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CenterPoint Energy Arkla
Louisiana Division
EDIT and TCJA Refund Adjustment
For the Test Year Ended June 30, 2023

Purpose: The purpose of this schedule is to exclude the retract/rebills related to Unprotected EDIT refunds and TCJA refunds.
This schedule also removes the Protected EDIT refunds which are considered outside of the band.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total Before Adjustment	(E) Test Year Adjustment
1	4800	412005	Nat Gas Sales-Res-TCJA Refund	① \$ (11.91)	\$ 12
2	4800	412006	Nat Gas Sales-Res-Protected EDIT Refund	42,024.34	(42,024)
3	4800	412007	Nat Gas Sales-Res-Unprotected EDIT Refun	(19.81)	20
4	Total FERC 4800		Gas Residential Sale	\$ 41,992.62	\$ (41,991) ②
5	4811	412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	① \$ 9,229.70	\$ (9,230)
6	Total FERC 4811		Gas S Comm Sales	\$ 9,229.70	\$ (9,230) ②
7	4893	421003	Gas Transp Rev-Comm/Ind-Protected EDIT R	① \$ (3,126.49)	\$ 3,126
8	Total FERC 4893		Transp Rev-Distrib	\$ (3,126.49)	\$ 3,126 ②
9			TOTAL ADJUSTMENT		\$ (48,095)

From:
① Worksheet Adjustment Detail

To:
② Workpaper 2023 Arkla LA FERC Income Statement

Adjustment Details

CenterPoint Energy Arkla
Louisiana Division
Return on EDIT Adjustment
For the Test Year Ended June 30, 2023

Purpose: Return on EDIT has a separate true-up calculation outside of the RSP band calculation. Return on EDIT is recorded as a credit to revenue and must be debited back to the income statement to remove its impact from the RSP calculation.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) YTD Total Before Adjustment	(E) Test Year Adjustment
1	4800	412047	Nat Gas Sales-Res- EDIT Return	\$ (134,611.54)	\$ 134,612
2	Total FERC 4800		Gas Residential Sale	\$ (134,611.54)	\$ 134,612
3	4811	412223	Nat Gas Sales-Comm/Ind- EDIT Return	\$ (73,152.47)	\$ 73,152
4	Total FERC 4811		Gas S Comm Sales	\$ (73,152.47)	\$ 73,152
5	4893	421152	Gas Transp Rev-Comm/Ind- EDIT Return	\$ (109,075.37)	\$ 109,075
6	Total FERC 4893		Transp Rev-Distrib	\$ (109,075.37)	\$ 109,075
7			TOTAL ADJUSTMENT	\$ (316,839.38)	\$ 316,839

From:
① SAP Results

To:
② Workpaper 2023 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
Return on EDIT Adjustment
For the Test Year Ended June 30, 2023

Source: SAP ZF22 RRENTXNLA

GL Account	GL Account Description	Total
412004	Nat Gas Sales-Res-Protected EDIT Ref Unbilled	5,091.90
412005	Nat Gas Sales-Res-TCJA Refund	(11.91)
412006	Nat Gas Sales-Res-Protected EDIT Refund	42,024.34
412007	Nat Gas Sales-Res-Unprotected EDIT Refund	(19.81)
412011	Gas-Res-Commodity Billed	(29,535,064.66)
412012	Nat Gas Sales-Res-Demand Billed	(9,018,525.45)
412020	Residential-Customer Charge/Minimum Bill	(14,831,050.00)
412021	Nat Gas Sales-Res-Distribution Charge	(19,136,605.46)
412022	Nat Gas Sales-Res-WNA	(4,190,757.80)
412024	Residential-Revenue Related Taxes Recovery	(3,017,734.70)
412030	Gas-Res-Unbill WNA	0.00
412047	Nat Gas Sales-Res- EDIT Return	(134,611.54) ①
412048	Nat Gas Sales-Res- EDIT Return Unbilled	10,573.28
412099	Extraordinary Gas Cost Residential	(17,690,288.02)
412141	Nat Gas Sales-Res-Unbilled Extra Gas Cost Recovery	(51,900.07)
412800	Gas-Res GSR Unbilled	430,896.06
412805	Res Unbilled Customer Charge	(23,259.00)
412807	Res Unbilled Distribution Charge	(25,742.41)
412808	Res Unbilled Tax Recovery	12,844.61
4800	Gas Residential Sale	(97,154,141.64)
412223	Nat Gas Sales-Comm/Ind- EDIT Return	(73,152.47) ①
412235	Nat Gas Sales-Comm/Ind-Commod Billed	(12,234,218.40)
412236	Nat Gas Sales-Comm/Ind-Demand Billed	(3,747,539.05)
412237	Com/Ind-LUFG Billed	0.00
412240	Nat Gas Sales-Comm/Ind-Customer Charge	(1,545,648.00)
412241	Nat Gas Sales-Comm/Ind-Distribution Charge	(9,036,298.84)
412242	Nat Gas Sales-Comm/Ind-WNA	(1,558,982.39)
412245	Nat Gas Sales-Comm/Ind-Franchise Tax Recovery	(1,186,937.23)
412251	Com/Ind-Unbill WNA	0.00
412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	9,229.70
412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	3,234.95
412276	Nat Gas Sales-Comm/Ind-EDIT Return Unbilled	6,721.55
412278	Extraordinary gas Costs-Commercial	(7,370,920.64)
412279	Nat Gas Sales-Comm/IndUnbilled Extra Gas Cost Recovery	(30,290.80)
412801	Gas-S Comm GSR Unbilled	280,737.81
412809	Small Comm Unbilled Customer	(3,191.99)
412816	Small Comm Unbilled Distribution	(20,241.76)
4811	Gas S Comm Sales	(36,507,497.54)
421003	Gas Transportation Rev-Comm/Ind-Protected EDIT R	(3,126.49)
421007	Gas Transportation Unbilled Protected EDIT Refund	1,287.26
421015	Gas Transportation Rev-Comm/Ind-Telemetry Charge	(60,180.00)
421030	Gas Transportation Rev-Comm/Ind-Cust Charge	(429,552.00)
421031	Gas Transportation Rev-Comm/Ind-Admin Charge	(336,750.00)
421032	Gas Transportation Rev-Comm/Ind-Distribution Charge	(8,401,284.14)
421098	Transportation Unbilled Customer Charge	48.00
421145	Transportation Unbilled Distribution Charge	(59,114.40)
421146	Transportation Unbilled Administration Charge	660.00
421152	Gas Transportation Rev-Comm/Ind- EDIT Return	(109,075.37) ①
421153	Gas Transportation-Comm- EDIT Return Unbilled	7,524.29
4893	Transp Rev-Distrib	(9,389,562.85)
	Total	(143,051,202.03) ✓

Σ (316,839.38)



Flexible Query - Trial Balance

Profit Center H
Profit Center
G/L Account H
G/L Account

FERC Account H

FERC Account Gas Residential Sale; Gas S Comm Sales; Transp Rev-Distrib

Fiscal Year Per 001/2023

Fiscal Year Per 006/2023

Fiscal Year Period	006/2023
Ending Balance	
FERC Account	\$
4800 Gas Residential Sale	(50,714,357.80)
4811 Gas S Comm Sales	(19,125,010.63)
4893 Transp Rev-Distrib	(4,976,949.15)
	(74,816,297.58) ①

FERC Trial Balance (ZFAT)

Company:0082 CenterPoint Energy Entex

Profit Center Group: RRENTXNLA

Name: Entex North Louisiana

Fiscal Year:2022 Period: 12

Lead Column	YTD
4800 Gas Residential Sale	(46,439,603.84)
4811 Gas S Comm Sales	(17,382,486.91)
4893 Transp Rev-Distrib	(4,412,613.79)
Functional Area	(68,234,904.45) ①

Σ \$ (143,051,202.03) ✓

To:
① Worksheet Summary Return on EDIT

CenterPoint Energy Arkla
Louisiana Division
Executive Retention Expense
As of Test Year End June 30, 2023

Purpose: To remove Executive Retention Expense from the test year.

