ 0.00407	\$ 6,788.79
SCS-2 - 2017 RSP	120,467	(0.03800)	0.14849	0.12959	(0.01626)	\$ 0.00174	\$ 209.60
Residential	5,170,624	(0.09523)	0.27860	0.24470	(0.08048)	\$ 0.00475	\$ 24,550.46
<b>Total WNA</b>							<b>\$ 31,556.85</b>



Table

GL Account	GL Account Name	Rate Type	Rate Type Description	Rate Category	Rate Category Description	Price amount in CHAR	Price	Total amount
COA1/412005	Nat Gas Sales Res-TC	GRESFAC	GAS RES RATE CATEGORY FACTS	A_LA1000	CNP Louisiana Residential	0.00190000-	A_INT1_R	\$ 1,295.71
COA1/412005	Nat Gas Sales Res-TC	GRESFAC	GAS RES RATE CATEGORY FACTS	A_LA1000	CNP Louisiana Residential	0.03160000-	A_REF1_R	-\$ 21,546.63
COA1/412211	Nat Gas Sales-Comm	GCOMGSM	Commercial Gas Consumption	A_LA3010	CNP Louisiana SCS-1 A/C	0.00200000-	A_INT1_SCT	-\$ 2.89
COA1/412211	Nat Gas Sales-Comm	GCOMGSM	Commercial Gas Consumption	A_LA3010	CNP Louisiana SCS-1 A/C	0.03470000-	A_REF1_SCT	-\$ 49.62
COA1/412211	Nat Gas Sales-Comm	GCOMFAC	GAS COMM RATE CATEGORY FACTS	A_LA3000	CNP Louisiana SCS-1	0.00200000-	A_INT1_SCT	-\$ 232.44
COA1/412211	Nat Gas Sales-Comm	GCOMFAC	GAS COMM RATE CATEGORY FACTS	A_LA3000	CNP Louisiana SCS-1	0.03470000-	A_REF1_SCT	-\$ 4,032.12
								-\$ 27,159.36
								Sum of Total amount
								(1,295.71)
								(21,546.63)
								(22,842.34)
								(232.44)
								(4,032.12)
								(4,264.56)
								(2.89)
								(49.62)
								(1,531.01)
								(25,628.37)
								(27,159.36)
								(27,159.36)

CenterPoint Energy Arkla  
 Louisiana Division  
 TCJA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

Table

GL Account	Rate Type	Rate Category	Price amount in CHAR	Price	Total amount
COA/1/4/12005	Nat Gas Sales-Res-TC	A_LA1000	0.001900000-	A_INT1_R	\$ 21,658.73
COA/1/4/12005	Nat Gas Sales-Res-TC	A_LA1000	0.031600000-	A_REF1_R	\$ 360,162.94
COA/1/4/12005	Nat Gas Sales-Res-TC	A_LL1000	0.001900000-	A_INT1_R	\$ 27.29
COA/1/4/12005	Nat Gas Sales-Res-TC	A_LL1000	0.031600000-	A_REF1_R	\$ 453.84
COA/1/4/12005	Nat Gas Sales-Res-TC	A_LA1800	0.001900000-	A_INT1_R	\$ 0.95
COA/1/4/12005	Nat Gas Sales-Res-TC	A_LA1800	0.031600000-	A_REF1_R	\$ 15.74
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA3010	0.002000000-	A_INT1_SC1	\$ 12.63
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA3010	0.034700000-	A_REF1_SC1	\$ 219.24
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA3020	0.001700000-	A_INT1_SC2	\$ 380.17
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA3020	0.027300000-	A_REF1_SC2	\$ 6,195.80
COA/1/4/12211	Nat Gas Sales-Comm/	A_LL3000	0.002000000-	A_INT1_SC1	\$ 0.19
COA/1/4/12211	Nat Gas Sales-Comm/	A_LL3000	0.034700000-	A_REF1_SC1	\$ 3.26
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA3000	0.002000000-	A_INT1_SC1	\$ 5,887.95
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA3000	0.034700000-	A_REF1_SC1	\$ 102,327.76
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA5000	0.002000000-	A_INT1_LCS	\$ 626.78
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA5000	0.034600000-	A_REF1_LCS	\$ 10,843.30
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA6000	0.001600000-	A_INT1_GIS	\$ 52.67
COA/1/4/12211	Nat Gas Sales-Comm/	A_LA6000	0.028700000-	A_REF1_GIS	\$ 944.84
COA/1/4/20007	Gas Tran Rev-L Comm-	A_LB0000	0.021600000-	A_INT1_TSO	\$ 3,900.77
COA/1/4/20007	Gas Tran Rev-L Comm-	A_LB0000	0.405400000-	A_REF1_TSO	\$ 73,211.61
COA/1/4/20007	Gas Tran Rev-L Comm-	A_LB0000	0.021600000-	A_INT1_TSO	\$ 1,945.09
COA/1/4/20007	Gas Tran Rev-L Comm-	A_LB0000	0.405400000-	A_REF1_TSO	\$ 36,506.27
COA/1/4/21017	Gas Transp Rev-Comm/	A_LT8000	0.021600000-	A_INT1_TSO	\$ 9.12
COA/1/4/21017	Gas Transp Rev-Comm/	A_LT8000	0.405400000-	A_REF1_TSO	\$ 171.08
COA/1/4/21017	Gas Transp Rev-Comm/	A_LT9000	0.021600000-	A_INT1_TSO	\$ 857.25
COA/1/4/21017	Gas Transp Rev-Comm/	A_LT9000	0.405400000-	A_REF1_TSO	\$ 16,089.52

Profit Center By Accounts (ZPCA ) 04/01/2019 10:57:40 Page:  
 Profit Center: RRLA Profit Center Home: State of Louisiana  
 Fiscal Year: 2019 Current Period: 2 Plan Version: 0

Lead column	Actual	Row Labels	Sum of Total amount
412005	382,319.49	A_INT1_GIS	(52.67)
412211	127,414.39	A_INT1_LCS	(626.78)
420007	115,563.74	A_INT1_SC1	(21,686.97)
421017	17,126.97	A_INT1_SC2	(5,910.77)
		A_INT1_TSO	(980.17)
		A_REF1_GIS	(6,712.23)
		A_REF1_LCS	(944.64)
		A_REF1_L	(10,843.30)
		A_REF1_SC1	(980,632.52)
		A_REF1_SC2	(102,550.26)
		A_REF1_TSO	(6,105.80)
		A_REF1_TSO	(125,978.48)
		<b>Grand Total</b>	<b>(642,424.59)</b>
		Interest	(35,369.59)
		Billings	(607,055.00)
			(642,424.59)
			(642,424.59)

CenterPoint Energy Arkla  
 Louisiana Division  
 TC-JA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

Table

GL Account	Rate Type	Rate Category	Price amount in CHAR	Price	Total amount
COA1/14/2005	Nat Gas Sales-Res-TC	A_LA1000	0.00190000-	A_INTL_R	\$ 19,323.71
COA1/14/2005	Nat Gas Sales-Res-TC	A_LA1000	0.03160000-	A_REF1_R	\$ 371,297.15
COA1/14/2005	Nat Gas Sales-Res-TC	A_LL1000	0.00190000-	A_INTL_R	\$ 22.47
COA1/14/2005	Nat Gas Sales-Res-TC	A_LL1000	0.03160000-	A_REF1_R	\$ 373.15
COA1/14/2005	Nat Gas Sales-Res-TC	A_LA1800	0.00180000-	A_INTL_R	\$ 0.95
COA1/14/2005	Nat Gas Sales-Res-TC	A_LA1800	0.03160000-	A_REF1_R	\$ 15.74
COA1/14/2211	Nat Gas Sales-Comm/	A_LA3010	0.00200000-	A_INTL_SG1	\$ 12.87
COA1/14/2211	Nat Gas Sales-Comm/	A_LA3010	0.03470000-	A_REF1_SG1	\$ 223.65
COA1/14/2211	Nat Gas Sales-Comm/	A_LA3020	0.00170000-	A_INTL_SG2	\$ 356.22
COA1/14/2211	Nat Gas Sales-Comm/	A_LA3020	0.02790000-	A_REF1_SG2	\$ 5,720.26
COA1/14/2211	Nat Gas Sales-Comm/	A_LL3000	0.00200000-	A_INTL_SG1	\$ 0.17
COA1/14/2211	Nat Gas Sales-Comm/	A_LL3000	0.03470000-	A_REF1_SG1	\$ 2.89
COA1/14/2211	Nat Gas Sales-Comm/	A_LA3000	0.00200000-	A_INTL_SG1	\$ 6,234.56
COA1/14/2211	Nat Gas Sales-Comm/	A_LA3000	0.03470000-	A_REF1_SG1	\$ 108,169.72
COA1/14/2211	Nat Gas Sales-Comm/	A_LA5000	0.00200000-	A_INTL_LCS	\$ 875.90
COA1/14/2211	Nat Gas Sales-Comm/	A_LA5000	0.03460000-	A_REF1_LCS	\$ 15,222.19
COA1/14/2211	Nat Gas Sales-Comm/	A_LA6000	0.00180000-	A_INTL_GIS	\$ 47.42
COA1/14/2007	Gas Tran Rev-L Comm-	A_LB0000	0.02870000-	A_REF1_GIS	\$ 850.47
COA1/14/2007	Gas Tran Rev-L Comm-	A_LB0000	0.02160000-	A_INTL_TSO	\$ 3,295.87
COA1/14/2007	Gas Tran Rev-L Comm-	A_LB0000	0.40540000-	A_REF1_TSO	\$ 61,855.19
COA1/14/2007	Gas Tran Rev-L Comm-	A_LB0000	0.02160000-	A_INTL_TSO	\$ 1,619.94
COA1/14/2017	Gas Transp Rev-Comm/	A_LB0000	0.40540000-	A_REF1_TSC	\$ 30,404.19
COA1/14/2017	Gas Transp Rev-Comm/	A_LB0000	0.02160000-	A_INTL_TSO	\$ 7.93
COA1/14/2017	Gas Transp Rev-Comm/	A_LB0000	0.40540000-	A_REF1_TSC	\$ 148.78
COA1/14/2017	Gas Transp Rev-Comm/	A_LB0000	0.02160000-	A_INTL_TSO	\$ 731.35
COA1/14/2017	Gas Transp Rev-Comm/	A_LB0000	0.40540000-	A_REF1_TSC	\$ 13,726.44
					\$ 590,547.18

Profit Center by Accounts (ZFCR ) 04/01/2019 10:16:36 Page:  
 Profit Center: RRIA Profit Center Name: State of Louisiana  
 Fiscal Year: 2019 Current Period: 3 Plan Version: 0

Lead column	Actual
412005 Nat Gas Sales-Res-TCJA Refund	341,033.17
412211 Net Gas Sales-Comm/Ind-TCJA Refund	137,720.32
420007 Gas Tran Rev-L Comm-Resoc Comp-TCJA Refu	97,179.19
421017 Gas Transp Rev-Comm/Ind-TCJA Refund	14,614.50
* Total	590,547.18

Row Labels	Sum of Total amount
A_INTL_GIS	(47.42)
A_INTL_LCS	(879.90)
A_INTL_R	(19,347.13)
A_INTL_SG1	(6,247.60)
A_INTL_SG2	(356.22)
A_INTL_TSO	(5,655.09)
A_REF1_GIS	(850.47)
A_REF1_LCS	(15,222.19)
A_REF1_R	(321,696.04)
A_REF1_SG1	(108,386.26)
A_REF1_SG2	(5,720.26)
A_REF1_TSO	(108,138.60)
Grand Total	(590,547.18)

Interest (32,533.36)  
 Billings (558,013.82)  
 (590,547.18)  
 (590,547.18)

CenterPoint Energy Arkla  
 Louisiana Division  
 TC-JA Adjustment Account Breakout  
 For the Test Year Ended June 30, 2019