Line No.	(A) Cost Center	FERC	(B) Description	(C) Expense Jul 2022-Jun 2023
1	125309		Executive Retention	\$ 9,676,770
2			Allocation Factor to NLA	1.02%
3		9302	Total Expense to NLA	\$ 98,248 ¹

Source: Benefits Accounting

To:
¹ Workpaper 2023 Arkla NLA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
COVID-19 Revenue and Expense
For the Test Year Ended June 30, 2023

Purpose: To remove revenues and amortization expenses associated with recovery of COVID Reg Asset.

Line No.	(A) FERC Account	(B) GL Account	(C) Description	(D) Amount	(E) Adjustment
1	4950	443126	COVID Exp Surcharge	① \$ (437,007)	\$ 437,007
2	Total FERC 4950		Other Gas Revs	\$ (437,007)	\$ 437,007 ②
3	4073	704037	Regulatory Debits	① \$ 437,007	\$ (437,007)
4	Total FERC 4073		Unrec Reg Exp-Debits	\$ 437,007	\$ (437,007) ②

From:
① Worksheet Analysis Support

To:
② Workpaper 2023 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
COVID-19 Revenue and Expense
For the Test Year Ended June 30, 2023

GL Account	Description	FERC Account	07/22-06/23 Total
443126	COVID Exp Surcharge	4950	Σ ① \$ (437,006.84) ①
704037	Regulatory Debits	4073	Σ ② \$ 437,006.83 ①

To:

① Worksheet Summary COVID Revenue & Exps



Flexible Query - Trial Balance

Profit Center F

Profit Center

G/L Account H

G/L Account Oth Oper Rev-COVID Expense Surcharge; Regulatory Debits

FERC Account

FERC Account

Fiscal Year Pe 007/2022

Fiscal Year Pe 006/2023

GL Account	Description	Fiscal Year Period	Periodic Activities
443126	COVID Exp Surcharge	007/2022	-
		008/2022	-
		009/2022	-
		010/2022	-
		011/2022	-
		012/2022	(16,198.58)
		000/2023	-
		001/2023	(119,619.30)
		002/2023	(119,236.96)
		003/2023	(77,129.82)
		004/2023	(45,369.30)
		005/2023	(34,568.39)
		006/2023	(24,884.43)
704037	Regulatory Debits	007/2022	-
		008/2022	-
		009/2022	-
		010/2022	-
		011/2022	-
		012/2022	16,198.58
		000/2023	-
		001/2023	119,619.30
		002/2023	119,236.95
		003/2023	77,129.82
		004/2023	45,369.30
		005/2023	34,554.40
		006/2023	24,898.48

CenterPoint Energy Arkla
Louisiana Division
Plant in Service and Accumulated Depreciation
13 Month Average from June 2022 through June 2023

Line No	(A) Description	(B) Amount	(C) Total
1	Plant in Service	① \$	373,969,597
2	Reserves:		
3	Accumulated Depreciation	① \$ (165,456,334)	
4	RWIP	② 5,029,544	\$ (160,426,790)
5	Net Plant In Service - 13 Month Average		\$ 213,542,807 ③

From:
① Worksheet ARKLA 13-Mo Plant
② Worksheet RWIP

To:
③ Arkla Rate Base Schedule

✓ Agrees to prior-period

CenterPoint Energy Arkla
Louisiana Division
Retirement Work in Progress
13 Month Average from June 2022 through June 2023

Source: Plant Accounting

Account 171011					
Period	Corporate	Allocator	LA Portion	LA Direct	Total
006.2022	\$ -	③ 6.00%	\$ -	\$ 3,447,501.76	\$ 3,447,502 ✕
007.2022	-	6.00%	-	3,442,818.33	3,442,818
008.2022	-	6.00%	-	3,774,430.45	3,774,430
009.2022	-	6.00%	-	4,019,160.09	4,019,160
010.2022	-	6.00%	-	4,291,901.53	4,291,902
011.2022	-	6.00%	-	4,648,183.94	4,648,184
012.2022	-	6.00%	-	5,957,304.65	5,957,305
001.2023	-	5.88%	-	5,780,827.87	5,780,828
002.2023	-	5.88%	-	5,935,173.24	5,935,173
003.2023	-	5.88%	-	5,818,269.86	5,818,270
004.2023	-	5.88%	-	5,903,801.14	5,903,801
005.2023	-	5.88%	-	6,031,476.82	6,031,477
006.2023	-	↓ 5.88%	-	6,333,216.88	6,333,217
					65,384,067
13 Month Average					\$ 5,029,544 ②

✕ Agree to prior-period

From:
① Worksheet Allocation Factors

To:
② Worksheet Summary Plant Balances

**CenterPoint Energy Arkla
Louisiana Division
Allocation Factors
For Calendar Years 2022 and 2023**

2022 Allocation Factors

ENTEX ALLOC		
Beaumont	85,041	3.88%
East Texas	106,884	4.88%
South Texas	152,500	6.96%
Houston	1,115,044	50.91%
Texas Coast	350,345	16.00%
Louisiana Entex	116,029	5.30%
Mississippi	132,769	6.06%
Louisiana Arkla	131,433	6.00%
	2,190,045	100.00%

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2023 Allocation Factors

ENTEX ALLOC		
Beaumont	54,879	2.47%
East Texas	137,099	6.17%
South Texas	155,991	7.02%
Houston	1,130,467	50.87%
Texas Coast	364,310	16.39%
South Louisiana	115,499	5.20%
Mississippi	133,563	6.01%
North Louisiana	130,567	5.88%
	2,222,374	100.00%

1

Source : Gas Reporting & Performance

To:
1 Worksheet RWIP

CenterPoint Energy Arkla
Louisiana Division
Materials and Supplies FERC 1540
13 Month Average from June 2022 through June 2023

Line No.	(A) Period	(B) Amount
1	006/2022	\$ 4,240,798
2	007/2022	4,052,733
3	008/2022	4,085,753
4	009/2022	4,246,892
5	010/2022	4,236,700
6	011/2022	4,219,318
7	012/2022	4,198,396
8	001/2023	4,098,612
9	002/2023	3,874,654
10	003/2023	4,163,119
11	004/2023	4,323,360
12	005/2023	4,052,681
13	006/2023	3,897,706
14	13 Month Average	\$ 4,130,056

From:
① Worksheet SAP Support

To:
② Arkla Rate Base Schedule

CenterPoint Energy Arkla
North Louisiana Division
Materials and Supplies FERC 1540
June 2022 - June 2023

Company code	Profit Center	Functional area	Fiscal year/period	Cumulative Balance
0082	CenterPoint Energy Entex North Louisiana	1540	006/2022	\$ √1 4,240,798.14 ①
0082	CenterPoint Energy Entex North Louisiana	1540	007/2022	4,052,733.23
0082	CenterPoint Energy Entex North Louisiana	1540	008/2022	4,085,753.00
0082	CenterPoint Energy Entex North Louisiana	1540	009/2022	4,246,891.57
0082	CenterPoint Energy Entex North Louisiana	1540	010/2022	4,236,699.85
0082	CenterPoint Energy Entex North Louisiana	1540	011/2022	4,219,318.40
0082	CenterPoint Energy Entex North Louisiana	1540	012/2022	4,198,395.56
0082	CenterPoint Energy Entex North Louisiana	1540	001/2023	4,098,611.53
0082	CenterPoint Energy Entex North Louisiana	1540	002/2023	3,874,654.40
0082	CenterPoint Energy Entex North Louisiana	1540	003/2023	4,163,119.31
0082	CenterPoint Energy Entex North Louisiana	1540	004/2023	4,323,359.93
0082	CenterPoint Energy Entex North Louisiana	1540	005/2023	4,052,680.77
0082	CenterPoint Energy Entex North Louisiana	1540	006/2023	√2 3,897,706.26

Source: SAP ZFAT Report

FERC Trial Balance (ZFAT)
Company:0082 CenterPoint Energy Entex
Profit Center Group: RRENTXNLA Name: Entex North Louisiana Report
Fiscal Year:2022 Period: 6

Lead column	YTD
133999 Materials & Supplies	4,240,798.14
1540 Matls Oper Supplies	4,240,798.14
Functional area	4,240,798.14 √1

Source: Flexible Query - Trial Balance



Flexible Query - Trial Balance

Profit Center

Profit Center

G/L Account H

G/L Account Materials & Supplies

FERC Account

FERC Account

Fiscal Year Pe 007/2022

Fiscal Year Pe 006/2023

Fiscal Year Period	006/2023
Ending Balance	
G/L Account	\$
133999 Materials & Supplies	3,897,706.26 √2

To:
① Worksheet Materials & Supplies Summary

CenterPoint Energy Arkla
Louisiana Division
Prepayments FERC 1650
13 Month Average from June 2022 through June 2023

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Period	Account 139010	Account 143040	Account 144010	Account 144010 Corp Allocation	Total
1	006/2022	① \$ 176,153	② \$ 247,472	② \$ 11,373	③ \$ -	\$ 434,998
2	007/2022	132,475	247,472	9,477	-	389,424
3	008/2022	88,797	247,472	10,225	7,477	353,971
4	009/2022	45,119	121,222	7,669	6,797	180,807
5	010/2022	127,711	121,222	11,291	6,117	266,341
6	011/2022	433,176	121,222	9,507	5,437	569,342
7	012/2022	386,115	142,734	7,723	4,758	541,330
8	001/2023	353,127	142,734	173,761	4,078	673,700
9	002/2023	306,853	142,734	9,264	3,398	462,249
10	003/2023	260,578	142,734	2,317	2,719	408,348
11	004/2023	214,304	142,734	1,545	2,039	360,622
12	005/2023	170,794	142,734	14,098	1,359	328,985
13	006/2023	192,847	142,734	11,422	680	347,683
14				13 Month Average	\$ 409,062 ④	

From:
① Worksheet 139010 Allocation
② Worksheet FERC 1650
③ Worksheet 144010 Corp Allocation

To:
④ Arkla Rate Base Schedule

CenterPoint Energy Arkla
Louisiana Division
General Ledger Account 139010 Prepayments - Insurance
June 2022 - June 2023

Fiscal year/period	Period Balance (Co 82)	Cumulative Balance (Co 82)	Louisiana Allocation Factor	Louisiana Balance
006/2022		\$ 1,946,440.60 ✓ ₁	9.05%	\$ 176,152.87 ✓ ₂
007/2022	(482,629.11)	1,463,811.49	9.05%	132,474.94
008/2022	(482,629.11)	981,182.38	9.05%	88,797.01
009/2022	(482,629.08)	498,553.30	9.05%	45,119.07
010/2022	912,615.78	1,411,169.08	9.05%	127,710.80
011/2022	3,375,303.89	4,786,472.97	9.05%	433,175.80
012/2022	(520,003.58)	4,266,469.39 ✓ ₂	9.05%	386,115.48
001/2023	(285,328.23)	3,981,141.16	8.87%	353,127.22
002/2023	(521,695.59)	3,459,445.57	8.87%	306,852.82
003/2023	(521,695.59)	2,937,749.98	8.87%	260,578.42
004/2023	(521,695.59)	2,416,054.39	8.87%	214,304.02
005/2023	(490,532.67)	1,925,521.72	8.87%	170,793.78
006/2023	248,630.96	2,174,152.68 ✓ ₃	8.87%	\$ 192,847.34

Account number 139010 Prepay-Insurance
Company code 008C CenterPoint Energy Entex
Business area
Fiscal year 2022
All documents in currency Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Carr...				3,681,968.14
1	465,734.93	446,715.06	19,019.87	3,701,008.01
2	6,336.40	494,971.57	488,635.17	3,212,372.84
3	6,336.28	474,940.50	468,604.22	2,743,768.62
4	6,336.28	474,940.50	468,604.22	2,275,164.40
5	6,336.28	452,950.74	446,614.46	1,828,549.94
6	626,353.88	508,463.22	117,890.66	1,946,440.60 ✓ ₁

Business area
Fiscal year 2023
All documents in currency Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Carr...				4,266,469.39 ✓ ₂
1	236,367.36	521,695.59	285,328.23	3,981,141.16
2	443,893.90	965,689.49	521,695.59	3,459,445.57
3		521,695.59	521,695.59	2,937,749.98
4		521,695.59	521,695.59	2,416,054.39
5	9,135.20	499,657.87	490,532.67	1,925,521.72
6	815,162.59	566,531.63	248,630.96	2,174,152.68 ✓ ₃

Flexible Query - Trial Balance

Profit Center Hiera
Profit Center
G/L Account Hiera
G/L Account Prepayments-Insurance
FERC Account Hiera
FERC Account
Fiscal Year Period (006/2022
Fiscal Year Period (006/2023

G/L Account	139010		
Prepay-Insurance			
Periodic Activities		Ending Balance	
Fiscal Year Period	\$		\$
006/2022		1,946,440.60	✓ ₁
007/2022	(482,629.11)	1,463,811.49	
008/2022	(482,629.11)	981,182.38	
009/2022	(482,629.08)	498,553.30	
010/2022	912,615.78	1,411,169.08	
011/2022	3,375,303.89	4,786,472.97	
012/2022	(520,003.58)	4,266,469.39 ✓ ₂	
001/2023	(285,328.23)	3,981,141.16	
002/2023	(521,695.59)	3,459,445.57	
003/2023	(521,695.59)	2,937,749.98	
004/2023	(521,695.59)	2,416,054.39	
005/2023	(490,532.67)	1,925,521.72	
006/2023	248,630.96	2,174,152.68 ✓ ₃	

From: Worksheet Allocation Factors To: Worksheet Prepayments Summary

CenterPoint Energy Arkla
Louisiana Division
General Ledger Account 144010 Prepayments - Other
June 2022 - June 2023

Period	Corp Prepayment	Adjustments	Monthly Amortization	Corp Prepayment Balance	Louisiana Allocation Factor	Louisiana Balance
006/2022	\$ -	-	-	\$ -	① 5.88%	\$ - ②
007/2022	-	-	-	-	5.88%	-
008/2022	127,151.42			127,151.42	5.88%	7,476.50
009/2022	127,151.42		(11,559.22)	115,592.20	5.88%	6,796.82
010/2022	115,592.20		(11,559.22)	104,032.98	5.88%	6,117.14
011/2022	104,032.98		(11,559.22)	92,473.76	5.88%	5,437.46
012/2022	92,473.76		(11,559.22)	80,914.54	5.88%	4,757.77
001/2023	80,914.54		(11,559.22)	69,355.32	5.88%	4,078.09
002/2023	69,355.32		(11,559.22)	57,796.10	5.88%	3,398.41
003/2023	57,796.10		(11,559.22)	46,236.88	5.88%	2,718.73
004/2023	46,236.88		(11,559.22)	34,677.66	5.88%	2,039.05
005/2023	34,677.66		(11,559.22)	23,118.44	5.88%	1,359.36
006/2023	23,118.44		(11,559.22)	11,559.22 ✓ ₁	5.88%	\$ 679.68