Table

GL Account	Rate Type	Rate Category	Price amount in CHAR	Price	Total amount
COA1/412005	Nat Gas Sales-Res-TC	A_LA1000	CNP Louisiana Residential	A_INT1_R	\$ 10,815.79
COA1/412005	Nat Gas Sales-Res-TC	A_LA1000	CNP Louisiana Residential	A_REF1_R	\$ 179,654.66
COA1/412005	Nat Gas Sales-Res-TC	A_LL1000	CNP Louisiana Residential	A_INT1_R	\$ 12.63
COA1/412005	Nat Gas Sales-Res-TC	A_LL1000	CNP Louisiana Residential	A_REF1_R	\$ 210.37
COA1/412005	Nat Gas Sales-Res-TC	A_LA1800	CNP Louisiana Res Unmetered GL	A_INT1_R	\$ 0.95
COA1/412005	Nat Gas Sales-Res-TC	A_LA1800	CNP Louisiana Res Unmetered GL	A_REF1_R	\$ 15.74
COA1/412211	Nat Gas Sales-Comm/	A_LA3010	CNP Louisiana SCS-1 A/C	A_INT1_SCI	\$ 8.64
COA1/412211	Nat Gas Sales-Comm/	A_LA3010	CNP Louisiana SCS-1 A/C	A_REF1_SCI	\$ 149.77
COA1/412211	Nat Gas Sales-Comm/	A_LA3020	CNP Louisiana SCS-2 POULTRY	A_INT1_SCI	\$ 278.45
COA1/412211	Nat Gas Sales-Comm/	A_LA3020	CNP Louisiana SCS-2 POULTRY	A_REF1_SCI	\$ 4,471.77
COA1/412211	Nat Gas Sales-Comm/	A_LL3000	CNP Louisiana SCS-1	A_INT1_SCI	\$ 0.08
COA1/412211	Nat Gas Sales-Comm/	A_LL3000	CNP Louisiana SCS-1	A_REF1_SCI	\$ 1.49
COA1/412211	Nat Gas Sales-Comm/	A_LA3000	CNP Louisiana SCS-1	A_INT1_SCI	\$ 4,215.22
COA1/412211	Nat Gas Sales-Comm/	A_LA3000	CNP Louisiana SCS-1	A_REF1_SCI	\$ 73,140.15
COA1/412211	Nat Gas Sales-Comm/	A_LA5000	CNP Louisiana LCS-1	A_INT1_LCS	\$ 451.02
COA1/412211	Nat Gas Sales-Comm/	A_LA5000	CNP Louisiana LCS-1	A_REF1_LCS	\$ 7,802.80
COA1/420007	Gas Tran Rev-L Comm-	A_LA6000	CNP Louisiana GIS-1	A_INT1_GIS	\$ 32.82
COA1/420007	Gas Tran Rev-L Comm-	A_LA6000	CNP Louisiana GIS-1	A_REF1_GIS	\$ 988.84
COA1/420007	Gas Tran Rev-L Comm-	LCT-1	LCT-1	A_INT1_TSO	\$ 3,303.47
COA1/420007	Gas Tran Rev-L Comm-	LCT-1	LCT-1	A_REF1_TSO	\$ 62,001.51
COA1/420007	Gas Tran Rev-L Comm-	LCT-1	LCT-1	A_INT1_TSO	\$ 1,656.28
COA1/420007	Gas Tran Rev-L Comm-	LCT-1	LCT-1	A_REF1_TSO	\$ 31,086.06
COA1/421017	Gas Transp Rev-Comm/	A_LI8000	Transportation Gas Consumption	A_INT1_TSO	\$ 7.80
COA1/421017	Gas Transp Rev-Comm/	A_LI8000	Transportation Gas Consumption	A_REF1_TSO	\$ 146.35
COA1/421017	Gas Transp Rev-Comm/	A_LI9000	Transportation Gas Consumption	A_INT1_TSO	\$ 751.26
COA1/421017	Gas Transp Rev-Comm/	A_LI9000	Transportation Gas Consumption	A_REF1_TSO	\$ 14,100.22
					\$ 394,904.14

Profit Center By Accounts (ZPCA ) 05/01/2019 15:25:02 Page:  
 Profit Center: BR1A Profit Center Name: State of Louisiana  
 Fiscal Year: 2019 Current Period: 4 Plan Version: 0

Lead column	Actual
412005 Nat Gas Sales-Res-TCJA Refund	190,710.14
412211 Nat Gas Sales-Comm/Ind-TCJA Refund	91,141.05
420007 Gas Tran Rev-L Comm-Asoc Comp-TCJA Refu	98,047.32
421017 Gas Transp Rev-Comm/Ind-TCJA Refund	15,005.63
* Total	394,904.14

Row Labels	Sum of Total amount
A_INT1_GIS	(32.82)
A_INT1_LCS	(451.02)
A_INT1_R	(10,829.37)
A_INT1_SCI	(4,223.94)
A_INT1_SCI	(278.45)
A_INT1_TSO	(5,718.81)
A_REF1_GIS	(988.84)
A_REF1_LCS	(7,802.80)
A_REF1_P	(179,860.77)
A_REF1_SCI	(73,291.41)
A_REF1_SCI	(4,471.77)
A_REF1_TSO	(107,334.14)
<b>Grand Total</b>	<b>(394,904.14)</b>
Interest	(21,534.41)
Billings	(373,369.73)
	(394,904.14)
	(394,904.14)



CenterPoint Energy Arkla  
 Louisiana Division  
 Gas Cost Adjustment  
 For the Test Year Ended June 30, 2019

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

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total Before Adjustment	(E) Gas Cost Test Year Adjustment
1	4800	412011	Nat Gas Sales-Res-Commodity Billed	① \$ (19,844,996)	\$ 19,844,996
2	4800	412012	Nat Gas Sales-Res-Demand Billed	↓ (11,378,801)	11,378,801
3	<b>Total FERC 4800</b>		<b>Gas Residential Sales</b>	<b>\$ (31,223,797)</b>	<b>\$ 31,223,797</b> ②
4	4811	412235	Nat Gas Sales-Comm/Ind-Commod Billed	① \$ (8,309,766)	\$ 8,309,766
5	4811	412236	Nat Gas Sales-Comm/Ind-Demand Billed	↓ (4,680,131)	4,680,131
6	<b>Total FERC 4811</b>		<b>Gas S Comm Sales</b>	<b>\$ (12,989,897)</b>	<b>\$ 12,989,897</b> ②
7	8040	504010	COG-Nat Gas Purch-Assoc Co	① \$ 150,704	\$ (150,704)
8	8040	504013	COG-Nat Gas AMA Guarant Paymnt Assoc Co	(9,853)	9,853
9	8040	504024	COG-Cash Out - Associated Company	19,069	(19,069)
10	8040	504030	COG - COG - Estimate - Assoc. Co.	244,966	(244,966)
11	8040	504056	COG-Cash-out Estimate Assoc Co.	(3,360)	3,360
12	8040	505007	COG-WMBE Suppliers	780,502	(780,502)
13	8040	505008	On Sys Trans Imb Set	19,135	(19,135)
14	8040	505010	COG-Nat Gas Purchases	27,142,262	(27,142,262)
15	8040	505172	Est N Gas Purch-Res	(506,020)	506,020
16	8040	505222	COG-Nat Gas Purchase - Supplier Demand	593,955	(593,955)
17	<b>Total FERC 8040</b>		<b>Gas City Gate Purch</b>	<b>\$ 28,431,360</b>	<b>\$ (28,431,360)</b> ②
18	8051	505020	COG-Other-PGA/GSR Deferrals	① \$ (17,357)	\$ 17,357
19	8051	505021	COG-Other-Measurement & Oth Adj	↓ 135,044	(135,044)
20	<b>Total FERC 8051</b>		<b>Pur Gas Adjustments</b>	<b>\$ 117,687</b>	<b>\$ (117,687)</b> ②
21	8081	505032	COG-Storage Withdraw- Commodity	① \$ 6,218,910	\$ (6,218,910)
22	<b>Total FERC 8081</b>		<b>Gas Storage - Debit</b>	<b>\$ 6,218,910</b>	<b>\$ (6,218,910)</b> ②
23	8082	505031	COG-Storage Injection- Commodity	① \$ (5,992,058)	\$ 5,992,058
24	<b>Total FERC 8082</b>		<b>Gas Storage - Credit</b>	<b>\$ (5,992,058)</b>	<b>\$ 5,992,058</b> ②
25	8580	504016	COG-Pipeline Svcs-Assoc Co	① \$ 77,656	\$ (77,656)
26	8580	505514	COG-Nat Gas Purchases Other-Affiliated	40,342	(40,342)
27	8580	505519	PL Svc Affil Co-Res	12,324,378	(12,324,378)
28	8580	505520	PL-Svc Stores- Affil Co	2,258,876	(2,258,876)
29	8580	505521	COG-Estimate- PL Svc- Affil Co	5,570	(5,570)
30	8580	507513	Gas Transp Exp-Commodity	24,762	(24,762)
31	8580	507514	Gas Transp Exp - Demand	22,273	(22,273)
32	<b>Total FERC 8580</b>		<b>Transmission of Gas</b>	<b>\$ 14,753,857</b>	<b>\$ (14,753,857)</b> ②
33			<b>TOTAL ADJUSTMENT</b>		<b>\$ 683,938</b>

From:  
 ① Worksheet Arkla LA Gas Cost Recon

To:  
 ② Workpaper 2019 Arkla LA FERC Income Statement

CenterPoint Energy Akkia  
Louisiana Division  
Gas Cost Reconciliation  
For the Test Year Ended June 30, 2019