Source: SAP Line Item Report (FBL3N)

Assignment	G/L	DocumentNo	Type	Pstng Date	PK	Amt in loc.cur.	Document Header Text
Presidio	144010	110750443	SA	08/31/2022	40	127,151.42	Reclass
Presidio	144010	110897302	SR	09/15/2022	50	11,559.22	Monthly Amortization
Presidio	144010	111001213	SR	10/15/2022	50	11,559.22	Monthly Amortization
Presidio	144010	111152717	SR	11/15/2022	50	11,559.22	Monthly Amortization
Presidio	144010	111294094	SR	12/15/2022	50	11,559.22	Monthly Amortization
Presidio	144010	111490657	SR	01/15/2023	50	11,559.22	Monthly Amortization
Presidio	144010	111597358	SR	02/15/2023	50	11,559.22	Monthly Amortization
Presidio	144010	111767013	SR	03/15/2023	50	11,559.22	Monthly Amortization
Presidio	144010	111916094	SR	04/15/2023	50	11,559.22	Monthly Amortization
Presidio	144010	112052912	SR	05/15/2023	50	11,559.22	Monthly Amortization
Presidio	144010	112169734	SR	06/15/2023	50	11,559.22	Monthly Amortization
* Profit Center 1127000						11,559.22	
**						11,559.22 ✓ ₁	

From:
① Worksheet Allocation Factors

To:
② Worksheet Prepayments Summary

CenterPoint Energy Arkla
Louisiana Division
General Ledger Accounts 143040 and 144010 - FERC 1650
June 2022 - June 2023

G/L Account	143040 Monthly Activity	143040 Cumulative Balance	143040 Tax Adjustment	143040 Adjusted Total	144010 Monthly Activity	144010 Cumulative Balance
	Prepay-State Franch				Prepay-Other	
Fiscal year/period						
006/2022		√1 (156,943.70) ②	404,415.70	247,472.00 ①		√3 11,372.64 ③
007/2022	Ⓐ -	(156,943.70)		247,472.00	ⓑ (1,895.44)	9,477.20
008/2022	-	(156,943.70)		247,472.00	747.63	10,224.83
009/2022	278,165.70	121,222.00 Ⓐ	(126,250.00)	121,222.00	(2,556.21)	7,668.62
010/2022	-	121,222.00		121,222.00	3,622.06	11,290.68
011/2022	-	121,222.00		121,222.00	(1,783.93)	9,506.75
012/2022	21,511.78	142,733.78	21,511.78	142,733.78	(1,783.92)	7,722.83
001/2023	-	142,733.78		142,733.78	166,038.16	173,760.99
002/2023	-	142,733.78		142,733.78	(164,497.11)	9,263.88
003/2023	-	142,733.78		142,733.78	(6,947.04)	2,316.84
004/2023	-	142,733.78		142,733.78	(772.28)	1,544.56
005/2023	-	142,733.78		142,733.78	12,553.34	14,097.90
006/2023	↓	142,733.78	√2	142,733.78	↓ (2,675.94) √4	11,421.96

From:
② Worksheet Frx Adjusting Entries

To:
① Worksheet Prepayments Summary

The pushdown of the prepaid state franchise tax was not posted at 6/30 by Tax. We asked them to prepare a workpaper showing the calculation of the amount that should have been posted in SAP. The actual entry was posted in September 2022 so the net amount between normal expensing of the prepaid and the entry adjusted to reflect the posting in June 2022 is shown in 143040 Tax Adjustment column.

September entries to Prepayments -State Franchise Taxes

G/L Account 143040 Prepayments-State Franchise Taxes
Company Code 0082

Profit Ctr	Year	Period	CoCd	G/L	DocumentNo	Document Header Text	Type	Text	Pstng Date	Amount in local cur.
1131000	2022	9	0082	143040	110808672	Prepaid Pushdown	SA	LA Prepaid Franchise-P...	09/15/2022	404,415.78
1131000	2022	9	0082	143040	110894640	Prepaid Franchise	SA	2022 LA Prepaid Franch...	09/30/2022	126,250.00- Ⓐ
										278,165.70

Flexible Query - Trial Balance

Profit Center Hierarchy

Profit Center

G/L Account Hierarchy

G/L Account

FERC Account Hierarchy

FERC Account Prepayments

Fiscal Year Period (From) 006/2022

Fiscal Year Period (To) 006/2023

G/L Account	143040	144010
	Prepay-State Franch	Prepay-Other
	Periodic Activities	Periodic Activities
	Ending Balance	Ending Balance
Fiscal Year Period	\$	\$
006/2022	(156,943.70) √1	11,372.64 √3
007/2022	(156,943.70) Ⓐ	9,477.20 ⓑ
008/2022	(156,943.70)	10,224.83
009/2022	278,165.70	7,668.62
010/2022	121,222.00	11,290.68
011/2022	121,222.00	9,506.75
012/2022	21,511.78	7,722.83
001/2023	142,733.78	173,760.99
002/2023	142,733.78	9,263.88
003/2023	142,733.78	2,316.84
004/2023	142,733.78	1,544.56
005/2023	142,733.78	14,097.90
006/2023	142,733.78 √2	11,421.96 √4

CenterPoint Energy Arkla
Miles on Main Allocation Factors
For Calendar Years 2022 and 2023

2023 Customer Count Allocation Factors

ARKLA ALLOC		
(Based on Avg Customer Count for 12 mos ended June 2022)		
Houston	1,130,467	50.87%
Texas Coast	364,310	16.39%
South Texas	155,991	7.02%
North Texas	106,861	4.81%
Beaumont	85,115	3.83%
Mississippi	133,563	6.00%
North Louisiana	130,571	5.88%
South Louisiana	115,499	5.20%
	2,222,377	100.00%

Source: SAP

2022 SAP ALLOCATION FACTORS SOUTHERN GAS ONLY (Based on Miles of Main Co 82)		
Houston	16,871	37.13%
Texas Coast	6,387	14.06%
South Texas	3,824	8.42%
North Texas	3,739	8.23%
Beaumont	2,816	6.20%
Mississippi	4,163	9.16%
North Louisiana	4,111	9.05%
South Louisiana	3,519	7.75%
	45,430	100.00%

Source: SAP

2023 SAP ALLOCATION FACTORS SOUTHERN GAS ONLY (Based on Miles of Main Co 82)		
Houston	17,263	36.85%
Texas Coast	6,779	14.47%
South Texas	4,078	8.70%
North Texas/Beaumont	6,717	14.34%
Mississippi	4,269	9.12%
North Louisiana	4,156	8.87%
South Louisiana	3,586	7.65%
	46,848	100.00%

Source: 2022 Form PHMSA 7100.1-1

To:

- ① Worksheet 139010 Allocation
- ② Worksheet 144010 Corp Allocation

CenterPoint Energy Arkla
Frx Adjusting Entries
June 2022 - June 2023

Doc.Type : SA (G/L Journal Entry) Normal document					
Doc. Number	110808672	Company Code	0082	Fiscal Year	2022
Doc. Date	09/15/2022	Posting Date	09/15/2022	Period	09
Calculate Tax					
Ref.Doc.	1980	Overall No.	0100063446001622		
Doc. Currency	USD				
Doc. Hdr Text	Prepaid Pushdown				

Itm	PK	Account	Account short text	Assign.	Amount	Profit Ctr	Cost Ctr	FA	Text
1	40	143040	Prepay-State Franch	20220915	404,415.70	1131000			LA Prepaid Franchise-Pushdown 0062
2	40	143040	Prepay-State Franch	20220915	165,779.49	1128500			LA Prepaid Franchise-Pushdown
3	31	16	CenterPoint Energy R	20220915	570,195.19-	1127000			
					0.00				