Source: Gas Accounting

GL Account	GL Description	07 2018	08 2018	09 2018	10 2018	11 2018	12 2018	01 2019	02 2019	03 2019	04 2019	05 2019	06 2019	Total
412011	Gas Sales-Commodity Billed	\$ (687,474.65)	\$ (692,848.35)	\$ (505,872.77)	\$ (732,030.21)	\$ (1,345,653.74)	\$ (2,877,903.54)	\$ (3,838,913.28)	\$ (3,384,789.47)	\$ (2,853,009.40)	\$ (1,639,128.76)	\$ (730,186.73)	\$ (437,491.65)	\$ (19,844,996.45)
412012	Nat Gas Sales-Res-LUFG Billed	(246,255.65)	(266,919.24)	(225,964.45)	(318,893.87)	(897,354.66)	(1,706,004.21)	(2,228,155.42)	(1,968,691.74)	(1,752,380.03)	(979,827.21)	(505,023.00)	(291,651.09)	(11,378,800.77)
412013	Nat Gas Sales-Res-Demand Unbilled	35,501.26	59,352.56	(101,145.54)	(73,495.23)	(821,895.58)	(431,407.21)	(56,102.51)	599,854.31	600,162.99	520,570.53	256,827.54	39,405.14	240,842.87
412015	Nat Gas Sales-Res-Demand Unbilled	7,185.78	25,938.07	(38,863.83)	(15,000.00)	(68,800.50)	(43,407.21)	(5,542.55)	320,269.10	353,024.13	285,084.02	161,411.60	5,542.55	17,244.15
412235	Nat Gas Sales-Commodity-Demand Billed	(393,895.09)	(419,966.71)	(337,095.02)	(459,409.75)	(6,957,534.79)	(6,957,534.79)	(1,309,385.62)	(1,165,835.04)	(1,109,103.96)	(733,982.47)	(444,593.91)	(321,701.49)	(8,306,766.06)
412236	Nat Gas Sales-Commodity-LUFG Billed	(172,526.75)	(188,410.56)	(150,134.12)	(200,067.95)	(354,194.65)	(581,908.06)	(701,076.62)	(690,930.92)	(656,777.76)	(438,383.39)	(282,816.65)	(213,101.21)	(4,660,190.71)
412252	Nat Gas Sales-Commodity-Commodity Unbilled	3,187.79	40,126.39	(59,149.86)	(28,368.66)	(195,270.26)	(212,625.21)	(420,308.76)	125,049.04	162,762.64	213,374.06	118,656.72	28,507.19	132,911.20
412253	Nat Gas Sales-Commodity-Demand Unbilled	(1,647,428.53)	(1,687,538.79)	(1,704,537.80)	(33,506.78)	(116,428.58)	(115,248.49)	(77,928.77)	67,638.72	2,487,508.58	1,942,657.97	(1,449,827.59)	(1,458,365.20)	(6,852,855.55)
504010	COG-Nat Gas AMA Guarant Payment Assoc Co				(1,665,625.16)	(1,773,771.11)	(1,651,399.23)	(1,970.51)	3,300,398.70	2,487,508.58	1,942,657.97	(1,449,827.59)	(1,458,365.20)	(6,852,855.55)
504016	COG-Pipeline Sves-Assoc Co	6,647.50	7,020.96	1,609.26	(8,517.35)	4,318.60	16,720.94	12,952.74	10,694.57	9,962.43	8,011.19	4,785.06	3,459.45	37,659.57
504024	COG-Cash Out -Associated Compan	10,061.27	(9,054.93)	(22,541.80)	6,596.14	18,955.29	(72,288.39)	(9,397.20)	(9,397.20)	(42,666.84)	22,665.88	50,843.84	(31,096.74)	19,068.54
504030	COG - COG - Estimate - Assoc. Co.	(41,491.81)	(26,289.05)	6,043.54	(73,800.58)	3,424,776.34	486,898.88	1,149,552.03	(810,006.52)	(645,016.76)	(3,352,658.47)	(10,106.05)	60,466.18	244,965.53
506054	COG-Other Suppliers	10,066.50												
506067	COG-Other Suppliers	21,370.00												
506098	COG-Other Suppliers	2,142.36												
506010	COG-Nat Gas Purchases	3,305,511.00	3,463,236.29	2,419,451.45	2,461,470.30	3,042,062.61	2,209,618.65	2,107,528.25	1,827,186.11	429,643.80	384,653.37	2,785,340.55	2,886,527.15	27,142,262.13
505018	COG-Other-PGAASR Deferrals	(179,555.90)	179,520.57	(293,830.36)	(242,845.07)	(1,246,484.09)	1,706,592.72	1,276,774.09	1,049,639.08	492,632.26)	(594,861.81)	(960,429.00)	(622,937.66)	(17,356.57)
505020	COG-Other-PGAASR Deferrals	(103,590.62)	(323,347.10)	112,165.30	(421,044.00)	762,124.95	(696,948.33)	(43,899.46)	(277,146.37)	2,428.54	103,644.46	103,644.46	117,921.24	135,043.95
505172	Estimate - Gas Cost - R&C	52,967.30	(37,810.95)	1,407.07	672,625.23	(784,371.27)	373,857.88	(535,759.43)	(1,167,445.36)	167,674.65)	148,800.00)	(966,391.37)	(161,637.29)	(906,020.02)
505222	COG-Nat Gas Purchase - Supplier Demand							55,786.53	204,584.50	184,766.00	148,800.00			591,955.00
507513	Gas Transp Exp-Commodity	665.03	632.75	648.85	644.36	1,526.25	4,098.39	4,766.61	5,318.89	3,365.41	2,311.16	897.68	(234.36)	22,273.20
507514	Gas Transp Exp - Demand		434.00	434.00	420.00	620.00	1,200.00	1,240.00	1,240.00	1,120.00	1,240.00	600.00	13,305.20	
507517	Gas Transp Exp-Commodity Storage													
507519	Gas Transp Exp-Reservation Storage													
507524	COG-AMA Guaranteed Payment													
506514	Gas Inventory Change-AMA													
506519	PL Svc Affli Co-Res	26.65	804,469.46	80,543.98	804,469.46	2,368.36	4,854.13	6,029.24	5,463.39	8,571.05	6,887.73	1,852.05	584.25	40,342.04
506520	PL Svc Stores- Affli Co	186,239.70	186,239.70	186,239.70	186,239.70	1,285,074.86	1,285,074.86	1,285,074.86	1,285,074.86	1,285,074.86	1,285,074.86	1,285,074.86	1,285,074.86	12,324,378.20
506521	COG-Estimate- PL Svc- Affli Co													2,258,876.40
506031	COG-Storage Injection- Commodity	(1,094,716.04)	(1,223,933.56)	(457,096.67)	(188,725.20)	(396,361.10)	(569,383.85)	(346,828.77)	(346,828.77)	(346,828.77)	(101,176.54)	(465,101.85)	(832,344.74)	(5,569.44)
505032	COG-Storage Withdraw- Commodity	4,148.67	339.05	343,161.60	222,938.15	359,015.17	732,282.51	948,845.73	939,288.67	1,337,137.89	1,039,672.57	284,711.28	89,289.97	6,218,910.15
	<b>Total</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 69,126.61	\$ 356,116.97	\$ 2,720.65	\$ 285,713.43
	OU/LA RSP Refund													\$ 68,126.61
	OU/LA True Up													(0.42)
	OU/LA TCJA True Up													(358,839.62)
	OU/LA RSP Surcharge													(0.00)
	Variance													(0.00)

To: Worksheet Summary Gas Cost  
Unbilled amounts were adjusted in worksheet "2019-Akkia Unbilled Revenue Adjustment"

CenterPoint Energy Arkla  
 Louisiana Division  
 Franchise Tax Adjustment  
 For the Test Year Ended June 30, 2019

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

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total	(E) Franchise Tax Adjustment
1	4081	722130	Oth Taxes Exp-Franch Fees/GRT-City	① \$ 2,503,248	\$ (2,503,248)
2	Total FERC 4081		Other Taxes-Non-Inc	\$ 2,503,248	\$ (2,503,248) ② ③
3	4800	412024	Nat Gas Sales-Res-Franch Tax Rec	① \$ (1,842,362)	\$ 1,842,362
4	Total FERC 4800		Gas Residential Sale	\$ (1,842,362)	\$ 1,842,362 ②
5	4811	412245	Nat Gas Sales-Comm/Ind-Fran Tax Rec	① \$ (677,907)	\$ 677,907
6	Total FERC 4811		Gas S Comm Sales	\$ (677,907)	\$ 677,907 ②
7			Total Adjustment		\$ 17,021

From:

① Worksheet Arkla LA Franchise Tax Accounts

To:

② Workpaper 2019 Arkla LA FERC Income Statement

③ Workpaper 2019 Arkla LA Taxes Other than Income Taxes

CenterPoint Energy Arkla  
Louisiana Division  
Arkla LA Franchise Tax Accounts  
For the Test Year Ended June 30, 2019