To:
Worksheet FERC 1650

**CenterPoint Energy Arkla
Louisiana Division
Storage Gas
12 Month Average from July 2022 through June 2023**

Line No.	(A) Period	(B) Amount
1	007-2022	① \$ 6,001,731
2	008-2022	7,374,959
3	009-2022	7,346,555
4	010-2022	8,443,169
5	011-2022	8,550,029
6	012-2022	6,569,102
7	001-2023	4,066,333
8	002-2023	3,443,848
9	003-2023	2,215,115
10	004-2023	2,847,670
11	005-2023	667,192
12	006-2023	1,135,836
13	12 Month Average	\$ <u>4,888,462</u> ②

From:

① Worksheet SAP Support Summary

To:

② Arkla Rate Base Schedule

CenterPoint Energy Arkla
Louisiana Division
Storage Gas - FERC 1641
July 2022 - June 2023

Company code	Functional Area	Division	G/L Account	Period	Monthly Activity	Cumulative Balance	
Balance as of 06/30/2022						\$ 3,624,129.66	√1
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	007-2022	2,377,601.65	6,001,731.31	1
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	008-2022	1,373,227.81	7,374,959.12	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	009-2022	(28,403.89)	7,346,555.23	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	010-2022	1,096,613.55	8,443,168.78	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	011-2022	106,859.98	8,550,028.76	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	012-2022	(1,980,926.97)	6,569,101.79	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	001-2023	(2,502,768.60)	4,066,333.19	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	002-2023	(622,485.20)	3,443,847.99	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	003-2023	(1,228,733.02)	2,215,114.97	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	004-2023	632,555.40	2,847,670.37	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	005-2023	(2,180,478.24)	667,192.13	
0062 - CenterPoint Energy Arkla	1641	State of Louisiana	137010 - Storage Gas	006-2023	468,643.46	1,135,835.59	√2

Source: SAP Flexible Query



Flexible Query - Trial Balance

Profit Center Hierarchy

Profit Center

G/L Account Hierarchy

G/L Account Inventory for Resale-Storage Gas

FERC Account Hierarchy

FERC Account

Fiscal Year Period (F 006/2022)

Fiscal Year Period (T 006/2023)

FERC Account	1641	
G/L Account	137010	
	Storage Gas	
	Periodic Activities	Ending Balance
Fiscal Year Period		\$
006/2022	1,896,025.01	3,624,129.66
007/2022	2,377,601.65	6,001,731.31
009/2022	1,373,227.81	7,374,959.12
009/2022	-28,403.89	7,346,555.23
010/2022	1,096,613.55	8,443,168.78
011/2022	106,859.98	8,550,028.76
012/2022	-1,980,926.97	6,569,101.79
001/2023	-2,502,768.60	4,066,333.19
002/2023	-622,485.20	3,443,847.99
003/2023	-1,228,733.02	2,215,114.97
004/2023	632,555.40	2,847,670.37
005/2023	-2,180,478.24	667,192.13
006/2023	468,643.46	1,135,835.59

To:
Worksheet Storage Gas Summary

CenterPoint Energy Arkla
Louisiana Division
Customer Advances
13 Month Average from June 2022 through June 2023

Line No.	(A) Period	(B) Amount
1	6.2022	\$ -
2	7.2022	-
3	8.2022	-
4	9.2022	-
5	10.2022	-
6	11.2022	-
7	12.2022	-
8	1.2023	-
9	2.2023	-
10	3.2023	-
11	4.2023	-
12	5.2023	-
13	6.2023	-
14	13 Month Average	\$ - ②

From:
① Worksheet SAP Support

To:
② Arkla Rate Base Schedule

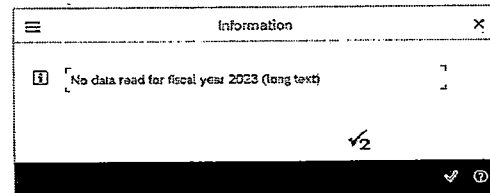
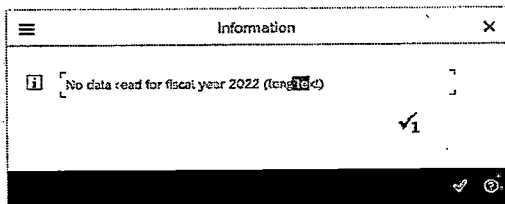
CenterPoint Energy Arkla
Louisiana Division
Customer Advances FERC 2521
June 2022 - June 2023

Company Code	Functional Area	Fiscal Year/Period	Cumulative Balance	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	6.2022	\$ -	√1
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	7.2022	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	8.2022	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	9.2022	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	10.2022	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	11.2022	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	12.2022	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	1.2023	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	2.2023	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	3.2023	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	4.2023	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	5.2023	-	
0062 'CenterPoint Energy Arkla	2521 - Customer Advances	6.2023	-	√2

Cumulative Balances - Source: SAP FS10N

Cancel More

Cancel More



To:
Worksheet Customer Advances Summary

CenterPoint Energy Arkla
Louisiana Division
Customer Deposits
13 Month Average from June 2022 through June 2023

Line No.	(A) Period	(B) LA-Incremental Amount	(C) LA-Cumulative Balance
1	Balance as of 006.2022		① (2,929,849)
2	007.2022	118,028.06	(2,811,821)
3	008.2022	116,393.79	(2,695,427)
4	009.2022	93,922.59	(2,601,504)
5	010.2022	76,658.28	(2,524,846)
6	011.2022	64,208.50	(2,460,638)
7	012.2022	12,394.08	(2,448,244)
8	001.2023	(44,775.35)	(2,493,019)
9	002.2023	(64,916.65)	(2,557,936)
10	003.2023	(98,451.14)	(2,656,387)
11	004.2023	(64,688.17)	(2,721,075)
12	005.2023	(80,850.87)	(2,801,926)
13	006.2023	(55,325.69)	(2,857,252)
14		13 Month Average	\$ (2,658,456) ②

From:
① Worksheet Arkla June 2022 thru June 2023

② To:
Arkla Rate Base Schedule

CenterPoint Energy Arkla
Louisiana Division
GL 255010 by Division - FERC 2350
June 2022 - June 2023

Source: Financial Accounting Gas

	N. Louisiana	Other	Total
Balance as of 6/30/2022	(2,929,848.80) ¹	1,862,496.25	(62,225,243.96) ¹
July 2022	118,028.06	60,979.36	57,048.70
August 2022	116,393.79	174,748.71	(58,354.92)
September 2022	93,922.59	228,646.45	(134,723.86)
October 2022	76,658.28	346,494.10	(269,835.82)
November 2022	64,208.50	472,599.83	(408,391.33)
December 2022	12,394.08	325,784.49	(313,390.41)
Balance as of 12/31/2022	(2,448,243.50)	2,681,590.18	(63,352,891.60) ²
January 2023	(44,775.35) ³	(341,971.88)	297,196.53
February 2023	(64,916.65)	230,267.20	(295,163.85)
March 2023	(98,451.14)	259,037.32	(357,488.46)
April 2023	(64,688.17)	62,086.83	(126,775.00)
May 2023	(80,850.87)	211,254.81	(292,105.68)
June 2023	(55,325.69)	(5,299.57)	(50,026.12)
Balance as of 6/30/2023	(2,857,251.37)	3,096,964.89	(64,177,274.18) ³

FERC Trial Balance (ZFAT)

Company: 0082 CenterPoint Energy Entex

Profit Center Group: * Name: *

Fiscal Year: 2022 Period: 6

Lead column	YTD
255010 Customer Deposits-Miscellaneous	(62,225,243.96)
* 2350 Customer Deposits	(62,225,243.96)
* Functional area	(62,225,243.96) ¹

FERC Trial Balance (ZFAT)

Company: 0082 CenterPoint Energy Entex

Profit Center Group: * Name: *

Fiscal Year: 2022 Period: 12

Lead column	YTD
255010 Customer Deposits-Miscellaneous	(63,352,891.60)
* 2350 Customer Deposits	(63,352,891.60)
* Functional area	(63,352,891.60) ²



Flexible Query - Trial Balance

Profit Center

Profit Center

G/L Account H

G/L Account Customer Deposits-Miscellaneous

FERC Account

FERC Account

Fiscal Year Pe 007/2022

Fiscal Year Pe 006/2023

	Fiscal Year Period	006/2023
	Ending Balance	
G/L Account		\$
255010	Cust Deposits	-64,177,274.18 ³

To:

1 Worksheet Customer Deposits Summary

CenterPoint Energy ARKLA
Accumulated Deferred Income Taxes ("ADIT")
As of June 30, 2023

Description of Temporary Difference	ADIT	Allocation Basis	Allocation					Mississippi	Total
			Beaumont	East Texas	South Texas	Houston	Texas Coast	S Louisiana	
		Plant Allocation Factor	3.77%	8.88%	10.75%	41.98%	12.79%	6.01%	9.14%
Bad debts	\$ 2,379,105								
Inventory (263A)	528,872								
Over/Under Recovery of Gas Costs	(775,475)								
Over/Under Recovery of Franchise Fees & Gross Receipt Tax	2,109,646								
Property, Plant & Equipment:									
AFUDC Debt	\$ 701,987								
Depreciation	(2,956,268)								
Contributions in Aid of Construction	32,833,389	Net Plant	\$ (11,204,863)	\$ (26,366,480)	\$ (32,052,087)	\$ (124,712,026)	\$ (37,993,100)	\$ (17,846,982)	\$ (27,150,702)
Tax Overhead Capitalization	(11,531,339)								
Repairs & Maintenance	(163,428,643)								
Asset Retirement Obligation	(53,153,252)								
Self Developed Software	(5,457,251)								
263A Intended Service Cost	(15,198,460)								
Casualty Loss	(1,359,725)								
Other Basis Differences	37,432,533								
Net Property, Plant & Equipment	\$ (479,180,571)								
Regulatory Assets & Liabilities									
Regulatory Asset - Winter Storm Uri	\$ (2,454,023)								
Reserves for Injuries & Damages	(10,575,475)								
Employee Benefits	1,892,664								
Federal Benefit on Deferred State Income Taxes	6,393,159								
Other Temporary Differences	5,896,901								
Net Operating Loss Carryforward	60,734,660								
Federal ADIT on EDIT Regulatory Asset/Liability	63,795,810								
Total Accumulated Deferred Federal Income Taxes	\$ 37,401,187								
	\$ (311,867,240)								
Accumulated Deferred State Income Taxes ("ADSIT")									
State ADIT on EDIT Regulatory Asset/Liability	\$ (30,372,195)								
	3,332,216								
Total ADIT	\$ (338,907,219)	✓1	\$ (11,204,863)	\$ (26,366,480)	\$ (32,052,087)	\$ (124,712,026)	\$ (37,993,100)	\$ (17,846,982)	\$ (27,150,702)

✓1 Agrees to Total ADIT on Worksheet SAP Support

From:
1 Tax Department
2 Worksheet Plant Allocation Factors

To:
3 Entex Rate Base Schedule

**CenterPoint Energy Arkla
Direct Net Plant Allocations
For the Test Year Ended December 31, 2022**

<i>DIVISIONS</i>	<i>(a) Net PLANT *</i>	<i>(b) RWIP**</i>	<i>(a)+(b) Direct Total Net Plant</i>	<i>DIRECT Net PLANT ALLOCATION FACTOR</i>
Beaumont	122,264,918.14	731,491.33	122,996,409.47	3.77% ①
East Texas	287,538,946.73	1,869,132.72	289,408,079.45	8.88%
South Texas	350,418,354.38	1,417,704.00	351,836,058.38	10.79%
Houston	1,357,619,139.10	11,293,513.11	1,368,912,652.21	41.98%
Texas Coast	414,309,301.89	2,718,538.90	417,027,840.79	12.79%
South Louisiana	191,728,326.87	4,165,709.92	195,894,036.79	6.01%
North Louisiana	210,587,113.19	5,957,304.65	216,544,417.84	6.64%
Mississippi	295,298,709.52	2,711,121.51	298,009,831.03	9.14% ↓
	3,229,764,809.82	30,864,516.14	3,260,629,325.96	100.00%
Corporate (EGEN)	1,465,233.85			
TX Gas Support (ETGS)	683,927.58			
TX Gulf (TXG)	493,321.01			
	3,232,407,292.26	30,864,516.14	3,260,629,325.96	

*ARO backed out of Corporate Net Plant

** Agrees to the GL

To:

① Worksheet Summary

Source: Property Accounting

CenterPoint Energy Arkla
Louisiana Division
Accumulated Deferred Income Taxes ("ADIT")
As of June 30, 2023

CenterPoint Energy Entex Houston			CENTERPOINT BALANCE SHEET/INCOME STATEMENT		Time RFP:
Company code 0082 Business area ****					Emot
G	CoCd	BusA	Texts	Reporting periods (2022.01-2022.06)	Comparison periods (2023.01-2023.06)
			BALANCE SHEET		
			LIABILITIES AND OTHER CREDITS		
			Deferred Credits and Other Liabilities		
	0082	194010	Deferred Income Tax-Federal	149,180,483.74	202,589,768.74
	0082	285020	Def Inc Taxes-Fed-Accel Depr	407,940,247.24-	471,933,063.00-
	0082	285030	Def Inc Taxes-Federal-Other	314,727,165.80-	42,523,945.04-
			Accum. Deferred Income Taxes	573,486,929.30-	311,867,239.30-
	0082	194030	Deferred Income Tax-State/Local	9,906,582.57	10,004,431.57
	0082	285050	DIT-State/Local-Accel Depr	29,844,714.00-	34,512,417.00-
	0082	285060	Def Inc Taxes-State/Local-Other	29,173,454.40-	2,531,994.40-
				49,111,585.83-	27,039,979.83-
			Total Deferred Credits & Other Liabilities	622,598,515.13-	338,907,219.13-
			SHAREHOLDER'S EQUITY		
			Current Year Loss	622,598,515.13	338,907,219.13
			Retained Earnings-Current Year	622,598,515.13	338,907,219.13
			TOTAL SHAREHOLDER'S EQUITY	622,598,515.13	338,907,219.13
			TOTAL LIABILITIES AND OTHER CREDITS	0.00	0.00

(A)
↓
✓₁
(B)
↓
✓₂
✓₃

Source: SAP for G/L Accounts 194010, 285020, 285030, 194030, 285050, and 285060

Account	Account Description	Balance at 06/30/2023
194010	Deferred Income Tax-Federal	(A) \$ 202,589,768.74
285020	Def Inc Taxes-Fed-Accel Depr	(471,933,063.00)
285030	Def Inc Taxes-Federal-Other	(42,523,945.04)
	Total ADFIT	\$ (311,867,239.30) ✓ ₁
194030	Deferred Income Tax-State/Local	(B) \$ 10,004,431.57
285050	DIT-State/Local-Accel Depr	(34,512,417.00)
285060	Def Inc Taxes-State/Local-Other	(2,531,994.40)
	Total ADSIT	\$ (27,039,979.83) ✓ ₂
	Total ADIT per Books	\$ (338,907,219.13) ✓ ₃

✓₃ Agrees to Worksheet Summary Total ADIT

CenterPoint Energy Arkla
Louisiana Division
Long Term and Short Term Debt Rate
For the Test Year Ended June 30, 2023