Source: SAP ZF16

GL Account	GL Account Description	Total
521989	Sal/Burden Exp-Non-exempt PRB	5,438.78
521990	Sal/Burden Exp-Non-exempt OT PRB	6,839.69
521991	Sal/Burden Exp-Union OT PRB	39.54
521994	Sal/Burden Exp-Union	1,492.36
521999	Sal/Burden Exp-Payroll Burden	(37,073.33)
643001	Union Labor Straight Time-Int Act Alloc	150.58
643002	Union Labor 1 1/2-Internal Activity Alloc	80.95
643003	Union Labor-Dbl Time-Internal Act Alloc	2.53
643101	Labor Straight Time-NonExempt	(61,185.75)
643102	Labor 1 1/2-NonExempt	(12,293.13)
643201	Labor Straight Time-Exempt	(51,852.51)
720040	State/Federal Regulatory Fees	178,363.90
722080	Oth Taxes Exp-Sales & Use Taxes Adj	92,797.27
722120	Other Taxes Exp-Excise Taxes-State	32.06
722130	Oth Taxes Exp-Franch Fees/GRT-City	2,503,248.32
722140	Other Taxes Expenses - Miscellaneous	23,625.00
722150	Other Taxes Expenses - Property	2,951,705.79
722160	Other Taxes Exp-FICA	488,490.91
722170	Other Taxes Exp-Unemployment	6,850.35
722181	Other Taxes Exp-Misc Employment Taxes	392.95
722190	Other Taxes Expenses - State Franchise	153,038.13
<b>4081</b>	<b>Other Taxes-Non-Inc</b>	<b>6,250,185.39</b>
412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	5,413.68
412005	Nat Gas Sales-Res-TCJA Refund	936,295.63
412006	Nat Gas Sales-Res-Protected EDIT Refund	209,733.13
412007	Nat Gas Sales-Res-Unprotected EDIT Refun	1,556,838.96
412011	Gas-Res-Commodity Billed	(19,844,996.45)
412012	Nat Gas Sales-Res-Demand Billed	(11,378,800.77)
412014	Nat Gas Sales-Res-Commodity Unbilled	240,842.87
412015	Nat Gas Sales-Res-Demand Unbilled	17,244.15
412020	Residential-Customer Charge/Minimum Bill	(14,631,520.00)
412021	Nat Gas Sales-Res-Distribution Chg	(19,395,009.72)
412022	Nat Gas Sales-Res-WNA	747,046.00
412024	Residential-Revenue Related Taxes Recove	(1,842,361.76)
412026	Nat Gas Sales-Res-Unbilled Cust Chg	(44,504.33)
412027	Nat Gas Sales-Res-Unbilled Dist Chg	15,767.21
412028	Nat Gas Sales-Res-Unbil Fran Tx Rec	10,517.16
412030	Nat Gas Sales-Res-Unbilled WNA	0.00
412273	Nat Gas Sales Res EDIT refund Unbilled	0.00
<b>4800</b>	<b>Gas Residential Sale</b>	<b>(63,397,494.24)</b>
412211	Nat Gas Sales-Comm/Ind-TCJA Refund	367,724.19
412235	Nat Gas Sales-Comm/Ind-Commod Billed	(8,309,766.06)
412236	Nat Gas Sales-Comm/Ind-Demand Billed	(4,680,130.71)
412240	Nat Gas Sales-Comm/Ind-Cust Chg	(1,571,448.00)
412241	Nat Gas Sales-Comm/Ind-Dist Chg	(9,063,375.96)
412242	Nat Gas Sales-Comm/Ind-WNA	279,333.27
412245	Nat Gas Sales-Comm/Ind-Fran Tax Rec	(677,906.75)
412247	Nat Gas-Comm/Ind-Unbil Cust Chg	2,079.22
412248	Nat Gas-Comm/Ind-Unbil Dist Chg	335.72
412249	Nat Gas-Comm/Ind-Unbil Fr Tx Rcvy	4,662.54
412251	Nat Gas Sales-Comm/Ind-Unbilled WNA	0.00
412252	Nat Gas Sales-Comm/Ind-Commodity Unbille	132,911.20
412253	Nat Gas Sales-Comm/Ind-Demand Unbilled	3,226.36
412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	78,897.79
412271	Nat Gas Sales-Comm/Ind-Unprotected EDIT	563,024.82
412274	Nat Gas Sales Comm/Ind, EDIT refund Unbi	0.00
412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	3,351.87
<b>4811</b>	<b>Gas S Comm Sales</b>	<b>(22,867,080.50)</b>
443010	Other Operating Revenues	(846,714.10)
443016	Oth Oper Rev-Associated Companies	(3,000.00)
443021	Oth Oper Rev-Connect/Disconnect	(7,956.00)
443022	Oth Oper Rev - Reconnect	(269,979.03)
443023	Oth Oper Rev - Collection Charges	(940.00)
443024	Oth Oper Rev - NSF Check Charge	(106,139.47)
443025	Oth Oper Rev-Misc Service	(157,013.00)
<b>4880</b>	<b>Gas Misc Service Rev</b>	<b>(1,391,741.57)</b>

To:  
Worksheet Summary Franchise Tax Adj

CenterPoint Energy Arkla  
 Louisiana Division  
 Post Retirement Expense (GL 518030)  
 For the Test Year Ended June 30, 2019

Purpose: To adjust accruals to claims paid.

Line No	( A ) Description	( B ) Amount
1	SAP Company 0062 Post Retirement Total Paid Claims	① \$ 716,368
2	Allocation Factor to Louisiana Division	② <u>14.91%</u>
3	Amount Allocated to Louisiana (line 1 x line 2)	\$ 106,810
4	Louisiana's Capitalization Rate	③ <u>45.04%</u>
5	Louisiana's Capitalized Post Retirement (line 3 x line 4)	\$ 48,107
6	Total Post Retirement (Paid Claims) Expense Louisiana Division (line 3 - line 5)	\$ 58,703
7	Post Retirement Expense as of Test Year Ended June 30, 2019	④ <u>\$ 87,401</u>
8	Adjustment to FERC 9260 (line 6 - line 7)	<u>\$ (28,698)</u> ⑤

From:

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

To:

- ⑤ Workpaper 2019 Arkla LA FERC Income Statement

**CenterPoint Energy Arkla  
 Louisiana Division  
 Claims Payments  
 For the Test Year Ended June 30, 2019**

Source: SAP, GL account 259042 detail for actual claims payments total Arkla

<u>Description</u>	<u>Grand Total</u>
Aetna Dental Claims	191,971
Aetna DMO Fees	250
Aetna PPO Fees	9,255
Caremark Claims	95,695
Caremark Rx Fees	(3,382)
Empyrean BSC	102,170
Mercer HR Constt	855
Prudential Basic Life	31,242
Prudential Child Life	54
Prudential Opt Life NS	58,812
Prudential Optional Life	54
Prudential Sp Life NS	19,404
Retiree Premiums	(862,688)
TelaDoc	1
UHC Claims	206,599
UHC Fees	19,397
UHC Medicare Adv	782,236
UHC R&C Fees	22
UHC Shared Svgs	35,769
UHC Tape Fees	34
VSP Fees	28,615
<b>Total</b>	<b>\$ 716,368</b> <b>1</b>

To:  
**1** Worksheet Adjustment Summary

CenterPoint Energy Arkla  
 Louisiana Division  
 Calculation of Allocation Factor Based on Gross Labor  
 For the Year Ended December 31, 2018

Source: BW ZFAT  
 Fiscal year/period HI/001/2018..HI/012/2018  
 G/L Account 515000..515069, 515071..517999

Table

Company code	Profit Center	Cumulative Balance	Allocation	
			By Jurisdiction	By Jurisdiction
0062	CenterPoint Energy Arkla	54,976,130.12		
	Result	54,976,130.12		
	COARRRARKLA Arkla Total Company	54,976,130.12		
	COARRRAR State of Arkansas	35,785,668.15	35,785,668.15	66.27%
	COARRRLA State of Louisiana	8,049,035.58	8,049,035.58	14.91%
	COARRRTXK Texarkana, Texas	1,018,822.20	1,018,822.20	1.89%
	COARRROK State of Oklahoma	9,142,729.22	9,142,729.22	16.93%
	COARRRNONJUF Non-Jurisdictional	979,874.97		
Overall Result		54,976,130.12		
	Direct Jurisdictional Salaries & Wages		53,996,255.15	100.00%
	Arkla Non-Jurisdictional		979,874.97	
	Total Arkla Company	54,976,130.12		

Account number  
 Company code 0062 CenterPoint Energy Arkla  
 Business area  
 Fiscal year 2018  
 All documents in currency \* Display currency USD

To:  
 ① Worksheet Adjustment Summary

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1	4,590,034.62	62,909.74	4,527,124.88	4,527,124.88
2	4,373,750.16	64,555.24	4,309,194.92	8,836,319.80
3	4,503,604.60	88,874.75	4,414,729.85	13,251,049.65
4	4,599,430.01	75,213.51	4,524,216.50	17,775,266.15
5	4,524,702.66	76,009.83	4,448,692.83	22,223,958.98
6	4,528,526.90	74,223.76	4,454,303.14	26,678,262.12
7	4,578,871.31	78,161.55	4,500,709.76	31,178,971.88
8	4,612,431.20	87,238.66	4,525,192.54	35,704,164.42
9	5,331,097.52	84,466.85	5,246,630.67	40,950,795.09
10	4,774,055.38	80,737.52	4,693,317.86	45,644,112.95
11	4,736,791.38	66,780.56	4,670,010.82	50,314,123.77
12	4,744,212.18	82,205.83	4,662,006.35	54,976,130.12
13				54,976,130.12
14				54,976,130.12
15				54,976,130.12
16				54,976,130.12
Total	55,897,507.92	921,377.80	54,976,130.12	54,976,130.12

Source: SAP General Ledger for accounts 515000 - 515069 and 515071-517999 for 0062

CenterPoint Energy Arkla  
Louisiana Division  
Calculation of Capital and O&M % for Total Payroll  
For the Test Year Ended June 30, 2019

Source: SAP

Lead column	Total
Company 0062 ARKLA - Louisiana	

Payroll (Source - ZF16, cost elements 515000-515999, 517000-517999, 718011, 718016, 718032, 518164 and 518165 excluding 517987 & 515070):

Total Payroll	\$ 9,092,229.91
---------------	-----------------

Payroll Taxes (Source - ZF16 for GL Accounts):

722160 Other Taxes Exp-FICA	86,204.29
722170 Other Taxes Exp-Unemployment	1,208.90
* 1070 Constr Work in Prog	\$ 87,413.19
722160 Other Taxes Exp-FICA	488,490.91
722170 Other Taxes Exp-Unemployment	6,850.35
* 4081 Other Taxes-Non-Inc	\$ 495,341.26
<b>Total Payroll Taxes</b>	<b>\$ 582,754.45</b>

Burden (Source - ZF16, cost elements 518010 - 518999):

518011 Pension - Service Cost	\$ 53,031.57
518016 Pension NonQualified - Service Cost	\$ 21.77
518020 Sal/Burden Exp-Medical	150,975.69
518032 PostRetirement - Service Cost	4,965.24
518070 Sal/Burden Exp-Savings	64,268.11
518090 Sal/Burden Exp-Long-Term Disability	(20,091.65)
518130 Sal/Burden Exp-Workers Compensation	2,003.06
* 1070 Constr Work in Prog	\$ 255,173.79

Burden (Source-ZF16, FERC 9250 - cost element 518130)

518130 Sal/Burden Exp-Workers Comp	\$ 22,690.75
* 9250 Injuries & Damages	\$ 22,690.75
518011 Pension - Service Cost	\$ 300,512.16
518016 Pension NonQualified - Service Cost	\$ 123.50
518020 Sal/Burden Exp-Medical	857,441.23
518032 PostRetirement - Service Cost	28,136.19
518070 Sal/Burden Exp-Savings	364,185.93
518090 Sal/Burden Exp-Long-Term Disability	(113,852.59)
518166 Deferred Comp Plan - Service Cost	999.60
* 9260 Empl Pensions&Ben	\$ 1,437,546.02
<b>Total Burden</b>	<b>\$ 1,715,410.56</b>

<b>Total Payroll, Payroll Taxes, and Burden</b>	<b>\$ 11,390,394.92</b>
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Capital (Source - ZF16, FERC 1070):