Line No.	(A) Interest Cost	(B) Rate
1	Long Term Debt Rate	① 4.779% ②
2	Short Term Debt Rate	① 0.000% ②

① From:
Worksheet CERC 2023

② To:
Schedule Appendix III

CENTERPOINT ENERGY RESOURCES CORP.
AVERAGE COST OF TOTAL DEBT
June 30, 2023

Source: Treasury

SECURITY	PRINCIPAL OUTSTANDING	MATURITY	RATE	ANNUAL INTEREST	ANNUAL AMORTIZATION OF ISSUANCE EXPENSES AND DISCOUNTS/(PREMIUMS), HEDGES	TOTAL INCLUDING AMORTIZATION
CENTERPOINT ENERGY RESOURCES CORP.						
SENIOR NOTES	150,000,000	02/01/37	6.250%	9,375,000	77,729	9,452,729
SENIOR NOTES	250,000,000	11/01/37	6.625%	16,562,500	166,858	16,729,358
SENIOR NOTES	300,000,000	01/15/41	5.850%	17,550,000	148,186	17,698,186
SENIOR NOTES	300,000,000	09/01/47	4.100%	12,300,000	217,093	12,517,093
SENIOR NOTES	300,000,000	04/01/28	4.000%	12,000,000	318,800	12,318,800
SENIOR NOTES	500,000,000	10/01/30	1.750%	8,750,000	507,792	9,257,792
SENIOR NOTES	500,000,000	07/01/32	4.400%	22,000,000	504,802	22,504,802
SENIOR NOTES	900,000,000	03/01/28	5.250%	47,250,000	238,272	47,488,272
SENIOR NOTES	600,000,000	03/01/33	5.400%	32,400,000	549,169	32,949,169
	<u>3,800,000,000</u>					
INTERCOMPANY DEBT (MONEY POOL)	0	NA	0.000%	0	0	0
CENTERPOINT ENERGY RESOURCES CORP. TOTAL	<u>3,800,000,000</u>			<u>178,187,500</u>	<u>2,728,701</u>	<u>180,916,201</u>
CERC COMMERCIAL PAPER AND BANK LOANS						
Revolving Credit Facility due 12/6/2027	-		0.0000%	0	686,306.88	686,306.88
Receivables Facility	<u>0</u>		0.000%	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONSOLIDATED DEBT:	<u>\$3,800,000,000</u>			<u>\$178,187,500</u>	<u>\$3,415,008</u>	<u>\$181,602,508</u>
Average Cost of Fixed Long Term Rate Debt for CenterPoint Energy Resources Corp. (CERC)						4.779% ②
Average Cost of Fixed Short Term Rate Debt for CenterPoint Energy Resources Corp. (CERC)						[A] 0.00% ③

[A] As of June 30, 2023, there was no Short-Term Debt for CenterPoint Energy Resources Corp (CERC) Impacting Louisiana

To:
② Worksheet Summary

CenterPoint Energy Louisiana
North Louisiana Division
EDIT Regulatory Asset and Liabilities
As of June 30, 2023

	Balance at 06/30/2023			ARAM True-Up Adjustment			Adjusted Book Balance at 06/30/2023		
	North Louisiana			North Louisiana			North Louisiana		
	Division	Other	Entex	Division	Other	Entex	Division	Other	Entex
179280 Reg NC Asset EDIT - Other	\$ 7,823,934	\$ 36,094,114	\$ 43,918,048	\$ -	\$ -	\$ -	\$ 7,823,934	\$ 36,094,114	\$ 43,918,048
257033 Reg NC Liab EDIT - Plant	(15,184,837)	(189,254,220)	(204,419,057)	(2) (75,886)	-	(75,886)	(15,240,723)	(189,254,220)	(204,494,943)
257034 Reg NC Liab EDIT - Plant Other	(1,498)	(1,646,109)	(1,647,607)	-	-	-	(1,498)	(1,646,109)	(1,647,607)
257036 Reg NC Liab EDIT - Other	-	-	-	-	-	-	-	-	-
257037 Reg NC Liab EDIT - ARAM Amort	(304,290)	(17,826,173)	(18,130,463)	-	-	-	(304,290)	(17,826,173)	(18,130,463)
Reg Asset and Liability Balance per books	\$ (7,646,690)	\$ (172,632,388)	\$ (180,279,079)	\$ (75,886)	\$ -	\$ (75,886)	(3) \$ (7,722,576)	\$ (172,632,388)	\$ (180,354,965)
							(2) \$ 421,677	(4)	

ARAM Amortization to Refund for 12 Months Ended June 30, 2023

Source: TAX

From: 1 Worksheet SAP Support 2 Worksheet True-up Adjustment

To: 3 Arkla Exhibit 2 EDIT Return by Class 4 Arkla Exhibit 3 ARAM

Agrees with Worksheet SAP Support

Note:

Form Revised 2018 Article 1A Regulatory Asset and Liabilities

Paste Your information into the following form

First seven months were booked at a total company level, while months from August onwards were

A = Actual ASAM; per tax return (2018 amortization is based on 2017 tax return, etc.); F = Forecast Amount based on previous year tax return

Rebased the ARAM Amortization based on actual tax returns for 2013

Sum of 257033 ARAM Amortization for each test year ended June.

From Worksheet Booked Refunds

Adjust EBIT for actual transfers of Louisiana assets from co E

True-up Adjustment

To: [WorkSmart Summary - Article](#)

From:

SAP Support

☒ Agrees with Exhibit 3

FEB Total Balance (Bills) Report from FERC-016		Concentrated Energy Inc	
Credit Center Group 6028000973		North-South Louisiana	
Billing Period: 7, 2011 to 6, 2012			
FR-016		Total	
410004	ONE Gas Sales-Ret-Precedent EBIT Ref Tm	(1,410.26)	
410005	ONE Gas Sales-Ret-Precedent EBIT Ref Tm	(87.35)	
410006	ONE Gas Sales-Ret-Precedent EBIT Ref Tm	(1,358.45)	
410007	ONE Gas Sales-Ret-Precedent EBIT Ref Tm	(1,355.49)	
410008	ONE Gas Sales-Ret-Precedent EBIT Ref Tm	(7,340.20)	
410009	ONE Gas Sales-Ret-Precedent EBIT Ref Tm	(1,919.01)	
GRAND TOTAL: 2011-2012		(14,810.76)	

ΣΘ \$ (131.518.89)

[illegible]

Booked Refunds

CenterPoint Energy Atchafalaya
LSP Regulatory Liability/Asset Balance

Row Label	2017	2018	2019	2020	2021	2022	2023	Grand Total
Sum of Amounts by Asset Category								
111318	1,004,112	(5,245,437)	1,296,443	24,363,665	18,467,093			34,544,815
27020	(18,942,850)	24,497,374	4,306,497	3,181,533	(18,500,204)	(141,182)		(66,068,313)
27024	(10,416,091)	21,658,938	7,357,153					0
27027		(3,403,459)	(511,154)	(52,334)	(108,631)	128,636		(9,571,969)
27028								-
111322	1,675,504	(1,675,504)		432,259	11,437,005			-
17920	(1,179,751)	(1,179,751)						-
27023	(1,179,751)	(1,179,751)						-
27027	(1,179,751)	(1,179,751)						-
111331								-
17920	1,064,604	(107,313)	(107,313)	1,053,441	(106,628)			3,495,602
27023	(7,919,358)	242,256	319,593	(2,004,331)	(102,669)			(10,791,254)
27024	(11,977,291)	366,606	184,414	708,872	21,392			(16,768,808)
27027	(501,911)	275,630	207,419	13,216	(24,390)			(10,000,000)
111332								-
17920	270,068	82,748	34,413	706,007	(60,169)			915,995
27023	(1,179,751)	(1,179,751)						(1,179,751)
27027	(1,179,751)	(1,179,751)						(1,179,751)
27028	(127,823)	(168,165)	(78,881)	64,471	(71,083)	3,878		(113,709)
17920								-
27023								-
27027								-
27028								-
27029								-
Grand Total	(113,546,231)	12,410,491	14,771,452	4,349,660	1,471,143	(127,081)	502,886	(123,346,084)

Liabilities Due From Transfer

Liabilities Due From Transfer

Row Label	2017	2018	2019	2020	2021	2022	2023	Grand Total
Sum of Amounts by Asset Category								
17920	7,115,750	(1,700,451)	(518,024)	(1,143,454)	39,465,185	865,986	(178,314)	43,918,004
27023	(10,667,313)	1,179,751	1,179,751	1,179,751	1,179,751	1,179,751	1,179,751	(5,838,564)
27024	(41,201,223)	9,206,629	6,524,371	4,547,269	10,108,612	9,012,918	574,006	(11,647,607)
27027	10,471,377	8,078,103	(3,120,028)	7,681,911	(2,526,901)	(1,656,553)	(18,130,643)	(18,130,643)
27028		(163,170)	(27,274)	(27,274)	(27,274)	(27,274)	(27,274)	(163,170)
Grand Total	(127,793,146)	3,442,051	13,137,224	3,442,051	1,492,225	2,378,317	(190,216,276)	(190,216,276)

Row Label	2021	2022	2023	Grand Total
Sum of Amounts by Asset Category				
17920	38,712	38,712	38,712	116,136
27023				
27024	153,496	179,277	82,165	414,938
27027	194,308	214,419	118,577	527,304
Grand Total	386,516	432,408	239,454	1,058,378

Co-ET Louisiana Balances

Net Bal

(11,437,028)

(956,158)

Co-ET Louisiana Activity

Row Label	2021	2022	2023	Grand Total
Sum of Amounts by Asset Category				
111300	5,004,428	30,298	5,004,428	10,039,154
17920	(10,039,154)	(10,039,154)	(10,039,154)	(30,117,462)
27023	(48,386)	36,137	504,723	496,474
27027	(41,913)	(41,913)	(41,913)	(125,739)
27028	3,623	3,623	3,623	10,869
Grand Total	(11,574,132)	3,623	5,540,761	(6,029,748)
Co-ET Louisiana Balances				
17920	5,004,428	5,004,428	5,004,428	15,013,284
27023	(10,039,154)	(10,039,154)	(10,039,154)	(30,117,462)
27024	48,386	504,723	504,723	1,057,832
27027				
27028				
Grand Total	(4,986,340)	5,510,104	5,510,104	6,033,868

To Summary Entry
To Time-Up Summary



February 9, 2023

Centerpoint Energy
Louisiana District Office
3700 Gerstner Memorial Blvd.
Lake Charles, LA 70607
24 Hour Service: 800 477 0177

Mr. Steven Giambrone
Director Office of Conservation
P.O. Box 94275
Baton Rouge, Louisiana 70804-9275

Dear Mr. Giambrone,

This letter is an update to the requirements within your letter dated July 6, 2018 as it relates to MAOP. Within Citation 654, we were required to provide a written update to your office regularly of CenterPoint Energy's status towards MAOP resolution. Please accept this update of our efforts in mitigating the risks associated with operating systems with incomplete MAOP records.

For the period of 2022, the following actions have been performed on CenterPoint Energy assets in the State of Louisiana.

- The Louisiana leak survey mileage for the year was 3,364 miles of main, or 43.7% of the total mileage in the state. Our efforts are lead with the Picarro system, utilizing technology that provides parts per billion analytics to survey CenterPoint Energy's assets.
- In Louisiana, CenterPoint Energy replaced 68.1 miles of main in areas with incomplete records and identified as risk. Additionally, we replaced 8,648 service lines to modernize our system.

We intend to continue replacing systems in Louisiana that are identified with incomplete records and are prioritized with the highest associated risks

If you have any questions, please feel free to call.

Sincerely,

Douglas Boudreaux
Regional Operations Director
Louisiana/Mississippi
337-475-6362

RECEIVED

FEB 15 2023

OFFICE OF CONSERVATION
Pipeline Division



Centerpoint Energy
Louisiana District Office
3700 Gerstner Memorial Blvd.
Lake Charles, LA 70607
24 Hour Service: 800 477 0177

August 17, 2023

Mr. Steven Giambrone
Director Office of Conservation
P.O. Box 94275
Baton Rouge, Louisiana 70804-9275

Dear Mr. Giambrone,

This letter is an update to the requirements within your letter dated July 6, 2018 as it relates to MAOP. Within Citation 654, we were required to provide a written update to your office regularly of CenterPoint Energy's status towards MAOP resolution. Please accept this update of our efforts in mitigating the risks associated with operating systems with incomplete MAOP records.

For the first half of 2023, the following actions have been performed on CenterPoint Energy assets in the State of Louisiana.

- The Louisiana leak survey mileage for the year was **1,552** miles of main, or **20.1%** of the total mileage in the State. Our efforts are lead with the Picarro system, utilizing technology that provides parts per billion analytics to survey CenterPoint Energy's assets.
- In Louisiana, CenterPoint Energy replaced **120** miles of main in areas with incomplete records and identified as risk. Additionally, we replaced **4,502** service lines to modernize our system.

We intend to continue replacing systems in Louisiana that are identified with incomplete records and are prioritized with the highest associated risks.

If you have any questions, please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read "DB", written over a horizontal line.

Douglas Boudreaux
Regional Operations Director
Louisiana/Mississippi
337-475-6362



Centerpoint Energy
Louisiana District Office
3700 Gerstner Memorial Blvd.
Lake Charles, LA 70607
24 Hour Service: 800 477 0177

August 14, 2023

Mr. Steven Giambrone
Director Office of Conservation
P.O. Box 94275
Baton Rouge, Louisiana 70804-9275

Dear Mr. Giambrone,

This letter is the first submission of biannual reports to be submitted by CenterPoint Energy to detail current status and progress on our program to investigate and determine the viability of clearing casings currently considered "shorted" via desktop review. In addition to investigations, attempts will further be made to bring identified casings to a condition where cathodic protection monitoring can occur on a regular basis. Below are the steps outlined in the plan that was submitted and approved.

1. **Work with CenterPoint Engineering, Technical Field Operations and GIS to determine accurate number of shorted casings in Louisiana to clean up SAP data.**

At the time of this report, a total of 1,401 casings considered "shorted" have been identified in Louisiana. All of these casing sites are under an accelerated leak survey plan.

2. **Determine how many shorted casings are to be replaced in the next (3) years to exclude from remediation plan.**

CenterPoint Energy Louisiana Engineering is currently researching pipe replacement projects projected for the next three years to determine casings that will be replaced and/or abandoned. The result of this investigation will be reported in the year end report. In addition, further research will be conducted to project casings that will be replaced and/or abandoned during the duration of this 10 year program.

3. **Investigate remaining active shorted casings for usable test points (vent stacks, access points wires, etc.**

Field investigations to determine viability of returning casings to a condition where they can be tested for isolation are currently underway. Casings located on systems that serve CEIP customers will be given priority.

4. For casings that test points cannot be established, set up CP read points on first service up and downstream of shorted casing to ensure there is no loss of continuity.

Installation of CP read points will be initiated when field investigations begin in the third quarter of 2023.

Please note also that the casings identified in this program will continue to be leak surveyed on an accelerated schedule until they have been inspected, investigated and a determination has been made to their permanent status under the guidelines of the plan.

If you have any questions, please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read 'DBJ', with a stylized flourish at the end.

Douglas Boudreaux Jr.
Regional Operations Director
337-475-6362