559950 A & G Exp-Capitalized Labor	\$ 4,940,733.83
559960 A & G Exp-Deferred Labor	-
722160 Other Taxes Exp-FICA	86,204.29
722170 Other Taxes Exp-Unemployment	1,208.90
718011 Pension - Non-Service Cost	81,679.64
718016 Pension NonQualified-NonService Cost	(1,944.50)
718032 Post Retirement-NonService Cost	22,849.78
<b>Total Capital using Absolute Value</b>	<b>\$ 5,130,731.94</b>

Capital % $\sqrt{1}$	45.04% <sup>1</sup>
O&M % $\sqrt{2}$	54.96%
	<u>100.00%</u>

$\sqrt{1}$  = Total Capital / Total Payroll and Burden

$\sqrt{2}$  = 1 - Capital %

To:

<sup>1</sup> Worksheet Adjustment Summary

CenterPoint Energy Arkla  
 Louisiana Division  
 Pension and Benefits FERC 9260  
 For the Test Year Ended June 30, 2019

Source: SAP ZF16 Report

Lead column	Total
518011 Pension - Service Cost	300,512.16
518016 Pension NonQualified - Service Cost	123.50
518020 Sal/Burden Exp-Medical	857,441.23
518032 PostRetirement - Service Cost	28,136.19
518070 Sal/Burden Exp-Savings	364,185.93
518090 Sal/Burden Exp-Long-Term Disability	(113,852.59)
518166 Deferred Comp Plan - Service Cost	999.60
521989 Sal/Burden Exp-Non-exempt PRB	32,974.56
521990 Sal/Burden Exp-Non-exempt OT PRB	41,448.04
521991 Sal/Burden Exp-Union OT PRB	239.80
521994 Sal/Burden Exp-Union	9,044.74
521999 Sal/Burden Exp-Payroll Burden	(224,865.26)
643001 Union Labor Straight Time-Int Act Alloc	912.48
643002 UnionLabor 1 1/2-Internal Activity Alloc	490.44
643003 Union Labor-Dbl Time-Internal Act Alloc	15.34
643101 Labor Straight Time-NonExempt	(370,775.93)
643102 Labor 1 1/2-NonExempt	(74,490.39)
643201 Labor Straight Time-Exempt	(314,261.23)
718011 Pension - Non-Service Cost	482,851.23
718016 Pension NonQualified-NonService Cost	(11,018.85)
718032 Post Retirement-NonService Cost	129,482.08
718166 Deferred Comp Plan - NonService Cost	1,599.66
* 9260 Empl Pensions&Ben	<u>\$ 1,121,392.71</u>
Sum of Burden Accounts 521xxx, 642xxx, 643xxx	\$ (899,067.43)
Sum of Primary Accounts 518010 - 518090, 718011, 718016, 718032	\$ 2,017,860.88
Burden Factors:	
518011 Pension - Service Cost	14.89%
518016 Pension NonQualified - Service Cost	0.01%
518020 Sal/Burden Exp-Medical	42.49%
518032 PostRetirement - Service Cost	1.39%
518070 Sal/Burden Exp-Savings	18.05%
518090 Sal/Burden Exp-Long-Term Disability	-5.64%
718011 Pension - Non-Service Cost	22.94%
718016 Pension NonQualified-NonService Cost	-0.55%
718032 Post Retirement-NonService Cost	6.42%
	<u>100.00%</u>
Allocation of Labor Burden: <sup>√1</sup>	
518011 Pension - Service Cost	\$ 166,641.02
518016 Pension NonQualified - Service Cost	33.60
518020 Sal/Burden Exp-Medical	475,427.48
518032 PostRetirement - Service Cost	15,639.15 <sup>①</sup>
518070 Sal/Burden Exp-Savings	201,904.26
518090 Sal/Burden Exp-Long-Term Disability	(63,145.19)
518166 Deferred Comp Plan - Service Cost	999.60
718011 Pension - Non-Service Cost	256,605.16
718016 Pension NonQualified-NonService Cost	(6,073.98)
718032 Post Retirement-NonService Cost	71,761.95 <sup>①</sup>
718166 Deferred Comp Plan - NonService Cost	1,599.66
	<u>\$ 1,121,392.71</u>

<sup>√1</sup> Calculated by multiplying the sum of the accounts to be allocated by the burden factor and added to the direct account balance

To:  
<sup>①</sup> Worksheet Adjustment Summary

**CenterPoint Energy Arkla  
 Louisiana Division  
 Interest on Customer Deposits  
 As of the Month Ended June 30, 2019**

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

<u>Line No.</u>	<u>( A ) Description</u>	<u>( B ) Amount</u>
1	Customer Deposits @ June 30, 2019	① \$ 3,938,344
2	Interest Rate on Customer Deposits	② <u>5.00%</u>
3	<b>Interest on Customer Deposits (FERC 903)</b>	<b><u>\$ 196,917</u> ③</b>

**From:**

- ① Worksheet GL 255010 Balance
- ② Worksheet Interest Rate

**To:**

- ③ Workpaper 2019 Arkla LA FERC Income Statement

CenterPoint Energy Arkla  
 Louisiana Division  
 Customer Deposits FERC 2350 (255010 Only)  
 As of the Month Ended June 30, 2019

Period	Louisiana	Cumulative Balance
Balance as of 006.2018		\$ (3,965,146)
007.2018	52,866	(3,912,280)
008.2018	26,076	(3,886,204)
009.2018	(20,747)	(3,906,951)
010.2018	(44,194)	(3,951,145)
011.2018	(43,946)	(3,995,091)
012.2018	(8,276)	(4,003,367)
001.2019	(43,741)	(4,047,108)
002.2019	(1,475)	(4,048,583)
003.2019	15,653	(4,032,930)
004.2019	30,349	(4,002,581)
005.2019	44,773	(3,957,808)
006.2019	19,464	(3,938,344)

Source: Financial Accounting Gas

From:

① Workpaper 2019 Arkla LA Customer Deposits

To:

② Worksheet Summary Interest on Cust Dep

CenterPoint Energy Arkla  
Louisiana Division  
LPSC Interest Order  
As of the Month Ended June 30, 2019

LOUISIANA PUBLIC SERVICE COMMISSION  
GENERAL ORDER

In re: Interest on Customer Deposits

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

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

ACCORDINGLY, IT IS ORDERED that:

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

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

/s/ LOUIS J. LAMBERT  
DISTRICT III

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To:  
① Worksheet Summary Interest on Cust Dep